



TOWN OF HARWICH

FINANCE DEPARTMENT

732 MAIN STREET, HARWICH, MA 02645

TEL: 508-430-7502 FAX: 508-430-7504

Kathleen Barrette
Finance Director

Megan Green
Assistant Town Accountant

To: Harwich Select Board

From: Kathleen Barrette, Finance Director

CC: Joseph Powers, Town Administrator
Meggan Eldredge, Assistant Town Administrator

Re: FY25 Budget

Date: February 22, 2024

Attached please find various documents relating to the FY25 Budget. Many of the documents are in response to specific questions posed by various Select Board members. Other documents provide context and additional information for all readers.

The FY25 Department Budget listing is the current as of February 22, 2024.

Town of Harwich
Barnstable County

Socioeconomic							
Billing Cycle	Quarterly	Population	13,629	2021	DOR Income Per Capita	46,127	2020
Form of Government	Open Town Meeting	Population Density	653	2021	State Average Income Per Capita	52,249	2020
School Structure	K-12	Land Area	20.88	2009	EQV Per Capita	524,103	2022
		Total Road Miles	170.99	2018	State Average EQV Per Capita	226,664	2022

FY2023
Tax Rate Data

Assessed Value by Class							
Residential	Open Space	Commercial	Industrial	Personal Property	Total Assessed Value	R/O as a % of Total	CIP as a % of Total
7,715,282,571	0	351,624,369	33,614,000	180,844,760	8,281,365,700	93.16%	6.84%

Tax Rates by Class				
Residential	Open Space	Commercial	Industrial	Personal Property
6.64	0.00	6.64	6.64	6.64

Tax Levies by Class							
Residential	Open Space	Commercial	Industrial	Personal Property	Total Tax Levy	R/O Levy as a % of Total	CIP Levy as a % of Total
51,229,476	0	2,334,786	223,197	1,200,809	54,988,268	93.16%	6.84%

Average Single Family Tax Bill					
Total Single Family Value	Single Family Parcel Count	Average Single Family Value	Residential Tax Rate	Average Single Family Tax Bill	Average State SFTB
6,810,124,500	8,636	788,574	6.64	5,236	7,056

Commercial, Industrial & Personal Property (CIP) Shift					
CIP Value	Total Value	Lowest Residential Factor Allowed	Max CIP Shift	Residential Factor Selected	CIP Shift
566,083,129	8,281,365,700	0.96331	1.50	1.00	1.00

Proposition 2½ Levy Capacity								
New Growth Applied to Levy Limit	Override	Debt Excluded on the DE-1	Maximum Levy Limit	Excess Levy Capacity	Excess Levy Capacity as % of Max Levy	Levy Ceiling	Override Capacity	Override Capacity as % of Levy Ceiling
559,479	0	5,420,112	56,352,150	1,363,882	2.42%	207,034,143	156,362,409	75.52%

Outstanding Receivables

Outstanding Receivables								
Outstanding Receivables R/E 2023	Outstanding Receivables R/E 2022	Outstanding Receivables R/E 2021	Outstanding Receivables R/E 2020	All Other Outstanding Receivables R/E	Deferred Property Taxes	Taxes in Litigation	Tax Liens/ Tax Title	Tax Foreclosures/ Possessions
1,282,527	447	671	1,473	502	76,722	0	2,488,481	249,570

FY2023
Revenues

Revenues by Source							
Tax Levy	State Aid	Local Receipts	Enterprise Funds	CPA	All Other	Total Budget	
54,988,268	794,468	15,738,213	5,605,232	5,110,825	2,964,206	85,201,212	

Revenues as a Percent of Total Budget						
Tax Levy	State Aid	Local Receipts	Enterprise Funds	CPA	All Other	
64.54%	0.93%	18.47%	6.58%	6%	3.48%	

Revenues Per Capita						
Tax Levy	State Aid	Local Receipts	Enterprise Funds	CPA	All Other	
4.035	58	1,155	411	375	217	

FY2022
Expenditures

General Fund Spending By Function

General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture and Recreation	Fixed Costs	Inter-Government	Other Expenses	Debt Service	Total Expenditure
4,499,131	4,462,103	4,747,657	660,412	28,897,358	7,519,363	1,281,520	3,951,480	5,853,340	4,047,886	8,430	3,927,809	69,856,489

General Fund Spending as % of Total

General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture and Recreation	Fixed Costs	Inter-Government	Other Expenses	Debt Service
6.44%	6.39%	6.80%	0.95%	41.37%	10.76%	1.83%	5.66%	8.38%	5.79%	0.01%	5.62%

General Fund Spending Per Capita

General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture and Recreation	Fixed Costs	Inter-Government	Other Expenses	Debt Service
330	327	348	48	2,120	552	94	290	429	297	1	288

Other Financial Indicators

Reserve Funds			Debt			Bond Ratings	
Free Cash Amount as of 7/1/2022	FY2022 Stabilization Fund	FY2022 Special Purpose Stabilization Fund	FY2022 GF Debt Service	FY2022 Outstanding Debt	FY2022 GF Debt Service as % of Budget	Moodys Bond Rating	Standard & Poors Bond Rating
7,090,842	5,338,183	0	3,927,809	29,231,936	5.09%		AAA



DLS

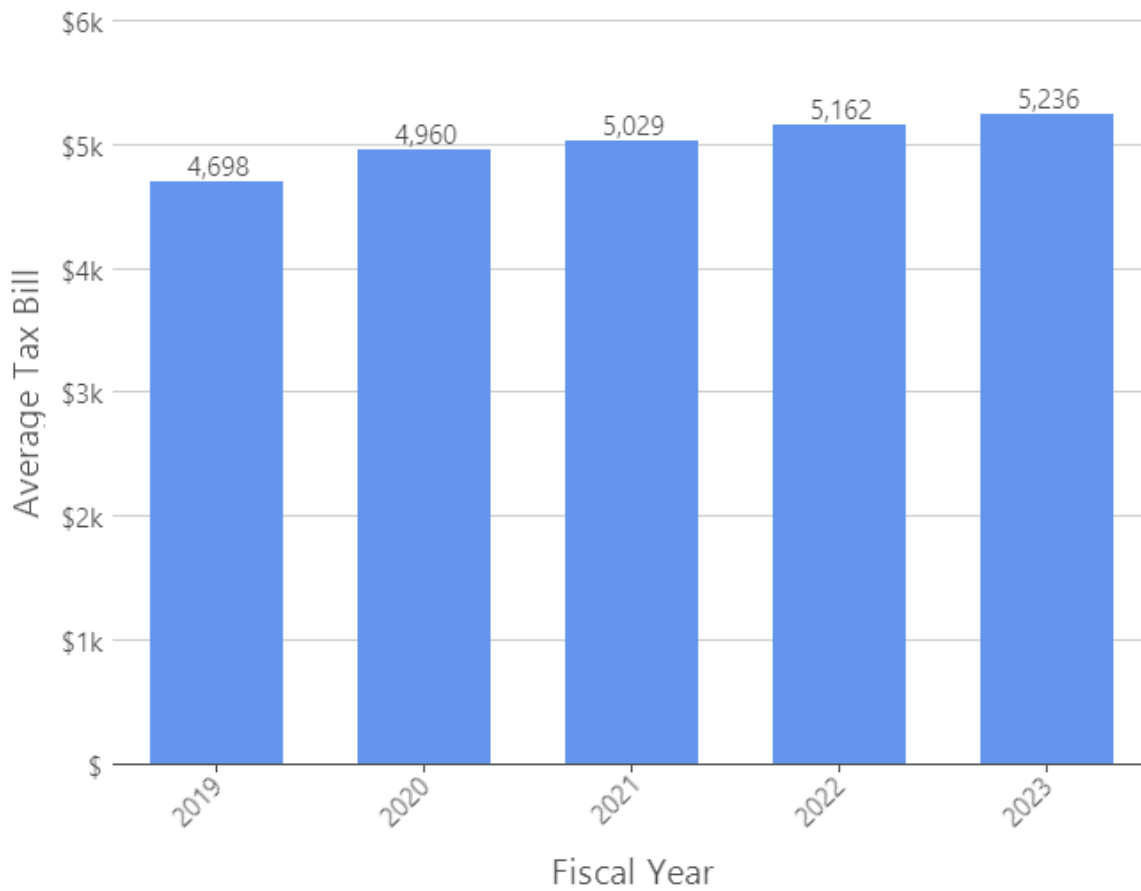
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Data Analytics and Resources Bureau

Average Single Family Tax Bill

Data current as of 02/21/2024

Town of Harwich





Data Analytics and Resources Bureau

Tax Rate By Class

Data current as of 02/21/2024

Town of Harwich

Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
2019	8.67	0.00	8.67	8.67	8.67
2020	8.73	0.00	8.73	8.73	8.73
2021	8.60	0.00	8.60	8.60	8.60
2022	8.11	0.00	8.11	8.11	8.11
2023	6.64	0.00	6.64	6.64	6.64

FY25 BUDGET REVENUE (SOURCES) AND EXPENSES (USES)

REVENUES (Sources)

	<u>FY24</u>	<u>FY25</u>	<u>% CHANGE</u>
<u>FY Levy Limit</u>	50,671,734.00	52,443,231.00	3.50%
2.5% Increase	1,266,778.00	1,311,080.78	3.50%
Estimated New Growth	504,719.00	500,000.00	-0.93%
County Assess Outside 2.5	264,793.00	264,793.00	0.00%
Exempt Debt	5,617,206.00	5,139,186.00	-8.51%
	-	-	
FY Levy Limit	58,325,230.00	59,658,290.78	2.29%
 <u>Other Revenue</u>			
Unrestricted Gen Gov't Aid	823,781.00	872,898.00	5.96%
Estimated Local Receipts	15,425,923.00	16,307,350.00	5.71%
Interfund Transfers *	749,096.00	1,116,450.00	49.04%
Indirect Transfers (Water)	818,913.00	886,099.00	8.20%
	17,817,713.00	19,182,797.00	7.66%
TOTAL ESTIMATED REVENUES	76,142,943.00	78,841,087.78	3.54%

EXPENSES (Uses)

	<u>FY24</u>	<u>FY25</u>	<u>% CHANGE</u>
RECAP ITEMS			
State Assessments	835,503.00	871,180.00	4%
Overlay	560,466.45	325,000.00	-42%
	1,395,969.45	1,196,180.00	-14%
ARTICLE 4 ITEMS			
Departmental Budgets w/o EOS	29,686,534.00	30,664,126.31	3%
Group Health Insurance	5,362,192.00	5,791,167.36	8%
County Retirement Assessment	3,474,024.00	3,812,752.00	10%
Property & Liability Insurance	976,060.00	1,019,982.70	4%
Unemployment Insurance	20,000.00	20,000.00	0%
OPEB Trust Fund Transfer	250,000.00	250,000.00	0%
Debt (GF, Golf, WW)	2,541,800.00	3,224,589.00	27%
	42,310,610.00	44,782,617.37	6%
SCHOOL ASSESSMENTS			
Momomoy	28,469,466.00	29,876,982.00	5%
CC Regional Technical School	2,014,200.00	2,204,820.00	9%
	30,483,666.00	32,081,802.00	5%
WASTEWATER SUBSIDY			
Wastewater Ent Fund subsidy **	1,015,050.00	467,485.00	-54%
	1,015,050.00	467,485.00	-54%
TOTAL ESTIMATED EXPENSES	75,205,295.45	78,528,084.37	4.42%

overage/shortage	937,647.55	313,003.41
-------------------------	-------------------	-------------------

FY25 BUDGET REVENUE (SOURCES) With explanations and definitions

REVENUES (Sources)

	<u>FY24</u>	<u>FY25</u>	<u>% CHANGE</u>
FY Levy Limit	50,671,734.00	52,443,231.00	3.50%
2.5% Increase	1,266,778.00	1,311,080.78	3.50%
Estimated New Growth	504,719.00	500,000.00	-0.93%
County Assess Outside 2.5	264,793.00	264,793.00	0.00%
Exempt Debt	5,617,206.00	5,139,186.00	-8.51%
		-	
FY Levy Limit	<u>58,325,230.00</u>	<u>59,658,290.78</u>	<u>2.29%</u>

Other Revenue

Unrestricted Gen Gov't Aid	823,781.00	872,898.00	5.96%
Estimated Local Receipts	15,425,923.00	16,307,075.00	5.71%
Interfund Transfers *	749,096.00	1,106,450.00	47.70%
Indirect Transfers (Water)	818,913.00	886,099.00	8.20%
	<u>17,817,713.00</u>	<u>19,172,522.00</u>	<u>7.60%</u>

TOTAL ESTIMATED REVENUES	<u>76,142,943.00</u>	<u>78,830,812.78</u>	<u>3.53%</u>
---------------------------------	-----------------------------	-----------------------------	---------------------

The property tax levy is annual amount of taxes assessed upon real and personal property in the community. The property tax levy is distributed among taxpayers based on the assessed value of their property.

MGL c. 59 § 21C (Proposition 2½) states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

New growth is generated by an improvement to a property or an increase in a property's value independent of market inflation. New growth is calculated by multiplying the allowable new valuation times the prior year's tax rate. It directly increases the levy limit of a community.

By approving a debt exclusion a community calculates its annual levy limit under Prop 2 1/2 then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only.

Unrestricted General Government Aid (also known as Cherry Sheet funds- a nickname because the information used to come on red or cherry colored paper) is the amount the state sends to municipalities to offset municipal expenses and loss of tax revenue.

Estimated local receipts are comprised of motor vehicle excise taxes, licenses, permits, departmental revenue (fees for services, ambulance payments, golf revenue, charges for services-solid waste fees, payments in lieu of taxes, penalties and interest on taxes and excises and investment income. These estimates are calculated based on prior year actual collections and are estimated conservatively as a shortfall would have to be made-up from additional taxes.

Interfund transfers are funds recorded in special revenue funds that are transferred in to the general fund to offset general fund operating expenses such as debt and department expenses.

Indirect transfers are funds determined to be costs paid through the general fund like property insurance, staffing expenses and fringe benefits that can be directly attributed to an Enterprise Fund.

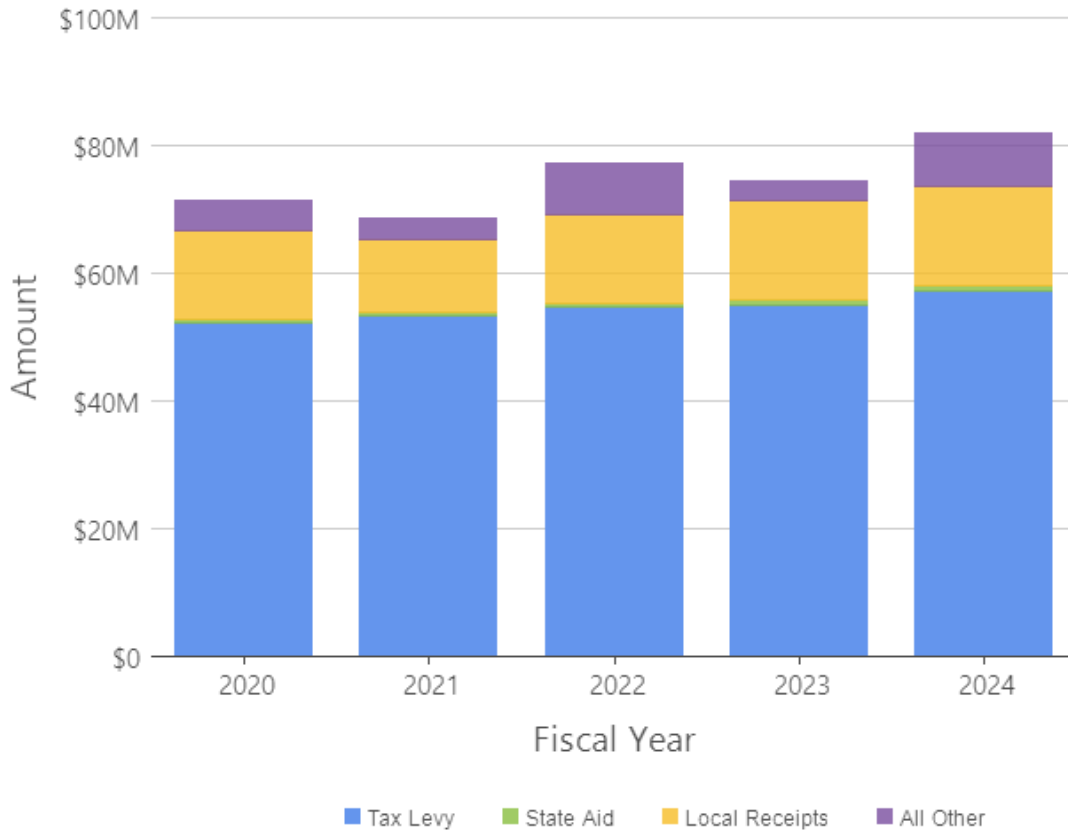
Levy Limit and Levy Comparison 5 year historical

	<u>Levy Limit</u>	<u>Levy</u>	<u>Available Levy</u>	<u>Estimated Local Receipts</u>
FY20	52,165,221.00	52,145,765.37	19,455.63	13,725,332.75
FY21	53,357,522.00	53,299,729.46	57,792.54	11,250,218.54
FY22	54,677,406.00	54,633,102.35	44,303.65	13,723,233.55
FY23	56,352,150.00	54,988,268.25	1,363,881.75	15,738,213.00
FY24	58,325,230.00	57,355,379.45	969,850.55	15,425,923.00

As Estimated Local Receipts increase, the amount required from the Levy decreases.



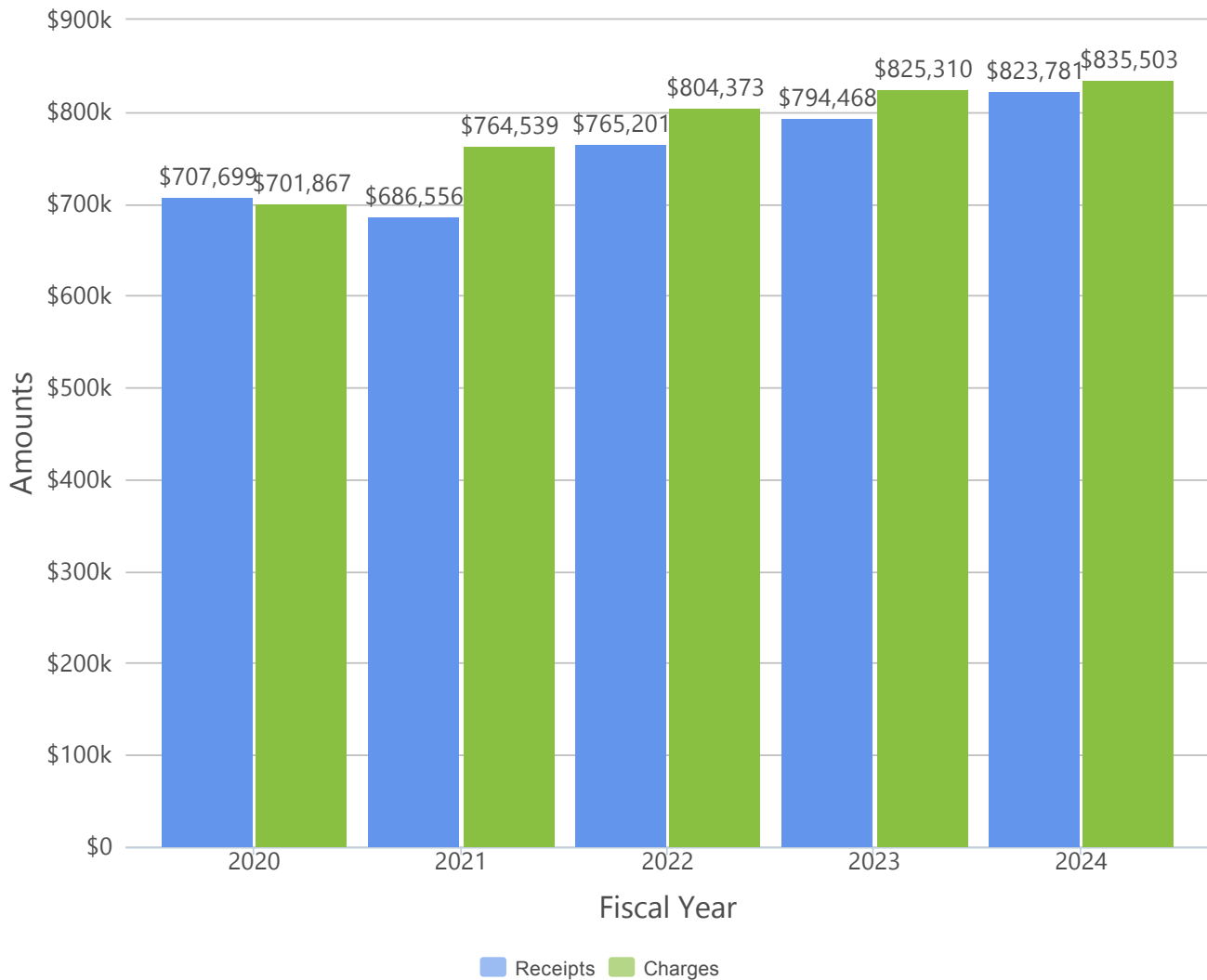
Town of Harwich



Revenue Source	2020	2021	2022	2023	2024
Tax Levy	52,145,765	53,299,729	54,633,102	54,988,268	57,355,379
State Aid	707,699	683,841	765,201	794,468	823,781
Local Receipts	13,725,333	11,250,219	13,723,234	15,738,213	15,425,923
All Other	4,717,684	3,426,580	8,119,766	2,964,206	8,214,322
Total Receipts	71,296,481	68,660,369	77,241,303	74,485,155	81,819,406



Town of Harwich



Local Receipt Analysis by Year FY22- FY24

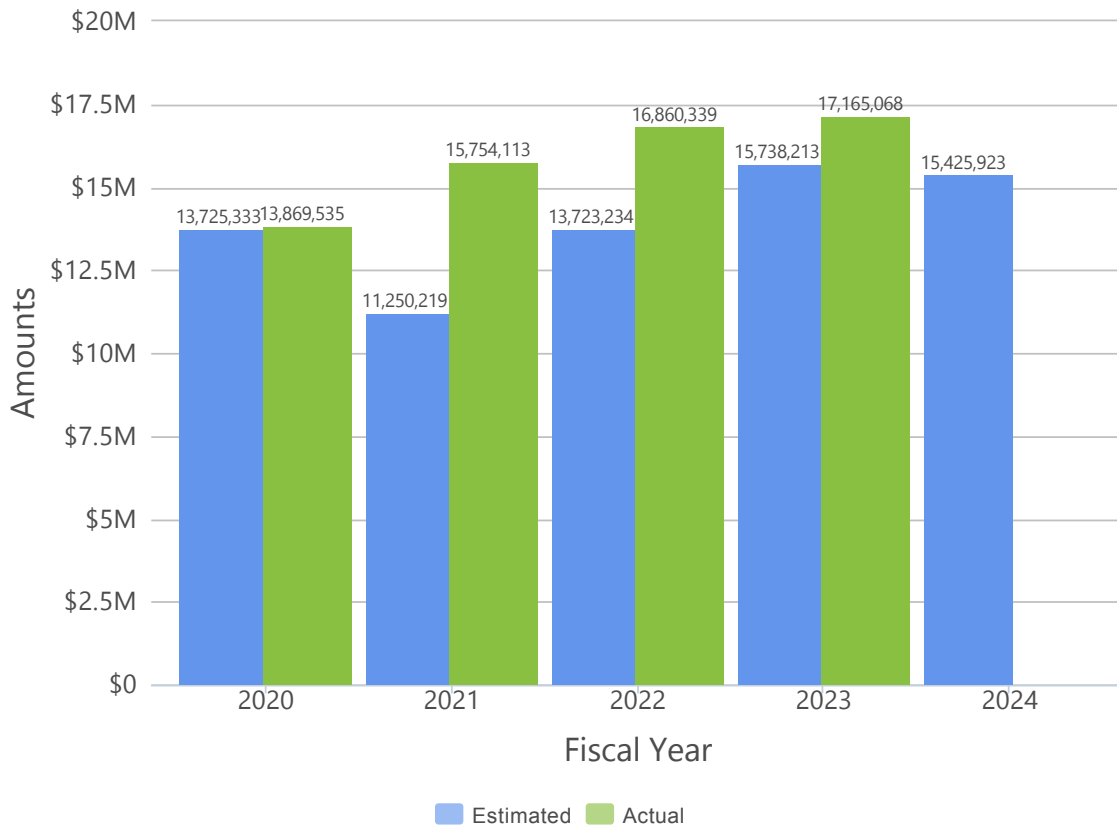
	Receipt Type Description	FY22 Estimated	FY22 Actual	FY22 Over (Under) Estimate	% Increase/Decrease	FY23 Estimated	FY23 Actual	FY23 Over (Under) Estimate	% Increase/Decrease	FY24 Estimated
1	Motor Vehicle Excise	2,350,000.00	2,586,149.00	236,149.00	10.05%	2,480,000.00	2,545,777.00	65,777.00	2.65%	2,450,000.00
2	Other Excise			-						
	Meals	315,000.00	571,745.00	256,745.00	81.51%	540,000.00	648,055.00	108,055.00	20.01%	600,000.00
	Rooms	600,000.00	1,675,737.00	1,075,737.00	179.29%	750,000.00	919,639.00	169,639.00	22.62%	800,000.00
	Other	25,000.00	26,058.00	1,058.00	4.23%	25,000.00	25,241.00	241.00	0.96%	25,000.00
3	Penalties and Interest	285,000.00	431,153.00	146,153.00	51.28%	430,000.00	462,121.00	32,121.00	7.47%	400,000.00
4	Payments in Lieu of Taxes	55,000.00	63,703.00	8,703.00	15.82%	60,000.00	58,836.00	(1,164.00)	-1.94%	58,000.00
8	Charges for Services-Solid Waste Fees	3,532,359.00	4,209,208.00	676,849.00	19.16%	4,000,000.00	3,764,700.00	(235,300.00)	-5.88%	3,800,000.00
9	Other Charges for Services	217,288.00	237,559.00	20,271.00	9.33%	220,000.00	229,390.00	9,390.00	4.27%	228,422.00
15	Department Revenue-Recreation	3,547,000.00	4,105,152.00	558,152.00	15.74%	3,900,000.00	4,078,304.00	178,304.00	4.57%	3,754,707.00
16	Other Departmental Revenue	1,651,500.00	1,694,361.00	42,861.00		1,694,000.00	2,143,892.00	449,892.00	26.56%	1,889,366.00
17	Licenses and Permits	819,710.00		106,917.00	62.73%					
	Building Permits		407,254.00	407,254.00		407,000.00	364,393.00	(42,607.00)	-10.47%	360,000.00
	Other License and permits		519,373.00	519,373.00		500,000.00	555,355.00	55,355.00	11.07%	537,930.00
19	Fines and Forfeits	12,200.00	7,928.00	(4,272.00)	-35.02%	7,900.00	17,978.00	10,078.00	127.57%	10,000.00
20	Investment Income	38,176.55	19,101.00	(19,075.55)	-49.97%	18,000.00	259,054.00	241,054.00	1339.19%	140,000.00
22	Misc. Recurring	275,000.00	305,858.00	30,858.00	11.22%	309,000.00	672,035.00	363,035.00	117.49%	350,000.00
23	Misc Non-Recurring	-	-	-		397,313.00	420,298.00	22,985.00	5.79%	22,498.00
	TOTAL	13,723,233.55	16,860,339.00	3,137,105.45	23%	15,738,213.00	17,165,068.00	1,426,855.00	9.07%	15,425,923.00

For FY23 and FY24 Rooms Tax is estimated at 50% of anticipated receipts as 50% is allocated to Special Purpose Stabilization Funds for Wastewater and Affordable Housing

Excess Local Receipts over Estimated contribute directly to Free Cash



Town of Harwich



Overlay and Overlay Surplus

Overlay is a single account to fund abatements and exemptions of committed real and personal property taxes for any fiscal year. The overlay amount is determined by the board of assessors (assessors) and may be raised in the tax rate without appropriation. Excess overlay is determined, certified and transferred by vote of the assessors to a Fund Balance Reserved for Overlay Released by the Assessors for Expenditures (overlay surplus). Overlay surplus may then be appropriated by the legislative body for any lawful purpose until the end of the fiscal year, i.e., June 30. Overlay surplus not appropriated by year-end is closed to the general fund undesignated fund balance.

Cities, towns and tax levying improvement districts must maintain an adequate balance in the overlay account to fund anticipated property tax abatement, exemption and receivable exposure for all fiscal years.

**SCHEDULE OL-1
OVERLAY WORKSHEET - Fiscal Year 2024**

<u>Overlay Available</u>						
1.	Overlay Balance as of 6/30/2023	1,112,255.88				
2.	Overlay from FY 2024 (Tax Rate Recap Page 2 Ild)	560,466.45				
3.	Overlay Balance Available (Add lines 1 and 2)	1,672,722.33				
<u>Overlay Use</u>						
4.	Overlay Transferred to Overlay Surplus after 7/1/2023	200,000.00				
5.	Other Overlay Charges after 7/1/2023	0.00			Abatements and Exemptions Granted	
6.	5 year Average Abatements And Exemptions Granted thru 6/30/2023	248,989.80	FY 2023	FY 2022	FY 2021	FY 2020
7.	Overlay Balance Needed (Add lines 4 thru 6)	448,989.80	253,087.00	238,078.00	235,971.00	241,716.00
					5-year average FY 2019 to FY 2023	
8.	Overlay Balance Available in excess of Overlay Balance Needed					276,097.00
	(negative indicates a Shortfall) (subtract line 7 from line 3)	1,223,732.53				248,989.80
<u>Potential Future Liabilities</u>						
9.	Real Estate Tax Receivables as of 6/30/2023	1,285,638.07				
10.	Personal Property Tax Receivables as of 6/30/2023	57,282.29				
11.	Pending ATB or Court decision(s)	25,000.00				
12.	Total Potential Future Liabilities	1,367,920.36				

PER DLS -GATEWAY WARNING- Line 12 exceeds the overlay balance available (line 8). Please use caution when transferring to overlay surplus as there is insufficient overlay balance to cover potential future liabilities.

Signatures

Accounting Officer

Megan Green, Assistant Town Accountant , Harwich , mgreen@harwich-ma.gov 508-430-7518 | 11/20/2023 5:00 PM

Assessor

Carlene Jones, Assessing Director , Harwich , cjones@harwich-ma.gov 508-430-7503 | 11/20/2023 4:15 PM

Town of Harwich										
Official Debt Summary	Total Amounts Due	Non-Exempt/Exempt			Funding Source					
	Gross Total Due	Total Non-Exempt	Total Exempt	Gross Total	General Fund	CPA	Golf	Water	Wastewater	Total Funding
FY22	\$ 3,969,785.04	\$ 630,076.54	\$ 3,339,708.50	\$ 3,969,785.04	\$ 2,387,562.50	\$ 233,050.00	\$ 104,950.00	\$ 549,997.54	\$ 694,225.00	\$ 3,969,785.04
FY23	\$ 4,619,041.00	\$ 617,823.33	\$ 4,001,217.67	\$ 4,619,041.00	\$ 2,787,443.77	\$ 221,525.00	\$ 101,700.00	\$ 540,494.33	\$ 962,377.90	\$ 4,613,541.00
FY24	\$ 4,359,942.84	\$ 547,570.84	\$ 3,812,372.00	\$ 4,359,942.84	\$ 2,276,700.00	\$ 166,650.00	\$ 98,450.00	\$ 532,241.84	\$ 1,285,901.00	\$ 4,359,942.84
FY25	\$ 3,732,084.75	\$ 533,695.75	\$ 3,198,389.00	\$ 3,732,084.75	\$ 2,134,950.00	\$ -	\$ 95,200.00	\$ 512,995.75	\$ 994,439.00	\$ 3,737,584.75
FY26	\$ 3,634,117.29	\$ 524,489.29	\$ 3,109,628.00	\$ 3,634,117.29	\$ 2,056,400.00	\$ -	\$ 91,950.00	\$ 504,539.29	\$ 981,228.00	\$ 3,634,117.29
FY27	\$ 3,465,610.85	\$ 509,992.85	\$ 2,955,618.00	\$ 3,465,610.85	\$ 1,923,100.00	\$ -	\$ 83,700.00	\$ 490,792.85	\$ 968,018.00	\$ 3,465,610.85
FY28	\$ 3,235,227.08	\$ 500,368.08	\$ 2,734,859.00	\$ 3,235,227.08	\$ 1,722,800.00	\$ -	\$ 80,700.00	\$ 481,918.08	\$ 949,809.00	\$ 3,235,227.08
FY29	\$ 2,976,208.72	\$ 490,406.72	\$ 2,485,802.00	\$ 2,976,208.72	\$ 1,493,950.00	\$ -	\$ 77,700.00	\$ 472,706.72	\$ 931,852.00	\$ 2,976,208.72
FY30	\$ 2,648,870.54	\$ 475,174.54	\$ 2,173,696.00	\$ 2,648,870.54	\$ 1,196,800.00	\$ -	\$ 74,700.00	\$ 458,224.54	\$ 919,146.00	\$ 2,648,870.54
FY31	\$ 2,499,902.69	\$ 389,912.69	\$ 2,109,990.00	\$ 2,499,902.69	\$ 1,152,450.00	\$ -	\$ 72,300.00	\$ 373,712.69	\$ 901,440.00	\$ 2,499,902.69
FY32	\$ 2,420,542.19	\$ 372,655.19	\$ 2,047,887.00	\$ 2,420,542.19	\$ 1,103,250.00	\$ -	\$ 64,900.00	\$ 362,055.19	\$ 890,337.00	\$ 2,420,542.19
FY33	\$ 1,972,133.67	\$ 360,549.57	\$ 1,611,584.10	\$ 1,972,133.67	\$ 694,850.10	\$ -	\$ 42,700.00	\$ 355,349.57	\$ 879,234.00	\$ 1,972,133.67
FY34	\$ 1,919,664.34	\$ 348,582.34	\$ 1,571,082.00	\$ 1,919,664.34	\$ 661,650.00	\$ -	\$ 41,300.00	\$ 348,582.34	\$ 868,132.00	\$ 1,919,664.34
FY35	\$ 1,789,730.28	\$ 257,923.28	\$ 1,531,807.00	\$ 1,789,730.28	\$ 633,512.50	\$ -	\$ 40,250.00	\$ 257,923.28	\$ 858,044.50	\$ 1,789,730.28
FY36	\$ 1,757,970.36	\$ 253,437.36	\$ 1,504,533.00	\$ 1,757,970.36	\$ 616,075.00	\$ -	\$ 39,200.00	\$ 253,437.36	\$ 849,258.00	\$ 1,757,970.36
FY37	\$ 1,609,600.00	\$ 132,340.00	\$ 1,477,260.00	\$ 1,609,600.00	\$ 598,637.50	\$ -	\$ 38,150.00	\$ 132,340.00	\$ 840,472.50	\$ 1,609,600.00
FY38	\$ 1,389,551.52	\$ -	\$ 1,389,551.52	\$ 1,389,551.52	\$ 520,931.26	\$ -	\$ 37,100.00	\$ -	\$ 831,520.26	\$ 1,389,551.52
FY39	\$ 1,073,868.00	\$ -	\$ 1,073,868.00	\$ 1,073,868.00	\$ 350,250.00	\$ -	\$ 36,050.00	\$ -	\$ 687,568.00	\$ 1,073,868.00
FY40	\$ 727,974.00	\$ -	\$ 727,974.00	\$ 727,974.00	\$ 44,800.00	\$ -	\$ -	\$ -	\$ 683,174.00	\$ 727,974.00
FY41	\$ 721,981.00	\$ -	\$ 721,981.00	\$ 721,981.00	\$ 43,200.00	\$ -	\$ -	\$ -	\$ 678,781.00	\$ 721,981.00
FY42	\$ 715,989.00	\$ -	\$ 715,989.00	\$ 715,989.00	\$ 41,600.00	\$ -	\$ -	\$ -	\$ 674,389.00	\$ 715,989.00
FY43	\$ 539,998.00	\$ -	\$ 539,998.00	\$ 539,998.00	\$ -	\$ -	\$ -	\$ -	\$ 539,998.00	\$ 539,998.00
FY44	\$ 540,809.00	\$ -	\$ 540,809.00	\$ 540,809.00	\$ -	\$ -	\$ -	\$ -	\$ 540,809.00	\$ 540,809.00
FY45	\$ 541,621.00	\$ -	\$ 541,621.00	\$ 541,621.00	\$ -	\$ -	\$ -	\$ -	\$ 541,621.00	\$ 541,621.00
FY46	\$ 542,434.00	\$ -	\$ 542,434.00	\$ 542,434.00	\$ -	\$ -	\$ -	\$ -	\$ 542,434.00	\$ 542,434.00
FY47	\$ 543,248.00	\$ -	\$ 543,248.00	\$ 543,248.00	\$ -	\$ -	\$ -	\$ -	\$ 543,248.00	\$ 543,248.00
FY48	\$ 544,064.00	\$ -	\$ 544,064.00	\$ 544,064.00	\$ -	\$ -	\$ -	\$ -	\$ 544,064.00	\$ 544,064.00
FY49	\$ 544,880.00	\$ -	\$ 544,880.00	\$ 544,880.00	\$ -	\$ -	\$ -	\$ -	\$ 544,880.00	\$ 544,880.00
FY50	\$ 545,698.00	\$ -	\$ 545,698.00	\$ 545,698.00	\$ -	\$ -	\$ -	\$ -	\$ 545,698.00	\$ 545,698.00
FY51	\$ 546,517.00	\$ -	\$ 546,517.00	\$ 546,517.00	\$ -	\$ -	\$ -	\$ -	\$ 546,517.00	\$ 546,517.00
FY52	\$ 547,337.00	\$ -	\$ 547,337.00	\$ 547,337.00	\$ -	\$ -	\$ -	\$ -	\$ 547,337.00	\$ 547,337.00
FY53	\$ 548,160.00	\$ -	\$ 548,160.00	\$ 548,160.00	\$ -	\$ -	\$ -	\$ -	\$ 548,160.00	\$ 548,160.00
rand Totals (FY22 TO EN)	\$ 57,224,561.16	\$ 6,944,998.37	\$ 50,279,562.79	\$ 57,224,561.16	\$ 24,440,912.63	\$ 621,225.00	\$ 1,221,000.00	\$ 6,627,311.37	\$ 24,314,112.16	\$ 57,224,561.16

BARNSTABLE COUNTY RETIREMENT ASSOCIATION

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

TO: ALL UNIT TREASURERS
FROM: BARNSTABLE COUNTY RETIREMENT BOARD
DATE: FEBRUARY 12, 2024
RE: FY'2025 APPROPRIATION INFORMATION

PLEASE FORWARD A COPY OF THIS MATERIAL TO YOUR BOARD OF SELECTMEN OR OTHER LEGISLATIVE BODY **AND** TO THE INDIVIDUAL IN YOUR UNIT RESPONSIBLE FOR YOUR BUDGETARY PROCESS.

The appropriation charges for Fiscal Year 2025 for the Barnstable County Retirement Association have been established in the gross amount of \$89,311,456.00. Of this total, \$86,153,023.00 is the cost established by the funding schedule adopted under the provisions of Section 22D of Chapter 32, MGLA and allocated for the pension fund for FY'2025. The total FY'2025 charges are allocated as follows:

Pension Fund - portion of 22D funding cost to be applied to current year pensions as determined by PERAC	\$86,153,023.00
Early Retirement - charged to units that adopted an early retirement incentive plan in 2002	524,587.00
Early Retirement - charged to units that adopted an early retirement incentive plan in 2003	246,813.00
Early Retirement – charged to units that adopted an early retirement incentive plan in 2019	320,095.00
Retired Sheriff Liability – Barnstable County	<u>2,066,938.00</u>
TOTAL FY'2025 APPROPRIATION	\$ 89,311,456.00

A breakdown by governmental unit of the FY'2025 charges is attached.

Units that have adopted an Early Retirement Incentive plan in 2002, 2003 and/or 2019 have the funding for this program added to the appropriation costs.

Each unit's proportional share of the total appropriation is based on a percentage of total covered payroll for each unit versus the total covered payroll for all units in the system.

Appropriation charges are due and payable as follows:

First half	July 1, 2024
Second half	January 1, 2025

Or a single one-time payment on July 1, 2024, which reflects a discount. The enclosed spreadsheet reflects both options.

Under the provisions of Chapter 35, Section 24 of the General Laws, a penalty of eight percent (6.9%) may be applied if payment is not received by these dates. Reminder notices are mailed to each unit treasurer in June and December and should be forwarded to the individual in each unit responsible for making payment.

Section 22D of Chapter 32, MGLA requires that an actuarial valuation be conducted every three years.

Please contact the Retirement Office at 508-775-1110 if you have any questions on this material.

**BARNSTABLE COUNTY RETIREMENT ASSOCIATION
FY'2025 APPROPRIATION - UNIT BREAKDOWN**

###	UNIT	PENSION FUND	PENSION FUND APPROP.	RETIRED SHERIFF'S	ERI 2002	ERI 2003	ERI 2019	TOTAL APPROPRIATION ASSUMING 7/1 AND 12/31 PAYMENTS	TOTAL APPROPRIATION ASSUMING 7/1 PAYMENT
001	BARNSTABLE COUNTY	4.49%	\$ 3,868,271.00	\$ 2,066,938.00	\$ 109,193.00	\$ 34,475.00	\$ 320,095.00	\$ 6,398,972.00	\$ 6,293,117.00
002	COUNTY HOSPITAL	0.00%			\$ 9,400.00			\$ 9,400.00	\$ 9,245.00
003	BARNSTABLE	14.74%	\$ 12,698,955.00		\$ 126,299.00			\$ 12,825,254.00	\$ 12,613,092.00
004	BARNSTABLE FIRE	0.76%	\$ 654,763.00		\$ 5,283.00			\$ 660,046.00	\$ 649,127.00
005	BARN HSG AUTH	0.31%	\$ 267,074.00		\$ 4,744.00			\$ 271,818.00	\$ 267,321.00
006	BOURNE	5.80%	\$ 4,996,875.00		\$ 98,123.00			\$ 5,094,998.00	\$ 5,010,714.00
039	BOURNE HSE AUTH	0.10%	\$ 86,153.00					\$ 86,153.00	\$ 84,728.00
007	BOURNE REC AUTH	0.19%	\$ 163,691.00		\$ 20,882.00			\$ 184,573.00	\$ 181,520.00
008	BOURNE WATER DIST	0.14%	\$ 120,614.00		\$ 6,053.00			\$ 126,667.00	\$ 124,572.00
009	BREWSTER	3.92%	\$ 3,377,199.00		\$ 20,732.00			\$ 3,397,931.00	\$ 3,341,721.00
041	BREWSTER HSE AUTH	0.02%	\$ 17,231.00					\$ 17,231.00	\$ 16,946.00
010	BUZZARDS BAY WATER	0.13%	\$ 111,999.00					\$ 111,999.00	\$ 110,146.00
011	CC MOSQ CONTROL	0.53%	\$ 456,611.00		\$ 3,312.00			\$ 459,923.00	\$ 452,315.00
012	CC REG TECH	0.61%	\$ 525,533.00					\$ 525,533.00	\$ 516,839.00
013	COMM FIRE DIST	2.13%	\$ 1,835,059.00			\$ 6,050.00		\$ 1,841,109.00	\$ 1,810,652.00
014	CHATHAM	3.24%	\$ 2,791,358.00					\$ 2,791,358.00	\$ 2,745,182.00
040	CHATHAM HSE	0.06%	\$ 51,692.00					\$ 51,692.00	\$ 50,837.00
015	COTUIT FIRE	0.55%	\$ 473,842.00					\$ 473,842.00	\$ 466,003.00
016	DENNIS	5.12%	\$ 4,411,035.00					\$ 4,411,035.00	\$ 4,338,065.00
017	DENNIS HSE AUTH	0.14%	\$ 120,614.00		\$ 3,164.00			\$ 123,778.00	\$ 121,730.00
018	DENNIS WATER DIST	0.42%	\$ 361,843.00					\$ 361,843.00	\$ 355,857.00
019	D/Y REG SCH DIST	2.10%	\$ 1,809,213.00					\$ 1,809,213.00	\$ 1,779,284.00
020	EASTHAM	2.82%	\$ 2,429,515.00		\$ 29,092.00			\$ 2,458,607.00	\$ 2,417,935.00
021	HARWICH	4.50%	\$ 3,876,886.00					\$ 3,876,886.00	\$ 3,812,752.00
022	HYANNIS FIRE DIST	2.04%	\$ 1,757,522.00		\$ 2,090.00			\$ 1,759,612.00	\$ 1,730,504.00
023	MASHPEE	5.36%	\$ 4,617,802.00		\$ 46,435.00			\$ 4,664,237.00	\$ 4,587,079.00
044	MASHPEE HSE AUTH	0.09%	\$ 77,538.00					\$ 77,538.00	\$ 76,255.00
043	MASHPEE WATER	0.27%	\$ 232,613.00			\$ 5,266.00		\$ 237,879.00	\$ 233,944.00
024	T/NANTUCKET	10.62%	\$ 9,149,451.00			\$ 146,219.00		\$ 9,295,670.00	\$ 9,141,896.00
046	NANTUCKET HSE	0.02%	\$ 17,231.00					\$ 17,231.00	\$ 16,946.00
025	C/NANTUCKET	0.46%	\$ 396,304.00					\$ 396,304.00	\$ 389,748.00
049	NANTUCKET REG TRANS	0.07%	\$ 60,307.00					\$ 60,307.00	\$ 59,309.00
026	NAUSET REG SCH DIST	1.10%	\$ 947,683.00					\$ 947,683.00	\$ 932,006.00
027	N SAGAMORE WTR	0.10%	\$ 86,153.00					\$ 86,153.00	\$ 84,728.00
028	ORLEANS	3.24%	\$ 2,791,358.00					\$ 2,791,358.00	\$ 2,745,182.00
037	ORLEANS HSG	0.07%	\$ 60,307.00					\$ 60,307.00	\$ 59,309.00
042	GROUND WATER	0.00%	\$ -					\$ -	\$ -
029	PROVINCETOWN	3.18%	\$ 2,739,666.00					\$ 2,739,666.00	\$ 2,694,345.00
030	SANDWICH	6.55%	\$ 5,643,023.00					\$ 5,643,023.00	\$ 5,549,673.00
047	SANDWICH HSE	0.09%	\$ 77,538.00					\$ 77,538.00	\$ 76,255.00
031	SANDWICH WATER	0.31%	\$ 267,074.00					\$ 267,074.00	\$ 262,656.00
032	TRURO	2.01%	\$ 1,731,676.00		\$ 16,952.00			\$ 1,748,628.00	\$ 1,719,701.00
033	VETERANS DIST	0.11%	\$ 94,768.00		\$ 5,078.00			\$ 99,846.00	\$ 98,194.00
034	WELLFLEET	2.23%	\$ 1,921,212.00		\$ 17,755.00			\$ 1,938,967.00	\$ 1,906,892.00
035	YARMOUTH	6.82%	\$ 5,875,636.00			\$ 49,710.00		\$ 5,925,346.00	\$ 5,827,326.00
036	YARMOUTH HSE AUTH	0.06%	\$ 51,692.00			\$ 5,093.00		\$ 56,785.00	\$ 55,846.00
038	W BARNSTABLE FIRE	0.16%	\$ 137,845.00					\$ 137,845.00	\$ 135,565.00
050	CAPE COD REG TRANS	0.25%	\$ 215,383.00					\$ 215,383.00	\$ 211,820.00
051	MONOMOY REG SCH DIST	1.45%	\$ 1,249,219.00					\$ 1,249,219.00	\$ 1,228,554.00
052	PROVINCETOWN HSE AUTH	0.00%	\$ -					\$ -	\$ -
053	CAPE LIGHT COMPACT	0.52%	\$ 447,996.00					\$ 447,996.00	\$ 440,585.00
	TOTALS:	100.00%	\$ 86,153,023.00	\$ 2,066,938.00	\$ 524,587.00	\$ 246,813.00	\$ 320,095.00	\$ 89,311,456.00	\$ 87,834,018.00

PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chair*

JOHN W. PARSONS, ESQ., *Executive Director*

Auditor DIANA DIZOGLIO | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES J. GUIDO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN, ESQ.

MEMORANDUM

TO: Barnstable County Retirement Board

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

RE: Revised Appropriation and Allocation for Fiscal Year 2025

DATE: February 5, 2024

BARNSTABLE COUNTY
FEB 12 2024
RETIREMENT ASSOC.

Revised Appropriation for FY25: \$89,311,456

This memorandum supersedes the PERAC Memorandum dated December 1, 2023.

This Commission is hereby furnishing you with the revised amount to be appropriated for your retirement system for Fiscal Year 2025, which commences July 1, 2024. The Board requested we provide the revised appropriation due from each unit as a result of the adoption of a 5% COLA in FY23. The appropriation shown above is based on the funding schedule approved by the Board in December of 2022 and the additional cost of providing the 5% COLA as determined by your actuary in its February 24, 2023 report to the Board.

Additionally, one of your member units recently provided to you updated annual pay figures, which you then forwarded to us. The revised pay figures are significantly lower than the figures originally provided by this unit. This change results in assessments that are greater for most units than those shown in the December 1, 2023 memorandum. We have attached the revised appropriation by unit to this memorandum.

If you have any questions, please contact PERAC's Actuary, John Boorack, at (617) 666 - 4446, extension 935.

JWP/jfb

P:\actuarial\APPROP\Approp25\barnstable county revised approp.docx

Attachment



Barnstable County Retirement System FY25 Appropriation by Governmental Unit

Aggregate amount for appropriation for the Pension Fund:	\$86,153,023
Aggregate amount for appropriation for the Pension Reserve Fund:	\$0
Aggregate additional appropriation for E.R.I.:	\$3,158,433

<u>UNIT</u>	<u>PEN.FND. APP %</u>	<u>PENSION FUND APPROP.</u>	<u>PENSION RES. FUND APPROP.</u>	<u>ADD'L. APP. (E.R.I. & HOSP.)</u>	<u>TOTAL APPROP.</u>	<u>APPROP PAID JULY 1</u>
Barnstable County	4.49%	3,868,271	0	463,763	4,332,034	4,260,371
Hospital (closed, Cnty. cost)	0.00%	0	0	9,400	9,400	9,245
Retired Sheriffs	0.00%	0	0	2,066,938	2,066,938	2,032,746
Town of Barnstable	14.74%	12,698,955	0	126,299	12,825,254	12,613,092
Barnstable Fire District	0.76%	654,763	0	5,283	660,046	649,127
Barnstable Housing Auth	0.31%	267,074	0	4,744	271,818	267,321
Town of Bourne	5.80%	4,996,875	0	98,123	5,094,998	5,010,714
Bourne Housing Auth	0.10%	86,153	0	0	86,153	84,728
Bourne Rec. Auth	0.19%	163,691	0	20,882	184,573	181,520
Bourne Water District	0.14%	120,614	0	6,053	126,667	124,572
Town of Brewster	3.92%	3,377,199	0	20,732	3,397,931	3,341,721
Brewster Housing Auth	0.02%	17,231	0	0	17,231	16,946
Buzzards Bay Water	0.13%	111,999	0	0	111,999	110,146
Cape Cod Mosquito Cont	0.53%	456,611	0	3,312	459,923	452,315
Cape Cod Reg. Tech.	0.61%	525,533	0	0	525,533	516,839
Cent/Ost/MM Fire District	2.13%	1,835,059	0	6,050	1,841,109	1,810,652
Town of Chatham	3.24%	2,791,358	0	0	2,791,358	2,745,182
Chatham Housing	0.06%	51,692	0	0	51,692	50,837
Cotuit Fire	0.55%	473,842	0	0	473,842	466,003
Town of Dennis	5.12%	4,411,035	0	0	4,411,035	4,338,065
Dennis Housing Auth	0.14%	120,614	0	3,164	123,778	121,730
Dennis Water District	0.42%	361,843	0	0	361,843	355,857
D/Y Reg. School District	2.10%	1,809,213	0	0	1,809,213	1,779,284
Town of Eastham	2.82%	2,429,515	0	29,092	2,458,607	2,417,935
Town of Harwich	4.50%	3,876,886	0	0	3,876,886	3,812,752
Harwich Housing	0.00%	0	0	0	0	0
Hyannis Fire District	2.04%	1,757,522	0	2,090	1,759,612	1,730,504
Town of Mashpee	5.36%	4,617,802	0	46,435	4,664,237	4,587,079
Mashpee Housing Auth	0.09%	77,538	0	0	77,538	76,255
Mashpee Water District	0.27%	232,613	0	5,266	237,879	233,944

BARNSTABLE COUNTY

FEB 12 2024

RETIREMENT ASSOC.

The Total Appropriation column shown above is in accordance with your current funding schedule (adjusted to reflect the transfer of sheriffs' employees but excluding the cost of retired sheriffs) with appropriations due July 1 and January 1. Whenever payments are made after the scheduled date, the total appropriation should be revised to reflect interest at the rate assumed in the most recent actuarial valuation. Payments should be made before the end of the fiscal year.

Barnstable County Retirement System FY25 Appropriation by Governmental Unit

Aggregate amount for appropriation for the Pension Fund: \$86,153,023
 Aggregate amount for appropriation for the Pension Reserve Fund: \$0
 Aggregate additional appropriation for E.R.I.: \$3,158,433

<u>UNIT</u>	<u>PEN.FND. APP %</u>	<u>PENSION FUND APPROP.</u>	<u>PENSION RES. FUND APPROP.</u>	<u>ADD'L. APP. (E.R.I. & HOSP.)</u>	<u>TOTAL APPROP.</u>	<u>APPROP PAID JULY 1</u>
Town of Nantucket	10.62%	9,149,451	0	146,219	9,295,670	9,141,896
Nantucket Housing	0.02%	17,231	0	0	17,231	16,946
County of Nantucket	0.46%	396,304	0	0	396,304	389,748
Nantucket Retired Sheriffs	0.00%	0	0	0	0	0
Nantucket Reg. Tr. Auth.	0.07%	60,307	0	0	60,307	59,309
Nauset Reg. School Dist.	1.10%	947,683	0	0	947,683	932,006
North Sagamore Wtr. Dist.	0.10%	86,153	0	0	86,153	84,728
Town of Orleans	3.24%	2,791,358	0	0	2,791,358	2,745,182
Orleans Housing Auth	0.07%	60,307	0	0	60,307	59,309
Ground Wtr Prot	0.00%	0	0	0	0	0
Town of Provincetown	3.18%	2,739,666	0	0	2,739,666	2,694,345
Town of Sandwich	6.55%	5,643,023	0	0	5,643,023	5,549,673
Sandwich Housing	0.09%	77,538	0	0	77,538	76,255
Sandwich Water District	0.31%	267,074	0	0	267,074	262,656
Town of Truro	2.01%	1,731,676	0	16,952	1,748,628	1,719,701
Veterans District	0.11%	94,768	0	5,078	99,846	98,194
Town of Wellfleet	2.23%	1,921,212	0	17,755	1,938,967	1,906,892
Town of Yarmouth	6.82%	5,875,636	0	49,710	5,925,346	5,827,326
Yarmouth Housing Auth	0.06%	51,692	0	5,093	56,785	55,846
W. Barnstable Fire District	0.16%	137,845	0	0	137,845	135,565
South Sagamore Wat. Dist.	0.00%	0	0	0	0	0
Cape Cod Reg. Transit	0.25%	215,383	0	0	215,383	211,820
Monomoy Reg. Sch. Dist.	1.45%	1,249,219	0	0	1,249,219	1,228,554
Provincetown Housing Auth	0.00%	0	0	0	0	0
Cape Light Compact	0.52%	447,996	0	0	447,996	440,585
TOTAL	100.00%	86,153,023	0	\$3,158,433	\$89,311,456	\$87,834,018

The Total Appropriation column shown above is in accordance with your current funding schedule (adjusted to reflect the transfer of sheriffs' employees but excluding the cost of retired sheriffs) with appropriations due July 1 and January 1. Whenever payments are made after the scheduled date, the total appropriation should be revised to reflect interest at the rate assumed in the most recent actuarial valuation. Payments should be made before the end of the fiscal year.

p:\excel\dir\actuarial\ibarnap25-revised.xlsx

BARNSTABLE COUNTY
FEB 12 2024
RETIREMENT ASSOC.

FY2025 Operating Estimates								
DEPT NAME	2023 BOS-VOTED	2024 BOS-VOTED	Dept budget FY25 Request	Town Admin (w/o EOS)	Select Board	% Change Town Admin to 24 BOS voted	EOS *	
MODERATOR S&W	1,000	1,000	1,000	1,000	1,000	0.00%		
	1,000	1,000	1,000	1,000	1,000	0.00%		
SELECTMEN S&W	762,500	12,500	12,500	12,500	12,500	0.00%		
SELECTMEN - EXP	8,750	8,750	8,750	8,750	8,750	0.00%		
	771,250	21,250	21,250	21,250	21,250	0.00%		
FINANCE COMMITTEE S&W	3,000	3,000	3,000	3,000	3,000	0.00%		
FINANCE COMMITTEE RESERVE FUND	50,000	50,000	50,000	50,000	50,000	0.00%		
FINANCE COMMITTEE - EXP	2,000	2,000	2,000	2,000	2,000	0.00%		
	55,000	55,000	55,000	55,000	55,000	0.00%		
TOWN ACCOUNTANT - SAL	284,406	282,824	293,694	293,694	293,694	3.84%		
TOWN ACCOUNTANT - EXP	8,139	9,844	10,344	10,344	10,344	5.08%		
	292,545	292,668	304,038	304,038	304,038	3.88%		
AUDIT - EXP	45,000	49,000	49,000	49,000	49,000	0.00%		
	45,000	49,000	49,000	49,000	49,000	0.00%		
ASSESSORS - S&W	206,844	234,344	211,742	211,742	211,742	-9.64%		
ASSESSORS - EXP	140,450	147,080	162,102	162,102	162,102	10.21%		
	347,294	381,424	373,844	373,844	373,844	-1.99%		
TOWN COLLECTIONS - S&W	15,000	14,000	14,000	14,000	14,000	0.00%		
TOWN COLLECTIONS - EXP	6,140	9,190	9,190	9,190	9,190	0.00%		
	21,140	23,190	23,190	23,190	23,190	0.00%		
POSTAGE	50,000	50,000	50,000	50,000	50,000	0.00%		
	50,000	50,000	50,000	50,000	50,000	0.00%		
TREASURER - S&W	296,268	307,839	340,337	284,321	284,321	-7.64%	56,015.82	
TREASURER - EXP	92,353	93,173	150,653	135,653	135,653	45.59%		
	388,621	401,012	490,990	419,974	419,974	4.73%		
Medicare	260,000	260,000	260,000	260,000	260,000	0.00%		
Vacation/Sick- Payout (Buy Back)	184,355	216,000	116,116	226,924	226,924	5.06%		
	444,355	476,000	376,116	486,924	486,924	2.30%		
ADMINISTRATION - S&W	543,821	421,593	551,792	436,792	469,980	3.61%	115,000.00	
ADMINISTRATION - EXP	133,000	163,000	169,000	139,000	139,000	-14.72%	30,000.00	
	676,821	584,593	720,792	575,792	608,980	-1.51%		
LEGAL SERVICES - EXP	185,000	185,000	185,000	185,000	185,000	0.00%		
CLAIMS & SUITS	500	500	500	500	500	0.00%		

FY2025 Operating Estimates								
DEPT NAME	2023 BOS-VOTED	2024 BOS-VOTED	Dept budget FY25 Request	Town Admin (w/o EOS)	Select Board	% Change Town Admin to 24 BOS voted	EOS *	
	185,500	185,500	185,500	185,500	185,500	0.00%		
INFORMATION TECHNOLOGY - S&W	91,940	94,758	101,503	101,503	101,503	7.12%		
INFORMATION TECHNOLOGY - EXP	439,500	474,247	462,126	449,001	449,001	-5.32%	13,125.00	
	531,440	569,005	563,629	550,504	550,504	-3.25%		
IT CHANNEL 18 S&W	153,629	169,054	174,964	174,964	174,964	3.50%		
IT CHANNEL 18 EXPENSES	37,240	48,400	52,000	52,000	52,000	7.44%		
	190,869	217,454	226,964	226,964	226,964	4.37%		
CONSTABLE S & W	700	700	700	700	700	0.00%		
	700	700	700	700	700	0.00%		
TOWN CLERK - S&W	238,499	249,927	295,813	295,813	295,813	18.36%		
TOWN CLERK - EXP	61,304	60,360	74,500	74,500	74,500	23.43%		
	299,803	310,287	370,313	370,313	370,313	19.35%		
CONSERVATION - S&W	160,786	197,658	214,177	214,177	214,177	8.36%		
CONSERVATION - EXP	6,686	11,532	12,282	12,282	12,282	6.50%		
	167,472	209,190	226,459	226,459	226,459	8.26%		
HOUSING ADVOCATE - S&W	0	76,096	78,595	78,595	78,595	3.28%		
HOUSING ADVOCATE - EXP	0	2,500	2,500	2,500	2,500	0.00%		
	0	78,596	81,095	81,095	81,095	3.18%		
TOWN PLANNER - S&W	153,036	174,015	177,921	177,921	177,921	2.24%		
TOWN PLANNER - EXP	5,601	6,581	6,581	6,581	6,581	0.00%		
	158,637	180,596	184,502	184,502	184,502	2.16%		
BOARD OF APPEALS - S&W	2,050	2,050	2,050	2,050	2,050	0.00%		
BOARD OF APPEALS - EXP	800	4,256	4,256	4,256	4,256	0.00%		
	2,850	6,306	6,306	6,306	6,306	0.00%		
ALBRO HOUSE - EXP	5,000	5,000	5,250	5,250	5,250	5.0%		
	5,000	5,000	5,250	5,250	5,250	5.0%		
OLD RECR BUILDING - EXP	6,500	6,500	6,925	6,925	6,925	6.5%		
	6,500	6,500	6,925	6,925	6,925	6.5%		
WEST HARWICH SCHOOL - EXP	1,600	0	0	0	0	0.0%		
	1,600	0	0	0	0	0.0%		
COMMUNITY DEVELOPMENT - S&W	0	0	0	0	0	0.0%		
COMMUNITY DEVELOPMENT - EXP	5,898	5,898	5,898	5,898	5,898	0.0%		
	5,898	5,898	5,898	5,898	5,898	0.0%		

FY2025 Operating Estimates								
DEPT NAME	2023 BOS-VOTED	2024 BOS-VOTED	Dept budget FY25 Request	Town Admin (w/o EOS)	Select Board	% Change Town Admin to 24 BOS voted	EOS *	
PUBLIC BUILDINGS REPAIRS	2,000	2,000	2,000	2,000	2,000	0.0%		
	2,000	2,000	2,000	2,000	2,000	0.0%		
TOWN/FIN COM REPORTS	10,000	10,000	10,000	10,000	10,000	0.0%		
	10,000	10,000	10,000	10,000	10,000	0.0%		
ADVERTISING	30,000	30,000	30,000	30,000	30,000	0.0%		
	30,000	30,000	30,000	30,000	30,000	0.0%		
POLICE - S&W	4,310,121	4,536,616	4,745,033	4,696,659	4,696,659	3.5%		
POLICE - EXP	528,237	604,555	613,275	613,275	613,275	1.4%		
	4,838,358	5,141,171	5,358,307	5,309,933	5,309,933	3.3%		
FIRE - S&W	4,397,138	5,002,934	5,638,667	5,378,241	5,253,925	7.5%	274,191.84	
FIRE - EXP	597,499	800,714	770,666	770,666	770,666	-3.8%		
	4,994,637	5,803,648	6,409,333	6,148,907	6,024,591	5.9%		
BUILDING - S&W	455,517	610,081	679,883	658,882	658,882	8.0%	-	
BUILDING - EXP	27,885	17,085	19,536	19,536	19,536	14.3%		
	483,402	627,166	699,419	678,418	678,418	8.2%		
EMERGENCY MANAGEMENT - S&W	5,408	5,515	5,833	5,833	5,833	5.8%		
EMERGENCY MANAGEMENT - EXP	8,500	8,500	8,500	8,500	8,500	0.0%		
	13,908	14,015	14,333	14,333	14,333	2.3%		
NATURAL RESOURCES S&W	116,307	124,320	101,607	101,607	101,607	-18.3%		
NATURAL RESOURCES - EXP	27,100	27,100	27,500	27,500	27,500	1.5%		
	143,407	151,420	129,107	129,107	129,107	-14.7%		
PLEASANT BAY ALLIANCE	25,232	25,232	31,077	31,077	31,077	23.2%		
	25,232	25,232	31,077	31,077	31,077	23.2%		
TOWN ENGINEER - S&W	101,589	176,277	183,471	183,471	183,471	4.1%		
TOWN ENGINEER - EXP	39,350	40,850	40,850	40,850	40,850	0.0%		
	140,939	217,127	224,321	224,321	224,321	3.3%		
HIGHWAY - S&W	2,778,807	3,067,180	3,195,539	3,136,327	3,136,327	2.3%	59,212.13	
HIGHWAY - EXP	3,355,968	3,881,470	3,931,792	3,930,193	3,930,193	1.3%	1,599.00	
	6,134,775	6,948,650	7,127,332	7,066,520	7,066,520	1.7%		
SNOW/ICE - S&W	40,000	40,000	40,000	40,000	40,000	0.0%		
SNOW/ICE - EXP	95,000	95,000	95,000	95,000	95,000	0.0%		
	135,000	135,000	135,000	135,000	135,000	0.0%		
STREET LIGHTS	30,000	30,000	30,000	30,000	30,000	0.0%		

FY2025 Operating Estimates								
DEPT NAME	2023 BOS-VOTED	2024 BOS-VOTED	Dept budget FY25 Request	Town Admin (w/o EOS)	Select Board	% Change Town Admin to 24 BOS voted	EOS *	
	30,000	30,000	30,000	30,000	30,000	0.0%		
CEMETERY ADMINISTRATION - S&W	71,434	80,162	108,868	83,483	83,483	4.1%	25,385.28	
CEMETERY ADMINISTRATION - EXP	5,108	5,108	5,771	5,771	5,771	13.0%		
	76,542	85,270	114,639	89,254	89,254	4.7%		
BOARD OF HEALTH - S&W	269,893	284,597	296,199	296,199	296,199	4.1%		
BOARD OF HEALTH - EXP	18,425	18,425	19,025	19,025	19,025	3.3%		
BOARD OF HEALTH-OPIOID ABATEMENT	0	102,328	0	0	0	-100.0%		
	288,318	405,350	315,224	315,224	315,224	-22.2%		
COMMUNITY CENTER - S&W	203,327	261,935	278,337	278,337	278,337	6.3%		
COMMUNITY CENTER - EXP	120,682	158,152	207,648	155,648	155,648	-1.6%	52,000.00	
	324,009	420,087	485,985	433,985	433,985	3.3%		
COUNCIL ON AGING - S&W	448,127	465,118	480,299	480,299	480,299	3.3%		
COUNCIL ON AGING - EXP	112,773	118,045	124,281	124,281	124,281	5.3%		
	560,900	583,163	604,580	604,580	604,580	3.7%		
YOUTH COUNSELOR S&W	98,154	105,148	154,254	84,796	84,796	-19.4%	69,457.44	
YOUTH COUNSELOR EXPENS	4,250	4,430	4,630	4,630	4,630	4.5%		
	102,404	109,578	158,884	89,426	89,426	-18.4%		
VETERANS EXPENSE/BENEFITS	145,018	145,805	148,805	152,327	152,327	4.5%		
	145,018	145,805	148,805	152,327	152,327	4.5%		
DISABILTY RIGHTS - EXP	500	500	500	500	500	0.0%		
	500	500	500	500	500	0.0%		
HUMAN SERVICES	83,250	83,250	83,250	83,250	83,250	0.0%		
	83,250	83,250	83,250	83,250	83,250	0.0%		
LIBRARY - S&W	755,032	819,809	916,119	853,139	853,139	4.1%		
LIBRARY - EXP	280,183	300,400	319,258	319,258	319,258	6.3%		
	1,035,215	1,120,209	1,235,377	1,172,397	1,172,397	4.7%		
RECREATION SEASONAL S&W	219,179	298,919	298,919	298,919	298,919	0.0%		
RECREATION & YOUTH S&W	264,600	279,271	365,591	296,816	296,816	6.3%	68,775.09	
RECREATION & YOUTH EXP	48,075	59,225	86,486	81,709	81,709	38.0%	4,778.00	
	531,854	637,415	750,996	677,444	677,444	6.3%		
HARBORMASTER - S&W	360,621	386,952	401,850	401,850	401,850	3.9%		
HARBORMASTER - EXP	250,879	324,470	567,534	567,534	567,534	74.9%		
	611,500	711,422	969,384	969,384	969,384	36.3%		

FY2025 Operating Estimates								
DEPT NAME	2023 BOS-VOTED	2024 BOS-VOTED	Dept budget FY25 Request	Town Admin (w/o EOS)	Select Board	% Change Town Admin to 24 BOS voted	EOS *	
HISTORICAL COMMISSION - S&W	2,040	2,040	2,040	2,040	2,040	0.0%		
HISTORICAL COMMISSION - EXP	350	350	350	350	350	0.0%		
BROOKS ACADEMY MUSEUM COMM. - EX	14,000	14,000	14,000	14,000	14,000	0.0%		
	16,390	16,390	16,390	16,390	16,390	0.0%		
SEALER OF WEIGHTS & MEASURES	0	0	14,500	14,500	14,500			
	0	0	14,500	14,500	14,500			
CELEBRATIONS - EXP	1,600	1,600	1,600	1,600	1,600	0.0%		
	1,600	1,600	1,600	1,600	1,600	0.0%		
GOLF S&W	1,002,424	1,070,470	1,077,018	1,077,018	1,077,018	0.6%		
GOLF - EXP	656,114	702,122	706,103	706,103	706,103	0.6%		
GOLF -CAPITAL OUTLAY	68,000	73,000	73,000	73,000	73,000	0.0%		
	1,726,538	1,845,592	1,856,121	1,856,121	1,856,121	0.6%		
CULTURAL AFFAIRS - S&W	0	80,385	86,503	86,503	86,503	7.6%		
CULTURAL AFFAIRS - EXP	0	2,500	2,500	2,500	2,500	0.0%		
	0	82,885	89,003	89,003	89,003	7.4%		
GOLF IMA MRSD	83,538	84,418	44,880	44,880	44,880	-46.8%		
GOLF IMA MRSD	0	0	39,538	39,538	39,538			
ELECTRICITY - CVEC	77,644	77,644	85,408	85,408	85,408	10.0%		
	161,182	162,062	169,826	169,826	169,826	4.8%		
INTERFUND TRANSFER (WW Debt)	0	0	0	0	0			
	0	0	0	0	0			
	2023	2024						
	BOS-VOTED	BOS-VOTED	Dept budget FY25	TA (w/o EOS)	SB		Proposed EOS	
Total Departmental Budgets	27,296,171	29,656,176	31,544,051	30,755,254	30,664,126		769,539.60	
		% increase from FY 23	% increase from FY24	% change from FY25 Dept Requests	% change SB from TA Budget		EOS % of total FY25 Budget	
		8.6%	6.37%	-2.50%	-0.30%		2.50%	

ORG	OBJ	DESCRIPTION	TOWN ADMIN	FY24 voted	INCREASE	EXPLANATION
016302	517900	OTHER FRINGE BENEFITS	750.00	750.00	-	
016302	521100	ELECTRIC UTILITY PWR HEAT LITE	14,390.00	9,900.00	4,490.00	FUNDED PER INSTRUCTIONS - average of last few years actuals plus 10%
016302	524200	OFFICE EQUIPMENT REPAIR	400.00	400.00	-	
016302	527000	RENTALS & LEASES	7,613.00	7,500.00	113.00	
016302	529000	OTHER PROPERTY RELATED SERVICE	-	-	-	
016302	534100	ADVERTISING	-	-	-	
016302	534400	TELEPHONE & TELEDATA SERVICES	1,008.00	600.00	408.00	
016302	538000	OTHER PURCHASED SERVICES	1,502.20	1,480.00	22.20	
016302	542000	OFFICE SUPPLIES	2,537.50	2,500.00	37.50	
016302	543000	MAINT/REP SUP-BLDGS&EQUIPMENT	2,030.00	2,000.00	30.00	
016302	548100	BULK FUEL	1,954.00	1,600.00	354.00	
016302	553000	PUBLIC WORKS SUPPLIES	5,950.00	5,950.00	-	
016302	558000	OTHER SUPPLIES NEC	18,842.00	14,000.00	4,842.00	<ul style="list-style-type: none"> • SEASONAL STAFF UNIFORMS, RADIOS, SIGNS FLAGS GAME ROOM, ETC • Signs, Beaches, and Other • Beach Radio Battery Replacements & Repairs • Printing and Services • United States Flags for Parks, Overlooks & Memorials • Misc Supplies • NEW Web-enabled Parks and Recreation Software services for all program registrations, reporting and electronic payments. • MYREC SOFTWARE MERCHANT FEES
016302	573000	DUES,SUBSCR. & IN STATE TRAVEL	45.00	45.00	-	
016302	573500	ENHANCEMENT OF SERVICES	-	-	-	
016302	578000	OTHERWISE UNCLASSIFIED	24,687.50	12,500.00	12,187.50	<ul style="list-style-type: none"> • TOWN BAND EQUIP UNIFORMS SHEET MUSIC, ARTS & CRAFTS FOR SUMMER & AFTERSCHOOL PROGRAMS, ETC • Tennis Balls - Now revolving fnd pgm • Swim Lesson Supplies • ICE PACKS & FIRST AID SUPPLIES • RESCUE TUBES • RESCUE BOARDS/BEACH WHEELCHAIR REPAIRS • RESCUE KITS/FIRST AID SUPPLIES • AIRHORNS - SEE RESCUE KITS • COMMUNITY CENTER EASTER EGG HUNT EVENT • COMMUNITY CENTER HALLOWEEN PARTY EVENT • AFTER-PROM EVENT • TOWN BAND • PROGRAM SCHOLARSHIPS • Town Band
			81,709.20	59,225.00	22,484.20	



**HARWICH
ASSESSORS
OFFICE**
508-430-7503

Memo

To: Joseph Powers, Town Administrator
Cc: Carol Coppola, Finance Director/Town Accountant
From: Board of Assessors
Date: July 7, 2019
RE: Revaluation Updated Program

Subject: Proposal Evaluation and Recommendation for Fiscal 2022 through 2024
Revaluation Program and Inspectional Services of Real and Personal
Property

On June 10, 2021 the Town of Harwich issued a Request for Proposal (RFP) for Fiscal 2022 through Fiscal 2024 Revaluation Program and for Inspectional Services of Real and Personal Property. The RFP was posted in Goods and Services Bulletin on June 9, 2021. An advertisement was placed and published in the Cape Cod Chronicle on June 10 and June 17, 2021.

The objective of the RFP was to contract with qualified and experienced firm(s) to provide Fiscal 2022 through Fiscal 2024 Revaluation Program and for Inspectional Services of Real and Personal Property. In order to insure the objective was met, the RFP was issued with evaluation criteria addressed by the requirements in the RFP and questions answered by the Respondents. The Proposal was opened on June 28, 2021 at 2:00 o'clock, of the one proposal received, it was deemed responsive. The responsive firm is as follows:

pk Valuation Group
Paul S. Kapinos & Associates, Inc.
29 College St.
South Hadley, MA 01075

The Proposal was evaluated by the Board of Assessors. Additionally the team evaluated the Proposal on responsiveness/compliance and cost. Based on the above objective the following Proposal evaluation was prepared. The total 3-year price is \$132,000 plus

approximately 1,500 inspections a year at a cost of \$30.00 for residential properties and \$50.00 for commercial properties

PROPOSAL EVALAUTION PROCESS

The Proposal was first examined to determine whether or not it met all the requirements of the RFP. Evaluation criteria was then used to evaluate the Proposal by categorizing the responses as “Highly Advantageous”, “Advantageous”, “Less Advantageous” and “Unacceptable” assigned each criteria.

PROPOSAL EVALUATION PROCESS		
Categories	Qualification	Rating
A. Minimum Evaluation Criteria		
Contractor Experience with other Valuation Update Programs in Massachusetts with a parcel count of 10,000 or greater.	118 communities	Highly Advantageous
Contractor Valuation Update experience with pkAssessment™ software system.	Yes	Highly Advantageous
Experience of Project Manager to be assigned to this project and a Member Appraisal Institute (MIA) certified employee on staff for Defense of Values.	40 years of appraisal experience not a member of Appraisal Institute	Not Advantageous
Level of satisfaction with Contractor's performance on other Massachusetts Cities and Towns for which Contractor has performed a Revaluation/Update.	Exceptional	Highly Advantageous

SUBMITTED PROPOSAL

Listed below is a synopsis of the responsive Proposal submitted.

Paul S. Kapinos & Associates, Inc.

Excellent qualifications

Excellent knowledge of Cape Cod Properties (11 Communities out of 15) and other
Massachusetts coastal towns

Excellent staff

RECOMMENDATION

After a thorough evaluation by the Board of Assessors, they unanimously recommend an award be made to Paul S. Kapinos & Associates, Inc. The Town of Harwich has experience with this firm and believes the firm will continue to provide Revaluation and Inspectional Services for Real and Personal Properties with expertise.

Attest:

Departmental Manager

Date

Enclosures:

Request for Proposal

Respondent Proposal

Price Proposal

Certification of Good Faith

TOWN OF HARWICH

Requests for Proposals For

The Implementation of a Fiscal Year 2022 through Fiscal Year 2024 Revaluation Program and for Inspectional Services of Real and Personal Property

I. General Information and Bid Submission Requirements.

The Town of Harwich, acting by and through its Board of Selectmen is soliciting sealed proposals for Implementation of a Fiscal Year 2022 through 2024 Revaluation Update Program. The contract awarded pursuant to this Request for Proposal (RFP), shall be for a three year term commencing on July 1, 2021 and running through June 30, 2024. A specific scope of work is included as **Attachment A**.

Sealed Proposals shall be submitted to the Office of the Town Administrator, Town Hall, 732 Main Street Harwich MA, 02645 on or before 2:00 PM, Monday, June 28, 2021, at which time all bids shall be opened. If, at the time of the scheduled opening, the Town Hall is closed due to uncontrolled events such as fire, snow, ice, wind or unforeseen building closure, the bid opening will be postponed until 2:00 PM on the next business day on which the Town Hall is opened for business. Proposals will be accepted until that date and time.

Contractors shall submit separate price and non-price (or technical) proposals. The price proposal (Schedule D.) attached hereto must be completely filled out, signed, placed in an envelope and sealed. The non-price proposal must address and comply with all minimum requirements set forth in this Request for Proposals (RFP) in order to be considered responsive. Contractors shall not submit a copy of this RFP as part of the proposal. The non-price proposal shall also be signed, placed in a separate envelope, sealed and returned.

Both the envelope containing the price proposal and the envelope containing the non-price proposal must be marked with the contractor's name, description of proposal, and either PRICE PROPOSAL or NON-PRICE PROPOSAL.

The Town shall not be responsible for the inadvertent opening of any proposal not appropriately identified as required prior to the submission deadline. The contractor shall be solely responsible for the timely delivery of its proposal. Proposals shall be submitted on the Price Proposal Form attached to this Request for Proposal (RFP) as **Attachment C**. The Price Proposal Form must be signed as follows: 1) if the bidder is an individual, by him/her personally; 2) if the bidder is a partnership, by the name of the partnership, followed by the signature of each general partner; and 3) if the bidder is a corporation, by the authorized officer, whose signature must be attested

to by the Clerk/Secretary of the corporation and the corporate sealed affixed to the Certificate of Vote included in this RFP.

A contractor may correct, modify, or withdraw a previously submitted proposal by written notice received in the Town Administrator's office at the address indicated above prior to the time and date for the opening of bids. Proposal modifications must be submitted in a sealed envelope clearly marked, with the Contractor's name and address and the RFP title **FY22-FY24 Revaluation Program Update – Modification No. __**".

After the RFP opening, a contractor may not change any provision of the proposal in a manner prejudicial to the interests of the Town or fair competition. Minor informalities will be waived or the contractor will be permitted to correct them. If a mistake and the intended proposals are clearly evident on the face of the Proposal Form, the mistake will be corrected to reflect the intended correct proposal, and the contractor will be notified in writing; the contractor may not withdraw the proposal. A contractor may withdraw its proposal if a mistake is clearly evident on the face of the Proposal Form, but the intended correct proposal is not similarly evident.

The contract will be awarded within thirty (30) days after the RFP opening. The time for the award may be extended for up to forty-five (45) additional days by mutual agreement between the Town and the apparent lowest responsive and responsible contractor. All prices submitted in response to this RFP must remain firm for thirty (30) days following bid opening, and for any extension of the time for award of the contract as provided above.

Questions concerning the terms of this RFP, must be submitted in writing by e-mail to: the Office of the Assessing Director, Donna Molino at dmolino@town.harwich.ma.us before 4:00 PM on Tuesday, June 22 2021. Responses to any such questions will be issued as an Addendum to this RFP and will be e-mailed to all parties who have requested a copy of this RFP.

Each RFP submission shall contain the Price Proposal Form (**Attachment C**), a Certificate of Non-Collusion (**Attachment D**), a Tax Compliance Certificate (**Attachment E**) and a Certificate of Vote (corporate companies only) (**Attachment F**).

The successful contractor must execute the contract within ten (10) days of the Town's delivery of the contract in substantially the form attached hereto as **Attachment G**. In the event the successful bidder fails to execute the contract in a timely manner, the Town reserves the right to rescind the award, and to make a new award to the next lowest bidder.

II. Purchase Description

The Town is soliciting proposals for the Implementation of a Fiscal 2022 through Fiscal 2024 Revaluation Program and for Inspectional Services of Real and Personal Property more specifically described in **Attachment A**.

In general, any proprietary or brand name designation included in **Attachment A** is an indication of the quality required by the Town and is not intended to limit competition in any way. Contractors may fulfill the requirements of this RFP by providing an alternate supply of equal quality and performance. Determination of the equality of an alternate brand of supply shall be in the sole determination of the Town. Proprietary or brand name supplies marked with an asterisk in **Attachment A** indicate those supplies for which a particular brand name or proprietary product is required by manufacturer's specification or other requirements of the Town, and no "or equal" substitution shall be allowed in those instances.

III. Billing and Insurance Requirements

The successful Contractor shall invoice the Town on a monthly basis for all services delivered pursuant to the contract. Payments shall be made to the contractor monthly, based on the portion of work completed and delivered to the Assessors during the preceding month. No payments will be made until the work is approved by the Assessors. The Assessors will review each monthly invoice and either recommend it for approval to the Board of Selectmen for payment as follows or return it to the Contractor with a written statement of reasons for its rejection.

The Contractor shall present the Town with a monthly written original invoice within a reasonable time following the month billed. Upon the Assessors' determination that the work performed for the preceding month has been satisfactorily completed according to the work-plan and time schedules, recommendation to the Board of Selectmen for a percentage payment representing eighty percent (80%) of amount billed for that month, shall be paid to the Contractor. The total amount paid on this monthly basis shall not exceed eighty percent (80%) of the total amount of the Agreement for each year.

The Contractor shall be responsible to the Town or any third party for any property damage or bodily injury caused by it, any of its subcontractors, employees or agents in the performance of, or as a result of, the work under this Agreement. The Contractor and any subcontractors used hereby certify that they are insured for workers' compensation, property damage, personal and product liability. The Contractor and any subcontractor it uses shall purchase, furnish copies of, and maintain in full force and effect insurance policies in the amounts here indicated.

1. General Liability of at least \$1,000,000 Occurrence/\$3,000,000 General Aggregate. The Municipality should be named as an "Additional Insured". Products and Completed Operations should be maintained for up to 3 years after the completion of the project.
2. Automobile Liability (applicable for any contractor who has an automobile operating exposure) of at least \$1,000,000 Bodily Injury and Property Damage per accident. The Municipality should be named as an "Additional Insured".
3. Workers' Compensation Insurance as required by law. Include Employers Liability Part B with a limit of \$1,000,000
4. Property Coverage for materials and services being transported by the contractor, as the Town's Property Contract provides coverage for personal property within 1000 feet of the premises.

5. Umbrella Liability of at least \$2,000,000/ occurrence, \$2,000,000/aggregate. The Municipality should be named as an "Additional Insured".

Prior to commencement of any work under this Agreement, the Contractor shall provide the Town with Certificates of Insurance which include the Town as an additional named insured and which include a thirty day notice of cancellation to the Town.

IV. Rule for Award

The contract shall be awarded to the contractor submitting the most advantageous proposal, taking into consideration each proposal's relative merits and relative prices.

The Board of Assessors has been appointed to evaluate the relative merits of the submitted non-price proposals before the Board of Selectmen review and award any contract.

The awarding authority will not award a contract to any contractor who cannot furnish satisfactory evidence of his ability and experience in this type of work and that he has sufficient plant and capital to enable him to execute and complete the work within the given time period.

The awarding authority may make such investigations it deems necessary to determine the above and the contractor shall furnish the TOWN with any information requested in this regard and shall furnish same under oath if required.

In addition to addressing each of the items in the specifications, the contractor must submit the following as part of the proposal:

1. A list of Massachusetts Municipalities for which the Contractor has completed Revaluation/Update Programs.
2. A list of the Revaluation/Update Contracts for which the Contractor is currently committed.
3. Listing of Massachusetts Municipalities for which the contractor has used the pk Assessment™ software
4. Written assurances that the Revaluation/Update will meet Department of Revenue Certification Requirements.

Minimum Evaluation Criteria

Proposals will be evaluated using comparative criteria set forth as follows:

1. Contractor experience with other Valuation Update Programs in Massachusetts with a parcel count of 10,000 or greater:

<u>Unacceptable:</u>	No experience in Massachusetts.
<u>Not Advantageous:</u>	Less than Fifteen successful Valuation Updates in Massachusetts.
<u>Advantageous:</u>	Fifteen or more successful Valuation Updates in Massachusetts.
<u>Highly Advantageous:</u>	Fifty or more successful Valuation Updates in Massachusetts.

2. Contractor Valuation Update experience with the *pkAssessment*™ software system.

<u>Unacceptable:</u>	No experience.
<u>Not Advantageous:</u>	Less than Ten Valuation Update projects.
<u>Advantageous:</u>	Ten to Fifty Valuation Update projects.
<u>Highly Advantageous:</u>	Fifty or more Valuation Update projects.

3. Experience of Project Manager to be assigned to this project and a Member Appraisal Institute (MAI) certified employee on staff for Defense of Values

<u>Unacceptable:</u>	No Valuation Update experience.
<u>Not Advantageous:</u>	Less than Five Valuation Update projects performed by the Project Manager and/or no MAI on staff.
<u>Advantageous:</u>	Ten or more successful Valuation Update projects performed by the Project Manager and a MAI on staff.
<u>Highly Advantageous:</u>	Twenty or more successful Valuation Update projects performed by the Project Manager and a MAI on staff.

4. Level of satisfaction with Contractor's performance on other Massachusetts Cities and Towns for which Contractor has performed a Revaluation/Update.

Unacceptable: More than one Town or City reporting difficulty with Contractor performance.

Not Advantageous: One Town or City reporting difficulty with Contractor performance.

Advantageous: No Town or City reporting difficulty with Contractor performance and at least one Town or Town reporting high satisfaction.

Highly Advantageous: More than five Cities or Towns reporting high satisfaction and no Town or City reporting poor performance.

In order to fairly evaluate the above criterion, the contractors must submit sufficient documentation and references to substantiate any information provided in conjunction with the above requirements.

ATTACHMENT A

(Purchase Description and Scope of Services)

Scope of Project and Overview:

1. Profile of Harwich:

The Board of Assessors seeks to implement a plan that will accomplish the following goals:

1. Complete Interim Year Valuation Updates for Fiscal 2022 through Fiscal 2024 on all classes of property;
2. Systematically Re-Inspect 5,400 parcels over a 3 year period, this shall include New Growth and Cyclical Re-Inspection Parcels;

Parcel Count, See FY21 LA4 attached hereto as **ATTACHMENT B**.

For the purposes of this RFP, RESIDENTIAL shall refer to the following State Classes; 101,102,103,104,105,106,109,130,131,132; while all 4 to 8 unit, apartments, mixed-use, commercial, and industrial properties, shall be referred to as CIM. Commercial personal property is also included.

2. Scope of Services:

The work of THE CONTRACTOR shall reflect a complete knowledge of the certification requirements of the Massachusetts Commissioner of Revenue, of Massachusetts law, whether of statutory or judicial origin, and of Massachusetts regulations, relating to property tax assessment administration, but in no event shall THE CONTRACTOR be required to perform services or provide products not currently necessary or contemplated by this Agreement or relevant regulations.

3. Responsibilities of the TOWN:

A. The TOWN shall provide “parcel identification data” for each parcel which shall consist of owner’s name and mailing address, property address, subdivision deed references, property classification, and land area in acres or square feet, sales history, building permits data, and all appraisal data, current to the most recent tax billing date.

B. The TOWN shall provide one set of zoning maps and a copy of zoning ordinances covering all parcels, correct and current as of the most recent tax year.

C. The TOWN shall provide two (2) sets of “tax maps”, covering all parcels, correct and current as of the most recent tax year. THE CONTRACTOR may rely upon the accuracy of the maps and is not responsible for any errors in the maps or any errors resulting from the use of the maps. Each map shall be drawn to scale, and shall be identified by map and parcel numbers.

D. The TOWN shall continuously and currently update the information referred to in this section by January 1, of each year.

E. The TOWN shall provide THE CONTRACTOR with the necessary office space and local telephone service for the duration of the project.

F. The TOWN will be responsible for the mailing, including postage, of all notices.

G. The TOWN is responsible for Public Relations including, but not limited to, periodic press releases and scheduling of appointments.

H. The TOWN is responsible for performing daily, weekly, and monthly system “back-ups” of the System.

4 Deliverable Products

All documents, reports, records, data or other material in whatever form, manual or mechanized, obtained or produced during the performance of this project shall be the sole property of the MUNICIPALITY and shall be delivered during an appropriated phase of or at the conclusion of the project, as required by the Assessor. The documents, reports, records, data and other materials shall include, without limitation, the following deliverable products:

- 1 Documentation of procedures used throughout the project.
- 2 All training materials and manuals used in any phase of the project.
- 3 The valuation manual which will enable the MUNICIPALITY to maintain and update its values.
- 4 The depreciation schedule and source of information used for its development.
- 5 Income and expense statements for parcels utilizing the income approach.
- 6 A property inventory record for each parcel.
- 7 All manual and computerized reports which support values and valuation formulas.
- 8 All materials and documentation used on the land valuation effort.
- 9 Any sales ratio studies used in this project.
- 10 Appropriate mechanized file of all properties, their identification, inventory of improvements, all computer-generated valuation and technical documentation describing the organization of data files and record format. This is necessary for user understanding.

At the conclusion of this project, the Contractor shall provide the MUNICIPALITY with a computerized list of all owners of record and new values to be utilized by the MUNICIPALITY for public disclosure.

5 Data Processing Facilities

THE CONTRACTOR is responsible for procuring the necessary and appropriate data processing facilities for any off-site work required in the performance of this Agreement. However, THE CONTRACTOR shall have access to the TOWN'S Appraisal System during the Term of this Agreement both on-site (direct) and from off-site locations via the TOWN'S high speed internet connection.

6 Personnel

THE CONTRACTOR agrees that at all times the number and qualifications of the personnel to be employed in this project will comply with 830 Code of Massachusetts Regulations regarding the minimum staffing requirements.

All personnel, including sub-contractors, shall be approved by the TOWN prior to performing any services under this Agreement.

7 Defense of Values

It is expressly agreed and understood that "Defense of Values" is not included in the fixed fee of this Proposal. The CONTRACTOR shall include per diem defense of values price on **Attachment D**.

Statement of Services

Schedule A

Interim Year Updates Fiscal Years 2022, 2023 and 2024:

1. Market Analysis:
Analyze all qualified sales to determine assessment levels utilizing the system. Stratify sales and produce ratio analyses by class, neighborhood, quarter, price quartile, style, net living area, land size, etc. This shall include review of all sales, and follow-up on prior year vacancies and rentals, and recalculation of capitalization rates as required. Produce a narrative summary of findings and recommendations to the Board of Assessors.
2. Re-calibrate System Models and DOR Documentation:
Adjust valuation models on the Town's system to reflect current market conditions after review and approval by the Town as required. Produce all required DOR reports required for approval of Interim Year Valuation Adjustments.
3. PERSONAL PROPERTY UPDATE:
Perform data collection on all new accounts. Re-price all existing records as of January 1st of each year.
4. New Growth Review and DOR Forms Production:
Review data collection and pricing of all CIM permits. Tabulate and produce the following DOR forms: INTERIM YEAR ADJUSTMENT FORM, LA-4, and LA-13.

Re-Inspection Program: Real Property

Data Collection

Measure and List improved Real Property parcels as directed by the Town. This work shall be in accordance with the Town's existing methodology and Valuation System, including "call backs" on all appropriate parcels.

The Inspections will include:

- a. Measurement of all structures on each parcel, unless denied access by the party in residence (to be noted on the inspection log);
- b. A complete interior inspection of all structures, unless denied access by the party in residence (to be noted on the inspection log);
- c. Completion of a form to update or confirm information currently noted on the appropriate property record card for the parcel;
- d. Correction of the sketch on the appropriate property record card;
- e. Digital images in jpg format of all dwellings, front and rear photos; and a front photo of all accessory buildings other than sheds;
- f. A complete log of field activities showing date and time of inspection.

Data Entry and Quality Control

Update all appropriate parcel records with changes resulting from the inspection and review the changes to insure accuracy.

All documents, reports, records, data or other material in digital format, obtained or produced during the performance of this project shall be the sole property of the TOWN and shall be delivered during an appropriated phase of or at the conclusion of the project, as required by the Assessors, with approval of the Board of Selectmen.

Schedule C: Project Workplan:

TIMETABLE FY 2022, FY 2023 and FY 2024

Market Analysis:

	<u>Commence</u>	<u>Completed</u>
Re-calibrate System Models and DOR Documentation	ongoing	September 30
Personal Property Update	ongoing	August 31
New Growth Review and DOR Forms Production	ongoing	September 30
Analysis/Modeling Review	ongoing	August 31
DOR Review/Preliminary Certification	ongoing	October 20
Tabulate and Submit LA10, LA4 and LA13	ongoing	November 30
Real Property Re-Inspection and New Growth Inspections	ongoing	September 30
Commercial Personal Property Rediscovery	ongoing	September 30

Any proposal which cannot meet a September 30, 2021 completion date for the Fiscal Year 2022 Update will be rejected.

Schedule D: Staffing:

Organizational Structure

<u>NAME</u>	<u>PROJECT TITLE & RESPONSIBILITIES</u>
	Project Manager
	Residential Appraiser
	Commercial / Industrial Appraiser

Mandays This Project: The Contractor shall perform the valuation update in the project time frame, utilizing the above staffing to achieve satisfactory results.

Resumes of each individual set forth in the organizational chart shall be provided to the Assessors as an exhibit hereto, which include prior work experience: dates, positions, responsibilities for each employer; education and professional affiliations for each individual. All personnel meet the qualifications required by the Commissioner of Revenue in 830 C.M.R.58.1A.1(3).

Any proposed changes in the project staffing plan submitted as part of the proposal will be submitted to the Assessors, in writing, for review and approval. The Assessors shall notify the Contractor of the acceptance or rejection of any staff substitutions within fifteen (15) business days of the receipt of the proposed changes. The Assessors shall reserve the right to make the final determination regarding the acceptability of proposed personnel changes.

ATTACHMENT B

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
ASSESSMENT / CLASSIFICATION REPORT FY 2021

Extract: LA4
Database: LIVE
Filter:

HARWICH
City/Town/District

as of January 1, 2020

PROP TYPE	ACCT / PARCEL COUNT	CLASS 1 Residential Assessed Value	CLASS 2 Open Space Assessed Value	CLASS 3 Commercial Assessed Value	CLASS 4 Industrial Assessed Value	CLASS 5 Personal Property Assessed Value
101	8,591	5,023,432,500				
102	849	274,773,700				
MISC.103,109	157	161,326,900				
104	177	96,790,800				
105	4	3,087,700				
111 - 125	6	10,344,800				
130-132. 106	1,061	125,824,300				
200 - 231	0		0			
300 - 393	353			265,035,200		
400 - 442	48				23,074,100	
450 - 452	1				8,226,000	
CH.61 Land	0	0	0	0		
CH.61A Land	8	15	0	200,830		
CH.61B Land	3	4	0	1,240,640		
012 - 043	105	28,733,387	0	32,972,403	0	
501	4,633					41,139,730
502	110					4,956,540
503	0					0
504	4					91,173,600
505	2					3,551,800
506	0					0
508	4					1,758,030
550-552	0					0
TOTALS	16,135	5,724,314,087	0	299,449,073	31,300,100	142,579,700
REAL AND PERSONAL PROPERTY TOTAL VALUE						6,197,642,960
EXEMPT EXEMPT COUNT						378,403,900 761

ATTACHMENT C

(Price Proposal Form)

Town of Harwich Fiscal Year 2022 through Fiscal 2024 Revaluation Program and Inspectional Services

Instructions: Each blank must be filled in and the completed section must be signed, identified as the Price Proposal, placed in a *separate envelope*, and sealed.

Project Cost Itemization

Revaluation Services: To be level funded over three years

Fiscal Year	Service	Price
FY22	Interim Year Update	
FY23	Interim Year Update	
FY24	Interim Year Update	
	Total 3 year Price	

Inspectional Services (cost per parcel)

Fiscal Year	Service	Price Per Parcel
FY22-24	Real Property Re-Inspection and New Growth Inspections	
FY22-24	Commercial Personal Property Rediscovery	

All funding for this project is subject to appropriation by the Town.

Per Diem Rates for Defense of Values: _____

The undersigned hereby agree to furnish the TOWN in conformity with this proposal, any or all of the above articles at the price listed above.

Company:

Authorized Signature:

ATTACHMENT D

CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

(Signature of person signing the bid)

(Name of Business)

ATTACHMENT E

CERTIFICATE OF TAX COMPLIANCE

Pursuant to Chapter 62C of the Massachusetts General Laws, Section 49A(b), I,

_____, authorized signatory for

_____, do hereby certify under the pains and penalties
(Name of Contractor)

of perjury that said contractor has complied with all laws of the Commonwealth of
Massachusetts relating to taxes, reporting of employees and contractors, and withholding and
remitting child support.

CONTRACTOR

By: _____
(Signature of Authorized Representative)

Title: _____

Date: _____, 2021

ATTACHMENT F

CERTIFICATE OF CORPORATE AUTHORITY

At a duly authorized meeting of the Board of Directors of _____
(Name of Corporation)

held on _____ it was VOTED that:
(Date)

(Name)

(Officer)

of this corporation, be and he/she hereby is authorized to execute contracts, deeds and bonds in the name and on behalf of said corporation, and affix its corporate seal hereto; and such execution of any contract, deed or obligation in this corporation's name on its behalf by such _____ under seal of the company, shall be valid and binding upon this corporation.
(Officer)

A True Copy,

ATTEST: _____

TITLE: _____

PLACE OF BUSINESS: _____

DATE OF THIS CERTIFICATE: _____

I hereby certify that I am the clerk of the _____
that _____ is the duly elected _____ of said
corporation, and that the above vote has not been amended or rescinded and remains in full force
and effect as of the date of this contract.

(Clerk)

CORPORATE SEAL:

ATTACHMENT G

CONTRACT

AGREEMENT FOR Implementation of a Fiscal 2022 through Fiscal 2024 Revaluation Program and for Inspectional Services of Real and Personal Property

The following provisions shall constitute an Agreement between the Town of Harwich acting by and through its Board of Selectmen hereinafter referred to as "Town," and _____, with an address of _____, hereinafter referred to as "Contractor", effective as of the ____ day of _____, 2021. In consideration of the mutual covenants contained herein, the parties agree as follows:

ARTICLE 1: SCOPE OF WORK:

The Contractor shall perform all work and furnish all services necessary to provide the Town with Fiscal Year 22 through Fiscal Year 24 Revaluation Program and Inspectional Services of Real and Personal Property as set forth in Attachment A.

ARTICLE 2: TIME OF PERFORMANCE:

The Contractor shall complete all work and services required hereunder commencing upon execution of the contract through June 30, 2024

ARTICLE 3: TIME OF THE ESSENCE:

It is agreed that time is of the essence for this Agreement. The Contractor shall commence and prosecute the work under this Agreement upon execution hereof and shall complete the work as listed in the Timetable included in the RFP.

A. Definition of Term: The Term "Substantial completion" shall mean the date listed in the Project Workplan.

B. Time as Essential Condition: It is understood and agreed that the commencement of and substantial completion of the work are essential conditions of this Agreement. It is further agreed that time is of the essence for each and every portion of the Contract Documents wherein a definite and certain length of time is fixed for the performance of any act whatsoever; and where under the Contract Documents any additional time is allowed for the completion of any work, the new time fixed by such extension shall be of the essence of this Agreement. It is understood and

agreed that the times for the completion of the work are reasonable, taking into consideration the average climatic range.

C. Progress and Completion: Contractor shall commence work promptly upon execution of this Agreement and shall prosecute and complete the work regularly, diligently and uninterruptedly at such a rate of progress as will insure Substantial Completion within the schedule included in the RFP.

3: COMPENSATION:

The Town shall pay the Contractor for the performance of the work outlined in Article 1 above the contract sum of \$ _____. The Contractor shall submit monthly invoices to the Town for services rendered, which will be due 30 days following receipt by the Town.

ARTICLE 4: CONTRACT DOCUMENTS:

The following documents form the Contract and all are as fully a part of the Contract as if attached to this Agreement or repeated herein:

1. This Agreement.
2. Amendments, or other changes mutually agreed upon between the parties.
3. All attachments to the Agreement.

In the event of conflicting provisions, those provisions most favorable to the Town shall govern.

ARTICLE 5: CONTRACT TERMINATION:

The Town may suspend or terminate this Agreement by providing the Contractor with ten (10) days written notice for the reasons outlined as follows:

1. Failure of the Contractor, for any reason, to fulfill in a timely and proper manner its obligations under this Agreement.
2. Violation of any of the provisions of this Agreement by the Contractor.
3. A determination by the Town that the Contractor has engaged in fraud, waste, mismanagement, misuse of funds, or criminal activity with any funds provided by this Agreement.

Either party may terminate this Agreement at any time for convenience by providing the other party written notice specifying therein the termination date which shall be no sooner than thirty (30) days from the issuance of said notice. Upon receipt of a notice of termination from the Town, the Contractor shall cease to incur additional expenses in connection with the Agreement. Upon such termination, the Contractor shall be entitled to compensation for all satisfactory work completed prior to the termination date as determined by the Town. Such payment shall not exceed the fair value of the services provided hereunder.

ARTICLE 6: INDEMNIFICATION:

The Contractor shall defend, indemnify and hold harmless the Town and its officers, agents, and all employees from and against claims arising directly or indirectly from the contract. Contractor shall be solely responsible for all local taxes or contributions imposed or required under the Social Security, Workers' Compensation, and income tax laws. Further, the Contractor shall defend, indemnify and hold harmless the Town with respect to any damages, expenses, or claims arising from or in connection with any of the work performed or to be performed under this Agreement. This shall not be construed as a limitation of the Contractor's liability under the Agreement or as otherwise provided by law.

ARTICLE 7: AVAILABILITY OF FUNDS:

The compensation provided by this Agreement is subject to the availability and appropriation of funds.

ARTICLE 8: APPLICABLE LAW:

The Contractor agrees to comply with all applicable local, state and federal laws, regulations and orders relating to the completion of this Agreement. This Agreement shall be governed by and construed in accordance with the law of the Commonwealth of Massachusetts.

ARTICLE 9: ASSIGNMENT:

The Contractor shall not make any assignment of this Agreement without the prior written approval of the Town.

ARTICLE 10: AMENDMENTS:

All amendments or any changes to the provisions specified in this Contract can only occur when mutually agreed upon by the Town and Contractor. Further, such amendments or changes shall be in writing and signed by officials with authority to bind the Town. No amendment or change to the contract provisions shall be made until after the written execution of the amendment or change to the Contract by both parties.

ARTICLE 11: INDEPENDENT CONTRACTOR:

The Contractor acknowledges and agrees that it is acting as an independent contractor for all work and services rendered pursuant to this Agreement and shall not be considered an employee or agent of the Town for any purpose.

ARTICLE 12: INSURANCE:

The Contractor shall be responsible to the Town or any third party for any property damage or bodily injury caused by it, any of its subcontractors, employees or agents in the performance of, or as a result of, the work under this Agreement. The Contractor and any subcontractors used hereby certify that they are insured for workers' compensation, property damage, personal and product liability. The Contractor and any subcontractor it uses shall purchase, furnish copies of, and maintain in full force and effect insurance policies in the amounts here indicated.

- 1) General Liability of at least \$1,000,000 Occurrence/\$3,000,000 General Aggregate. The Municipality should be named as an "Additional Insured". Products and Completed Operations should be maintained for up to 3 years after the completion of the project.
- 2) Automobile Liability (applicable for any contractor who has an automobile operating exposure) of at least \$1,000,000 Bodily Injury and Property Damage per accident. The Municipality should be named as an "Additional Insured".
- 3) Workers' Compensation Insurance as required by law. Include Employers Liability Part B with a limit of \$1,000,000
- 4) Property Coverage for materials and services being transported by the contractor, as the Town's Property Contract provides coverage for personal property within 1000 feet of the premises.

- 5) Umbrella Liability of at least \$2,000,000/ occurrence, \$2,000,000/aggregate. The Municipality should be named as an "Additional Insured".

Prior to commencement of any work under this Agreement, the Contractor shall provide the Town with Certificates of Insurance which include the Town as an additional named insured and which include a thirty day notice of cancellation to the Town.

Prior to commencement of any work under this Agreement, the Contractor shall provide the Town with Certificates of Insurance which include the Town as an additional named insured and which include a thirty day notice of cancellation to the Town.

ARTICLE 13: SEVERABILITY:

If any term or condition of this Agreement or any application thereof shall to any extent be held invalid, illegal or unenforceable by the court of competent jurisdiction, the validity, legality, and enforceability of the remaining terms and conditions of this Agreement shall not be deemed affected thereby unless one or both parties would be substantially or materially prejudiced.

ARTICLE 14: ENTIRE AGREEMENT:

This Agreement, including all documents incorporated herein by reference, constitutes the entire integrated agreement between the parties with respect to the matters described. This Agreement supersedes all prior agreements, negotiations and representations, either written or oral, and it shall not be modified or amended except by a written document executed by the parties hereto.

ARTICLE 15: COUNTERPARTS:

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be a counterpart original.

ARTICLE 16: LIQUIDATED DAMAGES:

It is expressly agreed between the Contractor and the Town that the Contractor will be responsible for all damages which may arise due to the Contractor's failure to substantially complete the work within the above specified time. If the Contractor shall neglect, fail or refuse to complete

the work within the specified number of days, or any extension thereof authorized by the Town, Contractor agrees, as a part of the consideration for the execution of this Contract by the Owner, to pay the Town the amount specified herein, not as a penalty, but as liquidated damages for such breach of contract as hereinafter set forth, for each and every calendar day, excluding Saturdays, Sundays and legal Holidays, that the Contractor shall be in default of Substantial completion after the date specified in the Agreement. Due to the impracticability and extreme difficulty of fixing and ascertaining the actual damages the Town would in such event sustain, said amount is agreed to be the amount of damages which the Town would sustain, and said amount shall be retained from time to time by the Town from current periodic estimates. The amount of liquidated damages shall be five hundred dollars (\$500.00) per day.

CERTIFICATION AS TO PAYMENT OF STATE TAXES

Pursuant to Chapter 62C of the Massachusetts General Laws, Section 49 A (b), I, Paul Kapinos, authorized signatory for the Contractor do hereby certify under the pains and penalties of perjury that said Contractor has complied with all laws of the Commonwealth of Massachusetts relating to taxes, reporting of employees and contractors, and withholding and remitting child support.

200710060

Social Security Number or
Federal Identification Number

DocuSigned by:
Paul Kapinos

76E08E605CF64C2...
Signature of Individual or
Corporate Name

By:
Corporate Officer
(if applicable)

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

CONTRACTOR

TOWN OF _____

By

DocuSigned by:
Paul Kapinos

76E08E605CF64C2...
Paul Kapinos President

by its Board of Selectmen

[Signature]

L Ballantine

Printed Name and Title

Approved as to Availability of Funds:

DocuSigned by:
Carol Coppola

48C32039D33D434...
Finance Director

\$44,000 plus per
inspection fees for FY
(\$022)
Contract Sum

Attachment C. (Schedule D.) Price Proposal:

Town of Harwich Fiscal 2022 through and Fiscal 2024 Revaluation Program

Instructions: Each blank must be filled in and the completed section must be signed, identified as the Price Proposal, placed in a *separate envelope*, and sealed.

Project Cost Itemization

Revaluation Services: To be level funded over three years

Fiscal Year	Service	Price
FY22	Interim Year Update	\$44,000
FY23	Interim Year Update	\$44,000
FY24	Interim Year Update	\$44,000
	Total 3-Year Price	\$132,000

Inspectional Services (cost per parcel)

Fiscal Year	Service	Price Per Parcel
FY22-24	Residential Real Property Re-Inspection and New Growth Inspections	\$30.00
FY22-24	Cim Real Property Re-Inspection and New Growth Inspections	\$50.00
FY22-24	Commercial Personal Property Inspections/Rediscovery	\$50.00

Per Diem Rates for Defense of Values: \$600 to \$1,600 per day

All funding for this project is subject to appropriation by the Town.

The undersigned hereby agrees to furnish the TOWN in conformity with this proposal, any or all of the above articles at the price listed above.

Company:

pkValuation Group
Paul S. Kapinos & Associates, Inc.
29 College St.
South Hadley, MA 01075
Tel. 413.534.9191
Fax. 413.534.9199

Authorized Signature



Paul S. Kapinos, President



CERTIFICATION OF GOOD FAITH

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity or group of individuals.



Signature of individual submitting bid or proposal

Paul S. Kapinos & Associates, Inc. (d/b/a pk Valuation Group)

Name of 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: Harwich Select Board

FROM: Joseph F. Powers, Town Administrator 

CC: Meggan M. Eldredge, Assistant Town Administrator
Kathleen Barrette, Finance Director

RE: Submission of the Fiscal Year 2025 Budget Message and Budget

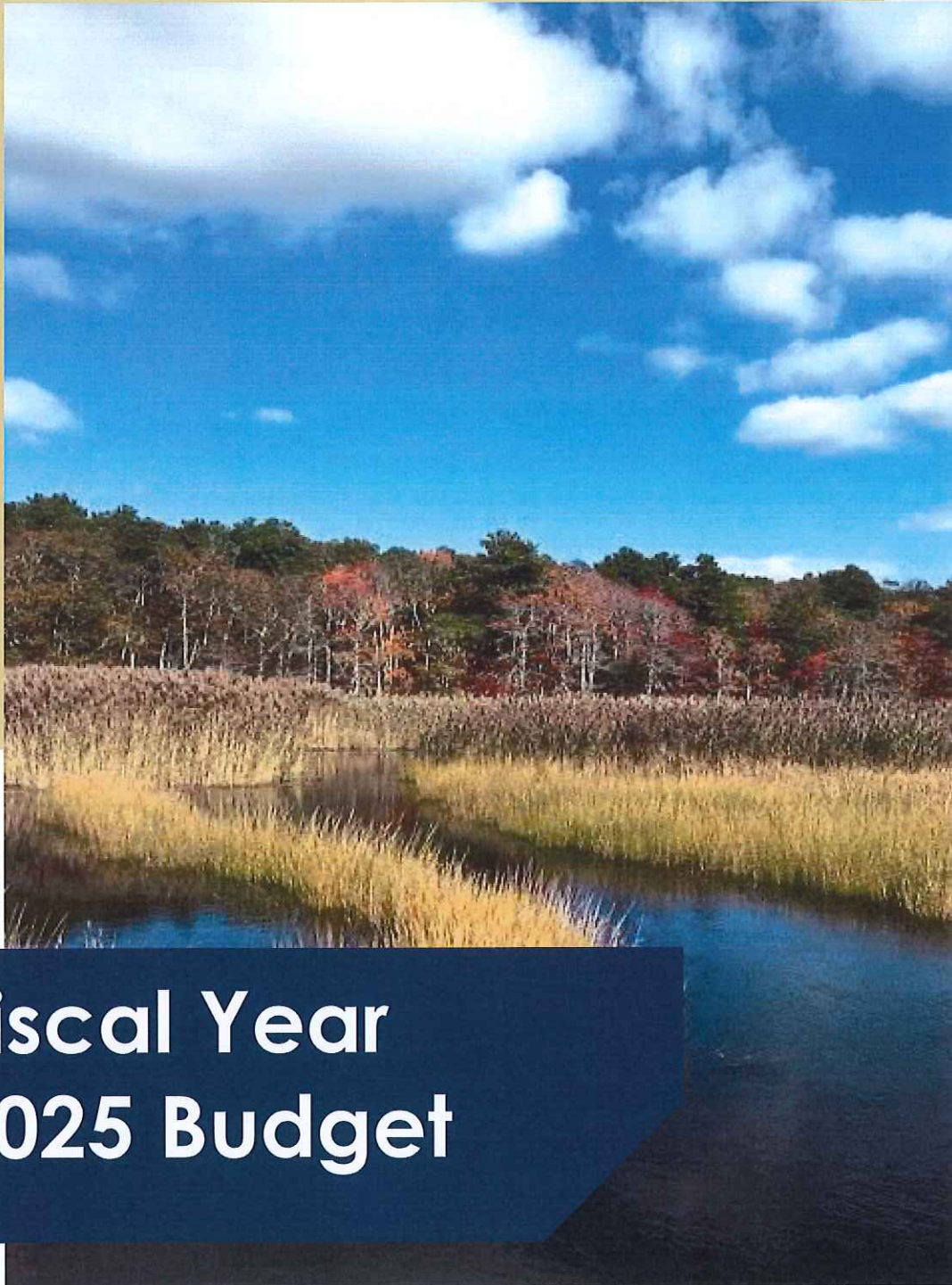
DATE: Friday, February 2, 2024

Attached herein is the Fiscal Year 2025 Budget Message and Budget for your review and consideration.

These documents are submitted in compliance with the Harwich Charter, which states under Chapter 9, Section 2-4, in whole, "On or before the second Tuesday of February, the town administrator shall submit to the Select Board a comprehensive budget of all town functions for the ensuing fiscal year and shall submit to the Select Board a budget message."

It is my privilege to present these documents to you at your meeting on Monday, February 5, 2024 wherein I will review the materials presented as well as offer my recommendations on balancing the budget and moving forward.

Thank you for your attention to this matter.



Fiscal Year 2025 Budget

TOWN OF HARWICH

Presented by: Joseph F. Powers, Town Administrator

Monday, February 5, 2024



BUDGET MESSAGE FOR FISCAL YEAR 2025

The budget message for Fiscal Year 2025 is one of *caution and deliberate action*. As of this writing (as in any year) there are still key metrics that are not finalized. As these numbers come into focus, we should proceed cautiously into the Annual Town Meeting with an eye towards a potential Fall special town meeting to enhance budgets if funds allow.

As you will see in this report, our revenue position is solid yet not robust. We can now rely upon funds available through the increase in the hotel/motel rates back from 2022 in our two special purpose stabilization funds.

Expenses are within the expectations of current market conditions of receding inflation, a strong labor market and an emergence from the considerable past restraints and blockades related to supply chain issues and availability. Expenses are not contained to the original directive of 1.5% growth due to contractual obligations, higher utility costs and other fixed costs.

The expenses included in my recommended operating budget allow us to continue to provide the exceptional level of service, programming and care that our residents, taxpayers and voters expect every year. However, my recommended operating budget does not include any enhancements of services requested to move our town forward and beyond current programming. We will have the opportunity to discuss and debate the merits of each of these proposed enhancements throughout our budget calendar and timeline.

"On or before the second Tuesday of February, the Town Administrator shall submit to the Select Board a comprehensive budget for all town functions for the ensuing fiscal year and shall submit to the Select Board a budget message." - Harwich Charter, Chapter 9, Section 2-4

Budget Timeline moving forward

Monday, February 5, 2024: Town Administrator presents budget message and budget for Fiscal Year 2025 to the Select Board.

Monday, February 12, 2024: Operating Budget by line item is released along with an updated "Sources & Uses" recap worksheet.

Monday, February 26, 2024: The Select Board votes to send the Fiscal Year 2025 Budget to the Finance Committee "with or without amendment".

Saturday, March 2, 2024: The Select Board and Finance Committee meet jointly to discuss the proposed budget as well as vet the enhancement of services requested but not in the proposed budget.

Sources and Uses as of January 31, 2024

FY25 BUDGET REVENUE (SOURCES) AND EXPENSES (USES)

REVENUES (Sources)

	<u>FY24</u>	<u>FY25</u>	<u>% CHANGE</u>
<u>FY Levy Limit</u>	\$50,671,734	\$52,443,231	3.50%
2.5% Increase	\$1,266,778	\$1,311,081	3.50%
Estimated New Growth	\$504,719	\$500,000	-0.93%
County Assess Outside 2.5	\$264,793	\$264,793	0.00%
Exempt Debt	\$5,617,206	\$5,139,186	-8.51%
		\$0	
<u>FY Levy Limit</u>	<u>\$58,325,230</u>	<u>\$59,658,291</u>	<u>2.29%</u>
<u>Other Revenue</u>			
Unrestricted Gen Gov't Aid	\$823,781	\$872,898	5.96%
Estimated Local Receipts	\$15,425,923	\$16,307,350	5.71%
Interfund Transfers *	\$749,096	\$1,106,450	47.70%
Indirect Transfers (Water)	\$818,913	\$886,099	8.20%
	<u>\$17,817,713</u>	<u>\$19,172,797</u>	<u>7.61%</u>
TOTAL ESTIMATED REVENUES	\$76,142,943	\$78,831,088	3.53%

EXPENSES (Uses)

RECAP ITEMS

State Assessments	835,503.00	871,180.00	4.27%
Overlay	560,466.45	325,000.00	-42.01%
	<u>1,395,969.45</u>	<u>1,196,180.00</u>	<u>-14.31%</u>

ARTICLE 4 ITEMS

Departmental Budgets	30,701,584.00	31,525,992.73	2.69%
Debt Service	2,541,802.00	3,138,889.00	23.49%
County Retirement Assessment	3,474,024.00	3,650,000.00	5.07%
Unemployment Insurance	20,000.00	20,000.00	0.00%
Group Health Insurance	5,362,192.00	5,898,411.20	10.00%
Property & Liability Insurance	976,060.00	1,019,982.70	4.50%
	<u>43,075,662.00</u>	<u>45,253,275.63</u>	<u>5.06%</u>

SCHOOL ASSESSMENTS

Momomoy	28,469,466.00	30,393,653.00	6.76%
CC Regional Technical School	2,014,200.00	2,204,820.00	9.46%
	<u>30,483,666.00</u>	<u>32,598,473.00</u>	<u>6.94%</u>

TOTAL ESTIMATED EXPENSES	74,955,297.45	79,047,928.63	5.46%
---------------------------------	----------------------	----------------------	--------------

Narrative on projected Revenue (Sources) for Fiscal Year 2025

Estimated revenues show 3.53% growth over Fiscal Year 2024 with the levy limit showing a 2.29 percentage change. Other revenue sources are anticipated (as of this writing) to grow by 7.60%.

Key drivers for growth in other revenue sources are:

- 5.96% increase (\$49,117) in Unrestricted General Government Aid (UGGA or Local Aid)
- 5.71% increase in estimated local receipts (\$881,427); and
- 48.40% increase in interfund transfers (\$362,568).

Administration and Finance staff are actively evaluating other potential funding sources beyond the levy limit and estimated receipts. I will have a report detailing revenue which may be derived from available article balances as well as any other sources.

Narrative on projected Expenses (Uses) for Fiscal Year 2025

Expenses are projected to grow 5.46% year over year including 2.69% growth in the departmental operating budgets.

Key drivers in the General Government expense uses are:

- 4.27% increase (\$35,677) in State Assessments;
- 23.49% increase in debt service payments (\$597,087);
- 10% increase in group health insurance (\$536,219); and
- 4.5% increase in property and liability insurance.

Current projected assessments for support of education have increased:

- 6.76% for the Monomoy Regional School District; and
- 9.46% for the Cape Cod Regional Technical School District.

Both assessment projections are preliminary and subject to change.

Several of the projected expense categories are expected to change as the numbers are finalized externally.

Beyond the expenses proposed above, my proposed budget *does not include* any "Enhancement of Services" (EOS). These requests are presented separately below and should be included in the ongoing budget deliberations.

Proposed Enhancements of Services requested but not included in the Departmental Operating Budgets

The following departments have presented enhancements of services within their salaries and wages line items. They are recorded in the MUNIS accounting system under object number 516000.

Personnel- related (Salaries & Wages)

#	DEPT NAME	EOS amount	Purpose
145	Treasurer	\$53,000	Additional staff
149	Administration	\$115,000	Funding for step increases; HR Director (FT)
220	Fire	\$149,892	Additional overtime to increase shift strength
421	Highway	\$59,212	Cemetery Craftsman position (FT)
491	Cemetery Administration	\$25,385	Clerical position (PT)
542	Youth & Family Services	\$69,457	Clinician (FT)
629	Recreation & Youth	\$68,775	Additional staff
		\$540,722	

The following departments have presented enhancements of services within their expenses line items. They are recorded in the MUNIS accounting system under object number 573500.

Operational (Expenses)

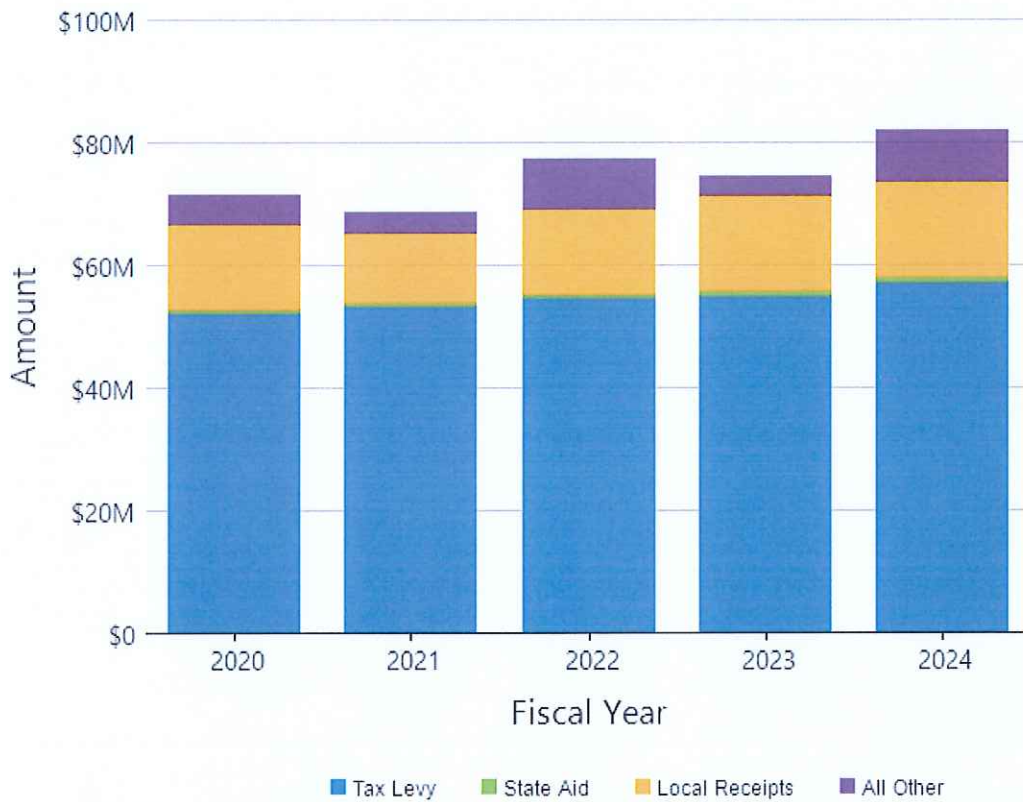
#	DEPT NAME	EOS amount	Purpose
141	Assessors	\$10,000	Training
145	Treasurer	\$15,000	Tax Title Research
149	Administration	\$30,000	Expenses related to onboarding HR Director
155	Information Technology	\$13,125	Town email addresses for committee members
421	Highway	\$1,599	Expenses related to onboarding Craftsman role
540	Community Center	\$52,000	Wifi expansion, building upgrades, technology
629	Recreation & Youth	\$4,778	Expenses related to onboarding and other items
		\$126,502	

APPENDIX A

FINANCIAL STATEMENTS PROVIDED BY THE COMMONWEALTH OF MA. DIVISION OF
LOCAL SERVICES



Town of Harwich



Revenue Source	2020	2021	2022	2023	2024
Tax Levy	52,145,765	53,299,729	54,633,102	54,988,268	57,355,379
State Aid	707,699	683,841	765,201	794,468	823,781
Local Receipts	13,725,333	11,250,219	13,723,234	15,738,213	15,425,923
All Other	4,717,684	3,426,580	8,119,766	2,964,206	8,214,322
Total Receipts	71,296,481	68,660,369	77,241,303	74,485,155	81,819,406



Town of Harwich

