

OFFICE OF THE TOWN ADMINISTRATOR

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732 MAIN STREET, HARWICH, MA



February 8, 2021

Harwich Board of Selectmen
Town of Harwich
732 Main Street
Harwich, MA 02645

To the Honorable Members of the Board of Selectmen:

It is my honor to present to you for your review the comprehensive budget for all town functions as proposed for Fiscal Year 2022 in accordance with the requirements of the Harwich Charter as outlined in Chapter 9, Section 2, and subsection 9-2-4.

Additionally, in accordance with those provisions, I hereby offer my budget message for the ensuing Fiscal Year.

Despite the significant headwinds we continue to be buffeted by as we are still in the throes of the Coronavirus Disease 2019 (COVID-19) and the related effects on our local, regional, state and national economy, the message I wish to convey is one of **cautious optimism**.

Optimism because we are presently in the midst of the first phases of vaccination which offer hope that perhaps the worst of physical effects of COVID-19 may soon be behind us.

Cautious because we cannot yet envision what a post-COVID economy and society will reap or bear upon us in the coming months and perhaps years ahead.

The budget which I present to you accomplishes several objectives in synchronization with your budget message and goals for Fiscal Year 2022. Namely:

- You require a budget that is at most 2% higher than FY 2021. You will see that the **total departmental budgets** show a **percentage increase** from FY 2021 to FY 2022 of **0.6%**; and
- Further, your message mandated that "...the starting point will be to develop a level funded budget to provide some relief to Harwich's taxpayers." **More than a majority of departments came in at level-funding**. I will provide more information on level-funding during my presentation to you at your meeting.

Additionally, this comprehensive budget supports your objective of limiting the use of debt exclusions as outlined in your goal of financial leadership and stability. The corresponding documents regarding the Fiscal Year 2022 Capital Budget include only two items relying upon debt exclusions by Town Meeting and the voters at the Town Election.

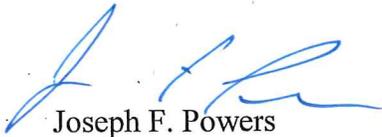
I will provide greater detail on the comprehensive budget at your meeting in my formal presentation to the Board.

I would be remiss if I did not take this opportunity to thank my colleague, our Finance Director, Carol Coppola for her continued partnership and support in developing this budget.

I look forward to presenting this material to you and more importantly, to working with you in the days, weeks and months ahead as we strive towards our Annual Town Meeting in the spring for the benefit of our community.

Thank you for your time and consideration.

Respectfully submitted,



Joseph F. Powers
Town Administrator

Cc: Carol Coppola, Finance Director
Jon Chorey, Chair, Finance Committee
Richard Larios, Chair, Capital Outlay Committee
David Nixon, Chair, Community Preservation Committee

Town Administrator's Proposed Budget

Town of Harwich BUDGET 2022

Line #	Budget	Budget	
SOURCES OF FUNDS	FY 2021	FY 2022	%
1	53,357,522	55,648,711	4.3%
2	11,986,520	12,465,198	4.0%
3			
4	664,352	667,067	0.4%
5	200,000	200,000	0.0%
6			
7	2,713,239	2,184,137	-19.5%
8	68,921,633	71,165,114	3.3%
9			
10			
11	764,539	778,830	1.9%
12	400,000	450,000	12.5%
13	1,123,358	1,228,830	9.4%
14	67,798,275	69,936,284	3.2%
15	25,739,671	25,895,226	0.6%
16			
17	3,144,894	3,242,673	3.1%
18	4,617,408	5,178,305	12.1%
19	4,833,551	4,938,071	2.2%
20	-	250,000	100.0%
21	874,470	897,726	2.7%
23	20,000	20,000	0.0%
24	13,490,322	14,526,775	7.7%
25	1,737,789	1,688,437	-2.8%
26	26,820,046	27,825,543	3.7%
27	68,911,186	71,164,811	3.3%
29	\$ 10,447	\$ 302	

TOWN ADMINISTRATOR'S PROPOSED BUDGET

BUDGET						
FY 2022 REVENUES	Actual FY2018	Actual FY2019	Actual FY2020	Budget FY2021	TA Proposed FY2022	% Change
Real Estate & Personal Property Taxes	\$46,774,148	\$50,127,321	\$52,165,222	\$53,357,522	\$55,648,711	4.3%
Local Receipts:						
Excise Tax	2,372,767	2,407,537	2,294,565	1,925,000	2,025,000	5.2%
Hotel/Motel & Meals	1,098,022	1,124,753	1,350,894	671,000	915,000	36.4%
Ambulance	1,452,109	1,664,188	1,601,026	1,600,000	1,600,000	0.0%
Waste Disposal	3,110,693	3,372,701	3,209,426	3,002,500	3,102,500	3.3%
Beach, Recreation & Youth	413,637	435,548	425,634	330,000	362,500	9.8%
Harbors & Landings	929,773	806,754	1,173,879	1,024,500	1,059,500	3.4%
Golf Operations	1,856,221	1,895,899	1,518,934	1,585,000	1,585,000	0.0%
Other Local Receipts	2,231,851	3,016,935	2,618,408	1,848,520	1,815,698	-1.8%
Total Local Receipts	13,465,072	14,724,316	14,192,766	11,986,520	12,465,198	4.0%
State Aid:						
Cherry Sheet	705,430	676,162	1,792,161	664,352	667,067	0.4%
Other:						
Free Cash	305,244	378,038	639,034	353,943	833,591	135.5%
Stabilization Fund				574,171	-	0.0%
Overlay Surplus	100,000	100,000	200,000	200,000	200,000	0.0%
Harbor Capital Improvement - Wychmere	110,930	62,808	72,227	0	0	0.0%
Cable Fund (Comcast)	143,417	156,450	144,398	210,107	210,107	0.0%
Septic Loan	17,358	17,358	13,574	17,171	6,121	-64.4%
Water Enterprise Indirect Costs	650,178	732,843	720,295	730,290	727,304	-0.4%
Sewer Enterprise Indirect Costs					31,446	0.0%
FEMA	13,508	13,608	13,815	13,855	13,855	0.0%
Road Betterments	49,194	58,277	56,973	51,100	55,166	8.0%
Allan Harbor Betterments	185,550	182,250	29,325	98,508	0	0.0%
Golf Infrastructure Revitalization Fund		139,000	249,000	108,200	104,950	-3.0%
Golf Improvement Fund				100,000	0	0.0%
SAQ Mooring		101,188	136,888	50,000	0	0.0%
SAQ Waterways		136,888	101,188	50,000	0	0.0%
CPA Funds (Land Bank)	608,950	588,750	553,700	341,750	233,050	-31.8%
Dog License Fund				2,144	0	0.0%
Town Clerk State Aid		15,585		12,000	0	0.0%
Total Revenue	\$63,128,979	\$68,210,840	\$71,080,566	\$68,921,633	\$71,196,566	3.3%

Town Administrator's Proposed Budget

<u>TOWN OPERATION BUDGET 2022</u>		<u>Actual FY2018</u>	<u>Actual FY2019</u>	<u>Actual FY2020</u>	<u>Budget FY2021</u>	<u>TA Proposed FY2022</u>	<u>\$\$ Change</u>	<u>PCT CHANGE</u>
1	MODERATOR S&W	-	-	-	1,000	1,000	-	0.0%
2	SELECTMEN S&W	7,500	12,000	12,000	12,500	12,500	-	0.0%
3	SELECTMEN - EXP	7,077	7,237	5,737	8,750	8,750	-	0.0%
4	Sub-Total	14,577	19,237	17,737	21,250	21,250	-	0.0%
5	FINANCE COMMITTEE S&W	745	229	76	3,000	3,000	-	0.0%
6	FINANCE COMMITTEE - EXP	809	1,516	1,824	2,000	2,000	-	0.0%
7	Sub-Total	1,554	1,744	1,900	5,000	5,000	-	0.0%
8	FINANCE COMMITTEE RESERVE FUND	-	-	-	50,000	50,000	-	0.0%
9	TOWN ACCOUNTANT - SAL	233,658	246,777	258,180	265,485	278,184	12,699	4.8%
10	TOWN ACCOUNTANT - EXP	3,626	2,570	6,990	7,875	8,139	264	3.4%
11	AUDIT - EXP	37,900	40,505	40,000	40,000	40,000	-	0.0%
12	Sub-Total	275,183	289,853	305,170	313,360	326,323	12,963	4.1%
13	ASSESSORS - S&W	153,113	182,201	178,746	204,048	206,287	2,239	1.1%
14	ASSESSORS - EXP	68,266	97,871	85,332	110,520	108,220	(2,300)	-2.1%
15	Sub-Total	221,379	280,071	264,078	314,568	314,507	(61)	0.0%
16	TOWN COLLECTIONS - S&W	12,476	12,837	9,425	16,000	16,000	-	0.0%
17	TOWN COLLECTIONS - EXP	3,154	3,760	3,700	5,500	5,500	-	0.0%
18	Sub-Total	15,631	16,597	13,125	21,500	21,500	-	0.0%
19	POSTAGE	46,452	39,128	47,487	41,500	41,500	-	0.0%
20	Sub-Total	46,452	39,128	47,487	41,500	41,500	-	0.0%
21	TREASURER - S&W	234,025	254,705	276,730	288,776	291,686	2,910	1.0%
22	TREASURER - EXP	102,106	97,616	101,573	95,358	91,550	(3,808)	-4.0%
23	Sub-Total	336,131	352,322	378,303	384,134	383,236	(898)	-0.2%
24	VACATION & SICK LEAVE BUY BACK	-	46,074	84,023	138,728	150,622	11,894	8.6%
25	MEDICARE	217,264	236,704	253,229	242,888	255,008	12,120	5.0%
26	ADMINISTRATION - S&W	418,242	425,860	494,694	469,123	397,945	(71,178)	-15.2%
27	ADMINISTRATION - EXP	75,450	74,692	85,053	96,880	119,879	22,999	23.7%
28	ADMINISTRATION - CAP OUTLAY	4,958	4,801	3,013	5,500	5,500	-	0.0%
29	WEATHER EVENT	-	-	844,876	-	-	-	0.0%
30	Sub-Total	498,651	505,352	1,427,636	571,503	523,324	(48,179)	-8.4%
32	LEGAL SERVICES - EXP	159,374	170,825	140,192	185,000	185,000	-	0.0%
33	CLAIMS & SUITS	-	-	-	500	500	-	0.0%
34	Sub-Total	159,374	170,825	140,192	185,500	185,500	-	0.0%
35	INFORMATION TECHNOLOGY - S&W	99,800	101,439	108,577	111,098	111,098	-	0.0%
36	INFORMATION TECHNOLOGY - EXP	211,708	244,542	202,496	276,250	274,141	(2,109)	-0.8%
37	Sub-Total	311,507	345,981	311,073	387,349	385,240	(2,109)	-0.5%
38	IT CHANNEL 18 - S&W	106,300	117,843	128,625	143,627	149,496	5,869	4.1%
39	IT CHANNEL 18 - EXP	24,790	28,089	15,772	66,480	60,604	(5,876)	-8.8%
40	Sub-Total	131,091	145,933	144,397	210,107	210,100	(7)	0.0%
41	CONSTABLE S & W	356	188	375	708	708	-	0.0%
42	TOWN CLERK - S&W	202,280	229,276	240,754	272,756	240,726	(32,030)	-11.7%
43	TOWN CLERK - EXP	30,684	33,186	51,130	49,300	32,228	(17,072)	-34.6%
44	Sub-Total	232,964	262,462	291,884	322,056	272,954	(49,102)	-15.2%
45	CONSERVATION - S&W	111,527	138,789	148,974	168,022	165,506	(2,516)	-1.5%
46	CONSERVATION - EXP	6,673	8,198	4,891	7,565	5,915	(1,650)	-21.8%
47	Sub-Total	118,200	146,987	153,865	175,587	171,421	(4,166)	-2.4%
48	TOWN PLANNER - S&W	69,515	87,324	93,093	95,480	95,305	(175)	-0.2%
49	TOWN PLANNER - EXP	1,928	3,580	3,428	4,531	4,531	-	0.0%
50	Sub-Total	71,443	90,904	96,520	100,011	99,836	(175)	-0.2%
51	BOARD OF APPEALS - S&W	-	-	-	-	-	-	0.0%
52	BOARD OF APPEALS - EXP	594	15	124	735	735	-	0.0%
53	Sub-Total	594	15	124	735	735	-	0.0%

Town Administrator's Proposed Budget

<u>TOWN OPERATION BUDGET 2022</u>		<u>Actual FY2018</u>	<u>Actual FY2019</u>	<u>Actual FY2020</u>	<u>Budget FY2021</u>	<u>TA Proposed FY2022</u>	<u>\$\$ Change</u>	<u>PCT CHANGE</u>
54	ALBRO HOUSE - EXP	3,148	2,928	2,177	6,355	6,355	-	0.0%
55	OLD RECR BUILDING - EXP	5,321	4,123	5,001	7,627	7,627	-	0.0%
56	W. HARWICH SCHOOL - EXP	408	404	365	1,424	1,424	-	0.0%
57	Sub-Total	8,876	7,455	7,543	15,405	15,405	-	0.0%
58	COMMUNITY DEVELOPMENT - S&W	218,879	225,761	211,842	242,945	235,150	(7,795)	-3.2%
59	COMMUNITY DEVELOPMENT - EXP	10,834	9,207	6,596	13,113	13,113	-	0.0%
60	Sub-Total	229,713	234,968	218,438	256,058	248,263	(7,795)	-3.0%
61	PUBLIC BUILDINGS REPAIRS	-	-	-	2,133	2,133	-	0.0%
62	TOWN/FIN COM REPORTS	7,658	7,766	5,961	10,000	10,000	-	0.0%
63	ADVERTISING	21,671	22,229	4,788	22,750	22,750	-	0.0%
64	POLICE - S&W	3,384,205	3,716,952	3,554,438	4,041,890	4,135,495	93,605	2.3%
65	POLICE - EXP	544,305	484,541	375,889	506,643	473,037	(33,606)	-6.6%
66	POLICE - CAP OUTLAY	121,482	131,100	85,811	60,000	-	(60,000)	0.0%
67	Sub-Total	4,049,992	4,332,593	4,016,139	4,608,533	4,608,533	(1)	0.0%
68	FIRE - S&W	3,353,682	3,872,857	3,744,052	4,129,052	4,209,768	80,716	2.0%
69	FIRE - EXP	394,875	362,291	356,867	406,192	551,329	145,137	35.7%
71	Sub-Total	3,748,556	4,235,148	4,100,920	4,535,244	4,761,097	225,852	5.0%
72	AMBULANCE - S&W	112,767	137,969	86,233	131,607	-	(131,607)	0.0%
73	EMS - EXP	136,314	118,467	122,332	124,095	-	(124,095)	0.0%
74	Sub-Total	249,081	256,436	208,565	255,702	-	(255,702)	0.0%
75	BUILDING - S&W	246,408	291,192	283,536	337,190	336,170	(1,020)	-0.3%
76	BUILDING - EXP	11,349	13,822	10,568	24,976	26,475	1,499	6.0%
77	Sub-Total	257,757	305,013	294,104	362,166	362,645	479	0.1%
78	EMERG. MGMT - S&W	2,444	1,032	2,300	5,355	5,355	-	0.0%
79	EMERG. MGMT - EXP	3,317	4,562	7,075	8,500	8,500	-	0.0%
80	Sub-Total	5,761	5,593	9,375	13,855	13,855	-	0.0%
81	NATURAL RESOURCES - S&W	96,343	102,223	110,546	113,631	114,714	1,083	1.0%
82	NATURAL RESOURCES - EXP	26,998	27,835	21,525	28,200	27,100	(1,100)	-3.9%
83	Sub-Total	123,341	130,058	132,071	141,831	141,814	(17)	0.0%
84	PLEASANT BAY ALLIANCE	17,343	20,160	23,760	23,760	23,760	-	0.0%
85	TOWN ENGINEER - S&W	174,256	131,618	115,709	114,549	114,549	-	0.0%
86	TOWN ENGINEER - EXP	9,831	22,695	28,677	80,310	30,310	(50,000)	-62.3%
87	Sub-Total	184,088	154,313	144,386	194,859	144,859	(50,000)	-25.7%
88	HIGHWAY - S&W	2,495,639	2,623,322	2,578,958	2,848,196	2,771,009	(77,186)	-2.7%
89	HIGHWAY - EXP	2,501,442	2,805,897	2,690,057	3,226,579	3,303,765	77,186	2.4%
90	Sub-Total	4,997,081	5,429,219	5,269,015	6,074,775	6,074,775	(0)	0.0%
91	SNOW/ICE - S&W	104,576	81,499	25,914	40,000	40,000	-	0.0%
92	SNOW/ICE - EXP	260,924	190,965	66,955	95,000	95,000	-	0.0%
93	Sub-Total	365,500	272,463	92,870	135,000	135,000	-	0.0%
94	STREET LIGHTS	31,372	22,731	30,356	35,000	31,000	(4,000)	-11.4%
95	INTERGOVERNMENTAL TRANS - WW		70,000	125,000	200,000	515,331	315,331	157.7%
96	COUNTY WW SUPPORT FUND			100,000	-	-	-	0.0%
97	CEMETERY ADMIN - S&W	63,203	65,070	70,040	71,434	71,434	-	0.0%
98	CEMETERY ADMIN - EXP	3,164	4,546	4,670	5,075	5,718	643	12.7%
99	Sub-Total	66,367	69,617	74,710	76,509	77,152	643	0.8%
100	BOARD OF HEALTH - S&W	139,795	163,782	183,249	203,881	193,196	(10,685)	-5.2%
101	BOARD OF HEALTH - EXP	16,209	13,241	8,331	16,390	12,560	(3,830)	-23.4%
102	Sub-Total	156,004	177,023	191,579	220,272	205,756	(14,515)	-6.6%
103	COMMUNITY CENTER S&W	165,498	176,286	185,474	193,389	196,876	3,487	1.8%
104	COMMUNITY CENTER EXP	131,306	117,063	109,175	125,354	121,190	(4,164)	-3.3%
105	Sub-Total	296,804	293,349	294,649	318,743	318,066	(678)	-0.2%

Town Administrator's Proposed Budget

<u>TOWN OPERATION BUDGET 2022</u>		Actual FY2018	Actual FY2019	Actual FY2020	Budget FY2021	TA Proposed FY2022	\$\$ Change	PCT CHANGE
106	COUNCIL ON AGING - S&W	370,042	352,597	361,824	396,169	393,012	(3,157)	-0.8%
107	COUNCIL ON AGING - EXP	63,690	63,932	55,274	79,232	82,326	3,094	3.9%
108	Sub-Total	433,732	416,529	417,099	475,401	475,338	(63)	0.0%
109	YOUTH COUNSELOR - S&W	81,511	85,203	93,443	96,255	95,905	(350)	-0.4%
110	YOUTH COUNSELOR - EXP	4,017	4,604	4,221	3,485	3,485	-	0.0%
111	Sub-Total	85,528	89,807	97,663	99,740	99,390	(350)	-0.4%
112	VETERANS EXPENSE/BENEFITS	99,997	97,461	133,899	128,058	144,277	16,219	12.7%
113	DISABILTY RIGHT - EXP	-	300	-	500	500	-	0.0%
114	HUMAN SERVICES	72,605	78,690	79,450	83,250	83,250	-	0.0%
115	LIBRARY - S&W	630,719	665,422	696,848	730,885	737,977	7,092	1.0%
116	LIBRARY - EXP	269,410	267,370	248,848	274,820	274,820	-	0.0%
117	Sub-Total	900,128	932,792	945,695	1,005,705	1,012,797	7,092	0.7%
118	RECREATION - SEASONAL - S&W	174,725	216,097	208,379	218,026	213,213	(4,813)	-2.2%
119	RECREATION - S&W	228,268	245,726	253,706	272,618	274,076	1,457	0.5%
120	RECREATION - EXP	41,735	46,281	52,966	45,575	45,575	-	0.0%
121	RECREATION - CAP OUTLAY	-	9,029	-	-	-	-	0.0%
122	Sub-Total	444,728	517,133	515,051	536,219	532,864	(3,356)	-0.6%
123	HARBORMASTER -S&W	289,490	311,293	324,299	343,404	342,729	(675)	-0.2%
124	HARBORMASTER - EXP	171,596	203,466	107,197	252,580	253,230	650	0.3%
125	Sub-Total	461,086	514,759	431,496	595,984	595,959	(25)	0.0%
126	BROOKS ACAD MUSEUM COMMISSION	10,754	9,440	7,842	12,894	12,894	-	0.0%
127	HISTORICAL COMMISSION	540	-	-	-	-	-	0.0%
128	HISTORICAL COMMISSION	-	198	-	350	350	-	0.0%
129	Sub-Total	540	198	-	350	350	-	0.0%
130	CELEBRATIONS	1,299	992	-	1,600	1,600	-	0.0%
131	GOLF - S&W	798,628	865,827	795,295	919,180	937,540	18,360	2.0%
132	GOLF - EXP	621,381	614,144	535,217	665,271	639,223	(26,048)	-3.9%
133	GOLF CAP OUTLAY	66,277	66,199	13,829	68,000	68,000	-	0.0%
134	Sub-Total	1,486,286	1,546,170	1,344,341	1,652,451	1,644,763	(7,688)	-0.5%
135	GOLF IMA MRSD	-	82,000	82,000	83,538	83,538	-	0.0%
136	ELECTRICITY - CVEC	66,254	68,140	71,705	73,900	75,750	1,850	2.5%
137	INTERFUND TRANSFERS	-	-	100,558	-	-	-	0.0%
138	Total Departmental Budgets	21,532,254	23,350,924	23,502,145	25,739,671	25,895,226	155,555	0.6%
139	Total Debt Service (Prin & Int)	2,494,459	4,710,046	4,920,069	4,617,408	5,178,305	560,897	12.1%
140	STATE ASSESSMENTS	261,135	269,883	285,138	300,901	308,390	7,489	2.5%
141	BARNS CTY RETIREMENT	2,681,194	2,763,836	3,024,763	3,144,894	3,242,673	97,779	3.1%
142	CAPE COD COMMISSION ASSESSMENT	217,944	223,393	234,056	240,570	246,584	6,014	2.5%
143	BARNSTABLE COUNTY ASSESSMENT	203,280	208,362	218,307	223,101	228,679	5,578	2.5%
144	UNEMPLOYMENT COMPENSATION	5,087	32,401	16,281	20,000	20,000	-	0.0%
145	GROUP HEALTH INSURANCE	4,296,270	4,514,731	4,551,199	4,833,551	4,938,071	104,520	2.2%
146	OPEB	100,000	125,000	150,000	-	250,000	250,000	0.0%
147	GENERAL INSURANCE	656,366	726,142	805,793	854,470	877,726	23,256	2.7%
148	GENERAL INSURANCE DEDUCTIBLE	4,603	7,018	3,696	20,000	20,000	-	0.0%
149	TOTAL TOWN	32,452,592	36,931,737	37,711,447	39,994,565	41,205,654	1,211,089	3.0%
150	OVERLAY (Abatements/Exemptions)	413,262	450,000	437,775	400,000	450,000	50,000	12.5%
151	C C REGIONAL TECH HIGH	1,487,362	1,581,236	2,317,475	1,737,789	1,688,437	(49,352)	-2.8%
152	MONOMOY REG. SCH. DISTRICT							
153	TOTAL MRSD ASSESMENT	24,759,749	25,609,390	26,643,415	26,820,046	27,825,543	1,005,497	3.7%
154	TOTAL	59,112,965	64,572,363	67,110,112	68,952,400	71,169,634	2,217,234	3.2%

Budget/Warrant Timeline for 2021 Annual Town Meeting (FY 2022)

DATE	DELIVERABLE	GOVERNANCE	TARGET DATE
Monday, October 5, 2020	BOS issues general policy statement on FY '22 budget development (on or before)	Charter, §9-2-2	Monday, October 5, 2020
Thursday, October 1, 2020	ITA presents current financial assessment (on or before)	Charter, §9-2-1	Monday, October 5, 2020
Monday, October 26, 2020	Joint meeting with Cape Cod Tech, Capital Outlay Committee, Finance Committee, Monomoy Regional School District and Board of Selectmen		Monday, October 26, 2020
Tuesday, October 27, 2020	Capital Outlay Committee presents capital plan to ITA		Tuesday, October 27, 2020
Tuesday, October 27, 2020	ITA presents operating budget development instructions to department heads		Tuesday, October 27, 2020
Friday, October 30, 2020	Community Preservation Act (CPA) project applications due by 4:00pm	CPC Policy	Friday, October 30, 2020
Monday, November 2, 2020	Board of Selectmen reviews capital outlay plan and sets priorities		Monday, November 2, 2020
Thursday, December 3, 2020	Finance Committee publishes notice of hearing on capital outlay plan in newspaper	Charter, §9-7-1	Thursday, December 3, 2020
Friday, December 4, 2020	Department heads submit budget requests to ITA (on or before)	Charter, §9-2-3	Friday, December 4, 2020
Friday, December 4, 2020	Department heads submit article requests to ITA (on or before)		Friday, December 4, 2020
Wednesday, December 30, 2020	Supplemental documents for CPA project applications due by 4:00pm	CPC Policy	Wednesday, December 30, 2020
Monday, December 14, 2020	ITA and Capital Outlay Committee present plan to joint BOS/FinCom meeting	Charter, §9-6-3	Thursday, December 31, 2020
Monday, January 11, 2021	Presentation of draft Monomoy Regional School District budget		Monday, January 25, 2021
Monday, January 11, 2021	Presentation of draft Cape Cod Regional Technical High School budget		Monday, February 1, 2021
Tuesday, January 19, 2021	Final review of Capital Outlay Budget for FY 2022 and Plan through FY 2028		Tuesday, January 19, 2021
Friday, January 29, 2021	Bid specifications for related articles must be submitted to Administration by 12:00pm		Friday, January 29, 2021
Monday, February 8, 2021	ITA submits comprehensive budget and budget message to BOS (on or before)	Charter, §9-2-4	Monday, February 8, 2021

Budget/Warrant Timeline for 2021 Annual Town Meeting (FY 2022)

Friday, February 12, 2021	Final form of articles submitted to Board of Selectmen no later than noon on date shown	Code, § 271-1A	Friday, February 12, 2021
Monday, February 22, 2021	BOS shall submit budget to the Finance Committee	Charter, §9-3-2	Monday, February 22, 2021
Friday, February 26, 2021	Board of Selectmen submits articles to Finance Committee not later than 14 days after deadline for submission	Code, § 271-1B	Friday, February 26, 2021
Friday, February 26, 2021	Board of Selectmen submits articles proposing changes to bylaws or charter to Bylaw/Charter Review Committee not later than 14 days after deadline for submission	Code, § 271-1B	Friday, February 26, 2021
Saturday, February 27, 2021	Joint hearing between Board of Selectmen & Finance Committee on budget	Charter, §9-3-3	Saturday, February 27, 2021
Monday, March 8, 2021	Monomoy Regional School District to submit final line item budget to BOS/FinCom		Friday, March 12, 2021
Monday, March 15, 2021	Board of Selectmen votes to establish Special Town Meeting on 5/3/2021 (if necessary)		Monday, March 15, 2021
Monday, March 22, 2021	Board of Selectmen to close and sign Warrant for Special Town Meeting (if necessary)		Monday, March 22, 2021
Monday, March 29, 2021	Board of Selectmen to close and sign Warrants for Town Meeting and Town Election		Monday, March 29, 2021
Monday, March 22, 2021	Finance Committee submits written recommendations on budget/articles	Charter, §9-3-3	Wednesday, March 31, 2021
Tuesday, March 30, 2021	Send warrants to Cape Cod Chronicle and printer		Tuesday, March 30, 2021
Monday, April 19, 2021	Publish warrant in newspaper and every precinct (no later than 14 days before ATM)	Charter, §2-2-1	Thursday, April 15, 2021
Monday, May 3, 2021	2021 Annual Town Meeting (Fiscal Year 2022)	Charter, §2-3-1	

Annual Town Meeting – Monday, May 3, 2021

Annual Town Election – Tuesday, May 18, 2021

Special Town Meeting – Monday, May 3, 2021 (if necessary)

= Further discussion needed



Town of Harwich

Town Administrator Proposed Budget FY 2022

Carol Coppola
2-10-2021

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Budget Overview

SUMMARY OF ALL APPROPRIATED FUNDS					
Fund	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
General Fund	66,672,337	68,552,400	70,719,635	2,167,234	3.16%
Water Enterprise	3,843,087	4,291,075	4,227,405	(63,670)	-1.48%
Sewer Enterprise	25,642	272,932	515,331	242,399	88.81%
Total All Budgeted Funds	70,541,066	73,116,407	75,462,371	2,345,963	3.21%
Full-time Equivalent Employees					
General Fund	222.8	220.7	220.7	-	0.00%
Water Enterprise	15.0	14.5	14.5	-	0.00%
Sewer Enterprise		0.5	0.5	-	0.00%
Total FTE Appropriated	237.8	235.7	235.7	-	0.00%

The Town of Harwich's total FY 2022 proposed operating budget for all appropriated funds is \$75,458,371. This represents an increase over the FY 2021 budget of \$2,345,963 or 3.21%. In addition to the General Fund this figure also includes two enterprise funds – Water and Sewer. Both General Fund and Enterprise Funds encompass the total annual appropriations.

The General Fund accounts for revenue and expenditures necessary to provide general government services. As the chief operating fund of the town, the General Fund contains uncommitted resources that may be used for general purposes. All financial resources that are not required to be accounted for in other funds are accounted for in the General Fund. The fund accounts for general municipal operations such as public safety, education, public works, parks and recreation, etc. User fees support the Water Enterprise Fund. Residents who access water services pay a fee to support the operation. The fees that are charged by the Water Enterprise Fund are set at levels that allow for them to cover all operational and capital costs. The Sewer Enterprise Fund is currently funded through a General Fund subsidy, this subsidy supports the contract operations and ongoing maintenance of sewer infrastructure.

The General Fund budget is increasing \$2,167,234 in FY 2022 or 3.16%. Municipal operations are decreasing by \$200,009, education costs are increasing \$956,145, debt on current and anticipated long term borrowings is increasing \$560,897, employer sponsored benefits are increasing \$489,337 and transfers to support sewer operating costs are also increasing \$315,331. The major contributors to the overall increase in the operating budget are educational assessments, an increase in long term debt obligations to support the construction of sewer/wastewater infrastructure as well as employee benefits.

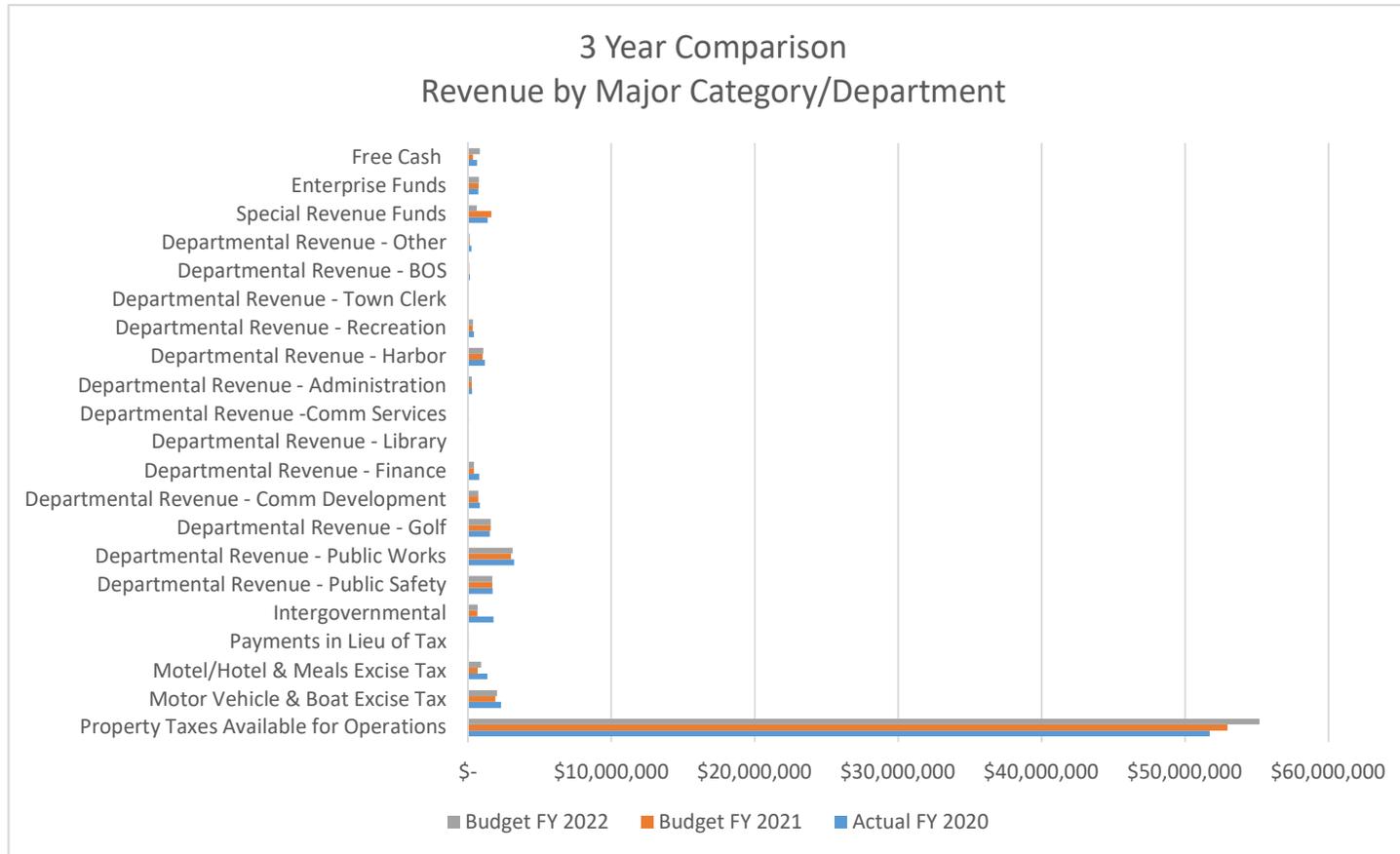
The Water Enterprise Fund budget is decreasing in FY 2022 largely due to debt extinguishment and the reduction of the purchase of meters and reading devices to reflect a conservative budget proposal.

The Sewer Enterprise Fund budget is increasing to include operation and maintenance costs as called for within the Inter Municipal Agreement with the Town of Chatham as well as anticipated internal operation costs. The Agreement with the Town of Chatham includes fixed and variable components, fixed costs include operation and maintenance of the wastewater plant located in Chatham; Harwich's agreed upon share is 23.08% of the total category cost. Variable costs consist of categories such as chemicals, utilities and solid waste disposal and are dependent on flow quantities. The Town anticipates flow to begin on or about the second quarter of fiscal year 2022.

GENERAL FUND REVENUE SUMMARY					
Property Taxes:	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Tax Levy	52,165,222	53,357,522	55,648,711	2,291,189	4.29%
Reserve for Abatements & Exemptions	(437,775)	(400,000)	(450,000)	(50,000)	12.50%
Property Taxes Available for Operations	\$ 51,727,447	\$ 52,957,522	\$ 55,198,711	\$ 2,241,189	4.23%
Other Taxes:					
Motor Vehicle & Boat Excise Tax	\$ 2,294,565	\$ 1,925,000	\$ 2,025,000	100,000	5.19%
Motel/Hotel & Meals Excise Tax	1,350,894	671,000	915,000	244,000	36.36%
Payments in Lieu of Tax	62,471	55,000	55,000	-	0.00%
Total Other Taxes	\$ 3,707,930	\$ 2,651,000	\$ 2,995,000	344,000	12.98%
Other Resources:					
Intergovernmental	1,792,161	664,352	667,067	2,715	0.41%
Departmental Revenue - Public Safety	1,727,244	1,703,200	1,703,200	-	0.00%
Departmental Revenue - Public Works	3,209,426	3,002,500	3,102,500	100,000	3.33%
Departmental Revenue - Golf	1,518,934	1,585,000	1,585,000	-	0.00%
Departmental Revenue - Comm Development	824,726	720,800	718,300	(2,500)	-0.35%
Departmental Revenue - Finance	786,548	425,350	425,350	-	0.00%
Departmental Revenue - Library	3,026	-	-	-	0.00%
Departmental Revenue - Comm Services	53,918	45,100	14,000	(31,100)	-68.96%
Departmental Revenue - Administration	288,800	275,000	275,000	-	0.00%
Departmental Revenue - Harbor	1,183,345	1,033,500	1,068,500	35,000	3.39%
Departmental Revenue - Tech & Ch 18				-	0.00%
Departmental Revenue - Recreation	425,634	330,000	362,500	32,500	9.85%
Departmental Revenue - Town Clerk	50,137	34,450	34,450	-	0.00%
Departmental Revenue - BOS	155,443	77,360	77,360	-	0.00%
Departmental Revenue - Other	257,656	103,260	104,038	778	0.75%
Special Revenue Funds	1,371,088	1,629,006	623,249	(1,005,757)	-61.74%
Enterprise Funds	720,295	730,290	758,750	28,460	3.90%
Free Cash	639,034	353,943	833,591	479,648	135.52%
Total Other Resources	15,007,415	12,713,111	12,352,855	(360,256)	-2.83%
Total General Fund Resources	\$ 70,442,791	\$ 68,321,633	\$ 70,546,566	2,224,933	3.26%

FY 21 Base Levy	\$ 47,225,978
Prop 2 1/2 allowable increase (2.5% of base)	1,180,649
Estimated new property tax growth	400,000
Cape Cod Commission environmental tax	246,584
Debt exclusions - town	4,610,907
Debt exclusions - schools	1,984,592
Less reserve for abatements & exemptions	\$ 450,000
FY 22 Tax Levy available for operations	\$ 55,198,711

The Total General Fund Resources for FY 2022 are increasing \$2,224,933 over the FY 2021 budget or 3.26%, which results in an increase in the use of free cash to support 100% of the sewer subsidy, Monomoy Regional School District's capital assessment and technology equipment for town departments. Utilization of free cash in fiscal year 2021 was largely to support a sewer/wastewater subsidy (\$200,000), education capital expenses (\$123,943), a public safety vehicle (\$60,000) and small capital purchases. Taxes provide nearly 79% of the funding for the General Fund budget. This includes real estate and personal property taxes, motor vehicle excise, hotel/motel and meals excise tax. Most of the revenue growth in FY 2022 is in property taxes and hotel/motel excise tax. The second largest funding group is charges for services. This category of revenue includes harbor, golf, disposal and recreational fees charged to participants as well as ambulance fees; the category encompasses just over 14% of total revenue. All other sources, including free cash, comprise 7% of the total funding sources used to balance the budget.



Property Taxes:

Property taxes are projected to increase according to the provisions of Proposition 2 ½. Estimated new property tax growth is derived primarily from new building construction.

The Cape Cod Commission (CCC) assesses a tax that is added to the levy each year above the Proposition 2 ½ allowable increase. This tax assessment is required of each Cape Cod community.

Debt exclusions are voter approved projects and capital improvements that are added to the levy above the Proposition 2 ½ increase. These are equal to the respective debt service payments and they expire once the debt service obligation has been met.

Each year a provision for abatements and property tax exemptions is calculated, for FY 2022 a provision of \$450,000 is being set aside, this set aside reduces the available property taxes to fund operational costs.

Motor Vehicle Excise Tax:

Motor Vehicle Excise collections are authorized by Massachusetts General Law, Chapter 60A, Section 1. The excise tax is calculated by a formula of \$25 per \$1,000 of valuation. For FY 22 the Town is projecting a minimal increase in this tax.

Boat Excise Tax:

The boat excise tax has always been a relatively small revenue source to the Town and is set at \$10 per \$1,000 of valuation by the state. The state imposes a maximum taxable value of \$50,000 on vessels. This category is projected to be level in FY 22 based on prior year collections.

Motel/Hotel Excise Tax:

The Massachusetts Legislature enacted the Motel/Hotel Tax in 1985 as a local option excise tax on hotels, motels, and lodging houses (“bed and breakfasts”). The State has also enacted a tax on short term rentals, this excise tax is estimated at \$600,000 for FY 22 however the proposed budget does not include any estimated revenue for short term rentals, only traditional hotel/motel taxes totaling \$700,000. The Commonwealth administers the tax by collecting the local option portion from business establishments and sending them back to the cities and towns on a quarterly basis. Cities and towns now have the option of adopting up to a 6% local tax on room sales, at this time, Harwich has not adopted this option. This revenue source is projected to increase FY 22 by over \$200,000.

Payments in Lieu of Tax (PILOT):

The Town of Harwich has a number of tax-exempt entities that provide an annual payment to the Town. A payment for state owned land is included under Intergovernmental Aid.

Intergovernmental:

This category of revenue consists of several state aid classifications. The estimate used for the FY 22 budget proposal is based on the Governor's proposed budget for FY 22, which was issued in January of 2021. The House and Senate will also propose budgets and then conference to reconcile their differences. Their budget is then sent to the Governor who can veto specific line items or make changes to state aid categories. The House and Senate can override any vetoes. Late June or early July, after the Town has already approved its budget, the state usually completes this process. As this is a political process, the Town has historically used the Governor's proposal to develop its budget and make budget adjustments subsequent to the state budget passage if necessary.

Fines & Penalties:

This category is comprised of various charges by the Police Department (false alarms, and non-criminal violations), Town Collector and Treasurer (interest and penalties on the late payment of taxes).

Fees, Licenses, Permits:

This category is comprised of various fees charged by the Selectmen's office (various licenses including beverage and franchise fees), Town Clerk (copies of vital statistics), Board of Health (sewerage permits and health inspection fees), Building Department (building, electrical, and plumbing permits) and renewable energy projects (solar arrays).

Charges for Services:

This category includes of recreational revenues (beach stickers and beach parking), ambulance fees, golf and harbor revenue as well as disposal area receipts.

Interest and Other:

This category is mainly comprised of revenue from investment income.

Special Revenue Funds:

This category includes revenue from Community Preservation Act to support land bank debt service, golf to support debt for Cranberry Valley golf course and various roadway betterments. The PEG access fund fully funds the Channel 18 budget and the

FEMA fund supports Emergency Management budget. A summary of Special Revenue Funds to support the FY 22 budget are as follows:

Special Revenue Funds	Balance on December 31, 2020	Estimated Annual Revenue	Amount Used for The FY 22 Operating Budget	Estimated Ending Balance
CPA (Land Bank Debt)	5,639,400	1,816,000	233,050	7,222,350
PEG Access Receipts Reserved Fund	1,103,951	308,000	210,107	1,201,844
Golf Improvement Fund	89,448	80,000	104,950	64,498
Road Betterment Funds	145,437	60,000	55,166	150,271
Septic Loan Fund	1,392	15,779	6,121	11,050
FEMA Fund	30,575	10,000	13,855	26,720
Total	7,010,203	2,289,779	623,249	8,676,733

Enterprise Funds:

Enterprise funds require a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Revenues and expenses of the service are segregated into a fund with financial statements separate from all other governmental activities. Enterprise funds identify a total service cost that includes items such as pension assessments, health insurance, and organizational costs to support finance and administration services, and property and liability insurance which are budgeted as part of the General Fund. The mechanism used to identify and charge back these costs are contained within the indirect cost calculation. The FY 22 reimbursements from the Water and Wastewater Enterprise Funds are as follows:

Indirect Cost - Water Enterprise Fund	FY 2021	FY 2022
Town Administration	20,934	20,018
Finance Division	62,082	63,714
Water Department Employee Benefits	544,054	540,355
Property & Vehicle Insurance & Audit Fees	59,579	62,395
Workers' Compensation Insurance	43,641	44,822
Total Indirect Cost - Water Enterprise Fund	730,290	731,304

Indirect Cost - Wastewater Enterprise Fund	FY 2021	FY 2022
Town Administration	-	-
Finance Division	-	-
Water Department Employee Benefits	-	31,446
Property & Vehicle Insurance	-	-
Workers' Compensation Insurance	-	-
Total Indirect Cost - Wastewater Enterprise Fund	-	31,446

Free Cash Reserves:

Annually, the Town of Harwich submits to the Department of Revenue internal financial statements prepared by the Finance Director. The Department of Revenue reviews and analyzes the information and then sets forth to certify the fiscal year financial results. This process also includes the certification of free cash for the general fund and retained earnings for each enterprise fund. This is typically completed during the month of September for the preceding fiscal year. The most recent free cash certification occurred on September 15, 2020 totaling \$5,453,040 for the general fund, water enterprise retained earnings were certified at \$1,429,733 and sewer certification totaled \$271,913. The Annual Town Meeting to appropriate the fiscal year 2021 budget occurred on September 26, 2020, at that meeting \$1,537,675 was voted to support capital needs and the operating budget leaving \$3,915,365 available and unexpended. The Town will use \$833,591 in Free Cash reserves to balance the FY 22 operating budget. Annually, unappropriated free cash expires at the end of each fiscal year.

Flow from sewers is anticipated to commence early in the second quarter of FY 22. Operation and maintenance costs to support the Wastewater Enterprise Fund have been included in the budget proposal. \$515,331 in Free Cash is proposed to support the relatively

new Enterprise Fund. Free Cash is also proposed to support the capital assessment of Monomoy regional school district (\$273,260) as well as small capital to be purchased in support of technology needs. The proposed use of Free Cash to support the operating budget is shown below.

Free Cash Funding

Department	Used to Fund	Amount
IT	Equipment	\$ 45,000
Sewer	O&M	\$ 515,331
MRSD	Capital	\$ 273,260
Total		\$ 833,591

The Town of Harwich has established an Other Post Employment Benefit (OPEB) Trust Fund to support retired employee benefits other than pensions. The trust fund was established in May of 2013 and has been funded through general fund appropriations, water enterprise appropriations and appropriations from free cash. The balance, as of December 31, 2020, is \$3,680,026 which represents approximately 8.7% of the total liability of \$42,256,930 measured as of June 30, 2020.

On September 26, 2020 residents supported use of budget stabilization funds totaling just under \$575,000. Addressing a significant structural budget deficit, as well as future uncertainty, these funds will be used to balance the fiscal year 2021 operating budget. Replenishment of these funds is a fiscal year 2022 priority and will be presented to the Selectmen and Finance Committee to be appropriated from free cash. The town remains committed to building healthy and consistent stabilization and OPEB reserves to support current and future liabilities while providing for future budgetary flexibility. A summary of reserve balances is presented below:

Reserves				
Fiscal Year	Free Cash	Stabilization	OPEB Trust	Balance
FY 2011	\$1,535,321	\$980,855	\$300,000	\$2,816,176
FY 2012	-\$132,664	\$990,411	\$300,440	\$1,158,187
FY 2013	\$1,453,985	\$993,730	\$300,440	\$2,748,155
FY 2014	\$445,804	\$1,099,244	\$303,512	\$1,848,560
FY 2015	\$1,353,050	\$1,099,440	\$404,673	\$2,857,163
FY 2016	\$4,023,702	\$1,100,521	\$510,000	\$5,634,223
FY 2017	\$1,984,792	\$1,101,635	\$667,252	\$3,753,679
FY 2018	\$3,576,156	\$2,855,862	\$866,987	\$7,299,005
FY 2019	\$3,492,074	\$3,355,862	\$1,716,987	\$8,564,923
FY 2020	\$1,466,115	\$4,540,652	\$3,346,942	\$9,353,709
FY 2021 Est	\$3,915,365	\$4,162,326	\$3,680,026	\$11,757,717

Revolving Funds:

In addition to annually appropriated funds the Town relies heavily on revolving funds to support programs offered for public consumption and to support the ongoing operations of the community. The chart below presents all revolving funds authorized within the Town.

Revolving Funds	Balance on December 31, 2020	Estimated Annual Revenue	Estimated Annual Expenditures	Estimated Ending Balance	FY 21 Spending Limit
Recreation	17,520	45,000	20,000	42,520	175,000
Cranberry Valley Infrastructure Revitalization	36,673	100,000	120,000	16,673	140,000
Council on Aging	16,615	5,000	5,000	16,615	125,000
Golf Proshop & Restaurant	261,016	150,000	130,000	281,016	250,000
Community Center	256,041	1,000	18,000	239,041	100,000
Albro House	24,747	4,000	-	28,747	10,000
ADA Services	-	-	-	-	2,500
Sidewalk	53,405	-	-	53,405	50,000
Tax Title	(911)	8,000	7,000	89	36,000
Cultural Center	317,227	140,000	200,000	257,227	225,000
Cemetery	92,927	46,000	40,000	98,927	100,000
Wetlands	44,736	6,000	-	50,736	6,000
Total	1,119,996	505,000	540,000	1,084,996	1,219,500

GENERAL FUND EXPENDITURE SUMMARY					
Municipal Operations	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Public Safety	8,334,998	9,413,335	9,383,484	(29,851)	-0.32%
Public Works	5,611,337	6,516,143	6,462,786	(53,357)	-0.82%
Golf	1,426,341	1,735,989	1,728,301	(7,688)	-0.44%
Community Development	954,630	1,114,829	1,088,657	(26,172)	-2.35%
Finance	1,008,164	1,075,062	1,087,066	12,004	1.12%
Library	945,695	1,005,705	1,012,797	7,092	0.71%
Community Services	888,861	977,635	976,543	(1,091)	-0.11%
Administration	1,658,200	881,899	835,570	(46,329)	-5.25%
Harbor & Natural Resources	587,326	761,575	761,533	(42)	-0.01%
Technology & Channel 18	455,470	597,456	595,340	(2,116)	-0.35%
Recreation	515,051	536,219	532,864	(3,356)	-0.63%
Town Clerk	291,884	322,056	272,954	(49,102)	-15.25%
BOS/Moderator/Finance Committee	19,637	27,250	27,250	-	0.00%
Total Municipal Operations	\$ 22,697,595	\$ 24,965,153	\$ 24,765,144	\$ (200,009)	-0.80%
Education:					
Monomoy Regional School District	\$ 26,643,415	\$ 26,820,046	\$ 27,825,543	1,005,497	3.75%
Cape Cod Regional Technical High School	2,317,475	1,737,789	1,688,437	(49,352)	-2.84%
Total Education	\$ 28,960,890	\$ 28,557,835	\$ 29,513,980	956,145	3.35%

GENERAL FUND EXPENDITURE SUMMARY					
Municipal Operations	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Other Requirements/Costs:					
Employee Benefits	8,519,384	8,749,320	9,238,657	489,337	5.59%
Debt Service	4,920,069	4,617,408	5,178,305	560,897	12.15%
State & County Assessments	737,501	764,572	783,653	19,081	2.50%
Property & Liability Insurance	469,600	505,211	515,443	10,232	2.03%
Celebrations & Other	7,842	14,844	14,844	-	0.00%
Veterans Benefits	133,899	128,058	144,277	16,219	12.67%
Reserve Fund	-	50,000	50,000	-	0.00%
Total Other Requirements	14,788,295	14,829,413	15,925,179	1,095,766	7.39%
Total General Fund Before Transfers	\$ 66,446,780	\$ 68,352,401	\$ 70,204,303	1,851,903	2.71%
Transfers to Other Funds	225,558	200,000	515,331	315,331	157.67%
Grand Total General Fund	\$ 66,672,337	\$ 68,552,401	\$ 70,719,634	2,167,234	3.16%

Municipal Operations Full Time Equivalents

	FY 2020	FY 2021	FY 2022	Change FY 21 - 22
Administration	4.0	4.0	4.0	-
Community Services	9.7	9.7	9.7	-
Community Development	13.1	13.3	13.3	-
Public Works	44.6	43.7	43.7	-
Engineering	1.0	1.0	1.0	
Cemetery	1.0	1.0	1.0	
Finance	10.1	10.1	10.1	-
Golf	17.8	17.9	17.9	-
Harbormaster	4.2	4.2	4.2	-
Natural Resources	1.3	1.3	1.3	-
Library	11.9	11.9	11.9	-
Public Safety	84.4	84.0	84.0	-
Technology	4.3	3.3	3.3	-
Recreation	12.4	12.4	12.4	-
Town Clerk	3.0	3.0	3.0	-
Total FTE	222.8	220.7	220.7	0.0

The Board of Selectmen established leadership guidelines for the preparation of the FY 2022 Town Administrator proposed budget. Those guidelines require a budget that begins with level funding and is at most no higher than the fiscal year 2021 budget. Further, the directive requires the management of debt service obligations, to the extent possible, limits the use of capital exclusions, debt exclusions and general over-rides. The board also requested fully allocated budgets which include employer sponsored benefits, general insurances and other costs derived by individual departments and accounted for collectively within central categories.

The Town Administrator drew upon these guidelines, addressing the directive of the Board to all departments, the FY 2022 operating budget reflects, for most departments, level funded budgets. In order to accomplish this task departments were instructed, for the personnel category, to budget zero percent cost of living adjustment increases for all bargaining units which have or will expire by

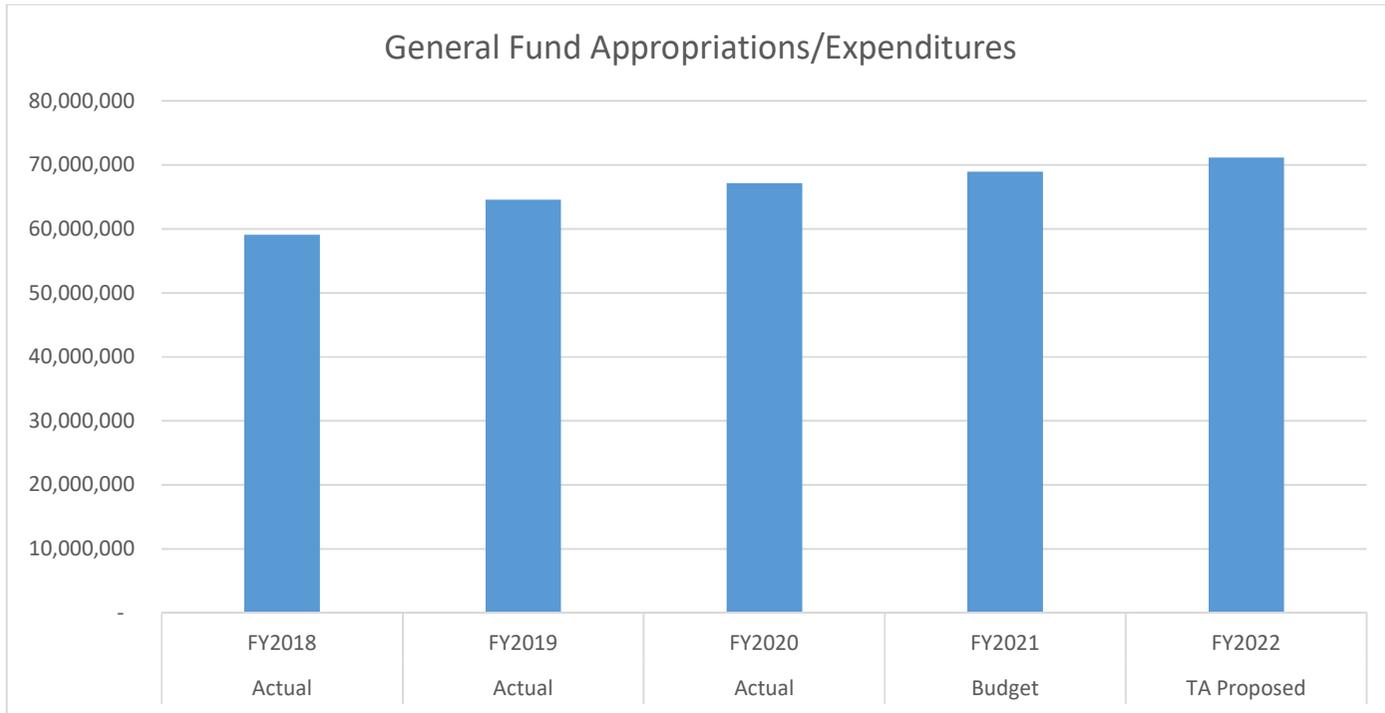
June 30, 2021. Step increases and other increases previously bargained, such as longevity, have been included as contractual requirements as well as those employees that are contained within the personnel by-law category. The total amount of wages proposed in the operating budget is just over 17.5 million which represents nearly 25% of the total budgeted appropriations. Budgets supporting employer sponsored benefits for employees totals \$9,238,657 when combined with personnel wages the proposed operating budget associated with wages and benefits equals \$26,776,888 or 37.7% of the total proposed budget. A summary of union contracts is presented below.

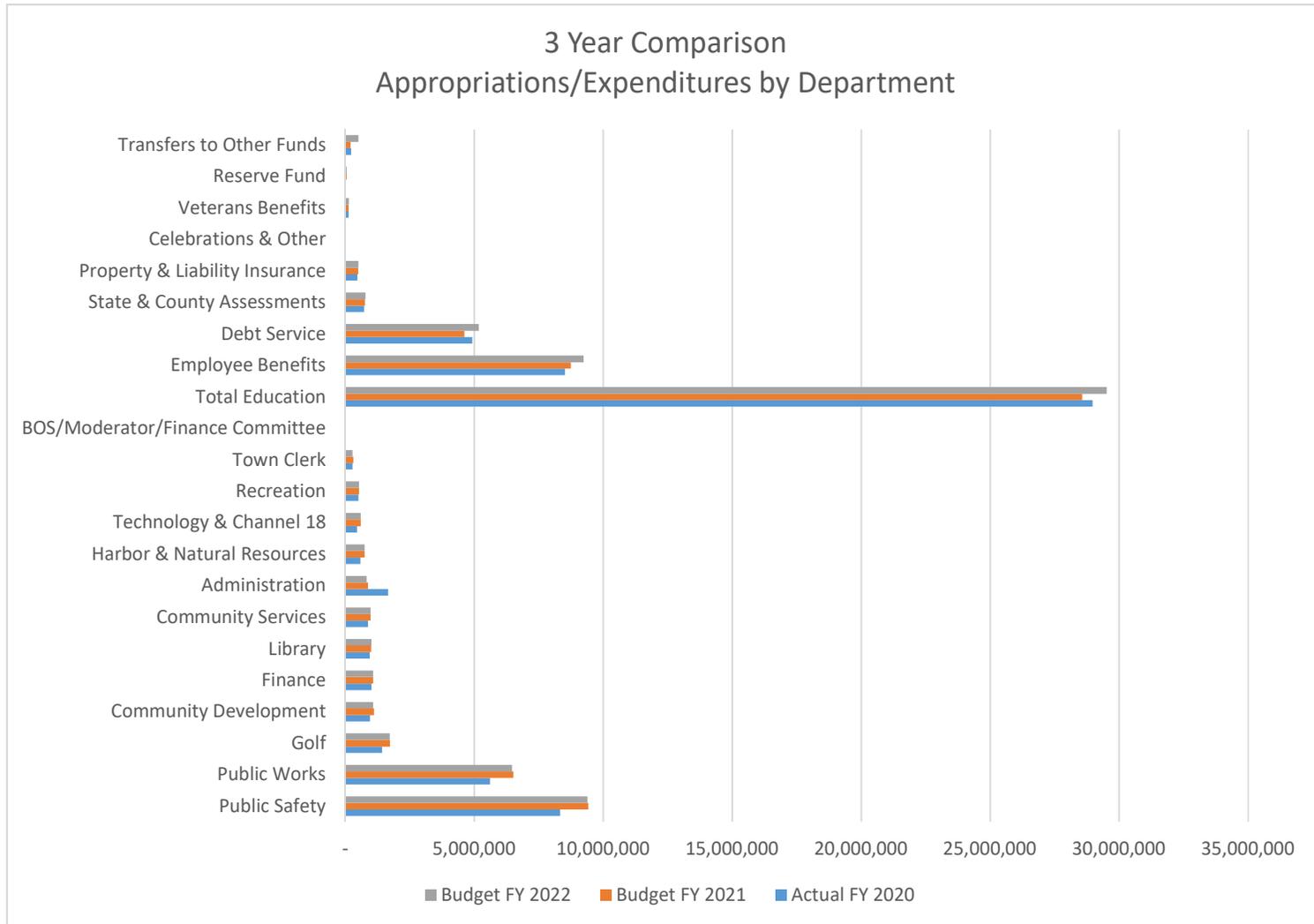
**Town of Harwich
Collective Bargaining Units
FY 2021 Changes Only**

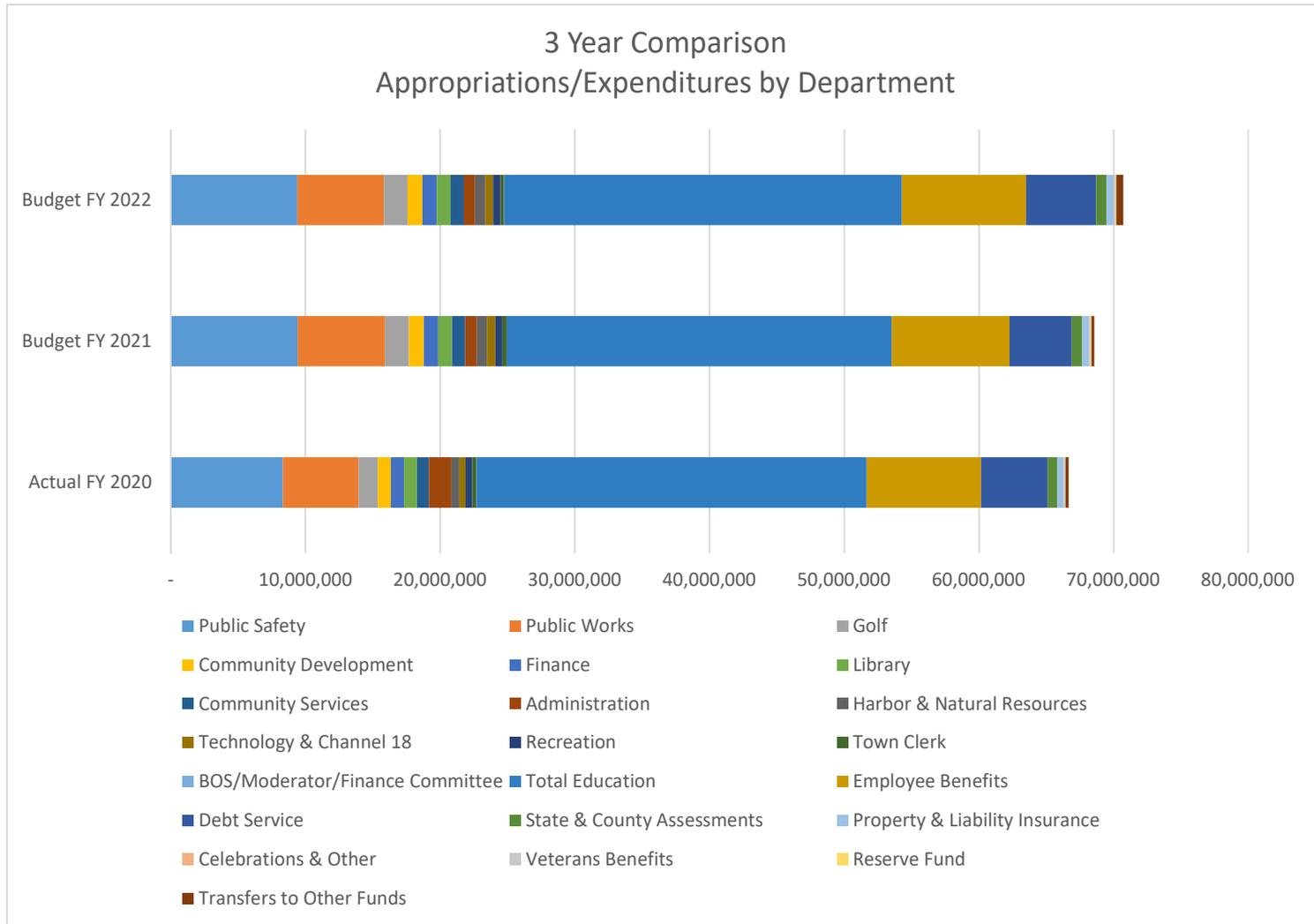
Department	Expires
Dispatch	6/30/2022
Fire Fighters	6/30/2021
HEA	6/30/2020
HMEA	6/30/2020
Police Federation	6/30/2022
Police Superior	6/30/2022
SEIU	6/30/2021
Water	6/30/2021

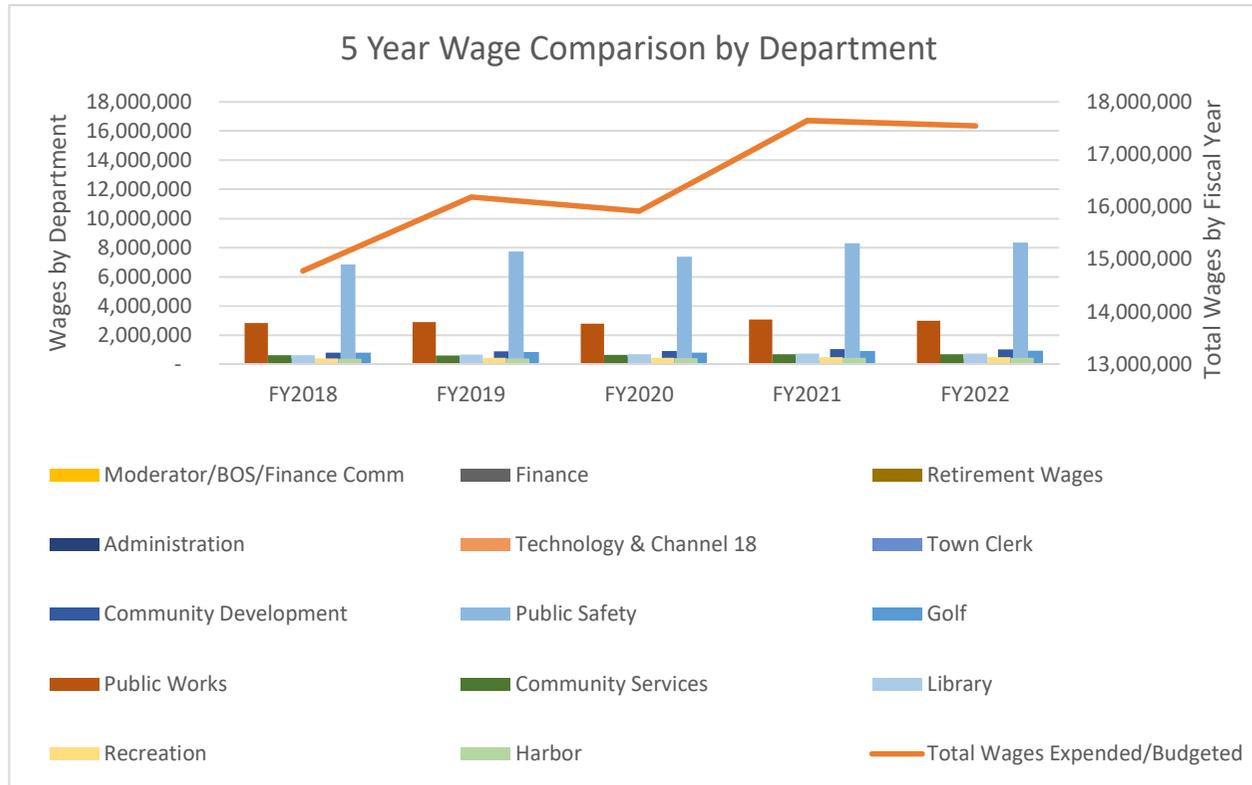
The municipal operations budget is decreasing \$200,009 or (.8%). Total spending on education is increasing \$956,145 or 3.35%. Monomoy Regional School District assessment is increasing \$1,005,497 or 3.75% while Cape Cod Regional Technical High School's assessment is decreasing by \$49,352 or (2.84%) due to a reduction in enrollment of Harwich students. Other costs are increasing \$1,095,766 or 7.39%. Most of the increase is due to debt service obligations supporting the East Harwich sewer infrastructure project. The county retirement assessment increased 3.10% and health insurance for active employees was recently finalized at 2% for Harvard Pilgrim plan holders and 3% for Blue Cross participants. The Cape Cod Municipal Health Group will also institute a planned health insurance premium "holiday" for one month during fiscal 2022. This "holiday" effectively forgives one month premiums for both employers and employees. The employer portion of the one month "holiday" is just over \$290,000. The proposed budget does not include the reduction of health insurance for a one month premium holiday but only premium increases for Blue Cross and

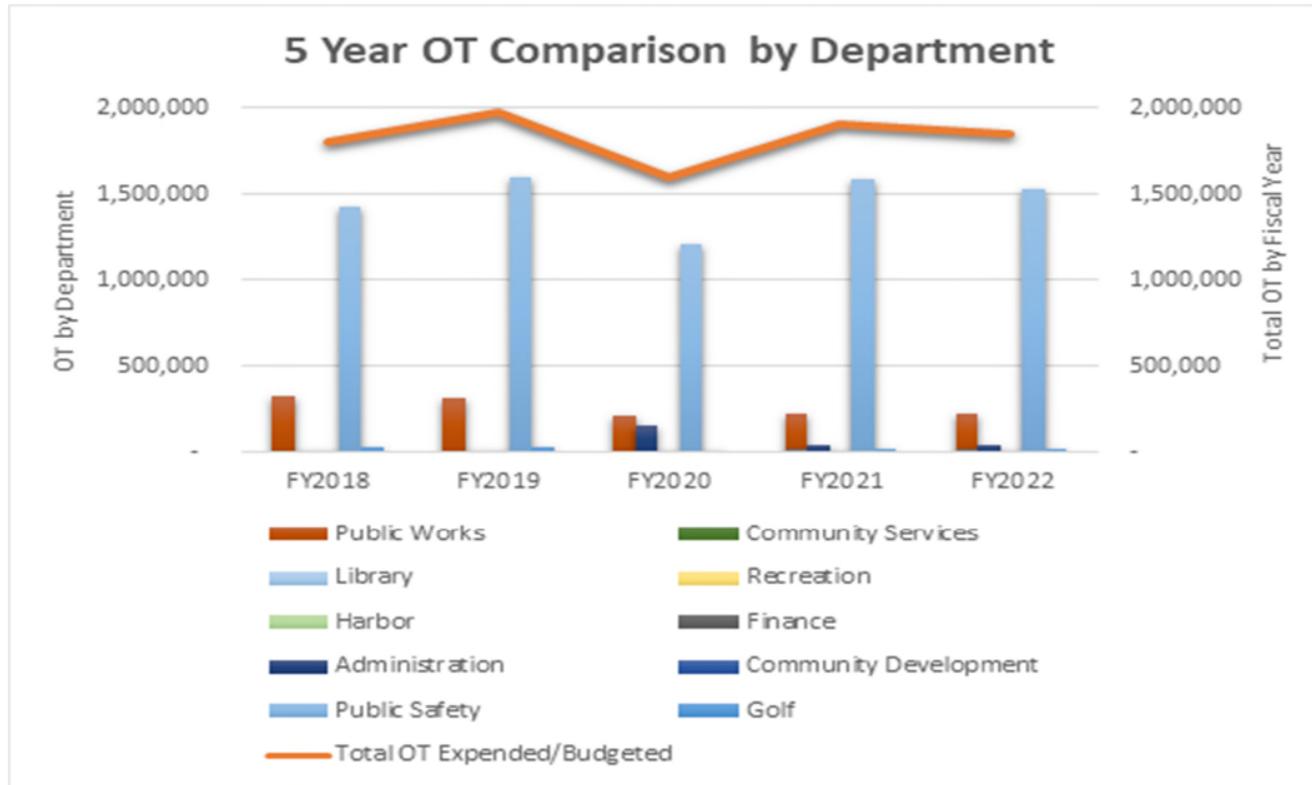
Harvard Pilgrim as stated above. The subsidy to support the wastewater enterprise fund is proposed to increase substantially from \$200,000 to \$515,331 to support the operations and maintenance of Harwich’s share of the wastewater treatment facility in Chatham and the operations and maintenance of infrastructure and pump stations located in Harwich.

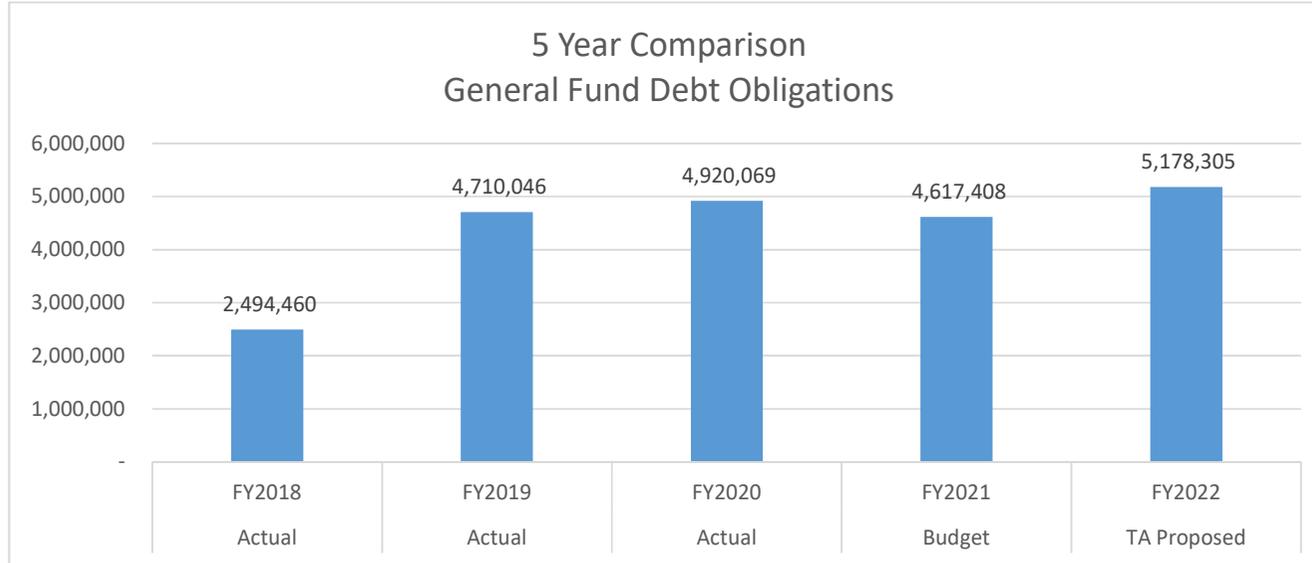
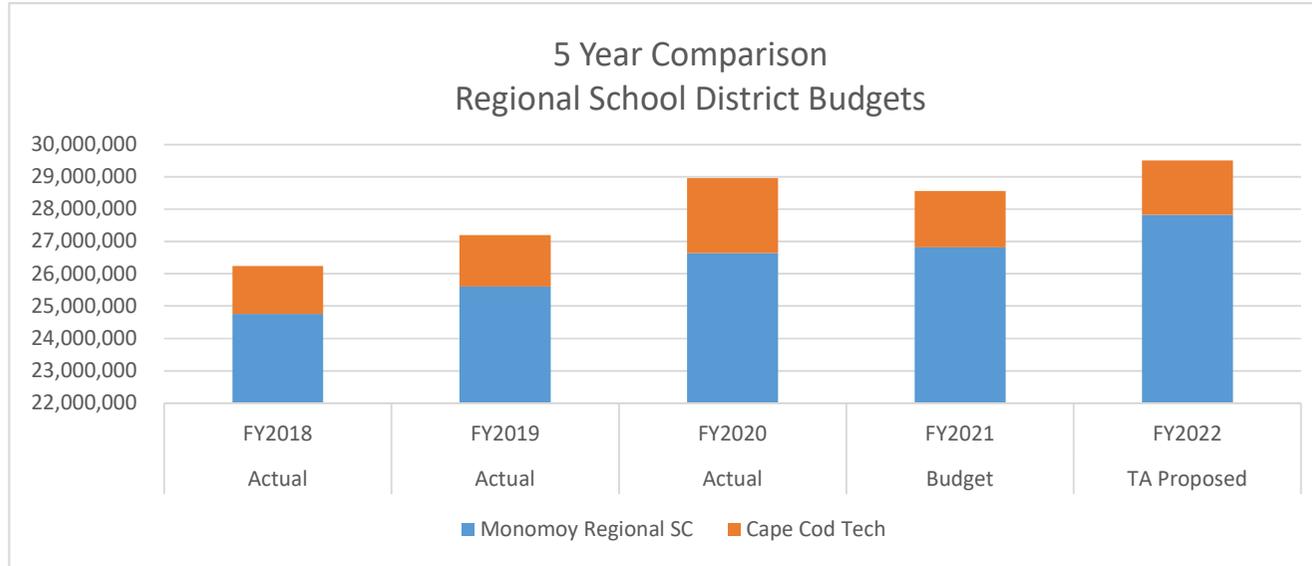




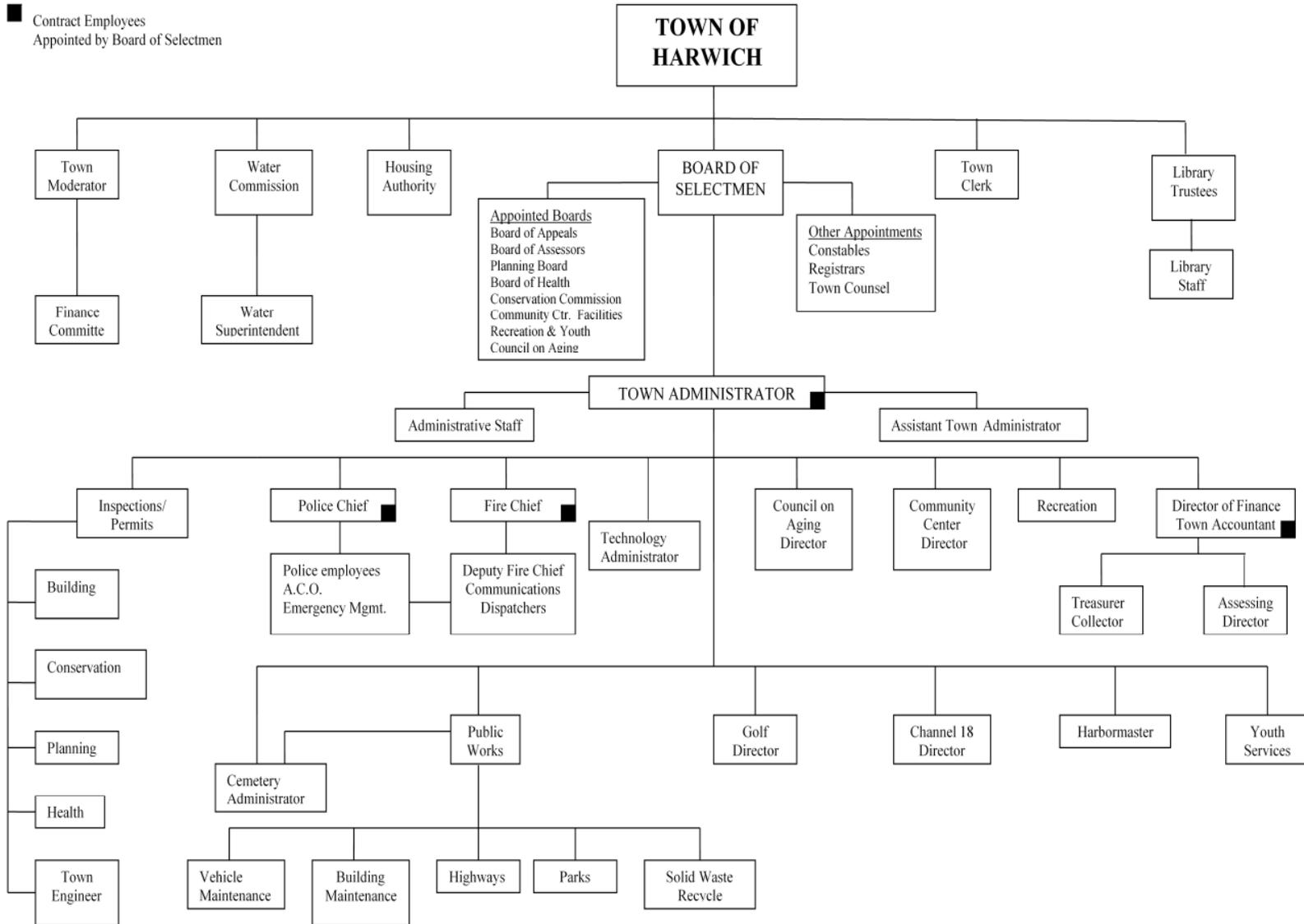








■ Contract Employees
 Appointed by Board of Selectmen



Departmental Budgets

The budget process in Harwich provides an opportunity for individual departments to submit budget proposals that reflect their individual needs. During this process the Town Administrator provides guidance to employees as they build their budgets. Department leaders are asked to separate new programs/services in a specific category titled Enhancement of Services (EOS). Unfortunately the Town Administrator was not able to support the Cemetery Department's request for additional administrative staffing, the total requested was \$22,752.

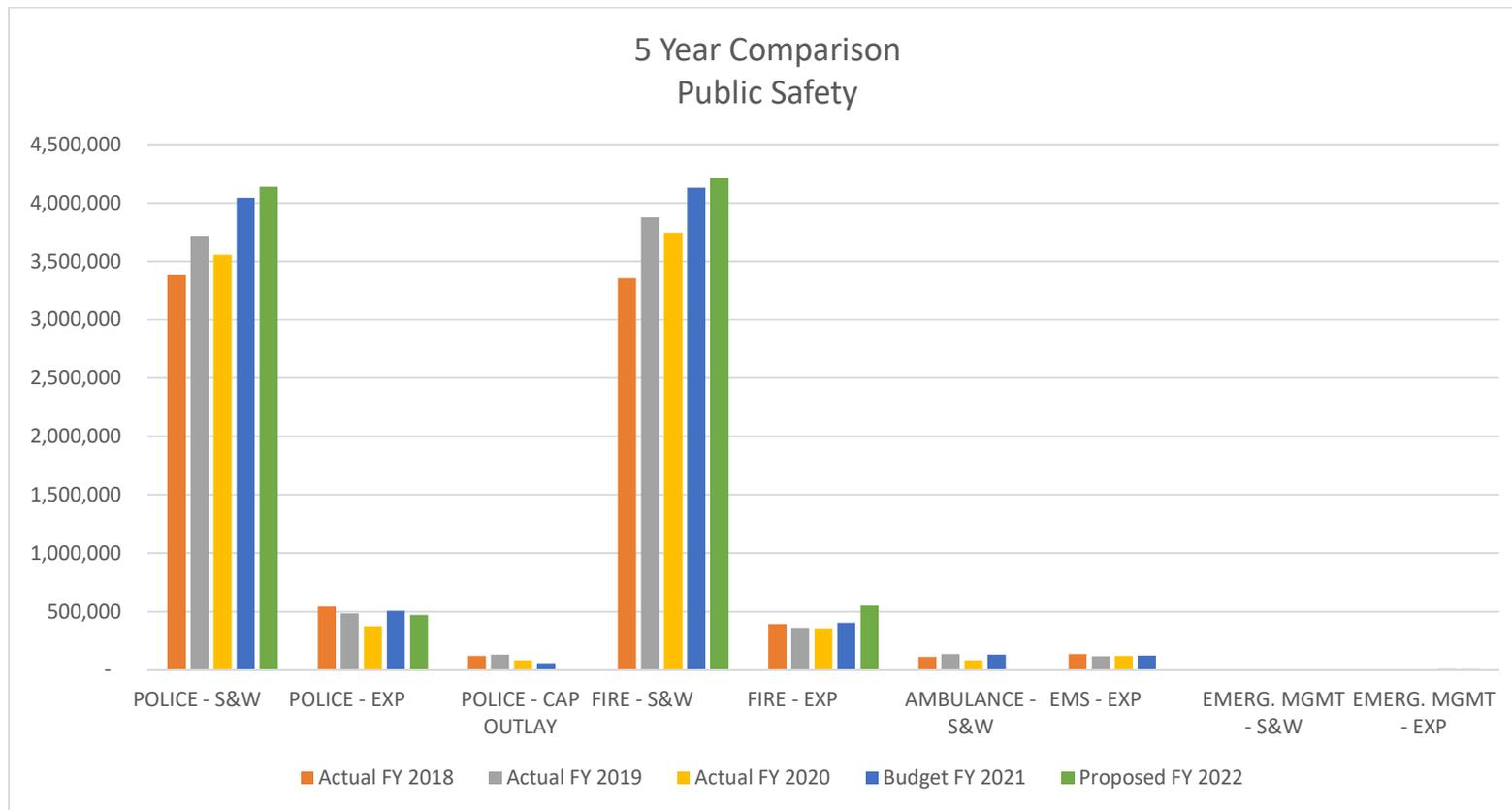
The Town Administrator is proposing a responsible budget that falls within the limits of Proposition 2 ½. In order to adhere to the Board of Selectmen's goals and guidance on the preparation of the FY 22 budget, further budget reductions were necessary. A list of reductions and subsequent increases is provided below:

Department	Amount	Description
Accounting	12,963	Restore Assistant to Finance Director to 35 hours/week
Town Administration	(20,000)	Reduce Town Administrator's salary
Town Administration	(6,830)	Reduce Assistant Town Administrator's salary
Town Administration	2,800	Add mileage reimbursement for Town Administrator
Department of Public Works	(4,000)	Reduce street light budget
Cemetery	(22,752)	Remove new part-time administrative position
Health Department	(6,810)	Reduce Health Director salary
Health Department	(7,686)	Reduce Senior Health position wages
Library	7,092	Restore Summer Librarian and Substitutes
Health Insurance	(121,147)	Reduce health insurance to reflect actual premium increase
Medicare	(12,476)	Reduce medicare budget
Wastewater/Sewer Subsidy	(259)	Reduce subsidy to reflect health insurance premium changes
Total Reductions	(179,106)	

PUBLIC SAFETY - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	5,342,799	7,115,317	7,046,986	(68,331)	
Hotel/Motel & Meals Excise	511,852	254,241	346,692	92,451	
Intergovernmental	699,048	271,722	272,751	1,029	
Departmental Revenue	1,727,244	1,703,200	1,703,200	-	
Special Revenue Funds	13,815	13,855	13,855	-	
Free Cash/Reserves	40,240	55,000	-	(55,000)	
Total Operating Source of Funding	\$ 8,334,998	\$ 9,413,335	\$ 9,383,484	\$ (29,851)	-0.32%
Expenditure Category					
Personnel	\$ 7,387,023	\$ 8,307,905	\$ 8,350,618	42,713	0.51%
Operating Expenses	862,164	1,045,430	1,032,866	(12,564)	-1.20%
Capital Outlay	85,811	60,000	-	(60,000)	-100.00%
Total Appropriation	\$ 8,334,998	\$ 9,413,335	\$ 9,383,484	(29,851)	-0.32%
Employee Benefits Allocation:					
Life Insurance	5,072	5,091	5,091		
Medicare	102,179	114,393	112,588		
Health Insurance	1,727,095	1,777,697	1,817,947		
Workers Comp & Unemployment	68,943	81,500	106,500		
Other Post Employment Benefits (OPEB)	51,454	-	100,623		
County Retirement	1,300,672	1,352,330	1,394,374		
Retiree Payout Vacation & Sick Benefit	57,834	67,811	117,219		
Total Employee Benefits (1)	3,317,322	3,398,822	3,654,342		
Debt Service (1)	1,325,088	1,141,013	1,089,625		
Total Expenditures + Benefits & Debt Service	\$ 12,977,408	\$ 13,953,170	\$ 14,127,451		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

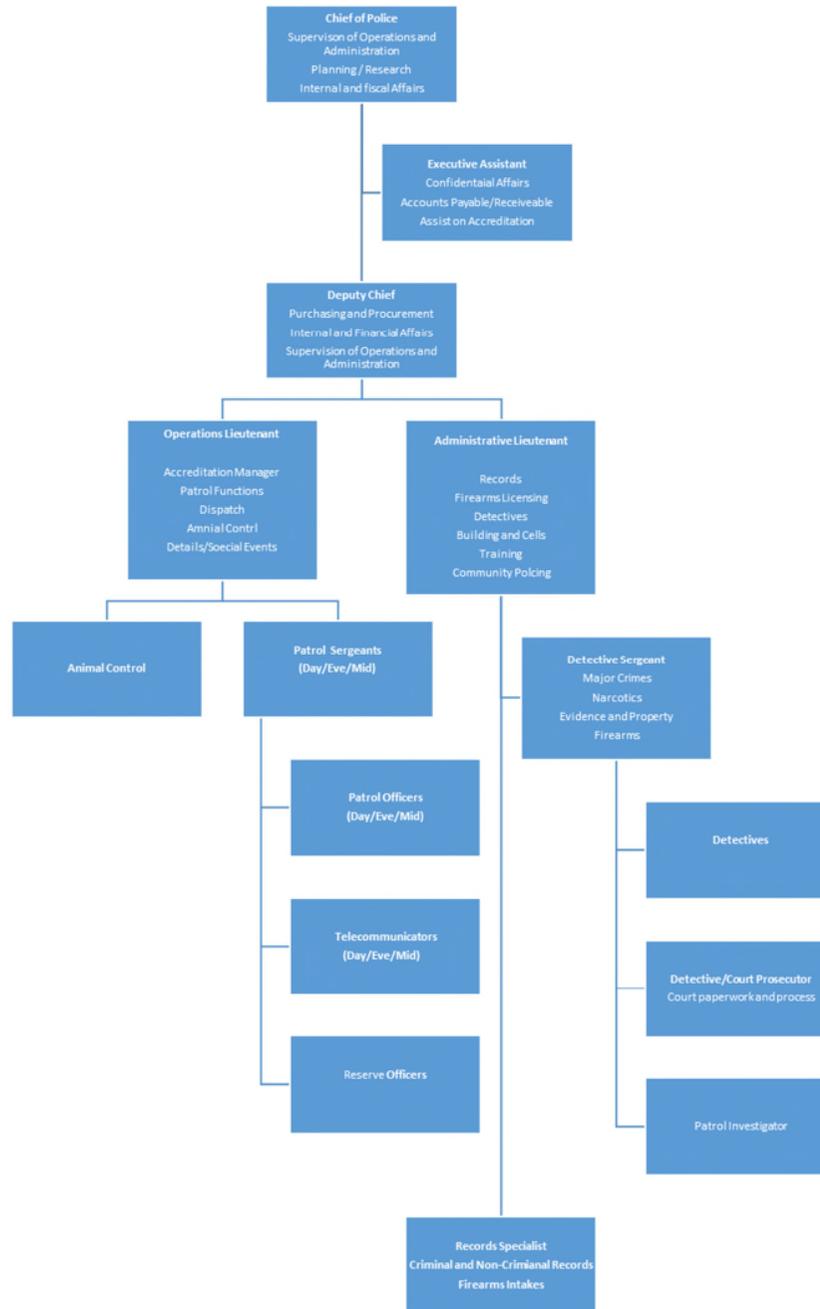
Summary of Significant Budget Increases/Decreases

The Public Safety budget includes budgets for police, fire, ambulance and emergency response departments. For the proposed FY 22 budget the ambulance department’s budget has been merged with fire for ease of management of resources. Public Safety’s FY 22 proposed budget is decreasing \$29,851 or (.32%) under the FY 21 budget. Personnel costs are increasing \$42,713 largely due to Collective Bargaining Agreements ratified by the Board of Selectmen and Bargaining Units. The police department will forego replacement of a cruiser to support labor increases and comply with the directive of level funding the department.



Full Time Equivalents - Police

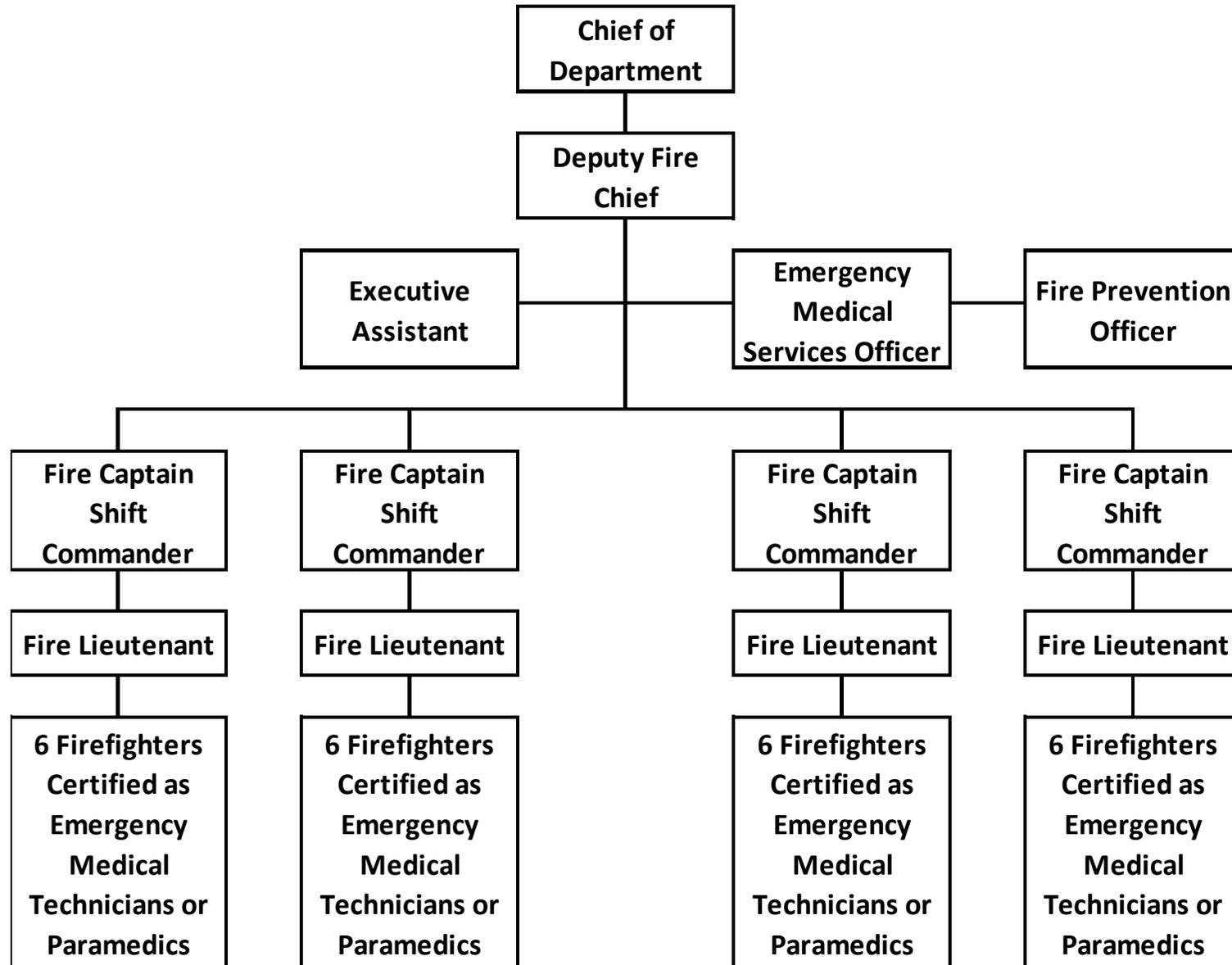
Job Title	FY 2020	FY 2021	FY 2022	Change
Animal Control Officer	1.0	1.0	1.0	-
Assistant to the Police Chief	1.0	1.0	1.0	-
Detective	2.0	2.0	2.0	-
Deputy Police Chief	1.0	1.0	1.0	-
Dispatch	7.0	7.0	7.0	-
Emergency Management	0.1	0.1	0.1	-
Leutenant	2.0	2.0	2.0	-
Police Chief	1.0	1.0	1.0	-
Office Assistant	0.3	0.3	0.3	-
Officer	24.3	24.3	24.3	-
Records Specialist	1.0	1.0	1.0	-
Seargent	5.0	5.0	5.0	-
Special Officers	0.2	0.2	0.2	-
Telecommunications	0.2	0.2	0.2	-
Full-time Equivalent Employees	46.1	46.1	46.1	-



Full Time Equivalents - Fire

Job Title	FY 2020	FY 2021	FY 2022	Change
Assistant to the Fire Chief	0.6	0.6	0.6	-
Captain	4.0	4.0	4.0	-
Deputy Fire Chief	1.0	1.0	1.0	-
EMS Officer	1.0	1.0	1.0	-
Fire Chief	1.0	1.0	1.0	-
Fire Fighter	24.0	24.0	24.0	-
Fire Inspector	1.0	1.0	1.0	-
Fire Prevention Clerk	0.4	-	-	-
Leutenant	4.0	4.0	4.0	-
Full-time Equivalent Employees	37.0	36.6	36.6	-

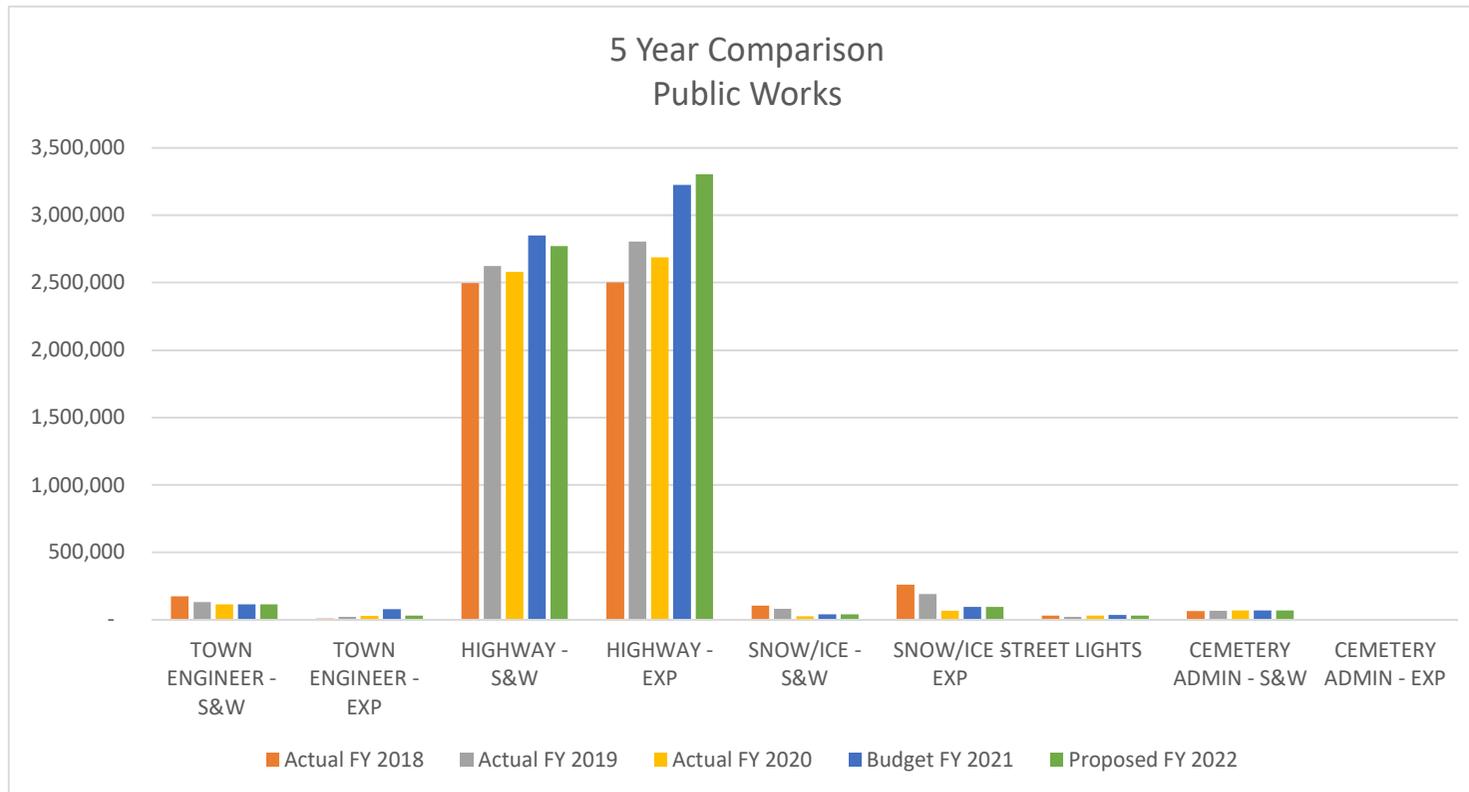
Harwich Fire Department - Organizational Chart - 2021



PUBLIC WORKS - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	(686,152)	1,215,166	947,425	(267,741)	
Motor Vehicle Excise	2,267,842	1,900,000	2,000,000	100,000	
Hotel/Motel & Meals Excise	352,533	175,106	238,781	63,675	
Intergovernmental	467,688	173,371	174,080	709	
Departmental Revenue	3,209,426	3,002,500	3,102,500	100,000	
Free Cash/Reserves	-	50,000	-	(50,000)	
Total Operating Source of Funding	\$ 5,611,337	\$ 6,516,143	\$ 6,462,786	\$ (53,357)	-0.82%
Expenditure Category					
Personnel	\$ 2,790,622	\$ 3,074,179	\$ 2,996,992	(77,186)	-2.51%
Operating Expenses	2,820,715	3,441,964	3,465,794	23,829	0.69%
Total Appropriation	\$ 5,611,337	\$ 6,516,143	\$ 6,462,786	(53,357)	-0.82%
Employee Benefits Allocation:					
Life Insurance	1,096	1,243	1,243		
Medicare	39,069	43,039	40,459		
Health Insurance	800,267	814,440	836,930		
Other Post Employment Benefits (OPEB)	18,084	-	30,141		
County Retirement	516,207	536,708	553,395		
Total Employee Benefits (1)	1,374,723	1,395,430	1,462,168		
Debt Service (1)	455,375	416,250	274,600		
Total Expenditures + Benefits & Debt Service	\$ 7,441,435	\$ 8,327,823	\$ 8,199,554		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

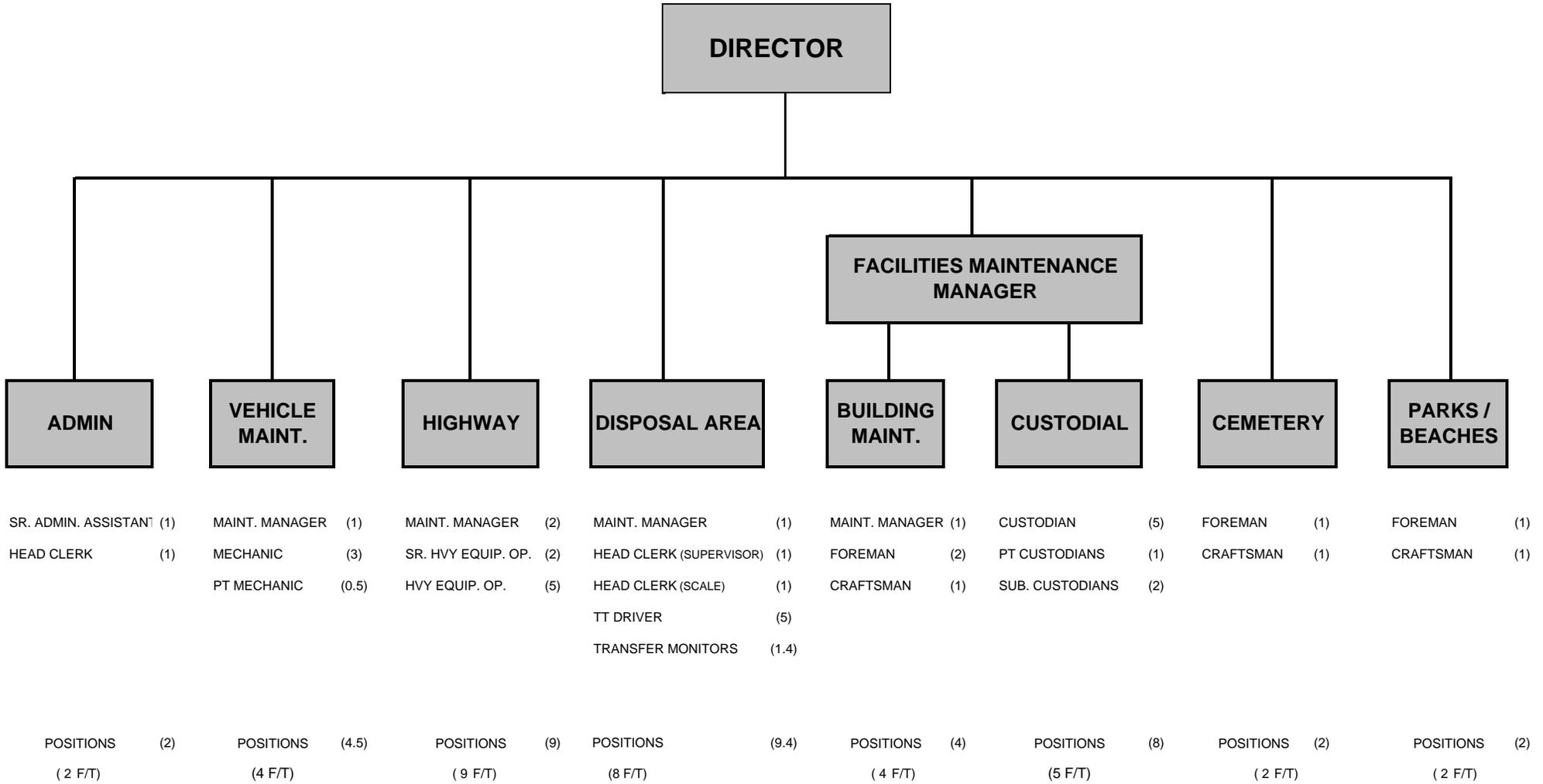
The Public Works Division is comprised of the Department of Public Works which includes roadways, facilities, parks and cemetery maintenance, disposal and custodial services. For presentation purposes, the division also includes cemetery administration and engineering, snow and ice and street lighting. There is a significant decrease in the proposed FY 22 budget of \$53,357 or a decrease of .82% largely due to reduced appropriations for Municipal Separate Storm Sewer (MS4) funding. In FY 21 \$50,000 was funded from Free Cash, for FY 22 the Town will include \$200,000 for funding within the appropriate article for Capital Funding.



Public Works Division, Cemetery & Engineering – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Custodian	5.4	5.4	5.4	-
DPW Director	1.0	1.0	1.0	-
Head Clerk	2.0	3.0	3.0	-
Heavy Equip Oper/Truck Driver/Craftsman	8.0	8.0	8.0	-
Maintenance Manager	5.0	5.0	5.0	-
Mechanic	3.3	3.3	3.3	-
Scalehouse Operator	1.0	-	-	-
Seasonal Operations	3.8	3.9	3.9	-
Senior Heavy Equipment Operator	2.0	2.0	2.0	-
Senior Administrative Assistant	1.0	1.0	1.0	-
Small Equipment Operator	1.0	-	-	-
Substitute Custodian	0.8	0.8	0.8	-
Tractor Trailer Driver	4.0	5.0	5.0	-
Transfer/Scale Monitors	1.4	1.4	1.4	-
Working Foreman	5.0	4.0	4.0	-
Full-time Equivalent Employees	44.6	43.7	43.7	-
Job Title	FY 2020	FY 2021	FY 2022	Change
Cemetery Administrator	1.0	1.0	1.0	-
Administrative Assistant	-	-	-	-
Full-time Equivalent Employees	1.0	1.0	1.0	-
Job Title	FY 2020	FY 2021	FY 2022	Change
Town Engineer	1.0	1.0	1.0	-
Town Surveyor	-	-	-	-
Full-time Equivalent Employees	1.0	1.0	1.0	-

HARWICH DPW ORGANIZATIONAL CHART

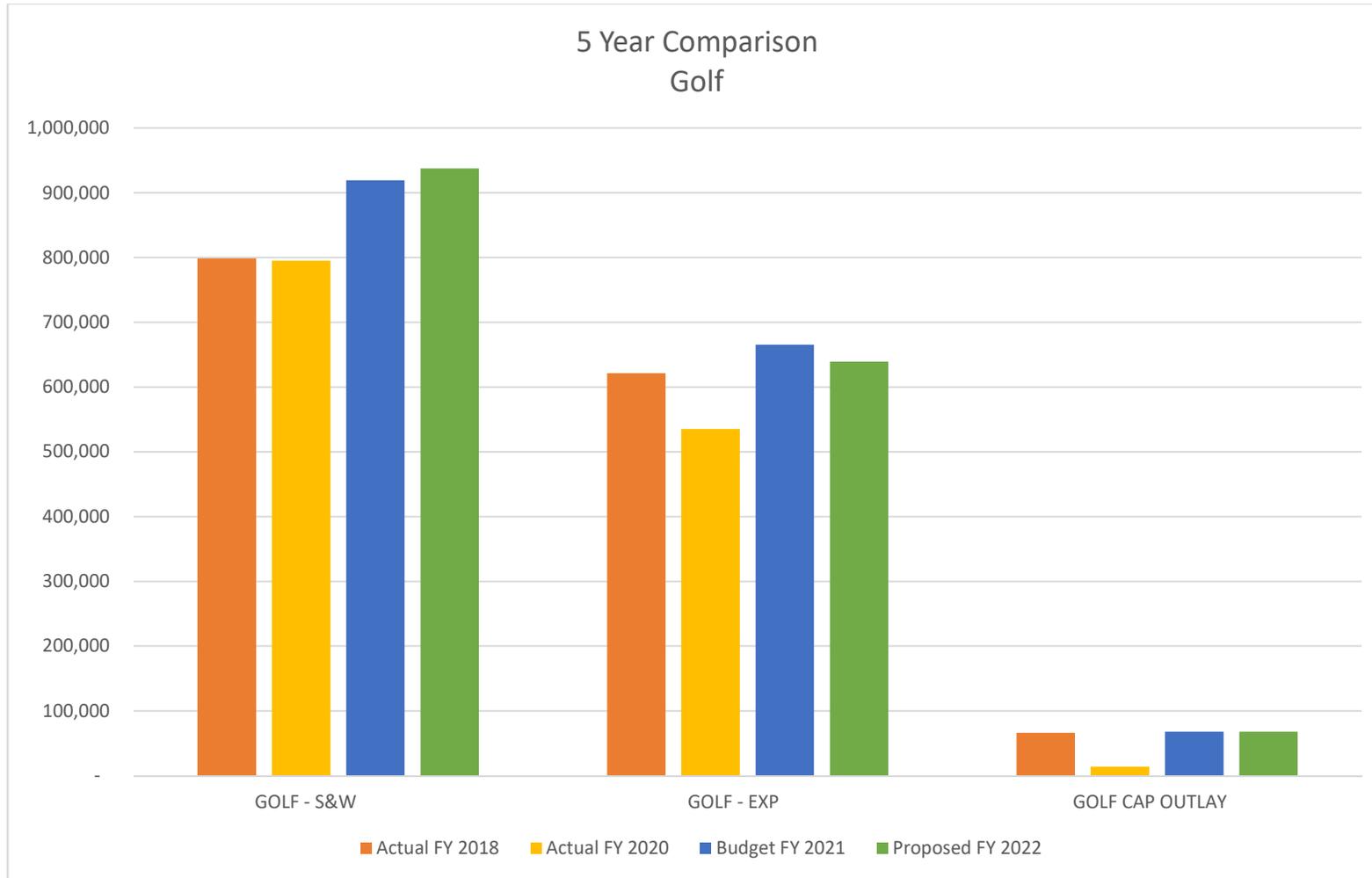


DEPARTMENT OF PUBLIC WORKS VEHICLE REPLACEMENT PLAN - FY22										
DIVISION	MODEL	MILEAGE	REGISTRATION	REPLACEMENT	REP.	ANNUAL				
UNIT #	DEPT	YEAR	MAKE/DESCRIPTION	VIN #	OR HOURS	NUMBER	VALUE	CONDITION	DATE	COST
28	BLDG MAINT	2006	FORD VAN	1FTNE24L36DB04412	98392	M-66972	\$35,000	POOR	2022	Defered FY 21
7	HIGHWAY	1999	STERLING DUMP TRUCK	2FZHDLBB0XAB07870	57,877	M-49240	\$180,000	POOR	2022	Defered FY 21
L90E	LANDFILL	2005	VOLVO LOADER	L90EV66897	29,399	M-74409	\$200,000	POOR	2022	
1	HIGHWAY	2005	FORD F150 PICK UP	1FTPX14595NA52677	187,334	M-82215	\$50,000	POOR	2022	✓ \$465,000
25	VEHICLE MAII	2008	FORD F - 150	1FTRX14WX8FC14350	193,819	M-56138	\$55,000	POOR	2023	
3	HIGHWAY	2005	PETERBILT DUMP TRUCK	2NPLHD7X15M860573	35,419	M-72606	\$180,000	GOOD	2023	
DT1	DISPOSAL	1998	STECO DUMP TRAILER	159DSF2T1W1252937	N/A	M-60948	\$70,000	POOR	2023	
40	PARK	2008	HI-TRACK SKID STEER	N7M480661	1,608	NOT REG.	\$70,000	POOR	2023	✓ \$375,000
39	CEMETERY	2008	FORD F-350 DUMP TRUCK	1FDWF37R38EE42439	100,770	M-81577	\$80,000	GOOD	2024	
41	HIGHWAY	2007	FORD F-250 PICK UP	1FTWF31P67EA47004	167,945	M-70858	\$60,000	FAIR	2024	
23	PARK	2008	FORD F-350 DUMP TRUCK	1FDWF37RX8EE42440	78,825	M-81605	\$85,000	FAIR	2024	
8	HIGHWAY	2005	PETERBILT DUMP TRUCK	2NPLHD7X35M860574	38,230	M-72607	\$180,000	GOOD	2024	✓ \$405,000
2	HIGHWAY	2008	FORD F-350 DUMP TRUCK	1FDWF37R68ED23722	50,243	M-92622	\$85,000	FAIR	2025	
20	PARK	2009	FORD F-350 PICK UP TRUCK	1FTWF31R59EB25423	101,103	M-55459	\$60,000	GOOD	2025	
11	HIGHWAY	2011	PETERBILT DUMP TRUCK	2NP3HN8X6CM168553	21,417	M-83479	\$180,000	GOOD	2025	✓ \$325,000
5	HIGHWAY	2015	FORD F550 HOOK TRUCK	1FDUF5HT6FEB24941	57,984	M-72608	\$130,000	GOOD	2026	
TT1	DISPOSAL	2010	STECO SEMI-TRAILER	5EWES4528A1254736	N/A	M-65446	\$75,000	FAIR	2026	
TT2	DISPOSAL	2010	STECO SEMI-TRAILER	5EWES452XA1254737	N/A	M-65447	\$75,000	FAIR	2026	
TT3	DISPOSAL	2011	STECO SEMI-TRAILER	5EWES4527C1254875	N/A	M-60949	\$75,000	FAIR	2026	✓ \$355,000
ACT1	HIGHWAY	2005	INGERSOLL-RAND COMP.	351987	337	M-75892	\$35,000	GOOD	2027	
L36	DISPOSAL	2009	PETERBILT ROLLOFF TRUCK	1NPTL40X69D786457	319,801	M-77536	\$200,000	GOOD	2027	
31	HIGHWAY	2009	MORBARK WOODCHIPPER	4S8SZ16179W4918	1,022	M-46997	\$50,000	FAIR	2027	
29	HIGHWAY	2009	HOLDER TRACTOR	204000317	2,352	M-24485	\$100,000	GOOD	2027	✓ \$385,000
12	HIGHWAY	2014	PETERBILT DUMP TRUCK	1NPTL70X2ED236801	16,615	M-86289	\$180,000	EXCELLENT	2028	
9	HIGHWAY	2014	VOLVO LOADER	L70GA00002822	4,292	M-81607	\$200,000	EXCELLENT	2028	✓ \$380,000
TT4	DISPOSAL	2018	STECO TRAILER	1PLZ04525JPB61231	N/A	M-98298	\$75,000	EXCELLENT	2029	
14	HIGHWAY	2015	FORD F-350 DUMP TRUCK	1FDRF3HT4FEA98785	44,422	M-91402	\$85,000	GOOD	2029	
C&D3	DISPOSAL	2018	STECO TRAILER	1PLZ0452XKPA61711	N/A	M-1810A	\$75,000	GOOD	2029	
21	CEMETERY	2015	FORD F-350 DUMP TRUCK	1FDRF3HT6FEA98786	45,802	M-91401	\$85,000	GOOD	2029	
AR1	HIGHWAY	2014	FALCON ASPHALT RECYCLER	1F9P31622EM339186	N/A	M-70782	\$45,000	EXCELLENT	2029	✓ \$365,000
6	HIGHWAY	2015	ELGIN SWEEPER	NP30675	4,242	M-88134	\$195,000	EXCELLENT	2030	
L32	DISPOSAL	2016	MACK TRACTOR	1M1AN07Y7GM025241	290,000	M-95028	\$150,000	GOOD	2030	✓ \$345,000
L34	DISPOSAL	2017	MACK TRACTOR	1M1AN079HM026389	267,000	M-97083	\$150,000	GOOD	2031	
L90H	DISPOSAL	2017	VOLVO LOADER	VCE0L90HV0S623792	8,562	M-40991	\$200,000	GOOD	2031	✓ \$350,000
16	HIGHWAY	2019	FORD F-450 DUMP	1FDUF4HT1KEC92250	4,812	M3030A	\$85,000	EXCELLENT	2032	
18	HIGHWAY	2019	FORD F-350 PICKUP	1FTRF3BT7KEC92248	16,183	M3028A	\$50,000	EXCELLENT	2032	
22	HIGHWAY	2017	FORD F-350 DUMP TRUCK	1FDRF3HT6HEC11669	20,975	M-98297	\$85,000	EXCELLENT	2032	
24	PARK	2016	CASE TR340 HI-TRAC	N7M480661	470	NOT REG.	\$70,000	EXCELLENT	2032	
44	HIGHWAY	2017	JOHN DEER TRACTOR	1L06110MAHG895934	1215	M-98781	\$75,000	EXCELLENT	2032	✓ \$365,000
C&D1	DISPOSAL	2008	STECO TRAILER	5EWES452381254380	N/A	M-81236	\$75,000	POOR	2020	Ordered
C&D2	DISPOSAL	2008	STECO TRAILER	5EWES452581254381	N/A	M-57247	\$75,000	POOR	2020	Ordered
42	HIGHWAY	1999	FORD F-350 DUMP TRUCK	1FDWF37F5VEE15103	165,720	M-81601	\$80,000	POOR	2020	Ordered
PT1	DISPOSAL	2009	GREAT LAKES PUP TRAILER	1G9CD24299S139057	N/A	M-81604	\$40,000	POOR	2020	Ordered
30	HIGHWAY	2007	JOHNSTON SWEEPER BODY	1FVAB6BV97DW94947	47,633	M-63572	\$125,000	POOR	2020	Pending Approva
27	HIGHWAY	2000	INTERNATIONAL BASIN CLN	1HTSDAARXYH309619	56,591	M-63557	\$215,000	POOR	2021	Pending Approva

GOLF - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	(642,940)	(233,940)	(155,596)	78,344	
Hotel/Motel & Meals Excise	94,276	46,827	63,856	17,028	
Intergovernmental	207,071	129,902	130,091	189	
Charges for Services	1,518,934	1,585,000	1,585,000	-	
Special Revenue Funds	249,000	208,200	104,950	(103,250)	
Total Operating Source of Funding	\$ 1,426,341	\$ 1,735,989	\$ 1,728,301	\$ (7,688)	-0.44%
Expenditure Category					
Personnel	\$ 795,295	\$ 919,180	\$ 937,540	18,360	2.00%
Operating Expenses	617,217	748,809	722,761	(26,048)	-3.48%
Capital Outlay	13,829	68,000	68,000	-	0.00%
Total Appropriation	\$ 1,426,341	\$ 1,735,989	\$ 1,728,301	(7,688)	-0.44%
Employee Benefits Allocation:					
Life Insurance	224	255	255		
Medicare	11,134	12,869	12,657		
Health Insurance	197,448	196,617	203,293		
Other Post Employment Benefits (OPEB)	3,804	-	6,339		
County Retirement	121,208	126,022	129,940		
Retiree Payout Vacation & Sick Benefit		-	23,009		
Total Employee Benefits (1)	333,819	335,763	375,494		
Debt Service (1)	314,500	243,525	181,450		
Total Expenditures + Benefits & Debt Service	\$ 2,074,659	\$ 2,315,277	\$ 2,285,244		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

The Golf Department proposes a small reduction to the proposed FY 22 budget totaling \$7,688 by reducing operating expenses in an effort to support the Town’s initiative of level funding for the upcoming fiscal year.

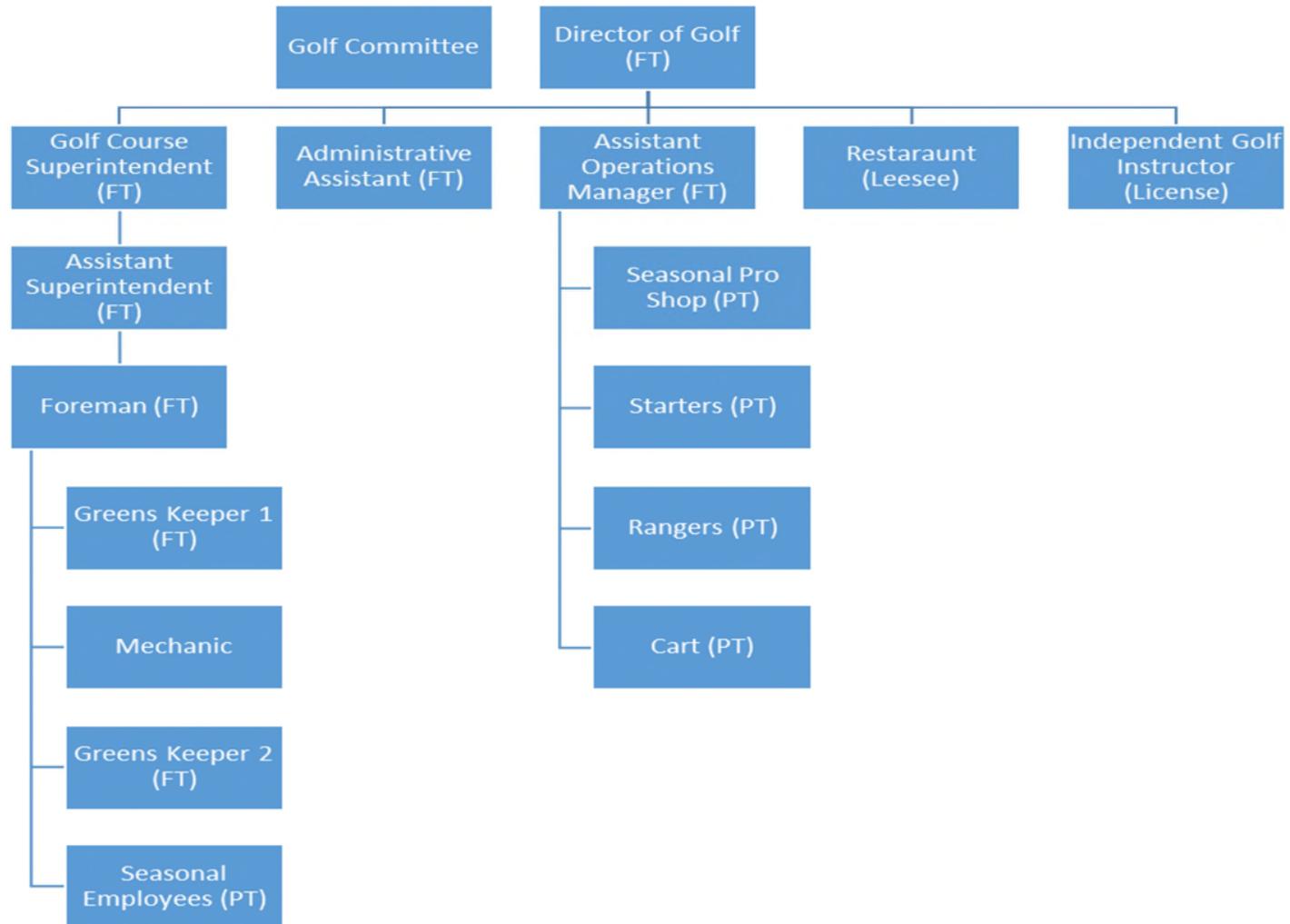


Golf Department - Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Administrative Assistant	0.8	0.8	0.8	-
Assistant Golf Operations Manager	0.6	1.0	1.0	-
Assistant Golf Superintendent	1.0	1.0	1.0	-
Executive Assistant	-	-	-	-
Foreman	1.0	1.0	1.0	-
Golf Director	1.0	1.0	1.0	-
Golf Superintendent	1.0	1.0	1.0	-
Greenskeeper I	1.0	1.0	1.0	-
Greenskeeper II	1.0	1.0	1.0	-
Mechanic	1.0	1.0	1.0	-
Office Assistant	-	-	-	-
Seasonal Golf Operations	5.7	5.3	5.3	-
Seasonal Golf Maintenance	3.7	3.7	3.7	-
Full-time Equivalent Employees	17.8	17.9	17.9	-

Cranberry Valley Golf Course - Revenue	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
Greens Fee	773,381	799,923	710,614	787,621	754,762	500,160
Cart Fee	229,696	253,352	239,069	246,823	265,010	210,449
Membership	632,340	668,720	715,574	690,839	718,012	670,864
Non-Res Membership	17,024	21,870	21,535	32,375	16,765	20,250
Range	60,417	66,240	64,571	71,522	72,858	55,929
Range Member	4,765	9,500	10,750	14,500	18,255	12,255
Misc	19,371	22,054	12,735	12,538	28,806	49,859
Total	1,736,994	1,841,659	1,774,848	1,856,218	1,874,468	1,519,766
Rounds Played	N/A	N/A	N/A	N/A	43,057	38,405

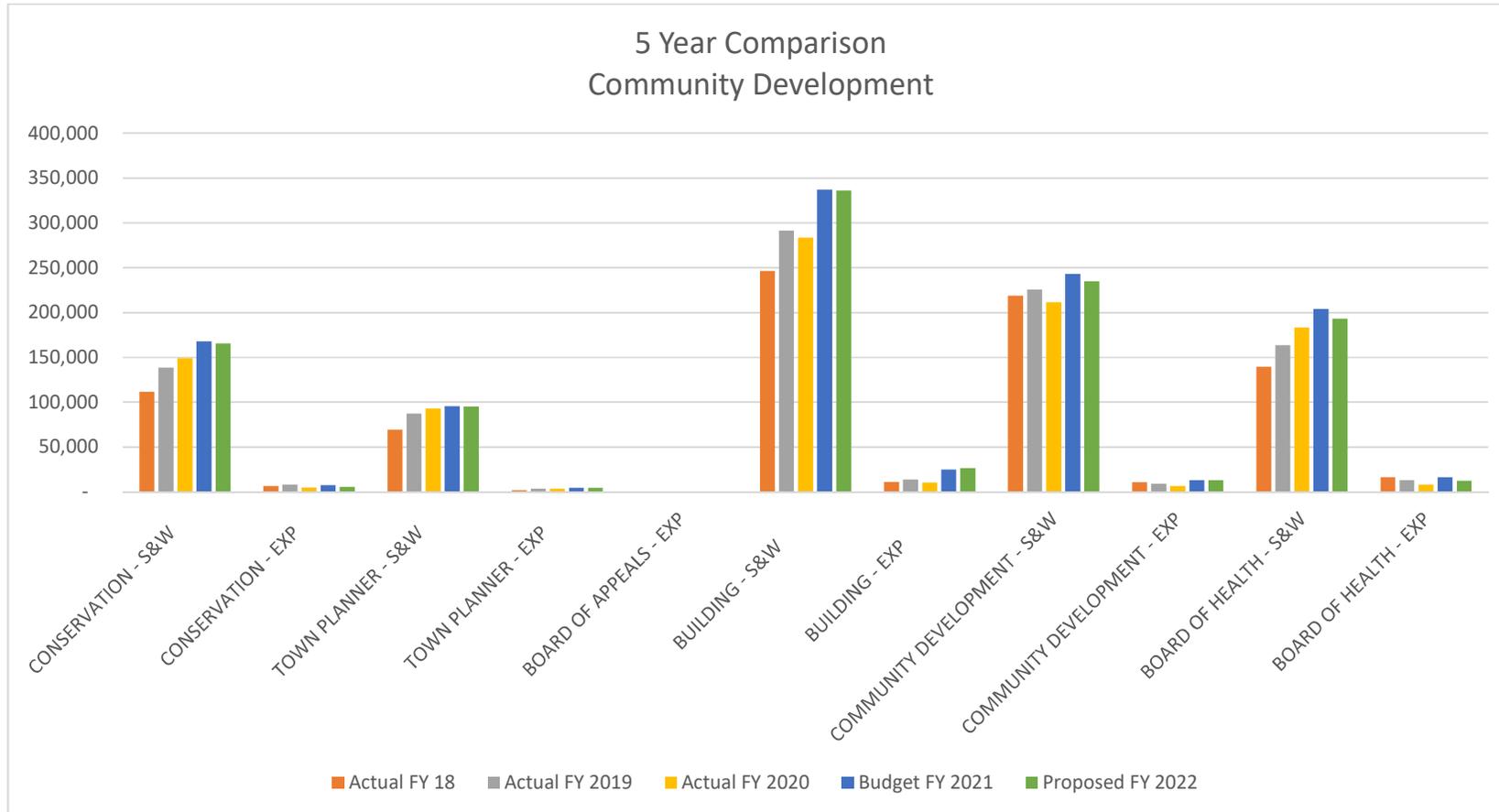
Cranberry Valley Organizational Chart



COMMUNITY DEVELOPMENT - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	(8,263)	335,328	300,810	(34,518)	
Hotel/Motel & Meals Excise	59,384	29,497	40,223	10,726	
Intergovernmental	78,782	29,204	29,324	119	
Departmental Revenue	824,726	720,800	718,300	(2,500)	
Total Operating Source of Funding	\$ 954,630	\$ 1,114,829	\$ 1,088,657	\$ (26,172)	-2.35%
Expenditure Category					
Personnel	\$ 920,693	\$ 1,047,518	\$ 1,025,327	(22,191)	-2.12%
Operating Expenses	33,937	67,310	63,329	(3,981)	-5.91%
Total Appropriation	\$ 954,630	\$ 1,114,829	\$ 1,088,657	(26,172)	-2.35%
Employee Benefits Allocation:					
Life Insurance	238	270	270		
Medicare	12,890	14,665	13,842		
Health Insurance	195,839	202,642	207,277		
Other Post Employment Benefits (OPEB)	3,449	-	5,748		
County Retirement	158,648	164,949	170,077		
Retiree Payout Vacation & Sick Benefit	-	16,696	-		
Total Employee Benefits (1)	371,064	399,222	397,214		
Debt Service (1)	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 1,325,694	\$ 1,514,051	\$ 1,485,871		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

The Community Development Division encompasses Conservation, Planning, Community Development, Building and Health Departments. Overall the proposed FY 22 budget proposed a decrease of \$26,172 or 2.35%, the decrease is largely due to anticipated personnel changes.



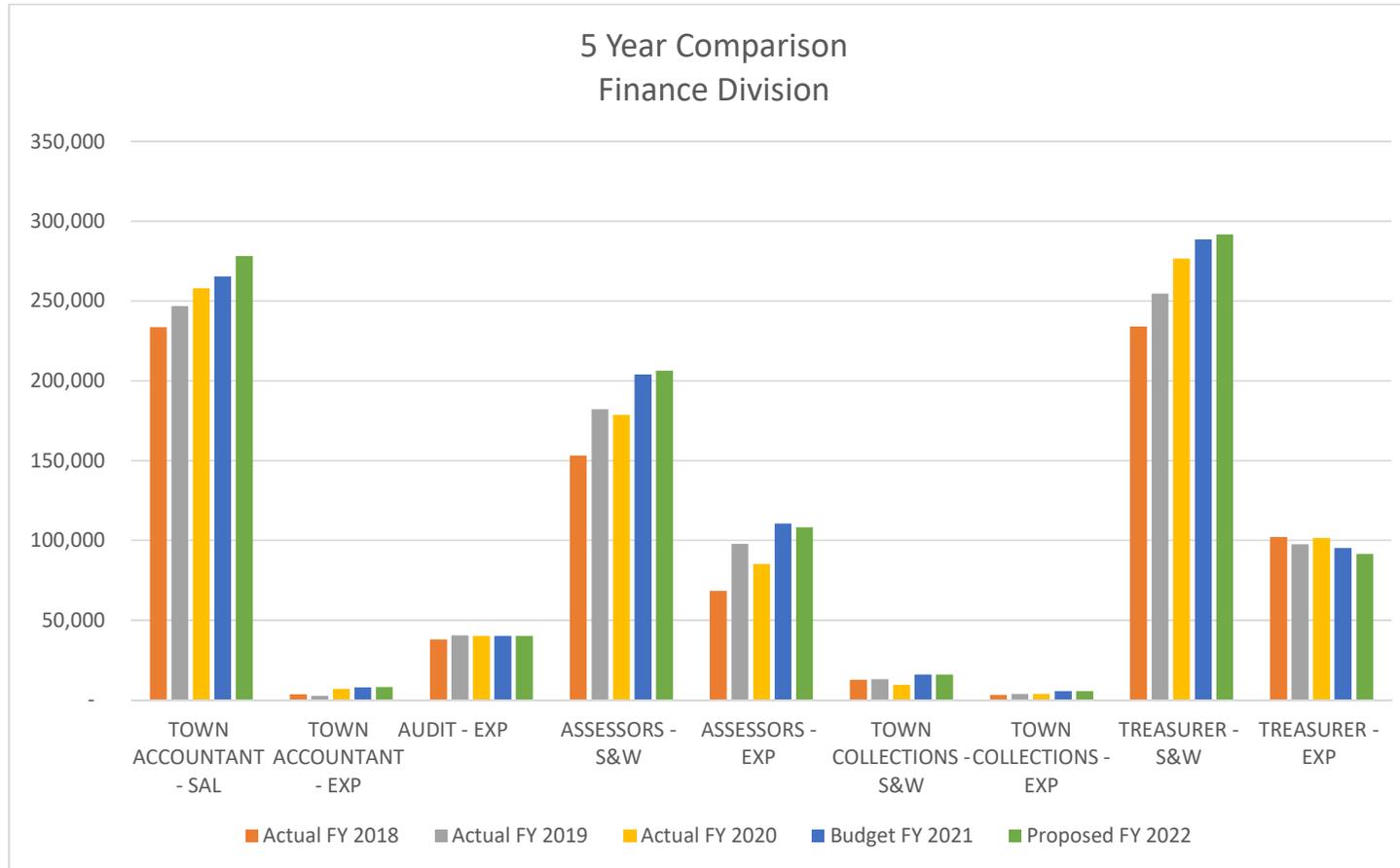
Community Development – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Alternative Building Commissioner	0.1	0.1	0.1	-
Assistant Conservation Agent	1.0	1.0	1.0	-
Building Commissioner	1.0	1.0	1.0	-
Building Inspector	1.6	1.6	1.6	-
Conservation Administrator	1.0	1.0	1.0	-
Executive Assistant	3.0	3.0	3.0	-
Health Director	1.0	1.0	1.0	-
Health Inspector	0.6	0.8	0.8	-
Gas, Plumbing & Electrical Inspector	0.6	0.6	0.6	-
Planning Assistant	1.0	1.0	1.0	-
Senior Health Agent	1.0	1.0	1.0	-
Shorebird Monitor	0.2	0.2	0.2	-
Town Planner	1.0	1.0	1.0	-
Full-time Equivalent Employees	13.1	13.3	13.3	-

FINANCE DIVISION - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	(27,067)	474,293	477,057	2,764	
Hotel/Motel & Meals Excise	59,297	29,454	40,164	10,710	
PILOT	62,471	55,000	55,000	-	
Intergovernmental	78,667	29,162	29,281	119	
Departmental Revenue	786,548	425,072	425,850	778	
Enterprise Fund	48,248	62,082	59,714	(2,368)	
Total Operating Source of Funding	\$ 1,008,164	\$ 1,075,062	\$ 1,087,066	\$ 12,004	1.12%
Expenditure Category					
Personnel	\$ 723,082	\$ 774,309	\$ 792,157	17,848	2.30%
Operating Expenses	285,082	300,753	294,909	(5,844)	-1.94%
Total Appropriation	\$ 1,008,164	\$ 1,075,062	\$ 1,087,066	12,004	1.12%
Employee Benefits Allocation:					
Life Insurance	357	405	405		
Medicare	10,123	10,840	10,694		
Health Insurance	205,996	209,284	215,167		
Other Post Employment Benefits (OPEB)	4,002	-	6,670		
County Retirement	144,970	150,728	155,414		
Retiree Payout Vacation & Sick Benefit	-	-	10,394		
Total Employee Benefits (1)	365,449	371,257	398,745		
Debt Service (1)	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 1,373,613	\$ 1,446,319	\$ 1,485,810		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

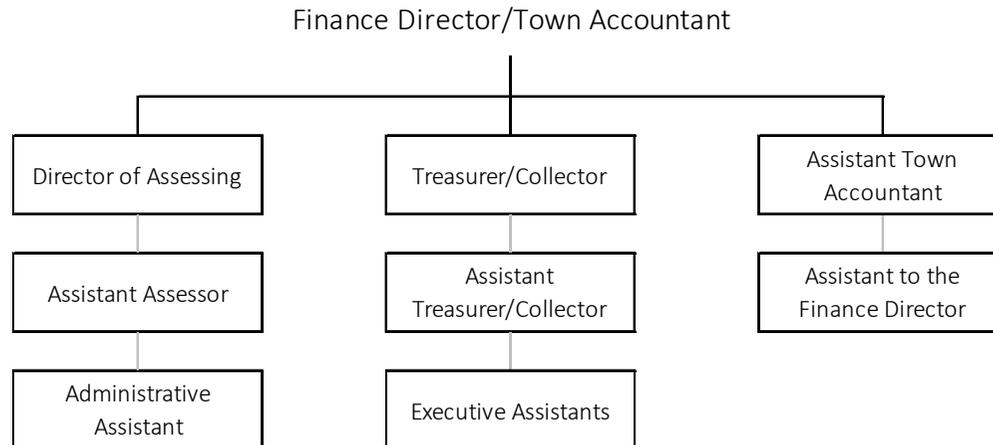
Summary of Significant Budget Increases/Decreases

The Finance Division includes functions of Treasury, Collections, Assessing and Accounting. The proposed FY 22 budget is \$12,004 higher than the FY 21 budget due to personnel cost increases.



Finance Division – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Administrative Assistant	1.0	1.0	1.0	-
Assistant Assessor	1.0	1.0	1.0	-
Assistant Treasurer/Collector	1.0	1.0	1.0	-
Assistant Town Accountant	1.0	1.0	1.0	-
Assessing Director	1.0	1.0	1.0	-
Executive Assistant	2.0	2.0	2.0	-
Executive Assistant to the Finance Director	1.0	1.0	1.0	-
Finance Director	1.0	1.0	1.0	-
Seasonal - Customer Service	0.1	0.1	0.1	-
Treasurer/Collector	1.0	1.0	1.0	-
Full-time Equivalent Employees	10.1	10.1	10.1	-

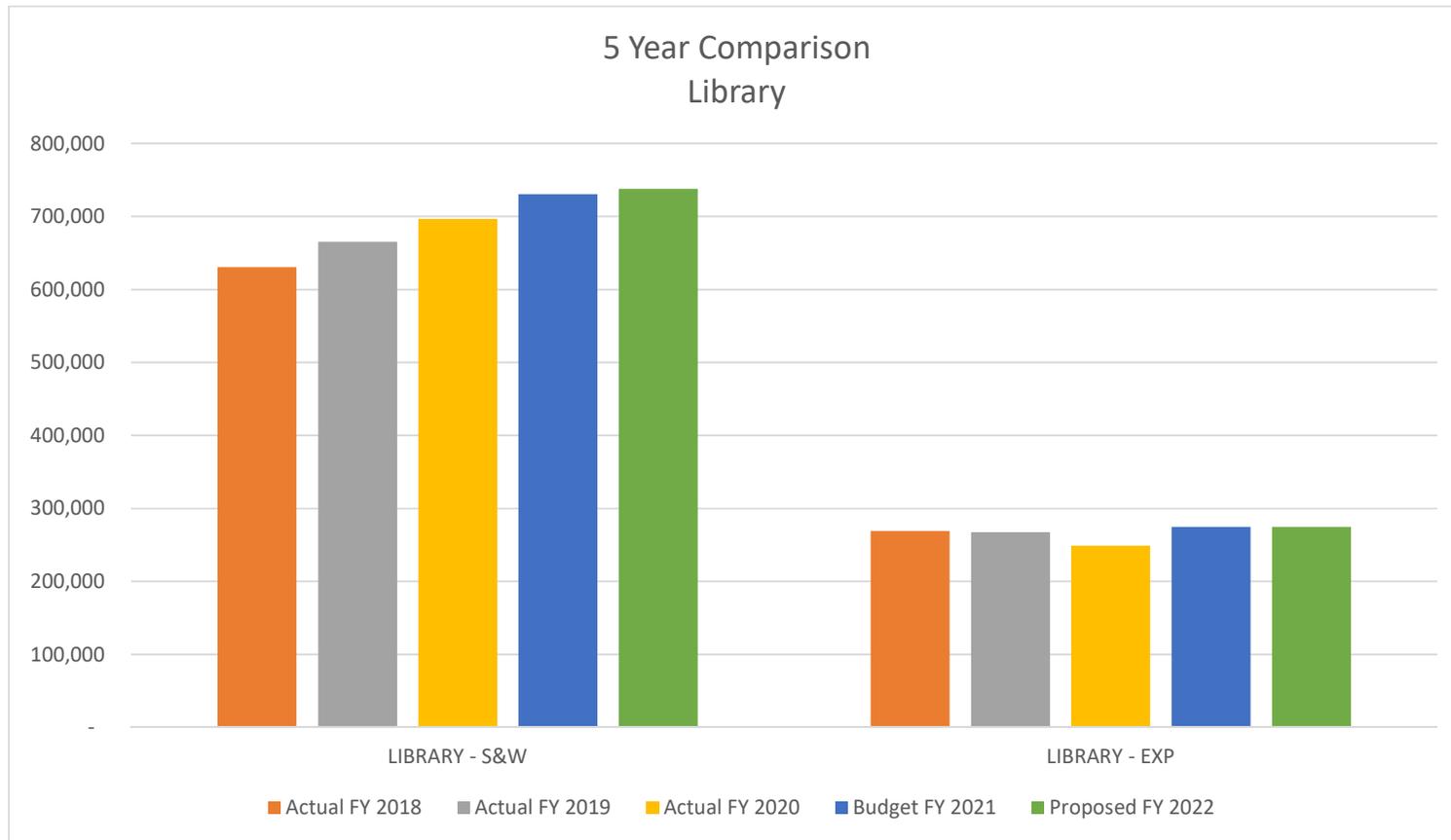


Finance Department				
	FY 2017	FY 2018	FY 2019	FY 2020
Workload Indicators	Actual	Actual	Actual	Actual
Vendor Invoices Processed	14328	15233	15449	13624
General Ledger Accounts Maintained	N/A	N/A	15257	15636
General Journal Transactions Processed	3576	4957	4672	4482
Treasury Department				
	FY 2017	FY 2018	FY 2019	FY 2020
Workload Indicators	Actual	Actual	Actual	Actual
Vendor Checks/Wires Processed	7005	7446	7541	6331
Payroll Checks Processed	2743	1499	1212	985
Direct Deposits	12324	13697	14298	14465
	FY 2017	FY 2018	FY 2019	FY 2020
Performance Measures	Actual	Actual	Actual	Actual
Percentage of the net property tax levy collected in the fiscal year levied	99.10%	99.30%	98.50%	98.26%
Percentage of the new property tax levy collected to date including the amounts collected subsequent to the fiscal year levied	100.00%	99.80%	98.50%	99.68%
Assessing Department				
	FY 2017	FY 2018	FY 2019	FY 2020
Performance Measures	Actual	Actual	Actual	Actual
Total Properties Assessed	10915	10919	11362	11372
Number of RE Abatements Filed	24	27	38	24
% of Properties Filing Abatements	0.22%	0.25%	0.33%	0.21%
Number of Abatements Granted	14	20	22	9
Average Abatement Dollar per Appeal	799	1,155	1,945	616
Total Tax Dollar Value for Appeals Granted	11,189	23,106	42,784	5,541
Percentage of FY Tax Levy for Appeals Granted	0.03%	0.05%	0.09%	0.01%
	FY 2017	FY 2018	FY 2019	FY 2020
Workload Indicators	Actual	Actual	Actual	Actual
Appellate Tax Board Appeals Settled	2	3	2	2
Exemptions Processed	333	294	326	259
RE/PP Abatements Processed	39	33	68	31
MVE Abatements Processed	926	840	914	900
Building Permits Inspected	446	1250	1072	1502
Re-listing Inspections	563	2008	2770	1030
Property Transfers (Deeds) Processed	48 979	889	879	795

LIBRARY - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	814,131	951,094	948,097	(2,997)	
Hotel/Motel & Meals Excise	55,246	27,441	37,420	9,979	
Intergovernmental	73,292	27,169	27,280	111	
Departmental Revenue	3,026	-	-	-	
Total Operating Source of Funding	\$ 945,695	\$ 1,005,705	\$ 1,012,797	\$ 7,092	0.71%
Expenditure Category					
Personnel	\$ 696,848	\$ 730,885	\$ 737,977	7,092	0.97%
Operating Expenses	248,848	274,820	274,820	-	0.00%
Total Appropriation	\$ 945,695	\$ 1,005,705	\$ 1,012,797	7,092	0.71%
Employee Benefits Allocation:					
Life Insurance	211	239	239		
Medicare	9,756	10,232	9,963		
Health Insurance	150,474	147,398	153,122		
Other Post Employment Benefits (OPEB)	2,183	-	3,638		
County Retirement	101,738	105,779	109,068		
Retiree Payout Vacation & Sick Benefit	-	20,383	-		
Total Employee Benefits (1)	264,362	284,032	276,030		
Debt Service (1)	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 1,210,057	\$ 1,289,737	\$ 1,288,827		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

The Library’s proposed budget for FY 22 represents an increase of \$7,092 or .71%. Increases support personnel expenditures in accordance with minimum spending requirements imposed as part of annual certification thereby meeting eligibility requirements for state grant funding.

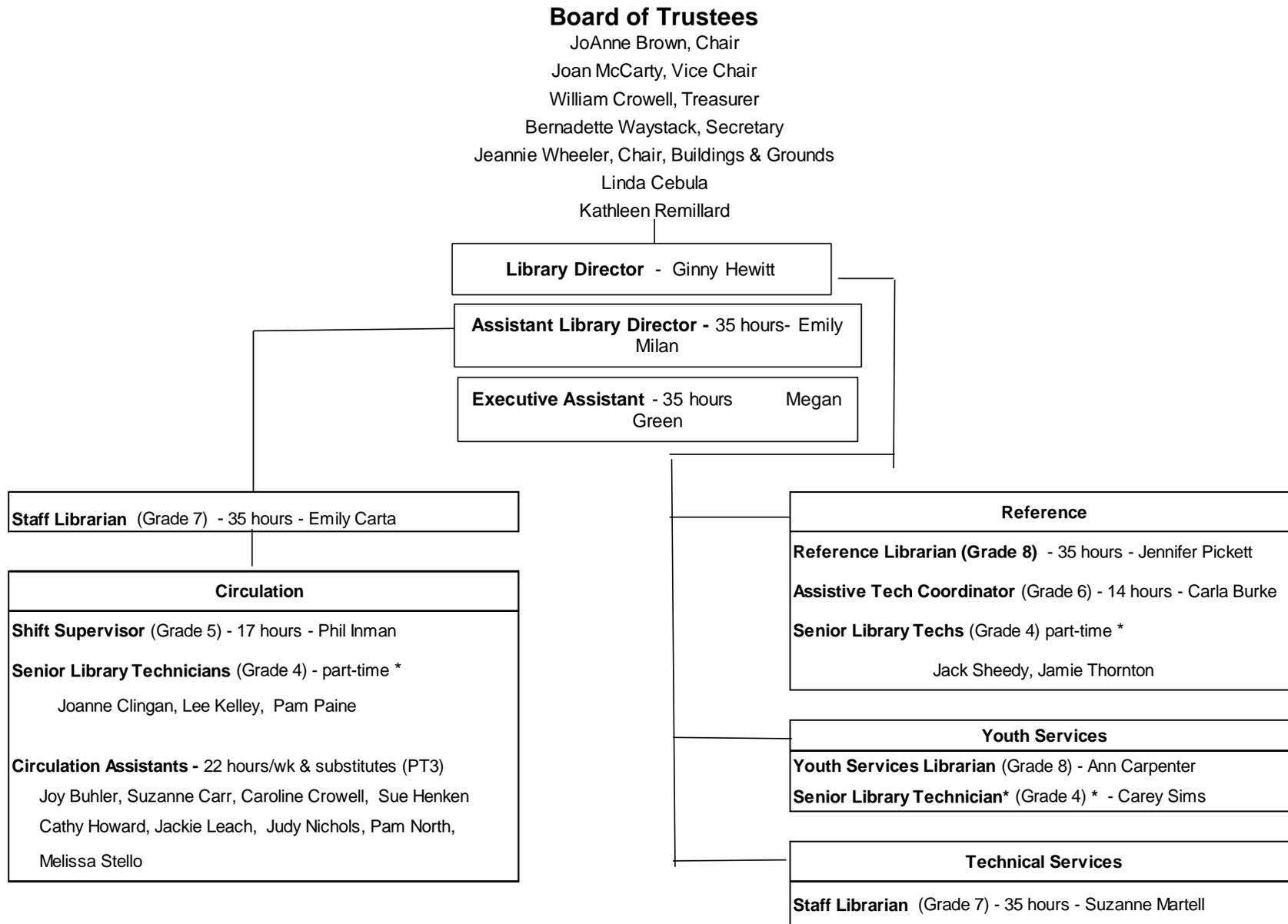


Library – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Assistant Director	1.0	1.0	1.0	-
Assistive Tech Coordinator	0.3	0.3	0.3	-
Executive Assistant	1.0	1.0	1.0	-
Library Assistant	0.6	0.6	0.6	-
Library Director	1.0	1.0	1.0	-
Senior Library Technician	3.2	3.2	3.2	-
Shift Supervisor	0.5	0.5	0.5	-
Staff Librarian	2.0	2.0	2.0	-
Substitutes	0.2	0.2	0.2	-
Summer Library Assistant	0.2	0.2	0.2	-
Reference Librarian	1.0	1.0	1.0	-
Youth Librarian	1.0	1.0	1.0	-
Full-time Equivalent Employees	11.9	11.9	11.9	0.0

FY21 Brooks Free Library Organizational Chart

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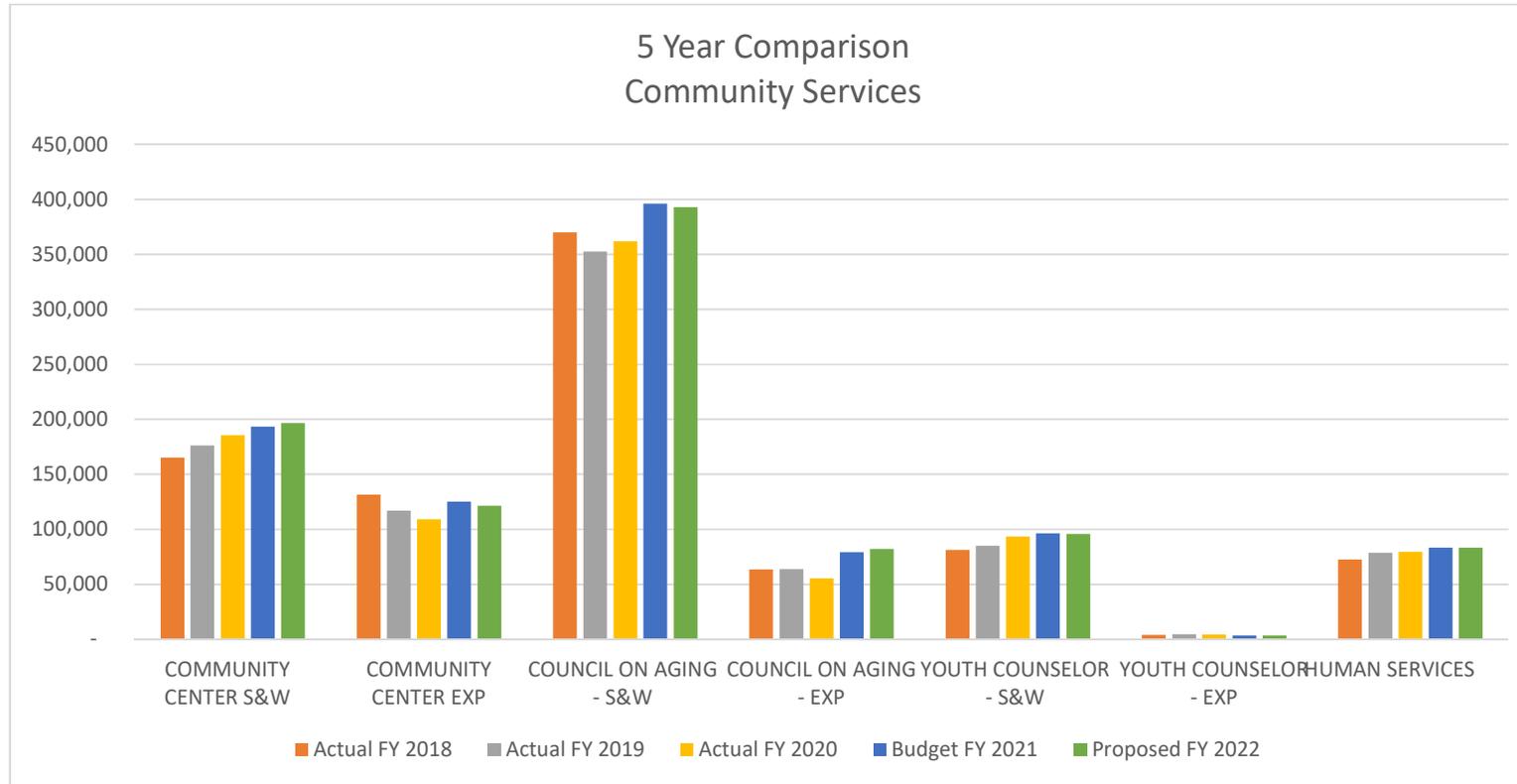
* Note: Senior Library Technicians -may work in multiple departments; 110 hours/week total in all departments

BROOKS FREE LIBRARY STATISTICS					
	FY16	FY17	FY18	FY19	FY20
Open Hours	2192	1931	2357	2367	1669
Items Checked Out	229141	218229	223840	227722	196445
Use of Electronic Resources	32328	25028	25278	30629	69206
Total Use of Collection	261469	243257	249118	258351	265651
Inter-library Loans	61328	60831	55670	56550	37989
Items in Collection	93159	131973	138677	107511	103803
Number of Cardholders	13801	13831	13410	13617	12810
Harwich Residents with Library Card	9950	9906	9709	9613	9203
Library Visits	167987	152760	156688	159405	137892
Reference Questions	17770	17738	18304	18780	13146
Number of Programs	951	1212	1278	1251	976
Attendance at Programs	12617	16724	18227	19486	13376

COMMUNITY SERVICES - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	711,006	879,879	900,159	20,280	
Hotel/Motel & Meals Excise	53,269	26,459	36,080	9,621	
Intergovernmental	70,669	26,197	26,304	107	
Departmental Revenue	53,918	45,100	14,000	(31,100)	
Total Operating Source of Funding	\$ 888,861	\$ 977,635	\$ 976,543	\$ (1,091)	-0.11%
Expenditure Category					
Personnel	\$ 640,741	\$ 685,813	\$ 685,792	(21)	0.00%
Operating Expenses	248,120	291,821	290,751	(1,070)	-0.37%
Total Appropriation	\$ 888,861	\$ 977,635	\$ 976,543	(1,091)	-0.11%
Employee Benefits Allocation:					
Life Insurance	304	345	345		
Medicare	8,970	9,601	9,258		
Health Insurance	173,859	176,745	181,681		
Other Post Employment Benefits (OPEB)	2,763	-	4,606		
County Retirement	135,561	140,945	145,328		
Retiree Payout Vacation & Sick Benefit		-	-		
Total Employee Benefits (1)	321,458	327,636	341,217		
Debt Service (1)	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 1,210,319	\$ 1,305,271	\$ 1,317,760		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

The Community Services Division includes Council on Aging, the Community Center, Youth Service and Human Service Departments. Overall there is a slight decrease to the individual budgets totaling \$1,091. There is also a decrease in estimated revenue specifically revenue generated by the use of the Community Center and those received within the Council on Aging department.

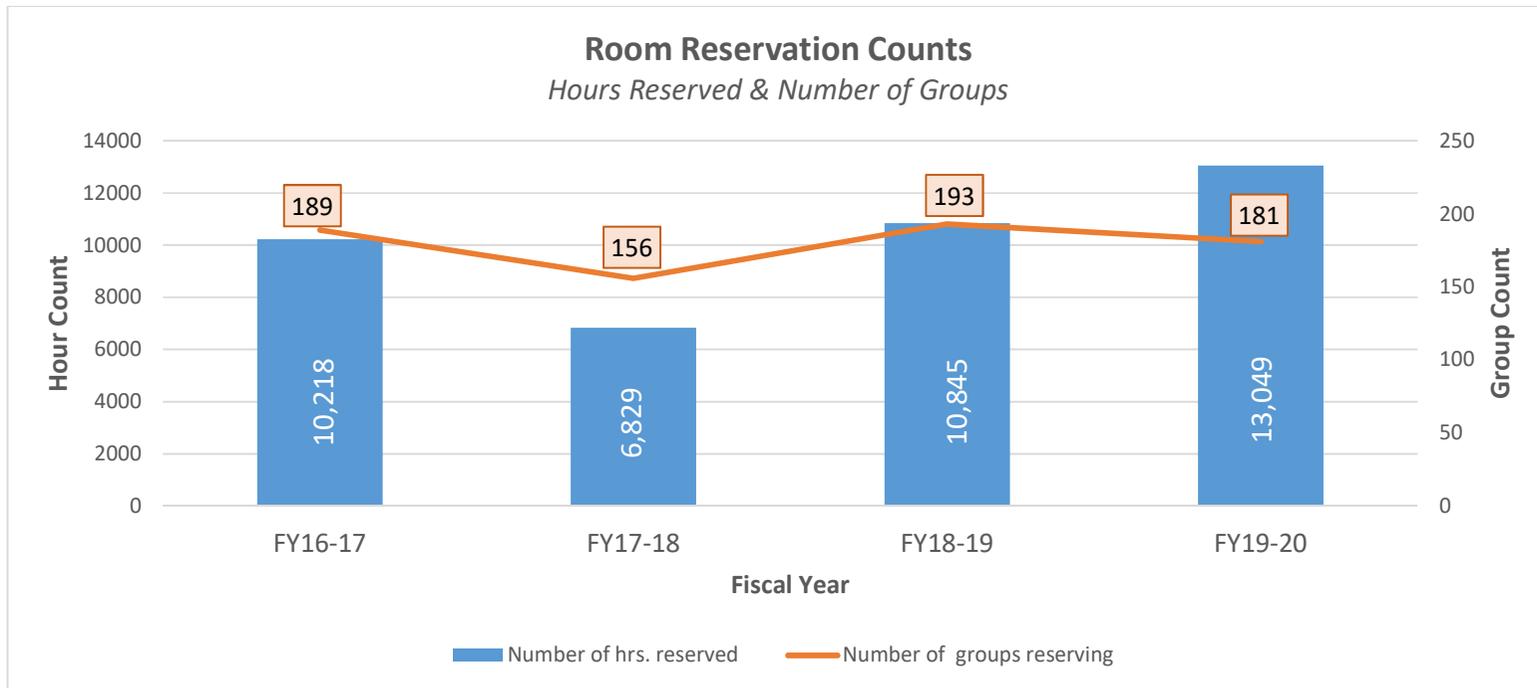


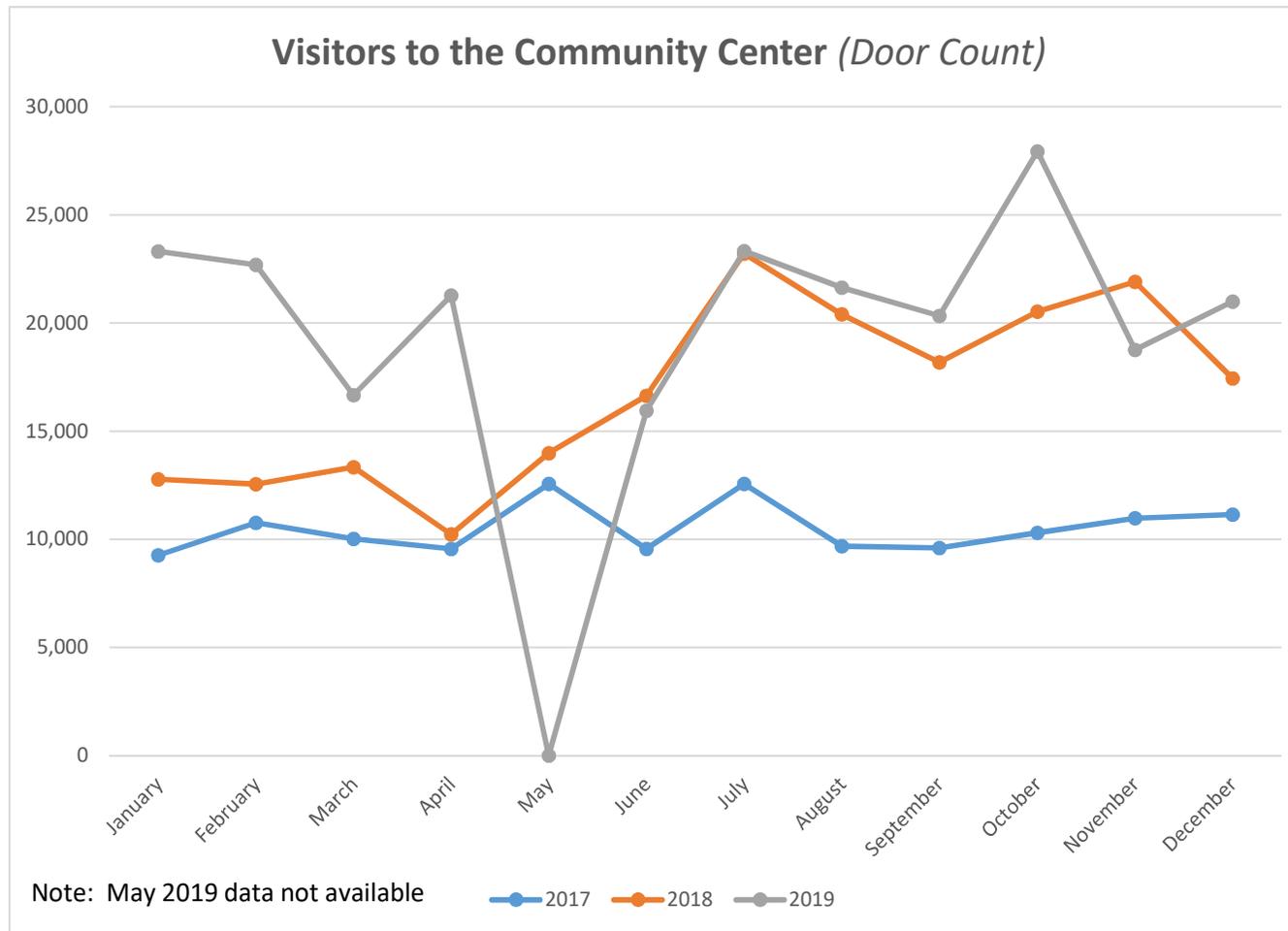
Community Services – Full Time Equivalents

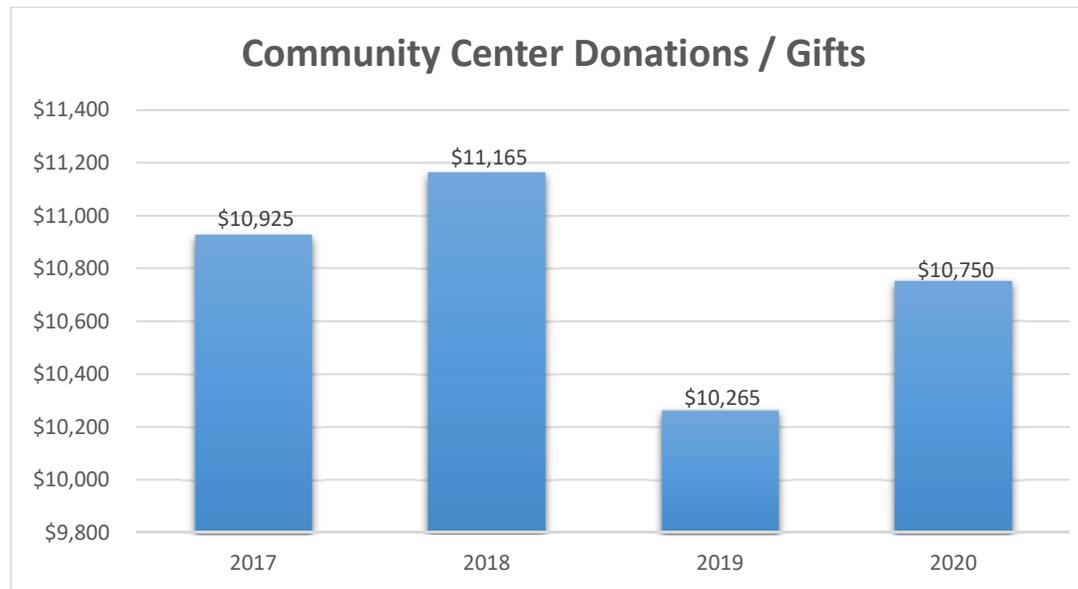
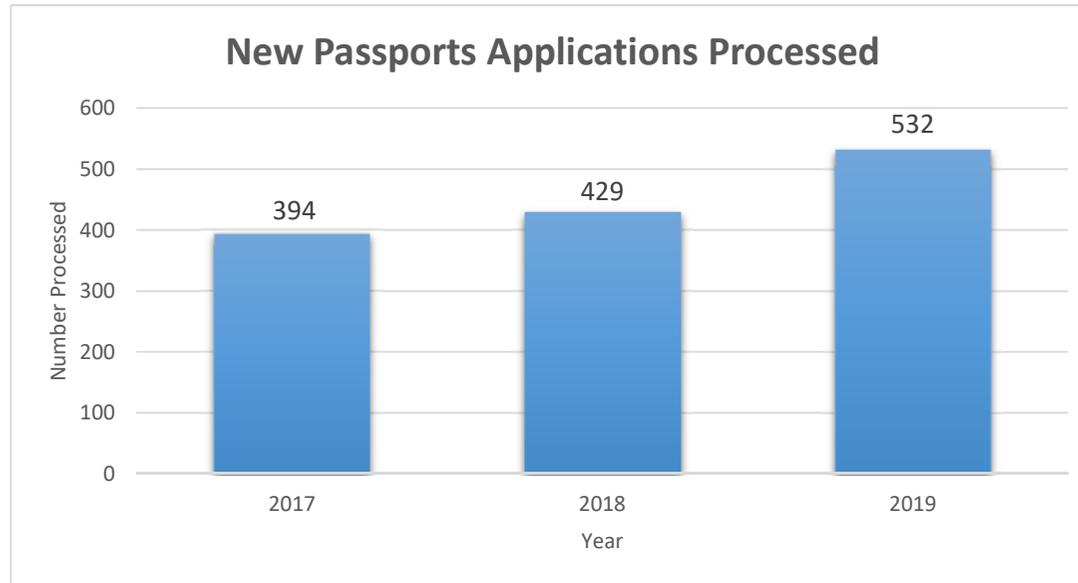
Community Center					
Job Title	FY 2020	FY 2021		FY 2022	Change
Administrative Assistant	0.5	0.5		0.5	-
Community Center Director	1.0	1.0		1.0	-
Executive Assistant	1.0	1.0		1.0	-
Full-time Equivalent Employees	2.5	2.5		2.5	-
Council on Aging					
Job Title	FY 2020	FY 2021		FY 2022	Change
Executive Assistant	1.0	1.0		1.0	-
Council on Aging Director	1.0	1.0		1.0	-
Nurse	1.0	1.0		1.0	-
Van Driver	0.9	0.9		0.9	-
Chef	1.1	1.1		1.1	-
Social Services Coordinator	1.0	1.0		1.0	-
Program Specialist	0.2	0.2		0.2	-
Full-time Equivalent Employees	6.3	6.3		6.3	-
Youth Services					
Job Title	FY 2020	FY 2021		FY 2022	Change
Youth Counselor	1.0	1.0		1.0	-
Full-time Equivalent Employees	1.0	1.0		1.0	-

Harwich Community Center Fiscal Year Room Reservation Comparison

FY	Number of groups reserving	Number of hrs. reserved
FY 2016 - 2017 (7/2016 - 6/2017)	189	10,218
FY 2017 - 2018 (7/2017 - 6/2018)	156	6,829
FY 2018 - 2019 (7/2018 - 6/2019)	193	10,845
FY 2019 - 2020 (7/2019 - 6/2020)	181	13,049







Council on Aging

The mission of the Council on Aging is support and advocate for older adults, their families, and caregivers. We serve this mission in a variety of ways. In ordinary circumstances, the COA organizes or sponsors programs designed to meet the health and fitness, entertainment, education, socialization, nutrition, and special interest needs of older adults. We also provide professional outreach, advocacy, and health services, as well as accessible transportation to local destinations. With the onset of COVID-19 in March 2020, the COA overhauled all operations. We switched from an onsite to a community distribution service model and reprioritized resources to focus on the most essential needs. We implemented a lunch distribution program, expanded transportation services, enhanced grocery and pharmacy support, and developed new ways to provide both social and professional outreach services remotely.

More than 50% of the town population is over age 60 and that percentage is growing. Older adults are living longer, remaining independent in the community for longer, and grappling with increasingly complex and often co-occurring mental, physical, and cognitive health concerns. They are facing these obstacles with a pervasive shortage of community resources to meet these needs. The COVID-19 pandemic has highlighted and exacerbated these needs. Against this backdrop, the role of the COA only continues to expand.

The table below highlights the programs and services provided by the COA in FY 19, FY 20, and the first half of FY 21:

	FY 19	FY 20	FY21 (7/1/20 - 12/31/20 only)
Programs & Events	5943	6251	298
Rides	4010	3941	600
Meals	3709	5884	7851
Groceries	516	540	421
Durable Medical Equipment*	800	800	390
Outreach*	8000	9000	5000
Nurse*	1800	2000	1400
Volunteer Hours	5714	5567	2180
*Figures are best approximations			

Programs and events reflect onsite services. Figures represent the total number of sign ins. Pre-pandemic, this category included fitness programs, special interest classes, support groups, daily onsite meals, educational and entertainment events, and more. All

onsite programs were canceled in March 2020. We resumed limited 1:1 onsite programs with professionals including elder law attorneys, podiatry providers, dental hygienists, and the Town Nurse wellness clinic in September 2020.

Rides reflect trips on the COA van. Pre-pandemic, we could transport up to 12 people on each trip. Due to pandemic capacity restrictions, we have been able to transport a maximum of 1-2 people per trip. We have expanded transportation locations since the onset of COVID, but the overall number of trips is down in light of capacity limitations.

Meal and grocery services have greatly expanded under COVID with our meal program in particular tripling in size.

Durable Medical Equipment reflects the pieces of equipment, including wheelchairs, walkers, shower chairs, commodes, and other items, loaned to community members. This is a free service and people may keep equipment for as long as they need it. With the onset of COVID, we have implemented heightened equipment sanitation, a “quarantine” period for returned equipment, and a no contact distribution protocol.

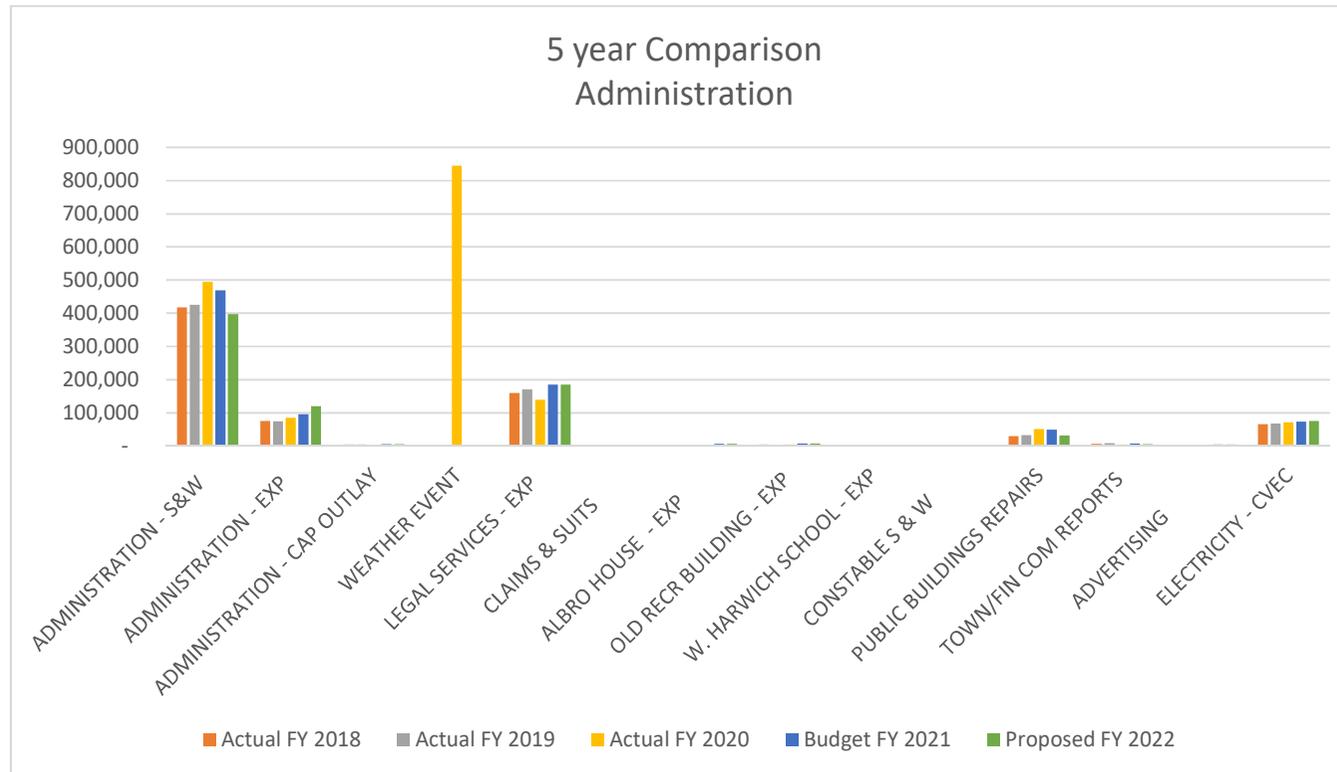
Outreach services are provided by the Social Services Coordinator, Town Nurse, and Director and include professional check ins and assessments, information and referrals, assistance with benefits applications, help for family and caregivers, agency follow up, and short term/interim case management. Nurse services are provided by the Town Nurse and include health screenings, medication management, provider and agency referrals/follow up, and health education. Services are provided onsite and in the community.

We rely heavily on approximately 100 volunteers – who do the work of over three full time employees – to provide core services. They provide professional expertise in elder law, housing, health, insurance, and tax matters. They also work in our reception area, deliver meals and groceries, drive people to medical appointments, make social phone calls, and serve as friendly visitors. We couldn't provide the scope of services we offer without their support!

ADMINISTRATION - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	1,193,839	540,911	487,174	(53,737)	
Hotel/Motel & Meals Excise	45,579	22,639	30,872	8,233	
Intergovernmental	60,467	22,415	22,507	92	
Departmental Revenue	288,800	275,000	275,000	-	
Enterprise Fund	19,515	20,934	20,018	(916)	
Free Cash/Reserves	50,000	-	-	-	
Total Operating Source of Funding	\$ 1,658,200	\$ 881,899	\$ 835,570	\$ (46,329)	-5.25%
Expenditure Category					
Personnel	\$ 495,069	\$ 469,831	\$ 398,653	(71,178)	-15.15%
Operating Expenses	315,242	406,568	431,417	24,849	6.11%
Weather Event Expenses	844,876			-	0.00%
Capital Outlay	3,013	5,500	5,500	-	0.00%
Total Appropriation	\$ 1,658,200	\$ 881,899	\$ 835,570	(46,329)	-5.25%
Employee Benefits Allocation:					
Life Insurance	53	60	60		
Medicare	6,931	6,578	5,382		
Health Insurance	32,578	31,349	32,735		
Other Post Employment Benefits (OPEB)	913	-	1,521		
County Retirement	85,996	89,412	92,192		
Retiree Payout Vacation & Sick Benefit	26,189	-	-		
Total Employee Benefits (1)	152,659	127,398	131,889		
Debt Service (1)	11,000	10,600	10,200		
Total Expenditures + Benefits & Debt Service	\$ 1,821,859	\$ 1,019,897	\$ 977,659		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

Department budgets included within Administration include the Town Administrator, Legal Counsel, Constable, utility and maintenance budgets supporting the Albro House, Old Recreation Building and the West Harwich School. In addition the budgets include town reports, advertising and solar array reimbursement for property tax assessments. Overall the proposed budget for FY 22 is decreasing \$46,329 or 5.25% largely due to personnel turnover. The department has budgeted \$25,000 for design/engineering services to support procurement activities.



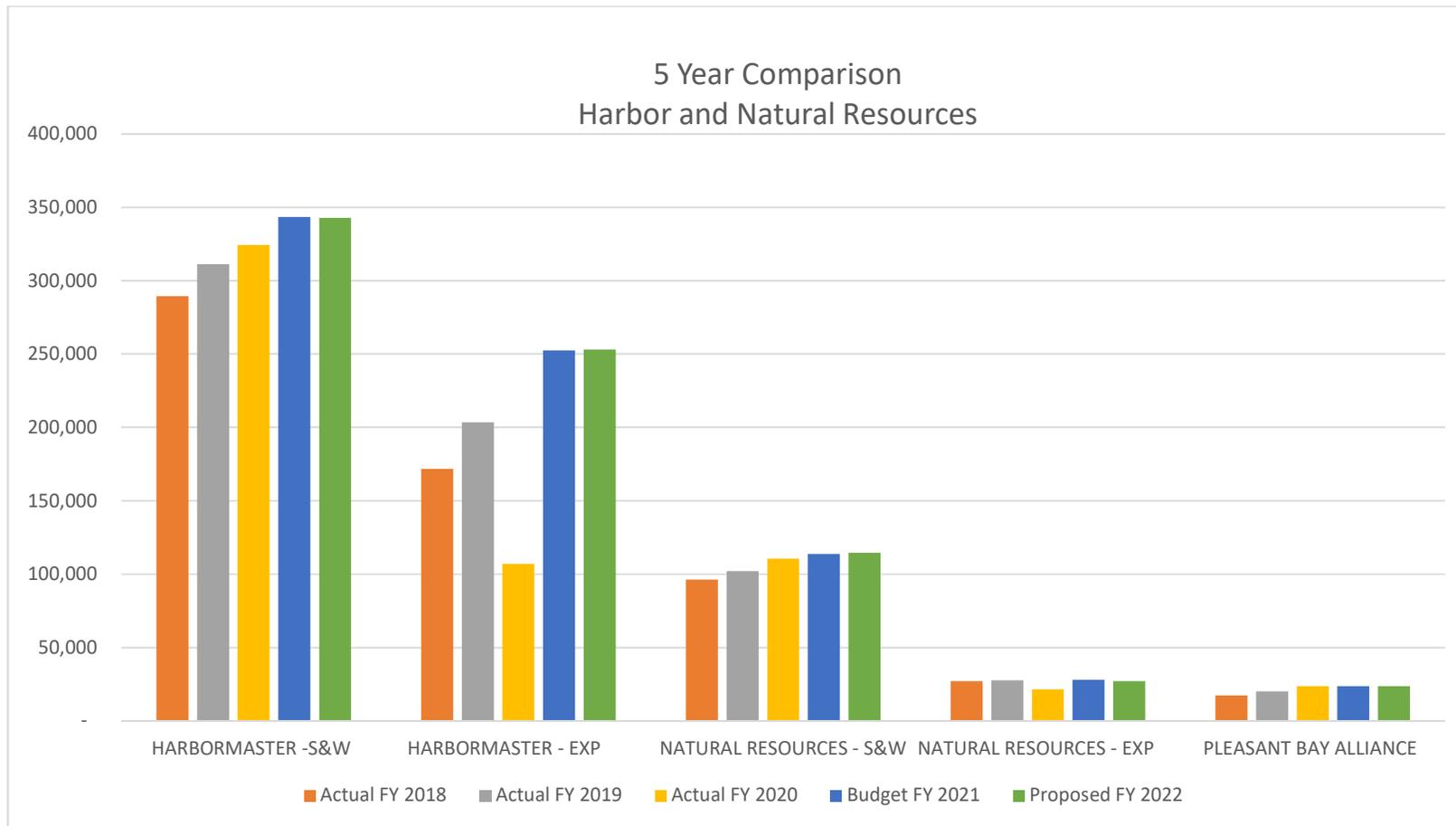
Administration – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Administrative Assistant	1.0	1.0	1.0	-
Assistant Town Administrator	1.0	1.0	1.0	-
Executive Assistant to the Town Administrator	1.0	1.0	1.0	-
Town Administrator	1.0	1.0	1.0	-
Full-time Equivalent Employees	4.0	4.0	4.0	-

HARBOR & NATURAL RESOURCES - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	(1,029,694)	(437,987)	(380,616)	57,372	
Boat Excise	26,723	25,000	25,000	-	
Hotel/Motel & Meals Excise	41,540	20,633	28,136	7,503	
Intergovernmental	55,109	20,429	20,512	83	
Departmental Revenue	1,183,345	1,033,500	1,068,500	35,000	
Special Revenue Funds	310,303	100,000	-	(100,000)	
Total Operating Source of Funding	\$ 587,326	\$ 761,575	\$ 761,533	\$ (42)	-0.01%
Expenditure Category					
Personnel	\$ 434,845	\$ 457,035	\$ 457,443	408	0.09%
Operating Expenses	152,481	304,540	304,090	(450)	-0.15%
Total Appropriation	\$ 587,326	\$ 761,575	\$ 761,533	(42)	-0.01%
Employee Benefits Allocation:					
Life Insurance	106	120	120		
Medicare	6,088	6,398	6,175		
Health Insurance	56,469	56,484	58,328		
Other Post Employment Benefits (OPEB)	1,249	-	2,082		
County Retirement	84,427	87,780	90,509		
Retiree Payout Vacation & Sick Benefit			-		
Total Employee Benefits (1)	148,339	150,783	157,215		
Debt Service (1)	1,079,052	927,875	893,125		
Total Expenditures + Benefits & Debt Service	\$ 1,814,718	\$ 1,840,233	\$ 1,811,873		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

Budgets for both Town Harbors and Natural Resources are included within the budget presented above. Overall the proposed budget supports a decrease of \$42.



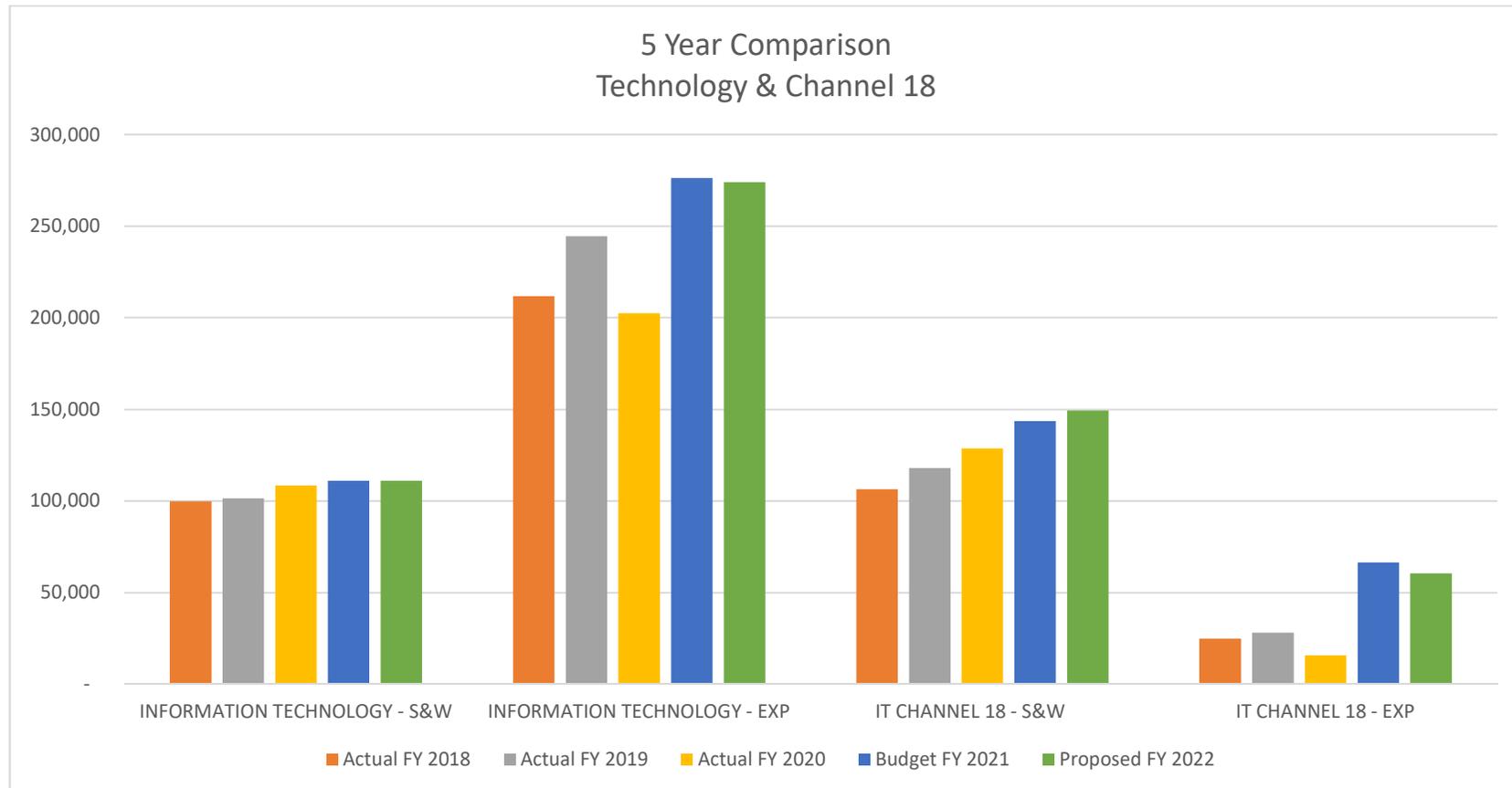
Harbor & Natural Resources – Full Time Equivalents

Harbor				
Job Title	FY 2020	FY 2021	FY 2022	Change
Assistant Harbormaster	1.0	1.0	1.0	-
Dockhand	1.0	1.0	1.0	-
Harbormaster	1.0	1.0	1.0	-
Substitute Custodian	0.2	0.2	0.2	
Waterways Specialist	1.0	1.0	1.0	-
Full-time Equivalent Employees	4.2	4.2	4.2	-
Natural Resources				
Job Title	FY 2020	FY 2021	FY 2022	Change
Natural Resources Director	1.0	1.0	1.0	-
Shellfish Lab Workers	0.3	0.3	0.3	-
Full-time Equivalent Employees	1.3	1.3	1.3	-

TECHNOLOGY AND CHANNEL 18 - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	185,515	330,248	302,201	(28,047)	
Hotel/Motel & Meals Excise	32,475	16,130	21,996	5,866	
Intergovernmental	43,083	15,971	16,036	65	
Special Revenue Funds	144,398	210,107	210,107	-	
Free Cash/Reserves	50,000	25,000	45,000	20,000	
Total Operating Source of Funding	\$ 455,470	\$ 597,456	\$ 595,340	\$ (2,116)	-0.35%
Expenditure Category					
Personnel	\$ 237,203	\$ 254,725	\$ 260,594	5,869	2.30%
Operating Expenses	218,268	322,730	314,745	(7,985)	-2.47%
Capital Outlay	-	20,000	20,000	-	
Total Appropriation	\$ 455,470	\$ 597,456	\$ 595,340	(2,116)	-0.35%
Employee Benefits Allocation:					
Life Insurance	66	75	75		
Medicare	3,321	3,566	3,518		
Health Insurance	46,452	46,000	47,638		
Other Post Employment Benefits (OPEB)	683	-	1,139		
County Retirement	50,624	52,635	54,272		
Retiree Payout Vacation & Sick Benefit	-	33,838	-		
Total Employee Benefits (1)	101,147	136,114	106,641		
Debt Service (1)					
	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 556,617	\$ 733,570	\$ 701,981		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

Budgets for the Technology Department and Channel 18 are presented for FY 22. Overall the proposed budget is \$2,116 less than the current FY 21 budget, in order to accomplish Budget instructions the department was required to reduce expenses within the technology budget. PEG Access funds support 100% of the appropriations for Channel 18.



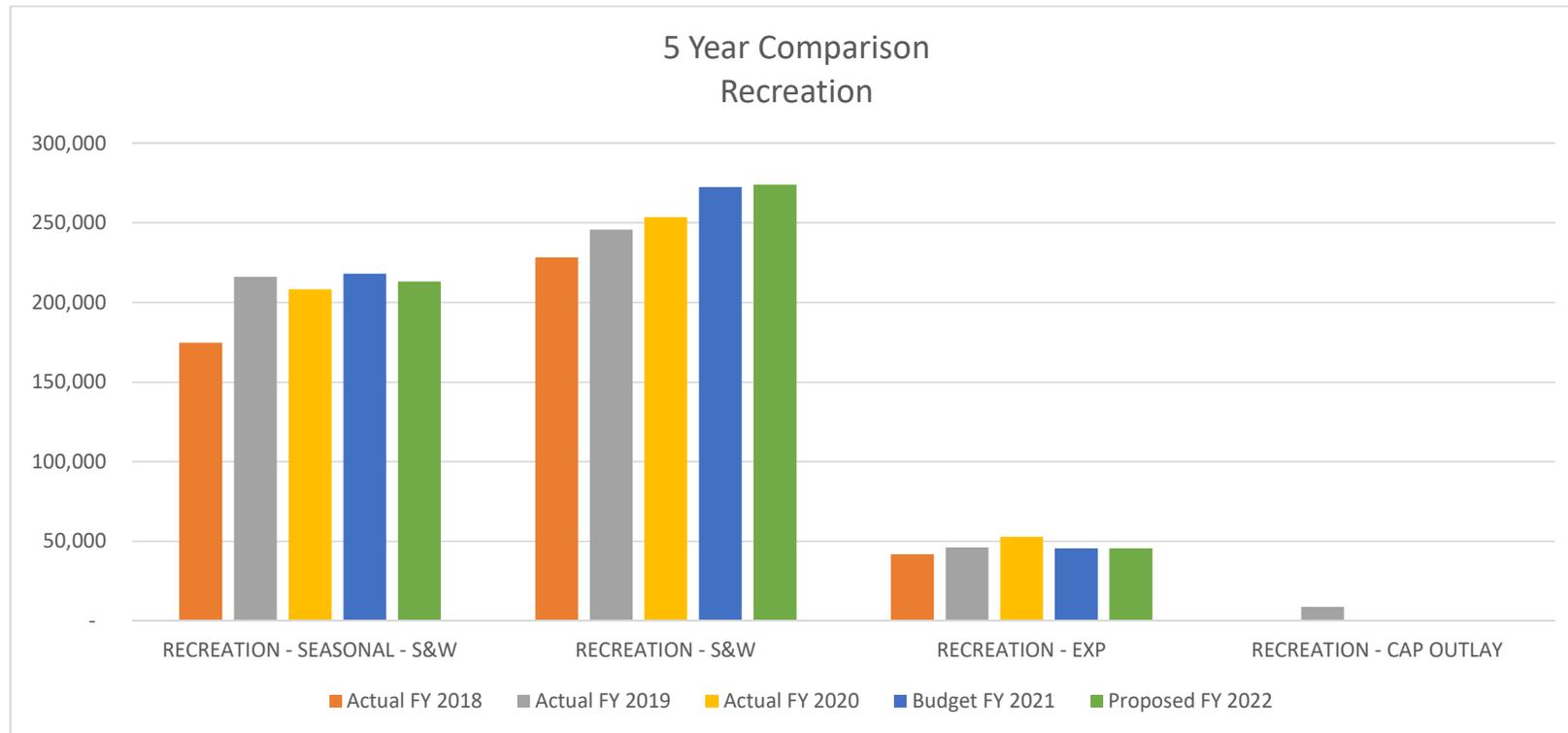
Technology and Channel 18 – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Ch 18 Station Manager	1.0	1.0	1.0	-
Ch 18 Information Specialist	1.0	1.0	1.0	-
Technology Assistant	1.0	-	-	-
Technology Director	1.0	1.0	1.0	-
Videographer	0.3	0.3	0.3	-
Full-time Equivalent Employees	4.3	3.3	3.3	-

RECREATION - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	21,789	177,487	136,323	(41,164)	
Hotel/Motel & Meals Excise	29,067	14,438	19,688	5,250	
Intergovernmental	38,561	14,295	14,353	58	
Departmental Revenue	425,634	330,000	362,500	32,500	
Total Operating Source of Funding	\$ 515,051	\$ 536,219	\$ 532,864	\$ (3,356)	-0.63%
Expenditure Category					
Personnel	\$ 462,085	\$ 490,644	\$ 487,289	(3,356)	-0.68%
Operating Expenses	52,966	45,575	45,575	-	0.00%
Total Appropriation	\$ 515,051	\$ 536,219	\$ 532,864	(3,356)	-0.63%
Employee Benefits Allocation:					
Life Insurance	92	105	105		
Medicare	6,469	6,869	6,578		
Health Insurance	80,648	78,888	81,985		
Other Post Employment Benefits (OPEB)	1,430	-	2,384		
County Retirement	51,072	53,100	54,751		
Retiree Payout Vacation & Sick Benefit			-		
Total Employee Benefits (1)	139,712	138,962	145,803		
Debt Service (1)	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 654,763	\$ 675,182	\$ 678,667		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

Overall the Recreation Department's proposed FY 22 budget is lower than the current year by \$3,356 or a decrease of .63%. This decrease is a result of budget instructions to support a level funded FY 22 budget.



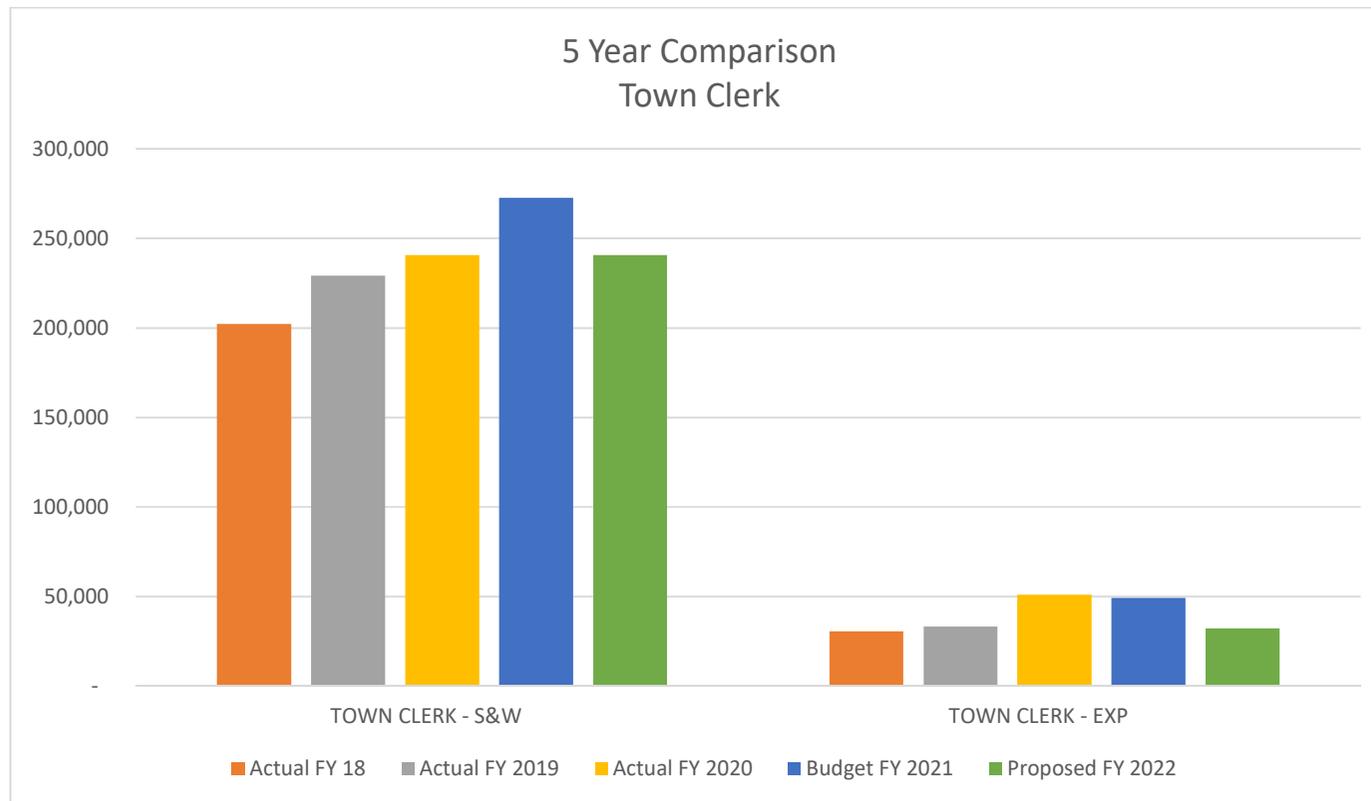
Recreation – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Assistant Beach Supervisor	0.3	0.3	0.3	-
Beach Supervisor	0.3	0.3	0.3	-
Executive Assistant	1.0	1.0	1.0	-
Lifeguard	6.1	6.1	6.1	-
Parking Attendant	1.5	1.5	1.5	-
Parking Enforcement Officers	0.3	0.3	0.3	-
Program Specialist II	1.4	1.4	1.4	-
Recreation Director	1.0	1.0	1.0	-
Swimming Instructor	0.4	0.4	0.4	-
Waterfront Director	0.2	0.2	0.2	-
Full-time Equivalent Employees	12.4	12.4	12.4	-

TOWN CLERK - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	207,105	258,744	221,067	(37,677)	
Hotel/Motel & Meals Excise	14,889	7,396	10,085	2,689	
Intergovernmental	19,753	7,322	7,352	30	
Departmental Revenue	50,137	34,450	34,450	-	
Special Revenue Funds	-	14,144	-	(14,144)	
Total Operating Source of Funding	\$ 291,884	\$ 322,056	\$ 272,954	\$ (49,102)	-15.25%
Expenditure Category					
Personnel	\$ 240,754	\$ 272,756	\$ 240,726	(32,030)	-11.74%
Operating Expenses	51,130	49,300	32,228	(17,072)	-34.63%
Total Appropriation	\$ 291,884	\$ 322,056	\$ 272,954	(49,102)	-15.25%
Employee Benefits Allocation:					
Life Insurance	79	90	90		
Medicare	3,371	3,819	3,250		
Health Insurance	63,084	63,304	65,311		
Other Post Employment Benefits (OPEB)	-	-	1,910		
County Retirement	48,940	50,883	52,465		
Retiree Payout Vacation & Sick Benefit			-		
Total Employee Benefits (1)	115,473	118,096	123,026		
Debt Service (1)	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 407,357	\$ 440,152	\$ 395,980		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

The Town Clerk budget for FY 22 has decreased considerably; in FY 21 the addition of state primary in September and the Presidential election in November required necessary increases to the Town Clerk’s budget. Increases in both personnel and operating expenses supported the required additional work to be completed by the department in FY 21. These funds are not necessary in FY 22 and therefore have been reduced accordingly.



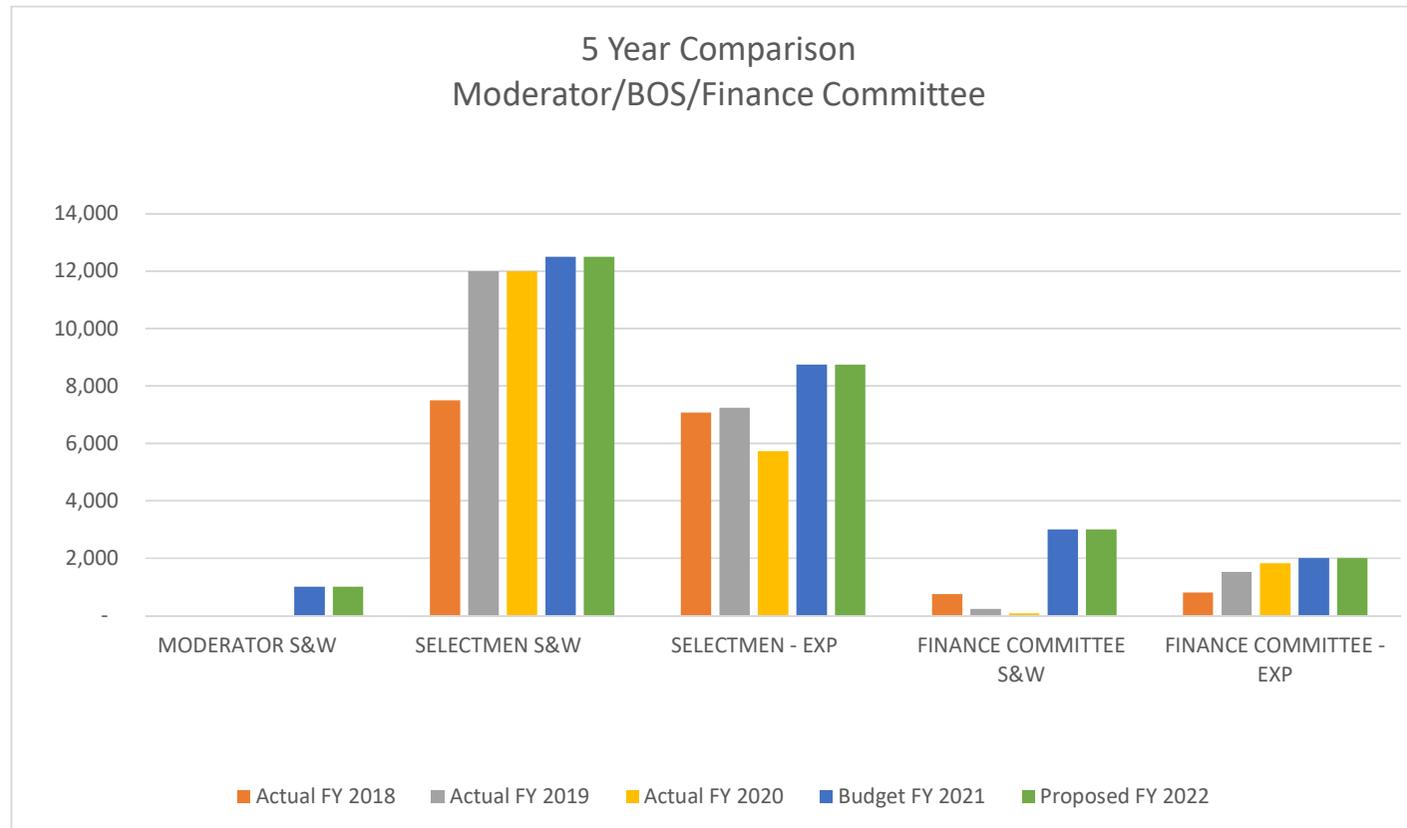
Town Clerk – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Administrative Assistant	1.0	1.0	1.0	-
Assistant Town Clerk	1.0	1.0	1.0	-
Town Clerk	1.0	1.0	1.0	-
Full-time Equivalent Employees	3.0	3.0	3.0	-

BOS/MODERATOR/FINANCE COMMITTEE - GENERAL FUND					
Source of Funding	Actual FY 2019	Budget FY 2020	Budget FY 2021	Change FY 20 - 21	Percent Change
Taxes	(139,264)	(51,579)	(51,851)	(271)	
Hotel/Motel & Meals Excise	1,486	738	1,007	268	
Intergovernmental	1,972	731	734	3	
Departmental Revenue	155,443	77,360	77,360	-	
Total Operating Source of Funding	\$ 19,637	\$ 27,250	\$ 27,250	\$ (0)	0.00%
Expenditure Category					
Personnel	\$ 12,076	\$ 16,500	\$ 16,500	-	0.00%
Operating Expenses	7,561	10,750	10,750	-	0.00%
Total Appropriation	\$ 19,637	\$ 27,250	\$ 27,250	-	0.00%
Employee Benefits Allocation:					
Life Insurance			-		
Medicare	169	231	223		
Health Insurance			-		
County Retirement			-		
Retiree Payout Vacation & Sick Benefit			-		
Total Employee Benefits (1)	169	231	223		
Debt Service (1)	-	-	-		
Total Expenditures + Benefits & Debt Service	\$ 19,806	\$ 27,481	\$ 27,473		
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases

Budgets supporting the Moderator, Board of Selectmen and Finance Committee are presented within the above table. No significant increases are proposed for the FY 22 budget.



SCHOOL DISTRICTS - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	28,562,096	28,433,892	29,240,720	806,828	
Free Cash/Reserves	398,794	123,943	273,260	149,317	
Total Operating Source of Funding	\$28,960,890	\$ 28,557,835	\$ 29,513,980	\$ 956,145	3.35%
Expenditure Category					
Monomoy Regional School District	\$26,643,415	\$ 26,820,046	\$ 27,825,543	1,005,497	3.75%
Cape Cod Technical High School	2,317,475	1,737,789	1,688,437	(49,352)	-2.84%
Total Appropriation	\$28,960,890	\$ 28,557,835	\$ 29,513,980	956,145	3.35%
Employee Benefits Allocation:					
Life Insurance	1,146	1,300	1,300		
Medicare			-		
Health Insurance	564,472	662,755	655,623		
Other Post Employment Benefits (OPEB)			80,090		
County Retirement			-		
Retiree Payout Vacation & Sick Benefit			-		
Total Employee Benefits (1)	565,618	664,055	737,013		
Debt Service (1)			45,900		
	0	\$29,526,508	\$ 29,221,890	\$ 30,296,893	
(1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only.					

Summary of Significant Budget Increases/Decreases

The total proposed budget for school district assessment increases accounts for \$956,145 or 3.35%. Of these increases Monomoy Regional School District's budget increase is \$1,005,497 or 3.75% while Cape Cod Regional Technical High School's proposed budget represents a reduction over the current year assessment of \$49,352 or a decrease of 2.84% due to a reduction in enrollment for students residing in Harwich.

A three year rolling average for enrollment drives the educational assessment for Monomoy Regional School District; for FY 22 Harwich will be assessed at 75.11%, a 1.1% increase over FY 21.

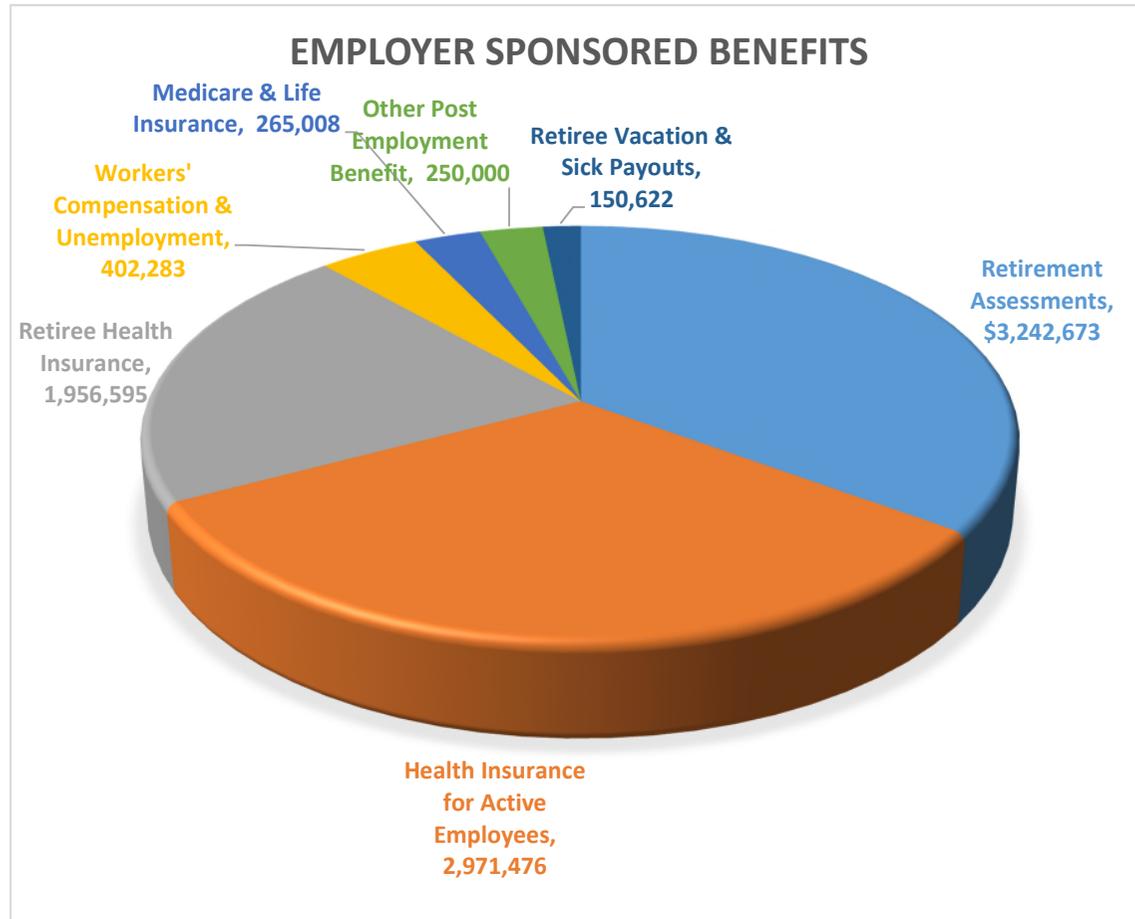
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
Operating	21,644,248	22,508,423	23,282,215	24,265,940	24,355,820	25,507,617
Capital	224,723	175,692	260,038	223,794	263,942	273,260
Transportation	412,558	367,275	430,896	495,663	630,818	591,570
Debt	1,776,772	1,708,359	1,636,241	1,658,018	1,569,466	1,453,097
MRSD Assessment	24,058,301	24,759,749	25,609,390	26,643,415	26,820,046	27,825,544
Operating	1,437,053	1,487,362	1,581,237	1,407,040	1,148,308	1,178,798
Debt				910,435	589,481	509,639
CCRTHS Assessment	1,437,053	1,487,362	1,581,237	2,317,475	1,737,789	1,688,437
Education Assessments	25,495,354	26,247,111	27,190,627	28,960,890	28,557,835	29,513,981

OTHER REQUIREMENTS - GENERAL FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Taxes	14,360,280	13,946,713	16,146,173	2,199,460	
Special Revenue Funds	653,572	1,082,700	294,337	(788,363)	
Total Operating Source of Funding	\$ 15,013,852	\$ 15,029,413	\$ 16,440,510	\$ 1,411,097	9.39%
Expenditure Category					
Employee Benefits					
Retirement Assessments	\$ 3,024,763	\$ 3,144,894	\$ 3,242,673	97,779	3.11%
Health Insurance for Active Employees	2,957,228	2,845,670	2,971,476	125,806	4.42%
Retiree Health Insurance	1,684,572	1,977,881	1,956,595	(21,286)	-1.08%
Workers' Compensation & Unemployment	356,170	389,259	402,283	13,024	3.35%
Medicare & Life Insurance	262,629	252,888	265,008	12,120	4.79%
Other Post Employment Benefit	150,000	-	250,000	250,000	0.0%
Retiree Vacation & Sick Payouts	84,023	138,728	150,622	11,894	8.57%
Total	\$ 8,519,384	\$ 8,749,320	\$ 9,238,657	489,337	5.59%
Debt Service, Assessments & Other					
Debt Service	4,920,069	4,617,408	5,178,305	560,897	12.15%
Property & Liability Insurance	469,600	505,211	515,443	10,232	2.03%
Celebrations/Brooks Museum/Historical	7,842	14,844	14,844	-	0.00%
Veterans' District Assessment & Benefit Payme	133,899	128,058	144,277	16,219	12.67%
State & County Assessments	737,501	764,572	783,653	19,081	2.50%
Finance Committee Reserve	-	50,000	50,000	-	0.00%
Total	6,268,911	6,080,093	6,686,522	606,429	9.97%
Subtotal Before Transfers	\$ 14,788,295	\$ 14,829,413	\$ 15,925,179	\$ 1,095,766	7.39%
Transfers					
Fund Transfers	100,558	-	-	-	0.0%
Transfer to Sewer Enterprise Fund	125,000	200,000	515,331	315,331	157.67%
Total	\$ 225,558	\$ 200,000	\$ 515,331	315,331	157.67%
Grand Total Other Requirements	\$ 15,013,852	\$ 15,029,413	\$ 16,440,510	\$ 1,411,097	9.39%

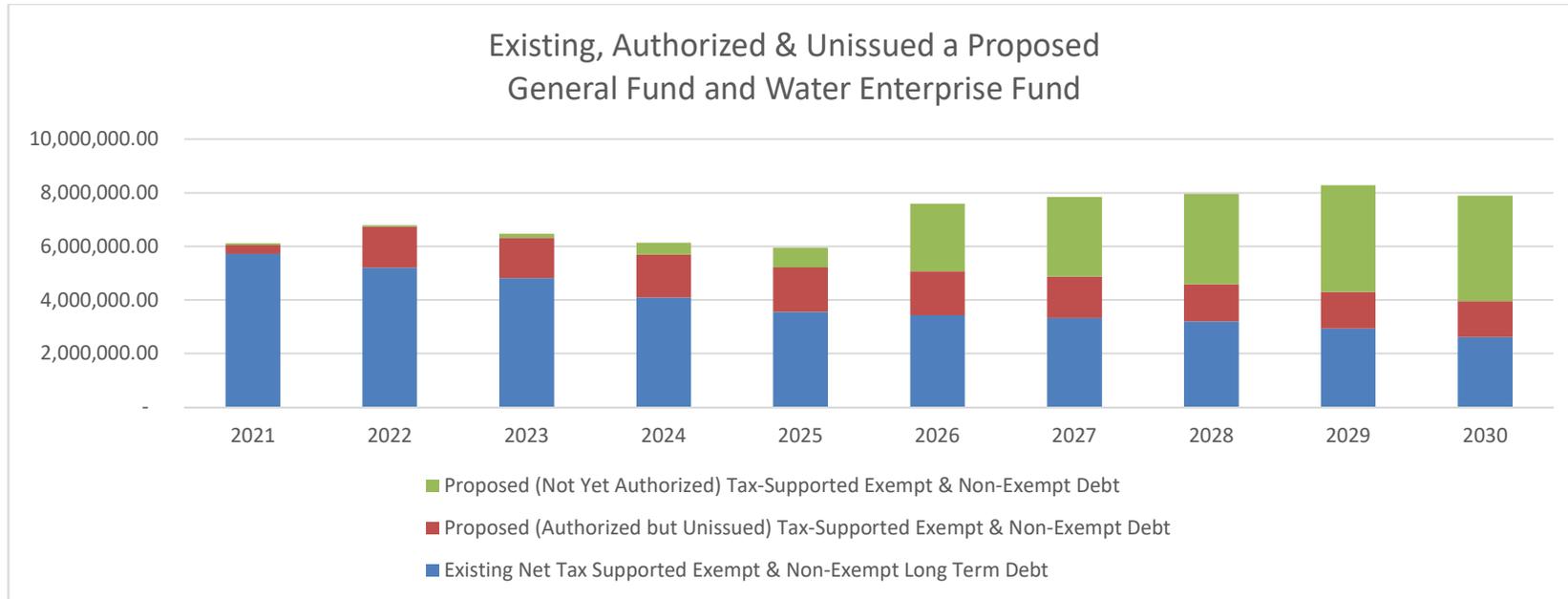
Summary of Significant Budget Increases/Decreases

The categories of expenses within this table represent all employer sponsored benefit programs for all employees of the Town. The Town of Harwich, along with many other municipalities on Cape Cod, are experiencing an aging of population and employees. Budget increases support retirement of long term employees as well as additional costs of health insurance to be incurred upon their retirement. Modest increases in Medicare and workers' compensation support the workforce of over 200 full time equivalent employees.

The Town is required by federal and state law as well as negotiated labor contracts to provide employer sponsored benefits. This category of expenses include Barnstable County retirement assessment, health insurance for active and retired employees, Medicare, life insurance, unemployment and workers' compensation, and an annual contribution to Other Post-Employment Benefits (OPEB) Trust Fund.



The Town of Harwich is fortunate to meet eligibility requirements to participate in the State Revolving Loan Fund, borrowing through the Massachusetts Clean Water Trust (MCWT) will be finalized in the Spring of 2021 which requires increased debt service obligations in the fiscal year 2022 budget. A summary of debt obligations is presented below, additional detailed information is presented within the later portion of this document.

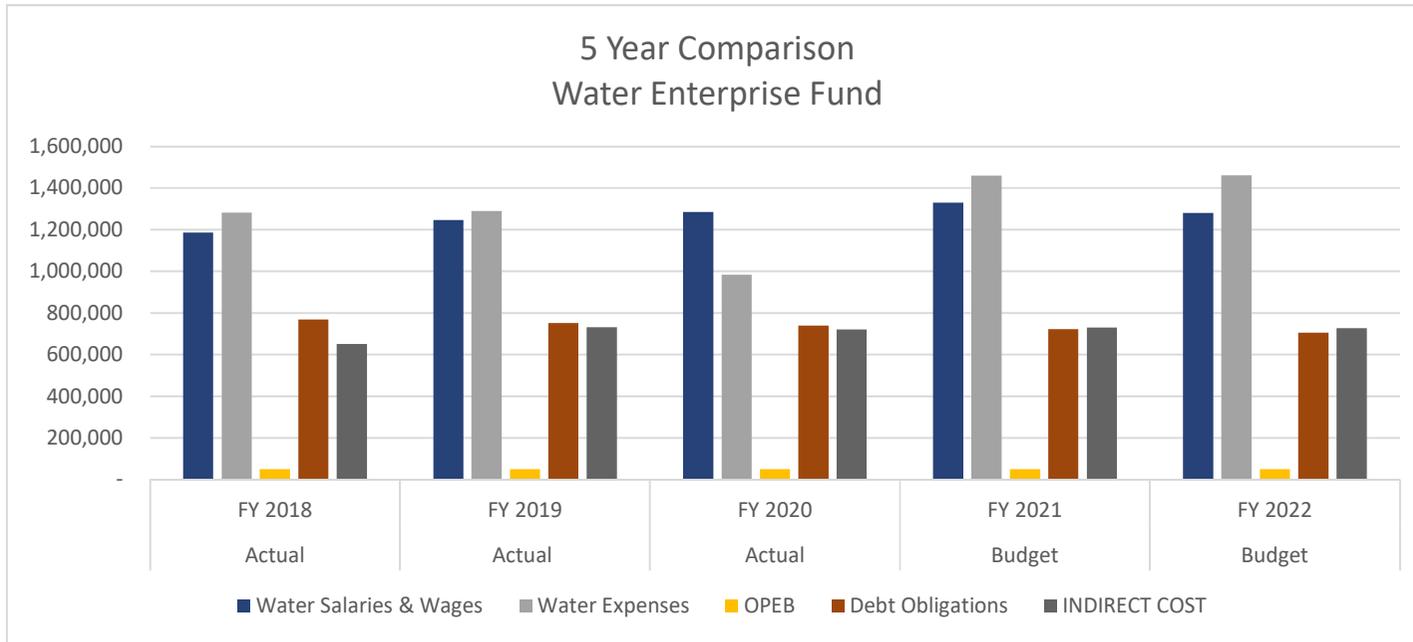


During the early part fiscal year 2022 we anticipate flow of sewage to the Chatham wastewater plant to begin. Funding in support of operations and maintenance is also included as a transfer to the sewer enterprise fund.

WATER - ENTERPRISE FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
User Fees	4,223,849	4,961,508	4,952,885		
Interest & Other	66,826	75,531	75,531		
Transfer In	18,277				
Total Operating Source of Funding	\$ 4,308,952	\$ 5,037,039	\$ 5,028,416	\$ (8,623)	-0.17%
Expenditure Category					
Personnel	\$ 1,275,464	\$ 1,321,050	\$ 1,270,729	(50,321)	-3.81%
Operational Expenses	1,057,640	1,468,390	1,470,995	2,605	0.18%
Debt Service	739,688	721,345	704,377	(16,968)	-2.35%
Other Post Employment Benefits	50,000	50,000	50,000	-	0.00%
Indirect Costs	720,295	730,290	731,304	1,014	0.14%
Total Appropriation	\$ 3,843,087	\$ 4,291,075	\$ 4,227,405	(63,670)	-1.48%

Summary of Significant Budget Increases/Decreases

The Water Enterprise Fund proposes an overall budget decrease of \$63,670 or 1.48%. The Water Enterprise Fund budget is decreasing in FY 2022 largely due to debt extinguishment and the reduction of the purchase of meters and reading devices to reflect a conservative budget proposal.



Water Enterprise Fund – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Administrative Assistant	1	1	1	0
Assistant Superintendent	1	1	1	0
Distribution Mechanic/Operator II	1	1	1	0
Distribution Mechanic/Operator III	1	1	1	0
Distribution Operations Foreman	1	1	1	0
Electrician Journeyman	1	1	1	0
Executive Assistant	1	0.95	0.95	0
Primary Distribution Operator	1	1	1	0
Secondary Distribution Operator D1	1	1	1	0
Secondary Distribution Operator D3	2	2	2	0
Superintendent (Water & Wastewater)	1	0.5	0.5	0
Treatment Operator T2	2	2	2	0
Water Comptroller	1	1	1	0
Full-time Equivalent Employees	15	14.45	14.45	0

SEWER - ENTERPRISE FUND					
Source of Funding	Actual FY 2020	Budget FY 2021	Budget FY 2022	Change FY 21 - 22	Percent Change
Departmental Revenue	-	-	-	-	
Retained Earnings		72,932		(72,932)	(1.00)
Transfer In - General Fund	225,000	200,000	515,331	315,331	
Total Operating Source of Funding	\$ 225,000	\$ 272,932	\$ 515,331	\$ 242,399	88.81%
Expenditure Category					
Personnel	\$ -	\$ 80,489	\$ 78,099	(2,390)	
Operational Expenses	25,642	192,443	405,786	213,343	
Debt Service	-	-	-	-	
Other Post Employment Benefits	-	-	-	-	
Indirect Costs	-	-	31,446	31,446	
Total Appropriation	\$ 25,642	\$ 272,932	\$ 515,331	242,399	88.81%

Summary of Significant Budget Increases/Decreases

Beginning in FY 22 the Town of Harwich will begin sending the flow of sewage to the Town of Chatham. In accordance with the Inter Municipal Agreement a milestone payment will be incurred in the amount of \$1,500,000 upon acceptance of the flow. In addition to this payment the Town will also compensate Chatham for a pump station located in their community that will be utilized by Harwich, the estimated cost of the pump station is \$2,900,000. In addition to the milestone and pump station payment Harwich will be responsible for operation and maintenance expenses to the Town of Chatham for both fixed and variable costs incurred. Further the Town of Harwich will experience internal operating costs to test, maintain, insure, repair and provide utilities to the pump stations located in the community. The table below provides summarized information of these estimated costs for operation.

Sewer Enterprise Fund – Full Time Equivalents

Job Title	FY 2020	FY 2021	FY 2022	Change
Administrative Support	0	0.05	0.05	0
Superintendent (Water & Wastewater)	0	0.5	0.5	0
Full-time Equivalent Employees	0	0.55	0.55	0

		HARWICH FY22 WASTEWATER BUDGET (2-Year Order to Connect)												
		FY 2022	Quarterly Flow Variable Expenses											
			*Per IMA Based on Actual % of WW Flow from East Harwich to Total Flow											
		CHATHAM Request with Supplement	HARWICH Only Expenses	IMA Fixed O&M Expenses	Quarterly Flow as % of Annual (Chatham)	Har. Quarterly Flow as % of Chatham	Quarterly Flow as % of Annual (Chatham)	Har. Quarterly Flow as % of Chatham	Quarterly Flow as % of Annual (Chatham)	Har. Quarterly Flow as % of Chatham	Quarterly Flow as % of Annual (Chatham)	Har. Quarterly Flow as % of Chatham	Harwich FY22 Budget Request	
				23.08%	48.92%	0.65%	16.28%	3.14%	11.33%	6.07%	23.48%	3.77%		
Operating Expenses														
	Indirects					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
HAR	OFUS		\$31,446.00										\$31,446.00	
A Personal Services														
HAR	Superintendent		\$64,822.00										\$64,822.00	
HAR	HWD Support (Admin/Mtr Reading)		\$13,277.00										\$13,277.00	
A Personal Services														
B Expenses														
IMA	Regular Wages	28,788		23.08%	\$6,644.17								\$6,644.17	
IMA	Testing	18,500				\$9,050.20	\$58.96	\$3,011.80	\$580.83	\$2,096.05	\$127.15	\$4,343.80	\$163.68	
IMA	Electric WWFT	140,000				\$68,488.00	\$446.21	\$22,792.00	\$4,395.49	\$15,862.00	\$962.20	\$32,872.00	\$1,238.67	
IMA	Gas Heat	34,500				\$16,877.40	\$109.96	\$5,616.60	\$1,083.17	\$3,908.85	\$237.11	\$8,100.60	\$305.24	
IMA	Plant Maintenance	174,000		23.08%	\$40,159.20								\$40,159.20	
IMA	Solid Waste Disposal	132,000				\$64,574.40	\$420.72	\$21,489.60	\$4,144.32	\$14,955.60	\$907.22	\$30,993.60	\$1,167.89	
IMA	Contract Services	621,500		23.08%	\$143,442.20								\$143,442.20	
IMA	Operational Supplies	750		23.08%	\$173.10								\$173.10	
IMA	Building & Grounds Maintenance	250		23.08%	\$57.70								\$57.70	
IMA	Chemicals	40,000				\$19,568.00	\$127.49	\$6,512.00	\$1,255.85	\$4,532.00	\$274.92	\$9,392.00	\$353.91	
IMA	Ground Water Monitoring	10,000		23.08%	\$2,308.00								\$2,308.00	
HAR	Contract Operations		\$184,141.00										\$184,141.00	
HAR	Generator Maintenance (450*5)		\$2,250.00										\$2,250.00	
HAR	Electric Utility		\$4,000.00										\$4,000.00	
HAR	Nat Gas		\$600.00										\$600.00	
HAR	Printing & Postage & Office Services		\$650.00										\$650.00	
HAR	SCADA		\$3,000.00										\$3,000.00	
B Expenses														
Department Total														
TOTAL	Operating Expense		\$272,740.00		\$192,784.37		\$1,163.35		\$11,459.66		\$2,508.60		\$3,229.40	\$515,331.38

Long Term Debt Obligations

Town of Harwich, Massachusetts General Obligation Bonds & SRF Loans Outstanding as of June 30, 2020

\$195,088.95 Massachusetts Water Abatement Trust Dated July 24, 2003

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2003	2021	0%	\$195,088.95	\$11,049.72

\$121,316 Massachusetts Water Abatement Trust Dated August 1, 2004

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2004	2023	0%	\$121,316	\$24,484

\$3,140,000 General Obligation Bonds Dated October 15, 2006

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC ¹</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2006	2021	3.69%	\$3,140,000	\$260,000

Town of Harwich, Massachusetts
General Obligation Bonds & SRF Loans Outstanding as of June 30, 2020

\$8,525,000 General Obligation Refunding Bonds Dated September 16, 2009

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC ¹</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2009	2020	2.09%	\$8,525,000	\$170,000

\$1,592,000 General Obligation Bonds Dated March 15, 2010

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC ¹</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2010	2030	3.26%	\$1,592,000	\$750,000

\$4,962,000 General Obligation Bonds Dated October 1, 2011

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC ¹</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2011	2036	2.71%	\$4,962,000	\$2,550,000

\$5,485,000 General Obligation Refunding Bonds Dated October 30, 2012

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC ¹</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2012	2033	1.54%	\$5,485,000	\$2,270,000

**Town of Harwich, Massachusetts
General Obligation Bonds & SRF Loans Outstanding as of June 30, 2020**

\$2,900,000 General Obligation Allen Harbor Dredging Bonds Dated July 15, 2013

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC ¹</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2013	2022	1.71%	\$2,900,000	\$930,000

\$1,721,937.46 Massachusetts Water Pollution Abatement Trust Dated February 21, 2018

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2018	2036	2.0%	\$1,721,937.46	\$1,561,833.63

\$12,525,000 General Obligation Municipal Purpose Loan of 2018 Bonds Dated June 21, 2018

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2018	2038	2.79%	\$12,525,000	\$10,720,000

\$9,105,000 General Obligation Municipal Purpose Loan of 2019 Bonds Dated June 20, 2019

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2019	2039	2.31%	\$9,105,000	\$8,300,000

**Town of Harwich, Massachusetts
General Obligation Bonds & SRF Loans Outstanding as of June 30, 2020**

\$3,815,000 General Obligation Refunding Bonds Dated August 20, 2019

<u>Issue Year</u>	<u>Final Maturity Year</u>	<u>TIC</u>	<u>Par Amount</u>	<u>Principal Outstanding</u>
2019	2029	1.09%	\$3,815,000	\$3,410,000

Town of Harwich Existing Debt Obligations
General and Water Enterprise Funds
Principal & Interest Obligations

Purpose	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28 - FY 40	Total
MCWT Title V	11,050								11,050
MCWT Title V	6,121	6,121	6,121	6,121					24,484
School Roof Repairs	25,500	25,500							52,000
School Roof Repairs	21,200	20,400	-						41,600
Brooks Academy Repairs	10,600	10,200	-						20,800
Golf Course Renovations	79,500	76,500							156,000
Land Acquisition - Bascom	41,000								41,000
Recycling Facility	66,625	-	-						66,625
Land Acquisition - Church	46,125	-							46,125
Land Acquisition - Slowatycki	20,500	-							20,500
Water Treatment Plant	102,563	100,125	97,688	95,063	92,438	89,813	87,000	243,000	907,688
McGuerty Road Betterment	15,900	15,300							31,200
Greensand Water Treatment Facility	200,070	194,870	190,808	187,655	184,178	180,440	176,540	1,529,580	2,844,140
Water Storage Tank	164,300	150,100							322,400
Land Acquisition - Krumin	35,525								35,525
Golf Course Clubhouse	55,825								55,825
Land Acquisition - Shea	185,900	180,800	170,775	166,650	-	-	-		704,125
Land Acquisition - Copelas	58,825	52,250	50,750	-	-	-	-		161,825
Police Station Planning	5,375	5,225	5,075	-	-	-	-		15,675
Water Storage Tank	137,981	134,831	131,681	129,056	121,881	119,631	112,438	682,553	1,570,053
Dredging	335,063	327,188	304,125	-	-	-	-		966,375
MCWT Water Improvements	116,250	116,269	116,289	116,310	116,330	116,351	116,372	1,048,400	1,862,571
Downey Land Acquisition	61,450	59,700	57,950	56,200	54,450	52,700	50,950	429,963	623,363
Muddy Creek Bridge	33,775	32,775	31,775	30,775	29,775	28,775	27,775	206,081	421,506
Saquatucket Building/Boardwalk	236,600	229,850	223,100	216,350	209,600	202,850	196,100	1,644,513	3,158,963
Ginger Plum Way Betterment	16,000	15,500	15,000	14,500	14,000	13,500	13,000	62,800	164,300
Skinequit Road Betterment	19,200	18,450	17,700	6,950	6,700	6,450	6,200	22,300	103,950
Saquatucket Harbor Improvements	587,775	564,275	546,025	527,775	504,525	481,525	463,775	2,367,700	6,043,375
Saquatucket Harbor Design	103,500	99,000	94,500	-	-	-	-		297,000
Sewer Interconnection & Planning	795,975	755,475	655,475	468,975	220,475	213,475	206,475	1,823,981	5,140,306
Sewer - Cold Brook Planning	12,750	12,250	11,750	11,250	5,750	5,500	5,250		64,500
Fire Station #2 Construction	535,700	520,700	523,500	490,700	475,700	460,700	445,700	4,310,250	7,770,950
Cranberry Valley Infrastructure Imp	108,200	104,950	101,700	98,450	95,200	91,950	83,700	645,050	1,329,200
Police Station Construction	536,400	520,400	504,400	488,400	467,400	451,600	435,800	659,400	4,063,800
Existing Debt Obligations	\$ 4,790,122	\$ 4,357,004	\$ 3,856,186	\$ 3,111,179	\$ 2,598,401	\$ 2,515,259	\$ 2,427,075	\$ 15,683,570	\$ 39,338,798

Town of Harwich Authorized/Unissued Debt Estimated Principal & Interest Obligations

Purpose	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28 - FY 51	Total
Road Maintenance FY 17	80,750	80,200	78,100	76,000	68,900	66,950			450,900
Fire Station #2 Planning	46,366	43,300	37,100	36,050	-				162,816
Wastewater IMA - Chatham	-	102,500	220,550	216,350	332,150	325,700	319,250	4,064,750	5,581,250
Road Maintenance FY 18	91,000	94,100	91,700	89,300	86,900	79,500	77,250		609,750
Road Maintenance FY 19	102,000	100,300	97,750	95,200	92,650	90,100	87,550		665,550
Cold Brook Design & Construction	400	40,278	36,850	156,100	153,100	145,100	142,250	1,849,000	2,523,078
Pleasant Bay Watershed Construction	-	857,470	738,418	738,418	738,419	738,421	738,421	17,722,357	22,271,924
Chatham Pump Station	600	207,349	202,900	199,000	195,100	191,200	187,300	2,176,900	3,360,349
Total Authorized/Unissued Debt Authorizations	\$ 321,116	\$ 1,525,497	\$ 1,503,368	\$ 1,606,418	\$ 1,667,219	\$ 1,636,971	\$ 1,552,021	\$ 25,813,007	\$ 35,625,617

Town of Harwich Proposed Debt Authorizations Estimated Principal & Interest Potential Obligations

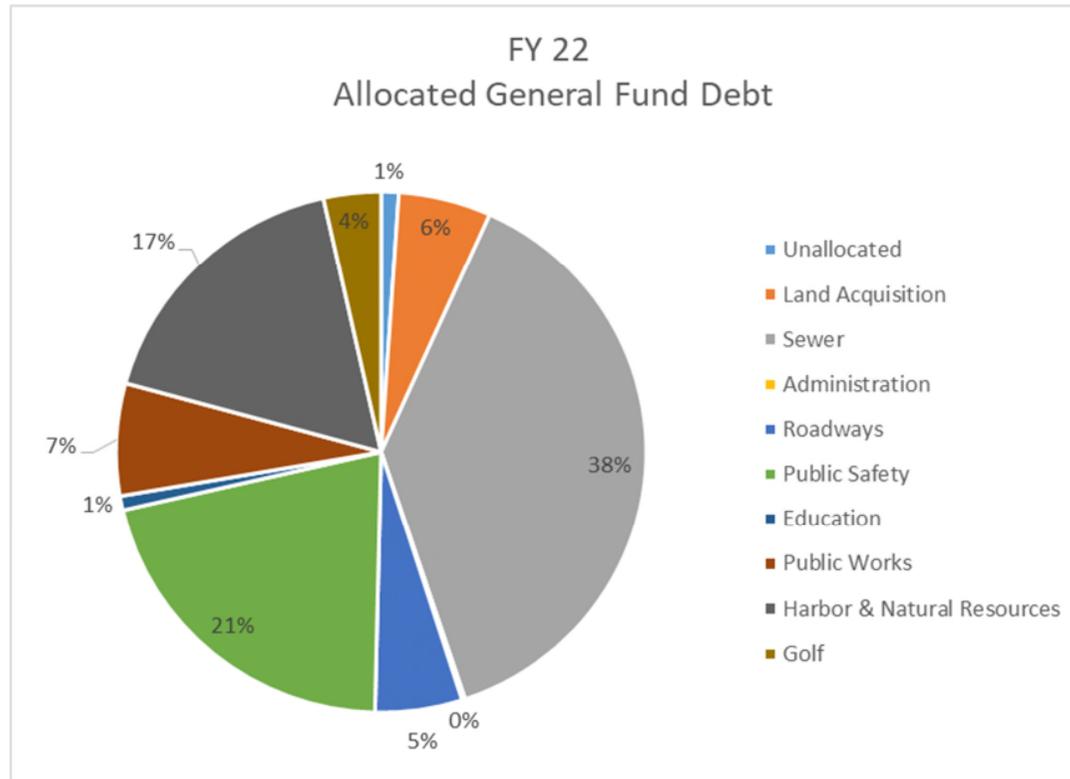
Purpose	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28 - FY 70	Total
Quint - Fire Apparatus	-	-	154,000	149,600	145,200	140,800	136,400	616,000	1,342,000
Road Maintenance FY 22	-	-	-	98,000	95,200	92,400	89,600	478,800	854,000
Allen Harbor Jetty Reconstruction	-	-	-	180,000	176,000	172,000	168,000	2,144,000	2,840,000
Road Maintenance FY 23	-	-	-	-	98,000	95,200	92,400	568,400	854,000
Road Maintenance FY 24	-	-	-	-	-	98,000	95,200	660,800	854,000
Pleasant Bay Watershed	-	-	-	-	-	-	-	12,377,478	12,377,478
Road Maintenance FY 25	-	-	-	-	-	-	98,000	756,000	854,000
Road Maintenance FY 26	-	-	-	-	-	-	-	854,000	854,000
Wastewater DHY	-	-	-	-	-	1,704,139	2,078,773	120,586,737	124,369,649
DPW Facility & Mechanic Shop	-	-	-	-	-	-	-	1,704,000	1,704,000
SAQ Harbor East & North Bulkhead	-	-	-	-	-	-	-	2,229,000	2,229,000
Proposed Debt Obligations	\$ -	\$ -	\$ 154,000	\$ 427,600	\$ 514,400	\$ 2,302,539	\$ 2,758,373	\$ 142,975,215	\$ 149,132,127

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

In FY 21 the Town will be extinguishing long term debt obligations for land acquisition, road betterments and golf course improvements. As the debt service continues to mature the budget reflects reductions in required principal and interest payments for existing debt.

A number of authorized and unissued debt exclusions are outstanding as of February 10, 2021. The majority support wastewater projects currently underway totaling over \$31M. Of these outstanding debt items \$4.5M was authorized for the Inter Municipal Agreement with the Town of Chatham. \$2.9M supports the construction of a pumping station located in Chatham, \$1.9M was previously authorized for the Cold Brook design and construction of sewers and \$22.2M is allocated to the Pleasant Bay Watershed sewers. The Town has received approval to secure funding with the Massachusetts Clean Water Trust at 0% interest for the Pleasant Bay Watershed project. Long term debt is calculated with interest rates in the vicinity of 3 – 3.5%, likely the actual debt will differ from the estimates provided.

The remaining proposed debt table provided above includes projects and infrastructure improvements identified within the comprehensive capital plan. For sewer projects the above table includes projects through phase 3 of the Comprehensive Wastewater Management Plan. Within this category General Obligation Debt is calculated with interest rates also in the vicinity of 3 – 3.5%, these will also fluctuate as economic conditions continue to change.



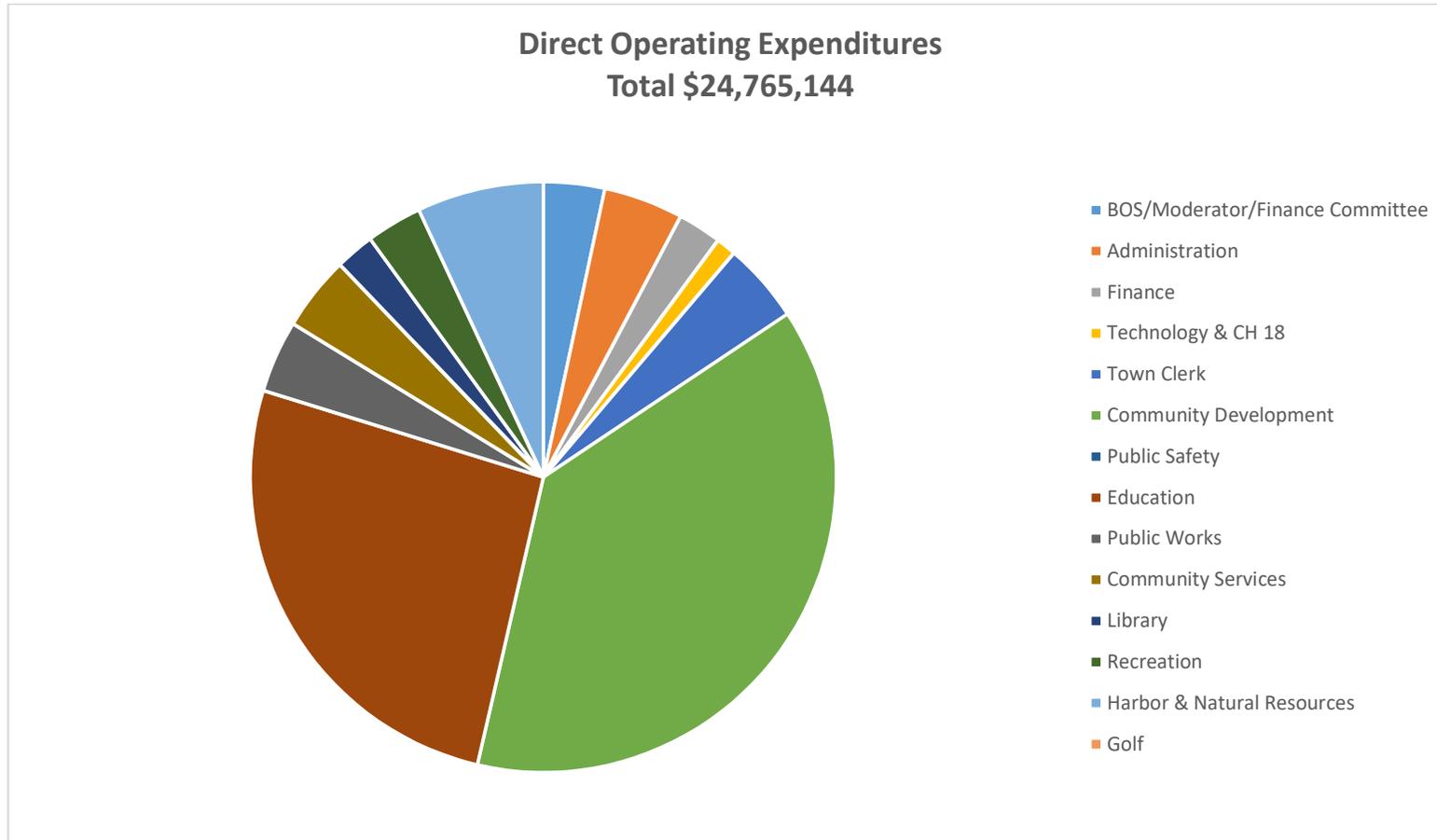
Fully Allocated Budget

A Fully Allocated Budget demonstrates the proposed FY 2022 General Fund operating budget on a full allocation basis. All costs included on the “Other Requirements” category are allocated to operating departments in an attempt to illuminate a fully allocated budget. For clarification, operating departments were not allocated to other departments in this exercise. Further numerous

assumptions were made to assign costs, as we further refine this new approach, our future assumptions will be more refined. All assumptions are based on budgeted projections, not actual costs.

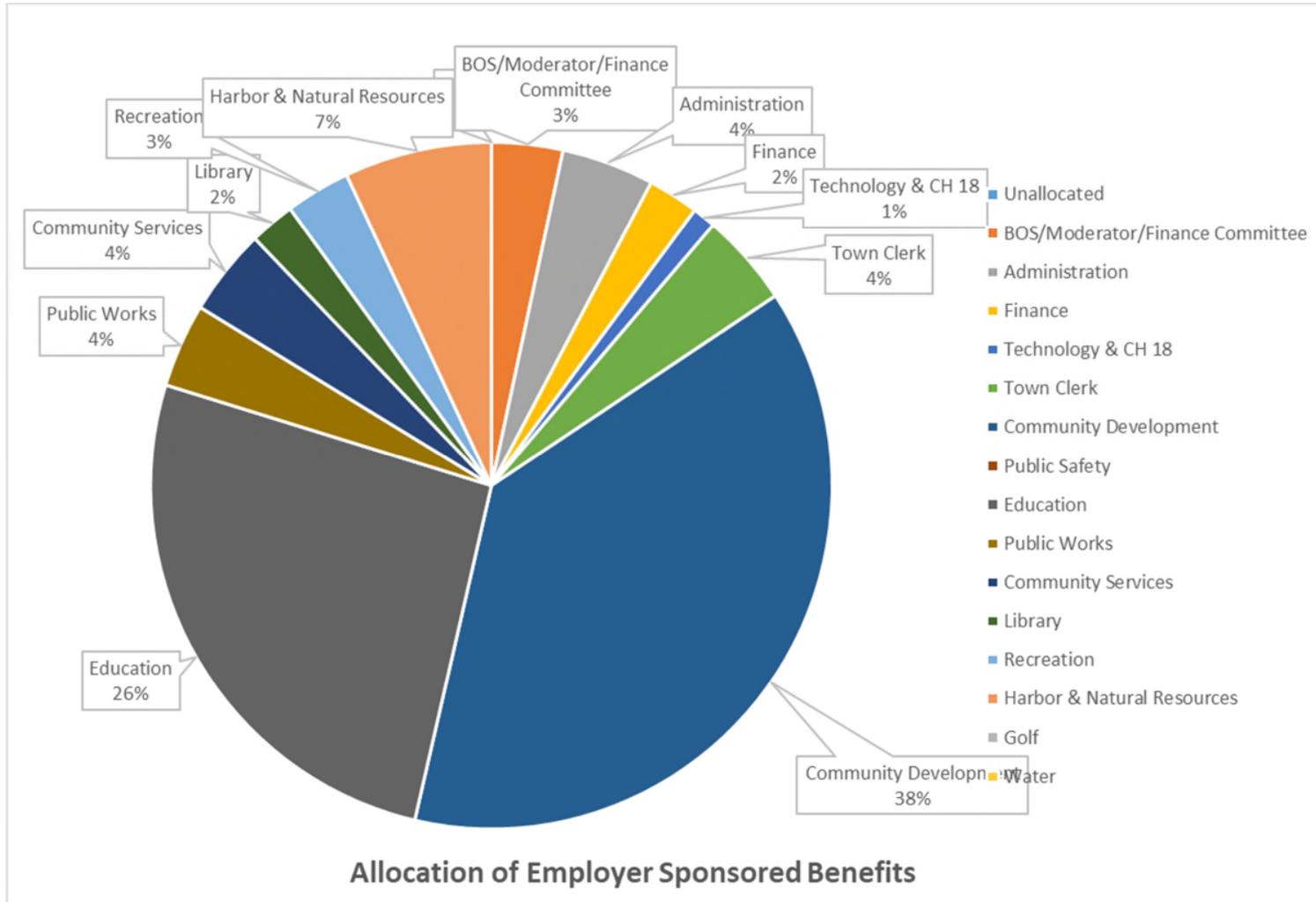
Direct Operating Expenditures by Department

The proposed FY 22 direct operating expenditures for all General Fund departments are as follows:



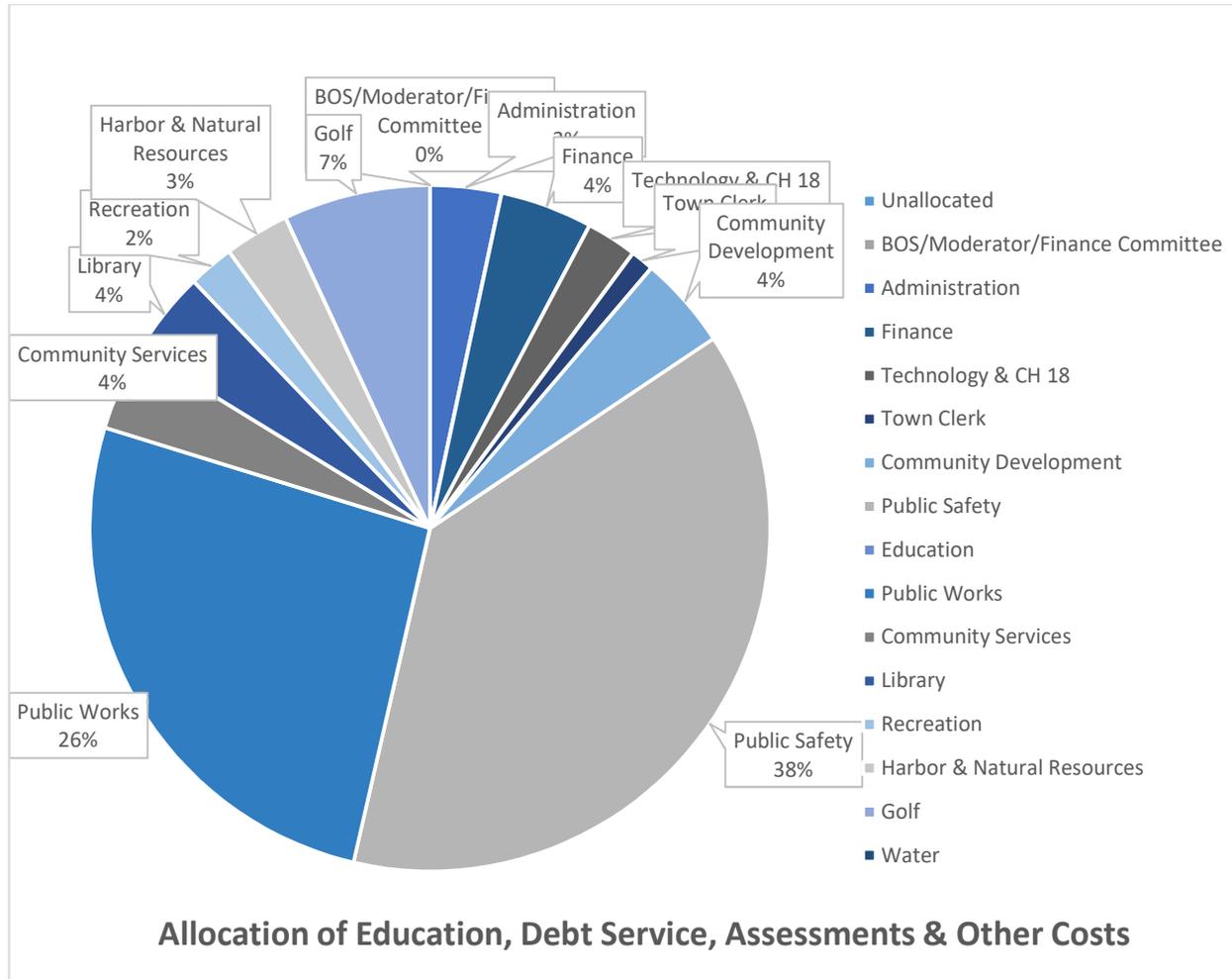
Allocation of Employee Benefits

The proposed FY 2022 budget for employer sponsored benefits in an allocated format is illustrated below:



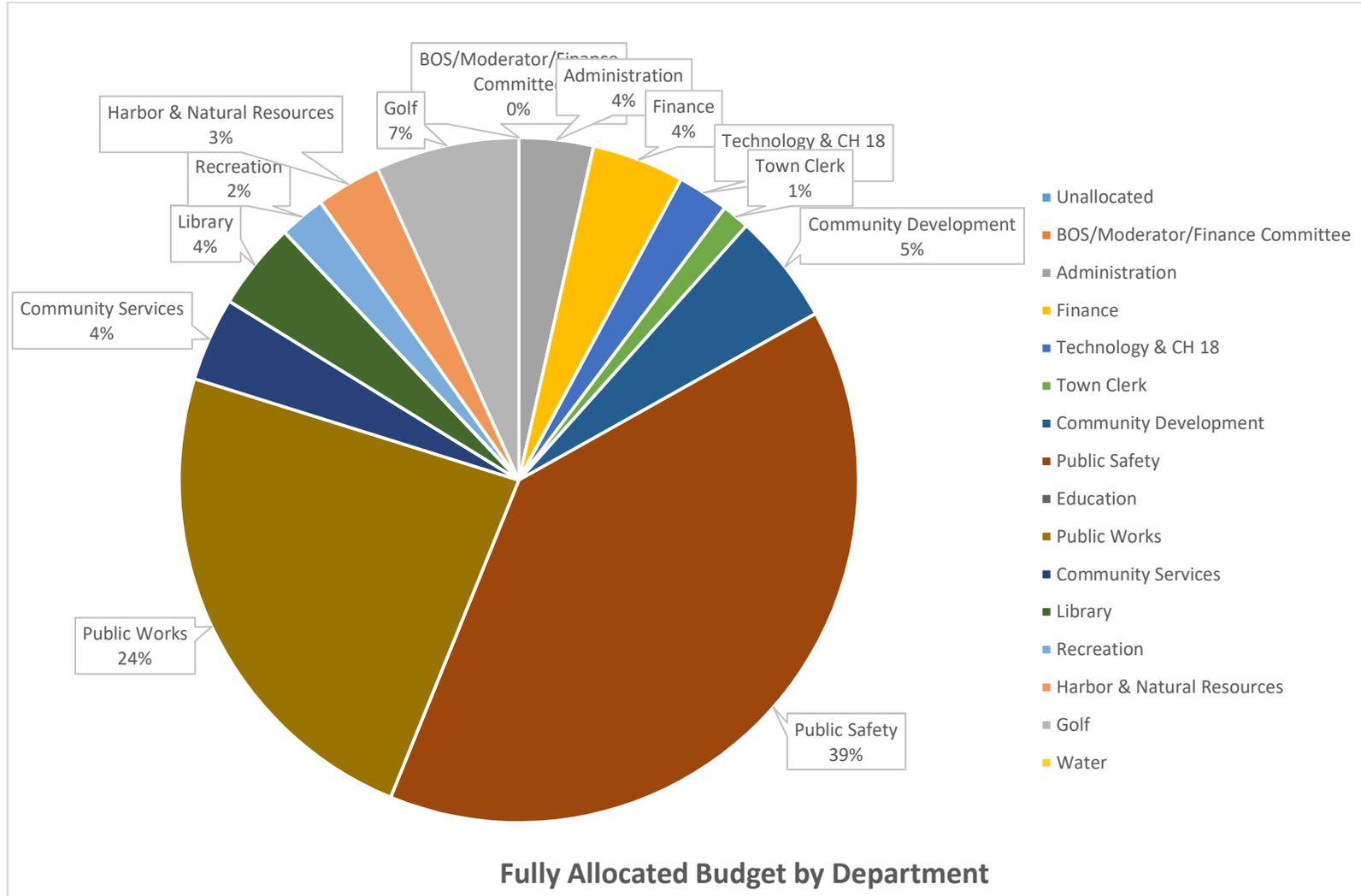
Allocation of Other Fixed Costs in the General Fund

The proposed FY 2022 budget for debt service, education, property & liability insurances, state and county assessments as well as veteran’s benefits and Finance Committee Reserve funds are allocated as follows:



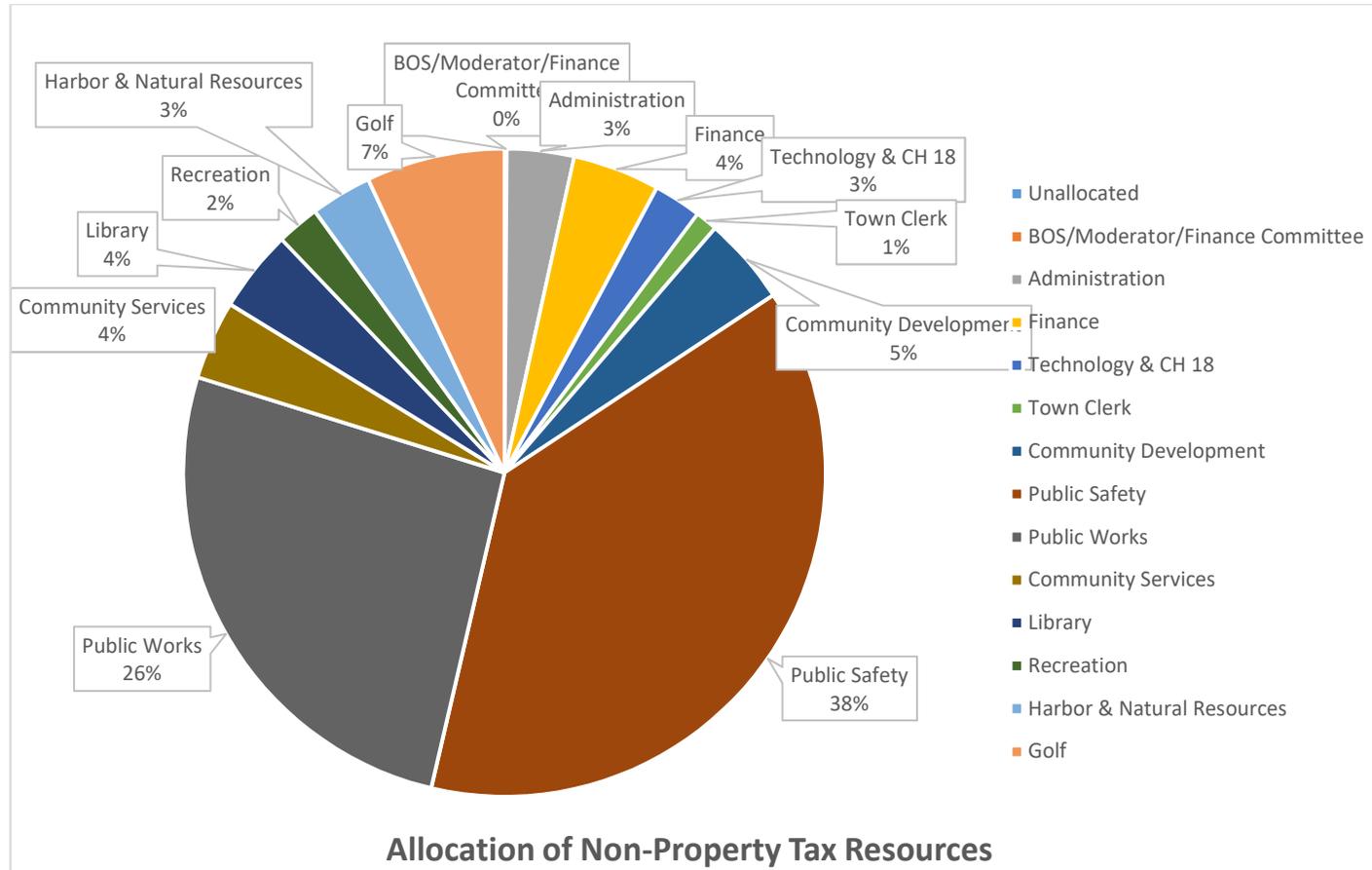
Fully Allocated Budget by Department

The proposed FY 2022 fully allocated General Fund budget by department operation is as follows:



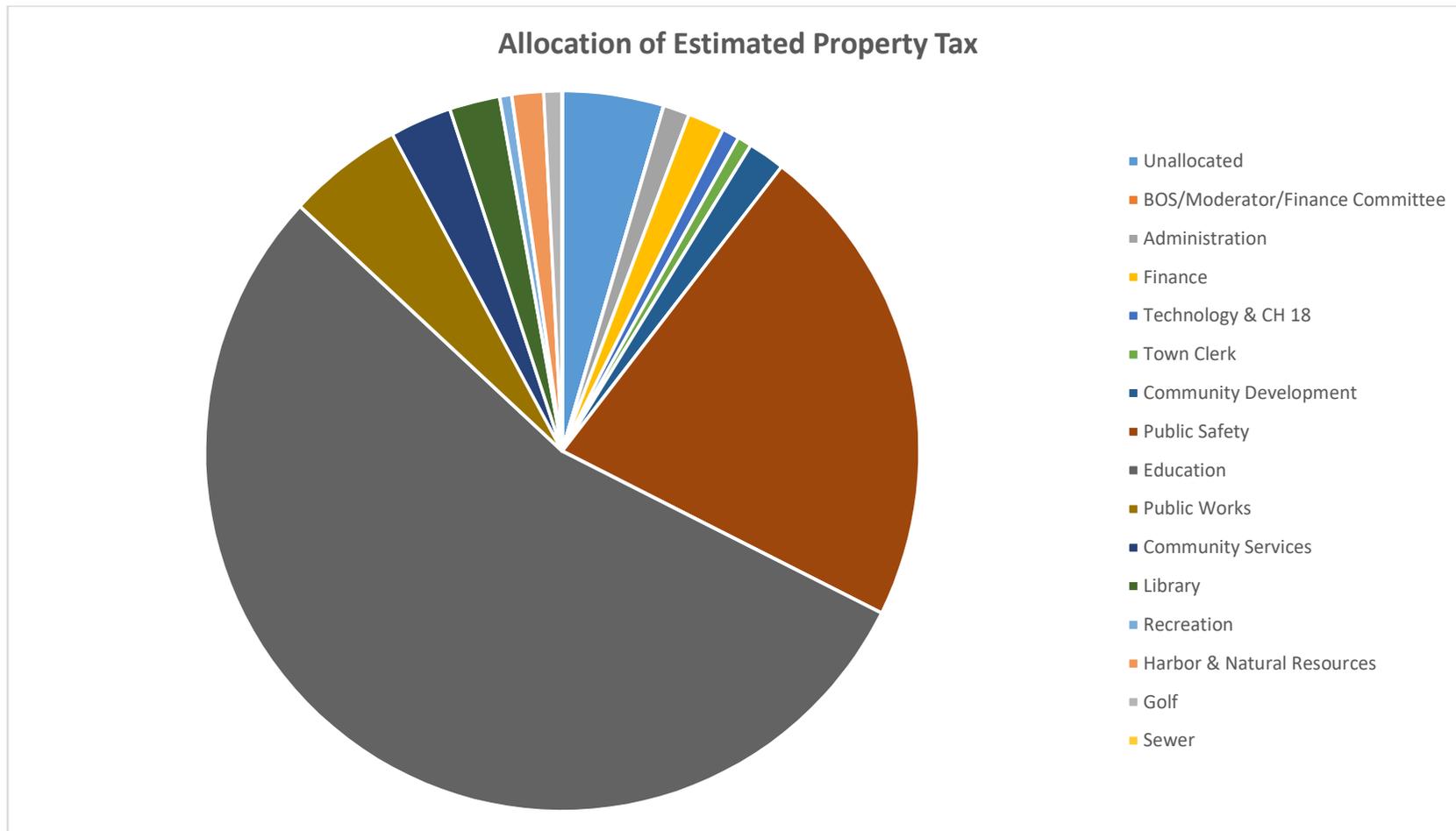
Allocation of Non-Property Tax Resources in the General Fund

The total estimated non-property tax resources used to balance the proposed FY 2022 General Fund budget includes all excise taxes, intergovernmental aid, charges for services and other receipts generated at the local level. The estimated allocations are as follows:



Estimated Property Tax Allocation by Department

After netting all non-property tax resources against the fully allocated General Fund operating budget for FY 2022 by department, the net amount represents the estimated property tax support necessary for each department.



Historical Tax and Comparative Data

Single Family Home Value

	Average				Median			
	Value	% Incr	Tax \$\$	\$\$ Incr	Value	% Incr	Tax \$\$	\$\$ Incr
FY 21	\$ 584,700	2.92%	\$ 5,028	\$ 69	\$ 426,600	3.09%	\$ 3,669	\$ 56
FY 20	\$ 568,100	4.83%	\$ 4,960	\$ 261	\$ 413,800	4.81%	\$ 3,612	\$ 190
FY 19	\$ 541,900	7.01%	\$ 4,698	\$ 242	\$ 394,800	6.04%	\$ 3,423	\$ 147
FY 18	\$ 506,400	6.61%	\$ 4,456	\$ 196	\$ 372,300	6.83%	\$ 3,276	\$ 150

Commercial/Industrial/Mixed Use (CIM)

	Average				Median			
	Value	% Incr	Tax \$\$	\$\$ Incr	Value	% Incr	Tax \$\$	\$\$ Incr
FY 21	\$ 701,100	4.44%	\$ 6,029	\$ 169	\$ 355,700	2.86%	\$ 3,059	\$ 40
FY 20	\$ 671,300	4.43%	\$ 5,860	\$ 287	\$ 345,800	4.95%	\$ 3,019	\$ 162
FY 19	\$ 642,800	3.23%	\$ 5,573	\$ 93	\$ 329,500	4.64%	\$ 2,857	\$ 86
FY 18	\$ 622,700	6.61%	\$ 5,480	\$ 196	\$ 314,900	6.83%	\$ 2,771	\$ 150

Barnstable County Assessments			
FY 2020 Average Residential Assessments			
Town	Valuation	Taxes	Tax Rate
Barnstable	\$546,146	\$5,117	\$9.37
Bourne	\$460,238	\$4,943	\$10.74
Brewster	\$549,412	\$4,736	\$8.62
Chatham	\$1,004,637	\$4,842	\$4.82
Dennis	\$498,051	\$3,038	\$6.10
Eastham	\$511,743	\$4,462	\$8.72
Falmouth	\$545,045	\$4,682	\$8.59
Harwich	\$568,100	\$4,960	\$8.73
Mashpee	\$541,976	\$4,856	\$8.96
Orleans	\$828,692	\$6,265	\$7.56
Provincetown	\$710,353	\$4,703	\$6.62
Sandwich	\$434,571	\$6,219	\$14.31
Truro	\$816,727	\$5,987	\$7.33
Wellfleet	\$637,987	\$4,944	\$7.75
Yarmouth	\$385,572	\$3,856	\$10.00

Capital Investments

Planning for capital investments has many objectives – as an instrument of fiscal policy, an avenue for economic infrastructure planning, to improve the quality of life for residents and visitors and protect the Town’s investment in assets such as buildings, roadways and equipment. One of the most vital functions of a capital plan is to construct and maintain the public works infrastructure within the community. Without this network of capital investments including roadways, bridges, sewers, water mains, and other essential public facilities, a wide range of negative impacts are likely to be felt by the residents and commercial businesses which places heavy reliance on the Town for both physical well-being and economic success.

By charter, the Town of Harwich maintains a comprehensive Capital Improvement Program which serves as its planning document to ensure that its facilities, equipment, and infrastructure are well maintained and operating in peak condition. Under the guidance of the Capital Outlay Committee, this process gives the Town of Harwich the ability to plan for its capital needs and allocate short- and long-term resources appropriately. As part of this process, the Town identifies and quantifies the operational costs associated with its capital projects and budgets resources accordingly. The fiscal year 2022-2026 Capital Improvement Plan was greatly reduced as a result of the pandemic. The current plan anticipates nearly \$64 million in capital projects. Included in this \$64 million is \$8.4 million for necessary roadway improvements, \$29 million for public wastewater design and construction, \$8.5 million for water system upgrades and \$2.5 million for harbor capital improvements. The remainder of the program will finance improvements to the Town’s parks, preservation of properties and bodies of water, equipment and technology.

The first year of the Capital Improvement Plan (Capital Budget) as well as the full five year comprehensive plan are presented below. Recommended funding sources are identified for the fiscal year 2022 projects, historically they have appeared on the warrant contained within separate articles for discussion, deliberation and decision by town meeting attendees and, when appropriate, ballot votes.

FISCAL YEAR 2022 CAPITAL OUTLAY PLAN - February 8, 2021

<u>Department</u>	<u>Project</u>	<u>Funding Source</u>	<u>BOS/CPC Approved</u>	<u>FY 2022</u>	<u>NOTES</u>
ADMINISTRATION					
Admin	Harwich Center ADA Sidewalk Project	FC		\$ 50,000	
	Harwich Center ADA Sidewalk Pro. ADA/CDBG Grant (\$1 Million)	Grant			No activity underway to acquire grant
Admin	Walkway Design & Construction Rte 28 SAQ to Harwichport	FC		\$ 200,000	Rescinded original allocation of \$250K for FY 2021 balance
Admin	Walkway Design & Construction Rte 28 Project - Supplemental Funding	Grant		\$ 400,000	CCC TIP Project Eligible
Admin	Green/Fuel Efficient Fleet Replacement Schedule (Need Revisions)	Oper.Budget			Project to be eliminated (\$30,000)
Brooks Academy Museum Comm. (BAMC)	Brooks Academy Structural Improvements Project	CPC - HP4		\$ 1,150,000	Revised amount per CPC
Real Estate & Open Space (REOS) Committee	Hinckleys Pond Watershed Preservation Project	CPC - OS8		\$ 360,000	
Bikeways Committee	Bikeways crossing lights at Depot Road South project	CPC - R11		\$ 15,000	
Bikeways Committee	Old Colony Rail Trail Harwich/Chatham Town Border marker project	CPC - R12		\$ 1,000	
ADMIN SUB-TOTAL			\$ -	\$ 2,176,000	
AFFORDABLE HOUSING TRUST (AHT)					
AHT	AHT Funding for Housing and Part Time Coordinator (\$50K PT) [CH7]	CPC Housing		\$ 50,000	
AHT SUB-TOTAL			\$ -	\$ 50,000	
CEMETERY					
Cemetery Department	East Harwich Methodist Cemetery Gravestone Project	CPC Historic		\$ 112,000	Revised amount per CPC
Cemetery Department	Restoration of fence posts & rails at East Harwich Methodist Cemetery	CPC - HP2			Deferred by CPC; insufficient funds available (\$135,025)
Cemetery Department	Flag Poles project at Veterans Memorial Circle at Evergreen Cemetery	CPC - HP3		\$ 48,385	Revised amount per CPC
Cemetery	Island Pond Arboretum Implementation of Master Plan (Construction)	Grant			COC voted 4-1 to move both items to FY '23
Cemetery	Island Pond Arboretum Master Plan (Study)	Grant			\$100k for construction; \$43k for master plan
Cemetery SUB-TOTAL			\$ -	\$ 160,385	
CHANNEL 18					
Channel 18	Production Studio: Cameras/Lighting	PEG Grant		\$ 32,784	
Channel 18	Meeting Rooms (5 - various locations)	PEG Grant		\$ 66,470	
Channel 18 SUB-TOTAL			\$ -	\$ 99,254	
COMMUNITY CENTER					
COMMUNITY CENTER SUB-TOTAL			\$ -	\$ -	
CONSERVATION					
Conservation	Harwich Artificial Reef (Additional Project)	GRANT			Will seek grant when sufficient material is available (\$250K)
CONSERVATION SUB-TOTAL			\$ -	\$ -	
ENGINEERING					
Engineering	MS4 Municipal Surface Drainage Plan and Improvements [Per Permit]	FC		\$ 200,000	
ENGINEERING SUB-TOTAL			\$ -	\$ 200,000	
FACILITY MAINTENANCE					
Facility Main.-DPW					
Facility Main.-DPW	Brooks Library Roof	FC		\$ 148,500	
Facility Main.-DPW	Implement Facilities Wide ADA Compliance Plan Improvements	FC			FY 23 \$11,605 - Priority #2
Facility Main.-DPW	Implement Facilities Wide ADA Compliance Plan Improvements (MOD Grant)	GRANT			Defer grant opportunity until \$350K
Facility Main.-DPW	5 Bells Neck Roof Repair	FC		\$ 50,000	Administration working on RFP for lease or ATM sale
Facility Main.-DPW	Cultural Center Systems Generator	FC			FY 23 \$70k per Facilities Maintenance Manager
Facility Main.-DPW	Cultural Center - Boiler Replacement	FC			FY 23 \$160k per Facilities Maintenance Manager
Facility Main.-DPW	Remove and Replace Privacy Fence	FC			FY 23 \$55k per Facilities Maintenance Manager
FACILITY MAINTENANCE SUB-TOTAL			\$ -	\$ 198,500	

FISCAL YEAR 2022 CAPITAL OUTLAY PLAN - February 8, 2021

<u>Department</u>	<u>Project</u>	<u>Funding Source</u>	<u>BOS/CPC Approved</u>	<u>FY 2022</u>	<u>NOTES</u>
FIRE					
Fire	Phased Police and Fire Radio System	FC		\$ 223,204	Fire Dept pursuing FY 22 grant for \$450,000
Fire	Air Pack Replacement Program - (Town Funded Portion)				Full grant amount in FY'21 negates need
Fire	Staff Car				Question if presently needed
Fire	Pumper and Ladder Request converted to Pumper/Ladder called Quint	DE		\$ 1,138,000	Increased by \$138,000 due to delay in purchase
FIRE SUB-TOTAL				\$ 1,361,204	
GOLF					
Golf	Tree Work Front 9 (Final year of 6 Year Project)				
Golf	Design and Feasibility of 3 hole Practice and Putting Course				
Golf	Renovate Cart Path (Following Mungeam Plan) Hole 10 FY21 & Hole 1 FY 22				Golf Committee revising their capital plan and presently focusing on building up balances.
Golf	Various Mowing Equipment per Lease				
Golf	Improvements to Nets at Driving Range (Back FY 22 & Main FY 23)				
Golf	Golf Course Irrigation Update				
GOLF SUB-TOTAL				\$ -	
HARBORMASTER					
Harbormaster	Allen Harbor Jetty Reconstruction (Construction)				Voted 5-0 to push to FY '2024 (\$2M)
HARBORMASTER SUB-TOTAL					
LIBRARY					
Library	Library Interior Modifications/Renovations				Trustees voted to move to FY '24 (\$40,000)
LIBRARY SUB-TOTAL				\$ -	
NATURAL RESOURCES					
NATURAL RESOURCES SUB-TOTAL					
PLANNING					
PLANNING SUB-TOTAL					
POLICE					
Police	Digital Fingerprint Machine (Normal Replacement)	FC		\$ 18,000	Under \$50,000
POLICE SUB-TOTAL				\$ 18,000	
PUBLIC WORKS					
Public Works	5 Year Road Maintenance Plan (Traditionally funded by DE & Chapter 90)	DE		\$ 700,000	
Public Works	Harwich portion of State Gas Tax Allocation	Ch. 90		\$ 678,322	Matches Gov. Baker's apportionment for FY 2022
Public Works	Route 39/Pleasant Bay Road Roundabout (If Needed)				Voted 5-0 to remove from plan (\$600k)
Public Works	6 Wheel Dump Truck #7	FC		\$ 175,000	Deferred from FY 2021
Public Works	Ford E-250 Van #28	FC		\$ 35,000	Deferred from FY 2021
Public Works	Vehicle Listing (FY 22 to 27) Summary	FC		\$ 250,000	Volvo Loader \$200k and Ford F-150 (\$50k)
PUBLIC WORKS SUB-TOTAL				\$ 1,838,322	
RECREATION & YOUTH					
Recreation Department	Brooks Park Lighting Project, Phase 5, Part 2	CPC - R13		\$ 125,000	
Recreation Department	Sand Pond Revitalization Project, Phase 2	CPC - R14		\$ 83,500	
Recreation Department	Senior Memorial Field fencing project	CPC - R15		\$ 40,181	
Recreation Department	Whitehouse Field Lighting project, Phase 2	CPC - R16			Withdrawn; funded by Harwich Mariners (\$100K)
RECREATION AND YOUTH SUB-TOTAL				\$ 248,681	
TOWN CLERK					
TOWN CLERK SUB-TOTAL					

FISCAL YEAR 2022 CAPITAL OUTLAY PLAN - February 8, 2021

<u>Department</u>	<u>Project</u>	<u>Funding Source</u>	<u>BOS/CPC Approved</u>	<u>FY 2022</u>	<u>NOTES</u>
WASTEWATER					
Wastewater	DHY Community Partnership - CWMP Revisions				
Wastewater	DHY - CWMP Revisions Phase 3 Harwich Share of Treatment				Hold until at least FY 2023 - per BOS @ 1/26/21 mtg (\$1.5M)
Wastewater	DHY - CWMP Phase 1 Sewers (planning, engineering and legal costs)				Recommend holding until at least FY 2023 (\$1.5M)
Wastewater	CWMP Phase 2 Contract 3 Pleasant Bay South				Hold until at least FY '23; increase to \$10m per BOS 1/26/21
WASTEWATER SUB-TOTAL				\$ -	
WATER					
Water	Hydration stations for outdoor recreational facilities	CPC - R10	\$ -		Project withdrawn from CPC consideration
Water	Acquisition of parcels adjacent to town wellfields	Retained Earnings	\$	175,000	Reimbursable via CCC DRI Mitigation Funds
Water	New Source Exploration (Planning 2021/Development 2023)	Retained Earnings	\$	250,000	
Water	Route 28 Water Main Replacement Design [Construction FY 2023 (bond)]	Retained Earnings	\$	500,000	Design increased from \$100,000 to \$500,000 per WS
Water	Station 8 Generator	Retained Earnings	\$	50,000	
WATER SUB-TOTAL				\$ 975,000	
SUBTOTALS OF CAPITAL REQUESTS				\$ 7,325,346	
Non-Town/Private CPC Applications					
Community Development Partnership (CDP)	Lower Cape Community Housing Institute	CPC - CH5	\$	7,500	
Cape & Islands Veterans Outreach Ctr	Veterans Home (to be located in Dennis, MA)	CPC - CH6	\$	20,000	
Harwich Conservation Trust (HCT)	Harwich Natural Heritage Trail Project (Phase 1)	CPC - R9	\$	150,000	
Other/Private	TOTAL CPC Requests		\$	177,500	
GRAND TOTALS (Including Other/Private CPC Listed below)				\$ 7,502,846	

ANTICIPATED FUNDING SOURCES

	<u>Source</u>	<u>Amount</u>	<u>Present balances</u>
1 = Matches Gov. Baker's apportionment for FY 2022	Chapter 90 Funds	\$ 678,322	\$678,322
	Community Preservation Comm.	\$ 2,162,566	
	Debt Exclusions (proposed)	\$ 1,838,000	
4 = Certified for FY 2020	Free Cash	\$ 1,349,704	\$3,915,365
	Potential Grants	\$ 400,000	
6 = Reconciled as of 12/31/2020	Public Education & Gov't Grant	\$ 99,254	\$1,103,951
7 = Certified in FY 2020	Retained Earnings	\$ 975,000	\$1,429,733
		\$ 7,502,846	\$7,127,371

FULL CAPITAL OUTLAY PLAN FOR FISCAL YEARS 2022 THROUGH 2026

Department	Project	Funding Source	BOS/CPC Approved	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	NOTES
ADMINISTRATION									
Admin	Harwich Center ADA Sidewalk Project	FC		\$ 50,000					
	Harwich Center ADA Sidewalk Pro. ADA/CDBG Grant (\$1 Million)	Grant		\$	\$ 1,000,000				No activity underway to acquire grant
Admin	Walkway Design & Construction Rte 28 SAQ to Harwichport	FC		\$ 200,000					Rescinded original allocation of \$250K for FY 2021 balance
Admin	Walkway Design & Construction Rte 28 Project - Supplemental Funding	Grant		\$ 400,000					CCC TIP Project Eligible
Admin	Green/Fuel Efficient Fleet Replacement Schedule (Need Revisions)				\$ 30,000	\$ 32,000	\$ 35,000	\$ 35,000	\$30,000 eliminated in FY'22
Admin	Walkway Reconstruction Bank Street Harwich Center to Rte 28				\$ 450,000				
Brooks Academy Museum Comm. (BAMC)	Brooks Academy Structural Improvements Project	CPC - HP4		\$ 1,150,000					Revised amount per CPC
Real Estate & Open Space (REOS) Committee	Hinckleys Pond Watershed Preservation Project	CPC - OS8		\$ 360,000					
Bikeways Committee	Bikeways crossing lights at Depot Road South project	CPC - R11		\$ 15,000					
Bikeways Committee	Old Colony Rail Trail Harwich/Chatham Town Border marker project	CPC - R12		\$ 1,000					
ADMIN SUB-TOTAL				\$ -	\$ 2,176,000	\$ 1,480,000	\$ 32,000	\$ 35,000	\$ 35,000
AFFORDABLE HOUSING TRUST (AHT)									
AHT	AHT Funding for Housing and Part Time Coordinator (\$50K PT) [CH7]	CPC Housing		\$ 50,000					
AHT SUB-TOTAL				\$ -	\$ 50,000				
CEMETERY									
Cemetery Department	East Harwich Methodist Cemetery Gravestone Project	CPC Historic		\$ 112,000					Revised amount per CPC
Cemetery Department	Restoration of fence posts & rails at East Harwich Methodist Cemetery	CPC - HP2							Deferred by CPC; insufficient funds available (\$135,025)
Cemetery Department	Flag Poles project at Veterans Memorial Circle at Evergreen Cemetery	CPC - HP3		\$ 48,385					Revised amount per CPC
Cemetery	Island Pond Arboretum Implementation of Master Plan (Construction)	Grant				\$ 100,000			COC voted 4-1 to move both items to FY '23
Cemetery	Island Pond Arboretum Master Plan (Study)	Grant			\$ 43,000				\$100k for construction; \$43k for master plan
Cemetery SUB-TOTAL				\$ 160,385	\$ 43,000	\$ -	\$ 100,000	\$ -	
CHANNEL 18									
Channel 18	Main Control (playback, servers)							\$ 17,650	
Channel 18	Field Production Equipment					\$ 4,388		\$ 4,388	
Channel 18	Edit Computers							\$ 2,859	
Channel 18	Production Studio: Cameras/Lighting	PEG Grant		\$ 32,784					
Channel 18	Meeting Rooms (5 - various locations)	PEG Grant		\$ 66,470	\$ 66,470	\$ -	\$ 47,863		
Channel 18 SUB-TOTAL				\$ 99,254	\$ 66,470	\$ 4,388	\$ 47,863	\$ 24,897	
COMMUNITY CENTER									
COMMUNITY CENTER SUB-TOTAL				\$ -	\$ -	\$ -	\$ -	\$ -	
CONSERVATION									
Conservation	Harwich Artificial Reef (Additional Project)	GRANT							Will seek grant when sufficient material is available (\$250K)
CONSERVATION SUB-TOTAL				\$ -	\$ -	\$ -	\$ -	\$ -	
ENGINEERING									
Engineering	MS4 Municipal Surface Drainage Plan and Improvements [Per Permit]	FC		\$ 200,000	\$ 100,000	\$ 40,000	\$ 40,000	\$ 100,000	
ENGINEERING SUB-TOTAL				\$ 200,000	\$ 100,000	\$ 40,000	\$ 40,000	\$ 100,000	
FACILITY MAINT.-DPW									
Facility Main.-DPW	Brooks Library Roof	FC		\$ 148,500					
Facility Main.-DPW	Implement Facilities Wide ADA Compliance Plan Improvements	FC		\$	\$ 86,840				Deferred to FY'23 (\$11,605) as Priority 2 requirements
Facility Main.-DPW	Implement Facilities Wide ADA Compliance Plan Improvements (MOD Grant)	GRANT		\$	\$ 350,000				Deferred until Town can secure grant funding
Facility Main.-DPW	5 Bells Neck Roof Repair			\$ 50,000					Increased to \$50k per TA; seeking sale proposals in Spring '21
Facility Main.-DPW	Cultural Center Systems Generator				\$ 70,000				Deferred to FY'23 pending discussion later in 2021 on reuse
Facility Main.-DPW	Cultural Center - Boiler Replacement				\$ 160,000				Deferred to FY'23 pending discussion later in 2021 on reuse
Facility Main.-DPW	Remove and Replace Privacy Fence	FC		\$ 55,000					Deferred to FY'23
Facility Main.-DPW	Cultural Center - Window Replacement Sash Windows that Failed					\$ -	\$ 200,000	\$ 200,000	
Facility Main.-DPW	Community Center Roof Replacement					\$ 240,000	\$ -		
Facility Main.-DPW	Community Center Boiler Replacement					\$ -	\$ 120,000	\$ -	
Facility Main.-DPW	Community Center Systems Generator					\$ -	\$ 115,000		
Facility Main.-DPW	DPW Facilities and Mechanic Shop						\$ -	\$ 1,200,000	
FACILITY MAINTENANCE SUB-TOTAL				\$ 198,500	\$ 721,840	\$ 240,000	\$ 435,000	\$ 1,400,000	
FIRE									
Fire	Phased Police and Fire Radio System	FC		\$ 223,204					Fire Dept pursuing FY 22 grant for \$450,000
Fire	Air Pack Replacement Program - (Town Funded Portion)	FC							Full grant amount in FY'21 negates need
Fire	Ambulance Replacement Program				\$ 386,636	\$ 405,969	\$ -		
Fire	Air Pack Replacement Program - (Town Funded Portion)				\$ -				
Fire	Air Pack Replacement Program - (Federal/State Grant Funded Portion)								
Fire	Staff Car			\$ 1,138,000					Increased by \$138,000 due to delay in purchase
Fire	Pumper and Ladder Request converted to Pumper/Ladder called Quint	DE		\$ -					
FIRE SUB-TOTAL				\$ 1,361,204	\$ 386,636	\$ 405,969	\$ -	\$ -	
GOLF									
Golf	Tree Work Front 9 (Final year of 6 Year Project)								
Golf	Design and Feasibility of 3 hole Practice and Putting Course								
Golf	Renovate Cart Path (Following Mungeam Plan) Hole 10 FY21 & Hole 1 FY 22								Golf Committee revising their capital plan and presently focusing on building up balances.
Golf	Various Mowing Equipment per Lease				\$ 87,050	\$ 87,050	\$ 87,050		
Golf	Improvements to Nets at Driving Range (Back FY 22 & Main FY 23)				\$ 34,800				
Golf	New Tee Box Improvements - Mungeam Plan (Two Year Project)				\$ -	\$ -	\$ 149,000	\$ 149,000	
Golf	Golf Course Irrigation Update				\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
GOLF SUB-TOTAL				\$ -	\$ 196,850	\$ 162,050	\$ 311,050	\$ 224,000	
HARBORMASTER									
Harbormaster	Allen Harbor Jetty Reconstruction (Construction)						\$ 2,000,000		Voted 3-2 to push to FY '2025 (\$2M)
Harbormaster	Round Cove Bulkhead Replacement (Study, Design and Construction)				\$ 42,000	\$ 42,000			
Harbormaster	Herring River Ramp Replacement (Study, Design and Construction)					\$ 21,000	\$ 210,000		
Harbormaster	SAQ Harbor North & East Bulkhead (Offloading Area) Reconstruction						\$ 157,500		

FULL CAPITAL OUTLAY PLAN FOR FISCAL YEARS 2022 THROUGH 2026

Department	Project	Funding Source	BOS/CPC Approved	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	NOTES
Harbormaster	Harbormaster Truck Replacement			\$ -	\$ 42,000	\$ 63,000	\$ 2,409,500	\$ 42,000	
HARBORMASTER SUB-TOTAL				\$ -	\$ 42,000	\$ 63,000	\$ 2,409,500	\$ 42,000	
			LIBRARY						
Library	Library Interior Modifications/Renovations			\$ -	\$ -	\$ 40,000	\$ 150,000	\$ -	Trustees voted to move to FY '24 (\$40,000)
LIBRARY SUB-TOTAL				\$ -	\$ -	\$ 40,000	\$ 150,000	\$ -	
NATURAL RESOURCES SUB-TOTAL									
PLANNING SUB-TOTAL									
			POLICE						
Police	Digital Fingerprint Machine (Normal Replacement)	FC		\$ 18,000	\$ -	\$ -	\$ -	\$ -	Under \$50,000
Police	Taser Replacement (5 year Program - 3 of 3 years to Pay)			\$ -	\$ -	\$ 37,000	\$ 15,000	\$ 15,000	
Police	Replacement of Bullet Resistant Vests (Town Portion (Project 60%))			\$ -	\$ 24,000	\$ -	\$ -	\$ -	
Police	Replacement of Bullet Resistant Vests (Federal 40% State ? Has been 40%)			\$ -	\$ 16,000	\$ -	\$ -	\$ -	
Police	Ballistic Helmets			\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Police	Electronic Sign Board			\$ -	\$ -	\$ 24,000	\$ -	\$ -	
POLICE SUB-TOTAL				\$ 18,000	\$ 40,000	\$ 61,000	\$ 15,000	\$ 35,000	
			PUBLIC WORKS						
Public Works	5 Year Road Maintenance Plan (Traditionally funded by DE & Chapter 90)	DE		\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	
	Harwich portion of State Gas Tax Allocation	Ch. 90		\$ 678,322	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	Matches Gov. Baker's apportionment for FY 2022
Public Works	Route 39/Pleasant Bay Road Roundabout (If Needed)			\$ -	\$ -	\$ -	\$ -	\$ -	Voted 5-0 to remove from plan (\$600k)
Public Works	West Harwich Route 28 Design(\$125K in FY 20 & Construction via Fed Funds)			\$ -	\$ -	\$ 50,000	\$ -	\$ -	Design questions for FY 2023
Public Works	West Harwich Route 28 Design(Construction via Fed Funds)			\$ -	\$ -	\$ 5,600,000	\$ -	\$ -	
Public Works	6 Wheel Dump Truck #7	FC		\$ 175,000	\$ -	\$ -	\$ -	\$ -	Deferred from FY 2021
Public Works	Ford E-250 Van #28	FC		\$ 35,000	\$ -	\$ -	\$ -	\$ -	Deferred from FY 2021
Public Works	Volvo	FC		\$ 200,000	\$ -	\$ -	\$ -	\$ -	
Public Works	Ford F-150 Pick Up	FC		\$ 50,000	\$ -	\$ -	\$ -	\$ -	
Public Works	Vehicle Listing (FY 22 to 26) Summary			\$ -	\$ 320,000	\$ 315,000	\$ 320,000	\$ 355,000	Volvo Loader \$200k and Ford F-150 (\$50k)
PUBLIC WORKS SUB-TOTAL				\$ 1,838,322	\$ 1,720,000	\$ 7,365,000	\$ 1,720,000	\$ 1,755,000	
			RECREATION & YOUTH						
Recreation Department	Brooks Park Lighting Project, Phase 5, Part 2	CPC - R13		\$ 125,000	\$ -	\$ -	\$ -	\$ -	
Recreation Department	Sand Pond Revitalization Project, Phase 2	CPC - R14		\$ 83,500	\$ -	\$ -	\$ -	\$ -	
Recreation Department	Senior Memorial Field fencing project	CPC - R15		\$ 40,181	\$ -	\$ -	\$ -	\$ -	
Recreation Department	Whitehouse Field Lighting project, Phase 2	CPC - R16		\$ -	\$ -	\$ 125,000	\$ -	\$ -	Withdrawn; funded by Harwich Mariners (\$100k)
Recreation Department	Cahoon Road Beach Restroom			\$ -	\$ -	\$ -	\$ -	\$ -	
RECREATION AND YOUTH SUB-TOTAL				\$ 248,681	\$ -	\$ 125,000	\$ -	\$ -	
			TOWN CLERK						
Town Clerk	Voting Machines - Updates & Enhancements			\$ -	\$ 32,500	\$ -	\$ -	\$ -	
TOWN CLERK SUB-TOTAL				\$ -	\$ 32,500	\$ -	\$ -	\$ -	
			WASTEWATER						
Wastewater	Evaluate Phosphorus issues in Seymour Pond & Restoration			\$ -	\$ 75,000	\$ -	\$ 350,000	\$ -	
Wastewater	DHY Community Partnership - CWMP Revisions			\$ -	\$ -	\$ -	\$ -	\$ -	
Wastewater	DHY - CWMP Revisions Phase 3 Harwich Share of Treatment			\$ -	\$ 17,400,000	\$ -	\$ -	\$ -	Hold until at least FY 2023 - per BOS @ 1/26/21 mtg (\$1.5M)
Wastewater	DHY - CWMP Phase 1 Sewers (planning, engineering and legal costs)			\$ -	\$ -	\$ 11,200,000	\$ -	\$ -	Recommend holding until at least FY 2023 (\$1.5M)
Wastewater	CWMP Phase 2 Contract 3 Pleasant Bay South			\$ -	\$ -	\$ -	\$ -	\$ -	Hold until at least FY '23; increase to \$10m per BOS 1/26/21
WASTEWATER SUB-TOTAL				\$ -	\$ 17,475,000	\$ 11,200,000	\$ 350,000	\$ -	
			WATER						
Water	Hydration stations for outdoor recreational facilities	CPC - R10		\$ -	\$ -	\$ -	\$ -	\$ -	Project withdrawn from CPC consideration
Water	Acquisition of parcels adjacent to town wellfields	Retained Earnings		\$ 175,000	\$ -	\$ -	\$ -	\$ -	Reimbursable via CCC DRI Mitigation Funds
Water	New Source Exploration (Planning 2021/Development 2023)	Retained Earnings		\$ 250,000	\$ -	\$ -	\$ -	\$ -	
Water	Route 28 Water Main Replacement Design [Construction FY 2023 (bond)]	Retained Earnings		\$ 500,000	\$ 7,500,000	\$ -	\$ -	\$ -	Design increased from \$100,000 to \$500,000 per WS
Water	Station 8 Generator	Retained Earnings		\$ 50,000	\$ -	\$ -	\$ -	\$ -	
WATER SUB-TOTAL				\$ 975,000	\$ 7,500,000	\$ -	\$ -	\$ -	
TOTALS OF CAPITAL REQUESTS				\$ 7,325,346	\$ 29,729,796	\$ 19,675,407	\$ 3,203,913	\$ 3,573,897	

Expense Category	Proposed FY 2022	Unallocated	BOS/Moderator/Finance Committee	Administration	Finance	Technology & CH 18	Town Clerk	Community Development	Public Safety	Education	Public Works	Community Services	Library	Recreation	Harbor & Natural Resources	Golf	Enterprise Funds	Total
			0.00%	3.38%	4.39%	2.41%	1.10%	4.40%	37.93%		26.13%	3.95%	4.09%	2.15%	3.08%	6.99%		
Department Operations	24,765,144		27,250	835,570	1,087,066	595,340	272,954	1,088,657	9,383,484	-	6,462,786	976,543	1,012,797	532,864	761,533	1,728,301	-	24,765,144
Employee Benefits																		
Retirement Assessment	3,242,673	-	-	92,192	155,414	54,272	52,465	170,077	1,394,374		553,395	145,328	109,068	54,751	90,509	129,940	240,886	3,242,673
Health Insurance for Active Employees	2,971,476	-	-	32,735	154,534	40,509	51,053	129,473	1,179,392		593,703	129,897	138,865	74,952	46,565	167,010	232,789	2,971,476
Retiree Health Insurance	1,956,595	58,912	-	-	60,632	7,129	14,257	77,804	638,554	655,623	243,227	51,784	14,257	7,033	11,763	36,284	79,335	1,956,595
Other Post Employment Benefits	250,000	3,109	-	1,521	6,670	1,139	1,910	5,748	100,623	80,090	30,141	4,606	3,638	2,384	2,082	6,339	-	250,000
Workers' Compensation & Unemployment	402,283	250,961	-	-	-	-	-	-	106,500	-	-	-	-	-	-	-	-	402,283
Medicare	255,008	1,988	223	5,382	10,694	3,518	3,250	13,842	112,588	-	40,459	9,258	9,963	6,578	6,175	12,657	18,433	255,008
Life Insurance	10,000	45	-	60	405	75	90	270	5,091	1,300	1,243	345	239	105	120	255	358	10,000
Retiree Vacation & Sick Payouts	150,622				10,394	-	-	-	117,219	-	-	-	-	-	-	23,009	-	150,622
Total	9,238,657	315,015	223	131,889	398,745	106,641	123,026	397,214	3,654,342	737,013	1,462,168	341,217	276,030	145,803	157,215	375,494	616,623	9,238,657
Debt Service, Assessments & Other																		
Debt Service	5,178,305	2,683,405		10,200					1,089,625	45,900	274,600				893,125	181,450		5,178,305
Monomoy Regional School District	27,825,543									27,825,543								27,825,543
Cape Cod Technical High School	1,688,437									1,688,437								1,688,437
Property & Liability Insurance	515,443	-	347	10,655	13,862	7,592	3,481	13,882	119,655	41,697	82,411	12,453	12,915	6,795	109,266	22,039	58,395	515,443
Celebrations/Brooks Museum/Historical	14,844											14,844						14,844
Veterans' District Assessment & Benefit Payments	144,277											144,277						144,277
County Tax & Cape Cod Commission Assessments	475,263		523	16,035	20,862	11,425	5,238	20,892	180,077	-	124,026	18,741	19,436	10,226	14,614	33,167		475,263
Mosquito Control	179,452							179,452										179,452
Air Pollution Control	7,818							7,818										7,818
RMV Non-renewal Surcharge	10,435				10,435													10,435
Cape Cod Regional Transit Authority	110,685											110,685						110,685
Finance Committee Reserve	50,000		50,000															50,000
Total	36,200,502	2,683,405	50,870	36,890	45,159	19,017	8,719	222,044	1,389,356	29,601,577	481,037	300,999	32,351	17,021	1,017,005	236,656	58,395	36,200,502
Total Fixed Cost & Operating Expenditures	45,439,159	2,998,420	51,093	168,779	443,903	125,658	131,745	619,258	5,043,698	30,338,590	1,943,205	642,216	308,381	162,824	1,174,220	612,150	675,018	45,439,160
Transfers	515,331																515,331	515,331
Grand Total	70,719,634	2,998,420	78,343	1,004,349	1,530,969	720,998	404,699	1,707,915	14,427,182	30,338,590	8,405,991	1,618,760	1,321,178	695,688	1,935,753	2,340,450	1,190,349	70,719,635

Expense Category	Proposed FY 2022	General Fund														Enterprise Funds	Total				
		Unallocated	BOS/Moderator/Finance Committee	Administration	Finance	Technology & CH 18	Town Clerk	Community Development	Public Safety	Education	Public Works	Community Services	Library	Recreation	Harbor & Natural Resources			Golf			
Department Operations	24,765,144		0.11%	3.37%	4.39%	2.40%	1.10%	4.40%	37.89%		26.10%	3.94%	4.09%	2.15%	3.08%	6.98%					
		27,250	835,570	1,087,066	595,340	272,954	1,088,657	9,383,484		-	6,462,786	976,543	1,012,797	532,864	761,533	1,728,301				24,765,144	
Resources:																					
Motor Vehicle & Boat Excise	2,025,000										2,000,000				25,000					2,025,000	
Motel/Hotel & Meals Excise	915,000		1,007	30,872	40,164	21,996	10,085	40,223	346,692		-	238,781	36,080	37,420	19,688	28,136	63,856			915,000	
PILOT	55,000				55,000															55,000	
Intergovernmental	667,067		734	22,507	29,281	16,036	7,352	29,324	252,751			174,080	26,304	27,280	14,353	20,512	46,553			667,067	
Intergovernmental - Site Specific	103,538								20,000								83,538			103,538	
Departmental Revenue	9,366,660																			9,366,660	
Special Revenue Funds	623,249																			623,249	
Enterprise Funds	758,750	294,337		20,018	63,714															758,750	
Free Cash/Reserves	833,591					45,000														833,591	
Total Revenues Excluding Property Taxes	\$ 15,347,855	\$ 294,337	\$ 79,101	\$ 348,397	\$ 614,009	\$ 293,139	\$ 51,887	\$ 787,846	\$ 2,336,498	\$ 273,260	\$ 5,515,361	\$ 76,384	\$ 64,700	\$ 396,541	\$ 1,142,149	\$ 1,883,897				\$ 1,190,349	\$ 15,347,855
Property Tax Support	\$ 55,198,711	\$ 2,531,015	\$ (758)	\$ 655,953	\$ 916,960	\$ 427,859	\$ 352,812	\$ 920,069	\$ 12,090,684	\$ 30,065,330	\$ 2,890,631	\$ 1,542,375	\$ 1,256,478	\$ 299,147	\$ 793,604	\$ 456,554				\$ -	\$ 55,198,712

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