

## SELECTMEN'S MEETING AGENDA\*

Donn B. Griffin Room, Town Hall

732 Main Street, Harwich, MA

Executive Session 5:30 P.M.

Regular Meeting 6:00 P.M.

Monday, April 10, 2023

### **Remote Participation Optional:**

Please join my meeting from your computer, tablet or smartphone

<https://meet.goto.com/113215645>

You can also dial in using your phone.

Access Code:

113-215-645

United States

+ 1 (571) 317-3122

*\*As required by Open Meeting Law, you are hereby informed that the Town will be video and audio taping as well as live broadcasting this public meeting. In addition, anyone in the audience who plans to video or audio tape this meeting must notify the Chairman prior to the start of the meeting.*

### I. CALL TO ORDER

### II. EXECUTIVE SESSION

- A. Pursuant to G.L. c. 30A, sec. 21(a)(2) to conduct strategy sessions in preparation for negotiations with non-union personnel and to conduct contract negotiations with non-union personnel: Fire Chief, Finance Director/Town Accountant and Town Administrator
- B. Pursuant to MGL c.30A section 21 (a)(3) to discuss with respect to collective bargaining for all town unions and the Chair has determined that open session would have a detrimental effect on the town's bargaining position; Harwich Police Patrol

### III. PLEDGE OF ALLEGIANCE

### IV. PUBLIC COMMENTS/ANNOUNCEMENTS

- A. Committee Vacancies
- B. Candidates Forum – April 20, 2023 at 6:00 p.m., Griffin Room at Harwich Town Hall

### V. CONSENT AGENDA

- A. Approve the use of Doane Park on May 27, 2023 for Garden Club of Harwich
- B. Approve Board of Selectmen Meeting Minutes for March 27, 2023
- C. Accept the resignation of Elizabeth Harder, Community Preservation Committee, effective May 1, 2023

### VI. NEW BUSINESS

- A. Annual Report to the Board of Selectmen by external auditors, Powers and Sullivan
- B. Update from the Director of Information Technology on new technology programs
- C. Discussion on rate adjustments for 204 Sisson Road
- D. Approve a Special Permit Application for a one day wines and malt license for Bernnadette Waystack – Event May 4, 2023 6:00 p.m. to 8:00 p.m. at 204 Sisson Road, Studio 205
- E. Approve a Special Permit Application for a one day entertainment license for Cape Farm Supply Event June 24, 2023 at 1590 Factory Road 3:00 p.m. to 11:00 p.m. – Recorded/live music, amplification outside
- F. Approve a 2023 Seasonal Lodging house license renewal for Gingerbread House B and B – 141 Division Street
- G. Approve the following 2023 Seasonal license renewals for Belmont Condo Trust d/b/a Belmont Beach Club – 1 Belmont Road:
  1. Common Victuallers
  2. Weekday Entertainment – 5:00 p.m. to 10:30 p.m. inside – Live/recorded music, amplification, dancing by live performers & patrons

### VII. OLD BUSINESS

- A. Discussion on 2023 Annual Town Meeting Warrant Articles:
  1. Discussion on details of the Capital Plan
  2. Discussion on proposed additions to staff

### VIII. TOWN ADMINISTRATOR'S REPORT

### IX. SELECTMEN'S REPORT

### X. CORRESPONDENCE

### XI. ADJOURNMENT

*\*Per the Attorney General's Office: The Board of Selectmen may hold an open session for topics not reasonably anticipated by the Chair 48 hours in advance of the meeting following "New Business." If you are deaf or hard of hearing or a person with a disability who requires an accommodation contact the Selectmen's Office at 508-430-7513.*

**Authorized Posting Officer:**

\_\_\_\_\_  
Danielle Freiner, Executive Assistant

**Posted by:** \_\_\_\_\_  
Town Clerk

**Date:** \_\_\_\_\_  
April 6, 2023

**PUBLIC**  
**COMMENTS /**  
**ANNOUNCEMENTS**

**Town of Harwich  
Board of Selectmen Committee Vacancies  
March 30, 2023**

Agricultural Commission (3 Full / 1 Alternate)	4
Affordable Housing Trust	1
Board of Registrars (Democrat)	1
Capital Outlay Committee (Board of Selectmen/Town Administrator Appointee)	2
Community Center Facilities Committee	1
Conservation Commission (1 Alternate)	1
Council on Aging	2
Harwich Accessibility Rights Committee ( 2 Alternate)	2
Harwich Cultural Council	1
Harwich Energy and Climate Action Committee (2 Alternate)	2
Harwich Housing Committee	1
Historic District/Historical Commission (2 Full Member - 1 Associate Members)	3
Planning Committee - (1 Alternate)	1
Real Estate and Open Space Committee	1
Voter Information Committee	3
Youth Services (1 Full/1 Alternate)	2
Zoning Board of Appeals (2 Alternate)	2

**Citizen's Committee Vacancy Forms are available on our website**

# CANDIDATES' FORUM



for the Harwich Elections  
on May 16, 2023



HEAR FROM  
THE CANDIDATES FOR  
HARWICH SELECT BOARD

THURSDAY, APRIL 20, 6 P.M.  
GRIFFIN ROOM, TOWN HALL

**Bring your questions and join us!**

*Moderated by the League of Women Voters  
of the Cape Cod Area*

This event will be recorded for later viewing.



# **CONSENT AGENDA**

April 4, 2023



Board of Selectmen  
TOWN OF HARWICK

Requesting on behalf of Garden Club of Harwick use of  
Duane Park for the Garden Club annual Plant Sale  
on Saturday May 27 2023. This is our major fund raised  
in order to maintain the 18 gardens and 50 container  
gardens throughout the seven villages of Harwick.

Sincerely,

Sharon Saffersstone  
CoChair Plant Sale  
ssaffers@gmail.com  
540-220-1589

**MINUTES**  
**BOARD OF SELECTMEN'S MEETING**  
**DONN B. GRIFFIN RROOM, TOWN HALL**  
**732 MAIN STREET, HARWICH, MA 02645**

**MEMBERS PARTICIPATING:** Michael MacAskill, Chairman, Mary Anderson, Vice Chair, Don Howell and Larry Ballantine

**MEMBERS NOT PARTICIPATING:** Julie Kavanagh

**CALL TO ORDER:** Chairman MacAskill called the Board of Selectmen's meeting back to order after starting in Executive Session at 5:30PM.

**EXECUTIVE SESSION**

A. Pursuant to G.L. c. 30A, sec(a)(2) to conduct strategy sessions in preparation for negotiations with non-union personnel and to conduct contract negotiations with non-union personnel including those with employment agreements: Chief of Police, Fire Chief and Town Administrator

Mr. MacAskill reported that Executive session was a strategy session in preparations for negotiations for non-union personnel. They did come to an agreement with the Police Chief for a new 3 year contract which has been signed. It will be made public.

**PLEDGE OF ALLEGIANCE**

Mr. MacAskill invited all attendees to join in the Pledge of Allegiance.

**PUBLIC COMMENTS/ANNOUNCEMENTS**

A. Committee vacancies

Ms. Anderson reviewed the committees that have vacancies and invited all to fill out a form to have their name on file.

**CONSENT AGENDA**

- A. Approve Board of Selectmen's Meeting Minutes
  - 1. February 27, 2023
  - 2. March 13, 2023
- B. 1. Board of Registrars Notification of Raymond Gottwald Resignation
  - 2. Accept resignation of Raymond Gottwald as Democratic Member of the Board of Registrars

Mr. Howell moved to approve, on the Consent Agenda, the Minutes of February 27, 2023 BOS Meeting and also the Minutes of the March 13, 2023 BOS Meeting and to accept the resignation of Raymond Gottwald as Democratic Member of the Board of Registrars. Seconded by Mr.

March 27, 2023



Ballantine. Vote 4:0 in favor. Motion carried unanimously. Members expressed their thanks and best wishes to Mr. Gottwald.

3. Discussion and possible votes on replacements
  - \* Shirley Knowles
  - \* Rosanne Shapino
  - \* Elaine Dickinson

Mr. Howell noted the process for replacing members.

Mr. Howell moved to vote to approve Shirley Knowles as a replacement member of the Board of Registrars as a Democratic member, seconded by Ms. Anderson. Vote 4:0 in favor. Motion carried unanimously.

## **PUBLIC PRESENTATIONS**

### **A. Wastewater Presentation - GHD**

1. Comprehensive Wastewater Management Plan Revision Update
2. Effluent Recharge Site Investigation
3. Route 28 Sewer Project
4. Phase 3 Sewer Project

Dan Pelletier, Water/Wastewater Superintendent and three members of GHD, Jeff Craig, Anastasia Radenko and Mark Drainville were present. Ms. Radenko began the presentation with the Comprehensive Wastewater Management Plan (CWMP). She noted that it is not a zoning plan but rather a plan for anticipated growth. It has targeted revisions to address topics that were raised through public discussion. She also noted the purpose of the project.

Mr. Ballantine noted the original focus of the plan, the evolution to this plan and emphasized the anticipated growth.

Board members asked questions and made comments throughout the presentation.

Ms. Radenko continued with updated information and the status of present projects.

Innovative Alternative Septic Systems (INAs) were explained and discussed.

Ms. Radenko continued discussing both fresh water and salt water bodies. She showed slides regarding zoning and buildout projections, harbors including those that are manmade, population projections over a 20 year period both residential and commercial. She described the process of studying past information and projecting into the future. There was discussion about the projected housing/affordable housing initiatives and the state's involvement.

Mr. MacAskill commented on the 96 units and the unanticipated flow and asked Mr. Pelletier what the effects would be on the bodies of water. It is a multimillion dollar project funded by Cold Brook and paid for by taxpayers.

March 27, 2023

Mr. Pelletier replied that flows for each watershed were based early 2000's water use. The affordable housing project, because it is through the state, doesn't have to adhere to local zoning which puts it in conflict with the zoning that the flow neutral regulations are based on. The town would ultimately have to take action to accommodate the development.

Mr. MacAskill asked how it factored in with the state with the reality that, they're already doing a project that's been funded that this does not assume.

Mr. Pelletier acknowledged the difficulty of coming to an answer. He replied and noted the different considerations, the flow neutral Bylaws and the uncertainty of whether they can recover any additional money because of the state affordable housing. He noted the procedure for the state if the affordable housing project is constructed prior to sewerage on Sisson Road.

Members offered comments and suggestions.

Ms. Radenko continued with the presentation. She gave an update of the treated effluent recharge evaluation and explained what that is and how they gathered information for the analysis and what information they will be gathering in the future.

Members of the audience asked questions and received answers.

Mr. Drainville continued the presentation with a screen on the topic of the Route 28 sewer work, the schedule and time line. He discussed the situation with Wequasset, what conversations have taken place and what Wequasset proposes to do.

Ms. Radenko continued with a chart of potential flows to Chatham and the inter-municipal agreement, INI (infiltration and inflow) and flow values.

Mr. Pelletier commented that the flow numbers are conservative. Regarding Wequasset, phase 2 and 3, he feels they are in the ballpark with the existing IMA with Chatham. However, as things progress, further conversation with the Town of Chatham may be necessary to increase the flow. We are currently not close to the 300,000 gallons. He continued with design adjustments that were made in regard to the last Select Board meeting and noted specifically Route 39 which he described in detail. He also noted that they are at approximately 60% with their design, he described two plans, what each one entails, the cost estimates and what is included in the cost estimates. He noted that the town will be looking at appropriating a minimum of 50 million dollars.

Mr. Howell noted that the town has to get the appropriation first and then put it out to bid. It cannot be done in reverse. This is the path that the DRP wants them to go to get SRF eligibility.

Mr. Craig noted various funding and that there could be approximately 35% principal forgiveness. He also described their Clean Water Trust and other payment options.

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Mr. Pelletier noted that he has contacted Hilltop Securities to work with them in establishing what the impacts are to tax payers.

Mr. Drainville continued with the presentation noting the cost management and explained that when there is a more refined cost estimate they can then, if necessary, look at alternate items for bidding. He also noted the grinder pumps, the situation and negotiating with Wequassett and the timing and importance of permitting to cross Route 28. The next big step, if doing an alternative bid, figuring out which streets will be prioritized. Mr. Drainville discussed the schedule as it is now and the possible timeline for the project.

Mr. MacAskill noted that this information is in tonight's packet and will also be on the website under the Wastewater tab as an update.

## **NEW BUSINESS**

A. Discussion on FY2024 Department Operating Budget

(moved to be discussed after E.)

B. Discussion on FY2024 Monomoy Regional School District Budget

A handout was distributed which will be included in next week's packet,

Dr. Carpenter, Superintendent of the Monomoy Regional School District and Meredith Henderson, Vice Chair presented a summary of the Budget in a slide presentation. He specifically noted items that were different from their previous presentation.

Board members asked questions and expressed concerns. Mr. MacAskill commented that the School Committee had voted two curriculum directors and asked Ms. Henderson for her input.

Ms. Henderson explained why they voted for two curriculum directors, what their responsibilities would be and how they would affect the needs of the students.

C. Discussion on proposed changes to Monomoy Regional School District Agreement

Dr. Carpenter offered an update on a discussion to clean up the language and remove obsolete things. He commented that it's a long, involved process. Sharon (last name not audible) asked how many students are in the special needs and learning disabilities categories and expressed the needs for specialized teachers. Dr. Carpenter replied, approximately 20 % and explained that there are more, including children who are struggling but are not in those categories.

D. Discussion on 2023 Annual Town Meeting Petition Articles

Mr. MacAskill explained that he will allow the petitioners a brief time to explain their petition Article and the public will be given an opportunity to speak. The BOS will be voting to support or not but the Articles will be on the Warrant at Town Meeting and debated on the Town Meeting floor.

1. Prohibit balloons

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Patrick Ott of East Harwich, petitioner, explained the petition in detail and expressed his concerns.

Board members expressed their opinions and concerns.

Leo Cakounes suggested a bylaw that prohibits the release balloons.

Mr. Howell moved to accept and adopt this Article on the Town Meeting Warrant, seconded by Ms. Anderson. Vote: 4:0 Opposed

## 2. Plastic Reduction

Bonnie Bridges, petitioner, explained the petition in detail and expressed her concerns. Other Harwich residents voiced opinions, some with suggestions of alternatives to disposable to-go containers.

Board members expressed their opinions and concerns.

Mr. Howell moved accept and adopt this Article, seconded by Ms. Anderson. Vote 3:1 opposed.

## 3. Prohibit Fertilizer Application

Patrick Ott, petitioner, explained the petition in detail and expressed his concerns.

Board members expressed their opinions and concerns.

Mr. Howell moved to accept and adopt this Article, seconded by Ms. Anderson. Vote 4:0 opposed.

## 4. Town Way Old Brewster Road

A resident(name not stated) noted that Attorney Robert Scarano had sent a memorandum to Board members last week.

Mr. MacAskill replied that they did get a legal opinion on these articles and counsel suggested that this be indefinitely postponed because the process for this has not been followed. It should start with the Planning Board. He will ask Staff to get information to her tomorrow. Ms. Anderson read counsel's recommendation.

Mr. Howell moved to accept and adopt this article, seconded by Ms. Anderson. Vote 4:0 opposed.

## 5. School Choice

Dan Baker, resident of Harwich presented the Article again this year. He offered his reasons, opinion and concerns. Mr. Cakounes also offered his opinions and suggestions. April Croker, home school parent advocate and representative of the Wholesome Trust Project, noted statistics and expressed opinions and concerns. Rick Brigham expressed his opinion and expressed concerns.

Board members expressed their opinions and concerns.

Mr. Howell moved to accept and adopt this Article for inclusion at Town Meeting. seconded by Ms. Anderson. Vote 4:0 in favor.

## 6. Main Street Bog

## 7. Amend Action of the Town s Annual Meeting 2000, Article 11

Leo Cakounes, petitioner, explained the two petitions noted above. He offered his comments, opinion and suggestions. He gave a brief history on the petition to amend action and noted that he has wanted the property to be part of agricultural education since 2000.

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Mr. MacAskill commented that counsel noted that the first of the petitions is proper (Main Street Bog) and that it was better to leave the petitioners Article in rather than the BOS 's Article.

Counsel is working on the deed to this property, a vote may not be necessary. He noted, for the record that this taking a long time has a lot to do with the attorneys involved.

Mr. Cakounes agreed and noted that businesses and colleges have shown an interest in the agricultural education aspect.

Mr. Howell noted the reasons that Mr. Cakounes was chosen in the bidding process.

Mr. Howell moved to accept and adopt and include this Article Main Street Bog, on the Town Warrant, seconded by Ms. Anderson. Mr. MacAskill clarified that there are 2 legal counsel working on these petitions. Vote 4:0 in favor.

Mr. Howell moved to accept and adopt the second Article, Amend Action on the Town's Annual Meeting 2000, Article 2000, seconded by Ms. Anderson. Vote 4:0 in favor.

#### A. Discussion on FY2024 Department Operating Budget

Mr. MacAskill noted that this is on the agenda as a place holder. No questions or comments were offered.

#### E. Discussion of 2023 Annual Town Meeting Warrant Articles

1. Vote to place additional articles

2. Vote to support and recommend articles for 2023 Town Meeting Warrant

Mr. Howell moved to accept, adopt and support Article 5 Monomoy Regional School District Budget with an estimated cost of \$28,469,466, seconded by Mr. Ballantine. Vote 4:0 in favor.

Mr. Howell moved to put on the Warrant and to accept and adopt Article 11, lease Purchase Agreement, seconded by Ms. Anderson. Vote 4:0 in favor.

Mr. Howell moved to accept and adopt and place on the Warrant Article 15 Capital Plan, seconded by Ms. Anderson. Vote 4:0 in favor.

Ms. Anderson moved to accept and adopt Article 15 Capital Plan, seconded by Mr. Ballantine. Vote 3:1

Mr. Howell moved to place Article 37 Amend Zoning Bylaw C325 Article 5 use regulations relating to ADUs on the Warrant, seconded by Ms. Anderson. Vote 4:0 in favor.

Ms. Anderson moved to adopt and support Amend Zoning Bylaw C325 Article 5 use regulations relating to ADUs, seconded by Mr. Ballantine.

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Mr. Howell suggested that they wait until the planning is done before they vote.

Ms. Anderson withdrew her motion and Mr. Ballantine withdrew his second.

Mr. MacAskill commented that if they could get 5 more units of workforce housing out of a change this year, it's a good change. This Article will be brought back next week.

Mr. Howell moved to place on the Warrant and accept and adopt Article 38 Amend Zoning Bylaw C325 Article 17 Flood Plain Regulations, seconded by Ms. Anderson. Vote 4:0 in favor.

Ms. Anderson moved to place on the Warrant and to accept and adopt Article 39 Amend Zoning Bylaw C325 Article 22 Large Scale Ground Mounted Photovoltaic Bank Arrays, seconded by Mr. Howell. Vote 4:0 in favor.

Mr. Howell moved to accept and adopt Article 40 relative to the agreement between the towns of Chatham and Harwich, seconded by Ms. Anderson. Vote 4:0 in favor.

Mr. Howell moved to place on the Warrant and to accept and adopt Article 42 Acquisition of an easement at 129 Route 28 for Route 28 Water Main Project with an estimated cost of \$10,000, seconded by Ms. Anderson. Vote 4:0 in favor.

Mr. Howell moved to place on the Warrant and accept and adopt Article 43 Authorize Selectmen to convey parcel of land at 276 Queen Anne Road, seconded by Ms. Anderson. Mr. Howell noted the importance of this property being commercially zoned. Vote 4:0

Mr. Howell moved to place on the Warrant and to accept and adopt Article 44 Acquisition of Forest Street Property at an estimated cost of \$5,000, seconded by Ms. Anderson. Vote 4:0 in favor.

Mr. Howell moved to place on the Warrant and accept and adopt Article 45 Authorization Payment in Lieu of Taxes Pilot Agreements, seconded by Ms. Anderson. Vote 4:0 in favor.

Linda Cebula, Treasurer and Anita Doucette, President of the Harwich Historical Society spoke in support of this Article.

Mr. Howell moved to place on the Warrant and to accept and adopt Article 47 Supplemental Funding for Brooks Academy Renovations with an estimated cost of \$475,000, seconded by Ms. Anderson. Vote 4:0 in favor.

Mr. Howell moved to place on the Warrant and accept and adopt Article 48 Supplemental Appropriation for the Judah Eldredge Property at an estimated cost of \$400,000, seconded by Ms. Anderson. Vote 4:0 in favor.

Mr. Howell moved to place on the Warrant and accept and adopt Article 49 Transfer Free Cash to the Stabilization Fund at an estimated cost of \$1,200,000, seconded by Ms. Anderson. Vote 4:0 in favor.

March 27, 2023

Mr. Howell moved to place on the Warrant and accept and adopt Article 50 Fund Prior Year's Unpaid Bills at an estimated cost of \$10, 696, seconded by Ms. Anderson. Vote 4:0 in favor.

3. Discussion on additional material to be included in the Warrant

No additional material at this time.

F. Discussion on authorizing Town Administrator to be the assigned individual for grant programs/funds including American Rescue Plan Act (ARPA) and related pandemic funds

Mr. Howell moved to authorize the Town Administrator to be the assigned individual as noted, seconded by Ms. Anderson. Vote 4:0 in favor.

G. Approve a New 2023 Seasonal Common Victuallers license for Seagulls Sweet LLC d/b/a Seagulls Sweets - 537 Route 28

Mr. Howell moved to approve a New 2023 Victuallers license as presented, seconded by Ms. Anderson. Vote 4:0 in favor.

H. Approve the following 2023 Seasonal Common Victuallers license Renewals:  
1. Schoolhouse Ice Cream & Yogurt LLC - 749 Route 28

Mr. Howell moved to approve the 2023 Season Victuallers license as presented, seconded by Ms. Anderson. Vote 4:0 in favor.

I. Approve the following 2023 Seasonal on-premise liquor license renewals:  
1. Ember Pizzas Inc. d/b/a Ember Pizza - 600 Route 28  
2. Pelham on Earle Operating LLC d/b/a Pelham on Earle - 30 Earle Road  
3. Ashwood Food Services Inc. d/b/a Jake's at Cranberry Valley - 183 Oak Street  
4. Saquatucket Snack Shack LLC d/b/a Dockside - 715 Route 28 Unit A  
5. The Port Restaurant and Bar, Inc. - 541 Route 28

Mr. Howell moved to approve the five 2023 Seasonal on-premise liquor license renewals as presented, seconded by Mr. Ballantine. Vote 4:0 in favor.

## **TOWN ADMINISTRATOR'S REPORT**

No report

## **SELECTMEN'S REPORT**

No report

## **CORRESPONDENCE**

March 27, 2023

No correspondence

**ADJOURNMENT**

Mr. Howell moved to adjourn, seconded by Ms. Anderson. Vote 4:0 in favor.

Respectfully submitted,

Judith R. Moldstad  
Board Secretary

March 27, 2023



**Elizabeth Harder**

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Emily Mitchell  
732 Main Street  
Harwich, MA 02645

Dear Emily,

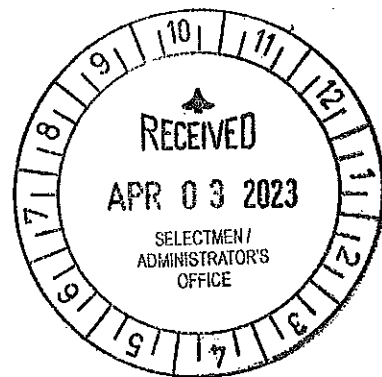
Please accept my resignation from the Community Preservation Committee as of May 1, 2023. At the April meeting of the Housing Authority, we will vote to appoint our new representative and submit their name to the Select Board for approval.

Thank you,

A handwritten signature in cursive script that reads "Elizabeth R. Harder".

Elizabeth Harder

Chair, Harwich Housing Authority



# **NEW BUSINESS**



**OFFICE OF THE TOWN ADMINISTRATOR**

732 MAIN STREET, HARWICH, MA 02645

Joseph F. Powers, *Town Administrator*  
Meggan M. Eldredge, Assistant Town Administrator

Phone (508) 430-7513  
Fax (508) 432-5039

# MEMO

TO: Board of Selectmen

FROM: Joseph F. Powers, *JP* Town Administrator

CC: Meggan M. Eldredge, Assistant Town Administrator  
Emily Mitchell, Town Clerk

RE: Response to FY 2022 Management Letter from Powers & Sullivan

DATE: Thursday, April 6, 2023

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This memorandum supplements the materials and commentary provided by the town's external auditing firm Powers & Sullivan related to the agenda under New Business Item A – *Annual Report to the Board of Selectmen by the external auditors, Powers & Sullivan.*

As you will see in their Management Letter relative to Fiscal Year 2022, there is a matter related to the that year's tax recapitulation (tax recap) process. Once I became aware of that error, I initiated conversation with the MA Department of Revenue Division of Local Services' Bureau of Accounts (BOA). Specifically, I spoke with Katie Scopelleti, Field Representative from BOA (assigned to Harwich as well as other communities) and Tom Guilfoyle, Supervisor.

Given that the portion of the tax recap issue was related to the "Page 4" certification provided Town Clerks, I am very familiar with that process. In my conversation with BOA, I emphasized that I am already working with our Town Clerk (who was not part of the FY 2022 process) and we have already agreed to ensure that the tax recap process as it relates to Page 4 is directed by the Town Clerk. Any review of relevant documentation will take place immediately following any town meetings in anticipation of the tax recap filing requirements.

In short, I am pleased to report that the Town Clerk and I have already taken the necessary steps to comply with the recommendations contained in the FY 2022 Management Letter and affirmed with the Bureau of Accounts.

I will welcome any questions you may have regarding this update.

Thank you.

# Powers & Sullivan, LLC Presentation to the Town of Harwich



April 10, 2023

# Our Objective

- Introduction
- Overview of the 2022 Audit Process
- Overview of the 2022 Audit Results
- Review of the Audit Reports

# Town Financial Audit Objectives

- The principle objective of our work during fiscal 2022 was the expression of our opinions on the Town's basic financial statements and on the Town's compliance with provisions of OMB Uniform Guidance with respect to federal grants.
- We performed our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

# Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

- Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles.
- Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles.



# Audit Results

- Unmodified Audit Opinion – financial statements present your financial position in accordance with Generally Accepted Accounting Principles.
- No instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.
- 2022 will be the sixth year the Town has submitted an Annual Comprehensive Financial Report (ACFR) to the Government Finance Officer's Association (GFOA) for consideration for a Certificate of Achievement for Excellence in Financial Reporting.



# ACFR

- Introductory Section – Management’s Transmittal (pages 3-7)
- Financial Section
  - Audit Opinion (pages 13-15)
  - Management’s Discussion and Analysis (pages 17-24)
  - Basic Financial Statements & Notes (pages 27-75)
  - Required Supplementary Information (pages 77-95)
    - Budget to Actual, Retirement Schedules, OPEB Schedules
  - Other Supplementary Information – Combining Schedules (pages 98-106)
- Statistical Section (pages 107-123)

# Financial Position Highlights

- Management's Discussion and Analysis – summarizes the results of operations and describes the Government – Wide (full accrual) and the Fund Based (modified accrual) financial statements and significant budgetary, capital and debt related highlights.
- General Fund Balance
  - \$78.3 million final General Fund budget; including amounts carried over from prior year. (pages 78-80)
  - Budgeted to use \$7.7 million in Free Cash and Overlay.
  - Revenues exceeded budget by \$3.5 million. (page 78)
  - Expenditures/encumbrances were under budget by \$2.3 million. (page 81)

# Financial Position Highlights

- General Fund Balance (continued)
  - Budgetary net increase \$394,000.
  - General Fund Balance – \$19.5 million.
    - Unassigned General Fund Balance – \$15.0 million.
    - Includes \$5.3 million for the stabilization fund (reported in unassigned).
- Community Preservation Act Fund
  - Fund balance – \$6.6 million.
    - Increase of \$1.0 million.
  - Town approved surcharge of 3% on property taxes
  - Revenue includes \$1.6 million in community preservation taxes and \$792,000 in state matching funds.

# Financial Position Highlights

## ■ Town Capital Fund

- Deficit balance of \$12.9 million.
- Expenditures totaled \$3.0 million mainly for road maintenance and wastewater construction.
- Long term debt totaling \$5.1 million was issued along with \$359,000 in premiums.
- Fund has short-term borrowing of \$20.7 million.

## ■ Enterprise Funds

- Net position at end of year \$11.1 million.
  - Water enterprise decrease in net position of \$19,000 from prior year.
  - Wastewater enterprise increase in net position of \$285,000 from prior year.

# Financial Position Highlights

- Fiduciary Funds – OPEB
  - Prefunded \$800,000 in FY2022.
  - Net investment loss of \$269,000.
  - Trust balance totaled \$4.6 million at year end.
- Fiduciary Funds – Private Purpose Trust Funds
  - Primarily comprised of scholarships
  - Net investment loss of \$53,000.
  - Balance totaled \$607,000 at year end.

# Financial Position Highlights

- Net Pension Liability
  - Net Pension Liability \$22.6 million governmental and \$1.6 million business-type.
- Net OPEB Liability
  - Net OPEB Liability \$37.1 million governmental and \$2.5 million business-type.
  - Trust fund gross-up for benefit payments – \$2.3 million.
- Additional note disclosures.
- RSI 10-year trend schedules.

# Financial Position Highlights

- Governmental Debt \$26.5 million.
  - General Fund Debt Service 5.3% of Budget.
- Water Enterprise Debt \$5.2 million.
- Short-term Debt \$20.7 million.
  - Mass Clean Water Trust interim loan.

# Management Letter

- Current comment and recommendation:
  - Internal control over the tax recapitulation process.



# Management Responsibilities

As part of the audit process, management is responsible for the following:

- The fair presentation of the Town's financial statements in accordance with generally accepted accounting principles;
- Establishing and maintaining effective internal controls over financial reporting to ensure all significant transactions are properly reflected within the financial statements;
- Identifying and ensuring that the Town complies with the laws and regulations applicable to its activities;
- Making all financial records and related information available to P&S;
- Perform procedures to ensure the appropriate valuation of the Town's assets and liabilities;
- Identify contingent liabilities of the Town and ensure that they are assessed and appropriately reflected in the financial statements; and
- Adjusting the financial statements to correct material misstatements and affirming to the auditor in the representation letter that the effects of any uncorrected misstatements aggregated by the auditor, if any, during the current engagement pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



# P&S Responsibilities

- Our responsibility is to express an opinion on the Town's financial statements and compliance over federal programs;
- Conduct our audits in accordance with generally accepted auditing standards and *Governmental Auditing Standards* (Yellow Book). Those standards require that we obtain reasonable (rather than absolute) assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit is not designed to detect error or fraud that is immaterial to the financial statements;
- An audit includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions;
- We are responsible for ensuring that the Audit Advisory Committee is aware of any significant deficiencies and/or material weaknesses;
- Our responsibility with respect to other information in documents containing audited financial statements is to read such information and consider whether the information or the manner of its presentation is materially consistent with information appearing in the basic financial statements; and
- Our responsibility with respect to Audit Committee communications is to communicate those matters that have come to our attention as a result of the performance of our audit.



# Areas of Audit Emphasis

- Ensuring that the financial statements are presented in accordance with accounting principles generally accepted in the United States of America.
- Updating our understanding of internal control structure surrounding significant accounting cycles, including treasury, investments, fixed asset purchases and construction in progress, purchasing and payables, revenues and receivables, and payroll.
- Understanding any changes in key information technology systems and control areas, including the computer environment.
- Ensuring that the cash and investments are maintained in accordance with the Town's investment policy and that they are presented in accordance with GAAP.
- Ensuring that the receivables from taxpayers and other governments exist, are collectible and are presented at their net realizable value.
- Identification of Component Units to be included in the financial statements.



# Areas of Audit Emphasis

- Determining whether capital assets are properly capitalized, and impairment of capital assets is considered and appropriately disclosed.
- Ensuring that certain significant accruals are calculated in accordance with the Town's policies and GAAP.
- Assisting the Town in implementing new financial reporting requirements issued by the Governmental Accounting Standards Board.
- Ensuring that the Town's OPEB Trust is appropriately calculated, valued and fairly stated in accordance with GASB 74 and 75.
- Testing the Town's compliance with requirements applicable to each major program and internal control over compliance in accordance with Uniform Guidance.
- Following up on the status of the Town's prior year Management Letter and GFOA ACFR comments.
- Gathering the necessary information, charts, pictures, and schedules to be included in the ACFR.



Questions?

Thank you.



# Town of Harwich

MASSACHUSETTS

## ANNUAL COMPREHENSIVE FINANCIAL REPORT



Nantucket Sound

**For the Fiscal Year Ended June 30, 2022**

Prepared By:  
Ann Marie Ellis, Finance Director



Harwich and Chatham Fire

# **The Town of Harwich, Massachusetts**

## **Annual Comprehensive Financial Report**



**For the Year  
July 1, 2021 through June 30, 2022**

Prepared by the Finance Department



**Town of Harwich, Massachusetts**

**Annual Comprehensive Financial Report**  
**Year Ended June 30, 2022**

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# *Introductory Section*



Fish House on Herring River

# ***Introductory Section***

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# TOWN OF



# HARWICH

*Harwich, Massachusetts  
02645*

## **Letter of Transmittal**

February 28, 2023

To the Members of the Board of Selectmen and Citizens of the Town of Harwich:

Annually, the Town of Harwich utilizes the services of an external auditor to perform, under contract, an audit of the financial records of the Municipality and the Federal and State single audits. Independent audits play a vital role to the Town by helping to preserve the integrity of the public finance functions and by maintaining citizens' confidence in their elected and appointed leaders.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Powers & Sullivan, LLC Certified Public Accountants, have issued an unmodified ("clean") opinion on the Town of Harwich's financial statements for the year ended June 30, 2022. The independent auditor's report is located at the front of the financial section of this report. Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

### ***Profile of the government***

The Town of Harwich, incorporated in 1694, is located on the south side of the Cape Cod peninsula, made up of seven villages, with an extensive shoreline on Nantucket Sound. It currently occupies 21 square miles and serves a population of 13,709. The Town of Harwich is empowered to levy a property tax on real estate and personal property located within its boundaries.

The Town of Harwich operates under the traditional Open Town Meeting form of government. Policy-making and legislative authority are vested in the Board of Selectmen consisting of five members, all of whom are elected at large. Select members serve three-year terms, with one to two members elected each year. The Board of Selectmen appoints the Town of Harwich's Town Administrator, Finance Director, Police and Fire Chiefs, the Town Administrator in turn appoints department heads.

The Town of Harwich provides a full range of services, including police and fire protection; transfer station; snow and ice removal; traffic control; on- and off-street parking; building inspections; licenses and permits; vital statistics; the construction and maintenance of highways, streets, and other infrastructure; recreational and cultural activities; library services; council on aging; and harbor services. Water distribution services are accounted for in an enterprise fund with separate Water/Wastewater Commissioners. Water/Wastewater Division function as a department of the Town of Harwich and therefore has been included as an integral part of the Town of Harwich's financial statements.

At the Annual Town Meeting a budget is adopted which typically precedes the beginning of the fiscal year on July 1. The annual budget serves as the foundation for the Town of Harwich's financial planning and control. The budget is prepared by fund, function (e.g., public safety), department (e.g., police), and legal level of spending (e.g. salaries, expenditures and capital). Department heads may transfer resources within a department. Transfers between departments, however, need special approval from the governing council.

### ***Local economy***

Harwich was settled around 1665 and incorporated in 1694. Its early economy included agriculture and maritime industries and its history has included boom and bust cycles from the earliest days of the community.

When the whaling industry collapsed with the discovery of oil, the community's emphasis shifted to cod fishing. By 1802, 15 to 20 ships were shore fishing and another four ships were cod fishing in Newfoundland and Labrador, and by 1851, there were 48 ships employing 577 men and bringing in thousands of tons of cod and mackerel. The eventual decline of the fishing industry in Harwich, by the latter part of the 19th century, was caused by increases in the size of ships which eventually outstripped the shallow port's ability to house them. Residents turned to the development of cranberry bogs and resorts for summer visitors, working side-by-side with Portuguese immigrants. The first resort hotel opened in 1880 and both the cranberry and the tourist industries remain substantial parts of Harwich's economy in the present.

The Town of Harwich is located approximately 80 miles from the city of Boston. The Town of Harwich is headquarters for many medical, technology, hospitality businesses, and functions as a major regional shopping center for the surrounding communities. Major industries located within the government's boundaries, or in close proximity, include medical facilities, manufacturers of computer hardware and software, retail stores, and several financial institutions and insurance companies. Two regional school districts and the Town of Harwich also have a significant economic presence; employing in total more than 800 teachers, professionals, and support staff.

Because of its location in a region with a varied economic base and prior to COVID-19, unemployment has been relatively stable. During the past ten years, the unemployment rate fell from an initial high of 10.2 percent (2009) to a decade low of 3.1 percent for the 2021 fiscal year. There was a slight increase to 4.0 percent in fiscal year 2022. When the Governor declared a state of emergency on March 10, 2020, businesses shuttered ranging from retail to construction causing unemployment rates to increase substantially. Since this time employment has rebounded causing scarcity in numbers of available workers to support this resort community.

Median household income within the Town of Harwich are slightly lower than those for the county and slightly lower than the state as a whole. According to the five year average (2017 – 2021) estimate, the government's median household income was \$79,641, the county's was \$82,619, while the state's was \$89,026. Housing prices in the vicinity of the Town of Harwich continue to remain strong boasting an overall 9.82% increase in FY 22, effectively doubling the results in a little as two years. At the end of the second quarter of 2022, the median value of a single family home in the vicinity of the Town of Harwich was \$486,500. Due to COVID-19, the Town experienced a surge of full time residents ranging in new residential home sales to conversion of summer vacation homes for full time residency.

The Town's credit rating was upgraded in May 2019 to AAA stable rating by Standard & Poor's. The rating reflects Harwich's consecutive years of positive operating results leading to very strong reserves stemming from increased operating revenue, which is in turn based on its favorable location along southeast Cape Cod with high-end development and redevelopment. Standard & Poor's highlighted numerous areas of strength from the Town's management and budgetary performance to a strong liquidity position with appropriate management policies and practices.

The Town has not entered the bond market since the emergency order was enacted due to the onset of the Coronavirus. While the Town received a stable rating by Standard & Poor's that may or may not change due to the unprecedented circumstances in 2020/2021 and those that may present themselves in the future.

Over the past three years, the government has experienced a period of significant economic growth and investment. More than \$19.2 million in new commercial, mixed use and residential development has been completed or is in various phases of development throughout the Town. This development, the presence of retail and service industries, and the presence of recreational, educational and health facilities has even further strengthened the Town of Harwich's already strong economic base.

Harwich's small town character, extensive shoreline, rich historical connection to the sea, and rural nature have continued to lure visitors over the years – some who arrive for extended periods in the summer, others who have decided to purchase second homes, and those searching for a place to retire. Like most communities on the Cape, living in Harwich is expensive. Housing prices previously declined somewhat since the recession, since then the market has been rebounding and values have exceeded pre-recession levels with the median single-family house priced at \$468,500, still out of reach for many year-round residents. Harwich has been evolving into more of a year-round community, its economy continues to depend on second-home owners and summer visitors. Seasonal employment--such as retail trade, accommodations, and food services--accounts for a large portion of the local employment base.

The Town is heavily reliant on real estate taxes as the major funding source for Town operations. In fiscal year 2022 the Town collected 98.8% of estimated real estate tax collections, an impressive feat. For fiscal year 2022 the Town continues to maintain reduced estimates for local receipts. The largest reductions coming from various excise taxes and fees for the use of recreational facilities.

The extension of a ban on J-1 and H-2B visas left this resort community with further challenges. The inability to open indoor dining for an extended period, while reeling from total recent shutdowns, left business owners and managers with limited resources that were already strained. The Town has worked closely with local businesses to provide information and open communication avenues to support and reduce, to the extent possible, the ongoing effects of the pandemic.

On March 27, 2020, the President of the United States signed into law the federal Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"). In conjunction with three other pieces of federal legislation adopted to address the COVID-19 pandemic, the CARES Act created or expanded over 100 federal funding opportunities for state and local governments. The Town of Harwich is the recipient of CARES Act relief, FEMA funding, and Medicaid funding for eligible expenses to combat the unanticipated costs as a result of the public health emergency.

Most notably, the CARES Act created the federal Coronavirus Relief Fund administered by the U.S. Department of the Treasury with oversight provided by the U.S. Treasury Office of Inspector General. The federal CARES Act relief included \$150 billion for state and local governments allocated on a per capita basis. The Commonwealth of Massachusetts received approximately \$2.67 billion, with approximately \$1.069 million provided directly to the Town of Harwich. These funds have been critical to mitigating the Town's costs of the COVID-19 response and have, in part, made it possible to sustain services to the residents which include feeding programs for the Council on Aging's targeted population, recreation enforcement personnel to administer safety protocols and funding to support emergency operations.

The Town of Harwich is fortunate to have a number of local and regional housing agencies and organizations involved in providing affordable housing. The Harwich Housing Authority owns and manages 20 units of subsidized housing and partnered with the Community Development Partnership on the Main Street



Extension/Thankful Chases Pathway project with another 12 units. It is also working with the Town on managing a number of local initiatives.

At the Annual Town Meeting of 2018 voters approved the declaration of the Harwich Affordable Housing Trust. The purpose of the trust is to provide for the preservation and creation of affordable housing in the Town of Harwich for the benefit of low and moderate income households. Annual Town Meeting of 2019 authorized the transfer of five parcels of land to the care, custody and control of the Trust for affordable housing. In 2021, the Affordable Housing Trust purchased a total of six adjacent parcels to support efforts to provide affordable housing. The Town of Harwich also has experience in working with non-profit housing providers such as the Harwich Ecumenical Council on Housing (HECH), Habitat for Humanity of Cape Cod, the Community Development Partnership (CDP), and Housing Assistance Corporation (HAC). The Board of Selectmen are committed to aggressively pursue the creation of affordable and workforce housing.

It will be important for the Town to continue to establish vital partnerships with developers, for profit and non-profit, and build its capacity to promote new affordable units by aggressively reaching out for necessary technical and financial resources in addition to securing the essential political support for new housing initiatives.

### ***Long-term financial planning and major initiatives***

Unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the general fund at year end was 20.4 percent of total general fund revenues; an increase of 1.8 percent from the prior fiscal year. The Town remains committed to building healthy and consistent stabilization and other postemployment benefits reserves to support current and future liabilities, while providing for future budgetary flexibility.

By charter, the Town of Harwich maintains a five-year Capital Improvement Program which serves as its planning document to ensure that its facilities, equipment, and infrastructure are well maintained and operating in peak condition. Under the guidance of the Capital Outlay Committee, this process gives the Town of Harwich the ability to plan for its capital needs and allocate short- and long-term resources appropriately. As part of this process, the government identifies and quantifies the operational costs associated with its capital projects and budgets resources accordingly. The fiscal year 2021-2027 Capital Improvement Plan was greatly reduced as a result of the pandemic. The current plan anticipates nearly \$85 million in capital projects. Included in this \$85 million is \$18.1 million for necessary roadway and public works improvements, \$40.4 million for public wastewater design and construction, \$7.2 million for water system upgrades and \$5 million for harbor capital improvements. The remainder of the program will finance improvements to the government's parks, preservation of properties and bodies of water, equipment and technology.

### ***Relevant financial policies***

The Town of Harwich has adopted a comprehensive set of financial policies. Policies amid solid financial procedures include management's conservative budget assumptions and regular monitoring of budget performance with monthly reports on budget-to-actual results to the Board of Selectmen and finance committee. The Town's free cash policy outlines reserves, free cash, and stabilization funds with the goal of maintaining no less than 7%–8% of general fund expenditures in reserve. The Town exceeded this goal at the close of fiscal 2022. The Town also maintains a five-year budget forecast, which is also updated annually.

Strict adherence to the formal investment-management policy, which mirrors Commonwealth guidelines is an indicator of the comprehensive financial structure of the government. The Town maintains a formal debt-management policy that limits general fund debt service to 10%-12% of expenditures.

**Awards and acknowledgements**

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Harwich for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2021. This was the fifth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Department. I wish to thank all government departments for their assistance in providing the data necessary to prepare this report. Credit also is due to the Board of Selectmen for their unfailing support for maintaining the highest standards of professionalism in the management of the Town of Harwich's finances.

Respectfully submitted,

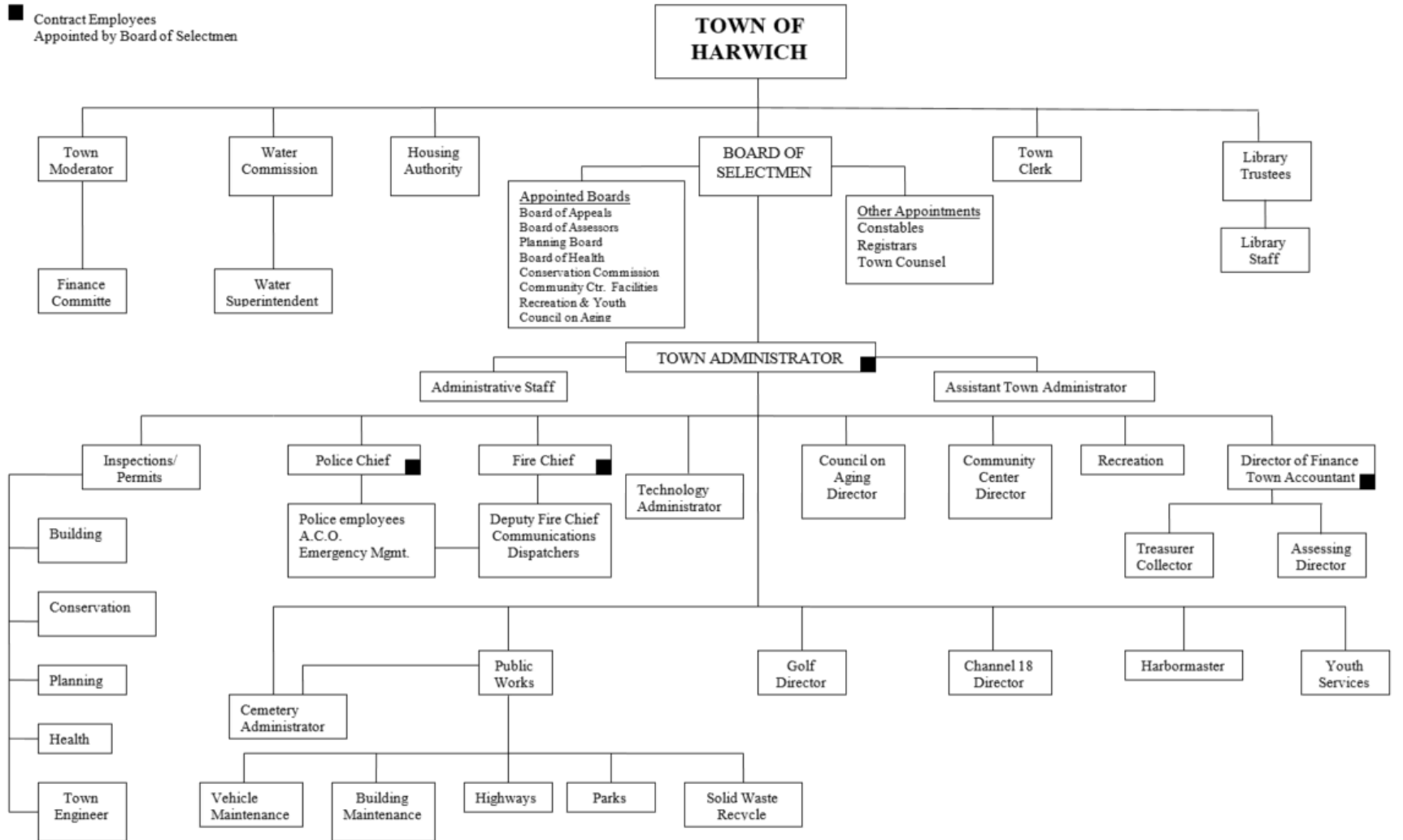


Ann Marie Ellis  
Finance Director

# Town of Harwich, Massachusetts

## Principal Executive Officers as of June 30, 2022

Elected Officials		Term Expires
Board of Selectmen	Michael D. MacAskill, Chair	2025
	Mary E. Anderson, Vice Chair	2024
	Donald F. Howell, Clerk	2023
	Larry G. Ballantine, Member	2023
	Julie E. Kavanagh, Member	2025
Town Clerk	Emily Mitchell	2025
Appointed Officials		
Board of Assessors	Richard Waystack, Chair	2024
	Jay Kavanaugh	2025
	Bruce Nightingale	2023
Town Administrator	Joseph F. Powers	
Finance Director/Town Accountant	Ann Marie Ellis	
Fire Chief/Forest Warden	David LeBlanc	
Chief of Police	David Guillemette	
Town Counsel	KP Law, P.C.	





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Harwich  
Massachusetts**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morrill*

Executive Director/CEO

# ***Financial Section***



Red River

# ***Financial Section***

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## **Independent Auditor's Report**

To the Honorable Board of Selectmen  
Town of Harwich, Massachusetts

## **Report of the Audit on the Financial Statements**

### **Opinions**

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 Harwich, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Harwich, Massachusetts' basic financial statements as listed in the table of contents.

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 remaining fund information of the Town of Harwich, Massachusetts, as of June 30, 2022, 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.

### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Harwich, Massachusetts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Change in Accounting Principle**

As discussed in Note 8 to the financial statements, in the year ending June 30, 2022, the Town of Harwich, Massachusetts adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Harwich, Massachusetts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Harwich, Massachusetts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Harwich, Massachusetts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Harwich, Massachusetts' basic financial statements. The accompanying combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2023, on our consideration of the Town of Harwich, 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 solely 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 the effectiveness of the Town of Harwich, Massachusetts' 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 Harwich, Massachusetts' internal control over financial reporting and compliance.

*Powers & Sullivan LLC*

February 28, 2023

# ***Management's Discussion and Analysis***

## Management's Discussion and Analysis

As management of the Town of Harwich, we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2022. The Town complies with financial reporting requirements issued by the Governmental Accounting Standards Board (GASB). Management's discussion and analysis is part of these requirements.

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Town of Harwich's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**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 and liabilities, and deferred inflows/outflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town 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, human services, culture and recreation, community preservation, and interest. The business-type activities include the activities of the municipal water and wastewater departments.

**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 and outflows 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*.

The Town of Harwich adopts an annual appropriated budget for its general fund and community preservation fund. Budgetary comparison schedules have been provided as required supplementary information for the general fund and the community preservation fund to demonstrate budgetary compliance.

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

Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its municipal water and wastewater departments.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for water and wastewater operations, each of which are considered major funds of the Town.

**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 statements 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 proprietary funds.

The Town maintains two different types of fiduciary funds. The Other Postemployment Benefit Trust Fund is used to report resources held in trust for healthcare benefits for retirees and beneficiaries. The Private Purpose trust fund is used to report the Town's scholarship 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.

## **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Harwich's government-wide assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$46.2 million at the end of 2022. The Town's total net position increased by \$7.8 million during 2022.

Comparative analysis of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, expenses and transfers of the governmental and business-type activities are discussed herein.

### **Governmental Activities**

The results of operations of the governmental activities are discussed in the following paragraphs and tables. Net position of \$60.7 million reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, machinery, and equipment, infrastructure); 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. 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 the governmental activities net position, \$9.6 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 \$35.3 million. The deficit is primarily the result of the recognition of net pension liability of \$22.7 million along with the net other postemployment benefits liability of \$37.1 million. These are long-term unfunded liabilities that will not require significant short-term resources.

The governmental activities net position increased by \$7.5 million during the current year. Key reasons for this increase includes capital grants revenue totaling \$1.4 million, along with positive results in the general fund, a decrease in the net pension liability net of deferred inflows and outflows related to pension totaling \$1.4 million and the net other postemployment benefits (OPEB) liability net of deferred inflows and outflows related to OPEB totaling \$328,000.

	2022	2021
<b>Assets:</b>		
Current assets.....	\$ 50,128,227	\$ 39,341,169
Noncurrent assets (excluding capital).....	99,900	185,800
Capital assets, nondepreciable.....	45,831,687	44,760,877
Capital assets, net of accumulated depreciation....	57,450,885	59,786,003
<b>Total assets.....</b>	<b>153,510,699</b>	<b>144,073,849</b>
<b>Deferred outflows of resources.....</b>	<b>8,320,936</b>	<b>10,040,547</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	3,098,635	2,202,396
Noncurrent liabilities (excluding debt).....	60,741,994	66,373,190
Current debt.....	24,167,777	23,473,025
Noncurrent debt.....	23,103,357	20,989,108
<b>Total liabilities.....</b>	<b>111,111,763</b>	<b>113,037,719</b>
<b>Deferred inflows of resources.....</b>	<b>15,645,549</b>	<b>13,499,150</b>
<b>Net position:</b>		
Net investment in capital assets.....	60,699,230	60,818,996
Restricted.....	9,634,920	8,821,991
Unrestricted.....	(35,259,827)	(42,063,460)
<b>Total net position.....</b>	<b>\$ 35,074,323</b>	<b>\$ 27,577,527</b>

The Town's largest revenue source is real estate and personal property taxes, accounting for 70% of governmental revenue for the Town. The second largest category, charges for services, account for 17% of governmental revenue. This category includes, ambulance fees, permits, trash fees, dockage, and all golf related fees.

	2022	2021
<b>Program Revenues:</b>		
Charges for services.....	\$ 13,560,770	\$ 12,994,107
Operating grants and contributions.....	1,620,958	2,574,493
Capital grants and contributions.....	1,352,546	1,579,622
<b>General Revenues:</b>		
Real estate and personal property taxes, net of tax refunds payable.....	54,464,491	53,028,284
Motor vehicle and other excise taxes.....	2,695,151	2,550,271
Hotel/motel tax.....	1,675,737	1,132,926
Meals tax.....	571,745	325,311
Community preservation tax.....	1,592,278	1,592,401
Penalties and interest on taxes and excise.....	444,759	446,733
Payments in lieu of taxes.....	63,703	65,256
Grants and contributions not restricted to specific programs.....	692,728	556,790
Unrestricted investment income (loss).....	(3,751)	533,669
<b>Total revenues.....</b>	<b>78,731,115</b>	<b>77,379,863</b>
<b>Expenses:</b>		
General government.....	5,522,061	5,828,492
Public safety.....	15,419,239	15,615,512
Education.....	29,444,941	29,222,367
Public works.....	11,393,917	10,895,030
Human services.....	2,001,613	1,802,867
Culture and recreation.....	5,963,471	5,868,892
Community preservation.....	312,232	566,479
Interest.....	658,723	624,002
<b>Total expenses.....</b>	<b>70,716,197</b>	<b>70,423,641</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>8,014,918</b>	<b>6,956,222</b>
<b>Transfers.....</b>	<b>(518,122)</b>	<b>(200,000)</b>
<b>Change in net position.....</b>	<b>7,496,796</b>	<b>6,756,222</b>
<b>Net position, beginning of year.....</b>	<b>27,577,527</b>	<b>20,821,305</b>
<b>Net position, end of year.....</b>	<b>\$ 35,074,323</b>	<b>\$ 27,577,527</b>

The increase in charges for services program revenue is mainly related to increased collections on disposal fees, ambulance fees and golf course fees.

Operating grants decreased due to COVID-19 grant funds recognized in the prior year.

Approximately 42% of the Town's expenses relate to education. Education expenses represent the Town's assessments paid to the Monomoy Regional School District and the Cape Cod Regional Technical High School.



**Business-type Activities**

The results of operations for the business-type activities are discussed in the following paragraphs and tables.

For the Town's business-type activities, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$11.1 million at the close of 2022. Of this amount, \$10.8 million is net investment in capital assets, and the remaining balance of *unrestricted net position* is \$363,000. The unrestricted net position includes the recognition of net pension liability of \$1.6 million along with the net other postemployment benefits liability of \$2.5 million. These are long-term unfunded liabilities that will not require significant short-term resources.

	2022	2021
<b>Assets:</b>		
Current assets.....	\$ 5,158,194	\$ 4,139,756
Capital assets, nondepreciable.....	1,505,893	1,505,893
Capital assets, net of accumulated depreciation....	14,339,597	15,664,495
<b>Total assets.....</b>	<b>21,003,684</b>	<b>21,310,144</b>
<b>Deferred outflows of resources.....</b>	<b>641,590</b>	<b>768,517</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	163,385	76,551
Noncurrent liabilities (excluding debt).....	4,132,010	4,504,352
Current debt.....	409,851	564,614
Noncurrent debt.....	4,749,763	5,159,614
<b>Total liabilities.....</b>	<b>9,455,009</b>	<b>10,305,131</b>
<b>Deferred inflows of resources.....</b>	<b>1,068,129</b>	<b>916,937</b>
<b>Net position:</b>		
Net investment in capital assets.....	10,758,670	11,533,380
Unrestricted.....	363,466	(676,787)
<b>Total net position.....</b>	<b>\$ 11,122,136</b>	<b>\$ 10,856,593</b>

There was a decrease of \$19,000 in net position related to the Water Department's operations during the year. Operating revenues remained fairly consistent with the prior year while operating expenses increased approximately 5%.

There was a \$285,000 increase in the Wastewater Department's operations. This was mainly due to a transfer in from the general fund; offset with an increase in expenses. Fiscal year 2022 was the Wastewater Department's operations fourth year as a business-type activity. The long-term goal for the fund will be to fund the debt-service on wastewater infrastructure. The Town is continuing to budget this activity within the general fund.

	2022	2021
<b>Program Revenues:</b>		
Charges for services.....	\$ 5,080,973	\$ 5,167,449
<b>General Revenues:</b>		
Unrestricted investment income.....	1,085	10,471
<b>Total revenues.....</b>	<b>5,082,058</b>	<b>5,177,920</b>
<b>Expenses:</b>		
Water.....	5,102,475	4,889,376
Wastewater.....	232,162	120,441
<b>Total expenses.....</b>	<b>5,334,637</b>	<b>5,009,817</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>(252,579)</b>	<b>168,103</b>
<b>Transfers.....</b>	<b>518,122</b>	<b>200,000</b>
<b>Change in net position.....</b>	<b>265,543</b>	<b>368,103</b>
<b>Net position, beginning of year.....</b>	<b>10,856,593</b>	<b>10,488,490</b>
<b>Net position, end of year.....</b>	<b>\$ 11,122,136</b>	<b>\$ 10,856,593</b>

### ***Financial Analysis of the Government's Funds***

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

**Governmental funds.** The focus of *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing 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.

As of the end of the current year, governmental funds reported combined ending fund balances of \$20.2 million, an increase of \$8.8 million from the prior year.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund totaled \$15.0 million, while total fund balance is \$19.5 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 22.1% of total general fund expenditures, while total fund balance represents 28.8% of that same amount.

The general fund increased by \$1.8 million in 2022. This was primarily the combined result of a budgetary surplus of \$394,000 in the general fund, and an increase in the Town's stabilization fund of \$1.0 million, which is reported within the general fund in the fund based financial statements in accordance with generally accepted accounting principles.

The Community Preservation Act fund had a fund balance at June 30, 2022, of \$6.6 million. These funds are attributable to the Town's acceptance of the Community Preservation Act, which allows the Town to impose a surcharge on property taxes and to receive matching state funds for specified uses related to the acquisition, creation, preservation and support of open space, historic resources, land for recreational use and community housing. The Community Preservation Act's fund balance increased \$1.0 million in 2022. This was the net result

of \$1.6 million in taxes, \$792,000 in state grants and \$6,700 in investment income, offset by expenditures on community preservation projects and a transfer out for debt service payments.

The Town capital fund reported a year end deficit fund balance of \$12.9 million, an increase of \$5.7 million from the prior year. Fiscal year 2022 expenditures totaling \$3.0 million and mainly related to road maintenance and wastewater construction. Projects have been temporarily funded with short term bond anticipation notes totaling \$20.7 million. The fund will be in a deficit until the Town permanently finances the projects.

The nonmajor governmental funds had a fund balance of \$7.0 million. This was a \$362,000 increase from the prior year. The nonmajor governmental funds had \$3.4 million in revenues, \$2.5 million in expenditures, and net transfers out totaling \$594,000.

### ***General Fund Budgetary Highlights***

The original general fund budget included \$70.2 million in estimated revenues and transfers in and \$74.7 million in expenditures and transfers out with the difference consisting of prior year encumbrances included in the current year original budget and the use of available funds to fund the current year budget. The \$3.7 million increase from the original budget to the final amended budget was appropriated from free cash.

General Fund revenues are approximately \$3.5 million more than budgeted. The largest areas of the surplus were in charges for services, hotel/motel tax and sanitation fees.

General fund expenditures and encumbrances were approximately \$2.3 million less than budgeted. Key components of this surplus include \$408,000 in police, \$123,000 in fire, \$260,000 in highway, \$218,000 in debt service and \$101,000 in harbormaster.

### ***Capital Asset and Debt Administration***

In conjunction with the operating budget, the Town annually prepares a capital budget for the upcoming year. The Town's major governmental capital asset activity in 2022 includes the wastewater infrastructure project which increased construction in progress by \$2.3 million. The wastewater project is scheduled to be turned over to the wastewater commission, and the wastewater enterprise fund once the notice to connect is delivered to residents. Other increases include \$1.5 million in machinery and equipment, and \$1.4 million in infrastructure related to road improvements.

The water enterprise fund reported additions totaling \$373,000 for infrastructure.

Depreciation expense for governmental and business-type activities totaled \$5.6 million and \$1.7 million, respectively.

The Town of Harwich's governmental funds had total bonded debt outstanding of \$26.5 million at the end of the current year. Of this amount, \$4.0 million was for marina improvements; \$2.6 million was for the construction of a police station; \$1.7 million is for land acquisitions; \$300,000 is related to harbor dredging, \$5.6 million is for sewer projects; \$860,000 is related to golf course improvements; \$5.1 million is related to the construction of a fire station; \$1.3 million is related to roadway improvements, \$1.9 million is related to the Saquatucket Harbormaster Building Boardwalk, \$267,000 relates to golf course maintenance equipment, \$764,000 relates to other capital related projects and \$2.1 million relates to unamortized premiums.

The water enterprise fund has \$5.2 million in water debt that is fully supported by the rates and does not rely on a general fund subsidy. For further discussion please refer to Note 4 for major capital activity and Notes 7 and 8 for debt activity.

### ***Requests for Information***

This financial report is designed to provide a general overview of the Town of Harwich'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 Finance Director, Town Hall, 732 Main Street, Harwich, Massachusetts 02645.

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# ***Basic Financial Statements***

## STATEMENT OF NET POSITION

JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents.....	\$ 36,670,653	\$ 4,110,782	\$ 40,781,435
Investments.....	6,177,477	-	6,177,477
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	990,163	-	990,163
Tax liens.....	2,520,391	-	2,520,391
Community preservation fund surtax.....	25,722	-	25,722
Motor vehicle and other excise taxes.....	281,066	-	281,066
User fees.....	-	1,047,412	1,047,412
Departmental and other.....	737,479	-	737,479
Intergovernmental.....	1,712,863	-	1,712,863
Community preservation state share.....	560,603	-	560,603
Special assessments.....	72,860	-	72,860
Tax foreclosures.....	305,835	-	305,835
Inventory.....	56,898	-	56,898
Other assets.....	16,217	-	16,217
Total current assets.....	50,128,227	5,158,194	55,286,421
<b>NONCURRENT:</b>			
Receivables, net of allowance for uncollectibles:			
Special assessments.....	99,900	-	99,900
Capital assets, nondepreciable.....	45,831,687	1,505,893	47,337,580
Capital assets, net of accumulated depreciation.....	57,450,885	14,339,597	71,790,482
Total noncurrent assets.....	103,382,472	15,845,490	119,227,962
<b>TOTAL ASSETS.....</b>	<b>153,510,699</b>	<b>21,003,684</b>	<b>174,514,383</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows for refunding debt.....	9,936	72,794	82,730
Deferred outflows related to pensions.....	3,453,204	236,334	3,689,538
Deferred outflows related to other postemployment benefits.....	4,857,796	332,462	5,190,258
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>8,320,936</b>	<b>641,590</b>	<b>8,962,526</b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants payable.....	976,196	98,374	1,074,570
Tax refunds payable.....	12,530	-	12,530
Accrued interest.....	95,604	39,679	135,283
Other liabilities.....	860,435	-	860,435
Unearned revenue.....	635,443	-	635,443
Landfill closure.....	18,500	-	18,500
Compensated absences.....	499,927	25,332	525,259
Notes payable.....	20,734,953	-	20,734,953
Long-term debt.....	3,432,824	409,851	3,842,675
Total current liabilities.....	27,266,412	573,236	27,839,648
<b>NONCURRENT:</b>			
Landfill closure.....	148,000	-	148,000
Compensated absences.....	865,785	44,275	910,060
Net pension liability.....	22,658,477	1,550,722	24,209,199
Net other postemployment benefits.....	37,069,732	2,537,013	39,606,745
Long-term debt.....	23,103,357	4,749,763	27,853,120
Total noncurrent liabilities.....	83,845,351	8,881,773	92,727,124
<b>TOTAL LIABILITIES.....</b>	<b>111,111,763</b>	<b>9,455,009</b>	<b>120,566,772</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes paid in advance.....	38,508	-	38,508
Deferred inflows related to pensions.....	9,165,357	627,267	9,792,624
Deferred inflows related to other postemployment benefits.....	6,441,684	440,862	6,882,546
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>15,645,549</b>	<b>1,068,129</b>	<b>16,713,678</b>
<b>NET POSITION</b>			
Net investment in capital assets.....	60,699,230	10,758,670	71,457,900
Restricted for:			
Perpetual care and other permanent funds:			
Expendable.....	874,239	-	874,239
Nonexpendable.....	511,217	-	511,217
Gifts and grants.....	991,860	-	991,860
Community preservation.....	7,257,604	-	7,257,604
Unrestricted.....	(35,259,827)	363,466	(34,896,361)
<b>TOTAL NET POSITION.....</b>	<b>\$ 35,074,323</b>	<b>\$ 11,122,136</b>	<b>\$ 46,196,459</b>

See notes to basic financial statements.

**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2022

<u>Functions/Programs</u>	Program Revenues				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
General government.....	\$ 5,522,061	\$ 718,389	\$ 634,084	\$ -	\$ (4,169,588)
Public safety.....	15,419,239	3,421,976	461,950	-	(11,535,313)
Education.....	29,444,941	-	-	-	(29,444,941)
Public works.....	11,393,917	4,511,262	143,106	710,785	(6,028,764)
Human services.....	2,001,613	114,308	292,151	-	(1,595,154)
Culture and recreation.....	5,963,471	4,794,835	89,667	-	(1,078,969)
Community preservation.....	312,232	-	-	641,761	329,529
Interest.....	658,723	-	-	-	(658,723)
<b>Total Governmental Activities.....</b>	<b>70,716,197</b>	<b>13,560,770</b>	<b>1,620,958</b>	<b>1,352,546</b>	<b>(54,181,923)</b>
<i>Business-Type Activities:</i>					
Water.....	5,102,475	5,079,679	-	-	(22,796)
Wastewater.....	232,162	1,294	-	-	(230,868)
<b>Total Business-Type Activities.....</b>	<b>5,334,637</b>	<b>5,080,973</b>	<b>-</b>	<b>-</b>	<b>(253,664)</b>
<b>Total Primary Government.....</b>	<b>\$ 76,050,834</b>	<b>\$ 18,641,743</b>	<b>\$ 1,620,958</b>	<b>\$ 1,352,546</b>	<b>\$ (54,435,587)</b>

See notes to basic financial statements.

(Continued)



**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2022

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
<b>Changes in net position:</b>			
Net (expense) revenue from previous page..... \$	<b>(54,181,923)</b>	<b>(253,664)</b>	<b>(54,435,587)</b>
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	54,464,491	-	54,464,491
Motor vehicle and other excise taxes.....	2,695,151	-	2,695,151
Hotel/motel tax.....	1,675,737	-	1,675,737
Meals tax.....	571,745	-	571,745
Community preservation tax.....	1,592,278	-	1,592,278
Penalties and interest on taxes and excise.....	444,759	-	444,759
Payments in lieu of taxes.....	63,703	-	63,703
Grants and contributions not restricted to specific programs.....	692,728	-	692,728
Unrestricted investment income (loss).....	(3,751)	1,085	(2,666)
<i>Transfers, net</i> .....	(518,122)	518,122	-
Total general revenues and transfers.....	61,678,719	519,207	62,197,926
Change in net position.....	7,496,796	265,543	7,762,339
<i>Net position:</i>			
Beginning of year.....	27,577,527	10,856,593	38,434,120
End of year..... \$	<u>35,074,323</u>	<u>11,122,136</u>	<u>46,196,459</u>

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2022

	General	Community Preservation Act Fund	Town Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 14,797,111	\$ 6,694,238	\$ 8,019,819	\$ 7,159,485	\$ 36,670,653
Investments.....	5,289,582	-	-	887,895	6,177,477
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	990,163	-	-	-	990,163
Tax liens.....	2,470,929	49,462	-	-	2,520,391
Community preservation fund surtax.....	-	25,722	-	-	25,722
Motor vehicle and other excise taxes.....	281,066	-	-	-	281,066
Departmental and other.....	656,411	-	-	81,068	737,479
Intergovernmental.....	-	-	-	1,712,863	1,712,863
Community preservation state share.....	-	560,603	-	-	560,603
Special assessments.....	-	-	-	172,760	172,760
Tax foreclosures.....	305,835	-	-	-	305,835
Due from other funds.....	19,339	-	-	-	19,339
Inventory.....	-	-	-	56,898	56,898
Other assets.....	16,217	-	-	-	16,217
<b>TOTAL ASSETS.....</b>	<b>\$ 24,826,653</b>	<b>\$ 7,330,025</b>	<b>\$ 8,019,819</b>	<b>\$ 10,070,969</b>	<b>\$ 50,247,466</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ 517,695	\$ 72,421	\$ 210,712	\$ 175,368	\$ 976,196
Tax refunds payable.....	12,530	-	-	-	12,530
Due to other funds.....	-	-	-	19,339	19,339
Other liabilities.....	367,120	-	-	493,315	860,435
Unearned revenue.....	-	-	-	635,443	635,443
Notes payable.....	-	-	20,734,953	-	20,734,953
<b>TOTAL LIABILITIES.....</b>	<b>897,345</b>	<b>72,421</b>	<b>20,945,665</b>	<b>1,323,465</b>	<b>23,238,896</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Taxes paid in advance.....	38,508	-	-	-	38,508
Unavailable revenue.....	4,356,919	635,787	-	1,782,247	6,774,953
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>4,395,427</b>	<b>635,787</b>	<b>-</b>	<b>1,782,247</b>	<b>6,813,461</b>
<b>FUND BALANCES</b>					
Nonspendable.....	-	-	-	568,115	568,115
Restricted.....	-	6,621,817	-	6,416,481	13,038,298
Committed.....	2,616,411	-	-	-	2,616,411
Assigned.....	1,933,176	-	-	-	1,933,176
Unassigned.....	14,984,294	-	(12,925,846)	(19,339)	2,039,109
<b>TOTAL FUND BALANCES.....</b>	<b>19,533,881</b>	<b>6,621,817</b>	<b>(12,925,846)</b>	<b>6,965,257</b>	<b>20,195,109</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 24,826,653</b>	<b>\$ 7,330,025</b>	<b>\$ 8,019,819</b>	<b>\$ 10,070,969</b>	<b>\$ 50,247,466</b>

See notes to basic financial statements.

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

JUNE 30, 2022

Total governmental fund balances.....		\$ 20,195,109
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		103,282,572
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		6,774,953
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 reported.....		(7,286,105)
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(95,604)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Long-term debt.....	(26,536,181)	
Net pension liability.....	(22,658,477)	
Net other postemployment benefits.....	(37,069,732)	
Landfill closure.....	(166,500)	
Compensated absences.....	<u>(1,365,712)</u>	
Net effect of reporting long-term liabilities.....		<u>(87,796,602)</u>
Net position of governmental activities.....		<u>\$ 35,074,323</u>

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2022

	General	Community Preservation Act Fund	Town Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 54,401,250	\$ -	\$ -	\$ -	\$ 54,401,250
Motor vehicle and other excise taxes.....	2,612,206	-	-	26,076	2,638,282
Hotel/motel tax.....	1,675,737	-	-	-	1,675,737
Meals tax.....	571,745	-	-	-	571,745
Charges for services.....	1,694,361	-	-	630,746	2,325,107
Penalties and interest on taxes and excise.....	431,154	4,743	-	8,862	444,759
Fees and rentals.....	24,457	-	-	103,383	127,840
Recreation fees.....	4,095,030	-	-	-	4,095,030
Sanitation fees.....	4,197,083	-	-	-	4,197,083
Payments in lieu of taxes.....	63,703	-	-	-	63,703
Licenses and permits.....	915,886	-	-	-	915,886
Intergovernmental - state aid.....	817,912	-	-	-	817,912
Intergovernmental - other.....	-	-	-	764,618	764,618
Departmental and other.....	962,952	-	-	1,676,010	2,638,962
Community preservation taxes.....	-	1,583,795	-	-	1,583,795
Community preservation state match.....	-	791,824	-	-	791,824
Special assessments.....	-	-	-	77,942	77,942
Contributions and donations.....	-	-	-	94,534	94,534
Investment income (loss).....	(38,484)	6,727	-	28,006	(3,751)
<b>TOTAL REVENUES.....</b>	<b>72,424,992</b>	<b>2,387,089</b>	<b>-</b>	<b>3,410,177</b>	<b>78,222,258</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	3,424,960	-	-	154,502	3,579,462
Public safety.....	9,870,171	-	12,000	1,084,173	10,966,344
Education.....	28,929,100	-	-	-	28,929,100
Public works.....	7,524,492	-	2,982,866	626,313	11,133,671
Human services.....	1,281,522	-	-	168,750	1,450,272
Culture and recreation.....	3,833,521	-	24,458	420,816	4,278,795
Community preservation.....	-	1,124,251	-	-	1,124,251
Pension benefits.....	3,001,787	-	-	-	3,001,787
Employee benefits.....	5,343,905	-	-	-	5,343,905
State and county charges.....	805,213	-	-	-	805,213
Debt service:					
Principal.....	2,822,123	-	-	-	2,822,123
Interest.....	916,688	-	14,044	-	930,732
<b>TOTAL EXPENDITURES.....</b>	<b>67,753,482</b>	<b>1,124,251</b>	<b>3,033,368</b>	<b>2,454,554</b>	<b>74,365,655</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>4,671,510</b>	<b>1,262,838</b>	<b>(3,033,368)</b>	<b>955,623</b>	<b>3,856,603</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Issuance of bonds.....	-	-	5,135,000	-	5,135,000
Premium from issuance of bonds.....	-	-	359,328	-	359,328
Transfers in.....	877,311	-	3,203,676	52,052	4,133,039
Transfers out.....	(3,772,290)	(233,050)	-	(645,821)	(4,651,161)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(2,894,979)</b>	<b>(233,050)</b>	<b>8,698,004</b>	<b>(593,769)</b>	<b>4,976,206</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>1,776,531</b>	<b>1,029,788</b>	<b>5,664,636</b>	<b>361,854</b>	<b>8,832,809</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>17,757,350</b>	<b>5,592,029</b>	<b>(18,590,482)</b>	<b>6,603,403</b>	<b>11,362,300</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 19,533,881</b>	<b>\$ 6,621,817</b>	<b>\$ (12,925,846)</b>	<b>\$ 6,965,257</b>	<b>\$ 20,195,109</b>

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds.....		\$ 8,832,809
<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.....	4,288,175	
Depreciation expense.....	<u>(5,552,483)</u>	
Net effect of reporting capital assets.....		(1,264,308)
<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>		
		508,857
<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.....	(5,135,000)	
Premium from issuance of bonds notes.....	(359,328)	
Net amortization of premium from issuance of bonds.....	293,571	
Net change in deferred charge on refunding.....	(14,453)	
Debt service principal payments.....	<u>2,822,123</u>	
Net effect of reporting long-term debt.....		(2,393,087)
<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.....	77,587	
Net change in accrued interest on long-term debt.....	(7,109)	
Net change in deferred outflow/(inflow) of resources related to pensions.....	(5,184,852)	
Net change in net pension liability.....	6,580,859	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits....	1,324,625	
Net change in net other postemployment benefits liability.....	(997,085)	
Net change in landfill closure.....	<u>18,500</u>	
Net effect of recording long-term liabilities.....		<u>1,812,525</u>
Change in net position of governmental activities.....		<u>\$ 7,496,796</u>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
STATEMENT OF NET POSITION

JUNE 30, 2022

	Business-type Activities		
	Water	Wastewater	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents.....	\$ 3,424,591	\$ 686,191	\$ 4,110,782
Receivables, net of allowance for uncollectibles:			
User fees.....	1,047,412	-	1,047,412
Total current assets.....	4,472,003	686,191	5,158,194
<b>NONCURRENT:</b>			
Capital assets, nondepreciable.....	1,505,893	-	1,505,893
Capital assets, net of accumulated depreciation.....	14,339,597	-	14,339,597
Total noncurrent assets.....	15,845,490	-	15,845,490
<b>TOTAL ASSETS.....</b>	<b>20,317,493</b>	<b>686,191</b>	<b>21,003,684</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred loss on refunding.....	72,794	-	72,794
Deferred outflows related to pensions.....	236,334	-	236,334
Deferred outflows related to other postemployment benefits.....	332,462	-	332,462
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>641,590</b>	<b>-</b>	<b>641,590</b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants payable.....	49,733	48,641	98,374
Accrued interest.....	39,679	-	39,679
Compensated absences.....	25,332	-	25,332
Long-term debt.....	409,851	-	409,851
Total current liabilities.....	524,595	48,641	573,236
<b>NONCURRENT:</b>			
Compensated absences.....	44,275	-	44,275
Net pension liability.....	1,550,722	-	1,550,722
Net other postemployment benefits.....	2,537,013	-	2,537,013
Long-term debt.....	4,749,763	-	4,749,763
Total noncurrent liabilities.....	8,881,773	-	8,881,773
<b>TOTAL LIABILITIES.....</b>	<b>9,406,368</b>	<b>48,641</b>	<b>9,455,009</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions.....	627,267	-	627,267
Deferred inflows related to other postemployment benefits.....	440,862	-	440,862
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>1,068,129</b>	<b>-</b>	<b>1,068,129</b>
<b>NET POSITION</b>			
Net investment in capital assets.....	10,758,670	-	10,758,670
Unrestricted.....	(274,084)	637,550	363,466
<b>TOTAL NET POSITION.....</b>	<b>\$ 10,484,586</b>	<b>\$ 637,550</b>	<b>\$ 11,122,136</b>

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2022

	Business-type Activities		
	Water	Wastewater	Total
<b>OPERATING REVENUES:</b>			
Charges for services.....	\$ 5,079,679	\$ 1,294	\$ 5,080,973
<b>OPERATING EXPENSES:</b>			
Cost of services and administration.....	2,019,183	153,165	2,172,348
Salaries and wages.....	1,240,077	78,997	1,319,074
Depreciation.....	1,697,729	-	1,697,729
<b>TOTAL OPERATING EXPENSES.....</b>	<b>4,956,989</b>	<b>232,162</b>	<b>5,189,151</b>
<b>OPERATING INCOME (LOSS).....</b>	<b>122,690</b>	<b>(230,868)</b>	<b>(108,178)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment income.....	797	288	1,085
Interest expense.....	(145,486)	-	(145,486)
<b>TOTAL NONOPERATING REVENUES (EXPENSES), NET.....</b>	<b>(144,689)</b>	<b>288</b>	<b>(144,401)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS.....</b>	<b>(21,999)</b>	<b>(230,580)</b>	<b>(252,579)</b>
<b>TRANSFERS:</b>			
Transfers in.....	2,791	515,331	518,122
<b>CHANGE IN NET POSITION.....</b>	<b>(19,208)</b>	<b>284,751</b>	<b>265,543</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>10,503,794</b>	<b>352,799</b>	<b>10,856,593</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 10,484,586</b>	<b>\$ 637,550</b>	<b>\$ 11,122,136</b>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**

YEAR ENDED JUNE 30, 2022

	Business-type Activities		
	Water	Wastewater	Total
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>			
Receipts from customers and users.....	\$ 5,087,878	\$ 1,294	\$ 5,089,172
Payments to vendors.....	(2,069,118)	(104,524)	(2,173,642)
Payments to employees.....	(1,254,295)	(78,997)	(1,333,292)
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>1,764,465</b>	<b>(182,227)</b>	<b>1,582,238</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>			
Transfers in.....	2,791	515,331	518,122
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>			
Acquisition and construction of capital assets.....	(372,831)	-	(372,831)
Principal payments on bonds and notes.....	(549,467)	-	(549,467)
Interest expense.....	(152,510)	-	(152,510)
<b>NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....</b>	<b>(1,074,808)</b>	<b>-</b>	<b>(1,074,808)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>			
Investment income.....	797	288	1,085
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS.....</b>	<b>693,245</b>	<b>333,392</b>	<b>1,026,637</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....</b>	<b>2,731,346</b>	<b>352,799</b>	<b>3,084,145</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR.....</b>	<b>\$ 3,424,591</b>	<b>\$ 686,191</b>	<b>\$ 4,110,782</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</u></b>			
Operating income (loss).....	\$ 122,690	\$ (230,868)	\$ (108,178)
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation.....	1,697,729	-	1,697,729
Deferred (outflows)/inflows related to pensions.....	354,990	-	354,990
Deferred (outflows)/inflows related to other postemployment benefits.....	(89,855)	-	(89,855)
Changes in assets and liabilities:			
User charges.....	8,199	-	8,199
Warrants payable.....	49,107	48,641	97,748
Compensated absences.....	(14,218)	-	(14,218)
Net pension liability.....	(442,342)	-	(442,342)
Net other postemployment benefits.....	78,165	-	78,165
Total adjustments.....	1,641,775	48,641	1,690,416
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>\$ 1,764,465</b>	<b>\$ (182,227)</b>	<b>\$ 1,582,238</b>
<b><u>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</u></b>			
Change in the deferred loss on debt refunding.....	\$ (12,984)	\$ -	\$ (12,984)

See notes to basic financial statements.



**FIDUCIARY FUNDS**  
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2022

	Other Postemployment Benefit Trust Fund	Private Purpose Trust Fund
<b>ASSETS</b>		
Cash and cash equivalents.....	\$ 61,049	\$ 4,836
Investments:		
U.S. treasury notes.....	598,929	17,013
Government sponsored enterprises.....	290,918	6,530
Corporate bonds.....	515,890	61,263
Equity securities.....	2,441,007	74,356
Equity mutual funds.....	-	432,660
Fixed income mutual funds.....	650,852	10,216
<b>TOTAL ASSETS.....</b>	<b>4,558,645</b>	<b>606,874</b>
<b>NET POSITION</b>		
Restricted for other postemployment benefits.....	4,558,645	-
Held in trust for other purposes.....	-	606,874
<b>TOTAL NET POSITION.....</b>	<b>4,558,645</b>	<b>606,874</b>

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2022

	<u>Other Postemployment Benefit Trust Fund</u>	<u>Private Purpose Trust Fund</u>
<b>ADDITIONS:</b>		
Contributions:		
Employer contributions.....	\$ 800,000	\$ -
Employer contributions for other postemployment benefit payments.....	<u>2,267,899</u>	<u>-</u>
Total contributions.....	<u>3,067,899</u>	<u>-</u>
Net investment income:		
Investment income (loss).....	(268,977)	(53,318)
Less: investment expense.....	<u>(16,558)</u>	<u>-</u>
Net investment income (loss).....	<u>(285,535)</u>	<u>(53,318)</u>
TOTAL ADDITIONS.....	<u>2,782,364</u>	<u>(53,318)</u>
<b>DEDUCTIONS:</b>		
Other postemployment benefit payments.....	2,267,899	-
Educational scholarships.....	<u>-</u>	<u>63,221</u>
TOTAL DEDUCTIONS.....	<u>2,267,899</u>	<u>63,221</u>
NET INCREASE (DECREASE) IN NET POSITION.....	514,465	(116,539)
NET POSITION AT BEGINNING OF YEAR.....	<u>4,044,180</u>	<u>723,413</u>
NET POSITION AT END OF YEAR.....	<u>\$ 4,558,645</u>	<u>\$ 606,874</u>

See notes to basic financial statements.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the Town of Harwich, 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 of Harwich, Massachusetts is a municipal corporation governed by an elected five-member Board of Selectmen.

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. As required by GAAP, these basic financial statements present the Town (Primary Government) and its component units. The Town did not identify any component units requiring inclusion in the basic financial statements.

*Joint Ventures*

The Town has entered into joint ventures with other municipalities to pool resources and share the costs, risk, and rewards of providing goods or services to venture participants directly, or for the benefit of the general public or specified recipients. The Town has no equity interest in the joint ventures. The following identifies where the joint venture financial statements are available, their purpose, and the annual assessments paid by the Town during 2022.

<u>Joint venture and address</u>	<u>Purpose</u>	<u>FY 2022 payments</u>
Monomoy Regional School District 425 Crowell Road Chatham, MA 02633	To provide education for grades K-12 for the Towns of Harwich and Chatham	\$ 27,361,049
Cape Cod Regional Technical High School 351 Pleasant Lake Avenue Harwich, MA 02645	To provide secondary vocational education for member Towns	\$ 1,536,309
Cape Cod Commission 3225 Main Street P.O. Box 226 Barnstable, MA 02630	Regional land use planning agency	\$ 253,720
Cape Cod Regional Transit Authority 585 Main Street Dennis, MA 02638	To provide public transportation	\$ 110,685
Town Department of Veteran Services PO Box 429 Hyannis, MA 02601	To provide veterans' services	\$ 44,277
Pleasant Bay Resource Management Alliance P.O. Box 1584 Harwich, MA 02645	To protect the vast natural resources of the bay	\$ 23,760

## B. 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.

#### *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.

## C. 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. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

### *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 generally are recorded when the fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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 act fund* is a special revenue fund used to account for funds held for uses restricted by law for community preservation purposes. These funds are attributable to the Town's acceptance of the Community Preservation Act, which allows the Town to impose up to a 3% surcharge on property taxes and to receive matching state grant funds for specified uses related to the acquisition, creation, preservation and support of open space, historic resources, land for recreational use and community housing.

The *Town capital fund* is a capital project fund used to account for the construction, reconstruction and improvements of roadways, the wastewater management system, and other capital related projects.

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 expenditures 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.

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* has been reported as a major proprietary fund and is used to account for the Town's water activities.

The *wastewater enterprise fund* has been reported as a major proprietary fund and is used to account for the Town's wastewater 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 types are reported:

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

The *private purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings. The Town's private purpose trust fund is primarily comprised of scholarships.

#### D. 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. The fair values were determined by the closing price for those securities traded on national stock exchanges and at the average bid-and-asked quotation for those securities traded in the

over-the-counter market.

#### E. 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. 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.

#### F. 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 1<sup>st</sup> of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair value. Taxes are due on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> 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 yearly after the close of the valuation 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 for uncollectibles is estimated based on historical trends and specific account analysis.

### ***Motor Vehicle and Other Excise Taxes***

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. Boat excise taxes are assessed annually for each boat registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of boats registered and the fair value of those boats. The tax calculation is the fair value of the boat multiplied by \$10 per \$1,000 of value.

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

### ***User Fees***

Water user fees are levied semi-annually based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water liens are processed annually and are included as a lien on the property owner's tax bill. Water charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

### ***Departmental and Other***

Departmental and other receivables consist of mainly of ambulance receivables and are recorded as receivables in the year accrued. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

### ***Special Assessments***

Special assessments consist of apportioned and unapportioned road improvement and septic system betterments assessed to homeowners whose properties were improved through Town-run construction projects.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

### ***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.

G. Inventories and Prepaid Items

*Government-Wide and Fund Financial Statements*

The Town reports inventories in the nonmajor governmental funds relating to items held for resale at the Town’s golf course. Other Town inventories are recorded as expenditures at the time of purchase since they are not material in total to the government-wide and fund financial statements. Inventories are valued at the lower of cost or market (first-in first-out).

H. Capital Assets

*Government-Wide and Proprietary Fund Financial Statements*

Capital assets, which include land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure (e.g., roads, water mains, and similar items), are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets; donated works of art, historical treasures and similar assets; and capital assets received in service concession arrangements are recorded at acquisition value.

All purchases and construction costs in excess of \$25,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year. All major general infrastructure assets acquired or significantly reconstructed in years ending after June 30, 1980, have been recorded at estimated historical cost.

Capital assets (excluding land and construction in progress) 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>
Buildings and improvements.....	25 - 50
Improvements.....	10 - 50
Machinery and equipment.....	3 - 20
Infrastructure.....	25 - 50

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.

### I. Deferred Outflows/Inflows of Resources

#### *Government-Wide Financial Statements (Net Position)*

In addition to assets, the statement of net 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 future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has reported deferred outflows on refunding debt, deferred outflows of resources related to pensions, and deferred outflows of resources related to other postemployment benefits in this category.

In addition to liabilities, the statement of net 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 future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town has reported taxes paid in advance, deferred inflows of resources related to pensions, and deferred inflows of resources related to 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 amounts 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 taxes paid in advance and unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

### J. 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*

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position. 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.

### K. 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*

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of activities. 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.

L. Unearned and Unavailable Revenue

Unearned revenue at the government-wide and fund financial statement level represents resources that have been received, but not yet earned.

*Fund Financial Statements*

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting, i.e. receivables that are not considered to be available to liquidate liabilities of the current period. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

M. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position reported as "net investment in capital assets" includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state's school building program is not considered to be capital related debt.

Net position is reported as restricted when amounts 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:

"Perpetual care and other permanent funds - expendable" represents the amount of realized and unrealized investment earnings of donor restricted trusts. The restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings.

"Perpetual care and other permanent funds - nonexpendable" represents the endowment portion of donor restricted trusts.

"Gifts and grants" represents restrictions placed on assets from outside parties.

"Community preservation" represents amounts held for uses restricted by law for community preservation purposes.

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 Open Town Meeting, the government's highest level of decision-making authority. Town Meeting is the highest level of decision-making authority that can, by majority vote of a warrant article at an open Town Meeting, commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose, the purpose no longer exists, or a vote is taken to modify the commitment.

"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 Town's by-laws authorize the Town Accountant to assign fund balance which generally only exists temporarily. Additional action does not 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 general fund is the only fund that reports a positive unassigned fund balance amount.

Sometimes the Town will fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the Town's policy to consider restricted fund balance to have been depleted first, followed by committed fund balance, and assigned fund balance. Unassigned fund balance is applied last.

#### 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 and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. 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 upon maturity of the liability.

### R. 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.

### S. Individual Fund Deficits

Individual fund deficits exist within the Town capital fund and the Saquatucket Harbor capital project fund. These deficits will be funded through available funds and bond proceeds in future years.

## 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**

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash equivalents". The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth. The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

### Custodial Credit Risk – Deposits

In the case of deposits, the custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits may not be recovered. At year-end, the carrying amount of deposits totaled \$40,713,290 and the bank balance totaled \$41,952,136. Of the bank balance, \$1,750,000 was covered by Federal Depository Insurance, \$31,022,750 was covered by Depositors Insurance Fund, and \$9,179,386 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Town's investment policy limits its custodial credit risk by 1) pre-qualifying banks, 2) diversifying its investments across several banks and 3) collateralizing deposits where practical.

### 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 securities that are in the possession of an outside party. The Town's investments of \$4,513,526 in debt securities and \$4,777,067 in equity securities are exposed to custodial credit risk as the securities are uninsured. The shares of open-end mutual funds are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. The Town's investment policy allows for unlimited investments in United States Treasury Investments and United States Government obligations. Other investments are allowed with a high concentration of securities rated A or better.

The Town's investment policy requires the review of each financial institution's financial statements and the background of the sales representatives to limit the Town's exposure to only those institutions with proven financial strength. Further, all securities not held directly by the Town must be held in the Town's name and tax

identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

Investments

As of June 30, 2022, the Town had the following investments:

Investment Type	Fair value	Maturities		
		Under 1 Year	1-5 Years	6-10 Years
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 2,214,629	\$ 119,745	\$ 1,684,493	\$ 410,391
Government sponsored enterprises.....	867,131	224,879	513,751	128,501
Corporate bonds.....	1,431,766	174,675	1,107,705	149,386
Total debt securities.....	4,513,526	\$ 519,299	\$ 3,305,949	\$ 688,278
<u>Other investments:</u>				
Equity securities.....	4,777,067			
Mutual funds.....	48,825			
Equity mutual funds.....	432,660			
Fixed income mutual funds.....	1,505,033			
Money market mutual funds.....	134,030			
Total investments.....	\$ 11,411,141			

Interest Rate Risk

The Town’s investment policy limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates and to match investment maturities with anticipated cash flow requirements.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer. At June 30, 2022, the Town’s investments were rated as follows:

Quality Rating	Government Sponsored Enterprises	Corporate Bonds
AAA.....	\$ -	\$ 24,027
AA+.....	867,131	49,711
AA-.....	-	356,904
A+.....	-	124,893
A.....	-	71,986
A-.....	-	369,366
BBB+.....	-	297,893
BBB.....	-	136,986
Total.....	\$ 867,131	\$ 1,431,766

Additionally, the Town has \$134,030 in money market mutual funds, all of which are unrated.

The Town’s investment policy allows for unlimited investments in U.S. Treasury Notes and United States Government Agency obligations. Other investments should include investment grade securities with a high concentration in securities rates A or better.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town’s investment in a single issuer. The Town places no limit on the amount the government may invest in any one issuer. As of June 30, 2022, the Town had no investments with a single issuer that represented 5 percent or more of the Town’s total investments.

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 Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Town has the following recurring fair value measurements as of June 30, 2022:

Investment Type	June 30, 2022	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)
<b>Investments measured at fair value:</b>				
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 2,214,629	\$ 2,214,629	\$ -	\$ -
Government sponsored enterprises.....	867,131	867,131	-	-
Corporate bonds.....	1,431,766	-	1,431,766	-
Total debt securities.....	4,513,526	3,081,760	1,431,766	-
<u>Other investments:</u>				
Equity securities.....	4,777,067	4,777,067	-	-
Mutual funds.....	48,825	48,825	-	-
Equity mutual funds.....	432,660	432,660	-	-
Fixed income mutual funds.....	1,505,033	1,505,033	-	-
Money market mutual funds.....	134,030	134,030	-	-
Total other investments.....	6,897,615	6,897,615	-	-
Total investments.....	\$ 11,411,141	\$ 9,979,375	\$ 1,431,766	\$ -



U.S. treasury notes, government sponsored enterprises, equity securities, mutual funds, equity mutual funds, fixed income mutual funds, 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. Investments classified in Level 3 are valued using significant unobservable inputs. The Town does not have any investments in this category.

**NOTE 3 – RECEIVABLES**

At June 30, 2022, receivables for the individual major and nonmajor governmental funds, 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.....	\$ 990,163	\$ -	\$ 990,163
Tax liens.....	2,520,391	-	2,520,391
Community preservation fund surtax.....	25,722	-	25,722
Motor vehicle and other excise taxes.....	340,853	(59,787)	281,066
Departmental and other.....	880,982	(143,503)	737,479
Intergovernmental.....	1,712,863	-	1,712,863
Community preservation state share.....	560,603	-	560,603
Special assessments.....	172,760	-	172,760
Total.....	<u>\$ 7,204,337</u>	<u>\$ (203,290)</u>	<u>\$ 7,001,047</u>

At June 30, 2022, receivables for the water enterprise fund consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water user fees.....	\$ 1,047,412	\$ -	\$ 1,047,412

Governmental funds report *unavailable revenue* 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 *unavailable revenue* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivables and other asset types:</u>			
Real estate and personal property taxes.....	\$ 642,425	\$ -	\$ 642,425
Tax liens.....	2,470,929	49,462	2,520,391
Community preservation fund surtax.....	-	25,722	25,722
Motor vehicle and other excise taxes.....	281,066	-	281,066
Departmental and other.....	656,664	80,815	737,479
Community preservation state share.....	-	560,603	560,603
Intergovernmental.....	-	1,528,672	1,528,672
Special assessments.....	-	172,760	172,760
Tax foreclosures.....	305,835	-	305,835
Total.....	<u>\$ 4,356,919</u>	<u>\$ 2,418,034</u>	<u>\$ 6,774,953</u>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022, was as follows:

**Governmental Activities**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 24,406,768	\$ -	\$ -	\$ 24,406,768
Construction in progress.....	20,354,109	2,348,655	(1,277,845)	21,424,919
Total capital assets not being depreciated....	<u>44,760,877</u>	<u>2,348,655</u>	<u>(1,277,845)</u>	<u>45,831,687</u>
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	68,969,761	-	-	68,969,761
Improvements.....	16,082,213	374,527	-	16,456,740
Machinery and equipment.....	15,679,700	1,477,612	(55,466)	17,101,846
Infrastructure.....	94,462,311	1,365,226	-	95,827,537
Total capital assets being depreciated.....	<u>195,193,985</u>	<u>3,217,365</u>	<u>(55,466)</u>	<u>198,355,884</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(43,208,233)	(1,671,286)	-	(44,879,519)
Improvements.....	(7,028,852)	(451,347)	-	(7,480,199)
Machinery and equipment.....	(10,345,652)	(1,005,471)	55,466	(11,295,657)
Infrastructure.....	(74,825,245)	(2,424,379)	-	(77,249,624)
Total accumulated depreciation.....	<u>(135,407,982)</u>	<u>(5,552,483)</u>	<u>55,466</u>	<u>(140,904,999)</u>
Total capital assets being depreciated, net.....	<u>59,786,003</u>	<u>(2,335,118)</u>	<u>-</u>	<u>57,450,885</u>
Total governmental activities capital assets, net.....	<u>\$ 104,546,880</u>	<u>\$ 13,537</u>	<u>\$ (1,277,845)</u>	<u>\$ 103,282,572</u>

**Business-Type Activities**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Water:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 1,505,893	\$ -	\$ -	\$ 1,505,893
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	6,417,657	-	-	6,417,657
Machinery and equipment.....	3,170,355	-	-	3,170,355
Infrastructure.....	38,607,499	372,831	-	38,980,330
Total capital assets being depreciated.....	<u>48,195,511</u>	<u>372,831</u>	<u>-</u>	<u>48,568,342</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(1,453,669)	(161,090)	-	(1,614,759)
Machinery and equipment.....	(2,057,007)	(188,191)	-	(2,245,198)
Infrastructure.....	<u>(29,020,340)</u>	<u>(1,348,448)</u>	<u>-</u>	<u>(30,368,788)</u>
Total accumulated depreciation.....	<u>(32,531,016)</u>	<u>(1,697,729)</u>	<u>-</u>	<u>(34,228,745)</u>
Total capital assets being depreciated, net.....	<u>15,664,495</u>	<u>(1,324,898)</u>	<u>-</u>	<u>14,339,597</u>
Total water enterprise capital assets, net.....	<u>\$ 17,170,388</u>	<u>\$ (1,324,898)</u>	<u>\$ -</u>	<u>\$ 15,845,490</u>

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

**Governmental Activities:**

General government.....	\$ 283,505
Public safety.....	1,105,628
Education.....	515,841
Public works.....	2,494,127
Human services.....	195,555
Culture and recreation.....	797,669
Community preservation.....	<u>160,158</u>
Total depreciation expense - governmental activities.....	<u>\$ 5,552,483</u>

**Business-Type Activities:**

Water.....	<u>\$ 1,697,729</u>
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**NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

At June 30, 2022, the Town had an interfund receivable/payable between the general fund and the Saquatucket harbor nonmajor capital projects fund totaling \$19,339. The purpose of this balance is to cover short-term cash needs that will be funded by available funds.

Interfund transfers for the year ended June 30, 2022, are summarized as follows:

Transfers Out:	Transfers In:					Total
	General fund	Town capital fund	Nonmajor governmental funds	Water enterprise fund	Wastewater enterprise fund	
General fund.....	\$ -	\$ 3,203,676	\$ 52,052	\$ 1,231	\$ 515,331	\$ 3,772,290 (1)
Community preservation act fund..	233,050	-	-	-	-	233,050 (2)
Nonmajor governmental funds.....	644,261	-	-	1,560	-	645,821 (3)
<b>Total.....</b>	<b>\$ 877,311</b>	<b>\$ 3,203,676</b>	<b>\$ 52,052</b>	<b>\$ 2,791</b>	<b>\$ 515,331</b>	<b>\$ 4,651,161</b>

- (1) Represents budgeted transfers from the general fund to the Town capital fund; to nonmajor governmental funds to fund special revenue programs; and to the water and the wastewater enterprise funds.
- (2) Represents a transfer to the general fund for debt service payments funded with community preservation act funds.
- (3) Represents transfers from the nonmajor governmental funds to the general fund to fund the budget, mainly from receipts reserved for appropriation funds for golf, PEG access, betterments, and grant funds. Also represents a transfer from the nonmajor governmental funds to the water enterprise fund.

**NOTE 6 – LANDFILL**

State and Federal laws and regulations require the Town to place a final cover on its landfill site and to perform certain maintenance and monitoring functions at the site for thirty years thereafter. The landfill has stopped accepting solid waste and pursuant to a Massachusetts Department of Environmental Protection consent order, the Town has placed a final cover on its landfill. Based upon experience, the Town estimates annual monitoring costs are \$18,500 per year, which is included within the annual appropriations. As of June 30, 2022, \$166,500 has been reported on the Town’s statement of net position as an estimated remaining liability for post-closure monitoring costs of the landfill. Actual costs may change due to changes in regulations, technology, and inflation.

**NOTE 7 – 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.

Details related to the short-term debt activity for the year ended June 30, 2022, is as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2021	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2022
<b>Governmental Funds:</b>							
BAN	Municipal Purpose.....	1.00%	06/10/22	\$ 1,408,300	\$ -	\$ (1,408,300)	\$ -
BAN	MCWT Interim Loan.....	0.00%	03/31/23	18,896,286	1,838,667	-	20,734,953 *
Total Governmental Funds.....				\$ 20,304,586	\$ 1,838,667	\$ (1,408,300)	\$ 20,734,953

\*The Town entered into a short-term interest free loan agreement through the Massachusetts Clean Water Trust (MCWT) interim loan program which provides funding to allow projects to proceed during the time prior to permanent financing by the Trust.

**NOTE 8 – LONG-TERM DEBT**

Change in Accounting Principle

The Town implemented GASB Statement #87, *Leases* in the year ended June 30, 2022. Several capital leases previously reported as long-term leases have been reclassified as capital financing long-term debt this year.

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 general obligation indebtedness at June 30, 2022, and the debt service requirements are as follows:

**Long-term Debt Schedule – Governmental Funds**

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
<b>General Obligation Bonds Payable:</b>				
Municipal Purpose Refunding Loan of 2012.....	2024	\$ 2,265,000	2.00-3.00	\$ 385,000
Municipal Purpose Loan of 2013.....	2023	2,900,000	2.00-2.75	300,000
Municipal Purpose Loan of 2018.....	2038	12,525,000	3.00-5.00	8,975,000
Municipal Purpose Loan of 2019.....	2039	9,105,000	3.00-5.00	6,740,000
Municipal Purpose Refunding Loan of 2019.....	2029	3,815,000	4.00	2,610,000
Municipal Purpose Loan of 2022.....	2042	5,135,000	4.00-5.00	<u>5,135,000</u>
Subtotal Governmental General Obligation Bonds Payable.....				<u>24,145,000</u>
<b>Direct Borrowings Payable:</b>				
Massachusetts Clean Water Trust 2004.....	2024	121,316	2.00	<u>12,242</u>
<b>Capital Financing Payable:</b>				
Golf Course Maintenance Equipment.....	2025	444,881	1.70	<u>266,878</u>
Total Governmental Long-term Debt.....				24,424,120
Add: Unamortized premium on bonds.....				<u>2,112,061</u>
Total Governmental Long-term Debt, net.....				<u>\$ 26,536,181</u>

Debt service requirements for principal and interest for governmental general obligation bonds, direct borrowings and capital financing payable in future years are as follows:

Year	General Obligation Bonds Payable		
	Principal	Interest	Total
2023.....	\$ 3,040,000	\$ 1,038,545	\$ 4,078,545
2024.....	2,390,000	912,878	3,302,878
2025.....	1,895,000	803,972	2,698,972
2026.....	1,890,000	713,177	2,603,177
2027.....	1,825,000	622,621	2,447,621
2028.....	1,690,000	535,328	2,225,328
2029.....	1,520,000	454,721	1,974,721
2030.....	1,280,000	381,078	1,661,078
2031.....	1,275,000	320,822	1,595,822
2032.....	1,260,000	267,528	1,527,528
2033.....	870,000	214,823	1,084,823
2034.....	860,000	178,328	1,038,328
2035.....	850,000	148,252	998,252
2036.....	850,000	120,176	970,176
2037.....	850,000	92,097	942,097
2038.....	790,000	63,586	853,586
2039.....	500,000	37,100	537,100
2040.....	170,000	20,400	190,400
2041.....	170,000	13,600	183,600
2042.....	170,000	6,800	176,800
Total.....	\$ <u>24,145,000</u>	\$ <u>6,945,832</u>	\$ <u>31,090,832</u>

Year	Direct Borrowings Payable		
	Principal	Interest	Total
2023.....	\$ 6,121	\$ 459	\$ 6,580
2024.....	6,121	153	6,274
Total.....	\$ <u>12,242</u>	\$ <u>612</u>	\$ <u>12,854</u>

Year	Capital Financing Payable		
	Principal	Interest	Total
2023.....	\$ 87,464	\$ 4,537	\$ 92,001
2024.....	88,951	3,050	92,001
2025.....	90,463	1,538	92,001
Total.....	\$ <u>266,878</u>	\$ <u>9,125</u>	\$ <u>276,003</u>

**Long-term Debt Schedule – Water Enterprise Fund**

Details related to the outstanding indebtedness at June 30, 2022, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2022
<b>General Obligation Bonds Payable:</b>				
Municipal Purpose Loan of 2010.....	2030	\$ 1,592,000	2.75-4.00	\$ 600,000
Municipal Purpose Loan of 2011.....	2037	4,800,000	3.00-4.00	1,950,000
Municipal Purpose Refunding Loan of 2012.....	2034	1,920,000	3.00-2.75	<u>1,130,000</u>
Subtotal Water Enterprise General Obligation Bonds Payable.....				<u>3,680,000</u>
<b>Direct Borrowings Payable:</b>				
Massachusetts Clean Water Trust 2016.....	2036	1,875,541	2.00	<u>1,394,695</u>
Total Water Enterprise Long-term Debt.....				5,074,695
Add: Unamortized premium on bonds.....				<u>84,919</u>
Total Water Enterprise Long-term Debt, net.....				<u>\$ 5,159,614</u>

Debt service requirements for principal and interest for water enterprise fund general obligation bonds and direct borrowings payable in future years are as follows:

Year	General Obligation Bonds Payable		
	Principal	Interest	Total
2023.....	\$ 310,000	\$ 110,176	\$ 420,176
2024.....	310,000	101,773	411,773
2025.....	305,000	93,496	398,496
2026.....	305,000	84,883	389,883
2027.....	300,000	75,977	375,977
2028.....	300,000	66,940	366,940
2029.....	300,000	57,563	357,563
2030.....	295,000	47,909	342,909
2031.....	220,000	38,224	258,224
2032.....	215,000	31,389	246,389
2033.....	215,000	24,502	239,502
2034.....	215,000	17,549	232,549
2035.....	130,000	11,700	141,700
2036.....	130,000	7,020	137,020
2037.....	<u>130,000</u>	<u>2,340</u>	<u>132,340</u>
Total.....	<u>\$ 3,680,000</u>	<u>\$ 771,441</u>	<u>\$ 4,451,441</u>



Year	Direct Borrowings Payable		
	Principal	Interest	Total
2023.....	\$ 86,303	\$ 27,894	\$ 114,197
2024.....	88,179	26,168	114,347
2025.....	90,095	24,404	114,499
2026.....	92,053	22,602	114,655
2027.....	94,054	20,762	114,816
2028.....	96,098	18,880	114,978
2029.....	98,187	16,958	115,145
2030.....	100,321	14,994	115,315
2031.....	102,501	12,988	115,489
2032.....	104,728	10,938	115,666
2033.....	107,005	8,844	115,849
2034.....	109,330	6,704	116,034
2035.....	111,706	4,516	116,222
2036.....	114,135	2,282	116,417
Total.....	\$ <u>1,394,695</u>	\$ <u>218,934</u>	\$ <u>1,613,629</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, 2022, the Town had the following authorized and unissued debt:

Purpose	Amount
Saquatucket Municipal Marina Improvements.....	\$ 742,400
Sewer Interconnection and Planning.....	3,285,000
Sewer - Cold Brook.....	1,902,600
Pleasant Bay Watershed Section Sewer and Chatham Interconnector System Construction.....	24,745,000
Fire Station.....	<u>100,000</u>
Total.....	\$ <u>30,775,000</u>

Changes in Long-term Liabilities

During the year ended June 30, 2022, 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
<b>Governmental Activities:</b>							
Long-term general obligation bonds payable.. \$	21,740,000	\$ 5,135,000	\$ (2,730,000)	\$ -	\$ -	\$ 24,145,000	\$ 3,040,000
Long-term direct borrowings payable.....	18,363	-	(6,121)	-	-	12,242	6,121
Long-term capital financing payable.....	352,880	-	(86,002)	-	-	266,878	87,464
Add: Unamortized premium on bonds.....	2,046,304	359,328	(293,571)	-	-	2,112,061	299,239
Total long-term debt.....	24,157,547	5,494,328	(3,115,694)	-	-	26,536,181	3,432,824
Landfill closure.....	185,000	-	-	-	(18,500)	166,500	18,500
Compensated absences.....	1,443,299	-	-	471,005	(548,592)	1,365,712	499,927
Net pension liability.....	29,239,336	-	-	1,646,621	(8,227,480)	22,658,477	-
Net other postemployment benefits.....	36,072,647	-	-	3,447,371	(2,450,286)	37,069,732	-
Total governmental activity long-term liabilities.....	\$ 91,097,829	\$ 5,494,328	\$ (3,115,694)	\$ 5,564,997	\$ (11,244,858)	\$ 87,796,602	\$ 3,951,251
<b>Business-Type Activities:</b>							
Long-term general obligation bonds payable.. \$	4,145,000	\$ -	\$ (465,000)	\$ -	\$ -	\$ 3,680,000	\$ 310,000
Long-term direct borrowings payable.....	1,479,162	-	(84,467)	-	-	1,394,695	86,303
Add: Unamortized premium on bonds.....	100,066	-	(15,147)	-	-	84,919	13,548
Total long-term debt.....	5,724,228	-	(564,614)	-	-	5,159,614	409,851
Compensated absences.....	83,825	-	-	17,167	(31,385)	69,607	25,332
Net pension liability.....	1,993,064	-	-	112,693	(555,035)	1,550,722	-
Net other postemployment benefits.....	2,458,848	-	-	435,097	(356,932)	2,537,013	-
Total business-type activity long-term liabilities.....	\$ 10,259,965	\$ -	\$ (564,614)	\$ 564,957	\$ (943,352)	\$ 9,316,956	\$ 435,183

Long-term liabilities related to both governmental and business-type activities are normally paid from the general fund and enterprise funds, respectively.

**NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

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

There are two major types of fund balances, 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 portions of endowment funds, and inventory as nonspendable.

In addition to the nonspendable fund balance, spendable fund balances are classified 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 Town from its highest level of decision-making authority.
- Assigned: fund balances that contain self-imposed constraints of the Town to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

Massachusetts General Law Ch.40 §5B allows for the establishment of Stabilization funds for one or more different purposes on an as needed basis. 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. The stabilization fund balance can be used for general and/or capital purposes upon approval of Town Meeting. Additions to and withdrawals from the funds can only be made upon Town Meeting approval.

In accordance with Massachusetts General Law the Town has established a general stabilization fund. At year end, the balance of the Town’s stabilization fund was \$5,338,183, and was reported as unassigned fund balance within the general fund.

The committed balances in the general fund consist of articles carried forward to next year. Assigned balances in the general fund are encumbrances carried forward to next year. The detail of each article and encumbrance is included in the budgetary comparison schedule presented as required supplementary information.

As of June 30, 2022, the governmental fund balances consisted of the following:

	General	Community Preservation Act Fund	Town Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Trust fund principal.....	\$ -	\$ -	\$ -	\$ 511,217	\$ 511,217
Inventory.....	-	-	-	56,898	56,898
Restricted for:					
Community Preservation Act Fund.....	-	6,621,817	-	-	6,621,817
Federal grants.....	-	-	-	47,209	47,209
State grants.....	-	-	-	451,283	451,283
Local gifts and grants.....	-	-	-	404,107	404,107
Highway improvements.....	-	-	-	89,261	89,261
Revolving.....	-	-	-	1,471,952	1,471,952
Receipts reserved for appropriation.....	-	-	-	2,370,092	2,370,092
Other special revenue.....	-	-	-	231,132	231,132
Special revenue trust.....	-	-	-	477,206	477,206
Library trust.....	-	-	-	845,453	845,453
Cemetery trust.....	-	-	-	26,575	26,575
Other trust.....	-	-	-	2,211	2,211
Committed to:					
Articles and continuing appropriations:					
Selectmen.....	170,000	-	-	-	170,000
Town Accountant.....	208	-	-	-	208
Administration.....	110,000	-	-	-	110,000
IT Channel 18.....	371,413	-	-	-	371,413
Town planner.....	200,000	-	-	-	200,000
Police.....	18,000	-	-	-	18,000
Fire.....	158,202	-	-	-	158,202
Town Engineer.....	184,533	-	-	-	184,533
Highway department.....	871,470	-	-	-	871,470
Cemetery administration.....	20,000	-	-	-	20,000
Culture and recreation.....	130,543	-	-	-	130,543
Recreation and youth.....	52,722	-	-	-	52,722
Harbormaster.....	253,185	-	-	-	253,185
Golf.....	76,135	-	-	-	76,135
Assigned to:					
Administration.....	200	-	-	-	200
Fire.....	248	-	-	-	248
Highway department.....	44,007	-	-	-	44,007
Council on Aging.....	780	-	-	-	780
Veterans.....	857	-	-	-	857
Free cash used for subsequent year budget.....	1,887,084	-	-	-	1,887,084
Unassigned.....	14,984,294	-	(12,925,846)	(19,339)	2,039,109
<b>Total Fund Balances.....</b>	<b>\$ 19,533,881</b>	<b>\$ 6,621,817</b>	<b>\$ (12,925,846)</b>	<b>\$ 6,965,257</b>	<b>\$ 20,195,109</b>

**NOTE 10 – COMMUNITY PRESERVATION FUNDS**

The Town has approved the Community Preservation Act (CPA) which allows the Town to impose a surcharge on property taxes and to receive matching state funds for specified uses related to the acquisition, creation, preservation and support of open space, historic resources, land for recreational use and community housing. The CPA requires that the Town spend or set aside for later spending a minimum of 10% of annual revenues for open space, a minimum of 10% of annual revenues for historic resources and a minimum of 10% of annual revenues for community housing.

In accordance with the CPA, the Town has approved a bylaw establishing a Community Preservation Committee (CPC) to study the needs, possibilities and resources of the Town regarding community preservation and to make recommendations for Town Meeting approval to fund eligible projects using CPA funds.

As of June 30, 2022, the CPA fund has a balance of \$6,621,817 and is reported as a major fund in the governmental funds financial statements.

**NOTE 11 – 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 and retired employees. The amount of claim settlements has not exceeded insurance coverage in any of the previous three years.

The Town provides health insurance through the Cape Cod Municipal Health Group (Group), a nonprofit shared risk health group comprised of 51 governmental units. The Town and its employees contribute to the Group based upon a 75% (Town) and 25% (employee) primary care premium formula. In the event the Group is terminated, the Town is obligated to pay its prorated share of a deficit, should one exist.

The Town carries commercial insurance for worker's compensation claims as well as public safety personnel "injured on duty" insurance in excess of \$40,000 per claim. The Town's share of unpaid liabilities as of June 30, 2022, is immaterial to the financial statements and therefore is not reported.

The Town is self-insured for unemployment claims which are funded on a pay-as-you-go basis from annual appropriations paid from the general fund. The Incurred But Not Reported is immaterial to the financial statements and therefore is not reported.

**NOTE 12 – PENSION PLAN***Plan Descriptions*

The Town is a member of the Barnstable County Retirement Association (BCRA), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 50 member units. The BCRA is administered by five board members (Board) on behalf of all current employees and retirees. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The audited financial report may be obtained by visiting <http://www.barnstablecounty.org/retirement-association/>.

*Benefits Provided*

BCRA provides 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. The System provides 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 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 BCRA 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 was \$3,242,673 and its actual contribution for the year ended June 30, 2022, was \$3,242,673, 22.58% 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, 2022, the Town reported a liability of \$24,209,199 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. Accordingly, 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, 2021, the Town's proportion was 4.403%, which is 0.118% less than its proportion measured at December 31, 2020.

*Pension Expense*

For the year ended June 30, 2022, the Town recognized pension expense of \$1,759,314. At June 30, 2022, the Town reported net deferred outflows of resources and deferred inflows of resources related to pensions of \$3,689,538 and \$9,792,624, respectively.

The balances of deferred outflows and inflows at June 30, 2022, consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience..... \$	-	\$ (169,887)	\$ (169,887)
Difference between projected and actual earnings, net.....	-	(8,476,774)	(8,476,774)
Changes in assumptions.....	3,036,003	-	3,036,003
Changes in proportion and proportionate share of contributions...	653,535	(1,145,963)	(492,428)
Total deferred outflows/(inflows) of resources..... \$	<u>3,689,538</u>	<u>\$ (9,792,624)</u>	<u>\$ (6,103,086)</u>

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

Year ended June 30:

2023..... \$	(963,430)
2024.....	(2,376,828)
2025.....	(1,456,137)
2026.....	(1,451,450)
2027.....	144,759
Total..... \$	<u>(6,103,086)</u>

*Actuarial Assumptions*

The total pension liability was determined by an actuarial valuation as of January 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2021:

Valuation date.....	January 1, 2022
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.....	6.90%
Mortality Rates:	
Pre-Retirement.....	RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2021.
Healthy Retiree.....	RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2021.
Disabled Retiree.....	RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year and projected generationally with Scale MP-2021.

*Investment Policy*

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board and pursuant to Massachusetts General Laws and Public Employee Retirement Administration guidelines. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

The investment objective is to fully fund the Plan by generating sufficient long-term inflation adjusted capital appreciation while providing sufficient liquidity to meet short-term withdrawal requirements. The Board desires to balance the goal of higher long-term returns with the goal of minimizing contribution volatility, recognizing these are often competing goals. This requires taking both assets and liabilities into account when setting investment strategy.

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. 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, 2022, are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	22.00%	6.11%
International developed markets equity.....	11.50%	6.49%
International emerging markets equity.....	4.50%	8.12%
Core fixed income.....	15.00%	0.38%
Value added fixed income.....	8.00%	2.48%
Real estate.....	10.00%	3.72%
Timberland.....	4.00%	3.44%
Hedge fund, PCS.....	10.00%	2.63%
Private equity.....	15.00%	9.93%
Total.....	100.00%	

*Rate of Return*

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 19.75%. 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 6.90% as of December 31, 2021, and 7.15% at December 31, 2020. 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 employer contributions will be made at rates equal to the actuarially determined contribution rate. For this purpose, only employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. 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 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Current Discount (6.90%)	1% Increase (7.90%)
The Town's proportionate share of the net pension liability.....	\$ 35,601,552	\$ 24,209,199	\$ 14,626,387

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan’s fiduciary net position is available in the separately issued Barnstable County Retirement Association’s financial report.

*Changes in Assumptions:*

- The discount rate was lowered from 7.15% to 6.90%.
- The mortality improvement scale was updated from Scale MP-2017 to Scale MP-2021.

*Changes in Plan Provisions*

- None.

**NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

*Plan Description*

The Town of Harwich administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through a single-employer defined Other Postemployment Benefit (OPEB) plan. 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 Plan does not issue a publicly available financial report. Additionally, retired teachers and their spouses receive health insurance through the Group Insurance Commission of the Commonwealth of Massachusetts (GIC). Each participating municipality is assessed for the governmental share of health and life insurance premiums paid on-behalf of its teacher retirees by the state. The state pays 85 – 90% of the total premium; the retiree's co-payment is 10 – 15% of the total premium as well as full payment for catastrophic illness coverage.

*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 2022, the Town’s age-adjusted contribution to the plan totaled \$3.1 million, which includes \$800,000 in pre-funding as described below.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish a postemployment benefit trust fund and to enable the Town to raise taxes necessary to begin pre-funding its OPEB liabilities.

During 2022, the Town pre-funded future OPEB liabilities totaling \$800,000 by contributing funds to 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, 2022, the balance of this fund totaled \$4,558,645.

*Summary of Significant Accounting Policies*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts (repurchase agreements) that have a maturity at the time of purchase of one year or less, which are reported at cost.

*Employees Covered by Benefit Terms*

The following table represents the Plan’s membership at June 30, 2020:

Active members.....	196
Inactive members currently receiving benefits.....	<u>382</u>
Total.....	<u><u>578</u></u>

*Components of OPEB Liability*

The following table represents the components of the Plan’s OPEB liability as of June 30, 2022:

Total OPEB liability.....	\$	44,165,390
Less: OPEB plan's fiduciary net position.....		<u>(4,558,645)</u>
Net OPEB liability.....	\$	<u><u>39,606,745</u></u>
The OPEB plan's fiduciary net position		
as a percentage of the total OPEB liability.....		10.32%

*Significant Actuarial Methods and Assumptions*

The total OPEB liability in the June 30, 2020, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods included in the measurement that was updated to June 30, 2022, as shown on the following page.

Valuation date.....	June 30, 2020
Actuarial cost method.....	Entry age normal - level percentage of payroll.
Inflation rate.....	3.25%
Discount rate.....	6.50% as of June 30, 2022, and 6.50% as of June 30, 2021.
Investment rate of return.....	6.50% as of June 30, 2022, and 6.50% as of June 30, 2021.
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 increases 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%.
Health care trend rates:	
CCMHG.....	Non-Medicare: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year. Medicare: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year.
GIC.....	Non-Medicare: 6.60%, 6.50%, 6.40%, 6.20%, then 6.0% decreasing by 0.25% each year to an ultimate level of 4.50% per year. Medicare: 4.80%, 4.70%, 4.60%, 4.70%, then 6.0% decreasing by 0.25% each year to an ultimate level of 4.50% per year.
Dental.....	3.00%
Part B.....	8.70% for year 1, then 4.50%.
Contributions.....	Retiree contributions are expected to increase with respective trends shown above.
Mortality rates:	
Preretirement mortality rates.....	Healthy Non-Teachers: RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Teachers Employee Headcount-Weighted Mortality Table projected generationally with Scale MP-2020.
Postretirement mortality rates.....	Healthy Non-Teachers: RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Teacher 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.

*Rate of Return*

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -5.97%. 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 by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan’s target asset allocation as of June 30, 2022, are summarized in table as follows:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	21.00%	6.11%
International developed markets equity....	13.00%	6.49%
International emerging markets equity.....	5.00%	8.12%
Core fixed income.....	15.00%	0.38%
High-yield fixed income.....	8.00%	2.48%
Real estate.....	10.00%	3.72%
Commodities.....	4.00%	3.44%
Hedge fund, GTAA, Risk parity.....	11.00%	2.63%
Private equity.....	13.00%	9.93%
Total.....	100.00%	

*Discount Rate*

The discount rate used to measure the total OPEB liability was 6.50% as of June 30, 2022, and 6.50% as of June 30, 2021. 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.

*Changes in the Net OPEB Liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021.....	\$ 42,575,675	\$ 4,044,180	\$ 38,531,495
Changes for the year:			
Service cost.....	1,091,776	-	1,091,776
Interest.....	2,765,838	-	2,765,838
Contributions - employer.....	-	3,067,899	(3,067,899)
Net investment income (loss).....	-	(285,535)	285,535
Benefit payments.....	(2,267,899)	(2,267,899)	-
Net change.....	1,589,715	514,465	1,075,250
Balances at June 30, 2022.....	\$ <u>44,165,390</u>	\$ <u>4,558,645</u>	\$ <u>39,606,745</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.

	Current		
	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB liability.....	\$ <u>44,998,719</u>	\$ <u>39,606,745</u>	\$ <u>35,120,875</u>

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following table presents the net other postemployment benefit liability 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 than the current rates.

	1% Decrease	Current Trend	1% Increase
	Net OPEB liability.....	\$ <u>34,033,309</u>	\$ <u>39,606,745</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2022, the Town recognized OPEB expense of \$2,728,669. At June 30, 2022, the Town reported deferred outflows and 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.....	\$ 4,136,256	\$ -	\$ 4,136,256
Difference between projected and actual earnings, net.....	223,562	-	223,562
Changes in assumptions.....	830,440	(6,882,546)	(6,052,106)
Total deferred outflows/(inflows) of resources.....	\$ 5,190,258	\$ (6,882,546)	\$ (1,692,288)

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

<u>Year ended June 30:</u>	
2023.....	\$ (397,057)
2024.....	(527,323)
2025.....	(882,789)
2026.....	114,881
Total deferred outflows/(inflows) of resources.....	\$ (1,692,288)

*Changes of Assumptions*

- None.

*Changes in Plan Provisions*

- None.

**NOTE 14 – COMMITMENTS AND CONTINGENCIES**

The regional vocational school, Cape Cod Technical Regional High School, received permission to construct a new high school on its existing campus in Harwich as approved in a district wide vote passed on October 24, 2017. The estimated cost of the project is \$127 million and the Massachusetts School Building Authority (MSBA) is estimated to reimburse 51% of eligible project costs up to a maximum of \$46,292,000. Harwich represents approximately 9% of the student enrollment in the regional school. The estimated annual budget impact to the Town is \$500,000 annually for 25 years.

The Town participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* through June 30, 2022, these

programs are still 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 it is expected 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, 2022, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2022.

The general fund has various commitments for goods and services related to articles and encumbrances totaling \$2,616,411 and \$46,092, respectively.

#### **NOTE 15 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 28, 2023, which is the date the financial statements were available to be issued.

#### **NOTE 16 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2022, the following GASB pronouncements were implemented:

- GASB Statement #87, *Leases*. The annual comprehensive financial report was updated to be in compliance with this pronouncement.
- GASB Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This pronouncement did not impact the annual comprehensive financial report.
- GASB Statement #92, *Omnibus 2020*. This pronouncement did not impact the annual comprehensive financial report.
- GASB Statement #93, *Replacement of Interbank Offered Rates*. This pronouncement did not impact the annual comprehensive financial report.
- GASB 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*. This pronouncement did not impact the annual comprehensive financial report.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- 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 #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 annual comprehensive financial report.

# ***Required Supplementary Information***



# *General Fund*

## *Budgetary Comparison 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.

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

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts				Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget			
<b>REVENUES:</b>							
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 54,178,439	\$ 54,178,439	\$ 54,178,439	\$ 54,034,837	\$ -	\$ (143,602)
Motor vehicle and other excise taxes.....	-	2,375,000	2,375,000	2,375,000	2,612,206	-	237,206
Hotel/motel tax.....	-	600,000	600,000	600,000	1,675,737	-	1,075,737
Meals tax.....	-	315,000	315,000	315,000	571,745	-	256,745
Charges for services.....	-	217,288	217,288	217,288	1,694,361	-	1,477,073
Penalties and interest on taxes and excise.....	-	285,000	285,000	285,000	431,154	-	146,154
Fees and rentals.....	-	12,200	12,200	12,200	24,457	-	12,257
Recreation fees.....	-	3,547,000	3,547,000	3,547,000	4,095,030	-	548,030
Sanitation fees.....	-	3,532,359	3,532,359	3,532,359	4,197,083	-	664,724
Payments in lieu of taxes.....	-	55,000	55,000	55,000	63,703	-	8,703
Licenses and permits.....	-	819,710	819,710	819,710	915,886	-	96,176
Intergovernmental - state aid.....	-	745,387	745,387	745,387	817,912	-	72,525
Departmental and other.....	-	1,926,500	1,926,500	1,926,500	962,952	-	(963,548)
Investment income.....	-	38,177	38,177	38,177	19,101	-	(19,076)
<b>TOTAL REVENUES.....</b>	<b>-</b>	<b>68,647,060</b>	<b>68,647,060</b>	<b>68,647,060</b>	<b>72,116,164</b>	<b>-</b>	<b>3,469,104</b>
<b>EXPENDITURES:</b>							
<b>Current:</b>							
<b>General government</b>							
<b>Moderator</b>							
Salaries.....	-	1,000	1,000	1,000	-	-	1,000
<b>Selectmen</b>							
Salaries.....	-	12,500	12,500	12,500	11,400	-	1,100
Expenditures.....	-	8,750	8,750	8,750	4,225	-	4,525
Selectmen Articles.....	-	-	-	170,000	-	170,000	-
<b>Total.....</b>	<b>-</b>	<b>21,250</b>	<b>21,250</b>	<b>191,250</b>	<b>15,625</b>	<b>170,000</b>	<b>5,625</b>
<b>Finance Committee</b>							
Salaries.....	-	3,000	3,000	3,000	-	-	3,000
Expenditures.....	-	2,000	2,000	2,000	888	-	1,112
<b>Total.....</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>888</b>	<b>-</b>	<b>4,112</b>
<b>Finance Committee Reserve Fund.....</b>							
<b>Total.....</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Town Accountant</b>							
Salaries.....	-	278,184	278,184	281,300	269,397	-	11,903
Expenditures.....	-	8,139	8,139	8,139	8,757	-	(618)
Audit.....	-	40,000	40,000	40,000	40,000	-	-
Articles.....	-	-	-	1,976	1,768	208	-
<b>Total.....</b>	<b>-</b>	<b>326,323</b>	<b>326,323</b>	<b>331,415</b>	<b>319,922</b>	<b>208</b>	<b>11,285</b>
<b>Assessor</b>							
Salaries.....	-	206,287	206,287	161,479	168,061	-	(6,582)
Expenditures.....	13,231	108,220	121,451	175,451	128,832	-	46,619
<b>Total.....</b>	<b>13,231</b>	<b>314,507</b>	<b>327,738</b>	<b>336,930</b>	<b>296,893</b>	<b>-</b>	<b>40,037</b>
<b>Town Collections</b>							
Salaries.....	-	16,000	16,000	16,000	9,460	-	6,540
Expenditures.....	-	5,500	5,500	5,500	5,060	-	440
<b>Total.....</b>	<b>-</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>14,520</b>	<b>-</b>	<b>6,980</b>
<b>Postage.....</b>							
<b>Total.....</b>	<b>-</b>	<b>41,500</b>	<b>41,500</b>	<b>49,000</b>	<b>41,921</b>	<b>-</b>	<b>7,079</b>
<b>Treasurer</b>							
Salaries.....	-	291,686	291,686	296,677	287,520	-	9,157
Expenditures.....	-	91,550	91,550	91,550	99,093	-	(7,543)
<b>Total.....</b>	<b>-</b>	<b>383,236</b>	<b>383,236</b>	<b>388,227</b>	<b>386,613</b>	<b>-</b>	<b>1,614</b>
<b>Medicare.....</b>							
<b>Total.....</b>	<b>-</b>	<b>405,630</b>	<b>405,630</b>	<b>408,040</b>	<b>335,417</b>	<b>-</b>	<b>72,623</b>
<b>Administration</b>							
Salaries.....	-	397,945	397,945	402,754	396,134	-	6,620
Expenditures.....	-	119,879	119,879	119,879	117,995	200	1,684
Capital Outlay.....	-	5,500	5,500	5,500	1,522	-	3,978
Articles.....	60,000	80,000	140,000	140,000	30,000	110,000	-
<b>Total.....</b>	<b>60,000</b>	<b>603,324</b>	<b>663,324</b>	<b>668,133</b>	<b>545,651</b>	<b>110,200</b>	<b>12,282</b>
<b>Legal Services</b>							
Expenditures.....	-	185,000	185,000	185,000	193,633	-	(8,633)
Claims and Suits.....	-	500	500	500	-	-	500
<b>Total.....</b>	<b>-</b>	<b>185,500</b>	<b>185,500</b>	<b>185,500</b>	<b>193,633</b>	<b>-</b>	<b>(8,133)</b>
<b>Information Technology</b>							
Salaries.....	-	111,098	111,098	111,098	79,509	-	31,589
Expenditures.....	68,725	274,141	342,866	342,820	320,447	-	22,373
<b>Total.....</b>	<b>68,725</b>	<b>385,239</b>	<b>453,964</b>	<b>453,918</b>	<b>399,956</b>	<b>-</b>	<b>53,962</b>

(Continued)

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

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts				Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget			
<b>IT Channel 18</b>							
Salaries.....	-	149,496	149,496	154,080	143,040	-	11,040
Expenditures.....	-	40,604	40,604	40,604	27,193	-	13,411
Capital Outlay.....	-	20,000	20,000	20,000	-	-	20,000
Articles.....	121,165	250,248	371,413	371,413	-	371,413	-
<b>Total.....</b>	<b>121,165</b>	<b>460,348</b>	<b>581,513</b>	<b>586,097</b>	<b>170,233</b>	<b>371,413</b>	<b>44,451</b>
<b>Constable</b>							
Salaries.....	-	708	708	708	375	-	333
<b>Town Clerk</b>							
Salaries.....	-	240,725	240,725	278,612	278,927	-	(315)
Expenditures.....	6,184	32,228	38,412	35,607	40,984	-	(5,377)
<b>Total.....</b>	<b>6,184</b>	<b>272,953</b>	<b>279,137</b>	<b>314,219</b>	<b>319,911</b>	<b>-</b>	<b>(5,692)</b>
<b>Conservation</b>							
Salaries.....	-	165,506	165,506	172,560	153,335	-	19,225
Expenditures.....	-	5,915	5,915	5,915	5,059	-	856
<b>Total.....</b>	<b>-</b>	<b>171,421</b>	<b>171,421</b>	<b>178,475</b>	<b>158,394</b>	<b>-</b>	<b>20,081</b>
<b>Town Planner</b>							
Salaries.....	-	95,305	95,305	160,678	132,001	-	28,677
Expenditures.....	-	4,531	4,531	4,531	2,442	-	2,089
Articles.....	200,000	-	200,000	200,000	-	200,000	-
<b>Total.....</b>	<b>200,000</b>	<b>99,836</b>	<b>299,836</b>	<b>365,209</b>	<b>134,443</b>	<b>200,000</b>	<b>30,766</b>
<b>Board of Appeals</b>							
Expenditures.....	-	735	735	735	265	-	470
<b>Buildings</b>							
Albro House Expenditures.....	-	6,355	6,355	6,355	2,814	-	3,541
Old Recreation Building Expenditures.....	-	7,627	7,627	7,627	4,239	-	3,388
West Harwich School Expenditures.....	-	1,424	1,424	1,424	402	-	1,022
<b>Total.....</b>	<b>-</b>	<b>15,406</b>	<b>15,406</b>	<b>15,406</b>	<b>7,455</b>	<b>-</b>	<b>7,951</b>
<b>Community Development.....</b>							
Salaries.....	-	235,150	235,150	-	5,054	-	(5,054)
Expenditures.....	-	13,113	13,113	13,113	11,032	-	2,081
<b>Total.....</b>	<b>-</b>	<b>248,263</b>	<b>248,263</b>	<b>13,113</b>	<b>16,086</b>	<b>-</b>	<b>(2,973)</b>
Public Building Repair.....	-	2,133	2,133	2,133	-	-	2,133
Town Reports.....	-	10,000	10,000	10,000	-	-	10,000
Advertising.....	-	22,750	22,750	22,750	-	-	22,750
<b>Total General Government.....</b>	<b>469,305</b>	<b>4,048,562</b>	<b>4,517,867</b>	<b>4,598,758</b>	<b>3,358,201</b>	<b>851,821</b>	<b>388,736</b>
<b>Public safety</b>							
<b>Police</b>							
Salaries.....	-	4,267,392	4,267,392	4,279,032	4,029,745	-	249,287
Expenditures.....	-	493,738	493,738	493,738	336,393	-	157,345
Capital Outlay.....	96,931	-	96,931	96,931	95,966	-	965
Articles.....	-	18,000	18,000	18,000	-	18,000	-
<b>Total.....</b>	<b>96,931</b>	<b>4,779,130</b>	<b>4,876,061</b>	<b>4,887,701</b>	<b>4,462,104</b>	<b>18,000</b>	<b>407,597</b>
<b>Fire</b>							
Salaries.....	-	4,209,767	4,209,767	4,300,445	4,247,143	-	53,302
Expenditures.....	620	551,329	551,949	550,449	498,317	248	51,884
Articles.....	-	223,204	223,204	177,812	2,199	158,202	17,411
<b>Total.....</b>	<b>620</b>	<b>4,984,300</b>	<b>4,984,920</b>	<b>5,028,706</b>	<b>4,747,659</b>	<b>158,450</b>	<b>122,597</b>
<b>Total Public Safety.....</b>	<b>97,551</b>	<b>9,763,430</b>	<b>9,860,981</b>	<b>9,916,407</b>	<b>9,209,763</b>	<b>176,450</b>	<b>530,194</b>
<b>School</b>							
Cape Cod Regional Technical High School.....	-	1,536,309	1,536,309	1,536,309	1,536,309	-	-
Monomoy Regional School District.....	-	27,444,586	27,444,586	27,444,586	27,392,791	-	51,795
<b>Total School.....</b>	<b>-</b>	<b>28,980,895</b>	<b>28,980,895</b>	<b>28,980,895</b>	<b>28,929,100</b>	<b>-</b>	<b>51,795</b>

(Continued)

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

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts				Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget			
<b>Public Works</b>							
<b>Building</b>							
Salaries.....	-	336,171	336,171	483,576	467,667	-	15,909
Expenditures.....	-	26,475	26,475	26,545	19,737	-	6,808
<b>Total.....</b>	<b>-</b>	<b>362,646</b>	<b>362,646</b>	<b>510,121</b>	<b>487,404</b>	<b>-</b>	<b>22,717</b>
<b>Emergency Management</b>							
Salaries.....	-	5,355	5,355	5,811	5,810	-	1
Expenditures.....	-	8,500	8,500	8,044	3,176	-	4,868
<b>Total.....</b>	<b>-</b>	<b>13,855</b>	<b>13,855</b>	<b>13,855</b>	<b>8,986</b>	<b>-</b>	<b>4,869</b>
<b>Natural Resources</b>							
Salaries.....	-	114,714	114,714	114,714	114,867	-	(153)
Expenditures.....	-	27,100	27,100	27,100	25,395	-	1,705
<b>Total.....</b>	<b>-</b>	<b>141,814</b>	<b>141,814</b>	<b>141,814</b>	<b>140,262</b>	<b>-</b>	<b>1,552</b>
Pleasant Bay Alliance.....	-	23,760	23,760	23,760	23,760	-	-
<b>Town Engineer</b>							
Salaries.....	-	114,549	114,549	13,549	-	-	13,549
Expenditures.....	285	30,310	30,595	131,310	46,548	-	84,762
Articles.....	-	200,000	200,000	200,000	15,467	184,533	-
<b>Total.....</b>	<b>285</b>	<b>344,859</b>	<b>345,144</b>	<b>344,859</b>	<b>62,015</b>	<b>184,533</b>	<b>98,311</b>
<b>Highway Department</b>							
Salaries.....	-	2,771,010	2,771,010	2,756,205	2,734,435	-	21,770
Expenditures.....	-	3,303,766	3,303,766	3,668,766	3,590,600	44,007	34,159
Articles.....	831,924	858,500	1,690,424	1,689,424	613,552	871,470	204,402
<b>Total.....</b>	<b>831,924</b>	<b>6,933,276</b>	<b>7,765,200</b>	<b>8,114,395</b>	<b>6,938,587</b>	<b>915,477</b>	<b>260,331</b>
<b>Snow &amp; Ice</b>							
Salaries.....	-	40,000	40,000	110,215	110,215	-	-
Expenditures.....	-	95,000	95,000	293,332	293,332	-	-
<b>Total.....</b>	<b>-</b>	<b>135,000</b>	<b>135,000</b>	<b>403,547</b>	<b>403,547</b>	<b>-</b>	<b>-</b>
Street Lights.....	-	31,000	31,000	31,000	24,165	-	6,835
<b>Cemetery Administration</b>							
Salaries.....	-	71,434	71,434	71,434	71,434	-	-
Expenditures.....	-	5,108	5,108	5,108	4,471	-	637
Articles.....	40,273	-	40,273	40,273	20,273	20,000	-
<b>Total.....</b>	<b>40,273</b>	<b>76,542</b>	<b>116,815</b>	<b>116,815</b>	<b>96,178</b>	<b>20,000</b>	<b>637</b>
<b>Total Public Works.....</b>	<b>872,482</b>	<b>8,062,752</b>	<b>8,935,234</b>	<b>9,700,166</b>	<b>8,184,904</b>	<b>1,120,010</b>	<b>395,252</b>
<b>Human services</b>							
<b>Board of Health</b>							
Salaries.....	-	193,197	193,197	258,299	214,552	-	43,747
Expenditures.....	-	12,560	12,560	12,560	10,321	-	2,239
<b>Total.....</b>	<b>-</b>	<b>205,757</b>	<b>205,757</b>	<b>270,859</b>	<b>224,873</b>	<b>-</b>	<b>45,986</b>
<b>Community Center</b>							
Salaries.....	-	196,876	196,876	203,432	196,210	-	7,222
Expenditures.....	-	121,190	121,190	121,190	120,329	-	861
<b>Total.....</b>	<b>-</b>	<b>318,066</b>	<b>318,066</b>	<b>324,622</b>	<b>316,539</b>	<b>-</b>	<b>8,083</b>
<b>Council on Aging</b>							
Salaries.....	-	393,012	393,012	407,652	378,466	-	29,186
Expenditures.....	-	82,326	82,326	82,326	64,794	780	16,752
<b>Total.....</b>	<b>-</b>	<b>475,338</b>	<b>475,338</b>	<b>489,978</b>	<b>443,260</b>	<b>780</b>	<b>45,938</b>
<b>Youth Counselor</b>							
Salaries.....	-	96,853	96,853	96,853	96,853	-	-
Expenditures.....	-	3,485	3,485	3,485	3,101	-	384
<b>Total.....</b>	<b>-</b>	<b>100,338</b>	<b>100,338</b>	<b>100,338</b>	<b>99,954</b>	<b>-</b>	<b>384</b>
<b>Veterans</b>							
Expenditures/Benefits.....	1,500	144,277	145,777	145,777	115,703	857	29,217
<b>Disability Rights</b>							
Expenditures.....	-	500	500	500	-	-	500
<b>Human Services.....</b>	<b>-</b>	<b>83,250</b>	<b>83,250</b>	<b>83,250</b>	<b>81,193</b>	<b>-</b>	<b>2,057</b>
<b>Total Human Services.....</b>	<b>1,500</b>	<b>1,327,526</b>	<b>1,329,026</b>	<b>1,415,324</b>	<b>1,281,522</b>	<b>1,637</b>	<b>132,165</b>

(Continued)

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

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts				Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget			
<b>Culture and Recreation</b>							
Library							
Salaries.....	-	737,978	737,978	757,964	720,606	-	37,358
Expenditures.....	-	274,820	274,820	277,626	273,825	-	3,801
Articles.....	132,353	20,000	152,353	152,353	21,810	130,543	-
Total.....	132,353	1,032,798	1,165,151	1,187,943	1,016,241	130,543	41,159
Recreation and Youth							
Seasonal Salaries.....	-	213,213	213,213	217,695	224,274	-	(6,579)
Salaries.....	-	274,076	274,076	278,779	261,060	-	17,719
Expenditures.....	-	45,575	45,575	45,575	43,368	-	2,207
Articles.....	52,722	-	52,722	52,722	-	52,722	-
Total.....	52,722	532,864	585,586	594,771	528,702	52,722	13,347
Harbormaster							
Salaries.....	-	342,729	342,729	348,489	338,883	-	9,606
Expenditures.....	1,360	93,480	94,840	94,840	106,746	-	(11,906)
Capital Outlays.....	130,770	159,750	290,520	290,520	224,204	-	66,316
Articles.....	318,218	-	318,218	317,668	27,801	253,185	36,682
Total.....	450,348	595,959	1,046,307	1,051,517	697,634	253,185	100,698
Brooks Museum Commission							
Expenditures.....	-	12,894	12,894	15,894	15,080	-	814
Historical Commission							
Expenditures.....	-	350	350	350	-	-	350
Celebrations.....	-	1,600	1,600	1,600	-	-	1,600
Golf							
Salaries.....	-	937,540	937,540	963,096	955,037	-	8,059
Expenditures.....	-	639,223	639,223	639,223	622,510	-	16,713
Capital Outlays.....	23,000	68,000	91,000	91,000	75,454	-	15,546
Articles.....	85,000	-	85,000	85,000	8,865	76,135	-
Total.....	108,000	1,644,763	1,752,763	1,778,319	1,661,866	76,135	40,318
Electricity-CVEC.....	-	75,750	75,750	75,750	66,759	-	8,991
<b>Total Culture and Recreation.....</b>	<b>743,423</b>	<b>3,896,978</b>	<b>4,640,401</b>	<b>4,706,144</b>	<b>3,986,282</b>	<b>512,585</b>	<b>207,277</b>
Contributory Pension.....	-	3,242,673	3,242,673	3,242,673	3,242,673	-	-
Unemployment Compensation.....	-	20,000	20,000	20,000	7,400	-	12,600
Group Health Insurance.....	-	5,688,071	5,688,071	5,330,571	5,056,585	-	273,986
General Insurance.....	-	897,726	897,726	897,726	797,784	-	99,942
State and County Charges.....	-	804,373	804,373	804,373	805,213	-	(840)
Debt Service							
Debt Service Principal.....	-	2,763,721	2,763,721	2,763,721	2,736,121	-	27,600
Debt Service Interest.....	-	1,107,441	1,107,441	1,107,441	916,688	-	190,753
Total.....	-	3,871,162	3,871,162	3,871,162	3,652,809	-	218,353
<b>TOTAL EXPENDITURES.....</b>	<b>2,184,261</b>	<b>70,604,148</b>	<b>72,788,409</b>	<b>73,484,199</b>	<b>68,512,236</b>	<b>2,662,503</b>	<b>2,309,460</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(2,184,261)</b>	<b>(1,957,088)</b>	<b>(4,141,349)</b>	<b>(4,837,139)</b>	<b>3,603,928</b>	<b>(2,662,503)</b>	<b>5,778,564</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers in.....	-	1,600,794	1,600,794	1,600,794	1,636,061	-	35,267
Transfers out.....	-	(1,868,102)	(1,868,102)	(4,846,460)	(4,846,460)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>(267,308)</b>	<b>(267,308)</b>	<b>(3,245,666)</b>	<b>(3,210,399)</b>	<b>-</b>	<b>35,267</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(2,184,261)</b>	<b>(2,224,396)</b>	<b>(4,408,657)</b>	<b>(8,082,805)</b>	<b>393,529</b>	<b>(2,662,503)</b>	<b>5,813,831</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>-</b>	<b>13,470,839</b>	<b>13,470,839</b>	<b>13,470,839</b>	<b>13,470,839</b>	<b>-</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ (2,184,261)</b>	<b>\$ 11,246,443</b>	<b>\$ 9,062,182</b>	<b>\$ 5,388,034</b>	<b>\$ 13,864,368</b>	<b>\$ (2,662,503)</b>	<b>\$ 5,813,831</b>

See notes to required supplementary information.

(Concluded)

# ***Community Preservation Fund Budgetary Comparison Schedule***

The Community Preservation Fund is a special revenue fund used to account for the acquisition, creation, preservation, or rehabilitation of areas of open space, historic preservation, affordable housing, and recreation. Funding is provided primarily by a property tax surcharge of up to 3%, along with matching state funds.

**COMMUNITY PRESERVATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts				Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget			
<b>REVENUES:</b>							
Community preservation taxes.....	\$ -	\$ 1,611,710	\$ 1,611,710	\$ 1,611,710	\$ 1,583,795	\$ -	\$ (27,915)
Community preservation state match.....	-	240,000	240,000	240,000	791,824	-	551,824
Penalties and interest.....	-	-	-	-	4,743	-	4,743
Investment income.....	-	5,000	5,000	5,000	6,727	-	1,727
<b>TOTAL REVENUES.....</b>	<b>-</b>	<b>1,856,710</b>	<b>1,856,710</b>	<b>1,856,710</b>	<b>2,387,089</b>	<b>-</b>	<b>530,379</b>
<b>EXPENDITURES:</b>							
Community preservation.....	2,105,901	1,602,066	3,707,967	3,819,593	1,124,251	2,574,055	121,287
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(2,105,901)</b>	<b>254,644</b>	<b>(1,851,257)</b>	<b>(1,962,883)</b>	<b>1,262,838</b>	<b>(2,574,055)</b>	<b>651,666</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers out.....	-	(233,050)	(233,050)	(233,050)	(233,050)	-	-
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(2,105,901)</b>	<b>21,594</b>	<b>(2,084,307)</b>	<b>(2,195,933)</b>	<b>1,029,788</b>	<b>(2,574,055)</b>	<b>651,666</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>-</b>	<b>5,592,029</b>	<b>5,592,029</b>	<b>5,592,029</b>	<b>5,592,029</b>	<b>-</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ (2,105,901)</b>	<b>\$ 5,613,623</b>	<b>\$ 3,507,722</b>	<b>\$ 3,396,096</b>	<b>\$ 6,621,817</b>	<b>\$ (2,574,055)</b>	<b>\$ 651,666</b>

See notes to required supplementary information.

# *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.

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.



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

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, 2021.....	4.403%	\$ 24,209,199	\$ 14,219,429	170.25%	75.07%
December 31, 2020.....	4.521%	31,232,400	14,492,861	215.50%	66.82%
December 31, 2019.....	4.575%	34,371,684	14,070,455	244.28%	62.34%
December 31, 2018.....	4.397%	34,751,878	13,053,024	266.24%	57.63%
December 31, 2017.....	4.493%	30,570,977	12,788,137	239.06%	61.86%
December 31, 2016.....	4.461%	31,340,183	12,620,687	248.32%	57.28%
December 31, 2015.....	4.228%	26,622,943	11,725,015	227.06%	58.10%
December 31, 2014.....	4.258%	24,040,696	11,169,369	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.

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS**  
**BARNSTABLE COUNTY RETIREMENT ASSOCIATION**

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, 2022.....	\$ 3,242,673	\$ (3,242,673)	\$ -	\$ 14,361,623	22.58%
June 30, 2021.....	3,144,894	(3,144,894)	-	14,637,790	21.48%
June 30, 2020.....	3,012,208	(3,024,763)	(12,555)	14,211,160	21.28%
June 30, 2019.....	2,763,836	(2,763,836)	-	13,183,554	20.96%
June 30, 2018.....	2,681,194	(2,681,194)	-	12,916,018	20.76%
June 30, 2017.....	2,528,468	(2,528,468)	-	12,746,894	19.84%
June 30, 2016.....	2,283,370	(2,283,370)	-	11,842,265	19.28%
June 30, 2015.....	2,217,735	(2,217,735)	-	11,281,063	19.66%

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.

# *Other Postemployment Benefit Plan Schedules*

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on the Town'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 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.

**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	June 30, 2022
<b>Total OPEB Liability</b>						
Service Cost.....	\$ 1,078,218	\$ 1,013,394	\$ 1,073,425	\$ 1,085,819	\$ 1,248,126	\$ 1,091,776
Interest.....	1,971,659	2,095,434	2,181,931	2,480,258	2,436,455	2,765,838
Differences between expected and actual experience.....	-	(1,819,848)	985,195	-	6,893,759	-
Changes of assumptions.....	(2,139,815)	(415,644)	-	1,736,451	(11,470,909)	-
Benefit payments.....	(1,866,279)	(1,950,262)	(2,039,829)	(2,020,814)	(2,135,628)	(2,267,899)
Net change in total OPEB liability.....	(956,217)	(1,076,926)	2,200,722	3,281,714	(3,028,197)	1,589,715
Total OPEB liability - beginning.....	<u>42,154,579</u>	<u>41,198,362</u>	<u>40,121,436</u>	<u>42,322,158</u>	<u>45,603,872</u>	<u>42,575,675</u>
Total OPEB liability - ending (a).....	<u>\$ 41,198,362</u>	<u>\$ 40,121,436</u>	<u>\$ 42,322,158</u>	<u>\$ 45,603,872</u>	<u>\$ 42,575,675</u>	<u>\$ 44,165,390</u>
<b>Plan fiduciary net position</b>						
Employer contributions to the trust.....	\$ 100,000	\$ 203,000	\$ 1,396,925	\$ 750,000	\$ 50,000	\$ 800,000
Employer contributions for OPEB payments.....	1,866,279	1,950,262	2,039,829	2,020,814	2,135,628	2,267,899
Net investment income (loss).....	31,824	33,432	140,111	156,222	647,238	(285,535)
Benefit payments.....	(1,866,279)	(1,950,262)	(2,039,829)	(2,020,814)	(2,135,628)	(2,267,899)
Net change in plan fiduciary net position.....	131,824	236,432	1,537,036	906,222	697,238	514,465
Plan fiduciary net position - beginning of year.....	<u>535,428</u>	<u>667,252</u>	<u>903,684</u>	<u>2,440,720</u>	<u>3,346,942</u>	<u>4,044,180</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 667,252</u>	<u>\$ 903,684</u>	<u>\$ 2,440,720</u>	<u>\$ 3,346,942</u>	<u>\$ 4,044,180</u>	<u>\$ 4,558,645</u>
<b>Net OPEB liability - ending (a)-(b).....</b>	<u>\$ 40,531,110</u>	<u>\$ 39,217,752</u>	<u>\$ 39,881,438</u>	<u>\$ 42,256,930</u>	<u>\$ 38,531,495</u>	<u>\$ 39,606,745</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	1.62%	2.25%	5.77%	7.34%	9.50%	10.32%
Covered-employee payroll.....	\$ 15,514,239	\$ 17,311,507	\$ 16,433,655	\$ 16,597,992	\$ 19,037,045	\$ 19,227,415
Net OPEB liability as a percentage of covered-employee payroll.....	261.25%	226.54%	242.68%	254.59%	202.40%	205.99%

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.

**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, 2022.....	\$ 3,339,084	\$ (3,067,899)	\$ 271,185	\$ 19,227,415	15.96%
June 30, 2021.....	3,232,345	(2,185,628)	1,046,717	19,037,045	11.48%
June 30, 2020.....	2,965,460	(2,770,814)	194,646	16,597,992	16.69%
June 30, 2019.....	2,872,116	(3,436,754)	(564,638)	16,433,655	20.91%
June 30, 2018.....	2,492,688	(2,153,262)	339,426	17,311,507	12.44%
June 30, 2017.....	2,408,394	(1,966,279)	442,115	15,514,239	12.67%

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.

**SCHEDULE OF INVESTMENT RETURNS**  
**OTHER POSTEMPLOYMENT BENEFIT PLAN**

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<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2022.....	-5.97%
June 30, 2021.....	19.13%
June 30, 2020.....	5.00%
June 30, 2019.....	8.09%
June 30, 2018.....	4.12%
June 30, 2017.....	5.44%

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.

**NOTE A – BUDGETARY BASIS OF ACCOUNTING****A. Budgetary Information**

Municipal Law requires the Town to adopt a balanced budget that is approved at the Annual Town Meeting. The Town Administrator presents an annual budget to the Board of Selectmen and Finance Committee, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Expenditures are budgeted by categories that are broken down by personal services, expenses, debt service and capital outlay and are mandated by Municipal Law.

Supplementary appropriations are voted at special town meetings.

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.

The Town adopts an annual budget for the General Fund in conformity with the guidelines described above. The original 2022 approved budget for the General Fund includes \$72.5 million in current year appropriations and other amounts to be raised and \$2.2 million in encumbrances and appropriations carried over from previous years. During 2022, the Town approved various transfers within appropriation lines in the General Fund along with supplemental appropriations totaling \$3.7 million.

The Town adopts an annual budget for the Community Preservation Fund with the guidelines described above, based on recommendations from the Community Preservation Committee. The Community Preservation Fund is a special revenue fund used to account for the acquisition, creation, preservation, or rehabilitation of areas of open space, historic preservation, affordable housing and recreation. Funding is provided primarily by a property tax surcharge of up to 3%, along with matching state funds.

The Accounting office has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the Town's 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. The reconciliations of budgetary-basis to GAAP-basis results for the General Fund and the Community Preservation Fund for the year ended June 30, 2022, are presented on the following page.

*General Fund:*

Net change in fund balance - budgetary basis.....	\$	393,529
<u>Perspective differences:</u>		
Activity of the stabilization fund recorded in the general fund for GAAP.....		1,016,586
<u>Basis of accounting differences:</u>		
Net change in recording tax refunds payable.....		77,581
Net change in recording 60 day receipts.....		288,835
Net change in fund balance - GAAP basis.....	\$	<u>1,776,531</u>

*Community Preservation Fund:*

Net change in fund balance - budgetary basis.....	\$	<u>1,029,788</u>
Net change in fund balance - GAAP basis.....	\$	<u>1,029,788</u>

C. Appropriation Deficits

Expenditures exceeded appropriations for Town accountant expenditures, assessor salaries, treasurer expenditures, legal service expenditures, Town clerk salaries, Town clerk expenditures, community development salaries, natural resources salaries, recreation and youth seasonal salaries, harbormaster expenditures and state and county charges.

**NOTE B – PENSION PLAN**

***Pension Plan Schedules***

A. 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, 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.

B. Schedule of the 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.



C. Changes in Assumptions

- The discount rate was lowered from 7.15% to 6.90%.
- The mortality improvement scale was updated from Scale MP-2017 to Scale MP-2021.

D. Changes in Plan Provisions

- None.

**NOTE C – OTHER POSTEMPLOYMENT BENEFITS PLAN**

The Town 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. Additionally, retired teachers and their spouses receive health insurance through the Group Insurance Commission of the Commonwealth of Massachusetts (GIC). Each participating municipality is assessed for the governmental share of health and life insurance premiums paid on behalf of its teacher retirees by the state.

**The Other Postemployment Benefit Plan**

A. Schedule of Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan’s total OPEB liability, changes in the Plan’s net position, and 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.

B. 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 covered employee payroll. Methods and assumptions used to determine contribution rates are presented below:

Valuation date.....	June 30, 2020
Actuarial cost method.....	Entry age normal - level percentage of payroll.
Inflation rate.....	3.25%
Discount rate.....	6.50% as of June 30, 2022, and 6.50% as of June 30, 2021.
Investment rate of return.....	6.50% as of June 30, 2022, and 6.50% as of June 30, 2021.

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 increases 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%.
Health care trend rates:	
CCMHG.....	Non-Medicare: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year. Medicare: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year.
GIC.....	Non-Medicare: 6.60%, 6.50%, 6.40%, 6.20%, then 6.0% decreasing by 0.25% each year to an ultimate level of 4.50% per year. Medicare: 4.80%, 4.70%, 4.60%, 4.70%, then 6.0% decreasing by 0.25% each year to an ultimate level of 4.50% per year.
Dental.....	3.00%
Part B.....	8.70% for year 1, then 4.50%.
Contributions.....	Retiree contributions are expected to increase with respective trends shown above.
Mortality rates:	
Preretirement mortality rates.....	Healthy Non-Teachers: RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Teachers Employee Headcount-Weighted Mortality Table projected generationally with Scale MP-2020.
Postretirement mortality rates.....	Healthy Non-Teachers: RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Teacher 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.

**C. Schedule of Investment Returns**

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

D. Changes of Assumptions

- None.

E. Changes in Plan Provisions

- None.

# ***Other Supplementary Information***

# ***Combining Statements***

The combining financial statements provide a more detailed view of the “Basic Financial Statements” presented in the preceding subsection.

Combining statements are presented when there are more than one fund of a given fund type.

# ***Nonmajor Governmental Funds***

## Fund Description

### ***Special Revenue Funds***

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than permanent funds or capital project funds) that are restricted by law or administrative action to expenditures for specific purposes. The Town's grouping for nonmajor special revenue funds is as described as follows:

- ***Federal Grants*** – accounts for activity specifically financed by federal grants, which are designated for specific programs.
- ***State Grants*** – accounts for activity specifically financed by state grants, which are designated for specific programs.
- ***Local Gifts and Grants*** – accounts for various gifts and grants restricted for special programs administered by Town departments.
- ***Highway Improvements*** – accounts for costs incurred with the construction and reconstruction of Town owned roadways. Costs charged to the fund are subject to reimbursement by the Commonwealth of Massachusetts.
- ***Revolving*** – accounts for self-supporting programs and activities.
- ***Receipts Reserved for Appropriation*** – accounts for specific revenue sources that must be appropriated to be used for their individual purpose.
- ***Other Special Revenue*** – accounts for other small special revenue funds which are not categorized within any of the other funds.
- ***Special Revenue Trust*** – accounts for statutory trust accounts that may be spent to support the government.

### ***Capital Projects Funds***

Capital Projects Funds are used to account for financial resources to be used for the acquisition, construction or improvement of major capital assets (other than those financed by enterprise funds). Such resources are derived principally from proceeds of general obligation bonds and grants. The Town's grouping for nonmajor capital project funds is as described as follows:

- ***Saquatucket Harbor*** – accounts for the construction of a new harbormaster's office, maintenance building, boardwalk, and parking lot expansion at Saquatucket Harbor.

### ***Permanent Funds***

Permanent Funds are used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support governmental programs. The Town's grouping for nonmajor permanent funds is as described as follows:

- ***Library Trust*** – accounts for library contributions and bequests for which only earnings may be expended to benefit the Town's libraries.
- ***Cemetery Trust*** – accounts for cemetery contributions and bequests for which only earnings may be expended to benefit the Town's cemeteries.
- ***Other Trust*** – accounts for various gifts, bequests and contributions held for which only earnings may be expended for purposes specified by the donor in relation to other Town activities.

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

JUNE 30, 2022

	Special Revenue Funds				
	Federal Grants	State Grants	Local Gifts and Grant	Highway Improvements	Revolving
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 498,461	\$ 451,283	\$ 408,085	\$ 210,261	\$ 1,517,351
Investments.....	-	-	-	-	-
Receivables, net of uncollectibles:					
Departmental and other.....	-	-	-	-	-
Intergovernmental - other.....	184,191	-	-	1,528,672	-
Special assessments.....	-	-	-	-	-
Inventory.....	-	-	-	-	56,898
<b>TOTAL ASSETS.....</b>	<b><u>\$ 682,652</u></b>	<b><u>\$ 451,283</u></b>	<b><u>\$ 408,085</u></b>	<b><u>\$ 1,738,933</u></b>	<b><u>\$ 1,574,249</u></b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ -	\$ -	\$ 3,978	\$ 121,000	\$ 17,626
Due to other funds.....	-	-	-	-	-
Other liabilities.....	-	-	-	-	27,773
Unearned revenue.....	635,443	-	-	-	-
<b>TOTAL LIABILITIES.....</b>	<b><u>635,443</u></b>	<b><u>-</u></b>	<b><u>3,978</u></b>	<b><u>121,000</u></b>	<b><u>45,399</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue.....	-	-	-	1,528,672	-
<b>FUND BALANCES</b>					
Nonspendable.....	-	-	-	-	56,898
Restricted.....	47,209	451,283	404,107	89,261	1,471,952
Unassigned.....	-	-	-	-	-
<b>TOTAL FUND BALANCES.....</b>	<b><u>47,209</u></b>	<b><u>451,283</u></b>	<b><u>404,107</u></b>	<b><u>89,261</u></b>	<b><u>1,528,850</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b><u>\$ 682,652</u></b>	<b><u>\$ 451,283</u></b>	<b><u>\$ 408,085</u></b>	<b><u>\$ 1,738,933</u></b>	<b><u>\$ 1,574,249</u></b>

(Continued)



Special Revenue Funds				Capital Project Fund
Receipts Reserved for Appropriations	Other Special Revenue	Special Revenue Trust	Subtotal	Saquatucket Harbor
\$ 2,370,092	\$ 702,695	\$ 490,706	\$ 6,648,934	\$ -
-	-	-	-	-
-	81,068	-	81,068	-
-	-	-	1,712,863	-
172,760	-	-	172,760	-
-	-	-	56,898	-
<u>\$ 2,542,852</u>	<u>\$ 783,763</u>	<u>\$ 490,706</u>	<u>\$ 8,672,523</u>	<u>\$ -</u>
\$ -	\$ 6,274	\$ 13,500	\$ 162,378	\$ -
-	-	-	-	19,339
-	465,542	-	493,315	-
-	-	-	635,443	-
-	471,816	13,500	1,291,136	19,339
172,760	80,815	-	1,782,247	-
-	-	-	56,898	-
2,370,092	231,132	477,206	5,542,242	-
-	-	-	-	(19,339)
<u>2,370,092</u>	<u>231,132</u>	<u>477,206</u>	<u>5,599,140</u>	<u>(19,339)</u>
<u>\$ 2,542,852</u>	<u>\$ 783,763</u>	<u>\$ 490,706</u>	<u>\$ 8,672,523</u>	<u>\$ -</u>

(Continued)

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

JUNE 30, 2022

	Permanent Funds				Total Nonmajor Governmental Funds
	Library Trust	Cemetery Trust	Other Trust	Subtotal	
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 8,154	\$ 469,579	\$ 32,818	\$ 510,551	\$ 7,159,485
Investments.....	887,895	-	-	887,895	887,895
Receivables, net of uncollectibles:					
Departmental and other.....	-	-	-	-	81,068
Intergovernmental - other.....	-	-	-	-	1,712,863
Special assessments.....	-	-	-	-	172,760
Inventory.....	-	-	-	-	56,898
<b>TOTAL ASSETS.....</b>	<b>\$ 896,049</b>	<b>\$ 469,579</b>	<b>\$ 32,818</b>	<b>\$ 1,398,446</b>	<b>\$ 10,070,969</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ 12,990	\$ -	\$ -	\$ 12,990	\$ 175,368
Due to other funds.....	-	-	-	-	19,339
Other liabilities.....	-	-	-	-	493,315
Unearned revenue.....	-	-	-	-	635,443
<b>TOTAL LIABILITIES.....</b>	<b>12,990</b>	<b>-</b>	<b>-</b>	<b>12,990</b>	<b>1,323,465</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue.....	-	-	-	-	1,782,247
<b>FUND BALANCES</b>					
Nonspendable.....	37,606	443,004	30,607	511,217	568,115
Restricted.....	845,453	26,575	2,211	874,239	6,416,481
Unassigned.....	-	-	-	-	(19,339)
<b>TOTAL FUND BALANCES.....</b>	<b>883,059</b>	<b>469,579</b>	<b>32,818</b>	<b>1,385,456</b>	<b>6,965,257</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 896,049</b>	<b>\$ 469,579</b>	<b>\$ 32,818</b>	<b>\$ 1,398,446</b>	<b>\$ 10,070,969</b>

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

YEAR ENDED JUNE 30, 2022

	Special Revenue Funds				
	Federal Grants	State Grants	Local Gifts and Grants	Highway Improvements	Revolving
<b>REVENUES:</b>					
Motor vehicle and other excise taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services.....	-	-	-	-	20,037
Penalties and interest on taxes.....	-	-	-	-	-
Fees and rentals.....	-	-	-	-	-
Intergovernmental - other.....	411,736	340,478	-	2,311	-
Departmental and other.....	-	350	67,188	-	897,723
Special assessments.....	-	-	-	-	-
Contributions and donations.....	-	-	76,403	-	-
Investment income.....	-	-	-	-	-
<b>TOTAL REVENUES.....</b>	<b>411,736</b>	<b>340,828</b>	<b>143,591</b>	<b>2,311</b>	<b>917,760</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	9,965	-	130,059	-	-
Public safety.....	305,307	61,588	2,069	-	-
Public works.....	48,470	16,871	162,478	138,550	259,944
Human services.....	32,425	39,109	2,145	-	95,071
Culture and recreation.....	12,551	11,952	47,641	-	283,341
<b>TOTAL EXPENDITURES.....</b>	<b>408,718</b>	<b>129,520</b>	<b>344,392</b>	<b>138,550</b>	<b>638,356</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>3,018</b>	<b>211,308</b>	<b>(200,801)</b>	<b>(136,239)</b>	<b>279,404</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	46,309	2,143	-	-	-
Transfers out.....	(13,855)	-	-	-	(104,950)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>32,454</b>	<b>2,143</b>	<b>-</b>	<b>-</b>	<b>(104,950)</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>35,472</b>	<b>213,451</b>	<b>(200,801)</b>	<b>(136,239)</b>	<b>174,454</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>11,737</b>	<b>237,832</b>	<b>604,908</b>	<b>225,500</b>	<b>1,354,396</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 47,209</b>	<b>\$ 451,283</b>	<b>\$ 404,107</b>	<b>\$ 89,261</b>	<b>\$ 1,528,850</b>

(Continued)

Special Revenue Funds				Capital Project Fund
Receipts Reserved for Appropriations	Other Special Revenue	Special Revenue Trust	Subtotal	Saquatucket Harbor
\$ 26,076	\$ -	\$ -	\$ 26,076	\$ -
-	610,709	-	630,746	-
8,862	-	-	8,862	-
103,383	-	-	103,383	-
-	5,200	4,893	764,618	-
503,620	206,449	680	1,676,010	-
77,942	-	-	77,942	-
-	13,316	-	89,719	-
-	-	212	212	-
<u>719,883</u>	<u>835,674</u>	<u>5,785</u>	<u>3,377,568</u>	<u>-</u>
-	2,228	12,250	154,502	-
-	715,091	118	1,084,173	-
-	-	-	626,313	-
-	-	-	168,750	-
-	29,257	-	384,742	16,303
-	746,576	12,368	2,418,480	16,303
<u>719,883</u>	<u>89,098</u>	<u>(6,583)</u>	<u>959,088</u>	<u>(16,303)</u>
-	3,600	-	52,052	-
(525,456)	(1,560)	-	(645,821)	-
<u>(525,456)</u>	<u>2,040</u>	<u>-</u>	<u>(593,769)</u>	<u>-</u>
194,427	91,138	(6,583)	365,319	(16,303)
<u>2,175,665</u>	<u>139,994</u>	<u>483,789</u>	<u>5,233,821</u>	<u>(3,036)</u>
<u>\$ 2,370,092</u>	<u>\$ 231,132</u>	<u>\$ 477,206</u>	<u>\$ 5,599,140</u>	<u>\$ (19,339)</u>

(Continued)

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

YEAR ENDED JUNE 30, 2022

	Permanent Funds				Total Nonmajor Governmental Funds
	Library Trust	Cemetery Trust	Other Trust	Subtotal	
<b>REVENUES:</b>					
Motor vehicle and other excise taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 26,076
Charges for services.....	-	-	-	-	630,746
Penalties and interest on taxes.....	-	-	-	-	8,862
Fees and rentals.....	-	-	-	-	103,383
Intergovernmental - other.....	-	-	-	-	764,618
Departmental and other.....	-	-	-	-	1,676,010
Special assessments.....	-	-	-	-	77,942
Contributions and donations.....	-	4,815	-	4,815	94,534
Investment income.....	26,748	232	814	27,794	28,006
<b>TOTAL REVENUES.....</b>	<b>26,748</b>	<b>5,047</b>	<b>814</b>	<b>32,609</b>	<b>3,410,177</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	-	-	-	-	154,502
Public safety.....	-	-	-	-	1,084,173
Public works.....	-	-	-	-	626,313
Human services.....	-	-	-	-	168,750
Culture and recreation.....	19,771	-	-	19,771	420,816
<b>TOTAL EXPENDITURES.....</b>	<b>19,771</b>	<b>-</b>	<b>-</b>	<b>19,771</b>	<b>2,454,554</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>6,977</b>	<b>5,047</b>	<b>814</b>	<b>12,838</b>	<b>955,623</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	-	-	-	-	52,052
Transfers out.....	-	-	-	-	(645,821)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(593,769)</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>6,977</b>	<b>5,047</b>	<b>814</b>	<b>12,838</b>	<b>361,854</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>876,082</b>	<b>464,532</b>	<b>32,004</b>	<b>1,372,618</b>	<b>6,603,403</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 883,059</b>	<b>\$ 469,579</b>	<b>\$ 32,818</b>	<b>\$ 1,385,456</b>	<b>\$ 6,965,257</b>

(Concluded)

# ***Statistical Section***



Brooks Museum

# ***Statistical Section***

This part of the Town of Harwich's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

## ***Financial Trends***

- These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

## ***Revenue Capacity***

- These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

## ***Debt Capacity***

- These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

## ***Demographic and Economic Information***

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

## ***Operating Information***

- These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

SOURCES: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive financial reports for the relevant year.



**Net Position By Component**

**Last Ten Years**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental activities</b>										
Net investment in capital assets.....	\$ 52,374,860	\$ 52,837,023	\$ 53,791,322	\$ 56,460,827	\$ 59,469,911	\$ 59,186,082	\$ 60,136,904	\$ 60,390,841	\$ 60,818,996	\$ 60,699,230
Restricted.....	6,087,680	7,767,504	8,549,230	8,370,616	5,722,339	6,980,230	7,046,170	7,082,601	8,821,991	9,634,920
Unrestricted.....	<u>(6,512,217)</u>	<u>(8,670,952)</u>	<u>(31,243,743)</u>	<u>(27,808,099)</u>	<u>(46,205,784)</u>	<u>(47,758,544)</u>	<u>(48,357,542)</u>	<u>(46,652,137)</u>	<u>(42,063,460)</u>	<u>(35,259,827)</u>
Total governmental activities net position.....	<u>\$ 51,950,323</u>	<u>\$ 51,933,575</u>	<u>\$ 31,096,809</u>	<u>\$ 37,023,344</u>	<u>\$ 18,986,466</u>	<u>\$ 18,407,768</u>	<u>\$ 18,825,532</u>	<u>\$ 20,821,305</u>	<u>\$ 27,577,527</u>	<u>\$ 35,074,323</u>
<b>Business-type activities</b>										
Net investment in capital assets.....	\$ 11,558,803	\$ 11,929,482	\$ 11,235,181	\$ 10,706,776	\$ 12,268,450	\$ 13,874,150	\$ 13,203,237	\$ 12,390,263	\$ 11,533,380	\$ 10,758,670
Unrestricted.....	<u>4,145,597</u>	<u>3,750,094</u>	<u>5,149,897</u>	<u>3,509,809</u>	<u>652,672</u>	<u>(2,328,606)</u>	<u>(2,645,558)</u>	<u>(1,901,773)</u>	<u>(676,787)</u>	<u>363,466</u>
Total business-type activities net position.....	<u>\$ 15,704,400</u>	<u>\$ 15,679,576</u>	<u>\$ 16,385,078</u>	<u>\$ 14,216,585</u>	<u>\$ 12,921,122</u>	<u>\$ 11,545,544</u>	<u>\$ 10,557,679</u>	<u>\$ 10,488,490</u>	<u>\$ 10,856,593</u>	<u>\$ 11,122,136</u>
<b>Primary government</b>										
Net investment in capital assets.....	\$ 63,933,663	\$ 64,766,505	\$ 65,026,503	\$ 67,167,603	\$ 71,738,361	\$ 73,060,232	\$ 73,340,141	\$ 72,781,104	\$ 72,352,376	\$ 71,457,900
Restricted.....	6,087,680	7,767,504	8,549,230	8,370,616	5,722,339	6,980,230	7,046,170	7,082,601	8,821,991	9,634,920
Unrestricted.....	<u>(2,366,620)</u>	<u>(4,920,858)</u>	<u>(26,093,846)</u>	<u>(24,298,290)</u>	<u>(45,553,112)</u>	<u>(50,087,150)</u>	<u>(51,003,100)</u>	<u>(48,553,910)</u>	<u>(42,740,247)</u>	<u>(34,896,361)</u>
Total primary government net position.....	<u>\$ 67,654,723</u>	<u>\$ 67,613,151</u>	<u>\$ 47,481,887</u>	<u>\$ 51,239,929</u>	<u>\$ 31,907,588</u>	<u>\$ 29,953,312</u>	<u>\$ 29,383,211</u>	<u>\$ 31,309,795</u>	<u>\$ 38,434,120</u>	<u>\$ 46,196,459</u>

FY2015 reflects the implementation of GASB 68.  
 FY2017 reflects the implementation of GASB 75.  
 FY2020 reflects the implementation of GASB 84.

Changes in Net Position

Last Ten Years

	2013	2014	2015	2016	2017 (a)	2018	2019	2020	2021	2022
<b>Expenses</b>										
Governmental activities:										
General government.....	\$ 4,477,098	\$ 4,529,058	\$ 4,188,411	\$ 5,179,542	\$ 5,290,047	\$ 5,898,460	\$ 5,586,547	\$ 6,319,407	\$ 5,828,492	\$ 5,522,061
Public safety.....	13,620,409	13,624,984	12,432,338	13,172,473	13,996,114	14,129,485	14,125,237	14,729,395	15,615,512	15,419,239
Education.....	21,789,074	22,751,503	22,333,529	25,225,308	26,444,962	26,979,835	27,706,467	29,558,731	29,222,367	29,444,941
Public works.....	8,562,148	9,968,987	10,357,930	9,545,765	10,085,199	12,455,355	10,132,868	9,932,352	10,895,030	11,393,917
Human services.....	2,314,405	2,014,775	1,825,742	1,805,606	1,857,258	2,005,125	1,860,906	2,055,672	1,802,867	2,001,613
Culture and recreation.....	7,698,789	5,272,952	4,664,382	5,161,159	5,108,459	5,814,554	6,212,939	6,063,055	5,868,892	5,963,471
Community preservation.....	-	-	-	-	97,390	88,219	262,485	214,576	566,479	312,232
Interest.....	688,728	662,307	624,347	518,438	451,254	485,291	941,593	848,840	624,002	658,723
Total government activities expenses.....	59,150,651	58,824,566	56,426,679	60,608,291	63,330,683	67,856,324	66,829,042	69,722,028	70,423,641	70,716,197
Business-type activities:										
Water.....	3,824,382	3,779,970	4,017,528	4,064,788	4,759,477	3,647,456	5,417,978	4,764,455	4,889,376	5,102,475
Wastewater.....	-	-	-	-	-	-	-	25,642	120,441	232,162
Total business-type activities expenses.....	3,824,382	3,779,970	4,017,528	4,064,788	4,759,477	3,647,456	5,417,978	4,790,097	5,009,817	5,334,637
Total primary government expenses.....	\$ 62,975,033	\$ 62,604,536	\$ 60,444,207	\$ 64,673,079	\$ 68,090,160	\$ 71,503,780	\$ 72,247,020	\$ 74,512,125	\$ 75,433,458	\$ 76,050,834
<b>Program Revenues</b>										
Governmental activities:										
Public works charges for services.....	\$ 1,553,597	\$ 2,030,989	\$ 2,111,827	\$ 2,663,526	\$ 2,979,259	\$ 3,443,227	\$ 3,844,297	\$ 3,444,510	\$ 4,329,179	\$ 4,511,262
Culture and recreation charges for services.....	3,089,454	3,754,561	3,127,083	3,336,146	3,555,448	3,854,106	4,073,921	3,585,935	4,309,156	4,794,835
Other charges for services.....	2,055,030	2,849,192	2,895,705	2,736,733	3,095,105	2,643,033	3,738,247	3,171,871	4,355,772	4,254,673
Operating grants and contributions.....	5,100,667	4,761,309	2,034,958	1,899,658	1,021,267	675,551	886,785	1,129,746	2,574,493	1,620,958
Capital grant and contributions.....	667,249	912,606	1,862,815	4,803,000	4,072,965	3,124,074	1,097,971	1,738,397	1,890,201	1,352,546
Total government activities program revenues.....	12,465,997	14,308,657	12,032,388	15,439,063	14,724,044	13,739,991	13,641,221	13,070,459	17,458,801	16,534,274
Business-type activities:										
Charges for services - water.....	3,894,809	3,784,821	4,722,072	4,948,020	4,800,457	2,922,056	4,504,728	4,468,270	5,167,449	5,079,679
Charges for services - wastewater.....	-	-	-	-	-	-	-	-	-	1,294
Total business-type activities program revenues.....	3,894,809	3,784,821	4,722,072	4,948,020	4,800,457	2,922,056	4,504,728	4,468,270	5,167,449	5,080,973
Total primary government program revenues.....	\$ 16,360,806	\$ 18,093,478	\$ 16,754,460	\$ 20,387,083	\$ 19,524,501	\$ 16,622,047	\$ 18,145,949	\$ 17,538,729	\$ 22,626,250	\$ 21,615,247
<b>Net (Expense)/Revenue</b>										
Governmental activities.....	\$ (46,684,654)	\$ (44,515,909)	\$ (44,394,291)	\$ (45,169,228)	\$ (48,606,639)	\$ (54,116,333)	\$ (53,187,821)	\$ (56,651,569)	\$ (52,964,840)	\$ (54,181,923)
Business-type activities.....	70,427	4,851	704,544	883,232	40,980	(725,400)	(913,250)	(321,827)	157,632	(253,664)
Total primary government net expense.....	\$ (46,614,227)	\$ (44,511,058)	\$ (43,689,747)	\$ (44,285,996)	\$ (48,565,659)	\$ (54,841,733)	\$ (54,101,071)	\$ (56,973,396)	\$ (52,807,208)	\$ (54,435,587)
<b>General Revenues and other Changes in Net Position</b>										
Governmental activities:										
Real estate and personal property taxes, net of tax refunds payable.....	\$ 37,971,741	\$ 39,513,264	\$ 42,191,684	\$ 43,216,843	\$ 44,467,932	\$ 46,865,775	\$ 49,151,540	\$ 51,921,669	\$ 53,028,284	\$ 54,464,491
Motor vehicle and other excise taxes.....	1,740,250	1,833,844	1,619,573	2,211,927	2,297,637	2,387,732	2,414,404	2,388,270	2,550,271	2,695,151
Hotel/Motel tax.....	534,951	553,174	939,539	649,119	678,226	674,717	684,793	905,397	1,132,926	1,675,737
Meals tax.....	334,050	328,522	359,441	379,689	406,465	423,305	439,960	445,497	325,311	571,745
Community preservation tax.....	1,135,123	1,174,624	1,287,789	1,267,529	1,311,440	1,366,320	1,445,251	1,291,189	1,281,822	1,592,278
Penalties and interest on taxes and excise.....	285,346	374,774	325,349	314,847	432,405	405,047	503,894	309,139	446,733	444,759
Payments in lieu of taxes.....	57,482	54,851	54,873	58,319	56,741	58,616	61,960	62,471	65,256	63,703
Grants and contributions not restricted to specific programs.....	364,336	646,248	578,188	668,191	552,299	538,689	580,046	550,348	556,790	692,728
Unrestricted investment income (loss).....	52,315	77,492	40,044	108,189	120,365	167,256	749,074	572,549	533,669	(3,751)
Miscellaneous.....	2,125	-	-	-	-	-	-	-	-	-
Transfers.....	(3,394)	-	-	-	-	650,178	(70,000)	(225,000)	(200,000)	(518,122)
Extraordinary items:										
Tornado reimbursements.....	-	-	-	-	-	-	-	1,171,060	-	-
Tornado expense.....	-	-	-	-	-	-	-	(844,876)	-	-
Total governmental activities.....	42,474,325	44,556,793	47,396,480	48,874,653	50,323,510	53,537,635	55,960,922	58,547,713	59,721,062	61,678,719
Business-type activities:										
Investment income.....	1,161	-	958	963	296	-	24,088	27,638	10,471	1,085
Transfers.....	3,394	-	-	-	-	(650,178)	70,000	225,000	200,000	518,122
Total primary government.....	\$ 42,478,880	\$ 44,556,793	\$ 47,397,438	\$ 48,875,616	\$ 50,323,806	\$ 52,887,457	\$ 56,055,010	\$ 58,800,351	\$ 59,931,533	\$ 62,197,926
<b>Changes in Net Position</b>										
Governmental activities.....	\$ (4,210,329)	\$ 40,884	\$ 3,002,189	\$ 3,705,425	\$ 1,716,871	\$ (578,698)	\$ 2,773,101	\$ 1,896,144	\$ 6,756,222	\$ 7,496,796
Business-type activities.....	74,982	4,851	705,502	884,195	41,276	(1,375,578)	(819,162)	(69,189)	368,103	265,543
Total primary government.....	\$ (4,135,347)	\$ 45,735	\$ 3,707,691	\$ 4,589,620	\$ 1,758,147	\$ (1,954,276)	\$ 1,953,939	\$ 1,826,955	\$ 7,124,325	\$ 7,762,339

(a) Beginning in fiscal year 2017, the Town has segregated noncapital community preservation expenses as a function. 2017 has also been revised for the implementation of GASB 75.

**Fund Balances, Governmental Funds**

**Last Ten Years**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>General Fund</b>										
Restricted.....	\$ 16,843	\$ 59,735	\$ 59,735	\$ 59,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed.....	2,883,956	1,028,708	2,282,380	5,147,433	1,428,213	655,728	1,021,754	2,017,239	1,468,975	2,616,411
Assigned.....	351,706	16,253	165,245	191,116	2,044,375	230,369	3,531,564	127,720	3,925,640	1,933,176
Unassigned.....	<u>2,358,533</u>	<u>4,387,532</u>	<u>5,638,148</u>	<u>4,312,454</u>	<u>7,149,286</u>	<u>10,080,250</u>	<u>6,817,432</u>	<u>11,559,302</u>	<u>12,362,735</u>	<u>14,984,294</u>
Total general fund.....	<u>\$ 5,611,038</u>	<u>\$ 5,492,228</u>	<u>\$ 8,145,508</u>	<u>\$ 9,710,738</u>	<u>\$ 10,621,874</u>	<u>\$ 10,966,347</u>	<u>\$ 11,370,750</u>	<u>\$ 13,704,261</u>	<u>\$ 17,757,350</u>	<u>\$ 19,533,881</u>
<b>All Other Governmental Funds</b>										
Nonspendable.....	\$ 149,669	\$ 156,746	\$ 156,746	\$ 137,442	\$ 601,676	\$ 575,620	\$ 588,952	\$ 578,227	\$ 560,969	\$ 568,115
Restricted.....	5,283,083	6,569,076	8,035,820	7,814,281	7,889,698	10,142,796	12,259,665	11,015,927	11,637,499	13,038,298
Committed.....	40,224	371,107	296,927	450,958	-	-	-	-	-	-
Unassigned.....	<u>(2,694,905)</u>	<u>(241,162)</u>	<u>(1,000,618)</u>	<u>(3,791,429)</u>	<u>(2,608,172)</u>	<u>(985,252)</u>	<u>(28,755)</u>	<u>(9,394,972)</u>	<u>(18,593,518)</u>	<u>(12,945,185)</u>
Total all other governmental funds.....	<u>\$ 2,778,071</u>	<u>\$ 6,855,767</u>	<u>\$ 7,488,875</u>	<u>\$ 4,611,252</u>	<u>\$ 5,883,202</u>	<u>\$ 9,733,164</u>	<u>\$ 12,819,862</u>	<u>\$ 2,199,182</u>	<u>\$ (6,395,050)</u>	<u>\$ 661,228</u>

**Changes in Fund Balances, Governmental Funds**

**Last Ten Years**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues:</b>										
Real estate and personal property taxes, net of tax refunds.....	\$ 39,265,378	\$ 40,628,331	\$ 43,275,829	\$ 44,240,027	\$ 45,906,995	\$ 46,824,452	\$ 49,180,230	\$ 51,781,419	\$ 53,133,205	\$ 54,401,250
Motor vehicle and other excise taxes.....	1,660,920	1,929,747	1,972,008	2,106,253	2,350,985	2,398,639	2,434,366	2,320,990	2,514,249	2,638,282
Hotel/motel tax.....	534,951	553,174	589,322	649,119	678,226	674,717	684,793	905,397	1,132,926	1,675,737
Meals tax.....	334,050	328,522	359,441	379,689	406,465	423,305	439,960	445,497	325,311	571,745
Charges for services.....	1,513,922	1,767,977	2,096,797	2,119,239	2,082,057	1,495,312	1,683,252	1,615,612	2,721,300	2,325,107
Penalties and interest on taxes and excise.....	284,963	372,574	307,873	314,847	410,681	405,047	503,894	309,139	446,733	444,759
Fees and rentals.....	-	-	-	-	-	264,414	107,521	147,507	143,258	127,840
Recreation fees.....	2,511,958	2,556,706	1,770,473	1,875,887	2,898,807	3,107,877	3,139,411	3,029,257	3,770,492	4,095,030
Sanitation fees.....	1,713,368	1,931,322	2,156,538	2,455,995	2,749,461	3,110,692	3,209,427	3,209,427	3,837,379	4,197,083
Payments in lieu of taxes.....	57,482	54,851	55,962	58,319	56,741	58,616	61,960	62,471	65,256	63,703
Licenses and permits.....	848,300	975,256	1,688,049	1,777,026	694,880	731,490	913,619	883,702	988,060	915,886
Intergovernmental.....	6,212,743	6,725,263	4,140,679	7,005,754	5,173,694	3,548,977	1,713,048	2,017,798	2,834,134	1,582,530
Departmental and other.....	756,280	1,450,236	1,248,203	1,614,355	1,630,206	2,024,635	2,635,738	2,211,358	1,953,195	2,638,962
Community preservation taxes.....	-	-	-	-	-	1,371,737	1,448,794	1,518,544	1,563,029	1,583,795
Community preservation state match.....	-	-	-	-	-	304,606	-	400,087	505,537	791,824
Special assessments.....	-	-	-	-	106,661	169,003	98,751	103,940	96,299	77,942
Contributions and donations.....	63,492	42,338	117,968	38,733	38,664	9,110	7,235	38,229	393,865	94,534
Investment income (loss).....	72,098	90,754	48,887	108,189	120,365	167,256	749,074	572,549	533,669	(3,751)
<b>Total revenues.....</b>	<b>55,829,905</b>	<b>59,407,051</b>	<b>59,828,029</b>	<b>64,743,432</b>	<b>65,304,888</b>	<b>67,089,885</b>	<b>65,801,646</b>	<b>71,572,923</b>	<b>76,957,897</b>	<b>78,222,258</b>
<b>Expenditures:</b>										
General government.....	2,328,162	2,815,828	2,688,988	3,097,869	3,217,922	3,683,572	3,537,246	3,648,272	4,494,077	3,579,462
Public safety.....	7,570,722	8,107,909	8,433,586	8,909,986	9,024,268	9,597,470	14,432,126	11,229,052	11,043,355	10,966,344
Education.....	20,915,309	21,759,572	21,343,766	24,235,546	25,495,354	26,247,111	27,190,613	28,998,890	28,706,526	28,929,100
Public works.....	5,147,687	6,278,572	9,054,635	13,411,113	8,774,422	11,045,317	9,187,789	16,832,929	17,895,349	11,133,671
Human services.....	1,660,018	1,397,057	1,302,963	1,247,826	1,232,738	1,374,904	1,332,714	1,373,413	1,309,880	1,450,272
Culture and recreation.....	5,879,033	3,968,526	3,394,215	5,094,883	4,130,106	14,594,041	6,157,691	3,822,698	4,875,003	4,278,795
Community preservation.....	-	-	-	-	948,441	163,205	1,222,411	542,471	861,581	1,124,251
Pension benefits.....	-	-	-	-	2,364,925	2,681,194	2,542,729	2,793,063	2,903,991	3,001,787
Employee benefits.....	9,732,233	9,621,497	6,106,443	6,469,592	4,124,629	5,115,326	5,618,378	5,588,374	4,794,901	5,343,905
State and county charges.....	626,146	627,779	642,174	536,513	646,442	682,359	701,638	737,501	764,538	805,213
<b>Debt service:</b>										
Principal.....	3,269,227	2,825,000	2,812,358	2,802,358	2,777,358	1,782,356	2,687,358	3,301,950	3,027,170	2,822,123
Interest.....	707,299	643,018	662,513	548,892	485,197	498,958	1,189,155	1,243,633	1,077,105	930,732
<b>Total expenditures.....</b>	<b>57,835,836</b>	<b>58,044,758</b>	<b>56,441,641</b>	<b>66,354,578</b>	<b>63,221,802</b>	<b>77,465,813</b>	<b>75,799,848</b>	<b>80,112,246</b>	<b>81,753,476</b>	<b>74,365,655</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,005,931)	1,362,293	3,386,388	(1,611,146)	2,083,086	(10,375,928)	(9,998,202)	(8,539,323)	(4,795,579)	3,856,603
<b>Other Financing Sources (Uses):</b>										
Issuance of bonds and notes.....	-	2,900,000	-	-	-	12,525,000	9,105,000	-	-	5,135,000
Issuance of refunding bonds.....	3,565,000	-	-	-	-	-	-	3,815,000	-	-
Premium from issuance of bonds and notes.....	-	-	-	-	-	1,395,185	1,081,602	18,173	9,555	359,328
Premium from issuance of refunding bonds.....	343,949	-	-	-	-	-	-	517,595	-	-
Payments to refunded bond escrow agent.....	(3,908,949)	-	-	-	-	-	-	(4,250,000)	-	-
Capital lease financing.....	-	-	-	-	-	-	-	-	444,881	-
Transfers in.....	1,825,159	1,188,549	2,024,960	1,498,095	2,465,537	2,898,336	2,717,401	2,736,685	2,465,497	4,133,039
Transfers out.....	(1,828,553)	(1,492,062)	(2,124,960)	(1,498,095)	(2,465,537)	(2,248,158)	(2,787,401)	(2,961,685)	(2,665,497)	(4,651,161)
<b>Total other financing sources (uses).....</b>	<b>(3,394)</b>	<b>2,596,487</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>14,570,363</b>	<b>10,116,602</b>	<b>(124,232)</b>	<b>254,436</b>	<b>4,976,206</b>
Extraordinary Item - Intergovernmental tornado revenue....	-	-	-	-	-	-	-	1,171,060	-	-
Extraordinary Item - Tornado relief expenditures.....	-	-	-	-	-	-	-	(844,876)	-	-
<b>Total extraordinary items.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>326,184</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance.....</b>	<b>\$ (2,009,325)</b>	<b>\$ 3,958,780</b>	<b>\$ 3,286,388</b>	<b>\$ (1,611,146)</b>	<b>\$ 2,083,086</b>	<b>\$ 4,194,435</b>	<b>\$ 118,400</b>	<b>\$ (8,337,371)</b>	<b>\$ (4,541,143)</b>	<b>\$ 8,832,809</b>
Debt service as a percentage of noncapital expenditures....	6.88%	5.97%	6.16%	5.05%	5.61%	3.64%	5.98%	6.86%	6.06%	5.36%

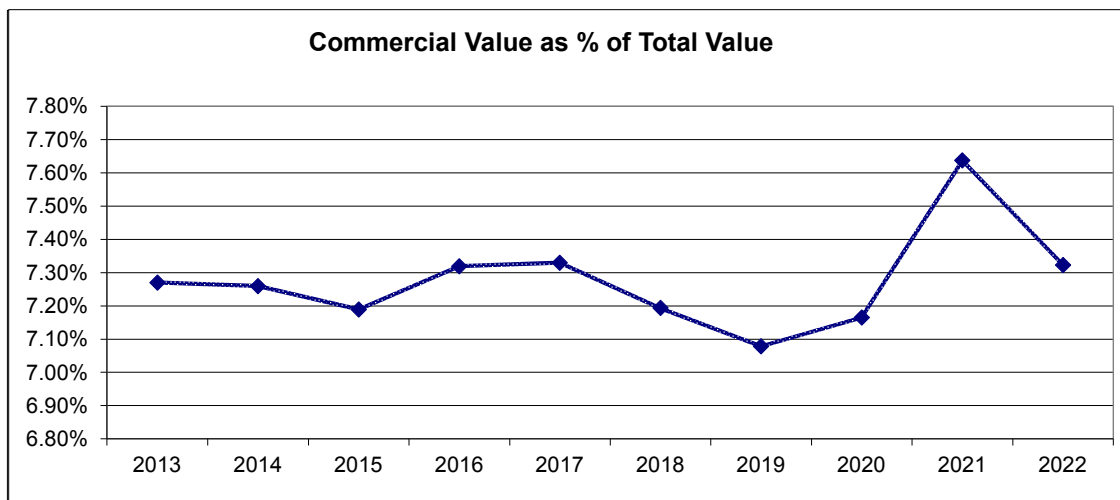
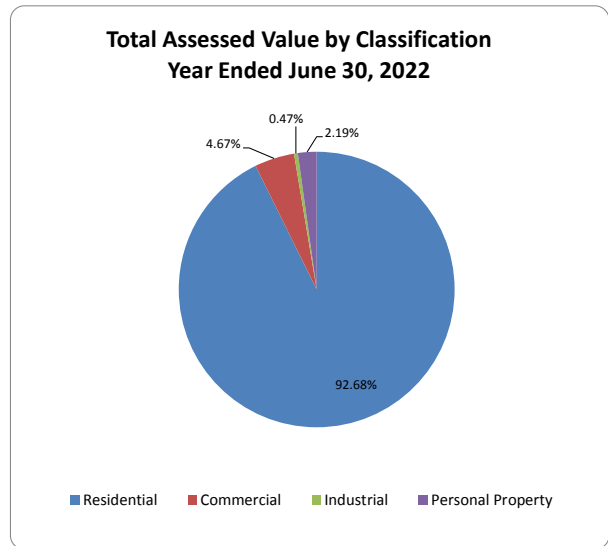
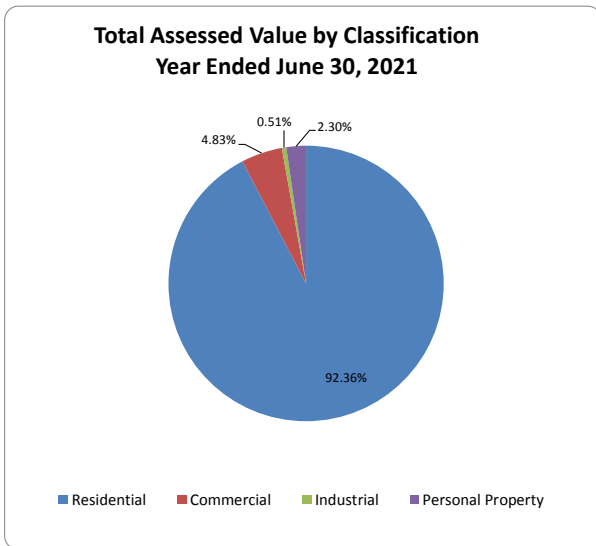
**Notes:**

Beginning in fiscal year 2017, the Town has segregated special assessment revenue, community preservation and pension benefit expenditures.

**Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates**

Last Ten Years

Year	Assessed and Actual Values and Tax Rates								
	Residential Value	Residential & Personal Property Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Total Direct Rate (1)	Total Town Value
2013	\$ 4,154,166,443	\$ 8.58	\$ 237,620,107	\$ 18,169,700	\$ 69,888,320	\$ 325,678,127	\$ 8.58	\$ 8.58	\$ 4,479,844,570
2014	4,205,723,813	8.77	239,364,277	19,467,100	70,368,150	329,199,527	8.77	8.77	4,534,923,340
2015	4,362,218,987	8.97	245,771,003	19,809,600	72,314,360	337,894,963	8.97	8.97	4,700,113,950
2016	4,461,686,152	9.07	251,670,218	26,499,900	74,153,530	352,323,648	9.07	9.07	4,814,009,800
2017	4,617,995,392	8.97	259,151,168	28,645,900	77,454,040	365,251,108	8.97	8.97	4,983,246,500
2018	4,931,447,716	8.80	269,576,804	30,490,100	82,166,200	382,233,104	8.80	8.80	5,313,680,820
2019	5,281,196,190	8.67	278,842,570	30,042,500	93,413,130	402,298,200	8.67	8.67	5,683,494,390
2020	5,545,219,026	8.73	288,115,194	31,235,300	108,599,480	427,949,974	8.73	8.73	5,973,169,000
2021	5,724,314,087	8.60	299,449,073	31,300,100	142,579,700	473,328,873	8.60	8.60	6,197,642,960
2022	6,243,200,766	8.11	314,504,004	31,509,500	147,296,500	493,310,004	8.11	8.11	6,736,510,770



(1) Weighted average direct tax rate, calculated as weighted average of residential, commercial and personal property tax rates.

Source: Department of Revenue, Division of Local Services

All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the Town. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value. The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

**Principal Taxpayers**  
**Current Year and Nine Years Ago**

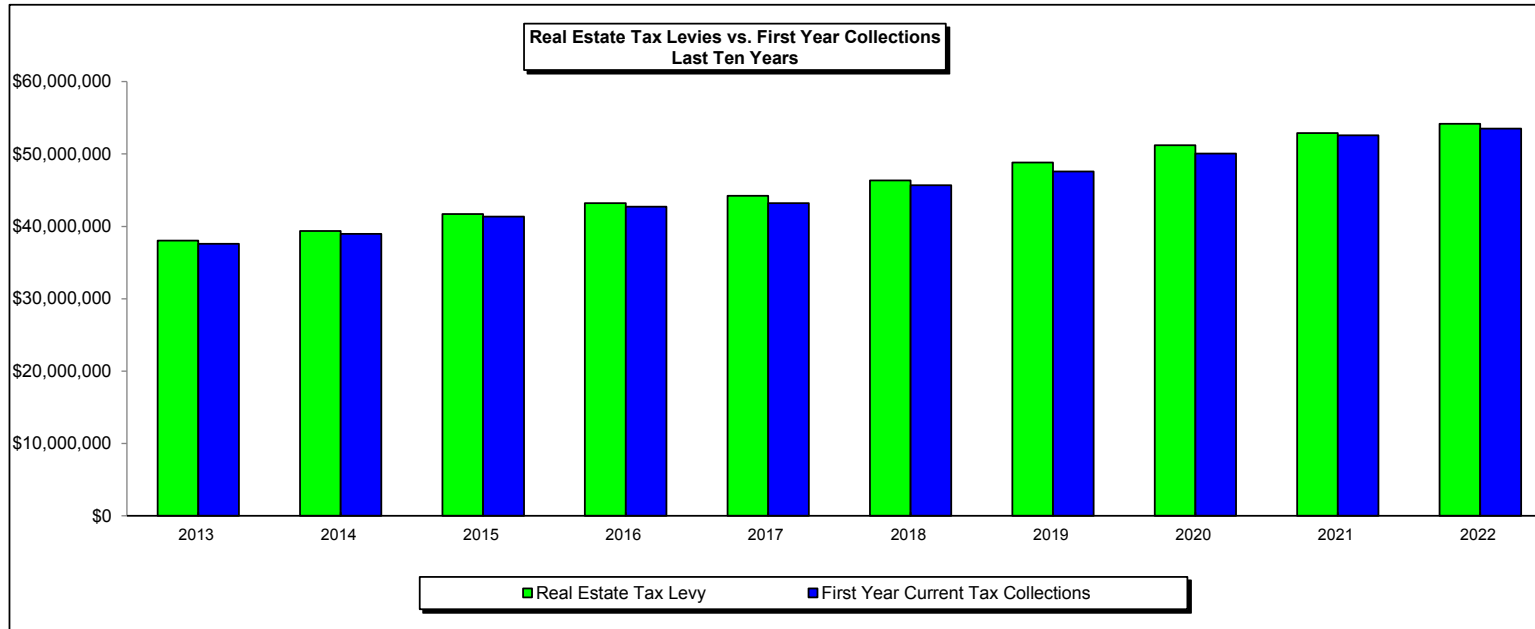
Name	Nature of Business	2022			2013		
		Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Eversource	Utility	\$58,890,580	1	0.87%	\$7,254,330	9	0.16%
Wequasset Inn LLP	Inn	\$33,895,500	2	0.50%	\$29,043,460	1	0.65%
Nstar Electric Co.	Utility	\$28,993,250	3	0.43%	\$16,568,710	2	0.37%
WJG Realty Trust	Super Store/Stores	\$16,219,600	4	0.24%	\$15,332,100	3	0.34%
Headwaters Realty, LLC	Nursing Home	\$13,575,700	5	0.20%			0.00%
Individual	Individual Residence	\$9,734,600	6	0.14%	\$8,535,800	6	0.19%
MS Harwich LLC	Super Market	\$9,305,900	7	0.14%			
Wychmere Harbor Real Estate, LLC	Inn	\$8,769,400	8	0.13%	\$10,548,800	5	0.24%
Individual	Individual Residence	\$8,661,700	9	0.13%	\$7,276,700	8	0.16%
Ace of Cape Cod Solar II, LLC	Utility	\$8,231,700	10	0.12%			0.00%
NPH Harwich LLC	Nursing Home				\$12,152,900	4	0.27%
TRT Harwich LLC	Super Market				\$7,622,700	7	0.17%
Verizon New England	Utility				\$7,093,700	10	0.16%
	Totals	<u>\$196,277,930</u>		<u>2.91%</u>	<u>\$121,429,200</u>		<u>2.71%</u>

Source: Assessor's Department

**Property Tax Levies and Collections**

**Last Ten Years**

Year	(1) Total Tax Levy	Less Reserve for Abatements & Exemptions	(1) Net Tax Levy	Net as % of Total	First Year Current Tax Collections	Percent of Net Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Net Tax Levy (2)
2013	\$ 38,437,066	\$ 420,000	\$ 38,017,066	98.91%	\$ 37,603,177	98.91%	\$ 377,041	\$ 37,980,218	99.90%
2014	39,771,278	430,000	39,341,278	98.92%	38,970,524	99.06%	372,296	39,342,820	100.00%
2015	42,160,022	440,000	41,720,022	98.96%	41,353,997	99.12%	283,280	41,637,277	99.80%
2016	43,663,069	451,039	43,212,030	98.97%	42,734,389	98.89%	415,259	43,149,648	99.86%
2017	44,699,721	467,623	44,232,098	98.95%	43,202,536	97.67%	381,973	43,584,509	98.54%
2018	46,761,271	413,262	46,348,009	99.12%	45,679,828	98.56%	600,852	46,280,680	99.85%
2019	49,275,896	450,000	48,825,896	99.09%	47,582,459	97.45%	1,063,994	48,646,453	99.63%
2020	51,635,467	437,775	51,197,692	99.15%	50,066,624	97.79%	690,505	50,757,129	99.14%
2021	53,299,729	400,000	52,899,729	99.25%	52,563,015	99.36%	277,493	52,840,508	99.89%
2022	54,633,102	454,663	54,178,439	99.17%	53,511,334	98.77%	-	53,511,334	98.77%



(1) Includes tax liens.

(2) If the actual abatements and exemptions are lower than the estimate, the actual collections can exceed the net levy.

Source: Official Statements, Town of Harwich.

**Ratios of Outstanding Debt by Type**

Last Ten Years

Year	Governmental Activities		Business-type Activities		Total Debt Outstanding	Percentage of Personal Income (2)	U. S. Census Population	Debt Per Capita
	General Obligation Bonds (1)	Direct Borrowings and Capital Financing	General Obligation Bonds (1)	Direct Borrowings				
2013	\$ 19,539,999	\$ 156,537	\$ 7,905,000	\$ -	27,601,536	6.24%	12,832	\$ 2,151
2014	19,614,999	139,272	7,430,000	-	27,184,271	6.38%	12,479	2,178
2015	16,819,999	121,914	8,838,232	-	25,780,145	6.07%	12,432	2,074
2016	14,329,812	104,557	6,690,406	1,878,232	23,003,007	4.32%	12,872	1,787
2017	11,497,438	87,199	6,196,993	1,802,256	19,583,886	3.68%	12,873	1,521
2018	23,590,617	69,841	5,705,257	1,721,937	31,087,652	6.20%	12,133	2,562
2019	30,826,801	52,483	5,215,197	1,642,746	37,737,227	7.08%	12,745	2,961
2020	27,242,825	35,533	3,597,781	1,561,833	32,437,972	6.15%	12,142	2,672
2021	23,786,304	371,243	4,245,066	1,479,162	29,881,775	5.53%	13,440	2,223
2022	26,257,061	279,120	3,764,919	1,394,695	31,695,795	5.63%	13,709	2,312

(1) Presented net of original issuance discounts and premiums.

(2) Personal income is disclosed on the Schedule of Demographic and Economic Statistics.

Source: Audited Financial Statements, U. S. Census



**Ratios of General Bonded Debt Outstanding**

**Last Ten Years**

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
2013	\$ 27,444,999	0.61%	\$ 2,139
2014	27,044,999	0.60%	2,167
2015	25,658,231	0.55%	2,064
2016	21,020,218	0.44%	1,633
2017	17,694,431	0.36%	1,375
2018	29,295,874	0.55%	2,415
2019	36,041,998	0.63%	2,828
2020	30,840,606	0.52%	2,540
2021	28,031,370	0.45%	2,086
2022	30,021,980	0.45%	2,190

(1) Property value data is disclosed on the Schedule of Assessed Value of Taxable Property by Classification and Tax Rates.

(2) Population data is disclosed on the Schedule of Demographic and Economic Statistics.

Source: Audited Financial Statements, U. S. Census

**Direct and Overlapping Governmental Activities Debt**

**As of June 30, 2022**

<u>Overlapping Entities</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable</u>	<u>Share of Overlapping Debt</u>	<u>Current Year Assessment for Operations and Debt Service</u>
Debt repaid with property taxes				
Barnstable County.....	\$ 19,117,890	6.70%	\$ 1,280,899	\$ 236,649
Cape Cod Regional Technical High School District.....	62,730,000	8.15%	5,112,495	1,536,309
Monomoy Regional School District.....	20,900,000	75.11%	<u>15,697,990</u>	27,361,049
Subtotal, overlapping debt.....			22,091,384	
Town direct debt.....			<u>47,271,134</u>	
Total direct and overlapping debt.....			<u>\$ 69,362,518</u>	

Source: Official Statements

Note: The Town obtains the debt outstanding and percentages directly from Barnstable County.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the Town. This schedule calculates the portion of the outstanding debt of those overlapping governments that is borne by the taxpayers of Town. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Computation of Legal Debt Margin**

**Last Ten Years**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Equalized Valuation.....	\$ 4,982,071,300	\$ 4,818,012,600	\$ 4,818,012,600	\$ 5,172,756,600	\$ 5,172,756,600	\$ 5,697,974,900	\$ 5,697,974,900	\$ 6,396,397,000	\$ 6,396,397,000	\$ 7,143,004,400
Debt Limit - 5% of Equalized Valuation.....	\$ 249,103,565	\$ 240,900,630	\$ 240,900,630	\$ 258,637,830	\$ 258,637,830	\$ 284,898,745	\$ 284,898,745	\$ 319,819,850	\$ 319,819,850	\$ 357,150,220
Less:										
Outstanding debt applicable to limit.....	19,146,537	19,279,272	16,541,914	13,809,556	11,015,000	21,840,000	28,340,000	24,685,000	21,740,000	24,145,000
Authorized and unissued debt applicable to limit.....	<u>3,572,000</u>	<u>8,451,000</u>	<u>9,351,000</u>	<u>9,151,000</u>	<u>17,166,037</u>	<u>44,445,150</u>	<u>33,451,617</u>	<u>33,507,696</u>	<u>33,231,300</u>	<u>30,775,000</u>
Legal debt margin.....	\$ <u>226,385,028</u>	\$ <u>213,170,358</u>	\$ <u>215,007,716</u>	\$ <u>235,677,274</u>	\$ <u>230,456,793</u>	\$ <u>218,613,595</u>	\$ <u>223,107,128</u>	\$ <u>261,627,154</u>	\$ <u>264,848,550</u>	\$ <u>302,230,220</u>
Total debt applicable to the limit as a percentage of debt limit.....	9.12%	11.51%	10.75%	8.88%	10.90%	23.27%	21.69%	18.20%	17.19%	15.38%

Source: Assessor's Office

**Demographic and Economic Statistics**

**Last Ten Years**

<b>Year</b>	<b>Population Estimates</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2013	12,832	\$ 442,177,888	\$ 34,459 *	51.0 *	1,421	7.8%
2014	12,479	426,107,934	34,146	50.9	1,432	6.9%
2015	12,432	424,503,072	34,146	52.0	1,631	6.4%
2016	12,872	531,909,656	41,323	52.0	1,622	5.2%
2017	12,873	531,950,979	41,323	52.0	1,474	4.8%
2018	12,133	501,371,959	41,323	52.8	1,487	4.5%
2019	12,745	532,983,155	41,819	52.8	1,507	4.3%
2020	12,142	527,667,036	43,458	52.8	1,443	15.4%
2021	13,440	540,744,960	40,234	52.8	1,379	5.4%
2022	13,709	562,591,056	41,039	52.8	1,327	4.0%

Source: U. S. Census, Division of Local Services, and Annual Town Reports  
 Median age and personal income is estimated based on most recent census data

\* Five Year Average

**Principal Employers (excluding Town)**

**Current Year and Nine Years Ago**

Employer	Nature of Business	2022			2013		
		Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Monomoy Regional School District (Harwich only)	Education	221	1	3.58%			
Stop & Shop Supermarket	Grocery Store	200	2	3.24%	200	1	3.33%
Outer Cape Health Services	Health Services	200	2	3.24%			
Wequasset Resort	Resort	150	4	2.43%			
Robert B. Our Co., Inc.	Construction	130	5	2.11%	80	3	1.33%
Epoch Health Care	Senior Health Care	120	6	1.94%			
Cape Cod Technical High School	Education	110	7	1.78%			
Fontaine Center	Medical Facility	100	8	1.62%			
Wychmere Harbor Beach & Tennis	Private Beach Club	92	9	1.49%			
Star Market	Grocery Store	90	10	1.46%	90	2	1.50%
400 East	Restaurant				40	4	0.67%
Rosewood Manor	Nursing Home				32	5	0.53%
Hinckley Home Center	Lumber				30	6	0.50%
Cape Cod Five Cents Savings Bank	Bank				24	7	0.40%
Allen Harbor Marine Services, Inc.	Boatyard				20	8	0.33%
	Totals	<u>1413</u>		<u>22.90%</u>	<u>516</u>		<u>8.59%</u>

For 2013, information was only available for 8 of the largest employers.

Source: Massachusetts Department of Employment and Training and Official Statements

**Full-time Equivalent Town Employees by Function**

**Last Ten Years**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Function										
General government.....	23	27	28	28	29	29	29	36	27	27
Public safety.....	69	74	75	75	76	76	76	84	84	83
Public works.....	46	49	50	51	52	52	52	45	47	47
Human services.....	7	8	10	11	11	11	11	10	10	10
Culture and recreation.....	20	20	22	23	22	22	22	46	49	49
<b>Total .....</b>	<b><u>165</u></b>	<b><u>178</u></b>	<b><u>185</u></b>	<b><u>188</u></b>	<b><u>190</u></b>	<b><u>190</u></b>	<b><u>190</u></b>	<b><u>221</u></b>	<b><u>217</u></b>	<b><u>216</u></b>

Source: Various Town Departments

**Operating Indicators by Function/Program**

**Last Ten Years**

<u>Function/Program</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Fire Department										
Total incidents.....	3,900	3,900	4,014	4,294	4,322	4,205	5,029	4,863	4,350	4,554
Rescue/EMS.....	1,917	1,939	2,204	2,274	2,492	2,318	2,605	2,601	3,161	2,635
Inspectional Services Department										
Number of building permits (quick and zoning).....	1,099	1,157	1,395	1,047	1,331	1,242	1,321	1,389	1,179	1,292
Number of plumbing/gas permits.....	N/A	1,218	1,146	1,208	1,199	1,176	1,320	1,419	1,432	1,309
Number of electrical permits.....	N/A	780	774	804	904	935	916	951	875	916
Water/Sewer										
Number of gallons pumped (millions).....	781	711	752	854	853	699	773	730	861	783
Number of new services added.....	35	32	32	42	36	40	52	50	28	41
Number of main improvements.....	1	-	11	14	3	5	5	1	1	1
Highway										
Number of work orders.....	207	403	571	507	507	498	785	755	575	624
Cemetery										
Burials.....	N/A	N/A	77	81	88	83	62	80	62	47
Recreation										
Number of programs added.....	10	9	9	12	13	11	9	8	-	-
Number of participants-winter.....	N/A	308	310	408	426	389	385	350	47	35
Number of participants-spring.....	N/A	203	200	203	230	229	229	438	-	-
Number of participants-summer.....	N/A	927	952	662	1,028	1,161	1,250	1,248	-	-
Number of participants-fall.....	N/A	249	274	274	357	373	402	393	61	46
Police Department										
Arrests/PCs.....	197	175	190	216	235	216	210	209	166	207
Summons Arrests.....	166	136	172	141	135	135	156	166	121	143
Total Calls for Service.....	19,711	19,018	17,168	18,118	16,879	16,872	18,154	18,694	14,596	17,039

Source: Various Town Departments

N/A - Information not available

Several operating indicators are maintained on a calendar year basis. As a result, 2022 information is not yet available.

**Capital Asset Statistics by Function/Program**

**Last Ten Years**

<b>Function/Program</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
General Government										
Number of buildings.....	1	1	1	1	1	1	1	1	1	1
Police										
Number of stations.....	1	1	1	1	1	1	1	1	1	1
Fire										
Number of stations.....	2	2	2	2	2	2	2	2	2	2
Harbors										
Number of buildings.....	3	3	3	3	3	3	3	3	3	3
Public beaches.....	20	20	20	20	20	20	20	20	20	20
Public landings.....	3	3	3	3	3	3	3	3	3	3
Education										
Number of elementary schools.....	1	1	1	1	1	1	1	1	1	1
Number of high schools.....	1	(A)	-	-	-	-	-	-	-	-
Public Works										
Highway Department Building.....	1	1	1	1	1	1	1	1	1	1
Water pumping stations.....	14	14	14	14	14	14	14	14	14	14
Water corrosion facilities.....	5	5	5	5	5	5	5	5	5	5
Water storage tanks.....	3	3	3	3	3	3	3	3	3	3
Miles of water mains.....	210	210	210	210	210	210	210	210	210	210
Fire hydrants.....	1,349	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360
Service connections.....	9,887	9,824	9,848	9,925	9,823	9,957	N/A	N/A	N/A	N/A
Water office buildings.....	1	1	1	1	1	1	1	1	1	1
Water service garage (4 bays).....	1	1	1	1	1	1	1	1	1	1
Water equipment garage (1 bay).....	1	1	1	1	1	1	1	1	1	1
Water storage garage (1 bay).....	1	1	1	1	1	1	1	1	1	1
Cemeteries.....	16	17	17	17	17	17	17	17	17	17
Human Services										
Community Center.....	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Brooks Academy, Town Museum.....	1	1	1	1	1	1	1	1	1	1
Cultural Center.....	-	-	-	1	1	1	1	1	1	1
Parks.....	6	6	6	6	6	6	6	6	6	6
Athletic fields.....	5	7	7	7	7	7	7	7	7	7
Golf courses.....	1	1	1	1	1	1	1	1	1	1
Golf clubhouses.....	1	1	1	1	1	1	1	1	1	1
Golf course buildings.....	1	1	1	1	1	1	1	1	1	1
Town owned libraries.....	1	1	1	1	1	1	1	1	1	1

Source: Various Town Departments

(A) The Town is now part of a Regional School District and these buildings are no longer utilized.

N/A - Information not available





Headwaters Cranberry Harvest

**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 Board of Selectmen  
Town of Harwich, 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 Harwich, Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Harwich, Massachusetts' basic financial statements, and have issued our report thereon dated February 28, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Harwich, Massachusetts' internal control over financial reporting (internal control) as a basis for designing 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 of Harwich, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Harwich, Massachusetts' internal control.

*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 Town of Harwich, Massachusetts' 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Harwich, Massachusetts' 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 financial statements. 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 Town of Harwich, Massachusetts' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Harwich, Massachusetts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Powers & Sullivan LLC*

February 28, 2023



**Powers &  
Sullivan, LLC**  
CPAs AND ADVISORS

***TOWN OF HARWICH, MASSACHUSETTS***

***MANAGEMENT LETTER***

***JUNE 30, 2022***

To the Honorable Board of Selectmen  
Town of Harwich, Massachusetts

In planning and performing our audit of the financial statements of the Town of Harwich, Massachusetts, as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Harwich, Massachusetts' internal control over financial reporting (internal control) as a basis for designing 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.

However, during our audit we became aware of several matters that represent opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

The Town's written responses to the comments identified in our audit have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Town personnel and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management of the Town of Harwich, Massachusetts, and is not intended to be and should not be used by anyone other than these specified parties.

*Powers & Sullivan LLC*

February 28, 2023

TOWN OF HARWICH, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2022

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***Current Year Comment and  
Recommendation***

## **Internal Control over the Tax Recapitulation Process**

### Comment

There were two articles totaling \$1,786,673 approved at the May 2021 Annual Town Meeting to be funded with long-term bonds. This amount was not recorded correctly on the tax recapitulation sheet, and, as a result, the amount raised in taxes was overstated by \$1,786,673 as these articles were incorrectly included in the amount to be raised as well as in the amounts to come from the bond authorization. The Town has issued bonds for these projects in fiscal year 2022, so the capital projects have been funded. The excess amount raised was recorded in the general fund.

### Recommendation

We recommend the Town implement a tighter control process over the preparation and review of the tax recap to ensure that similar errors do not occur in the future.

### Management's Response

Upon review of the May 2021 Annual Town Meeting Certificate of Appropriation and the Fiscal Year 2022 Tax Rate Recapitulation, it appears that this is a onetime error that lends to an explanation as to the Town's increase in Fiscal Year 2022 Free Cash Certification over the prior year.

To implement the recommendation for tighter control, the Annual Town Meeting Certificate of Appropriation for 2023 has been used to proof to the tax recapitulation sheet columns to page 4 Appropriations in Gateway.



## 204 Sisson Road

### Cultural Arts Municipal Building

#### Use Fee Schedule for Events and Programs

Proposed Structure	Municipal		For Profit		Non Profit		Resident	
	<i>Rental</i>	<i>Labor</i>	<i>Rental</i>	<i>Labor</i>	<i>Rental</i>	<i>Labor</i>	<i>Rental</i>	<i>Labor</i>
Auditorium	NC	NC	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.
Cafeteria-mixed use	NC	NC	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.
Creative Suite-meeting	NC	NC	\$75/hr. \$150 1/2 Day \$200 Full day	\$45/hr.	\$50/hr. \$100 1/2 Day \$200 Full Day	\$45/hr.	\$50/hr. \$100 1/2 Day \$200 Full Day	\$45/hr.
Library-mixed use	NC	NC	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.
Rear Lawn	NC	NC	\$150/hr.	\$45/hr.	\$150/hr.	\$45/hr.	\$150/hr.	\$45/hr.
Front Lawn	NC	NC	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.	\$100/hr.	\$45/hr.
Music Room-Meeting	NC	NC	\$75/hr. \$150 1/2 Day \$200 Full day	\$45/hr.	\$75/hr. \$150 1/2 Day \$200 Full day	\$45/hr.	\$75/hr. \$150 1/2 Day \$200 Full day	\$45/hr.
Gymnasium (Recreation)	NC	NC	\$500 Full Day \$250 Half Day	\$45/hr.	\$250 Full Day \$125 Half Day	\$45/hr.	\$250 Birthday \$100/hr. Other	\$45/hr.
Courtyard	NC	NC	\$250.00	\$45/hr.	\$250.00	\$45/hr.	\$250.00	\$45/hr.
<b>Additional fees by occurrence &amp; agreement with rental</b>								
Multiroom Rental	NC	NC	apply and additional \$50 per room request to contract					
Event Coordinator	NC	NC	\$50/hr. fee assessed to each contract					
Program Coordinator	NC	NC	\$35/hr. fee assessed to each contract					
<i>Labor Fee is for custodial time in efforts for either an additional hire or for overtime. The rate would reflect the hours to ensure facility needs are</i>								
<i>Half Day is considered 4 hours or less</i>								
<i>Full Day is considered 5+ hours</i>								
<i>Hours are determined based on the load in, set up, event time, breakdown, load out</i>								

204 Sisson Road

Cultural Arts Municipal Building

Use Fee Schedule for Long Term Studio Rentals

Creative Suite	Size Square Footage	Water	Rental Rate Proposed	General Room Note
A02	147	N	\$250	
A04	232	N	\$250	
A05	181	N	\$250	
A06	140	N	\$250	
A07	70	N	\$200	
A08	<i>Housing Advocate Office</i>			
A09	402	N	\$300	
1st Floor Classroom Wing	Size Square Footage	Water	Rental Rate Proposed	General Room Note
101	<i>Cultural Affairs Office</i>			
102	747	N	\$400	
103	645	N	\$350	
104	645	N	\$350	
105	795	N	\$400	
106	780	Y	\$450	
107	822	Y	\$450	
108	822	N	\$400	
109	824	N	\$400	
110	754	N	\$400	
111	786	N	\$400	
112	822	N	\$400	
113	820	N	\$400	
114	854	N	\$400	
115	632	N	\$350	
2nd Floor Classroom Wing	Size Square Footage	Water	Rental Rate Proposed	General Room Note
201	765	N	\$400	
202	780	N	\$400	
203	943	N	\$500	
204	783	N	\$400	
205	833	Y	\$450	
206	822	Y	\$450	
207	822	N	\$400	
208	822	N	\$400	
209	968	N	\$500	
210	790	N	\$400	
211	822	N	\$400	
212	1,111	Y	\$550	
213	476	N	\$300	
214	517	N	\$350	
215	549	N	\$350	Air Conditioner in Room
Lower level / Shop	Size Square Footage	Water	Rental Rate Proposed	General Room Note
	1,300	N	\$500	

Rental Rate Scale

Square Footage Range	Rate per month
<100 sq. feet	\$200
100-300 sq. feet	\$250
301-500 sq. feet	\$300
501-700 sq. feet	\$350
701-900 sq. feet	\$400
>901 sq. feet	\$500
<i>Studios with water or special amenity will incur and additional \$50</i>	

## 204 Sisson Road

### Cultural Arts Municipal Building

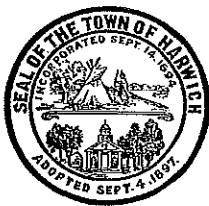
#### Use Fee Schedule for Class Instruction & Workshops

##### **Class Rate Structure**

\$150 Room Rental  
\$1 per student registered  
6-8 class requirement  
\$25 material fee if required  
Classes run 1-3 hours in length

##### **Workshop Rate Structure**

\$150 Room Rental  
\$1 per student registered  
No class requirement  
\$25 material fee if required  
Workshops run 3-6 hours in length



OFFICE OF THE SELECTMEN  
732 MAIN STREET  
HARWICH, MA 02645  
508-430-7513

### APPLICATION FOR A SPECIAL PERMIT

- One day Entertainment (\$25)  
 One day Liquor License – All Alcohol (\$50)  
 One day Liquor License – Wines & Malt (\$50)  
 Craft Fair (\$50)  
 Event (\$25)  
 Road Race (\$50)  
 Other (please specify) \_\_\_\_\_

Applicants Name Bernadette Waystack Phone \_\_\_\_\_

Mailing Address PO Box 14 Harwich Port, MA 02646

Owners Name & Address same Bernadette C. Waystack Fine Art Studio, LLC

Email Address \_\_\_\_\_

#### **REQUIRED FOR ONE DAY ENTERTAINMENT – PLEASE PRINT**

- The date & time (I.E. 4 P.M. to 10 P.M.) you are requesting to have entertainment  
\_\_\_\_\_
- Location of entertainment (Inside and/or outside)  
\_\_\_\_\_
- Address where entertainment will be playing  
\_\_\_\_\_

#### **REQUIRED FOR ONE DAY ENTERTAINMENT - ENTERTAINMENT TYPE: (Check all appropriate boxes)**

- Concert  Dance  Exhibition  Cabaret  Public Show  Other  
 Dancing by Patrons  
 Dancing by Entertainers or Performers  
 Recorded or Live Music  
 Use of Amplification System  
 Theatrical Exhibit, Play or Moving Picture Show  
 A Floor Show of Any Description  
 A Light Show of Any Description

#### **REQUIRED FOR ROAD RACE/CRAFT FAIR/ANY OTHER EVENT**

Address of Event 204 Sisson Road Studio 205

Date & Time Thursday, May 4 6-8 pm

Route/Location for Road Race mta

Provide any additional information necessary for the Board of Selectmen ArtWeek Cape Cod  
open studio event

Pursuant to MGL, Chapter 62C, Section 49A, I certify under the penalties of perjury that I, to the best of my knowledge and belief, have filed all State tax returns, and have paid all State taxes under the law.

Benedette C. Wapstock  
Signature of applicant & title

\_\_\_\_\_  
Federal I.D. #

\_\_\_\_\_  
Signature of individual or corporate name

\_\_\_\_\_  
Federal I.D. #

\_\_\_\_\_  
Signature of Manager

\_\_\_\_\_  
Federal I.D. #

\_\_\_\_\_  
Signature of Partner

\_\_\_\_\_  
Federal I.D. #

**REGULATORY COMPLIANCE FORM**

The premises to be licensed as described herein have been inspected and found to be in compliance with applicable local codes & regulations, including zoning ordinances, health regulations & building & fire codes.

Jack Mee  
Building Commissioner

\* Carl  
Board of Health

Billy  
Fire Department

K.M. A.L.  
Police Department

[Signature]  
Recreation Department

*Required signatures to be obtained by the applicant prior to submission of new applications.*

**Please note: This permit does not exempt the applicant from the Town of Harwich Chapter 189 Noise by-law**

\* Any food service will require Permit with the Board of Health  
Event permits must be applied for 30 days prior to event



OFFICE OF THE SELECTMEN  
732 MAIN STREET  
HARWICH, MA 02645  
508-430-7513

**APPLICATION FOR A SPECIAL PERMIT**

- One day Entertainment (\$25)  
 One day Liquor License – All Alcohol (\$50)  
 One day Liquor License – Wines & Malt (\$50)  
 Craft Fair (\$50)  
 Event (\$25)  
 Road Race (\$50)  
 Other (please specify) Special Permit 189-1 (g)

Applicants Name CAPE FARM Supply Phone \_\_\_\_\_  
Mailing Address 1601 FACTORY ROAD HARWICH MA.  
Owners Name & Address LEO & ANDREA CAKOVNES  
Email Address \_\_\_\_\_

**REQUIRED FOR ONE DAY ENTERTAINMENT – PLEASE PRINT**

- The date & time (I.E. 4 P.M. to 10 P.M.) you are requesting to have entertainment  
SAT. JUNE 24 2023 3:00 TO 11:00
- Location of entertainment (Inside and/or outside)  
OUTSIDE
- Address where entertainment will be playing  
THE FARM 1590 FACTORY ROAD

**REQUIRED FOR ONE DAY ENTERTAINMENT - ENTERTAINMENT TYPE: (Check all appropriate boxes)**

- Concert  Dance  Exhibition  Cabaret  Public Show  Other  
 Dancing by Patrons  
 Dancing by Entertainers or Performers  
 Recorded or Live Music  
 Use of Amplification System  
 Theatrical Exhibit, Play or Moving Picture Show  
 A Floor Show of Any Description  
 A Light Show of Any Description

**REQUIRED FOR ROAD RACE/CRAFT FAIR/ANY OTHER EVENT**

Address of Event N/A  
Date & Time \_\_\_\_\_  
Route/Location for Road Race \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Provide any additional information necessary for the Board of Selectmen \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Pursuant to MGL, Chapter 62C, Section 49A, I certify under the penalties of perjury that I, to the best of my knowledge and belief, have filed all State tax returns, and have paid all State taxes under the law.

[Signature] OWNER/FARMER  
Signature of applicant & title Federal I.D. #

\_\_\_\_\_  
Signature of individual or corporate name Federal I.D. #

\_\_\_\_\_  
Signature of Manager Federal I.D. #

\_\_\_\_\_  
Signature of Partner Federal I.D. #

**REGULATORY COMPLIANCE FORM**

The premises to be licensed as described herein have been inspected and found to be in compliance with applicable local codes & regulations, including zoning ordinances, health regulations & building & fire codes.

[Signature] [Signature] [Signature]  
Building Commissioner Board of Health Fire Department

[Signature] [Signature]  
Police Department Recreation Department

*Required signatures to be obtained by the applicant prior to submission of new applications.*

**Please note: This permit does not exempt the applicant from the Town of Harwich Chapter 189 Noise by-law**

*Any food service will require food permit.  
Should be applied for 30 days prior to event*



OFFICE OF THE SELECTMEN  
732 MAIN ST., HARWICH, MA 02645  
508-430-7513

**APPLICATION FOR LODGING HOUSE OR INNOLDERS LICENSE RENEWAL**

LICENSE APPLIED FOR: Lodging House  Innholders

Fee: \$50 Annual  Seasonal   
# of rooms 5 Opening date 4/01

Business Name GINGERBREAD HOUSE BOB Phone \_\_\_\_\_

Doing Business As (d/b/a) GINGERBREAD HOUSE BOB

Business Address 141 DIVISION ST. HARWICH MA 02671

Mailing Address - 11 - - 11 -

Winter Address & Phone \_\_\_\_\_

Email Address \_\_\_\_\_

Name of Owner STACIA M KOSTECKI

(If corporation or partnership, list name, title and address of officers)  
\_\_\_\_\_  
\_\_\_\_\_

**INNOLDERS ONLY** – List total number of seats in dining/lounge area. \_\_\_\_\_

*Pursuant to MGL Ch. 62c, Sec. 49A, I certify under the penalties of perjury that to the best of my knowledge and belief I have filed all state tax returns and paid all state taxes required under law.*

*By signing below, I am certifying that the premises to be licensed as described herein have been inspected and found to be in compliance with applicable local codes and regulations, including zoning ordinances, health regulations and building and fire codes.*

*Stacia Kosteki*  
Signature of Applicant, Owner or Manager

4/03/2023  
Date

Federal I.D. # \_\_\_\_\_

\*Application must include payment, Certificate of Insurance showing workers comp coverage and Workers Comp Affidavit. Any application missing information or documentation will be deemed incomplete and sent back to the applicant.





OFFICE OF THE SELECTMEN  
732 MAIN STREET  
HARWICH, MA 02645  
508-430-7513

**APPLICATION FOR COMMON VICTUALLERS LICENSE RENEWAL**

Fee: \$50

Annual

Seasonal

Opening date 5/26

In accordance with the provisions of the Statutes relating thereto, application for a Common Victuallers license is hereby made by:

Business Name Belmont Condo Trust Phone \_\_\_\_\_

Doing Business As (d/b/a) Belmont Beach Club (the beach)

Business Address 1 Belmont Rd, West Harwich, MA 02671

Mailing Address \_\_\_\_\_

Email Address belmontmanager@comcast.net

Name of Owner Belmont Condo Trust

(If corporation or partnership, list name, title and address of officers)

\_\_\_\_\_  
\_\_\_\_\_

*Pursuant to MGL Ch. 62c, Sec. 49A, I certify under the penalties of perjury that to the best of my knowledge and belief I have filed all state tax returns and paid all state taxes required under law.*

*By signing below, I am certifying that the premises to be licensed as described herein have been inspected and found to be in compliance with applicable local codes and regulations, including zoning ordinances, health regulations and building and fire codes.*

Signature of Applicant, Owner or Manager

Date

March 29, 2023

Federal I.D. # \_\_\_\_\_

\*Application must include payment, Certificate of Insurance showing workers comp coverage and Workers Comp Affidavit. Any application missing information or documentation will be deemed incomplete and sent back to the applicant.



**ENTERTAINMENT LICENSE RENEWAL - WEEKDAY**

An application for entertainment regulated by Massachusetts General Law Chapter 140, Section 183A

All highlighted areas are **REQUIRED** to be completed

Section I - Check all appropriate

- Weekday Entertainment (\$75)
- One day Entertainment (\$25)

Section II - Check all appropriate

- Annual
- Seasonal
- Opening Date 5/06

Section III - Applicant Information

Business Name Belmont Condo Trust Phone ---

Doing Business As Belmont Beach Club (the beach)

Business Address 1 Belmont Road West Harwich, MA 02671

Mailing Address \_\_\_\_\_

Owners Name & Address Belmont Condominium Trust

Email Address belmontmanager@comcast.net

Manager Name & Address \_\_\_\_\_

Days/Hours of Business Operation Friday + Saturday 5 to 10:30 PM

Section IV - Entertainment Type (Check all appropriate boxes)

- Group 1  Jukebox, Radio, Television
- Group 2  Dancing by Patrons
- Group 3  Dancing by Live Performers, Live/Recorded Music, Amplification System  
\*If having live or recorded music, please state below exactly what kind (DJ, Band, etc.)
- Group 4  Moving Pictures, Plays, Floor Shows, Light Shows, Theatre Shows

Section V - Additional information

- The time you are requesting to have entertainment (I.E. 4 P.M. to 10 P.M.)  
5 PM to 10:30 PM
- Location of entertainment (Inside and/or outside)  
Inside
- Specific days if not applying for Monday through Saturday

- Please use the area below to outline any additional information for the Local Licensing Authority

---

**Section VI**

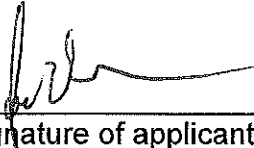
At any time during this concert, dance exhibition, cabaret or public show, will any person(s) be permitted to appear on the premises in any manner or attire as to expose to the public view any portion of the body as described in Mass. General Laws Chapter 140, Section 183A, Para. 3.

\_\_\_ Yes       No

- If you checked yes on the question above, please obtain an Entertainment Appendix from staff

*Pursuant to MGL Ch. 62c, Sec. 49A, I certify under the penalties of perjury that to the best of my knowledge and belief I have filed all state tax returns and paid all state taxes required under law.*

*By signing below, I am certifying that the premises to be licensed as described herein have been inspected and found to be in compliance with applicable local codes and regulations, including zoning ordinances, health regulations and building and fire codes.*

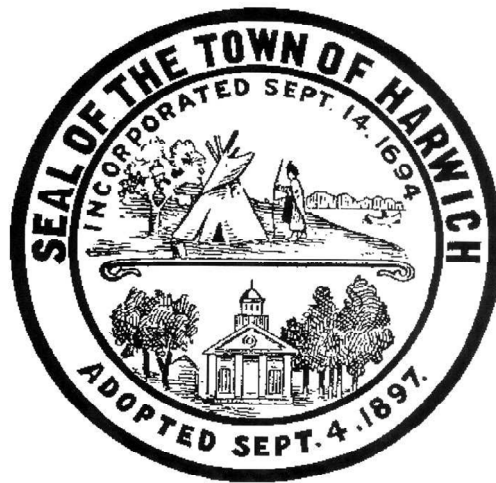
 GM  
\_\_\_\_\_  
Signature of applicant & title

\_\_\_\_\_  
Federal I.D. #

\*Application must include payment, Certificate of Insurance showing workers comp coverage and Workers Comp Affidavit. Any application missing information or documentation will be deemed incomplete and sent back to the applicant.

# **OLD BUSINESS**

**2023  
ANNUAL TOWN MEETING  
WARRANT  
WITH  
RECOMMENDATIONS**



**May 1, 2023  
7:00 p.m.  
Harwich Community Center  
100 Oak Street  
Harwich, MA 02645**

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ANNUAL TOWN MEETING  
MAY 1, 2023**

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## VOTING PROCEDURES

- I A quorum, 150 registered voters, must be present in order to conduct business. The only motion in order when no quorum is present is a motion to adjourn.
- II A two-thirds majority of the Town Meeting shall be required for inclusion of any Capital Outlay, unless it was included in the Capital Outlay Plan adopted at the preceding Town Meeting.
- III All motions introduced at the Town Meeting shall be in writing when required by the Moderator.
- IV Voters are limited to two times speaking on any one question; the total time speaking not to exceed 10 minutes.
- V Only registered voters shall occupy the meeting “floor”.
- VI No voter will be allowed to speak until he or she is recognized by the Moderator.
- VII Motion requiring more than a simple majority to pass:
  - A. To reconsider a vote on a motion –  $\frac{3}{4}$  majority (this motion must be made prior to the next adjournment of the meeting).
  - B. To consider articles in an order other than as appears on the warrant –  $\frac{3}{4}$  majority.
  - C. To pay unpaid bills –  $\frac{4}{5}$  majority at the Annual Town Meeting,  $\frac{9}{10}$  majority at a Special Town Meeting.
  - D. To move the previous question (terminate debate) –  $\frac{3}{4}$  majority.
- VIII Quorum cannot be questioned after a motion has been made and seconded.



**MOTION CHART** Section 1-211  
(Application of Rules is indicated by an X)

Motions	Debatable	Non Debatable	Amendable	Non Amendable	Second Required	Second Not Required	Majority Vote	2/3 Vote	3/4 Vote	Ma Re
Adjourn		X		X	X		X			
Adjourn (in a time certain)	X		X		X		X			
Amendment	X		X		X		X			
Adopt a Resolution	X		X		X		X			
Accept & Adopt	X		X		X		X <sup>1</sup>			
Postpone Indefinitely	X			X	X		X			
Previous Question Terminate Debate		X		X	X					X
Reconsider <sup>2</sup>	X			X	X					X
Consider Articles	X		X		X					X

THE CHART BELOW SHOWS THE AMOUNT OF MONEY REQUIRED TO CHANGE THE FY 2023 TAX RATE.

TAX RATE CHANGE IN \$/1000		DOLLARS REQUIRED	
\$	0.01		\$82,814
\$	0.05		\$414,068
\$	0.10		\$828,137
\$	0.15		\$1,242,205
\$	0.20		\$1,656,273
\$	0.25		\$2,070,341
\$	0.30		\$2,484,410
\$	0.35		\$2,898,478
\$	0.40		\$3,312,546
\$	0.45		\$3,726,615
\$	0.50		\$4,140,683
\$	0.55		\$4,554,751
\$	0.60		\$4,968,819
\$	0.65		\$5,382,888
\$	0.70		\$5,796,956
\$	0.75		\$6,211,024
\$	0.80		\$6,625,093
\$	0.85		\$7,039,161
\$	0.90		\$7,453,229
\$	0.95		\$7,867,297
\$	1.00		\$8,281,366

## MUNICIPAL FINANCE TERMS

APPROPRIATION: An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

AVAILABLE FUNDS: Balances in the various fund types that represent nonrecurring revenue sources. As a matter of sound practice, they are frequently appropriated for unforeseen expenses, capital expenditures, or other one-time costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and retained earnings.

CHERRY SHEET: Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns, and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

FREE CASH: Remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year, actual receipts in excess of revenue estimated on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash.

OVERLAY (Overlay Reserve, or Allowance for Abatements and Exemptions): An account that funds anticipated property tax abatements, exemptions, and uncollected taxes. Additions to the overlay reserve need not be funded by the normal appropriation process but instead raised on the tax rate recapitulation sheet.

RESERVE FUND: An amount (not to exceed 5 percent of the tax levy for the preceding year) set aside annually within a community's budget to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.

STABILIZATION FUND: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL c. 40 § 5B). Communities may establish one or more stabilization funds for different purposes and may appropriate any amounts into them. A two-thirds vote of town meeting is required to establish, amend the purpose of, or appropriate money from a stabilization fund. A majority vote of town meeting is required to appropriate money into a stabilization fund.

## **MUNICIPAL FINANCE TERMS RELATED TO CAPITAL IMPROVEMENTS**

**CAPITAL ASSETS:** – Any tangible property used in the operation of government that is not easily converted into cash and that has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure, such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and minimum initial cost.

**CAPITAL BUDGET:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method to finance each recommended expenditure (e.g., tax levy or rates) and identify those items that were not recommended.

**CAPITAL IMPROVEMENTS PROGRAM:** – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital plan. It coordinates community planning, fiscal capacity, and physical development. While all the community's needs should be identified in the program, there is a set of criteria that prioritize the expenditures.

**CAPITAL OUTLAY:** The exchange of one asset (cash) for another (capital asset) with no ultimate effect on net assets. Also known as "pay as you go," it is the appropriation and use of available cash to fund a capital improvement, as opposed to incurring debt to cover the cost.

**FIXED ASSETS:** – Long-lived, tangible assets, such as buildings, equipment and land, obtained or controlled as a result of past transactions or circumstances.

## **MUNICIPAL FINANCE TERMS RELATED TO PROPOSITION 2 ½ TERMS**

Chapter 59, Section 21C of the Massachusetts General Laws commonly referred to as Proposition 2 ½ (Prop. 2 ½) or the Tax Limiting Law for Cities and Towns in Massachusetts.

**CAPITAL OUTLAY EXPENDITURE EXCLUSION:** A temporary increase in the tax levy to fund a capital project or to make a capital acquisition. Such an exclusion requires a two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a communitywide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

**CONTINGENT APPROPRIATION:** An appropriation that authorizes spending for a particular purpose only if subsequently approved in a voter referendum. Under MGL c. 59 § 21C (m), towns may make appropriations from the tax levy, available funds, or borrowing contingent on the subsequent passage of a Proposition 21/2 override or exclusion question for the same purpose. If initially approved at an annual town meeting, voter approval of the contingent appropriation must occur by September 15. Otherwise, the referendum vote must occur within 90 days after the town meeting dissolves. The question may be placed before the voters at more than one election, but if

the appropriation is not approved by the applicable deadline, it is null and void. If contingent appropriations are funded through property taxes, DLS cannot approve the tax rate until the related override or exclusion question is resolved or the deadline passes, whichever occurs first.

**DEBT EXCLUSION:** An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy but outside of the limits under Proposition 21/2. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 21/2, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

**LEVY:** The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is reestablished every year in accordance with Proposition 21/2 provisions.

**LEVY CEILING:** – A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL c. 59 § 21C (Proposition 2 1/2). It states that, in any year, the real and personal property taxes imposed may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, debt exclusion, or special exclusion.

**LEVY LIMIT:** A levy limit is one of two types of levy (tax) restrictions imposed by MGL c. 59 § 21C (Proposition 21/2). It states that the real and personal property taxes imposed by a city or town may only grow each year by 21/2 percent of the prior year's levy

**NEW GROWTH:** The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or revaluations.

**OVERRIDE:** A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

**OVERRIDE CAPACITY:** The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Note: The glossary definitions found on pages 4, 5 and 6 of this Warrant were derived from the Municipal Glossary published the Division of Local Services (January 2020).

The entire glossary can be found at:

<https://www.mass.gov/info-details/municipal-governance-training-and-resources>

**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF HARWICH  
ANNUAL TOWN MEETING  
May 1, 2023**

BARNSTABLE, ss:

To either of the Constables of the Town of Harwich in said county,

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and Town affairs to meet in the Community Center Gymnasium, 100 Oak Street in said Town on May 1, 2023 at 7:00 P.M., then and there to act on the following articles:

TOWN OFFICERS AND COMMITTEES

ARTICLE 1: To choose various Town Officers and Committees.

*Finance Committee Recommendation: The Finance Committee recommends this customary article be accepted and adopted.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

REPORTS OF TOWN OFFICERS AND COMMITTEES

ARTICLE 2: To hear reports of all Town Officers and Committees for the year 2022.

*Finance Committee Recommendation: The Finance Committee recommends this customary article be accepted and adopted.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**ELECTED OFFICIALS' SALARIES**

**ARTICLE 3:** To see if the Town will vote the salaries of the Elected Officials of the Town for fiscal year commencing July 1, 2023 and ending June 30, 2024 as follows; and to act fully thereon. Estimated cost: \$121,719.

Selectmen (5)	\$2,400 each	12,000
Moderator	\$1,000	1,000
Water & Wastewater Commissioners (5)	\$1,000 each	5,000
Library Trustees (7)	\$1,000 each	7,000
Town Clerk	\$96,719	96,719
		<b>121,719</b>

*Explanation: This is a customary, required article to identify the salaries of the elected officials of the Town of Harwich. The Town Clerk salary is the equivalent of a position in the Personnel Bylaws Classification and Compensation that would be at the M5, Step 5 level. All salaries listed above are found in and funded by the Operating Budget (Article 4, Appendix B).*

*Finance Committee Recommendation: The Finance Committee recommends this customary article be accepted and adopted. Setting the Town elected officials' salaries at Town Meeting is a Harwich Home Rule Charter requirement which the Finance Committee supports. The funding for this article is contained in the general government operating budget article.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**TOWN OPERATING BUDGET**

**ARTICLE 4:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow such sums of money as may be required to defray Town charges for Fiscal Year 2024; and to act fully thereon. By request of the Board of Selectmen. (BUDGET – APPENDIX B). Estimated Cost: \$43,325,662.

<b>SOURCES:</b>	
Betterments	70,000
Cable Fund	214,996
CPA	166,650
Golf Infrastructure	98,450
Overlay Surplus	200,000
Water Enterprise	818,913
Wastewater Enterprise	62,148
<b>Subtotal</b>	<b>1,631,157</b>
<b>Local Receipts</b>	<b>15,782,472</b>
Taxes	<b>25,912,033</b>
<b>Operating Budget</b>	<b>43,325,662</b>

*Explanation: The Town’s Operating Budget (outlined in line-item detail in Appendix B showing salaries & wages as well as expenses) covers three main areas of expenditures: the Departmental Budgets, Debt Service (“payments” comprised of principal and interest) and Semi-fixed and Fixed Costs including the town’s mandatory retirement contributions to the Barnstable County Retirement System as well as insurances (group health insurance and general insurance and deductibles).*

*The Board of Selectmen are recommending additions to staffing (the costs of which are borne in the respective departments as well as the Medicare & Vacation Line #23), and the lines covering retirement and group health insurance discussed above) which equal eight (8) new, full-time*



positions. The Harwich Charter (our primary governing document) requires that “[t]he creation of any new full-time, compensated position which requires the approval of the board of selectmen shall not become effective until the position has been funded by a vote of town meeting” (Harwich Charter, Chapter 4, Section 5 Responsibilities for Administrative Reorganization, Clause 4-5-2, Page C:8). This article meets that obligation. Additionally, this article moves a vacant Building Inspector position from a part-time (.5 Full-Time Equivalent (FTE)) to full-time as shown in Appendix B

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to fund the annual operation of the General Government for FY 2024, and that \$25,716,548 be raised and appropriated, and \$17,413,629 be transferred from other available funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**MONOMOY REGIONAL SCHOOL DISTRICT BUDGET**

**ARTICLE 5:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow such sums of money as may be required to pay for the Monomoy Regional School District Assessment for Fiscal Year 2024, and to act fully thereon. By request of the Monomoy Regional School Committee. Estimated cost: \$28,469,466

Operating	26,179,856
Capital	153,120
Transportation	739,557
Debt	1,396,933
MRSD Assessment	28,469,466

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to fund the annual operation of the Monomoy Regional School District for FY 2024, and that \$28,469,466 be raised and appropriated for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**CAPE COD REGIONAL TECHNICAL SCHOOL DISTRICT BUDGET**

**ARTICLE 6:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money as may be required to pay for the Cape Cod Regional Technical High School District Assessment for Fiscal Year 2024, and to act fully thereon. By request of the Cape Cod Regional Technical High School District. Estimated cost: \$2,014,200

Operating	\$1,400,362
Debt	\$613,838
CCRTHS Assessment	\$2,014,200

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to fund the annual operation of the Regional Technical Hi. School for FY 2024, and that, \$2,014,200 be raised and appropriated for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**WATER DEPARTMENT BUDGET**

**ARTICLE 7:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow such sums of money as may be required to defray the Water Department Operating Budget for Fiscal Year 2024, and to act fully thereon. By request of the Water and Wastewater Commission. Estimated cost: \$ 4,552,834

Salaries	1,390,562
Expenses	1,759,155
Debt	534,204
Indirect Costs	818,913
OPEB	50,000
Total	4,552,834

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to fund the annual operation of the Water Department for FY 2024, and that \$4,552,834 be transferred from the water enterprise fund for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**WASTEWATER DEPARTMENT BUDGET**

**ARTICLE 8:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow such sums of money as may be required to defray the Wastewater Department

Operating Budget for Fiscal Year 2024, and to act fully thereon. By request of the Water and Wastewater Commission. Estimated cost: \$1,993,973

Salaries	175,178
Expenses	444,528
Debt	1,312,119
Indirect Costs	62,148
Total	1,993,973

*Explanation: Included within the FY24 Wastewater Budget request in this article is funding to support a new full-time Assistant Wastewater Superintendent position. The salary for this position is budgeted at \$80,000 and contained within the Salaries line item above, benefits for this position are \$27,181 and contained within the Indirect Costs line item above.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to fund the annual operation of the Wastewater/Sewer Department for FY 2024, and that \$1,993,973 be raised and appropriated for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**FUND CAPE COD COMMUNITY MEDIA CENTER**

**ARTICLE 9:** To see if the Town vote to raise and appropriate or transfer from available fund or borrow such sums of money that may be required for the purpose of funding the public access station, Cape Cod Community Media Center, 17 Shad Hole Rd. Dennis Port, MA 02639. Providing the public access television to the citizens of Harwich; or to act fully thereon. By request of the Board of Selectmen. Estimated Cost: \$157,037

*Explanation: To be funded from the PEG Access and Cable Related Fund. The Town of Harwich receives funding from Comcast subscriber fees to fund and maintain Public, Education and Government television stations (PEG access). Under the current 10 year agreement with Comcast*

*the Town will allocate funds directly to Cape Cod Community Media Center. The funding was previously paid directly from Comcast. The appropriation sum has been based on calendar year 2022 actual revenue into the fund.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to fund access to local television for the coming year, and that \$157,037 be transferred from PEG Access Funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): none

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**ITEMS FUNDED FROM THE CABLE FUND**

**ARTICLE 10:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money to fund the items in the table below, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$47, 222.00.

Equip Meeting Rooms & Field Equipment	4,388
Fund Ch. 22 at Monomoy Regional High School	42,834
Total	47,222

*Explanation: The request for “Equip Meeting Rooms & Field Equipment” is part of an ongoing project to equip and/or update equipment in various meeting rooms led by the Channel 18 Director. The second line is a request from the Monomoy Regional School District. The last such request was in 2019 and the costs were embedded in the District’s budget. The District is requesting that the funds for Fiscal Year 2024. The two towns in the district agreed in 2019 for the costs for Channel 22 to be split 50-50%. This request is for the funds to be allocated in accordance with the present assessment model in the District’s Regional Agreement which would be as follows (per the District): Harwich: \$42,833.79 (76.56%), Chatham: \$13,114.21 (23.44%).*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to fund equipment upgrades to Channel 22 TV at the Monomoy Regional*

*High School access to local television for the coming year, and that \$47,222 be transferred from PEG Access Funds for this purpose. This money is available to the Town as our percentage of cable TV funds collected in the Town.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-7, NO-0, ABSTAINED-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 7 (Seven): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

Abstained: 1 (One): Mark Ameres

**LEASE PURCHASE AGREEMENTS**

**ARTICLE 11:** To see if the Town will vote to enter into various lease purchase financing agreements for town equipment included in the operating budget for FY 2023, said leases may be a term not to exceed the useful life of the equipment as determined by the Board of Selectmen; or to act fully thereon. By request of the Board of Selectmen. ***Requires 2/3 vote.***

*Explanation: The statute requires a recommendation by the Town Administrator and a two-thirds vote of Town Meeting whenever there are items to be funded by lease agreements within the Operating Budget. The lease agreements funded by the operating budget relate to procurements for the Police Department in Fiscal Year 2024.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to meet State requirements of Municipal Finance lease purchase rules.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**PRESCHOOL FAMILY SUPPORT PROGRAM**

**ARTICLE 12:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money to fund a Preschool Family Support Program for the 3 and 4 year old population within the Town of Harwich, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$250,000.00.

*Explanation: The Board of Selectmen is looking to initiate a program to provide support for families with preschool-aged children (3 and 4 years old) in the form of stipends to aid covering the ever-increasing cost of preschool costs. This program is like many offered throughout Cape Cod.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted. This is a new program in the Town as recommended by the Select Board to help families with 3- and 4-year-old children, with a partial offset to their early daycare costs. The estimated cost for FY 2024 is \$250,000 to be transferred from available funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-5, NO-3**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 5 (Five): Peter Hughes, Dana DeCosta, Mark Kelleher, Angelo LaMantia, Mark Ameres

Nays: 3 (Three): Karen Doucette, Robert McCready, Michele Gallucci

**FUND TECHNOLOGY ENHANCEMENTS FOR BROOKS FREE LIBRARY**

**ARTICLE 13:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money to be used for the purchase and replacement of technology equipment and software for the Brooks Free Library, and to act fully thereon. By request of the Board of Selectmen and the Board of Library Trustees. Estimated cost: \$25,000.00

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$25,000 be transferred from available funds for this purpose. This will help them integrate the new CLAMS system into the Brooks Free Library.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-7, NO-0, ABSTAINED-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 7 (Seven): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Michele Gallucci

Nays: 0 (Zero): None

Abstained: 1 (One): Robert McCready

**OPIOID SETTLEMENT DISTRIBUTIONS**

**ARTICLE 14:** To see if the Town will vote to transfer from certified free cash a sum of money representing the National Opioid Settlement distributions received to date to provide the Town with support services to mitigate the impacts of the opioid epidemic, said funds to be expended under the direction of the Board of Selectmen pursuant to grant agreements between the Town and various nonprofit entities providing substance abuse services to residents of the Town; or to take any other action relative thereto. Requested by the Board of Selectmen. Estimated cost: \$60,000.00

<b>Recipient</b>	<b>Amount</b>
Outer Cape Health Services	37,500
Duffy Health Center	15,000
Gosnold	7,500
<b>Total</b>	<b>60,000</b>

*Explanation: This article appropriates the available funds in Free Cash related solely to the National Opioid Settlement Funds for the Town of Harwich in Fiscal Year. The town received \$63,841. The Board of Selectmen affirmed the following uses and recipients for these funds with the balance carrying over to the next fiscal year to be combined with future settlement distributions.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to access funds the Town has received from the National Opioid Settlement Fund.*



**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): none

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**ADOPT THE CAPITAL PLAN**

**ARTICLE 15:** To see if the Town will vote pursuant to Section 9-6 of the Town Charter to adopt the five (5) year Capital Plan for FY 2024 as proposed by the Board of Selectmen and set forth in Appendix C of this Warrant, and to act fully thereon. By request of the Board of Selectmen. (APPENDIX C)

*Explanation: Appendix C shows the full range of the Capital Outlay Plan, covering Fiscal Year 2024 through 2028. The Capital Outlay Committee met immediately after the 2022 Annual Town Meeting and worked diligently throughout the summer and fall months to analyze the various requests from the various departments. Several departments opted not to provide information for Fiscal Year 2028 given the vast uncertainties that existed in the marketplace wherein they derive their materials as well as rely upon for a sense of cost. Additionally, recognizing that, as of this writing, the Massachusetts Department of Environmental Protection (MA DEP) has not finalized their the proposed changes to existing Title 5 (septic) regulations or new watershed permitting regulations, the prudent choice was made to hold off until there is finality on the proposed regulations and a stabilizing effect in the marketplace to accurately project contingency costs for major infrastructure projects.*

*Finance Committee Recommendation: The Finance Committee recommends indefinite postponement, (IPP), of the FY 2024 capital outlay plan as presented by the Selectmen. As described in the Harwich Home Rule Charter:*

*9-6-1 The purpose of the 5-year capital outlay plan is to provide the town with a long-range forecast of the town's capital improvement needs and to attempt to keep debt borrowing levels as even as possible from year to year.*

*The Finance Committee strongly feels the document presented in this year's warrant does not adequately present the full capital needs of the Town over the next 5 years. Last year's plan was voted on by the Town meeting with the intention of being a renewed attempt to follow the Home*

*Rule Charter more closely, which this plan does not do. The plan adopted at last year's ATM identified \$1.6 million in items funded by free cash, in FY 2024, 12 months later, that figure has ballooned to \$4.9 million.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE INDEFINITELY POSTPONED (IPP) VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 4 (Four): Michael MacAskill, Mary Anderson, Larry Ballantine, Julie Kavanagh

Nays: 1 (One): Donald Howell

**Finance Committee:**

To indefinitely postpone:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**CAPITAL OUTLAY PLAN ARTICLES**

**CAPITAL OUTLAY PLAN ITEMS FUNDED FROM FREE CASH**

**ARTICLE 16:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money to fund the items in the table below included in the FY 2024 Capital Outlay Plan, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$4,906,922.

	<b>Project</b>	<b>Amount</b>	<b>Department</b>	<b>Uses</b>
1	Beautify the villages of Harwich	50,000	Administration	Designs and plans
2	Engines/Other Fire Equipped Vehicles	350,000	Fire Department	Mini-pumper
3	Equipment replacements	36,580	Fire Department	Dive equipment
4	Wixon Landing improvements	30,000	Harbormaster	Designs and specs
5	Technology reinvestment	387,000	Info. Tech.	Infrastructure, work sta.
6	Equipment replacements	64,115	Police Department	Tasers, ballistic plates
7	Police Cruisers	183,000	Police Department	Annual acquisition
8	Technology replacement	20,000	Police Department	EOC IT upgrades
9	Equipment replacements	75,000	Public Works	Ballfield mower
10	Road maintenance/improvements	700,000	Public Works	In lieu of borrowing
11	Vehicle replacements	515,000	Public Works	Annual item
12	100 Oak Street (Community Center)	145,500	Facilities Maintenance	Bleachers, fans

13	204 Sisson Road (old Middle School)	1,982,427	Facilities Maintenance	Building improvements
14	273 Queen Anne Rd (Transfer Station)	157,300	Facilities Maintenance	Generator
15	ADA compliance requirements	121,000	Facilities Maintenance	Per ADA Report
16	739 Main Street (Brooks Free Library)	90,000	Facilities Maintenance	Supplemental (roof)
<b>TOTAL:</b>		<b>4,906,922</b>		

*Finance Committee Recommendation: The Finance Committee recommends no recommendation pending further information, (NRPFI). Although there are many items on this list the Finance Committee does support it cannot support the entire list as presented in one article. There was an expectation at the last Town meeting that there would be a business/financial plan put together for this year’s Town meeting on the former Middle School at 204 Sisson Road. This plan was not put together despite the best efforts of the Finance Committee to support this. Without adequate information on the future of 204 Sisson Road with regards to the Cultural Center, the Recreation uses, the Municipal needs, the maintenance requirements, staffing, and capital costs needed to support the future uses of the building, the Finance Committee does not support spending above the safety and maintenance cost of the building until the voters can be given the complete vision a business/financial plan would provide.*

**FINANCE COMMITTEE RECOMMENDS NO RECOMMENDATION PENDING FURTHER INFORMATION (NRPFI). VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To not recommend pending further information:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**CAPITAL OUTLAY PLAN ITEMS FUNDED FROM WATER RETAINED EARNINGS**

**ARTICLE 17:** To see if the Town will vote to raise and appropriate, transfer from available funds or borrow a sufficient sum of money to fund the items in the table below included in the FY 2024 Capital Outlay Plan, and to act fully thereon. By request of the Board of Selectmen and the Water and Wastewater Commission. Estimated cost: \$775,000.

Pavement management plan	175,000
New well source exploration (phase 2)	600,000
<b>Total</b>	<b>775,000</b>

*Explanation: This project includes the repaving of access roads at the department’s wellfield located at 85 Depot Rd. Continued deterioration of the access roads makes travel to and from the remote well sites difficult and promotes excessive wear and tear on the department vehicles, especially during snow removal efforts. The purpose of the New Well Source Exploration Phase 2 is to assess potential production capacity of a new well at the site in North Harwich and obtain MassDEP approval of the testing.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$775,000 be transferred from the Water Department retained earnings for this purpose, to fund the FY 2024 pavement management plan and new well construction.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**CAPITAL OUTLAY PLAN ITEMS FUNDED FROM CHAPTER 90 FUNDS**

**ARTICLE 18:** To see if the Town will vote to appropriate a sufficient sum of money in Chapter 90 funds to fund the roads maintenance plan in the FY 2024 Capital Outlay Plan, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$700,000.

*Explanation: The town has traditionally funded road improvements in the amount of \$1,400,000 per year; relying upon a debt exclusion for \$700,000 and the balance coming from Chapter 90. As you saw under Article 16 on Line #10, the Town is seeking to fund the traditional amount with \$700,000 appropriated via free cash and the balance from this article; thereby foregoing a debt exclusion for road improvement projects.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$700,000 be transferred from State held Chapter 90 funds to fund*

*the ongoing Town roads maintenance program. These are matching funds provided by the Commonwealth of Massachusetts.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): none

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**WEST HARWICH ROUTE 28 SEWER MAIN INSTALLATION**

**ARTICLE 19:** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the design, permitting, and construction of a dry sewer pipe along Route 28 including any and all other costs incidental and related thereto; provided that any borrowing authorized hereunder shall be contingent on the passage of a Proposition 2 and ½ debt exclusion vote; and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$6,500,000. ***Requires 2/3 vote.***

*Explanation: Funds approved under this article would be used to construct a dry sewer pipe for future use on Route 28 in West Harwich from the Dennis town line to the Herring River Bridge. The Massachusetts Department of Transportation (Mass DOT) is planning to repave this stretch of Route 28 in 2024. Once Mass DOT completes its paving project, a road cut moratorium will be placed on this stretch of Route 28 for 5 years.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted with the amount of \$6,500,000 to be borrowed for this purpose. The Finance Committee recommends this article as a continuation of the Wastewater Project along Route 28. It is intended to install dry pipes in the ground before the State makes road improvements and resurfaces Route 28. Once Route 28 is resurfaced by the State this will prevent future road openings on that road for 5 years. This amount is subject to a ballot vote.*

***PROPOSITION 2 ½ Debt Exclusion – There will be a companion Ballot Question on the Annual Town Election Warrant.***

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): none

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**WEST HARWICH ROUTE 28 WATER MAIN REPLACEMENT**

**ARTICLE 20:** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to complete the design, permitting, and construction of the Route 28 water main replacement project including any and all other costs incidental and related thereto, and to act fully thereon. By request of the Board of Selectmen and the Water and Wastewater Commission. Estimated cost: \$17,500,000. ***Requires 2/3 vote.***

*Explanation: The proposed project includes the removal and replacement of approximately 2.4 miles of undersized 1930's and 1940's era cast iron water main with a new 12" water line and includes a horizontally directionally drilled water main beneath the Herring River improving the resiliency and redundancy of the West Harwich service area. The project area includes the segment of Route 28 between Lower County Road and the Dennis town line. The existing water main along Route 28 is beyond its useful life. This section of water main has experienced several large water main breaks requiring large distribution system shut downs due to limited & aging gate valves.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted with the amount of \$17,500,000 to be borrowed for this purpose. In addition to the installation of dry sewer pipes along this road the need to bring the water mains up to date before the State resurfaces this portion of Route 28 is just as important. Once Route 28 is resurfaced by the State this will prevent future road openings on that road for 5 years. This amount is to be borrowed by the Water Dept. and the debt service paid from water retained earnings.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**EAST HARWICH WASTEWATER COLLECTION SYSTEM EXPANSION**

**ARTICLE 21:** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to implement Phase 3 and portions of Phase 8 of the Town of Harwich Comprehensive Wastewater Management Plan (CWMP), approved by the Massachusetts Secretary of Energy and Environmental Affairs in a Massachusetts Environmental Policy Act Certificate dated May 13, 2016, consisting of the design, permitting, and construction of sewers in the Pleasant Bay Watershed, including any and all other costs incidental and related thereto; provided that any borrowing authorized hereunder shall be contingent on the passage of a Proposition 2 and ½ debt exclusion vote, and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$50,000,000. ***Requires a 2/3 vote.***

*Explanation: The proposed wastewater collections system will satisfy the nitrogen removal requirements set forth in the Pleasant Bay Watershed Permit for the Round Cove and Pleasant Bay sub-watersheds. Wastewater generated from the Phase 3 project will be conveyed and treated at the Chatham WWTP under the existing inter-municipal agreement. The estimated cost of construction is anticipated to be reduced by up to 35% through principal forgiveness provided by the Disadvantaged Communities Program, infrastructure bill, and Cape Cod Water Protection Fund. It is also anticipated that the State Revolving Fund loan for this project will be provided with 0% interest.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted with the amount of \$50,000,000 to be borrowed for this purpose. The Finance Committee recommends this article as a continuation of the Wastewater Project Phase 3 and portions of Phase 8 along the Pleasant Bay Water Shed.*

***PROPOSITION 2 ½ Debt Exclusion – There will be a companion Ballot Question on the Annual Town Election Warrant.***

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): none

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMUNITY PRESERVATION COMMITTEE ARTICLES**

**COMMUNITY PRESERVATION ACT – LAND BANK DEBT SERVICE**

**ARTICLE 22:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$166,650.00 from the FY 2022 Undesignated Fund Balance to fund the payment of Land Bank Debt Service; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$166,650.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$166,650 be transferred from Community Preservation Act funds for this purpose. This will make the final payment on the Land Bank debt.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMUNITY PRESERVATION ACT – HOUSEKEEPING EXPENSES**

**ARTICLE 23:** To see if the Town will vote to appropriate or reserve for future appropriation the following sums of money from the FY 2024 estimated annual revenues of the



Harwich Community Preservation Act Fund as required by G.L., Chapter 44B and Chapter 149, §298 of the Acts of 2004 as follows:

- A sum of money for the acquisition, creation, and preservation of open space;
- A sum of money for the acquisition, preservation, restoration, and rehabilitation of historic resources;
- A sum of money for the acquisition, creation, preservation, and support of community housing;
- A sum of money for Administrative Expenses;
- And the remainder of Estimated Annual Revenues to be placed in the Undesignated Fund Balance to be available for use for open space, historic, community housing, and recreation in accordance with the Community Preservation Act requirements.

<b>APPROPRIATION/RESERVES</b>	<b>FY 2024</b>
Open Space Reserve	\$ 198,700.00
Historic Preservation Reserve	\$ 198,700.00
Community Housing Reserve	\$ 198,700.00
Administrative Expenses – appropriate from estimate annual revenue	\$ 50,000.00

and to act fully thereon. By request of the Community Preservation Committee.

*Finance Committee Recommendation: The Finance Committee recommends no recommendation pending further information, (NRPFI), when, at the time of the printing of the warrant, it had insufficient or incomplete information to make an informed recommendation. It does not imply a negative view, only an incomplete understanding of the article at the print deadline. The Finance Committee will make its final recommendation at Town meeting after having received further information.*

**FINANCE COMMITTEE RECOMMENDS NO RECOMMENDATION PENDING FURTHER INFORMATION (NRPFI) VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

No recommendation pending further information:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

COMMUNITY PRESERVATION ACT – HERRING RIVER LAND PRESERVATION  
PROJECT

ARTICLE 24: To see if the Town will vote to appropriate from Community Preservation Act Funds 125,000.00 from the Open Space Reserve to fund the Bells Neck Road-Herring River Land Preservation Project; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Open Space Reserve; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$125,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$125,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): none

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

COMMUNITY PRESERVATION ACT – FUNDING HARWICH AFFORDABLE HOUSING  
TRUST FUND

ARTICLE 25: To see if the Town will vote to appropriate from Community Preservation Act Funds \$500,000.00 with \$14,351.51 from the Undesignated Reserves, \$210,000 from the Community Housing Reserve, \$84,448.49 from the FY 2024 Estimated Revenue Undesignated Reserve and \$191,200.00 from the FY 2024 Estimated Revenue Community Housing Reserve to fund the Affordable Housing Trust; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$500,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$250,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMUNITY PRESERVATION ACT – LOWER CAPE HOUSING INSTITUTE**

**ARTICLE 26:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$7,500.00 from FY 2024 Estimated Annual Revenue to fund the Lower Cape Housing Institute; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Community Housing Reserve; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$7,500.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$7,500 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-7, NO-0, ABSTAINED-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 4 (Four): Michael MacAskill, Mary Anderson, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

Abstention: 1 (One): Donald Howell

**Finance Committee:**

To accept and adopt:

Yeas: 7 (Seven): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Michele Gallucci

Nays: 0 (Zero): None

Abstained: 1 (One): Robert McCready

**COMMUNITY PRESERVATION ACT – BROOKS ACADEMY RENOVATIONS**

**ARTICLE 27:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$640,000.00 to fund the Exterior Preservation and Window Restoration at Brooks

Academy Museum and an additional \$50,000.00 to fund combination storm windows in the event that the preservationists determine that combination storm windows are necessary to the preservation, said appropriations consisting of \$250,000.00 from the Historic Preservation Reserve, \$198,700.00 from FY 2024 Estimated Annual Revenue for Historic Preservation, and \$241,300.00 from FY Estimated Annual Revenue; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Historic Preservation Reserve; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$690,000.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$690,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-7, NO-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 7 (Seven): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 1 (One): Angelo LaMantia

**COMMUNITY PRESERVATION ACT – WAR MEMORIALS PROJECT**

**ARTICLE 28:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$256,282.40 from FY2024 Estimated Annual Revenue to fund the Revolutionary War and Civil War Memorial to be located at the Evergreen Cemetery; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Undesignated Fund Balance; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$256,282.40.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$256,282 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-7, NO-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 7 (Seven): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Michele Gallucci

Nays: 1 (One): Robert McCready

**COMMUNITY PRESERVATION ACT – PRESERVATION OF 203 BANK STREET OLD FIRE STATION**

**ARTICLE 29:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$350,000.00 from FY2024 Estimated Annual Revenue to fund the 203 Bank Street Preservation of the Old Fire Station; and to authorize the Board of Selectmen to accept an historic preservation restriction on the property. Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Undesignated Fund Balance; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$350,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$350,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-6, NO-2**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): none

**Finance Committee:**

To accept and adopt:

Yeas: 6 (Six): Peter Hughes, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 2 (Two): Dana DeCosta, Karen Doucette

**COMMUNITY PRESERVATION ACT – OAK STREET BIKE PATH CROSSING LIGHTS**

**ARTICLE 30:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$13,000.00 from FY2024 Estimated Annual Revenue to fund the Oak Street Bike Path

Crossing Lights Project; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Undesignated Fund Balance; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$13,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$13,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMUNITY PRESERVATION ACT – SENIOR SOFTBALL FIELDS RESTROOMS**

**ARTICLE 31:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$150,000.00 from FY2024 Estimated Annual Revenue to fund the Senior Softball Fields Restroom Project; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Undesignated Fund Balance; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$150,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$150,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMUNITY PRESERVATION ACT – RESURFACE COURTS AT BROOKS PARK**

**ARTICLE 32:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$110,000.00 from 2024 Estimated Annual Revenue to fund the Brooks Park Tennis Court/Pickle Ball Resurfacing Project; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Undesignated Fund Balance; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$110,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$110,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMUNITY PRESERVATION ACT – ADDITIONAL FUNDING: SAND POND RESTROOM PROJECT**

**ARTICLE 33:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$35,000.00 from FY 2024 Estimated Annual Revenue to fund the Sand Pond Restroom additional funding request; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Undesignated Fund Balance; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$35,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$35,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMUNITY PRESERVATION ACT – SKINEQUIT POND REMEDIATION PROJECT**

**ARTICLE 34:** To see if the Town will vote to appropriate from Community Preservation Act Funds - \$92,000.00 from FY2024 Estimated Annual Revenue to fund the Skinequit Pond Remediation Project; Any funds left unspent from this Article are to be returned to the Community Preservation Act Fund – Undesignated Fund Balance; and to act fully thereon. By request of the Community Preservation Committee. Estimated Cost: \$92,000.00.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$92,000 be transferred from Community Preservation Act funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci



Nays: 0 (Zero): None

ACCEPT MGL, C.41, SECTION 110A

**ARTICLE 35:** To see if the Town will vote to accept the provisions of G.L., Chapter 41, §110A relative to office hours on Saturday; or take any other action relative thereto. By request of the Board of Selectmen and the Town Clerk.

*Explanation: Recent statewide legislation, collectively referred to as the VOTES Act, made significant changes to election laws including voter registration deadlines. New registration deadlines now fall almost exclusively on Saturdays. Acceptance of Massachusetts General Laws, Chapter 41, Section 110A would allow the Town Clerk's Office to remain closed on Saturdays, and to adjust the voter registration deadline to the preceding Friday at 5:00 PM, for local elections. It will not impact voter registration deadlines for state elections, state primaries, or presidential primaries. If the Clerk's Office ever anticipated large voter registration turnout, the Town Clerk could set the deadline for the Saturday date.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to support the Town Clerk for future elections.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**BYLAW AMENDMENTS**

AMEND GENERAL BYLAWS, CHAPTER 300 – WATER

**ARTICLE 36:** To see if the Town will vote to amend the General Bylaws, Chapter 300 Water, by amending the schedule of fines as set forth below (Text to be added is in bold. Text to be deleted is shown as strikethrough):

“§ 300-1. Authority.

## ARTICLE I

### Water Supply Emergency

This bylaw is adopted pursuant to the police and home rule powers of the Town and also pursuant to the authority conferred by MGL c. 40, § 21.

#### § 300-2. Purpose.

The purpose of this bylaw is to maintain the public health, safety and welfare by protecting the Town's water supply whenever there is in force a state of water supply emergency by providing for enforcement of any restrictions, requirements, provisions or conditions duly imposed by the Town of Harwich with the approval of the Department of Environmental Protection (DEP).

#### § 300-3. Definitions.

For the purpose of this bylaw the following terms shall have the meanings indicated:

**ENFORCEMENT AUTHORITY** — The Town of Harwich's Board of Water Commissioners or its designee or other department or board having responsibility for the operation and maintenance of the water supply, the health agent, the Town police, and the Fire Chief or his authorized designee.

**STATE OF WATER SUPPLY EMERGENCY** — A state of water supply emergency declared on petition of the Town by the Department of Environmental Protection pursuant to MGL c. 21G, §§ 15 through 17 or MGL c. 111, § 160 or by the Governor.

#### § 300-4. Requirements.

The following shall apply to all users of water supplied by the Town of Harwich: following notification by the Town of Harwich of the existence of a state of water supply emergency, no person shall violate any provision, condition, requirement or restriction included in a plan approved by the Department of Environmental Protection which has as its purpose the abatement of a water supply emergency. Notification of any provision, restriction, requirement, or condition with which users of water supplied by the Town of Harwich are required to comply to abate a situation of water emergency shall be sufficient for the purposes of this bylaw if it is published in a newspaper of general circulation within the Town of Harwich or by such other notice as is reasonably calculated to reach and inform all users of Town of Harwich water.

#### § 300-5. Violations and penalties.

Any person or entity that violates this bylaw shall be liable to the Town of Harwich in the amount of ~~\$50~~ **\$100** for the first violation and ~~\$100~~ **\$300** for each subsequent

violation. Fines shall be recovered by indictment or on complaint before the District Court or by noncriminal disposition in accordance with MGL c. 40, § 21D. Each separate instance of noncompliance following issuance of any warning or citation pursuant to this section or each day of a continuing violation shall constitute a separate offense.

§ 300-6. Right of entry.

Agents of the enforcement authority may enter by owner permission or by warrant only any property for the purpose of inspecting or investigating any violation of this bylaw or for the purpose of enforcing the same.

§ 300-7. Severability.

The invalidity of any portion or provisions of this bylaw shall not invalidate any other portion, provision or section hereof.

§ 300-8. Authority.

## ARTICLE II

### Water Use Restriction

This bylaw is adopted by the Town under its police powers to protect public health and welfare and its powers under MGL c. 40, § 21 et seq. and implements the Town's authority to regulate water use pursuant to MGL c. 41, § 69B. This bylaw also implements the Town's authority under MGL c. 40, § 41A, conditioned upon a declaration of water supply emergency issued by the Department of Environmental Protection.

§ 300-9. Purpose.

The purpose of this bylaw is to protect, preserve and maintain the public health, safety and welfare whenever there is in force a state of water supply conservation or state of water supply emergency by providing for enforcement of any duly imposed restrictions, requirements, provisions or conditions imposed by the Town or by the Department of Environmental Protection.

§ 300-10. Definitions.

For the purpose of this bylaw the following terms shall have the meanings indicated:

**ENFORCING PERSON** — The Board of Water Commissioners, the Board of Health and health agent, police officers of the Town and any other persons designated by the Board of Water Commissioners to enforce this bylaw.

PERSON — Any individual, corporation, trust, partnership or association, or other entity.

STATE OF WATER SUPPLY CONSERVATION — A state of water supply conservation declared by the Town pursuant to § 300-11 of this bylaw.

STATE OF WATER SUPPLY EMERGENCY — A state of water supply emergency declared by the Department of Environmental Protection under MGL c. 21G, §§ 15 to 17.

WATER USERS or WATER CONSUMERS — All public and private users of the Town's public water system, irrespective of any person's responsibility for billing purposes for water used at any particular facility.

§ 300-11. Declaration of state of water supply conservation.

The Town, through its Board of Water Commissioners, may declare a state of water supply conservation upon a determination by a majority vote of the Board that a shortage of water exists and conservation measures are appropriate to ensure an adequate supply of water to all water consumers. Public notice of a state of water supply conservation shall be given under § 300-13 of this bylaw before it may be enforced.

§ 300-12. Restricted water uses.

A declaration of a state of water supply conservation shall include one or more of the following restrictions, conditions, or requirements limiting the use of water as necessary to protect the water supply. The applicable restrictions, conditions, or requirements shall be included in the public notice required under § 300-13.

- A. Odd/even day outdoor watering. Outdoor watering by water users with odd-numbered addresses is restricted to odd-numbered days. Outdoor watering by water users with even-numbered addresses is restricted to even-numbered days.
- B. Outdoor watering ban. Outdoor watering is prohibited.
- C. Outdoor watering hours. Outdoor watering is permitted only during daily periods of low demand, to be specified in the declaration of a state of water supply conservation and public notice thereof.
- D. Filling swimming pools. Filling of swimming pools is prohibited.
- E. Automatic sprinkler use. The use of automatic sprinkler systems is prohibited.

§ 300-13. Notice.

Notification of any provision, restriction, requirement or condition imposed by the Town as part of a state of water supply conservation shall be published in a newspaper of general circulation within the Town, or by such other means reasonably calculated

to reach and inform all users of water of the state of water supply conservation. Any restriction imposed under § 300-12 shall not be effective until such notification is provided. Notification of the state of water supply conservation shall also be simultaneously provided to the Massachusetts Department of Environmental Protection.

§ 300-14. Termination of state of water supply conservation.

A state of water supply conservation may be terminated by a majority vote of the Board of Water Commissioners upon a determination that the water supply shortage no longer exists. Public notification of the termination of a state of water supply conservation shall be given in the same manner required by § 300-13.

§ 300-15. Water supply emergencies.

Upon notification to the public that a declaration of a state of water supply emergency has been issued by the Department of Environmental Protection, no person shall violate any provision, restriction, requirement, or condition of any order approved or issued by the Department intended to bring about an end to the state of emergency.

§ 300-16. Violations and penalties.

Any person violating this bylaw shall be liable to the Town in the amount of ~~\$50~~ **\$100** for the first violation and ~~\$100~~ **\$300** for each subsequent violation, which shall inure to the Town. Fines shall be recovered by indictment, or on complaint before the District Court, or by noncriminal disposition in accordance with MGL c. 40, § 21D. Each day of violation shall constitute a separate offense.

§ 300-17. Severability.

The invalidity of any portion or provision of this bylaw shall not invalidate any other portion or provision thereof;"

Or to take any other action relative thereto. By request of the Board of Water/Wastewater Commission.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to support increases fines for water use violations.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine,

Julie Kavanagh  
Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AMEND ZONING BYLAW – CHAPTER 325, ARTICLE V USE REGULATIONS**

**ARTICLE 37:** To see if the Town will vote to amend the Code of the Town Of Harwich §325 Article V Section 14. T Supplemental regulations, as shown below. (Deleted words are shown as strikethrough. New text is shown in bold and underlined):

- T. Single- Family dwelling with accessory apartment.
  - 1. Purpose. The intent of permitting accessory apartments is to:
    - a) Increase the number of small dwelling units available for rent in Town;
    - b) Increase the range of choices of housing accommodations;
    - c) Encourage greater diversity of **the demographic** population with particular attention to young adults and senior citizens; and
    - d) Encourage a more economic and energy-efficient use of the Town's housing supply while maintaining the appearance and character of the Town's single-family neighborhoods.
  - 2. Definitions.
    - a) **Dwelling, Single-Family with Accessory Apartment - A single-family dwelling as a principal use, along with a dwelling unit serving as a separate accessory apartment that is, either located within the principal dwelling, attached to it or in a detached residential accessory building on the same lot. The accessory apartment shall be a self-contained dwelling unit containing a kitchen, bedroom(s) and bathroom facilities. Accessory dwellings shall have their own separate access from the principal dwelling unit. The accessory apartment shall be an accessory use related to the principal single family dwelling use.**
    - b) Owner - One or more individuals holding title to the property.
  - 3. Criteria. – An accessory apartment is allowable within a single-family dwelling, either attached or detached, provided that the following criteria have been satisfied:
    - a) Only one accessory apartment is permitted for each principal dwelling unit.
    - b) The accessory apartment may not be held in separate ownership from the principal use.
    - c) Only one of the principal dwelling or accessory apartment may be rented at any given time and if rented, shall be rented for a term of no less than six

consecutive months. **Prior to the issuance of a Building Permit, the Owner shall submit a notarized affidavit that states that the owner is or will be in residence in one of the units.**

- d) The accessory apartment shall have a net floor area not exceeding 1/2 of the net floor area of the principal dwelling unit and not more than 900 square feet **not exceed 1,000 square feet of gross floor area.**
- e) The accessory apartment shall have not more than two bedrooms.
- f) At least one off-street parking space shall be provided for the accessory apartment.

~~(g) The minimum lot area required for a parcel to allow an accessory apartment shall not be less than 15,000 square feet if the parcel is situated in an RH-1, CV, CH-1, MRL or MRL-1 District; 20,000 square feet if situated in an RL, RM or RR District; and 40,000 square feet if situated in a Water Resource (WR) Overlay District. For parcels existing within an approved open space residential development or cluster subdivision, the lots size shall be consistent with the endorsed plan.~~

~~hg).~~ The accessory apartment shall be designed so that, to the degree reasonably feasible, the appearance of the property remains that of a single-family property with matching materials, colors, window styles and roof design for one structure, if the apartment is attached, or for both structures, if the apartment is detached.

~~ih).~~ The principal dwelling unit and accessory apartment shall meet all **Board of Health** wastewater treatment requirements for the combined number of bedrooms.

~~ji).~~ The proposed use shall not exceed the building or site coverage **in for the applicable Zoning District.**

~~kj).~~ If an addition **to the principal dwelling** is to be built **constructed** for the proposed use **accessory apartment**, the addition shall be set back from front, side and rear lot lines the distance required in the zoning district for new construction **comply all with setback requirements in the applicable Zoning District.**

**k).** **The Zoning Board of Appeals may grant a Special Permit for preexisting nonconforming principal dwellings and residential accessory buildings that do not comply with the setback or lot coverage requirements in the applicable Zoning District.**

~~The Building Commissioner shall determine compliance with said criteria following receipt of the application for a building permit for a change in use and/or for construction of the said accessory apartment.~~

**l).** **Upon receipt of a complete Building Permit application for a change or expansion of use for construction of the accessory apartment, the**

**Building Commissioner shall determine compliance with the Criteria listed above.**

4. A determination that the owner has failed to comply with the forgoing criteria shall be evidence that the rights and benefits conferred hereunder are null and void and the elements that make the accessory apartment a separate dwelling unit shall be removed from the property within 90 days of said determination, with the owner to comply with all requirements of the State Building Code and Town Zoning in removing elements determined to be unpermitted. **If the Building Commissioner makes a determination that the owner is not in compliance with the Criteria listed above, including Criteria (3)c. above, after the issuance of a Certificate of Occupancy, the Owner may be subject to fines for the Zoning violation. In addition to being fined, the approval of the accessory apartment may be revoked, if the Owner does not correct a Zoning violation within 30 days. If the approval of the accessory apartment is revoked by the Building Commissioner, the owner will be required to remove the improvements that were constructed to create the accessory apartment within 90 days of said determination. The owner shall comply with all requirements of the State Building Code in restoring the principal dwelling or detached structure to its condition prior to the construction of the accessory apartment.**

Or to take any other action relative thereto. By request of the Planning Board. ***Requires a 2/3 vote.***

*Explanation: The amendment includes a new definition of Accessory Apartment. The minimum lot sizes required for accessory apartments in various Zoning Districts were deleted in an effort to allow for more accessory apartments. A new requirement for the owner to sign an affidavit that requires accessory apartments to be leased for a term of no less than six months was inserted to help provide more year-round rental housing units. The principal dwelling and accessory apartment must comply with all Board of Health requirements for on-site septic systems. The Board of Appeals may grant Special Permits to provide relief on non-conforming properties. This amendment will help to address some of the Town's housing issues by allowing for more accessory apartments. This will increase the housing supply, provide an alternative to large single-family homes and provide people with less expensive housing options.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to support increases in low cost housing options.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine,



Julie Kavanagh  
Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AMEND ZONING BYLAW – CHAPTER 325, ARTICLE XVII FLOODPLAIN REGULATIONS**

**ARTICLE 38:** To amend the Code of the Town Of Harwich Article XVII §325 – Floodplain Regulations by deleting the entire existing section and replacing it with the following new Floodplain Regulations.

**Article XVII**

**Floodplain Regulations**

**§ 325-104 Purpose**

**The purpose of the Floodplain Overlay District is to:**

- 1. Promote flood resiliency through planning and design;**
  - 2. Reduce the creation of new public safety hazards caused by new construction and redevelopment in flood zones;**
  - 3. Reducing the occurrence of public emergencies resulting from adversely impacting water quality, contamination, and pollution due to flooding;**
  - 4. Reducing the loss of utility services which if damaged by flooding would disrupt or shut down the utility network and impact regions of the community beyond the site of flooding;**
  - 5. Reducing costs and safety risks associated with the response and cleanup of flooding conditions;**
- Reducing damage to public and private property resulting from flooding waters.**

**§ 325-105 Establishment Of Floodplain Districts**

**The Floodplain District is herein established as an overlay district superimposed over the underlying Zoning Districts. The district includes all Special Flood Hazard Areas within the Town of Harwich designated as Zones A, AE, AH, AO, A99, V, or VE on the Barnstable County Flood Insurance Rate Map (FIRM) dated July 16, 2014 issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The exact boundaries of the Districts shall be defined by the 1% chance base flood elevations shown on the FIRM and further defined by the Barnstable County Flood Insurance Study (FIS) report dated July 16, 2014. All flood zones referenced within this Floodplain Overlay District Bylaw shall mean the flood zones designated on the FIRM dated July 16, 2014. The FIRM and FIS report are incorporated herein by reference and are on file with the Town Clerk, Planning Board, Building Department and Conservation**

Commission.

§ 325-106 Abrogation

The floodplain management provisions found in this Floodplain Overlay District Bylaw shall take precedence over and shall supersede any less restrictive, conflicting sections of the Zoning Bylaws, Code of the Town of Harwich or regulations in the Town of Harwich.

§ 325-107 Relation to Other Districts.

The Floodplain Overlay District is superimposed over the other Zoning Districts shown on the Official Zoning Map. All buildings, structures, uses or land included within the Floodplain Overlay District shall be subject to all the restrictions and regulations of the underlining Zoning District in addition to those set forth in this article.

§ 325-108 Designation of Floodplain Administrator

The Town of Harwich hereby designates the Building Commissioner to be the official Floodplain Administrator for the Town.

§ 325-109 Degree Of Protection

The degree of flood protection required by this bylaw is considered reasonable but does not imply total flood protection.

§ 325-110 Severability

The degree of flood protection required by this Floodplain Overlay District Bylaw is based on reasonable scientific and engineering considerations but does not imply total flood protection. This Bylaw shall not create liability on the part of the Town of Harwich or any officer or employee thereof for any flood damage that may result from reliance on the provisions hereof, or from any administrative decision made hereunder.

§ 325-111 Requirement To Submit New Technical Data

If the Town acquires data that changes the base flood elevation in the FEMA mapped Special Flood Hazard Areas, the Town will, within 6 months, notify FEMA of these changes by submitting the technical or scientific data that supports the change(s.) Notification shall be submitted to: FEMA Region I Risk Analysis Branch Chief, 99 High St., 6th floor, Boston, MA 02110 and a copy of notification to: Massachusetts NFIP State Coordinator, MA Dept. of Conservation & Recreation, 251 Causeway Street, Boston, MA 02114.

§ 325-112 Unnumbered A Zones

In A Zones, in the absence of FEMA Base Flood Elevation (BFE) and/or floodway data, the Town of Harwich Building Department shall reasonably obtain, review and utilize base flood elevation and floodway data available from a Federal, State, or other source for determining whether residential and nonresidential structures must be elevated to or above base flood level, whether floodproofing is required or whether

encroachments in floodways should be prohibited.

**§ 325-113 Floodway Encroachments**

In Zones A and AE, along watercourses that have not had a regulatory floodway designated, the best available Federal, State, local, or other floodway data shall be used to prohibit encroachments in floodways which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.

In Zone AE, along watercourses that have a regulatory floodway designated on the Town's FIRM, encroachments are prohibited in the regulatory floodway which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.

**§ 325-114 Watercourse Alterations or Relocations in Riverine Areas**

In a riverine situation, the Floodplain Administrator shall notify the following entities of any alteration or relocation of a watercourse:

- Adjacent Communities, especially upstream and downstream;
- NFIP State Coordinator: Massachusetts Department of Conservation and Recreation, 251 Causeway Street, 8th floor, Boston, MA 02114.
- NFIP Program Specialist - Federal Emergency Management Agency, Region I, 99 High Street, 6th Floor, Boston, MA 02110.

**§ 325-115 Drainage Requirements in AO and AH Zones**

Before any activity that constitutes Development, New Construction, Substantial Improvement, Site Alterations or Subdivision (as those terms are defined herein) is commenced within Zones AO and AH on the FIRM, the Floodplain Administrator shall confirm that the work includes adequate drainage paths around structures on slopes to guide floodwaters around and away from proposed structures.

**§ 325-116 Recreational Vehicles**

In A, AH, AE, VE, and V Zones , all recreational vehicles to be placed on a site must be elevated and anchored in accordance with the zone's regulations for foundation and elevation requirements or be on the site for less than 180 consecutive days or be fully licensed and highway ready.

**§ 325-117 Permit Requirements**

The Town of Harwich requires a permit for all proposed construction or other development in the Floodplain Overlay District, including new construction or changes to existing buildings, placement of manufactured homes, placement of agricultural facilities, fences, sheds, storage facilities or filling, grading, drilling, mining, paving and any other development that might increase flooding or adversely impact flood risks to other properties.

**§ 325-118 Variances From The State Building Code Floodplain Provisions**

Variances to the flood-resistant standards as found in the MA State Building Code may only be issued by the MA State Building Code Appeals Board.

Upon learning that an applicant intends to file for a variance from the State Building Code Appeals Board, the Town shall also issue a letter to the property owner regarding potential impacts to the annual premiums for the flood insurance policy covering that property, in writing over the signature of a community official that (i) the issuance of a variance to construct a structure below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage and (ii) such construction below the base flood level increases risks to life and property.

Such notification shall be maintained with the record of all variance actions for the referenced development in the Floodplain Overlay District.

The Town will request from the State Building Code Appeals Board a written and/or audible copy of the portion of the hearing related to the variance, and will maintain this record in the community's files.

#### § 325-119 Variances From This Local Floodplain Overlay District Bylaw

A variance from these floodplain bylaws must meet the requirements set out by State law, and may only be granted by the Board of Appeals if they make the following findings: (1) Good and sufficient cause and exceptional non-financial hardship exist; 2) the variance will not result in additional threats to public safety, extraordinary public expense, or fraud or victimization of the public; and 3) the variance is the minimum action necessary to afford relief.

#### § 325-120 Enforcement

Violations of any section or provision of this Bylaw may be enforced by the institution of enforcement actions, either criminal or civil, either legal or equitable or both, or by fines of not more than three hundred (300) dollars for each offense. Each day that such offense continues shall constitute a separate offense.

#### § 325-121 Subdivision Within Floodplain Overlay Districts

All preliminary and definitive subdivision applications filed with the Town of Harwich Planning Board for land located within the Floodplain Overlay District shall be reviewed by the Planning Board as part of its review under the Subdivision Control Law and the Harwich Subdivision Regulations to assure that:

- a) Such proposals minimize flood damage;
- b) Public utilities and facilities are located and constructed so as to minimize flood damage; and
- c) Adequate drainage is provided.

#### § 325-122 Base Flood Elevation Data for Subdivision Proposals

When proposing subdivisions greater than 50 lots or 5 acres (whichever is less), the proponent must provide technical data to determine base flood elevations for each developable parcel shown on the proposed subdivision plans.

**§ 325-123 Use Regulations.**

**A. Existing Regulation**

- 1. All development in the floodplain, including structural and nonstructural activities, whether permitted by right or by Special Permit, must be in compliance with the following:**
  - a) Section of the State Building Code which addresses floodplain and coastal high-hazard areas (currently 780 CMR).**
  - b) Wetland Protection Regulations, Department of Environmental Protection (DEP) (currently 310 CMR 10.00).**
  - c) Inland Wetlands Restriction, DEP (currently 310 CMR 13.00)**
  - d) Coastal Wetlands Restriction, DEP (currently 310 CMR 12.00).**
  - e) Minimum Requirements for the Subsurface Disposal of Sanitary Sewage, DEP (currently 310 CMR 15, Title 5).**
  - f) Minimum Requirements for the Subsurface Disposal of Sewage Regulations, Town of Harwich.**
  - g) Harwich Wetlands Protective Bylaw.**
- 2. Any variance from the provisions and requirements of the above-referenced state or local regulations may only be granted in accordance with the required variance procedures of these state or local regulations.**

**B. Other Use Regulations**

- 1. Within Zones AH and AO on the FIRM, adequate drainage paths are required around structures on slopes, to guide floodwaters around and away from proposed structures.**
- 2. In Zones A and AE, along watercourses that have not had a regulatory floodway designated, the best available federal, state, local, or other floodway data shall be used to prohibit encroachments in floodways which would result in any increase in flood levels within the community during the occurrence of the base flood discharge.**
- 3. Located within the floodplain are areas designated as coastal high-hazard areas (Zone VE). Since these areas are extremely hazardous due to high-velocity waters from tidal surges and hurricane wave wash, the following provision shall apply: all new construction shall be located landward of the reach of mean high tide. Existing contour intervals of site and elevations of existing structures must be included on any plan proposal.**

**§ 325-124 Permitted Uses**

**The following uses of low flood damage potential and causing no obstructions to flood flows are encouraged, provided that they are permitted in the underlying district and they do not require structures, fill, or storage of material or equipment:**

- A. Agricultural uses, such as farming, grazing, horticulture, etc.**
- B. Forestry and nursery uses.**
- C. Outdoor recreational uses, including fishing, boating, play areas, etc.**
- D. Conservation of water, plants, and wildlife.**
- E. Wildlife management areas and foot, bicycle and/or horse paths.**
- F. Temporary nonresidential structures used in connection with fishing,**

- growing, harvesting, storage, or sale of crops raised on the premises.  
G. Buildings lawfully existing prior to September 30, 1980.

**§ 325-125 Special Provisions For Lifting Existing Structures To New and Appropriate Elevations**

- A. Notwithstanding the provisions of any other provision of the Harwich Zoning Bylaw to the contrary, except as otherwise provided pursuant to Subsection C of this section, a person shall be allowed to lift an existing structure located in an area of special flood hazard to a new and appropriate elevation, or constructing a staircase or other attendant structure necessitated by such raising without the need for Board of Appeals relief; provided, however, that this exemption shall apply only to the minimum extent or degree necessary to allow the structure to meet the new and appropriate elevation with adequate means of ingress, egress and accommodation of typical basement facilities.
- B. Appurtenant to lifting an existing structure, the existing structure may be relocated elsewhere on the lot as long as said relocation does not create a new, or increase the intensity of a setback nonconformity.
- C. The exemption established pursuant to Subsection A of this section shall not be available to a person who has altered or is seeking to alter the original dimensions of a structure if, had the alteration not been made, the structure could have been raised to meet the new and appropriate elevation either without the exemption or with an exemption of lesser degree than is needed with the alteration.

**§ 325-126 Definitions**

The definitions contained herein pertain only to this article of the bylaw.

**AREA OF SPECIAL FLOOD HAZARD**

The land in the floodplain within a community subject to a one-percent or greater chance of flooding in any given year. The area may be designated as Zone A, AO, AH, A1-30, AE, A99, V1-30, VE, or V.

**ATTENDANT STRUCTURE**

Means an area to accommodate utilities, laundry facilities or mechanicals which are otherwise typically located within a basement area.

**BASE FLOOD**

The flood having a one-percent chance of being equaled or exceeded in any given year.

**COASTAL HIGH-HAZARD AREA**

The area subject to high-velocity waters, including but not limited to hurricane wave wash. The area is designated on a FIRM as Zone V1-30, VE, VO or V.

**DEVELOPMENT**

Any man-made change to improved or unimproved real estate, including but not

limited to building or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials. [US Code of Federal Regulations, Title 44, Part 59]

#### DISTRICT

Floodplain District.

#### EXISTING STRUCTURE

Any commercial or municipal structure or residential dwelling that currently exists, or existed prior to the catastrophic event, at the time a request is made to elevate

#### FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)

Administers the National Flood Insurance Program. FEMA provides a nationwide flood hazard area mapping study program for communities as well as regulatory standards for development in the flood hazard areas.

#### FLOOD INSURANCE RATE MAP (FIRM)

An official map of a community on which FEMA has delineated both the areas of special flood hazard and the risk premium zones applicable to the community.

#### FLOOD INSURANCE STUDY

An examination, evaluation, and determination of flood hazards and, if appropriate, corresponding water surface elevations or an examination, evaluation and determination of flood-related erosion hazards.

#### FLOODWAY

The channel of the river, creek or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height. [Base Code, Chapter 2, Section 202]

#### FUNCTIONALLY DEPENDENT USE

A use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, but does not include long-term storage or related manufacturing facilities. [US Code of Federal Regulations, Title 44, Part 59] Also [Referenced Standard ASCE 24-14]

#### HIGHEST APPLICABLE FLOOD ELEVATION STANDARD

Means the 1% FEMA base flood elevation plus up to an additional three feet.

#### HIGHEST ADJACENT GRADE

The highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure. [US Code of Federal Regulations, Title 44, Part 59]

## **HISTORIC STRUCTURE**

**Any structure that is:**

- a) **Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;**
- b) **Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;**
- c) **Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or**
- d) **Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:**
  1. **By an approved state program as determined by the Secretary of the Interior**  
**or**
  2. **Directly by the Secretary of the Interior in states without approved programs.**  
**[US Code of Federal Regulations, Title 44, Part 59]**

## **LOWEST FLOOR**

**The lowest floor of the lowest enclosed area (including basement or cellar). An unfinished or flood-resistant enclosure, usable solely for parking of vehicles, building access or storage, in an area other than a basement area is not considered a building's lowest floor, provided that such enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of state and local regulations.**

## **NATIONAL FLOOD INSURANCE PROGRAM (NFIP)**

**A program administered by the Federal Emergency Management Agency (FEMA)**

## **NEW AND APPROPRIATE ELEVATION**

**Means any elevation to which a structure is raised, or is to be raised, that is equal to or higher than the applicable FEMA base flood elevation; provided, however, that in no case shall the new and appropriate elevation exceed the highest applicable flood elevation standard.**

## **NEW CONSTRUCTION**

**Structures for which the start of construction commenced on or after the effective date of the first floodplain management code, regulation, ordinance, or standard adopted by the authority having jurisdiction, including any subsequent improvements to such structures. New construction includes work determined to be substantial improvement. [Referenced Standard ASCE 24-14]**

## **RECREATIONAL VEHICLE**

**A vehicle which is:**



- a) Built on a single chassis;
- b) 400 square feet or less when measured at the largest horizontal projection;
- c) Designed to be self-propelled or permanently towable by a light duty truck; and
- d) Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use. [US Code of Federal Regulations, Title 44, Part 59]

**REGULATORY FLOODWAY - See FLOODWAY**

**SPECIAL FLOOD HAZARD AREA**

The land area subject to flood hazards and shown on a Flood Insurance Rate Map or other flood hazard map as Zone A, AE, A99, AR, AO, AH, V, VO, or VE. [Base Code, Chapter 2, Section 202]

**START OF CONSTRUCTION**

The date of issuance for new construction and substantial improvements to existing structures, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement or other improvement is within 180 days after the date of issuance. The actual start of construction means the first placement of permanent construction of a building (including a manufactured home) on a site, such as the pouring of a slab or footings, installation of pilings or construction of columns. Permanent construction does not include land preparation (such as clearing, excavation, grading or filling), the installation of streets or walkways, excavation for a basement, footings, piers or foundations, the erection of temporary forms or the installation of accessory buildings such as garages or sheds not occupied as dwelling units or not part of the main building. For a substantial improvement, the actual “start of construction” means the first alteration of any wall, ceiling, floor or other structural part of a building, whether or not that alteration affects the external dimensions of the building. [Base Code, Chapter 2, Section 202]

**STRUCTURE**

A structure, for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home. [US Code of Federal Regulations, Title 44, Part 59]

**SUBSTANTIAL DAMAGE**

Damage of any origin sustained by a structure whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.

**SUBSTANTIAL IMPROVEMENT**

Any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50% of the market value of the structure before the start of construction of the improvement. This term includes structures which have incurred substantial damage, regardless of the actual repair work performed.

### **SUBSTANTIAL REPAIR OF A FOUNDATION**

**When work to repair or replace a foundation results in the repair or replacement of a portion of the foundation with a perimeter along the base of the foundation that equals or exceeds 50% of the perimeter of the base of the foundation measured in linear feet, or repair or replacement of 50% of the piles, columns or piers of a pile, column or pier supported foundation, the building official shall determine it to be substantial repair of a foundation. Applications determined by the building official to constitute substantial repair of a foundation shall require all existing portions of the entire building or structure to meet the requirements of 780 CMR. [As amended by MA in 9th Edition BC]**

### **TYPES OF FLOOD ZONE DESIGNATIONS**

1. **ZONE A - An area of special flood hazard without water surface elevations determined.**
2. **ZONE AE - Area of special flood hazard with water surface elevations determined.**
3. **ZONE AH - Areas of special flood hazards having shallow water depths and/or unpredictable flow paths between (1) and (3) feet, and with water surface elevations determined.**
4. **ZONE AO - Area of special flood hazards having shallow water depths and/or unpredictable flow paths between (1) and (3) ft. (Velocity flow may be evident; such flooding is characterized by ponding or sheet flow.)**
5. **ZONE A99 - Area of special flood hazard where enough progress has been made on a protective system, such as dikes, dams, and levees, to consider it complete for insurance rating purposes. (Flood elevations may not be determined.)**
6. **ZONE X - Areas of minimal or moderate flood hazards or areas of future-conditions flood hazard.**
7. **ZONE V - Area of special flood hazards without water surface elevations determined, and with velocity, that is inundated by tidal floods (coastal high hazard area)**
8. **ZONE VE - An area of special flood hazards, with water surface elevations determined and with velocity, that is inundated by tidal floods (coastal high hazard area)**

### **VARIANCE**

**A grant of relief by a community from the terms of a flood plain management regulation. [US Code of Federal Regulations, Title 44, Part 59]**

### **VIOLATION**

**The failure of a structure or other development to be fully compliant with the community's flood plain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required in §60.3(b)(5), (c)(4), (c)(10), (d)(3), (e)(2), (e)(4), or (e)(5) is presumed to be in violation until such time as that documentation is provided. [US Code of Federal**

**Regulations, Title 44, Part 59]**

Or to take any other action relative thereto. By request of the Planning Board. **Requires a 2/3 vote.**

*Explanation: This article will amend the Code of the Town of Harwich Article XVII §325 – Floodplain Regulations by deleting the entire existing section and replacing it with new Floodplain Regulations. The Federal Emergency Management Agency (FEMA) is requiring all of communities that are a members of the National Flood Insurance Program (NFIP) to adopt new floodplain management regulations. The new floodplain regulations in this Article contain all of the new restrictions required by FEMA. If voters at Town Meeting do not approve this article, the Town could be removed as a member community in the NFIP and flood insurance policies will dramatically increase in cost.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to support long range planning for public safety within a flood plain district.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AMEND ZONING BYLAW – CHAPTER 325, ARTICLE XXII LARGE SCALE GROUND-MOUNTED PHOTOVOLTAIC ARRAYS**

**ARTICLE 39:** To see if the Town will vote to amend the Code of the Town of Harwich Zoning Bylaw, Article XXII Large Scale Ground-Mounted Photovoltaic Arrays, by inserting a new Section 325-144(D) “Design Standards for Accessory Residential Photovoltaic Arrays”.

§ 325-144 Design standards.

A. Lighting. Lighting of large-scale ground-mounted solar photovoltaic installations shall be consistent with local, state and federal law. Lighting of other parts of the installation, such as appurtenant structures, shall be limited to that required for safety and operational purposes, and shall be reasonably shielded from abutting properties. Where feasible, lighting of the large-scale

ground-mounted solar photovoltaic installation shall be directed downward and shall incorporate full cut-off fixtures to reduce light pollution.

B. Signage. Signs on large-scale ground-mounted solar photovoltaic installations shall comply with a Harwich Sign Code. A sign that identifies the owner and provides a twenty-four-hour emergency contact phone number shall be required. Large-scale ground-mounted solar photovoltaic installations shall not be used for displaying any advertising except for reasonable identification of the manufacturer or operator of the installation.

C. Utility connections. Reasonable efforts, as determined by the Planning Board, shall be made to place all utility connections for the large-scale ground-mounted solar photovoltaic installation underground, depending on appropriate soil conditions, shape, and topography of the site and any requirements of the utility provider. Electrical transformers for utility interconnections may be above ground if required by the utility provider.

**D. Design Standards for Accessory Residential Photovoltaic Arrays**

1. **Accessory Residential Rooftop Solar Installations**  
**Accessory Residential Rooftop Solar Installations are allowed By-Right in all residential Zoning Districts. Solar panels shall not extend over the edge of the roof and shall not extend above the ridge line of the roof.**
2. **Accessory Residential Ground Mounted Solar Installations**  
**Accessory Residential Ground Mounted Solar Installations are allowed By-Right in all residential Zoning Districts contingent upon the following requirements:**
  - a) **Setbacks – Accessory Residential Ground mounted solar panels must comply with all of the setback requirements in the applicable Zoning District.**
  - b) **Height – Accessory Residential Ground mounted solar panels shall not exceed 15 feet in height.**
  - c) **Screening – Accessory Residential Ground mounted solar panels shall be screened from view from any public or private way. The solar installation shall be screened with a minimum of six foot high solid fence or densely planted evergreen buffer.**
  - d) **Location – Accessory Residential Ground mounted solar panels shall be mounted in the rear yard behind the rear building line.**

Or to take any other action relative thereto. By request of the Planning Board. **Requires a 2/3 vote.**

*Explanation: This article will amend the Code of the Town of Harwich Article XXII Large Scale Ground-Mounted Photovoltaic Arrays by inserting a new section of the Code that will regulate solar panels on residential properties. Solar photovoltaic installations will be allowed by-right, in all residential Zoning Districts, on rooftops and ground mounted installations. New restrictions will require that ground mounted solar panels be located in the rear yard, within all required setbacks and require screening with a 6' high fence and /or evergreen buffer plantings.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to establish regulations and guidelines for large scale solar arrays.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AMENDMENT TO THE AGREEMENT BETWEEN THE TOWNS OF CHATHAM AND HARWICH WITH RESPECT TO THE FORMATION OF A REGIONAL SCHOOL DISTRICT**

**ARTICLE 40:** To see if the Town will vote to approve an amendment to the “Agreement between the Towns of Chatham and Harwich with Respect to the Formation of a Regional School District”, as voted by the Monomoy Regional School District Committee; a copy of which is available at the Town Clerk’s Office of each respective town, and to act fully thereon. By Request of the Board of Selectmen and Monomoy Regional School District.

*Finance Committee Recommendation: The Finance Committee recommends no recommendation pending further information, (NRPFI), when, at the time of the printing of the warrant, it had insufficient or incomplete information to make an informed recommendation. It does not imply a negative view, only an incomplete understanding of the article at the print deadline. The Finance Committee will make its final recommendation at Town meeting after having received further information.*

**FINANCE COMMITTEE RECOMMENDS NO RECOMMENDATION PENDING FURTHER INFORMATION (NRPFI) VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

No recommendation pending further information:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AMEND CEMETERY REGULATIONS**

**ARTICLE 41:** To see if the Town will vote, pursuant to General Laws Chapter 114, Section 23, to approve the Cemetery Regulations, as adopted by the Cemetery Commissioners at a meeting held on February 16, 2023, a copy of which shall be on file with the Town Clerk once they are adopted by the Cemetery Commission; and to act fully thereon. By request of the Cemetery Commission

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted. After previous attempts this long-awaited article will improve and correct deficiencies in the current By-law.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-7, NO-0, ABSTAINED-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 7 (Zero): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

Abstained: 1 (One): Mark Ameres

**ACQUISITION OF EASEMENT AT 129 ROUTE 28 FOR ROUTE 28 WATER MAIN PROJECT**

**ARTICLE 42:** To see if the Town will vote to authorize the Board of Selectmen to acquire, by gift, purchase and/or eminent domain, an easement for public utility purposes, including, without limitation, the construction, installation, operation, maintenance, repair and replacement of utilities and other related rights, appurtenances and facilities, including, but not limited to, the right to undertake directional drilling to support the Route 28 Water Main Replacement Project,

and for any and all purposes incidental or related thereto, in, on, under and near a certain parcel of land located at 129 Route 28 (Assessor's Parcel ID 11-P1-0); and, further, to raise and appropriate, transfer from available funds, or borrow, a sum of money to fund any land acquisition costs and all other expenses incidental thereto; and to act fully thereon. By request of the Board of Water/Wastewater Commissioners. Estimated Cost: \$10,000.00. **Requires 2/3 vote.**

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$10,000 be transferred from available funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AUTHORIZE SELECTMEN TO CONVEY PARCEL OF LAND AT 276 QUEEN ANNE ROAD**

**ARTICLE 43:** To see if the Town will vote to authorize the Board of Selectmen to convey a parcel of land containing 2.25 acres, more or less, and all improvements thereon, if any, located at 276 Queen Anne Road, identified as Assessor's Parcel ID 69-M1-0, on such terms and conditions as the Board of Selectmen shall determine; and to authorize the Board of Selectmen to enter into all agreements and take any and all actions as may be necessary or convenient to accomplish the foregoing purposes; and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$10,000. **Requires 2/3 vote.**

*Explanation: This article is the last step necessary for the Board of Selectmen to offer this parcel for sale through the RFP (Request for Proposal) process. The estimated cost is related to any costs related to the procurement process required of RFPs and is funded from free cash.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$10,000 be transferred from available funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**ACQUISITION OF FOREST STREET PROPERTY**

**ARTICLE 44:** To see if the Town will vote to authorize the Board of Selectmen to acquire by gift, purchase, eminent domain, or otherwise, that property described in a deed to Samuel D. Constan, dated June 15, 2005, recorded with the Barnstable County Registry of Deeds in Book 20143, Page 148, including four (4) parcels of land located off Forest Street, identified as Parcel ID 31-P10-0 (0 Forest Street), containing 0.840 acres, more or less; Parcel ID Parcel ID 31-C9-0 (0 Forest Street), containing 1.910 acres, more or less; Parcel ID 31-C1-A-0 (0 Parallel Street), containing 0.140 acres, more or less; and Parcel ID 31-C6-0 (0 Forest Street), containing 17,860 S.F., more or less; and further to authorize the Board of Selectmen to enter into all agreements and take any and all actions as may be necessary or convenient in furtherance of this article; and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$5,000. **Requires 2/3 vote.**

*Explanation: The current owners of the parcels referenced in the article are interested in gifting them to the Town. The cost referenced is to account for any unforeseen costs related to this taking and is funded from free cash.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$5,000 be transferred from available funds for this purpose. The owners of the property are working with the Town for this land to be gifted.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None



**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AUTHORIZATION PAYMENT IN LIEU OF TAXES (PILOT) AGREEMENTS**

**ARTICLE 45:** To see if the Town will vote to designate the Board of Selectmen, the Board of Assessors, and the Town Administrator, collectively, as the “authorized officer” to negotiate and enter into Payment in Lieu of Tax Agreements for solar or wind powered energy systems and co-located energy storage systems pursuant to M.G.L. c.59, § 5, Clause 45<sup>th</sup>, and to take any other action relative thereto. By request of the Board of Assessors and the Board of Selectmen.

*Explanation: The Town has received an inquiry from a photovoltaic solar array vendor who has been granted permission by the Commonwealth of Massachusetts through the Department of Transportation (DOT) to install solar canopies at the property known as the “Park & Ride” in Pleasant Lake village (292 Pleasant Lake Avenue). While the Town is not a party to this installation, the vendor has requested to enter into a “Payment In Lieu of Taxes” or PILOT agreement. If the Board of Selectmen were to enter into such an agreement (that matter is still pending as of this writing), adoption of this article is necessary.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted as a necessary step to complete an agreement between the Massachusetts Department of Transportation and a vendor concerning the Park & Ride property at Route 124 and Route 6.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

ANNUAL DEPARTMENTAL REVOLVING FUNDS AUTHORIZATION

**ARTICLE 46:** To see if the Town will vote to set spending limits for various revolving funds that have been authorized pursuant to Section 8.2 of the Town Code; and to act fully thereon. By request of the Town Administrator.

<u>Revolving Fund</u>	<u>FY 2024 Spending Limit</u>	<u>Disposition of FY22 Fund balance</u>
<i>Golf Pro Shop and Restaurant Lease Revenue</i>	<i>\$250,000</i>	<i>Available for expenditure</i>
<i>Golf Infrastructure fund</i>	<i>\$140,000</i>	<i>Available for expenditure</i>
<i>Council on Aging</i>	<i>\$125,000</i>	<i>Available for expenditure</i>
<i>Cemetery</i>	<i>\$100,000</i>	<i>Available for expenditure</i>
<i>Community Center</i>	<i>\$100,000</i>	<i>Available for expenditure</i>
<i>Recreation</i>	<i>\$175,000</i>	<i>Available for expenditure</i>
<i>Albro House</i>	<i>\$10,000</i>	<i>Available for expenditure</i>
<i>Wetlands</i>	<i>\$6,000</i>	<i>Available for expenditure</i>
<i>204 Sisson Road Municipal Building</i>	<i>\$300,000</i>	<i>Available for expenditure</i>
<i>Sidewalks</i>	<i>\$50,000</i>	<i>Available for expenditure</i>
<i>Tax Title Collection</i>	<i>\$36,000</i>	<i>Available for expenditure</i>

*Explanation: This is a standard article required under the General Bylaws Chapter 8, Section 8-2. The only change requested spending limit is to increase the limit for the 204 Sisson Road Municipal Building Revolving Fund from \$225,000 to \$300,000.*

*Finance Committee Recommendation: The Finance Committee recommends this customary article be accepted and adopted.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 4 (Four): Michael MacAskill, Mary Anderson, Larry Ballantine, Julie Kavanagh

Nays: 1 (One): Donald Howell

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**SUPPLEMENTAL FUNDING FOR BROOKS ACADEMY RENOVATIONS**

**ARTICLE 47:** To see if the Town will vote to transfer from the Sale of Land Sinking Fund a sum of money to complete the renovations to Books Academy and all costs incidental and related thereto; and to act fully thereon. By request of the Board of Selectmen. Estimated cost: \$475,000.

*Explanation: The current foundation project has led to several “concealed conditions” that need to be corrected. Additionally, the Town’s Facilities Manager has been provided updated information for a more efficient boiler system to be installed after the foundation project has been completed. The funds available for these costs are from the Sale of Land Sinking Fund and were specifically generated from the sales of 5 Bells Neck and 203 Bank Street. The law requires said funds to be used on any outstanding debts on those buildings. Given that there are no debts, the funds can be used in the manner requested above.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$475,000 be transferred from available land sales funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0, ABSTAINED-2**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 6 (Six): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Daniel Tworek, Michele Gallucci

Nays: 0 (Zero): None

Abstained: 2 (Two): Mark Ameres, Robert McCready

**SUPPLEMENTAL APPROPRIATION FOR JUDAH ELDREDGE PROPERTY**

**ARTICLE 48:** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to supplement the amount previously appropriated under Article 55 of the 2018 Annual Town Meeting for the purpose of acquiring the Judah Eldredge property

located on Seth Whitefield Road; or to take any other action relative thereto. By request of the Board of Selectmen. Estimated cost: \$400,000. **Requires 2/3 vote.**

*Explanation: This article seeks to provide additional funding to complete the proposed taking as originally outlined in under Article 55 of the 2018 Annual Town Meeting. The town is presently seeking an appraisal; however we do not expect the appraised value to be greater than the assessed value. The article will bring the total of available funds to \$750,000. This article is to be funded from free cash.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$400,000 be transferred from available funds for this purpose, to complete article # 55 of the 2018 annual Town meeting.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**TRANSFER FREE CASH TO THE STABILIZATION FUNDS**

**ARTICLE 49:** To see if the Town will vote to transfer from free cash a sum of money to the General Stabilization Fund, a sum of money to the Affordable Housing Special Purpose Stabilization Fund, and a sum of money to the Wastewater Special Purpose Stabilization Fund; or to take any other action relative thereto. Requested by the Board of Selectmen. Estimated cost \$1,200,000.00.

*Explanation: The town has \$7,090,842 available in free cash (separate from the \$63,841 in free cash dedicated to opioid funds). If this article, the previous articles and the upcoming articles relying on free cash are adopted, the town will have approximately \$200,000; which, if unspent, will eventually be factored into next year's free cash calculations.*

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$1,200,000 be transferred from available funds for this purpose. With over seven million dollars in free cash this year it is prudent to put a significant portion of this money into savings for future use.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**FUND PRIOR YEAR'S UNPAID BILLS**

**ARTICLE 50:** To see if the Town will vote to raise and appropriate or transfer from available funds a sufficient sum of money to pay unpaid bills of prior years as provided for in M.G.L. Ch. 44, Section 64, and to act fully thereon. By request of the Town Administrator. Estimated cost: \$10,696. ***Requires 4/5 vote.***

<b>Prior Year Bills</b>	
Ames Marine Service	850.00
General Code	1,195.00
GM Framingham LLC/Green Mattress	2,650.00
New England Time Solutions, Inc.	794.64
Albertsons - Safeway	27.06
Harwich Water Department	822.08
Harwich Police Department	1,793.71
Verizon	2,562.75
	<b>10,695.24</b>

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$10,696 be transferred from available funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**DEFRAY THE EXPENSES OF THE CHASE LIBRARY AND HARWICH PORT LIBRARY**

**ARTICLE 51:** To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$20,000 to help defray the expenses of the Chase Library and the Harwich Port Library; said funds to be expended under the direction of the Chase Library and Harwich Port Library Trustees; and to act fully thereon. By request of the Town Administrator. Estimated Cost: \$20,000

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$20,000 be transferred from available funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-7, NO-0, ABSTAINED-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 7 (Seven): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

Abstained: 1 (One): Daniel Tworek

**PROMOTE THE TOWN OF HARWICH**

**ARTICLE 52:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sufficient sum of money for the Harwich Chamber of Commerce to promote the Town and its businesses and cultural endeavors to advance economic development initiatives for and with the Town of Harwich. Said monies to be used to manage and fulfill year-round

visitor/resident/business information services, to promote and market the Town, to generate and initiate materials and activities that encourage the establishment, growth and sustainability of businesses in Harwich, and to implement economic development objectives and activities in partnership with the Town; and to act fully thereon. By request of the Town Administrator. Estimated cost: \$50,000.00

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$50,000 be transferred from available funds for this purpose. This is an increase from recent years to recognize and assist the Chamber of Commerce in their ongoing program of summer sales for resident and non-resident beach and transfer station permits. The Chamber sells permits on weekends and other times when normal Town sellers are not available.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**SUPPLEMENTAL ANNUAL ALLOCATION OF MASS CULTURAL COUNCIL FOR LOCAL CULTURAL COUNCIL GRANTS**

**ARTICLE 53:** To see if the Town will vote to raise and appropriate and/or transfer from available a sufficient sum of money to supplement the Massachusetts Cultural Council annual allocation for community grant awards to artist, performers, and interpretive scientist who bring events and programs to local venues which enhance the cultural experience of Harwich citizens of all ages, and to act fully thereon. By request of the Town Administrator. Estimated Cost: \$4,000.00

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted, and that \$4,000 be transferred from available funds for this purpose.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**REAFFIRM AND EXTEND M.G.L., CHAPTER 59, §5, CLAUSE 56**

**ARTICLE 54:** To see if the Town will vote to reaffirm and extend MGL Chapter 59, §5, Clause 56. Upon acceptance of this section by the Town, the Board of Assessors may grant, real and personal property tax abatement up to 100% of the total tax assessed to members of the Massachusetts National Guard and to Reservists on active duty in foreign countries for the fiscal year they performed such service subject to eligibility criteria to be established by the Board of Assessors. The authority to grant abatements under this section shall expire after 2 years of acceptance unless extended by a vote of the city or town. Said change to take effect FY 2025 and act fully thereon. By request of the Harwich Veterans Agent and Board of Assessors.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to assist members of the Massachusetts National Guard and Reservists while on active duty.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None



## CITIZEN INITIATIVE PETITION ARTICLES

### PROHIBIT THE SALE, DISTRIBUTION AND USE OF BALLOONS

**ARTICLE 55:** To see if the Town will vote to prohibit the sale, distribution and use of any type of balloon inflated with any type of lighter-than-air gas within the Town of Harwich. By request of Patrick Otton

*Explanation: Improper disposal of balloons and restraining attachments often released to float and drift away or not properly disposed are a significant well documented hazard to wildlife and marine life.*

#### ADDENDUM:

##### A. Purpose and intent.

The purpose of this bylaw is to address public concerns regarding the environmental hazards to wildlife and marine life in the Town of Harwich posed by the release and improper disposal of balloons, balloons and their restraining attachments

##### B. Definitions.

As used, the following terms shall have the meanings indicated:

##### LIGHTER-THAN-AIR GAS

A gas that is buoyant in air because it has an average density lower than that of air (including, but not limited to helium gas).

##### BALLOON

Including, but not limited to, plastic, latex, rubber or Mylar balloons

##### RESTRAINING ATTACHMENTS

How the balloon is held in place, including but not limited to, ribbon, rope, string, or sticks

##### C. Applicability.

Effective September 15, 2023, no person shall sell, distribute or use any type of balloon inflated with any type of lighter-than-air gas within the Town of Harwich.

No person shall throw, deposit, discard, or otherwise discharge inflated, underinflated or non-inflated balloons into any street, alley, waterway, park, beach, or other public place in the Town of Harwich unless placing in a trash receptacle.

Further, no person shall knowingly release or cause to be released into the air any balloon(s) inflated with any lighter-than-air gas.

##### D. Exemptions.

Launching or operation of lighter-than-air aircraft, or the launching of balloons inflated with lighter-than-air gas by government agencies or scientific organizations, is allowed.

##### E. Enforcement.

Violations of this bylaw shall be subject to noncriminal disposition pursuant to the provisions of Chapter \_\_\_\_\_, of these bylaws.

This bylaw may be enforced by any Town of Harwich police officer or other designee/agent authorized by the Board of Selectmen.

F. Fines and penalties.

Any person or establishment violating this chapter shall be punished by a non-criminal fine.

Notwithstanding the general penalties set forth under Chapter \_\_\_\_\_, of these bylaws, the specific penalties for violations of this bylaw shall be as follows:

(1)

First offense: written warning.

(2)

Second offense: \$50.

(3)

Third offense: \$100.

*Finance Committee Recommendation: The Finance Committee recommends indefinite postponement, (IPP), to allow the continuation of balloons at festive functions within the Town.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE INDEFINITELY POSTPONED (IPP). VOTE: YES-7, NO-0, ABSTAINED-1**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 0 (Zero): Zero

Nays: 4 (Four): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine

**Finance Committee:**

To indefinitely postpone:

Yeas: 7 (Seven): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready

Nays: 0 (Zero): None

Abstained: 1 (One): Michele Gallucci

**ADOPT A NEW GENERAL BYLAW – PLASTIC REDUCTION**

**ARTICLE 56:** To see if the Town will vote to amend the Town’s General Bylaw by inserting a new bylaw entitled, Plastic Reduction, as follows, and to authorize the Town Clerk to assign appropriate numbering therefor:

**CHAPTER \_\_\_\_: PLASTIC REDUCTION**

This bylaw is enacted pursuant to the general police power in order to protect the health, safety and welfare of the inhabitants of the Town.

**Effective Date**

This Bylaw shall take effect on September 1, 2024.

### Purpose and Intent

Plastic food containers and single-use utensils form a significant portion of the solid waste stream going into landfills. Local landfills are running out of room; our future solid waste may have to be transported hundreds of miles to a landfill at considerable cost. Most plastic food containers are not recyclable, nor are they biodegradable. Once buried in our landfills, they will persist for centuries. If incinerated the toxins in plastic are linked to cancer and threaten our air quality. Appropriate alternative and sustainable products are readily available from the vendors used by local food establishments; cooperative bulk buying arrangements are possible. Thus, elimination of plastic food containers and utensils is in the best interest of the health and welfare of Town inhabitants.

### Definitions

“Disposable Food Service Container” means single-use disposable products for serving or transporting prepared, ready-to-consume food. This includes plates, bowls, trays, hinged or lidded containers, and utensils.

“Food Establishment” means an operation that stores, prepares, packages, serves, vends, or otherwise provides food for human consumption, as further defined in 105 CMR 590.002. Any establishment requiring a permit to operate in accordance with the State Food Code, 105 CMR 590.000, et. seq., shall be considered a Food Establishment for purposes of this Bylaw.

“Plastic” is defined as any type of plastic resin, which may contain recycled material, and may be sold as recyclable, biodegradable, or compostable. The material is commonly categorized in terms of #1, #2, #3, #4, #5, #6, #7; plastic as referenced includes all categories.

“Prepared Food” means any food prepared for consumption on the Food Establishment’s premises, using any cooking or food preparation technique. This does not include any raw uncooked meat, fish or eggs unless provided for consumption without further food preparation.

“Town Facility” means any building, structure, land, or park owned or operated by the Town of Harwich, its agents and departments.

“Town Facility Users” means all persons, societies, associations, organizations, or special event promoters who require a permission to use a Town Facility. Town Facility Users also includes concession contracts with the Town, Town-managed concessions, Town-sponsored events, and food services provided at the Town’s expense.

### Prohibition

A. Except as provided herein, Food Establishments are prohibited from dispensing Prepared Food to customers in Disposable Food Service containers and utensils made from Plastic.

B. Town Facility Users are prohibited from dispensing Prepared Food to customers in Disposable Food Service containers made from Plastic and providing utensils made from Plastic.

Public and private schools, educational institutions, summer camps, childcare facilities, and other childcare programs approved to participate in USDA Child Nutrition Programs are exempt.

### Administration and Enforcement.

This Bylaw is enforced by the Town Administrator, or any committee appointed by them. Any Food Establishment or Town Facility User which violates any provision of this Bylaw shall be subject to the following penalties:

First Offense: Written warning

2nd Offense: \$150 fine

3rd Offense and Subsequent Offenses: \$300 fine

Any such fines collected shall be payable to the Town of Harwich. Each day the violation continues constitutes a separate violation. After detection of an initial violation, the designated inspection authority will be required to verify subsequent compliance until compliance with this bylaw is established. All businesses will be routinely inspected until the Town Administrator deems the inspection to be no longer be required. By request of Patrick Otton

*Finance Committee Recommendation: The Finance Committee recommends indefinite postponement, (IPP), to prevent an undue burden on families and businesses that have suffered enough over the past two years. It is also noted by the Finance Committee the Town has a robust recycling program at the transfer station and strongly encourages citizens to recycle.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE INDEFINITELY POSTPONED (IPP). VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 1 (One): Donald Howell

Nays: 3 (Three): Michael MacAskill, Mary Anderson, Larry Ballantine

**Finance Committee:**

To indefinitely postpone:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**SEEK SPECIAL LEGISLATION PROHIBITING THE APPLICATION OF FERTILIZER**

**ARTICLE 57:** To see if the Town will vote to authorize and ask the Select Board to petition the Great and General Court of the Commonwealth of Massachusetts for special legislation, the text of which is set forth, prohibiting the application of fertilizer in the Town of Harwich except for the purposes of commercial agriculture and the residential use of organic fertilizer with low nitrogen and phosphorus for the use in growing fruits and vegetables that is allowable under the USDA National Organic Program organic standards (OMRI listed). By request of Patrick Otton

*Explanation: This Home Rule petition asks the state legislature to allow the Town of Harwich to establish its own fertilizer regulations. Beacon Hill does not have the seashore, ponds, embayments and estuaries. These are all endangered by human sourced pollution of nitrogen and phosphorous from fertilizers. Harwich's 22 ponds and 11+ miles of coastline are the life and assets for all residents, property owners, visitors and businesses in Harwich. It is the reason we live here and they need to be protected and cared for.*

*Finance Committee Recommendation: The Finance Committee recommends indefinite postponement, (IPP). The Finance Committee encourages the proper applications of lawn fertilizers as allowed by Massachusetts General Laws.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE INDEFINITELY POSTPONED (IPP). VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 0 (Zero): None

Nays: 4 (Four): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine

**Finance Committee:**

To indefinitely postpone:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**TO ACCEPT THE LAYING OUT AS A TOWN WAY A PORTION OF OLD BREWSTER WAY**

**ARTICLE 58:** To accept the laying out as a town way by order of the Board of Selectmen; a point of land, shown as Old Brewster Road, to facilitate and provide life safety services over the roadway. Submitted by Denise Bouvier, Trustee First Shelley Path Realty Trust and others

*Finance Committee Recommendation: The Finance Committee recommends no recommendation pending further information, (NRPFI), when, at the time of the printing of the warrant, it had insufficient or incomplete information to make an informed recommendation. It does not imply a negative view, only an incomplete understanding of the article at the print deadline. The Finance Committee will make its final recommendation at Town meeting after having received further information.*

**FINANCE COMMITTEE RECOMMENDS NO RECOMMENDATION PENDING FURTHER INFORMATION (NRPFI). VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 0 (Zero): Zero

Nays: 4 (Four): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine

**Finance Committee:**

No recommendation pending further information:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

PETITION THE GENERAL COURT TO AMEND MGL GOVERNING THE DISPERSAL OF  
SCHOOL CHOICE FUNDS

ARTICLE 59: To see if the Town will vote to Ask the Board of Selectman, acting on behalf of the Town, to petition the state legislature, to amend the Massachusetts General Laws governing the dispersal of School Choice funds, to include all other forms of alternative education, as currently allowed by the state, e.g., homeschool and private school participants, etc. In addition, the petition should be made with language requesting that any changes to the MGL's should consider interim support to address any negative draw down impacts to the Public School System, during any resultant adjustment phase. By request of Daniel Baker

*Explanation: This article is intended to encourage changes to the Massachusetts General Laws to extend the dispersal of School Choice funds to all other forms of state allowed alternative education, e.g., homeschool and private school participants, etc. Under the current School Choice laws, MGL Part I Title XII Chapter 76 Sections 12B & 12C, School Choice funds may only be dispersed to another Massachusetts public school or alternative state allowed charter schools, all other state allowed education alternatives, e.g., homeschool and private school participants, etc., are excluded from the School Choice program, and thus, excluded from any School Choice funds following the student thereto. State authorized School Choice funding following the student to one form of state allowed alternative education, while excluding School Choice funding from all other state allowed alternative forms of education, leans heavily towards being discriminatory.*

*As mentioned during last year's town meeting, real estate values and AP classes are important, but does Harwich really believe that children who would thrive in an alternative state allowed education opportunity should be sacrificed to benefit others?*

*Potential benefit for the Taxpayers: School Choice could eventually be a benefit to the taxpayers of Massachusetts, as well. Currently Charter Schools are entitled to receiving the full funding allotted for each child, although if future changes to the School Choice laws incorporate fractional funding vs full funding for all state allowed alternative education (including charter schools); families would have some skin in the game, which would result in wiser alternative educational choices and eventually a reduction in taxpayer burden.*

*Today, if the parent/student determines that state allowed homeschooling/private schooling is the correct educational choice for the student, they have to pay 100% out of pocket. Only those of sufficient wealth can afford school choices outside the public/charter school system. Those families that do pay out of pocket are also paying taxes supporting a public school/charter system that does not suit their needs, without the ability to recoup funds legally allotted for their child.*

*For families that are currently homeschooling/private schooling in the Monomoy School district, and this change would end discriminatory leaning practices and ensure fair and equitable treatment for all.*

*National School Choice Week: The third week in January has been proclaimed "National School Choice Week" by Presidential, gubernatorial and mayoral proclamations (which includes homeschooling/private schooling); and has recently been further supported by Senate Simple*

*Resolution 11 which passed by unanimous consent on February 1 2023 and introduced to the House under Resolution H.Res.51 (2023-2024). For more information regarding “National School Choice Week”, please go to website “schoolchoiceweek.com”.*

*Many likely know that Arizona recently signed the most comprehensive School Choice program into law. Many other states have enacted similar programs. State-by-state School Choice information can also be found the “schoolchoiceweek.com” website.*

*Please join us to help end discriminatory leaning practices in education and vote for freedom of choice, educational diversity, fair/equitable treatment for all and greater student success.*

*Finance Committee Recommendation: The Finance Committee recommends indefinite postponement, (IPP). Although there is a potential for some people to benefit from some aspects of this proposal there is not enough information about the amount of money and where it will come from to gain support from the entire committee.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE INDEFINITELY POSTPONED (IPP). VOTE: YES-6, NO-2**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 4 (Four): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine

Nays: 0 (Zero): None

**Finance Committee:**

To indefinitely postpone:

Yeas: 6 (Six): Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready

Nays: 2 (Two): Peter Hughes, Michele Gallucci

**INTERMUNICIPAL AGREEMENT FOR AN AGRICULTURAL/ENVIRONMENTAL EDUCATIONAL FACILITY LOCATED AT 374 MAIN STREET**

**ARTICLE 60:** To see if the Town will vote to authorize and Direct the Board of Selectmen to enter into an Agreement with an Established Educational Facility, private party, or Not for Profit entertee, through all means necessary including yet not limited to, a Inter-municipal agreement or long term lease for purpose to create and operate an Agricultural/Environmental Educational Facility on said land acquired at the Harwich Annual Town Meeting 2000, Article 11, situated at 374 Main Street, North Harwich, shown on Harwich Assessors Map 47 as Parcel A-10 containing 33.6 acres, more or less. Being further shown on a plan recorded in the Barnstable County Registry of Deeds in Plan 460 Page 55 and further described in the deed recorded in the Barnstable Registry of Deeds of Book 10792 Page 257 being known as The Main Street Bog. Further authorize the Board of Selectmen to pursue any means necessary to accomplish this action, including yet not limited to, partition to Massachusetts State Legislature subject to Section 7 Chapter 293 of the Acts of 1998 entitled Establishment of Cape Cod Open Space Land Acquisition Program, an any other related questions of purposeful use of said land. Execute any and all

instruments as may be necessary on behalf of the Town and to ack fully thereon. By request of Leo Cakounes.

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to assist the Selectmen in developing an educational use of this property.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Four): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**AMEND ACTION OF ANNUAL MEETING OF 2000, ARTICLE 11 PURCHASE OF 374 MAIN STREET**

**ARTICLE 61:** To see if the Town will vote to Amend action of the Towns Annual Meeting of 2000, Article 11 purchase of 374 Main Street, North Harwich, described in deed recorded at Barnstable County Registry of Deeds Book 10792 Page 257 and shown on a plan Recorded at Barnstable County Registry of Deeds in Plan Book 460 Page 55 by adding the following...the property described in the article for (AGRICULTURAL AND ENVIRONMENTAL EDUCATION,) preservation, open space...and to ack fully thereon. By request of Leo Cakounes. ***Requires 2/3 vote.***

*Finance Committee Recommendation: The Finance Committee recommends this article be accepted and adopted to add the necessary language to the deed for developing an educational use of this property.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-0**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None



**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Mark Ameres, Daniel Tworek, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**HERRING FISHERIES**

**ARTICLE 62:** To see what action the Town will take in regard to the Herring Fisheries; and to act fully thereon. Customary Article.

*Finance Committee Recommendation: The Finance Committee recommends this customary article be accepted and adopted.*

**FINANCE COMMITTEE RECOMMENDS THIS ARTICLE BE ACCEPTED AND ADOPTED. VOTE: YES-8, NO-**

**ROLL CALL VOTES:**

**Board of Selectmen:**

To accept and adopt:

Yeas: 5 (Five): Michael MacAskill, Mary Anderson, Donald Howell, Larry Ballantine, Julie Kavanagh

Nays: 0 (Zero): None

**Finance Committee:**

To accept and adopt:

Yeas: 8 (Eight): Peter Hughes, Dana DeCosta, Karen Doucette, Mark Kelleher, Angelo LaMantia, Mark Ameres, Robert McCready, Michele Gallucci

Nays: 0 (Zero): None

**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF HARWICH  
TOWN ELECTION WARRANT  
MAY 16, 2023**

BARNSTABLE, ss:

To either of the Constables of the Town of Harwich in said County,

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and Town affairs to meet in the Community Center Gymnasium, 100 Oak Street, in said Town on Tuesday, May 16, 2023

POLLS WILL BE OPEN AT 7:00 A.M. and CLOSE AT 8:00 P.M.

To choose on one (1) ballot the following Town Officers and Committees: Two (2) members of the Board of Selectmen for a three year term; Two (2) members of the Monomoy Regional School Committee for a three year term; Two (2) Trustees of the Brooks Free Library for a three year term; Two (2) Water/Wastewater Commissioners for a three year term.

***BALLOT QUESTIONS***

1. Shall the Town of Harwich be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued for the design, permitting, and construction of a dry sewer pipe along Route 28 including any and all other costs incidental and related thereto?

YES \_\_\_\_\_ NO \_\_\_\_\_

2. Shall the Town of Harwich be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued in order to implement Phase 3 and portions of Phase 8 of the Town of Harwich Comprehensive Wastewater Management Plan (CWMP), approved by the Massachusetts Secretary of Energy and Environmental Affairs in a Massachusetts Environmental Policy Act Certificate dated May 13, 2016, consisting of the design, permitting, and construction of sewers in the Pleasant Bay Watershed, including any and all other costs incidental and related thereto?

YES \_\_\_\_\_ NO \_\_\_\_\_

3. Shall the Town of Harwich approve the charter amendment proposed by Town Meeting summarized below?

**SUMMARY**

Massachusetts General Laws, Chapter 43B, Section 10, allows Town Meeting to vote to amend the Town's Charter. On May 2, 2022, Harwich's Annual Town Meeting voted to amend the Town's

Charter through Article 40 of the warrant. That Charter Amendment is conditioned upon the voters approving the same at this 2023 Annual Town Election.

The proposal will amend the Charter by deleting all references to the words "Board of Selectmen" and "Chairman," in all instances in which they appear, and replacing those words with the gender-neutral alternatives of "Select Board," and "Chair," respectively. The proposal will insert a new Section 3-1-3 of the Charter to clarify that the "Select Board" maintains all duties, responsibilities, and authority of a "Board of Selectmen" under the general and special laws. Finally, the proposal will delete the definition of "He/His" in Section 10.3.1 of the Charter. These amendments serve to make the Charter's language more gender-neutral, but do not substantively alter any of its terms.

A "YES" vote on this Ballot Question would be in favor of approving this amendment to the Charter.

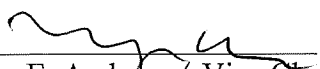
A "NO" vote on this Ballot Question would be opposed to approving this amendment to the Charter.

YES \_\_\_\_\_ NO \_\_\_\_\_


Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this 3rd day of April, 2023.

  
\_\_\_\_\_  
Michael D. MacAskill, Chair

  
\_\_\_\_\_  
Mary E. Anderson, Vice Chair

  
\_\_\_\_\_  
Donald F. Howell, Clerk

  
\_\_\_\_\_  
Julie E. Kavanagh

  
\_\_\_\_\_  
Larry G. Ballantine

Board of Selectmen  
Town of Harwich

A true copy Attest:

\_\_\_\_\_  
Constable

**FY 2024 OPERATING BUDGET**  
**Board of Selectmen Recommendations**

LINE #	DEPT #	DEPT NAME	2022 ACTUAL	2023 ORIG BUD	2024 BOS RECOMMEND	% Change
		GENERAL FUND - BAL	3,497,289	1,819,823	1,015,050	-44.2%
1	114	MODERATOR S&W	0	1,000	1,000	0.0%
2	122	SELECTMEN S&W	11,400	762,500	12,500	-98.4%
3	122	SELECTMEN - EXP	4,225	8,750	8,750	0.0%
4		<b>Sub-Total</b>	<b>15,625</b>	<b>771,250</b>	<b>21,250</b>	<b>-97.2%</b>
5	131	FINANCE COMMITTEE S&W	0	3,000	3,000	0.0%
6	131	FINANCE COMMITTEE - EXP	888	2,000	2,000	0.0%
7		<b>Sub-Total</b>	<b>888</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
8	131	FINANCE COMMITTEE RESERVE FUND	0	50,000	50,000	0.0%
9	135	TOWN ACCOUNTANT - S&W	253,797	284,406	282,824	-0.6%
10	135	TOWN ACCOUNTANT - EXP	8,757	8,139	9,844	20.9%
11	136	AUDIT - EXP	40,000	45,000	49,000	8.9%
12		<b>Sub-Total</b>	<b>302,554</b>	<b>337,545</b>	<b>341,668</b>	<b>1.2%</b>
13	141	ASSESSORS - S&W	153,596	206,844	234,344	13.3%
14	141	ASSESSORS - EXP	80,062	140,450	147,080	4.7%
15		<b>Sub-Total</b>	<b>233,658</b>	<b>347,294</b>	<b>381,424</b>	<b>9.8%</b>
16	143	TOWN COLLECTIONS - S&W	9,460	15,000	14,000	-6.7%
17	143	TOWN COLLECTIONS - EXP	5,060	6,140	9,190	49.7%
18		<b>Sub-Total</b>	<b>14,520</b>	<b>21,140</b>	<b>23,190</b>	<b>9.7%</b>
19	144	POSTAGE	41,921	50,000	50,000	0.0%
20	145	TREASURER - S&W	285,319	296,268	307,839	3.9%
21	145	TREASURER - EXP	99,093	92,353	93,173	0.9%
22		<b>Sub-Total</b>	<b>384,413</b>	<b>388,621</b>	<b>401,012</b>	<b>3.2%</b>
23	148	MEDICARE & VACATION	335,417	444,354	506,358	14.0%
24	149	ADMINISTRATION - S&W	396,135	543,821	421,593	-22.5%
25	149	ADMINISTRATION - EXP	117,995	133,000	163,000	22.6%
26		<b>Sub-Total</b>	<b>514,129</b>	<b>676,821</b>	<b>584,593</b>	<b>-13.6%</b>
27	152	LEGAL SERVICES - EXP	193,633	185,000	185,000	0.0%
28	152	CLAIMS & SUITS	0	500	500	0.0%
29		<b>Sub-Total</b>	<b>193,633</b>	<b>185,500</b>	<b>185,500</b>	<b>0.0%</b>
30	155	INFORMATION TECHNOLOGY - S&W	62,655	91,940	94,758	3.1%
31	155	INFORMATION TECHNOLOGY - EXP	253,651	439,500	474,247	7.9%
32		<b>Sub-Total</b>	<b>316,306</b>	<b>531,440</b>	<b>569,005</b>	<b>7.1%</b>
33	156	IT CHANNEL 18 S&W	143,040	153,629	169,054	10.0%
34	156	IT CHANNEL 18 EXP	27,193	37,240	48,400	30.0%
35		<b>Sub-Total</b>	<b>170,233</b>	<b>190,869</b>	<b>217,454</b>	<b>13.9%</b>
36	157	CONSTABLE S & W	375	700	700	0.0%

**FY 2024 OPERATING BUDGET**  
**Board of Selectmen Recommendations**

LINE #	DEPT #	DEPT NAME	2022 ACTUAL	2023 ORIG BUD	2024 BOS RECOMMEND	% Change
37	161	TOWN CLERK - S&W	274,661	238,499	249,927	4.8%
38	161	TOWN CLERK - EXP	40,983	61,304	60,360	-1.5%
39		<b>Sub-Total</b>	<b>315,644</b>	<b>299,803</b>	<b>310,287</b>	<b>3.5%</b>
40	171	CONSERVATION - S&W	153,334	160,786	197,658	22.9%
41		CONSERVATION - EXP	5,059	6,686	11,532	72.5%
42		<b>Sub-Total</b>	<b>158,393</b>	<b>167,472</b>	<b>209,190</b>	<b>24.9%</b>
43	173	HOUSING ADVOCATE - S&W			76,096	0.0%
44		HOUSING ADVOCATE - EXP			2,500	0.0%
45		<b>Sub-Total</b>			<b>78,596</b>	<b>0.0%</b>
46	174	TOWN PLANNER - S&W	128,473	153,036	174,015	13.7%
47		TOWN PLANNER - EXP	2,442	5,601	6,581	17.5%
48		<b>Sub-Total</b>	<b>130,916</b>	<b>158,637</b>	<b>180,596</b>	<b>13.8%</b>
49	176	BOARD OF APPEALS - S&W	0	2,050	2,050	0.0%
50		BOARD OF APPEALS - EXP	265	800	4,256	432.0%
51		<b>Sub-Total</b>	<b>265</b>	<b>2,850</b>	<b>6,306</b>	<b>121.3%</b>
52	180	ALBRO HOUSE - EXP	2,814	5,000	5,000	0.0%
53	181	OLD RECR BUILDING - EXP	4,239	6,500	6,500	0.0%
54	182	WEST HARWICH SCHOOL - EXP	402	1,600	0	-100.0%
55		<b>Sub-Total</b>	<b>7,455</b>	<b>13,100</b>	<b>11,500</b>	<b>-12.2%</b>
56	183	COMMUNITY DEVELOPMENT - S&W	5,053	0	0	0.0%
57	183	COMMUNITY DEVELOPMENT - EXP	11,032	5,898	5,898	0.0%
58		<b>Sub-Total</b>	<b>16,086</b>	<b>5,898</b>	<b>5,898</b>	<b>0.0%</b>
59	191	PUBLIC BUILDINGS REPAIRS	0	2,000	2,000	0.0%
60	192	TOWN/FIN COM REPORTS	0	10,000	10,000	0.0%
61	194	ADVERTISING	0	30,000	30,000	0.0%
62	210	POLICE - S&W	3,885,844	4,310,121	4536616	1.0%
63	210	POLICE - EXP	336,392	528,237	604,555	14.4%
64		<b>Sub-Total</b>	<b>4,222,236</b>	<b>4,838,358</b>	<b>5,141,171</b>	<b>6.3%</b>
65	220	FIRE - S&W	4,229,895	4,397,138	5,002,934	13.8%
66	220	FIRE - EXP	497,698	597,499	800,714	34.0%
67		<b>Sub-Total</b>	<b>4,727,593</b>	<b>4,994,637</b>	<b>5,803,648</b>	<b>16.2%</b>
68	241	BUILDING - S&W	456,026	455,517	610,081	33.9%
69	241	BUILDING - EXP	7,059	14,885	17,085	14.8%
70		<b>Sub-Total</b>	<b>463,085</b>	<b>470,402</b>	<b>627,166</b>	<b>33.3%</b>
71	291	EMERGENCY MANAGEMENT - S&W	5,810	5,408	5,515	2.0%
72	291	EMERGENCY MANAGEMENT - EXP	3,176	8,500	8,500	0.0%
73		<b>Sub-Total</b>	<b>8,987</b>	<b>13,908</b>	<b>14,015</b>	<b>0.8%</b>

**FY 2024 OPERATING BUDGET**  
**Board of Selectmen Recommendations**

LINE #	DEPT #	DEPT NAME	2022 ACTUAL	2023 ORIG BUD	2024 BOS RECOMMEND	% Change
74	296	NATURAL RESOURSCES S&W	114,867	116,307	124,320	6.9%
75	296	NATURAL RESOURCES - EXP	25,394	27,100	27,100	0.0%
76		Sub-Total	<b>140,262</b>	<b>143,407</b>	<b>151,420</b>	<b>5.6%</b>
77	297	PLEASANT BAY ALLIANCE	23,760	25,232	25,232	0.0%
78	411	TOWN ENGINEER - S&W	0	101,589	176,277	73.5%
79	411	TOWN ENGINEER - EXP	41,420	39,350	40,850	3.8%
80		Sub-Total	<b>41,420</b>	<b>140,939</b>	<b>217,127</b>	<b>54.1%</b>
81	421	HIGHWAY - S&W	2,727,671	2,778,807	3,067,180	10.4%
82	421	HIGHWAY - EXP	3,590,599	3,355,968	3,881,470	15.7%
83		Sub-Total	<b>6,318,271</b>	<b>6,134,775</b>	<b>6,948,650</b>	<b>13.3%</b>
84	423	SNOW/ICE - S&W	110,215	40,000	40,000	0.0%
85	423	SNOW/ICE - EXP	293,332	95,000	95,000	0.0%
86		Sub-Total	<b>403,547</b>	<b>135,000</b>	<b>135,000</b>	<b>0.0%</b>
87	424	STREET LIGHTS	24,165	30,000	30,000	0.0%
88	491	CEMETERY ADMINISTRATION - S&W	71,434	71,434	80,162	12.2%
89	491	CEMETERY ADMINISTRATION - EXP	4,470	5,108	5,108	0.0%
90		Sub-Total	<b>75,904</b>	<b>76,542</b>	<b>85,270</b>	<b>11.4%</b>
91	510	BOARD OF HEALTH - S&W	213,724	269,893	284,597	5.4%
92	510	BOARD OF HEALTH - EXP	10,320	18,425	18,425	0.0%
93	510	BOARD OF HEALTH - OPIOID ABATEMENT	0	0	102,328	
93		Sub-Total	<b>224,044</b>	<b>288,318</b>	<b>405,350</b>	<b>40.6%</b>
94	540	COMMUNITY CENTER - S&W	196,209	203,327	261,935	28.8%
95	540	COMMUNITY CENTER - EXP	120,329	120,682	158,152	31.0%
96		Sub-Total	<b>316,538</b>	<b>324,009</b>	<b>420,087</b>	<b>29.7%</b>
97	541	COUNCIL ON AGING - S&W	378,115	448,127	465,118	3.8%
98	541	COUNCIL ON AGING - EXP	64,793	112,773	118,045	4.7%
99		Sub-Total	<b>442,908</b>	<b>560,900</b>	<b>583,163</b>	<b>4.0%</b>
100	542	YOUTH COUNSELOR S&W	96,854	98,154	105,148	7.1%
101	542	YOUTH COUNSELOR EXPENS	3,100	4,250	4,430	4.2%
102		Sub-Total	<b>99,954</b>	<b>102,404</b>	<b>109,578</b>	<b>7.0%</b>
103	543	VETERANS EXPENSE/BENEFITS	115,546	145,018	145,805	0.5%
104	550	DISABILTY RIGHTS - EXP	0	500	500	0.0%
105	560	HUMAN SERVICES	81,193	83,250	83,250	0.0%
106	610	LIBRARY - S&W	718,507	755,032	819,809	8.6%
107	610	LIBRARY - EXP	271,021	280,183	300,400	7.2%
108		Sub-Total	<b>989,528</b>	<b>1,035,215</b>	<b>1,120,209</b>	<b>8.2%</b>

**FY 2024 OPERATING BUDGET**  
**Board of Selectmen Recommendations**

LINE #	DEPT #	DEPT NAME	2022 ACTUAL	2023 ORIG BUD	2024 BOS RECOMMEND	% Change
109	629	RECREATION SEASONAL S&W	224,274	219,179	298,919	36.4%
110	629	RECREATION & YOUTH S&W	259,070	264,600	279,271	5.5%
111	629	RECREATION & YOUTH EXP	43,577	48,075	59,225	23.2%
112		<b>Sub-Total</b>	<b>526,922</b>	<b>531,854</b>	<b>637,415</b>	<b>19.8%</b>
113	633	HARBORMASTER - S&W	338,883	360,621	386,952	7.3%
114	633	HARBORMASTER - EXP	198,819	250,879	324,470	29.3%
115		<b>Sub-Total</b>	<b>537,702</b>	<b>611,500</b>	<b>711,422</b>	<b>16.3%</b>
116	670	BROOKS ACADEMY MUSEUM COMMISSION - EXP	15,080	14,000	14,000	0.0%
117	670	HISTORICAL COMMISSION - S&W	0	2,040	2,040	0.0%
118	670	HISTORICAL COMMISSION - EXP	0	350	350	0.0%
119		<b>Sub-Total</b>	<b>0</b>	<b>2,390</b>	<b>2,390</b>	<b>0.0%</b>
120	692	CELEBRATIONS - EXP	0	1,600	1,600	0.0%
121	695	GOLF S&W	951,340	1,002,424	1,070,470	6.8%
122	695	GOLF - EXP	622,509	656,114	702,122	7.0%
123	695	GOLF CAPITAL OUTLAY	64,190	68,000	73,000	7.4%
124		<b>Sub-Total</b>	<b>1,638,039</b>	<b>1,726,538</b>	<b>1,845,592</b>	<b>6.9%</b>
125	698	CULTURAL AFFAIRS - S&W			80,385	0.0%
126		CULTURAL AFFAIRS - EXP			2,500	0.0%
127		<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>82,885</b>	<b>0.0%</b>
128		GOLF IMA MRSD	31,741	83,538	84,418	1.1%
129	199	ELECTRICITY - CVEC	66,759	77,644	77,644	0.0%
130		<b>Total Departmental Budgets</b>	<b>28,196,611</b>	<b>29,115,995</b>	<b>30,701,584</b>	<b>5.4%</b>
778		<b>Total Debt Service (Prin &amp; Int)</b>		<b>3,082,196</b>	<b>2,541,802</b>	<b>-17.5%</b>
		<b>Semi-Fixed &amp; Fixed Costs</b>				
		Barnstable County Retirement System		3,504,895	3,474,024	-0.9%
		Unemployment Compensation		20,000	20,000	0.0%
		Group Health Insurance		5,275,725	5,362,192	1.6%
		OPEB		250,000	250,000	0.0%
		General Insurance		910,082	956,060	5.1%
		General Insurance Deductible		20,000	20,000	0.0%
				<b>9,980,702</b>	<b>10,082,276</b>	<b>1.0%</b>
		<b>TOTAL TOWN (Full Cost of Art. 4)</b>		<b>42,178,893</b>	<b>43,325,662</b>	<b>2.7%</b>

**Enhancement of Services: Additions to Staffing**

**Line # Eight (8) Full-time Positions:**

- 65 Fire Dept.: 4 Firefighters (4)
- 68 Building Dept.: Planning/Zoning Coordinator (1)
- 81 Highway Dept.: Custodian (at Com. Ctr.) (1)
- 97 Community Ctr.: Program Specialist (1)
- Shared 1.0 FTE resource for Conservation/Building (1)
- Building Inspector goes from .5 to 1.0 FTE

FTE = Full-Time Equivalent


**Five Year Capital Outlay Plan  
FY 2024 to 2028**

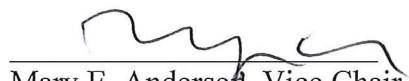
Department	Title	FY2024	FY2025	FY2026	FY2027	FY 2028	Five Year Total
Administration	Beautify the villages of Harwich	50,000	50,000	50,000	50,000	50,000	<b>250,000</b>
<b>Administration</b>							
Channel 18	Equipment upgrades	4,388	47,863	24,897	45,000	16,500	<b>138,648</b>
<b>Channel 18</b>							
Facilities Maintenance	100 Oak Street (Community Center)	145,500	295,000	0	653,000	0	<b>1,093,500</b>
Facilities Maintenance	183 Oak Street (Cranberry Valley Golf Course)	0	0	85,000	0	0	<b>85,000</b>
Facilities Maintenance	183 Sisson Road (Public Safety Complex)	0	52,000	0	0	135,000	<b>187,000</b>
Facilities Maintenance	204 Sisson Road (old Middle School)	1,982,427	650,000	265,000	0	0	<b>2,897,427</b>
Facilities Maintenance	209 Queen Anne Rd (DPW Complex)	0	0	0	3,680,000	0	<b>3,680,000</b>
Facilities Maintenance	273 Queen Anne Rd (Transfer Station)	157,300	0	0	0	545,000	<b>702,300</b>
Facilities Maintenance	728 Main Street (Albro House)	0	0	0	0	0	<b>0</b>
Facilities Maintenance	732 Main Street (Town Hall)	0	0	0	0	275,000	<b>275,000</b>
Facilities Maintenance	739 Main Street (Brooks Free Library)	90,000	0	0	40,000	740,000	<b>870,000</b>
Facilities Maintenance	80 Parallel St (Brooks Academy)	0	175,000	350,000	350,000	0	<b>875,000</b>
Facilities Maintenance	715 Route 28 (Harbor complex)	0	200,000	0	0	0	<b>200,000</b>
Facilities Maintenance	ADA compliance requirements	121,000	0	0	0	0	<b>121,000</b>
<b>Facility Maintenance</b>							
Fire Department	Ambulances	0	450,000	0	463,500	0	<b>913,500</b>
Fire Department	Engines/Other Fire Equipped Vehicles	350,000	0	0	0	750,000	<b>1,100,000</b>
Fire Department	Equipment replacements	36,580	0	0	0	0	<b>36,580</b>
Fire Department	Vehicles	0	70,000	0	0	0	<b>70,000</b>
<b>Fire Department</b>							
Golf	Irrigation Update	0	1,250,000	0	0	0	<b>1,250,000</b>
<b>Golf</b>							
Harbormaster	Allen Harbor Jetty	0	0	0	2,350,000	0	<b>2,350,000</b>
Harbormaster	Herring River Ramp replacement	0	30,000	0	300,000	0	<b>330,000</b>
Harbormaster	Wixon Landing improvements	30,000	0	0	0	0	<b>30,000</b>
Harbormaster	Saquatucket Bulkhead replacements	0	0	650,000	0	9,915,000	<b>10,565,000</b>
Harbormaster	Vehicle replacement	0	0	42,000	0	0	<b>42,000</b>
<b>Harbors</b>							
Harwich Elementary School	Maintenance	0	0	180,000	100,000	100,000	<b>380,000</b>
<b>Harwich Elementary School</b>							
Information Technology	Technology reinvestment	387,000	250,000	250,000	250,000	250,000	<b>1,387,000</b>
<b>Information Technology</b>							
Police Department	Police Cruiser replacements	183,000	0	0	0	0	<b>183,000</b>
Police Department	Equipment replacements	64,115	56,115	56,115	18,000	0	<b>194,345</b>
Police Department	Technology replacement	20,000	0	0	0	0	<b>20,000</b>
<b>Police Department</b>							
Public Works	Road maintenance/improvements	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	<b>7,000,000</b>
Public Works	Equipment replacements	75,000	0	0	0	0	<b>75,000</b>
Public Works	Vehicle replacements	515,000	605,000	555,000	650,000	505,000	<b>2,830,000</b>
<b>Public Works</b>							
Water Department	Vehicle replacements	0	175,000	0	0	0	<b>175,000</b>
Water Department	Equipment replacements	0	125,000	0	0	0	<b>125,000</b>
Water Department	Pavement management plan	175,000	0	0	0	0	<b>175,000</b>
Water Department	New well source exploration (phase 2)	600,000	0	0	0	0	<b>600,000</b>
Water Department	Rt. 28 water main replacemenet	14,700,000	0	0	0	0	<b>14,700,000</b>
Water Department	Paint Pleasant Lake Ave. tank	0	2,000,000	0	0	0	<b>2,000,000</b>
Water Department	Distribution system upgrades	0	10,000,000	0	0	0	<b>10,000,000</b>
Water Department	Pipe discontinuity upgrade	0	0	1,500,000	0	0	<b>1,500,000</b>
<b>Water Department</b>							
Wastewater Department	E. Harwich Collection System Expansion	50,000,000	0	0	0	0	<b>50,000,000</b>
Wastewater Department	Phase 4 Collection System design	0	2,500,000	0	0	0	<b>2,500,000</b>
Wastewater Department	Rt. 28 sewer main installation	6,500,000	0	0	0	0	<b>6,500,000</b>
<b>Wastewater Department</b>							
<b>ANNUAL TOTALS</b>		<b>77,586,310</b>	<b>20,130,978</b>	<b>4,978,012</b>	<b>9,999,500</b>	<b>14,349,500</b>	<b>126,515,720</b>

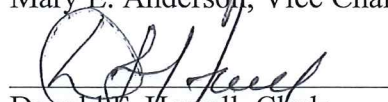


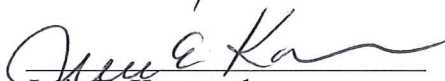
Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

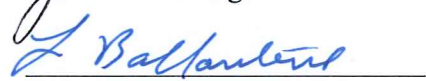
Given under our hands this 3rd day of April, 2023.

  
\_\_\_\_\_  
Michael D. MacAskill, Chair

  
\_\_\_\_\_  
Mary E. Anderson, Vice Chair

  
\_\_\_\_\_  
Donald F. Howell, Clerk

  
\_\_\_\_\_  
Julie E. Kavanagh

  
\_\_\_\_\_  
Larry G. Ballantine

Board of Selectmen  
Town of Harwich

A true copy Attest:

\_\_\_\_\_  
Constable

**OFFICE OF THE TOWN ADMINISTRATOR**

Phone (508) 430-7513

Fax (508) 432-5039


Joseph F. Powers, *Town Administrator*  
Meggan Eldredge, *Assistant Town Administrator*

732 MAIN STREET, HARWICH, MA 02645



# MEMO

TO: Board of Selectmen

FROM: Joseph F. Powers, Town Administrator 

CC: Meggan M. Eldredge, Assistant Town Administrator

RE: Discussion on Capital Outlay Plan under Old Business, Item A-1

DATE: Friday, April 7, 2023

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This memorandum is submitted in relation to your agenda item under Old Business A, Item #1 – Discussion on details of the Capital Outlay Plan. It is my understanding that you will be discussing the capital needs related to Facilities Maintenance – 204 Sisson Road.

As you know, the Capital Outlay Plan appears in the 2023 Annual Town Meeting Warrant as follows:

- Article 15: Adopt the Capital Plan (standard article);
- Article 16: Capital Outlay Plan Items Funded from Free Cash;
- Article 17: Capital Outlay Plan Items Funded from Water Retained Earnings;
- Article 18: Capital Outlay Plan Items Funded from Chapter 90 Funds;
- Article 19: West Harwich Route 28 Sewer Main Installation;
- Article 20: West Harwich Route 28 Water Main Installation;
- Article 21: East Harwich Wastewater Collection System Expansion; and
- Appendix C: Capital Outlay Plan Fiscal Year 2024 to 2028.

The capital items requested related to 204 Sisson Road appear in the table within Article 16, Item #13 204 Sisson Road (Old Middle School). This item represents a request of \$1,982,427 out of the total article request of \$4,906,922.

The motion for Article 16 will identify free cash as the sole funding source. As you know, the town received notification of certified, available free cash in the amount of \$7,090,842 from the Division of Local Services within the Commonwealth's Department of Revenue.

The request under Item #13 is broken out below:

<b>Project Request</b>	<b>Estimated Cost</b>	<b>Purpose</b>
Replace cafeteria moving wall	\$187,152.00	The existing wall is unsafe and not able to move. This prohibits the use of the space and does not provide the best rental opportunities.
Replacement of sound system	\$150,000.00	This is expected to be the largest selling point of the building's programs.
Replacement of current seating	\$85,275.00	ADA compliant; will add to the value of rental programs.
Replace stage lighting system	\$50,000.00	Not all lights work presently; will add to the value of rental programs.
<b>Subtotal:</b>	<b>\$472,427.00</b>	
Replace equipment	\$1,160,000.00	Replace the boilers used for heat and domestic hot water with high efficiency units. Replace inoperative generator and transfer switch with new and begin window replacements. The boilers are beyond useful life and one has failed. Without a generator we have seen freeze-ups during the winter causing thousands of dollars in damages. The windows are old and leak causing further damage to wood sills and frames.
Replace fire alarm systems	\$350,000.00	The system is old and a life safety requirement.
<b>Subtotal:</b>	<b>\$1,510,000.00</b>	
<b>TOTAL REQUEST:</b>	<b>\$1,982,427.00</b>	

# Prepared for Select Board Meeting Monday March 6, 2023

Department of Cultural Affairs

Report and Analysis on 204 Sisson Road

Prepared by: Kara Mewhinney, Director of Cultural Affairs

## Material Content:

1. 204 Action Guide
2. Concept: The 204 “Cultural Arts Municipal Building”
3. Cultural Programming Overview
4. Floor Plan of 204 Sisson Road

# Action Plan Proposal

## The 204

Department: Cultural Affairs

To serve as the Bridge between two Cultural Districts and the community  
gathering point for all to enjoy.

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# INTRODUCTION

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204 Sisson Rd was originally built in 1937 as the town's high school. When the high school moved to Oak Street in 1964, the building took on a second life as the town's middle school. In 1986 the building was closed for significant renovations and reopened in 1992. In 2013, when the towns of Harwich and Chatham merged to create Monomoy School District, a new middle school was built to house both towns' student populations, leaving this building unoccupied. In the fall of 2014, the building ceased to be a school department property, and took on yet another chapter, as a municipal building. In 2015, plans began to repurpose the structure for the Harwich Cultural Center.

Since 2016, it has been known as the Harwich Cultural Center and has offered a professional workspace to creatives of all types - a rare resource on the Cape. Harwich Cultural Center also serves a critical role as an affordable rental space for community organizations, civic groups, and individuals to engage in cultural, recreational, social, educational, community service, civic and governmental activities. The center is a cooperative effort between the Town and our greatest resource - the creative, local individuals that help to make our town a destination for visitors from around the world. The Harwich Cultural Center provides a valuable "launch space" where individuals can actualize their creative gifts and contribute to our local economy.

Whether they are engaged in the visual and performing arts, the health and wellness of others, or in the generation of ideas for the town's future, the building's occupants and visitors strive to impact town culture in ways that **#InspiresHarwich** with the **#PowerOfCulture**.

***Preserving and expanding arts and culture in Harwich***

# 1. EXECUTIVE SUMMARY

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The 204 formally known as the Harwich Cultural Center and the Harwich Middle School was formed originally to address a need for “artist launch space” within the Cape Cod Region. The Town of Harwich had a surplus building that was immediately occupied by various groups within the town of Harwich. Then came along over 40 artists, creatives, and makers. To date the 204 has housed events of all types from live music performances, ballet performance, craft fairs, and open studios to name a few. The goal still remains the same to provide the year round community and the booming tourism community a place that they can gather, create, and partake in many programs and activities we have to offer.

With the bar held high the 204 now serves as the bridge between two newly State Designated Cultural Districts which will certainly put the Town of Harwich in the spotlight not only locally but regionally. The lessons learned over the years by valuable community input and gathering has shown that the community is searching for a space for community gathering purposes but a place to peruse their creative spirit and provide opportunities and resources for not just the creative souls but our residents and visitors.

The need for Arts and Culture representation in the Town of Harwich and on Cape Cod remains a critical need. On a state level the need for Artist Studio space is at an all time high. The added benefit of economic development, job creation, and tourism will enhance the towns overall financial growth and development of the facility. The 204 Cultural Arts Municipal Building will serve as an integral part of the Cultural Districts within the town and will provide the town and the Cape Cod region a place that all community members, partners, and others alike will be able to use.

- **Opportunity:** A mixed use municipal facility that offers studio rental space for artists, creatives, and makers, an event rental space for organizations, individuals, and groups to provide programming on many levels as well as a Recreation Programs.
- **Mission:** Enhance and enrich the quality of life for residents and visitors by coordinator and supporting activities that promote arts and culture while serving as an economic driver to the Town of Harwich.
- **Expected Outcomes:** We will provide programs and activities year round covering all areas of culture with a focus of art, music and culinary arts as a primary driver to the economic growth in the facility.
- **Market focus:** Year Round Residents, Visitors, Summer Residents



- **Competitive advantage:** Most available Studio Space, Largest Square footage available, and multiple rental opportunities for a diverse group of organizations and individuals.
- **Ownership:** Director of Cultural Affairs will execute the mission and vision for the center
- **Expected returns:** Increased Revenue, Increased Awareness, Increased Volume

## 2. 204 OVERVIEW

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- **Company summary:** The 204 serves as a Mixed use Municipal Building that is home to some town offices, 40 Artist studios, and several multi-purpose rooms for event and group Rental Space for a variety of events and programs. The 204 is a municipally owned and operated facility working with individuals, companies, organizations and others to deliver high quality programs and events. Now that the Town of Harwich has received their formal Cultural District Designation for both Harwich Center and Harwich Port this facility will serve as the bridge between the two and the community gathering place for many events and programs of many levels and variety.
- **Mission statement:** The mission of the Cultural Affairs Department is to administer the cultural development agenda, support equal access to arts and culture throughout the town, and to execute programs and events that support department goals. With the pending designation of two Cultural Districts, the Department of Cultural Affairs is working to network with groups, businesses, community partners, and creatives to put together the arts and cultural resources that the community has to offer
- **Services:**
  - Promotion of creative design through renting affordable studio space at The 204
  - Rental space availability at The 204 for community partners, organizations, and others to use for cultural programming needs.
  - Promotion of cultural programs and events within the Town of Harwich in all seven villages
  - Attract new residents and visitors through the promotion of cultural offerings and activities
  - Provide networking and collaborative support for all artists, creators, and makers within the Town of Harwich through events and related workshops
- **Market:** Year Round residents, Community Members, Businesses, and Summer Visitors and Residents.
- **Operational structure:** Oversight of center is by the Director of Cultural Affairs under the director of the Town Administrator. Future employment opportunities to enhance job creation are proposed based on program development and enrollment: Program Coordinator, Special Event Coordinator, Culinary Arts Coordinator, Marketing Coordinator, and AV Technician. These will be dependent of sourcing of funds in addition to program needs as the facility grows over time. These are not immediate openings nor granted positions. For any proposed labor use the fee structure would need to be designed to accommodate for cost so that there is no budget implications.

The Fee structure would be designed that there is an Rental Fee, Labor Fee, Technology Fee.

- **Financial goals:** Self-Funded facility through the Revolving Account. All revenues earned should be applied to the revolving account and that is what will be used for operational overhead costs. Grants will be applied for throughout the year that will help support facility improvement, programs, youth programs, festivals and other events.

### 3. PROGRAM DESCRIPTION

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- **Opportunity:** The Arts and Culture within Cape Cod is live and well. The issue that has been identified is that available studio space for artists is lacking across the region. In addition to but not limited to the available artist, music, and culture resources are not readily available without a membership fee. The 204 provides a community resource, cultural asset, and facility to facilitate much needed programming for the region as it relates to Cultural Affairs as a whole. There would be no need for membership fees meaning all are welcome and come to enjoy the many programs if they choose. Program fees would be established for most programs, other events will be free community events.
- **Product overview:** Community Classes, Programs, and Offerings will become available for individuals, groups and organizations to take part in. The Facility also has rental opportunities for individuals, businesses and organizations to use for their various meetings and event needs that will serve the community.
- **Key participants:** Local Artists, makers, and crafters. Town of Harwich Chamber, Harwich Cultural District, Harwich Cultural Council, Cape Cod Region Cultural Districts, 204 Stakeholders, Cape Cod Chamber.
- **Pricing: Current 2022**
  - Long Term Studio Rentals: Range \$100-\$750
  - Event Rentals; Currently all spaces are reserved for \$100/3 hours of time.
  - With current climate conditions and room conditions these rates must remain where they are. In the following booklet find Proposed Operating Plan Appendix A and Event Rental Appendix B to see what modifications and price increases can be made for a profitable ROI.

## 4. MARKET ANALYSIS

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- **Industry type:** Artist Studio Space. Event Rental Space
- **Market segmentation:** Artist Gallery Space, Auditorium/Concert Rental, Conference Room Rental.
- **Competition:**
  - Artists Gallery Space-Personal Gallery/Studios Locally
  - The Commons-Provincetown-Long/Short Term Studio Leases
  - Cape Cod Cultural Center- Yarmouth
  - HyArts Campus-Hyannis-Artisan Shacks and Studio Leases
  - Meeting House Clay Center
  - Cape Cod Museum of Art
  - Boys/Girls Club of Cape Cod-Gymnasium Rental Space
  - Cape Cod Challenger Club-Gymnasium Rental Space
  - Cape Space-Art Classroom/Meeting Room Rental Space
  - Cotuit Center for the Arts, 168 seat Theatre Rental, Classroom/Gallery
  - Cape Cod Community College Tilden Arts Center
  - Eastham Music Hall- Elks 200 Seat Open Room Rental, Live Performance
  - Cape Cinema, 300 seat theatre

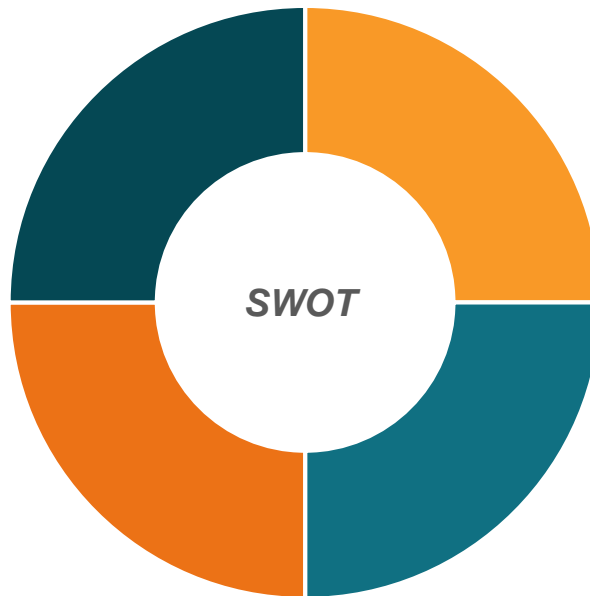
## SWOT analysis:

### STRENGTHS

- Most Available Studios
- Most Square Footage available for rent
- Variety of Spaces for rent
- Geographical Location

### OPPORTUNITIES

- Improve and Repair systems
- Enhance key areas for immediate ROI
- District Focus



### WEAKNESSES

- Outdated Facility and Systems
- Lacking proper climate control and air circulation
- Community support internal/external
- Need for Repairs exceeds \$1M

### THREATS

- Ongoing COVID19 impact
- Funding
- Community Focus
- Staffing Turnover
- Market Year Round Residents vs Summer Residents
- Older Population
- Lack youth involvement

## 5. OPERATING PLAN

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The 204 is a municipally owned and operated facility in the Town of Harwich MA. This facility serves as a mixed use rental facility for cultural and recreation programming needs. It has been traditional working with many individuals and groups to deliver their cultural and recreational programming needs since 2015. In 2017 the first artists and makers were introduced to the facility and many rentals began to take place shortly their after which began the development of the revenue stream into the revolving account. The 204 continues to create relationships and harness a good rapport in order to market the facility worth. By working with these clients, renters, and businesses alike we are able to bring shows, events, festivals, and programs to the town for the communities' enjoyment. It will also drive economic development and resources.

- **Rental Services:** Long Term studios remain on a waitlist. Short Term Rental Space, Classes/Workshops See Appendix B for the Proposed Long Term Studio Plan
  - **Long Term Studios Variable rate based on room size \$100-\$750**
  - **Short Term Rentals All are \$100 for 3 hours of time. See Proposed Event Rental System located in Appendix C**
    - Auditorium 230 seat auditorium with main stage, no AV
    - Courtyard Open floor plan
    - Front Lawn Open floor plan, great for Markets, Expos, Festivals
    - Rear Lawn Open floor plan, great for overflow parking, markets, festivals, circus, tented events
    - Music Room Capacity 50 persons in variable set up
    - Gymnasium Open Floor plan, Recreation use, festival, fairs, blood drives, fitness/health events
    - Library Open Floor plan, 150 persons in variable set up
  - **Classes/Workshops & Meeting Space. Fee structure is \$15.00 per class 8 classes maximum. No structure for meeting rental**
    - Music Room/Green Room-Meeting space rental

- Cafeteria
  - Creative Suite-Former Administration Office- Meeting Space Rental
- **Seaside Marketplace currently is home to 4 artists shacks located at the Saquatucket Marina. Within these shacks artists, creators, and makers can currently rent the space from June through September yearly. Rates are \$200 for a week.**
  - **Payment Schedule:** All payments are made via online, cash, or check per the terms in the contract signed by the event contact, program instructor, or artist. Payment fee structure should be evaluated every three years for potential growth or opportunities to raise rates. Fee schedule should had the opportunity for rate add on's when labor, technology or supplies are warranted with the particular event or program taking place.
  - **Technology:** Wifi is available in the Library, Auditorium, Creative Suite. These areas are the most generally used spaces that offer community support.
  - **Key Stakeholders:** Town of Harwich Chamber, Cultural District Partners, Local Artists, Local Creative Organizations and Individuals, Cultural Council, Community Members, and Harwich Cranberry Festival. Many planned relationships have been developed in conversation with organizations and groups that will allow for an enhanced offering in programs and services. It is also anticipated that as events are evolving the need for a preferred vendor listing is recommended to mitigate damage and risk. Working with trusted and vetted vendors allows the Town to have someone in their corner to ensure that the systems and policies are being upheld to. This provides us the chance to ensure that when individuals, groups, or organizations are coming in to access the facility we have the appropriate items in place. All of these fees are incurred by the renter of the facility for their program. We simply put the practice in place to monitor and oversee the production side of it all to ensure best for the facility. A proposed vendor list is in the process of being created as we work with area individuals and regional groups to ensure the highest quality and level of support can be accommodated.
  - **Key employees and organization:** Director of Cultural Affairs has an advance background in Emergency Management Planning, Emergency Training, Policy Planning, Policy Writing, Event Management, Municipal Venue Management, Event Planning and Community Engagement Marketing to name a few. Future trainings should be monitored and gauged based on needs and ROI for all employees. All staff at the 204 should be certified in the following: MA Crowd Manager, Serv Safe with Allergan, Basic Event Safety, Bloodborne Pathogens, CPR/AED, and First Aid. Most of these trainings can be conducted in house or at a low rate. By having a training program



we set ourselves up for the highest rate of success in all areas to ensure not just facility safety but guest safety as we welcome many in the community.

- **Facilities:** Municipal Building at 204 Sisson Road. Artisan Shacks at the Seaside Marketplace located in Saquatucket Marina, Future Artisan Shacks on Front lawn of the 204.

## 6. MARKETING AND SALES PLAN

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In order to have the most success with Marketing we will need to engage in a variety of mixed media publications. Our efforts should not be limited to social media, we should engage local newspapers with the emphasis being on the Chronical (highest viewership), along with radio station advertisements, working with the local chamber, business, and groups. The 204 is a key component to the Cultural Programming offerings for the Culture Districts as it provides the most available space for offerings and the long term studio lease rentals. The Facility should be consider the place where both districts come together but the community gathering point for all.

- **Key messages:** #InspireHarwich #PowerofCulture #HarwichCulture should be used to find likeness between posts. All social Media Campaigns should be per the marketing schedule and fall within the rules for social media posting. All posts for social media marketing should serve for all, never political, never take sides and never target one type or individual. Open community is the best base for focus target market. The marketing will not engage in any negative language and or conversations that have a direct impact with a negative tone. Information that will be shared will be for resources, education, and information sharing for promotion of events and programs on what is going on within the Cultural Districts and the 204.
- **Marketing activities:**
  - Media Advertising such as newspaper, chamber magazine, Channel 18, local radio, Generation of the Cultural Podcast and Culture Now Show
  - Seminars and Business conferences
  - Joint Advertisement, with Cultural District, Chamber
  - Word of Mouth
  - Signage
  - Digital marketing, email, social media and enhanced SEO through new website platform, blog posts, and newsletter to subscribers. Website creation for 204 is implemented and can be viewed at [204sisson.com](http://204sisson.com) the creation and implementation of the [harwichculturaldistricts.org](http://harwichculturaldistricts.org) is in production and will be released in Spring of 2023.
- **Sales strategy:** Driven through rental rates, Event Sponsorship, Booth/Vendor Rentals, Event Sponsorships, and a potential Capital Investment Campaign.

## 7. FINANCIAL PLAN

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- **Revolving Account:** The 204 Cultural Arts Center should be funded through the Town of Harwich 204 Sisson Road Revolving Account. All revenue earned and operating expenses should be directly tied to this account. Grants should be considered every year for Cultural Facility Use in addition to but not limited to the Arts Foundation, and National Arts Organizations. These grants will support facility needs, program needs, and event needs.
- **Staffing and Labor:** With increased programming comes increased needs for staffing levels. These fees should be incorporated with all events and program rentals and schedules. The fee should be applied to these contracts and used to pay and hire staff according to those rates. At any time the funding source for this type of position would be paid for through the event or program.
- **Volunteer Program:** Develop and integrate a volunteer based community to serve as Cultural Ambassadors that will help aide larger productions and serve many roles to help with a variety of activity around the facility
- **A/V Technical:** In any event or program that is coming into use the Auditorium would require AV support. This would be it's own fee that would cover the cost of having a technician on site during their performance. This fee would be set forth to cover any staffing cost and applied to the contract for that rental or program.
- **Class/Program Materials :** If required based on the needs of a class or program a materials fee should be applied for the contract to serve as the covering cost for any need to purchase additional supplies or materials for a program to run effectively
- **Sponsorships:** With any large festival or event that the Department of Cultural Affairs is presenting there would be an opportunity for sponsorship support that would be developed to help cover overhead costs of the event.

# APPENDIX A-PROPOSED OPERATING PLAN

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**In order to make the most effort to raise our ROI it best that the facility undergo a renovation to ensure that systems, facility functions and other maintenance are maintained, repaired, and or replaced. Critical areas that have been identified are below with a proposed solution.**

## AREA OF CONCERN 1: HEATING/BOILERS

It has been identified that the Main Boiler and Back up Boiler are in need for a full replacement. The Project is anticipated to cost \$500,000. Facilities Manager, Sean Libby is advising that an Engineering Company get the plans in place for work to proceed forward.

**Solution:** Replace boiler within the project scope. If the repair does not take place it would mean that the system may fail, If the current system fails there is no back up and could result in a permanent closure of the facility

## AREA OF CONCERN 2: AIR CIRCULATION/COOLING

During the hottest days for summer 2022 the internal temperature in some areas of the facility reached 98 degrees. The air quality was low and caused some concern for respiratory issues for tenants and staff. The air handler unit does not seem to be operating at performance level as there is no air movement throughout the facility.

**Solution:** Have a system analysis done on the Air handler unit to ensure that it is flowing air through the entire facility. Work to attain a cost estimate and engineering study on what it would take for HVAC units to be installed.

If this does not reasonably get looked into it would result in loss of income, meaning studios would not be able to rent, short term event rentals would be only limited months which would decrease our overall rental abilities. If the repairs and upgrades take place then we will be able to program the facility year round and have maximize programming efforts.

### AREA OF CONCERN 3: OUTDATED RENTAL SPACES

Our highest ROI is the Kitchen/Cafeteria, Auditorium, and Library. In as is condition the rates cannot be raised due to no value add for renters. If the appropriate work is completed these areas have the greatest chance for rate increases which can result in an estimated 50% increase in revenue. Most of these projects have been identified for FY24 capital project requests. Our key money maker is the Auditorium with a 220 seat capacity and a moving wall that allows for an additional 100 seat capacity we will serve the lower cape as a year round auditorium space for rental of live performances, comedy shows, dance performances and much more. The upgrades of these areas will ensure that the revenue stream is maximized. Once efforts are taken to complete these renovations the ROI will take about 3 years to have a full 50% increase however in the interim of that 3 years you will begin to see a ROI immediately with the quality of rental bookings and offerings we can offer the community.

**Kitchen/Cafeteria** Kitchen overhaul. Have the system looked at, inspected, and then assessed for cost of repair/replacement for equipment.

The use of the kitchen can be outlined as “Café 204” which would mimic the use of the kitchen at the community center as a community cafeteria program. This would allow a lunch program of sorts to town employees, as well as others that may benefit. The café would also be able to serve a “café style” breakfast and lunch that provides a community gathering point for individual to come together to network, collaborate, and meet. In addition to the food service program we can offer culinary arts programs. Working with local chefs, bakeries and others we can offer cultural program for all ages throughout the year. The culinary arts program will involve into a full service food nutrition and education programming where we can work to develop a gardening program along with understanding of farm to table concepts.

**Auditorium/Music Room** Moving Wall Replacement \$156K, Seating Upgrade to be ADA Compliant \$70K, Sound/Lighting System \$150K, Replace Carpets, Refinish Stage, Replace Curtains/Drapes \$8K

The use of the auditorium is key to the facility improvement. With the highest rate of return the Auditorium can be the most profitable room that is available in the facility. With a seating capacity of 220 it is a perfect size for regional touring acts from musical, theater, ballet, and comedian acts. It is a great stage size in addition to the locker room/green room facilities available it has a great amount to offer than its competitors. The lack of resources in the auditorium and systems keep the rental possibilities low at this time. If projects are done to enhance the overall area of the auditorium it could result in seeing more consistent touring partners in addition to move live entertainment for all to enjoy. This would also benefit our community stakeholders for them to enhance their offerings.

**Library** Replace floor with a multipurpose floor to reduce damage done to carpets, Invest in conference style seating that is elegant and easily to stack to make for a presentable space.

**Open for Municipal Meetings:** Ensuring that Department Heads are aware that they too can benefit from the variety of space available it will provide another level of municipal use that gives departments and groups the chance to have meeting space or event space as needed to benefit their programs.

# APPENDIX B-PROPOSED LONG TERM STUDIO PLAN

A market analysis was conducted and showed that space on Cape Cod and beyond 50 miles rents studios for \$300/month for 150 sq' feet. Each of those studio spaces in general provide 24/hr access or access from 5am-Midnight, temperature control both heating and cooling, wifi, and upgraded LED lighting. These studios also have requirements of their artists for example, Volunteer/Work hours requirements that involve teaching, volunteering at events or programs, and mandatory Open Studio Hours. These contracts are written on 1 year terms and are only for 2 years at maximum length to encourage a healthy turnover.

With our current conditions we are not in a position to raise rates due to leaking windows, low air quality, and no temperature control as our biggest weaknesses. If these issues are taken into consideration and we invest in some items such as Sink Traps in general sink areas, wifi in the facility we would be able to change our structure. With the fact that we want to offer affordable studio space we can look at many options such as increase all rates by \$50/month with new requirements. We can look at larger studios and break into smaller studios to offer more cost friendly rental options. In any effort this would require an overhaul of the entire studio structure and would have a fresh start to how many long term studios we offer. This structure should be sure to include longevity of contract, what is included, and what requirements for their time as "in residence" artist such as volunteer hours, open house etc.

Breakdown	FY23	FY24	FY25	FY26	FY27	FY28
0'-400'	\$100-\$300	\$150-\$350	\$175-\$375	\$175-\$375	\$175-\$375	\$200-\$400
401'-700'	\$350-\$450	\$350-\$450	\$325-\$475	\$375-\$475	\$375-\$475	\$375-\$475
701'-800'	\$300-\$500	\$350-\$450	\$375-\$475	\$375-\$475	\$375-\$475	\$400-\$500
801'+	\$300-\$750	\$350-\$750	\$375-\$800	\$400-\$800	\$425-\$800	\$450-\$800

\*studios with water should additional \$50 in cost estimate

\*\$550 max cap on rooms with water

\*\$200 min cap on rooms

<b>FY28 Goal</b>	<b>Under 500'</b>	<b>501' +</b>	<b>Double</b>	<b>Triple</b>	<b>Single W/Water</b>	<b>Shop</b>
	\$400	\$500	\$250 per person	\$175 per person	\$550	\$800

# APPENDIX C-PROPOSED EVENT RENTAL SYSTEM

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Hypothetically if we were to piece together all of the repairs and modifications we could raise our rental rates in all areas as well as offer nonprofit and resident rates.

- **Auditorium 230 seat auditorium with main stage**
  - Upgrade Curtains, provide a portable sound system
    - Current Rental Rate \$100/3 hours
    - Proposed Rental Rate \$300/5 hour rental period
  - Deep clean of the auditorium, tune piano, get portable PA online, address air flor
    - Proposed Rental Rate \$500
  - Upgrade of Chairs
    - Proposed Rental Rate \$700/5 hour rental period
    - \$500 Non Profit / \$300 Resident/Local Business
  - Upgrade of Moving Wall replacement. This will increase capacity of the room as well as provide a more dynamic experienced
    - Proposed Rental Rate \$1,000/5 hour rental period
    - \$750 Non Profit / \$500 Resident/Local Business
  - Final Upgrade of AV systems this will enhance the offering we can provide to the renters that come in. It will also set us apart from other venues and give us the value add with booking at our facility
    - Proposed Rental Rate \$1,200/5 hour rental period
    - \$900 Non Profit / \$500 Resident/Local Business



- **Courtyard Open floor plan**
  - The courtyard has many disadvantages and advantages. The sound is amazing in the surround however it is in need of making sure it is safe for individuals to enter and enjoy a show. In order to be successful in the future we will want to analyze our slope/landscape as well as overhead lighting. If we can upgrade the space then it can be marketed at \$1,000/5 hour period. In the interim a new rate can be established as \$250/5 hours
- **Front Lawn Open floor plan, great for Markets, Expos, Festivals**
  - \$100/hr for community members-resident
- **Rear Lawn Open floor plan, great for overflow parking, markets, festivals, circus, tented events**
  - \$150/hr for community members-resident
- **Music Room Capacity 50 persons in variable set up**
  - If we add technology, new paint this room can sell for \$250/3 hour bookings. Offering wifi, large room with conference table style seating for 16. Classroom/Theatre Style 30 people
    - \$75/per hour
    - \$150 for half day
    - \$200 for full day
- **Gymnasium Open Floor plan, Recreation use, festival, fairs, blood drives, fitness/health events**
  - Full Gym Rental Birthday Party- \$250 Flat Fee
  - Full Day Gym Rental Other Use \$500 for non-profits
  - Full Day Gym Rental Other Use \$250 for community members-resident
  - \$100/hr for all programs and other needs.
- **Library Open Floor plan, 150 persons in variable set up**
  - Upgraded flooring \$300/3 hours
  - Add Air Conditioning \$500

- All lights and systems online with portable PA and other AV technology  
\$750 For Profit / \$500 Non Profit / \$300 Resident & Local Business
- **Classes/Workshops and Meeting Space Fee structure**
  - Current rental structure is \$15 per class no more than 8 class offerings equates to \$120 profit if someone books 8 classes
    - Proposed Rates \$120 Room Fee and \$1 per student enrolled. Must have 8 classes, summer can be 6 classes minimum. This can result in a higher ROI for classes and programs. It will also aide us in the development of future programs that will enhance our public/community offerings.
  - **Creative Suite**
    - Offering conference style seating for 16 people
      - \$50/hour
      - \$100 for half day
      - \$200 for full day
  - **Cafeteria**
    - Offering wifi, large room to accommodate 100 people in various set ups. Access to water and two side rooms for breakout sessions
      - \$150/hour
      - \$300 for half day
      - \$500 for full day

## APPENDIX E-PROPOSED TECH PLAN

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Work with IT Department in identifying the old facility PA system and IT infrastructure. IF there is still use of the PA System and old cabling system then identify the immediate repair needs. For Open house events or open studios we can provide music and announcements over the PA system if repaired and useable.

Boosting WIFI for the studio spaces provides us a value add to why we are raising our rates.

Offering WIFI to customers and guests that are renting or attending performances and programs will boost our appearance and viability in the market for the consumer seeking rental space in addition to creating a consumer friendly environment. All of these impacts may have a small financial impact however there are programs and grants available to cover these expenditure. Any item that directly enhances a program, studio, or event should have a technology fee applied to the rental agreement to provide continuing revenue gain to support these critical needs.

# The 204

## “Cultural Arts Municipal Building”

Through the Guidance of the Cultural Affairs Department and development of the Harwich Cultural Districts the vision of the 204 comes alive through creative repurpose and community engagement and development. The goal is to enhance the social economic growth of the Town of Harwich. The 204 will provide a revenue stream to support the buildings operational overhead. Serving as the bridge between two Cultural Districts it will reach economic development goals through tourism and business development.

### MISSION

The 204 Cultural Arts Municipal Building connects, cultivates and engages community through arts and culture.

### VISION

The 204 Cultural Arts Municipal Building (The 204) envisions a vibrant, connected community engaged in discovering, exploring, and creating. The supportive power of extended family in all its definitions is embraced, as is the belief that the spirit and energy of community, and our participation in it, empowers and transforms. The heartbeat of the Harwich Cultural Districts, The 204 nurtures the voices of artists, and creatives, works to cultivate leaders who lift up our people and work to attract individuals and organizations to provide community programs and resources that will drive the community forward. The warmth, enthusiasm, and unity of our cultural hub echo throughout Harwich, and serves as an example of inclusive art making, kinship, and cultural expression. The 204 is a place where art happens, business happens, life happens and community grows. Its starts a dialog and social infrastructure is fostered.

### VALUES & COMMITMENTS

**Access** THE 204 believes making, showing, performing and experiencing art should be safe, affordable and accessible to everyone. A community driven municipal building committed to those who live, work, study, play, and create in the town of Harwich and beyond. We center and elevate the experiences, leadership and needs of arts organizations, individuals and groups.

**Art & Culture** We believe art and culture is essential for a healthy, caring, and compassionate, just community. THE 204 incubates and provides safe, welcoming access to space, experiences and other resources as a strategy to revitalize community and connect people. We embrace risk-taking in art, partnerships, programming and community building.

**Collaboration** We believe our success is tied to that of our partner tenants, artists of many diversities and other members of the community. Our primary commitment is to support, elevate and engage organizations and individuals. We collaborate and coordinate with local, regional, and national partners in service of our community.

**Community** THE 204 believes in our community and the people in it. We foster belonging, self-expression, interdependence, and engagement. We keep a hyper local focus on the Cultural Districts and 204 however do not lose sight of our villages, all while breaking down boundaries and awareness throughout Cape Cod.

**Diversity** THE 204 values and celebrates the diverse history, identities and cultures within our community. THE 204 embraces an intersectional, multi-issue approach to art, programming, partnership, inclusion and community building.

**Education** THE 204 believes knowledge and mutual respect are enhanced when we share space, create and learn together. We prioritize providing access to arts education to a community that otherwise lacks such resources within it and/or the schools serving our youth. We will continue to strive and create partnerships and programs with the school that will encompass field trips, and expansion on many art disciplinary.

**Inclusion** THE 204 is committed to participatory decision-making. We value and welcome diverse people, art and ideas.

**Trust** THE 204 is a safe haven to create and explore art and community. We are trusted partners in growing artists and arts organizations, empowering youth and building community.

# Cultural Programming

Cultural District Facilitated or Led programming through volunteership or other resources by the community. This Cultural Programming guide provides an overview of the variety of resources that can be developed and further implemented into programming not just at the 204 but throughout the town of Harwich. There are specific programs developed for the 204 Sisson Road and other programs left open for community engagement to support the districts.

Fee structures and sponsorships will be considered when any program is launched. Some of these programs may be offered for a free resource for development or other needs of community members. These programs in all generality benefit many different levels and provide a diverse array of what the vision can look like. Not all programs or resources are listed and this should be considered a peak or guide into the future programming and planning of Cultural Programming within the Town of Harwich.

The Director of Cultural Affairs will continue to strive for what program fit best with the needs and wants of the community. Through Community Engagement Forums and Cultural District Education Sessions information will be gathered to understand the needs of the community. This will also be conducted regionally with many cultural partners and stakeholders on Cape Cod and beyond.

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## Programs at the 204

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- Recreation Programming with use of the Gymnasium
- Quilting Workshops with Artist Adele Scott
- Creative Workshop partnership with Community Development Partnership and Beach Cottage Living
- Needle Felt Point Class with Artist Nettie B Berkley
- Painting Primer series with Artist Bernadette Waystack
- Provincetown Print Workshop with Artist Bernadette Waystack
- Portrait Group with Artist Taylor Fox
- Rangoli Festival-Artist Patricia Thomas
- Introduction to Encaustic Painting-Artist All Zbinovsky
- Art Shows/Galleries
- Holiday Market & Open House
- Art Week Programs
- Cranfest in the courtyard, Quarterly Concerts-Harwich Cranberry Festival
- Concerts and productions by the Harwich Chamber of Commerce
- Cape Cod Makers-Open Houses
- Stichology-sewing school for kids- Artist Jane Bessette
- Harwich Guild Meetings



# Future Planned Programs either District Facilitated throughout town or at The 204

## Online Programs

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- Online Film Screening
- Live-Stream Concert
- Online Workshop presented by local actor, artist or other
- Live streamed poetry reading
- Online Story telling round-table
- Virtual Dance Gathering

## Self-Guided Activities

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- Public Art Walking Tour
- Art Gallery Hopping
- Do it at home arts and crafts projects
- Self-guided scavenger Hunt
- Set up your own art gallery/installation at home
- Collective Story Writing
- Artwork show and tell for children

## Literature, Libraries, and Spoken Word

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- Six Word Story Contest
- Book Details/battles with local authors
- Human Library-check out people instead of books
- Genealogy and family tree activities
- 3-D Printing Workshops
- Poetry Slams
- Writing Workshops
  - Memoir, Poetry, Plays
- Multilingual Storytelling
- Poetry Walls
- Readings by Local Authors
- Workshops for emerging authors
- Guided tours of locations written about in books with readings of relevant passages
- Adults read things they wrote as kids events
- Postcard projects-collect and display memories

## Theatre

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- Host a Prop Workshop
- Try on Costumes
- Back of House Tours
- Improv Workshops
- Play Readings
- Open Rehearsal or Workshops
- Q & A with Directors
- Tech Workshops for aspiring actors
- Actor for a Day
- Stage Combat Workshops
- Sneak Peak of your forthcoming season

## Dance

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- Classes for difference ages and levels
- Flash Mob!
- Dance Sampler
- Explore the history of dance
- Q & A with choreographer, artists director etc
- Dance/Movement Therapy Classes
- Open Rehearsal or workshopping
- Guided Tour of the history of your company
- Take it to the Streets
- Sneak peak of upcoming season

## Museums and Heritage

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- Artifact preservation workshops
- Antiques Roadshow Event
- Artifact handling opportunities
- Historic Food, crafts, and games
- Collaborative pop up museum
- Walking Tours of Historic Neighborhoods, historic plaques
- Back of House tours
- Active Participation in exhibit development
- Social Media Posts from local historical figures or statues
- Collect Oral Histories

## Visual Arts & Crafts

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- Show your Process
- Create Collaborative works with the public

- Demos of techniques
- Classes for different ages and skill levels
- Artists Talks
- Art Therapy Workshops
- Matting & Framing Workshops
- Makers Fairs
- Make & Take Art Swap
- Studio Tours
- Knit-ins and yarn bombing
- Walking or bike tours of Public Art
- In Plain Air workshops
- Explore traditional art forms

## Music

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- Conduct Us-with orchestra
- Instrument Petting zoos
- Open Rehearsals
- Sing a longs/sing ins
- Master Classes
- Webcast concert
- Open Mics
- Jam Sessions
- Songwriting workshops
- Recording Sessions, sound engineering demos

## Film & Video

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- Hands on technique workshops
- Silent Film Screening
- Interactive green screen shot
- Screenings with Q & A's
- Set or Studio Tour
- Exhibit Vintage Film/Video equipment
- Storyboarding workshops
- Screen Rare Works
- Outdoor/Public Space screenings
- Make a Film in a day workshops

## Culinary Arts

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- Tastings, Wine, Cheese, Olive Oil etc.
- Demos-crepe making, pasta making etc.

- Cooking, baking, or preserving workshops
- Plating and presentation techniques
- Farm to Table Experience
- Nutritional Education
- Decorative fruit and vegetable carving
- Cupcake, cake or cookie decorating
- Farm, Brewery, or Vineyard Tours
- Explore Traditional Food Cultures

## Creative Art/Expressive Art Therapy

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- Veteran Program
- Military Family Program
- Youth Program

## Multidisciplinary

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- Offer workshops on the different aspects of your practice, ie for an introduction to capoeira, offer classes in movement, music, history and language
- Have a musician interpret the work of a visual artists and vice versa
- Have a writing group collaborate with a hiking group
- Provide theater and historical costumes
- Hand an Action Photography workshop
- Choose a theme or story nub and have it interpreted differently by artists or different artistic mediums
- Have a dance class to live music create entry points so the public can learn and participate in both the music making and the dancing
- Community Art Project



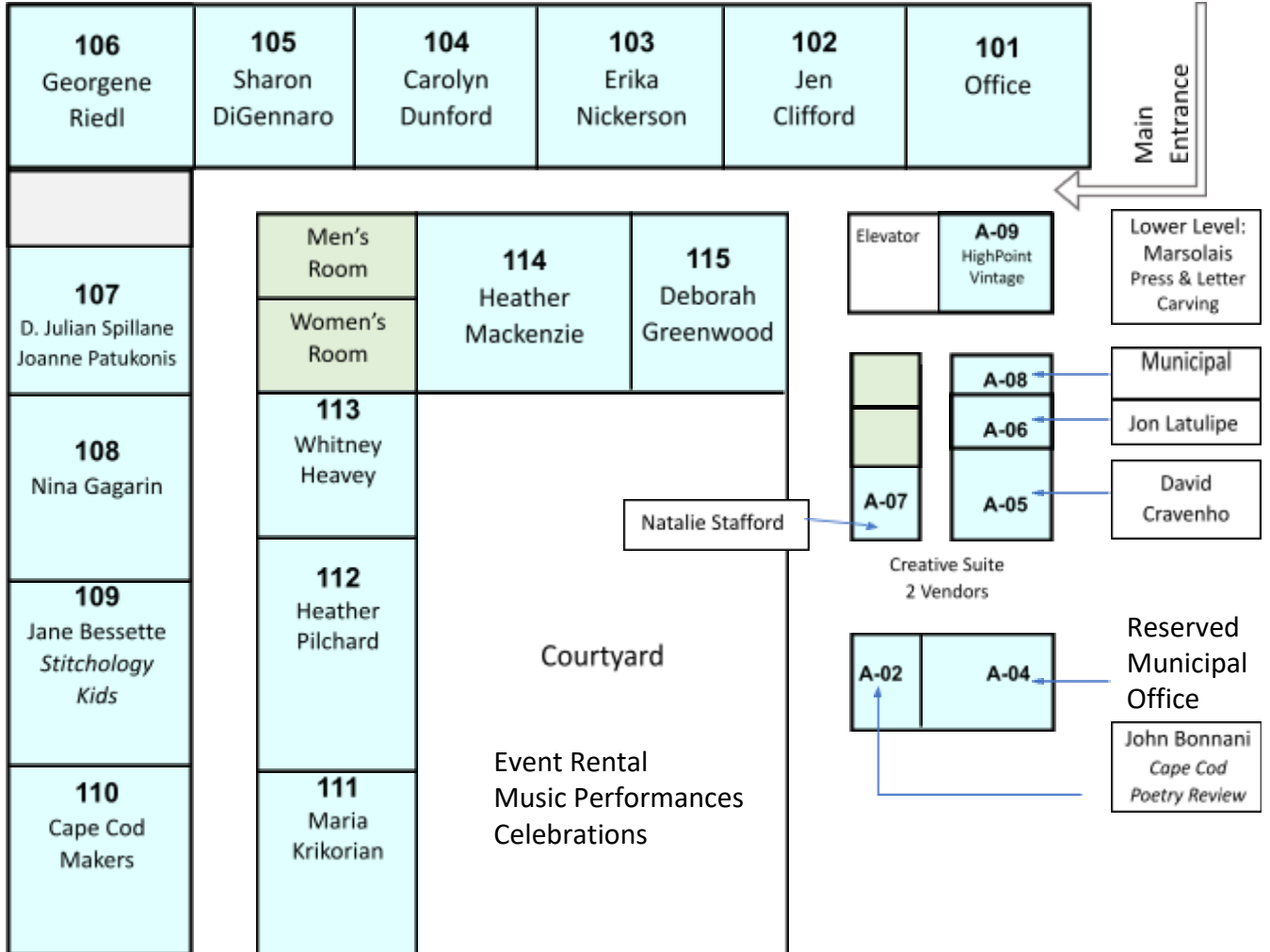
# Welcome to THE 204

204 Sisson Rd., Harwich, MA 02645

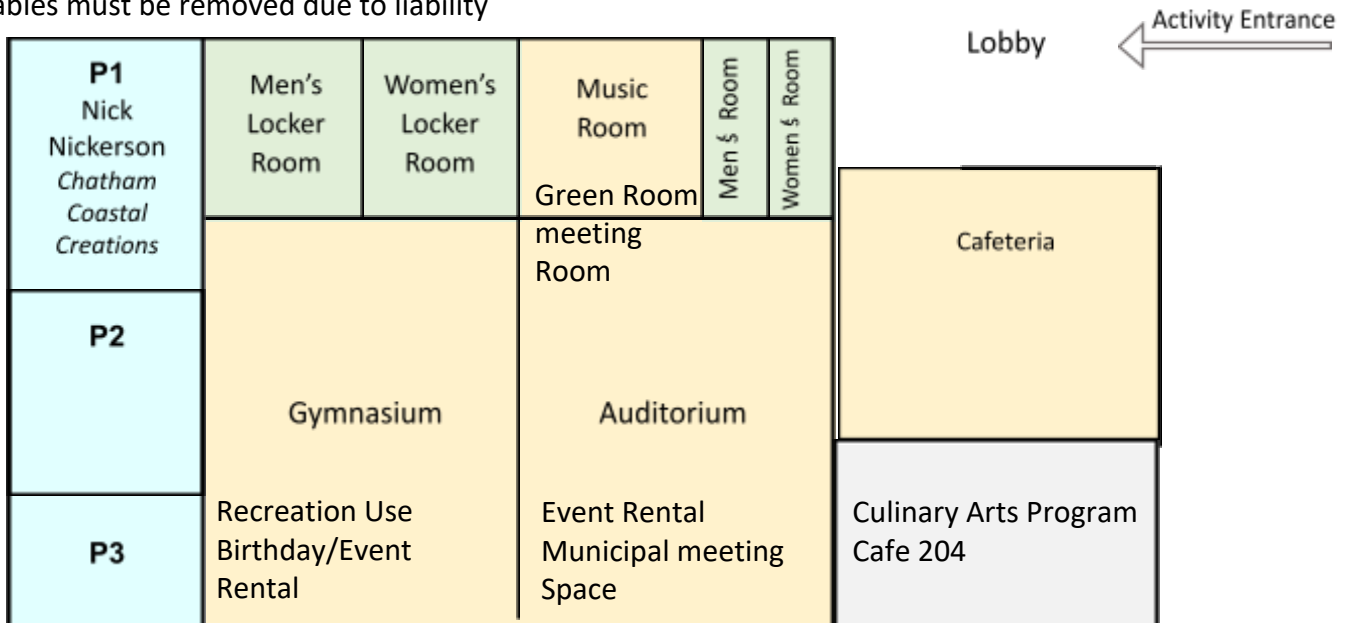
(774) 212-3482 | culturalcenter@townofharwich.us



## First Floor Directory



Portables must be removed due to liability



# Welcome to THE 204

204 Sisson Rd., Harwich, MA 02645  
 (774) 212-3482 | culturalcenter@townofharwich.us



## Second Floor Directory

<b>205</b> Bernadette Waystack	<b>204</b> Roe Osborn	<b>203</b> Nettie B. By The Sea	<b>202</b> Anne Morse & CJ Conrad	<b>201</b> Anne Flash
<b>206</b> Alla Zbinovsky Patricia Thomas Mary Manoogian	<b>212</b> Taylor Fox	<b>213</b> Ellen Davies	<b>214</b> Gail Hickey	<b>215</b> Martha Little Fuentes
<b>207</b> Mary Jane Xenakis	<b>211</b> Diane Rezendes & Joe Khirallah	Multi Use Room Art Show Exhibition Hall Lecture Room  Library		
<b>208</b> Kathryn Sanfilippo & Alison DeArruda	<b>210</b> Stephane Ruault			
<b>209</b> Kim Gagne & Cindy Ennes	<b>209</b> Kim Gagne & Cindy Ennes			

← Stairs

Elevator

## Thanks for coming to the 204!

We are so excited that you have decided to join us today! Thank you for being apart of what makes the creative spirit come alive. Our artists, makers, and creators are working daily in their studio to bring work back out to the community, to teach classes, and be apart of our bigger culture picture. Together we are working to inspire the world around us and we hope that you felt that on your visit. Stay tuned by visiting [204sisson.com](http://204sisson.com) for future events and open houses. We look forward to seeing you again real soon!

**TOWN**  
**ADMINISTRATOR'S**  
**REPORT**

# HARWICH HARBORMASTER DEPARTMENT

## March 2023 Monthly Report

### Operations

- Received a request from the Director of the Barnstable County Dredge to inspect a section of discharge pipe that was struck while being towed by one of the County boats. The approx. 250-foot section of floating pipe was being towed to the east by a County push boat when it was struck by a ferry entering Hyannis Harbor. Found a damaged section that was intact with no obvious cracks in the pipe. Took pictures of the damage and sent them to the Director of the County dredge.

### Administration

- Went to waitlist with the following open permits: (1) 30' Recreational, (1) 30' Commercial, (1) Round Cove Mooring, (1) LP – West, (2) Wychmere 20'-25'11", (2) HR-North, (2) Allen Harbor, (1) Wychmere 0-19'11", (1) Outer Harbor, (3) Pleasant Bay.
- Sent emails to remind mooring permit holders of permit renewal deadline.
- Emailed Charter/Passenger Boats that are needing current insurance/USCG License.
- Sent information list to Mooring Servicing Agents.

### Maintenance

- Bottom painted, waxed the hull and performed routine yearly maintenance on 77B
- Set up closed loop pressure washing system for boat haul outs.
- Hauled Marine 77 to clean and paint the bottom. Cleaned and waxed the hull and wheelhouse and had annual engine maintenance done.
- Painted the bottom of 77C.
- Made repairs to the Wixon Landing gangway to the floating dock.
- Launched and reconnected a repaired section of floating docks at the Saquatucket Harbor (SAQ) east bulkhead.
- Assisted Natural Resources, along with AmeriCorps volunteers, with clearing obstructions from the Town's herring runs.
- Placed landscaping crushed shells on a bare spot in front of the memorial benches at the west side bulkhead of SAQ.
- Had the parking lines on the east parking lot repainted.
- Set up commercial fishing boat recycle washdown trailer for F/V Godzilla.
- Routine building and grounds maintenance.

### Meetings

- Department completed CPR & First Aid training; conducted by Harwich Fire
- Harbormaster attended Workplace Discrimination & Harassment Awareness training.
- Briefed BOS & Fincom on FY24 department budget.
- Attended virtual meeting with personnel from MA Department of Marine Fisheries, U.S. Army Corps of Engineers, and Barnstable County Dredge to discuss potential changes to Time of Year restrictions for comprehensive dredge permit.
- Conducted site visit with Natural Resources Director and project engineer from Coastal Engineering for proposed dock replacement project at 109 Riverside Drive.



- Attended meeting with Natural Resources Director to hear proposed plan from Mr. Jeff Lang for Aquaculture farming on the Herring River.
- Attended meeting with members from Nature Conservancy and Natural Resources Director on interest to conduct a shellfish restoration project in Pleasant Bay.
- Met with Harwich Facilities Director to discuss procurement plans for emergency generator for Saquatucket Marina.
- Board of Selectmen meeting (Mar 6) – Dredge Contracts & Fish Shanty License Renewals
- Waterways Committee Meeting (15 Mar)

# Weight Room Revolving Fund January, February & March 2023

## Deposited Revenue: \$10,780.00

- Membership is \$15 per person for 30 days
- Revenue also includes silver sneaker insurance payments

## Part Time Salaries (Weight Room Coverage): \$9,066.92

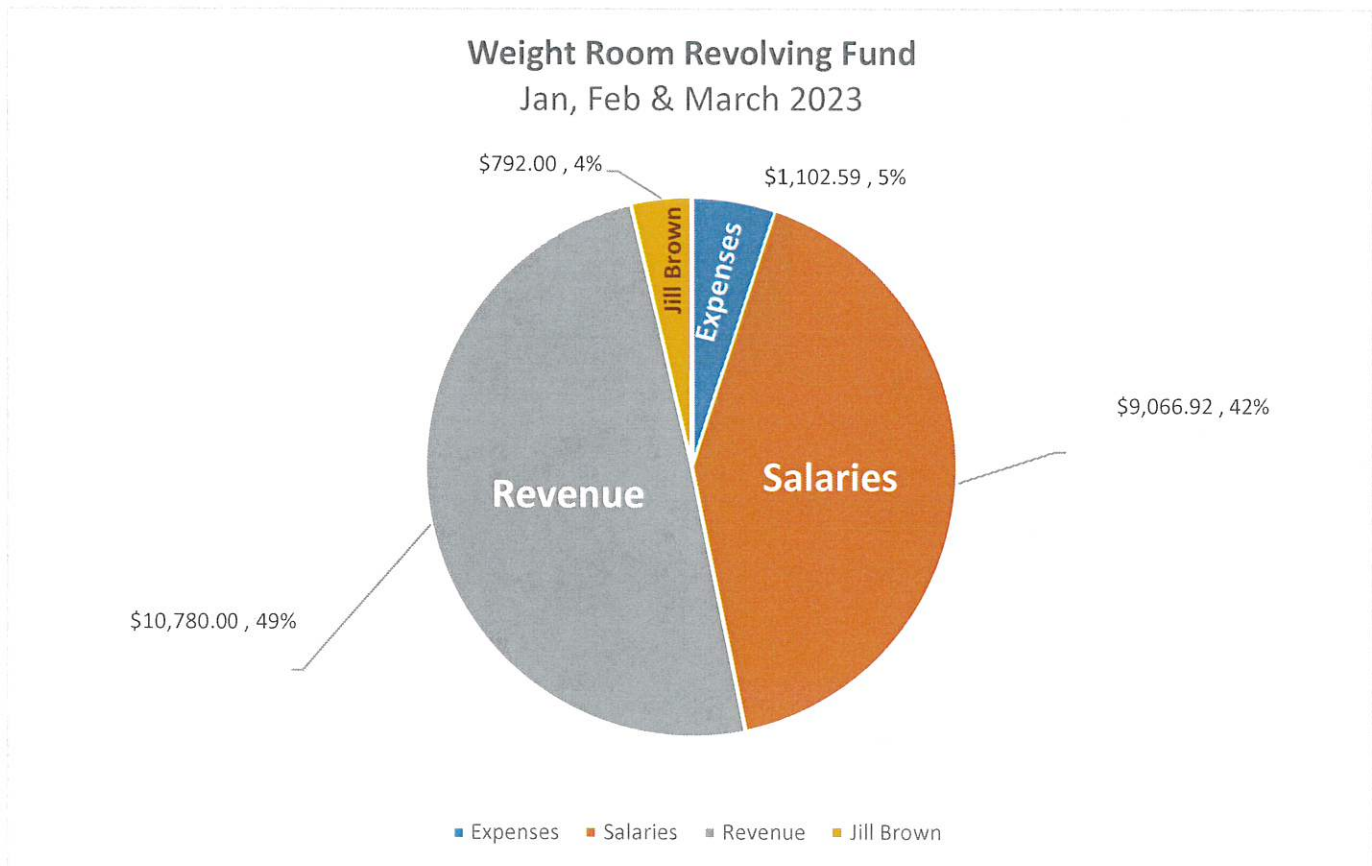
- Includes coverage from 6AM-9PM (Tuesday, Wednesday, Thursday & Friday)
- Monday: 6AM-6PM
- Also fills in for other staff openings

## Expenses (Weight Room): \$1,102.59

- Expenses include replacement/upholstery repair, equipment repair, cleaning supplies wipes, and a Personal Trainer for the Weight Room

## Personal Trainer – Jill Brown: \$792.00

- Jill Brown offers free personal training advice to all weight room members. She works Monday & Thursday, 9:15AM-11:15AM.



### Revenue Breakdown

**Total Cash Payments:** \$6,080.00 (405 Memberships)  
**Total Check Payments:** \$4,700.00 (313 Memberships)  
**Total Memberships Sold:** 718 Monthly Memberships