

# ***Town of Brewster***



## ***ANNUAL TOWN MEETING***

### ***WARRANT***

*for*

**May 4, 2026**

at

**6:00 PM**

**STONY BROOK ELEMENTARY SCHOOL  
384 UNDERPASS ROAD**

Please bring this copy of the warrant to Town Meeting

**TOWN OF BREWSTER  
ANNUAL TOWN MEETING WARRANT  
May 4, 2026**

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## Anecdotes from the Archives

### If These Walls Could Talk: Selections from the Early History of 1673 Main Street, Brewster



*Postcard dated 1916*

By the late 1800's, Brewster had outgrown the small one-story town house used for civil and social gatherings. Accordingly, in 1880, Brewster Town Meeting voters approved a motion "to build a new town house", appropriated funding and appointed a committee of five citizens with instructions to employ an architect and commence building as soon as possible. Plans were drawn up and a Brewster builder, Joshua Small, was selected and work began forthwith. The Queen Anne style two story building was designed with a first floor hall for town meetings with space for multiple tables, a rear cooking room, and rooms for the Selectmen. The upper hall featured a "gentlemen's retiring room" and a "spacious ladies room". A distinctive tower graced the front east corner of the structure. It would be a fitting addition to the town's streetscape, joining the stately parade of Captain's homes and churches gracing Main Street.

With great fanfare, the new Town Hall was dedicated on August 30, 1881. As reported in the *Yarmouth Register*, "It is a structure of unique, though elegant appearance, and thoroughly and substantially built... The work has been faithfully done, in the best manner." Walter Winslow, a native of Brewster, was the architect and the final cost of construction was \$11,500. Massachusetts Governor John Davis Long arrived on the noon train for the dedication ceremony. At 3 o'clock, the hall was filled with citizens of Brewster and neighboring towns. Rev. Thomas Dawes gave opening remarks about town history and then Gov. Long was introduced and received with great enthusiasm. While he did not deliver a formal address, he extended congratulations to everyone present, spoke of the influence of men who Brewster had sent out into the world in years past, as well as the progressive spirit of its citizens. In closing, he

referenced the critical condition of President James Garfield who had been shot on July 2 (Garfield subsequently died on September 19 from infections related to his wounds). The ceremony wrapped up with several more speakers and then the entertainment commenced. The ball was a “brilliant affair” with music provided by the Germania Band of Boston.

The triumph of the dedication event foreshadowed the central role of this building to the social, political, and educational life of Brewster citizens in the decades to come, including to the present day. In a span of 145 years, bridging 3 centuries, and 6 generations of Brewster’s people, this civic structure has hosted thousands of social events and gatherings. The list includes approximately 200 Town Meetings, scores of entertainers, multitudes of fundraisers and fairs, generations of Brewster school graduations, many speeches honoring Brewster’s veterans, and innumerable presentations ranging from animal husbandry to political hot topics. For the past several decades, 1673 Main Street has been home to Brewster’s Council on Aging. These days, the building is busier than ever – brimming with services, programs, and resources for Brewster’s older adults and families.

A few event examples from the building’s early days:

**Festival**  
**BREWSTER TOWN HALL**  
**JULY 8th, 1922**  
 Given by  
**BREWSTER WOMAN'S CLUB**  
**2 to 12 P. M.**  
 Something doing every hour.  
 AFTERNOON  
 Baby Table      Toy Table  
                     Candy Table  
 Grabs                      Grabs  
 Club House Table      Dolls  
                     Baby Show  
                                     3 P. M.  
 Doughnuts fried while you wait  
 EVENING  
**CAFETERIA SUPPER**  
 6 P. M.  
**ENTERTAINMENT and PLAY**  
 7 P. M.  
**DANCE—8 to 12**

**CAPE FARM BUREAU**  
**TO MEET IN BREWSTER**  
 The Cape Cod Farm Bureau will meet Jan. 2 in the Brewster Town hall to discuss the AAA and a constant egg production program. Bertram Tomlinson, county Extension Service agent, announced Monday.  
 A program has been arranged, beginning with supper at 7 p. m. and business and entertainment following. Speakers from Massachusetts State College will discuss the program for maintaining uniform egg production throughout the year, an accomplishment that is proving of much interest to Cape poultrymen. Dr. Alfred Ray Atwood of Harwich will have charge of the entertainment program.

*Yarmouth Register December 1935*

## BREWSTER.

Anti-Suffrage Campaign.

The campaigners against equal suffrage will hold a rally in the Brewster town hall on Monday, October 11. The visiting speakers will include Col Irish of California, one of the foremost orators in the country; Hon Charles L. Underhill of Somerville; Ex-Representative John J. Douglass of Boston and James M. Keyes of Boston.

The local leaders of the anti-suffragist movement are busy making preparations for this rally, which is expected to be one of the greatest public meetings ever held in this town. They appeal especially to the men of Brewster to be present. The speakers are all men of established reputation as leaders of public opinion.

*Yarmouth Register October 1915. Col. John P. Irish of Oakland California was a fiery and influential orator and opponent of Women's Suffrage.*

## PILGRIM MONUMENT.

At a meeting of the Pilgrim Club of Brewster, it was decided to begin in earnest to inaugurate a movement towards erecting a monument to the Pilgrims at Provincetown, and to do something like adequate justice to the one great event and locality, which marked the beginning of constitutional government in America. And to promote the object of this movement, it was voted to hold a public meeting at the Brewster Town hall, on Monday, July 16, current, at 11 o'clock a. m. And a special committee was appointed to invite all persons on Cape Cod who are known to be interested in this movement, to be then and there present. And this public notice is given to any one who is interested to promote the object of this movement, to write or otherwise communicate with the following named gentlemen for further particulars: Mr. Roland C. Nickerson, East Brewster, Mr. J. Henry Sears, Brewster. By the Secretary,

*Yarmouth Register July 1901. Ptown's Pilgrim monument was constructed from 1907-1910.*

## FISH AND GAME CLUB

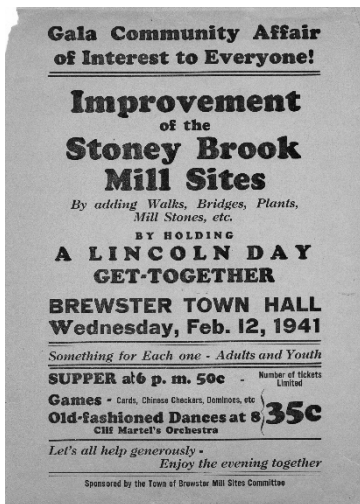
The Cape Cod Fish and Game association held its annual meeting and election of officers last Wednesday evening, when a turkey supper was served at Brewster Town hall. Preparations were made to feed 250 persons, as the organization has a membership of close to 600 and is now making an effort to increase the membership to 1,000.

During the past year the society has liberated on the Cape 75 white hares, 375 pheasants, and thousands of trout fry, in an effort to improve local hunting and fishing conditions.

John Freeman and Frederick A. Hooper had charge of the supper and entertainment, and presented talented entertainers from Boston, in addition to the fine turkey supper annually served by the association.

*Yarmouth Register December 1930*

During both the first and second World Wars, Town Hall hosted many events in support of war efforts. The Food Conservation Sub-Committee held classes to teach food canning, drying and storage, with a separate session about how to bake using flour substitutes. Patriotic dances featuring hall decorations of red, white, and blue bunting raised money to buy yarn for wartime knitting projects and bandages. Town Hall was the location for multiple civil defense and Red Cross nursing classes. In 1919, the Brewster Grange presented the town with a poignantly labelled plaque: “Memorial to those who served in the World War”, a roster of Brewster citizens who served in “the war to end all wars”. Over the years, this memorial on the lawn in front of Town Hall, has expanded to include 5 additional plaques honoring Brewster veterans of subsequent conflicts. The surnames that repeat across these 6 stones attest to local families’ deep commitment to patriotism and duty.



Besides providing offices for town officials, the Town Hall hosted Town Meetings until the latter part of the 20<sup>th</sup> Century. It was in this building that voters made civic decisions that literally shaped modern-day Brewster. Over many years of Town Meetings, voters approved road improvements, sidewalks, multiple jetties on Brewster beaches, funding for the new Union School, and implemented zoning regulations. In a notable 1940 decision, voters approved money to buy the Brewster Gristmill and surrounding Factory Village property. The new Stony Brook Mill Sites Committee immediately got to work fundraising for improvements at the site with an event - at Town Hall, of course!

Appreciation for our history is part of Brewster’s DNA, enshrined in the 2018 Vision Plan. The goal of that plan’s Community Character building block is to “sustain and foster Brewster’s historic setting, rural nature, small town feel, and socially inclusive spirit.” 1673 Main Street embodies that goal. It has many more stories to tell.

*Faythe Ellis is a long-time resident and a member of Brewster’s Historical Commission. Thanks to Eric Dray for his research as part of Brewster’s Historic Property Inventory. Other information was sourced from Sturgis Library’s digitized historic newspapers, as well as Brewster Town Clerk’s digitized town reports on the Town of Brewster website.*

## TOWN MODERATOR INFORMATION FOR BREWSTER VOTERS

Brewster Voters:

To prepare residents in advance, we are providing information here that will be helpful to everyone who plans to attend. In the interest of expediting introductory remarks, we appreciate your attention to the following procedures for the May 2026 Annual Town Meeting:

1. **Check-in:** Will start at 5:00 pm in the hallway above the library. If you have a mobility issue, please move to the beginning of the check-in line.
2. **Town Warrants:** Copies of the Town Warrant will be available; voters are invited to bring their own copy.
3. **Town Officials Participating in Town Meeting**
  - Select Board: Chair Mary Chaffee, Amanda Bebrin, Ned Chatelain, Caroline McCarley, and Pete Dahl.
  - Town Manager: Peter Lombardi
  - Assistant Town Manager: Donna Kalinick
  - Town Clerk: Colette Williams
  - Finance Committee: Chair Andrew Evans, Robert Tobias, Robert Rogers, Stuart Bassin, William Henchy, James Lieb, John O'Reilly, Edward Sayer, and Peter Sturr
  - Finance Director: Mimi Bernardo
  - Town Counsel: Carolyn Murray of KP Law
  - Constable: Roland Bassett, Jr.
4. **Meeting Rules of Order**
  - Brewster uses "Town Meeting Time: A Handbook of Parliamentary Law" as well as local practice and tradition.
  - Please be respectful and courteous to others. All questions or comments should be directed only to the Moderator.
5. **Time Clock**
  - Under our bylaw, presenters may speak for up to 5 minutes, and residents may speak for or against an article for up to 3 minutes.
6. **Voting**
  - All voting will be done by a show of hands using voter tickets. The Moderator will evaluate the show of hands and announce the result.
  - Voters may challenge the Moderator's result; if more than 7 voters request a count, one will be done.

## 7. Microphones

- Stationary microphones will be set up at the front of each aisle in the voter seating area. Please state your name and address when you speak.

## 8. Motions

- Amendments:
  - If a minor amendment is proposed, the Moderator may accept it verbally.
  - If a longer amendment is offered, provide it in writing to the Town Clerk or her staff.
- If you are unclear at any time about an action, raise your voter ticket to be recognized and state, "Point of order."

## 9. Services

- If you need handicapped parking, special seating, or any other type of assistance, please contact the Town Manager's office (508-896-3701 ext. 1100) before Town Meeting. Handicapped parking will be available in front of the school in the drop-off bus area.
- Space will be available for voters using wheelchairs. Those with impaired mobility can access the check-in line via the main entrance at the front of the building.
- Nauset Youth Alliance provides free childcare services for children ages 5 – 14 in the Stony Brook Art Room Town Meeting. If you would like to take advantage of this service, please call, or email the NYA before 4pm on Wednesday, April 29<sup>th</sup>; 508-896-7900 or [emcbrearty@nausetyouthalliance.org](mailto:emcbrearty@nausetyouthalliance.org)
- Thanks to the generosity of Ocean Edge Resort, Nauset Youth Alliance also provides food and beverages for purchase during Town Meeting.
- The Council on Aging offers rides to and/or from Town Meeting. For information or to schedule a ride to and/or from Town Meeting please call the Council on Aging at 508-896-2737 by noon on Wednesday, April 29<sup>th</sup>.

**10. Handouts/Flyers:** A designated area will be available for distribution of materials to voters.

**11. Thank you.** I appreciate your commitment to conducting the Town's business and participating in our local democracy in a respectful manner.

Charles Sumner,  
Town Moderator

## REPORT OF THE FINANCE COMMITTEE

### Annual Town Meeting 2026

Dear Town Meeting Members:

The Town of Brewster's Finance Committee consists of nine members appointed by the elected Town Moderator. Our primary role is to advise Town Meeting voters on all the articles contained in the Town Meeting Warrant and inform your debate and deliberations with our reviews and recommendations. This committee takes that role seriously. Since our last Annual Town Meeting, the Finance Committee has met twenty times. The Finance Committee has reviewed, discussed, and voted on every article that appears before this Town Meeting. Our vote tallies appear under each article of the Warrant.

This year, you are being asked to vote on three override articles. These override articles are offered because the level of proposed expenditures exceed the existing levy limit. The levy limit, the amount a community raises through the property tax, can grow by two and a half percent above the prior year's levy limit, plus new growth and any overrides. Overrides permanently increase the levy limit. This report will include summaries of the Committee's discussions on these overrides.

The total General Fund budget (which includes the Town Operating Budget, Brewster Elementary School Operating Budget, and all Regional School Assessments) including overrides for Fiscal Year 2027 (FY27) is \$64,592,564; a 7.6% increase over FY26.

The estimated tax impact of the 3 operating overrides on FY27 property taxes is shown below – both the impact on the tax rate (per thousand dollars of valuation) and residential tax bill (based on a median home value of \$787,150):

Town override (FY27)	\$0.13/\$1,000	\$102
Brewster Elementary Schools override	\$0.02/\$1,000	\$20
Nauset Regional School District override	<u>\$0.08/\$1,000</u>	<u>\$60</u>
<b>Total Estimated Tax Increase</b>	<b>\$0.23/\$1,000</b>	<b>\$182</b>

#### Town Operating Budget & Override

The Town's FY27 General Fund Operating Budget (Articles 7 & 8) is \$30,258,939, consisting of a Levy Limit budget of \$29,008,939, a 4.6% increase over that of the FY26 budget, and an override amount of \$1,250,000, an additional 4.5% increase over the FY26 budget.

The Finance Committee voted 9-0-0 to recommend approval of the Town's FY27 Operating Budget, both for the Levy Limit budget and the operating override. Our votes are informed by our meetings (jointly with the Select Board) with Town Department Heads to hear their budget presentations and ask them questions. The video recordings of these budget presentations and deliberations are accessible through the Town of Brewster website ([part 1](#) & [part 2](#)).

Town Administration has proposed a level services operating budget, with no staffing reductions and only one personnel change - a 5 hour per week increase for an existing Recreation Department part-time position almost entirely covered by Recreation Department program fees. At least eight personnel requests – targeted increases in organizational capacity in accordance with the Select Board’s Strategic Plan – including those from Public Works, Police, & Fire, are unfunded, meaning they are not included in the levy limit budget nor in the override. Adding pressure to the budget, Town contributions to the costs of health insurance and pension benefits for Town employees are each budgeted to increase by 5% and 6% respectively. At the same time, health insurance and pension assessments for eligible elementary school employees are increasing by 12% and 11% respectively next year.

There are two primary drivers for a Town Operating Budget override next year.

First, \$945,000 of the override is necessary to make Brewster’s wages equitable and competitive with comparable Cape communities. The Select Board has targeted the 65<sup>th</sup> percentile on the wage scale for the first year of these contracts relative to data from comparable communities on Cape. If the override fails, Town employee wages would not be adjusted to be equitable and competitive with our surrounding towns. Town union contracts and employee agreements all expire in June 2026. You are being asked to approve 8 warrant articles addressing new 3-year contracts & funding agreements at this Town Meeting. The Finance Committee has unanimously voted to recommend you approve these contracts & funding agreements.

Second, after completing the FY27 budget, Town Administration reviewed and updated our 5-year budget forecast, confirming that, even with this override, earlier projections for a level service budget in FY28 and beyond will see operating expenses outpacing revenue growth by about \$300,000 per year. Property taxes are limited by statute and other revenue sources are plateauing. As a result, the Select Board has endorsed an override of \$1,250,000 to avoid another general Town override or staffing reductions to balance the FY28 budget.

If the override is approved, it would permanently raise the levy limit by \$1,250,000 but FY27 Town operating expenses are only increasing by \$945,000 so tax increases will reflect that amount; the \$305,000 balance of unused levy capacity would be available for FY28 and beyond.

While we recognize & share our citizens’ general aversion to overrides, we voted to recommend approval of both the Operating Budget and override. We believe that the level and quality of services provided by Town Departments reflected in this budget are reasonable and appropriate and align with the expectations of our citizens. Therefore, the override is necessary to ensure adequate levels of compensation to retain and recruit highly competent Town employees.

The last general operating override for the Town budget was in 2012. The two Town overrides since then have been for specific personnel changes, such as adding a police officer or firefighter.

## **Enterprise Fund Budgets**

The Finance Committee unanimously voted to recommend approval of the Water Department Budget of \$3,168,892 (Article 9) and the Golf Department budget of \$5,649,948 (Article 10). Both departments are enterprise funds and handled outside of the General Fund. Both departments are self-sustaining - that is, user charges fully fund these expenditures. Any surplus revenues in excess of expenditures are retained in the funds to cover capital & special projects which require Town Meeting approval.

## **Capital & Special Projects**

For FY2027, the Town is requesting \$970,007 for various capital expenditures (Article 13). The Finance Committee supports this investment in our infrastructure and voted unanimously in support of these projects. It is important to continually upgrade the assets of our Town for both safety and efficiency. The use of \$205,000 in Free Cash, mixed with other funding sources for these expenditures, represents a prudent approach to capital spending. Brewster's list of projected capital projects in excess of \$100,000 over the next 5 years are listed in the warrant. It includes projects that would be undertaken if grant funding is obtained.

## **School Operating Budgets & Overrides**

School budgets represent approximately half of the spending you will vote on at Town Meeting. Brewster is a member town in three school districts.

## **Cape Cod Regional Technical High School Budget**

Brewster is one of twelve towns in the Cape Cod Regional Technical High School District. Brewster's assessment is based on enrollment and appears as Article 2 in this warrant. The FY27 operating budget for Cape Tech is \$19,300,000, a 4.5% increase over FY26. Debt service in FY27 on the school building bond is \$5,384,325, a 3% decline from FY26 on the 20-year fixed-principal debt. Brewster's share of the student population remains at 9% of total enrollment resulting in a total assessment to the Town of \$1,857,881, an increase of \$63,805 or 3.6% over FY26. The Finance Committee voted unanimously to support their budget.

## **Brewster Elementary School Budget & Override**

The funding requests for the Brewster Elementary School District - comprised of the Stony Brook School (grades PreK-2) and the Eddy School (grades 3-5) - appear in Articles 3 & 4. Members of the Brewster Elementary School Committee are elected to oversee the Brewster Elementary School District. Brewster Elementary Schools are administered as part of the Nauset Public Schools under a shared superintendent agreement with separate elementary school districts in Brewster, Eastham, Orleans, & Wellfleet, and with the Nauset Regional School District (comprised of the Nauset Middle and Nauset High Schools). Elementary School Districts share in the cost of services provided by the Nauset Regional School District Central Office.

The Brewster School Committee has approved a FY27 budget, exclusive of fringe benefits, of \$10,833,898, an increase of \$474,766 or 4.6% over the FY26 budget. The elementary schools' share of fringe benefits (primarily health insurance) for FY27 is \$3,148,441, an increase of \$323,934 or 11.5% over FY26, resulting in a combined total increase of \$798,700 or 6.1% over the FY26 budget.

The Town has available funding in our FY27 tax levy to support a 3% operating increase for the elementary schools plus the increase in their fringe benefits. The \$180,000 amount in excess of that appropriation is presented as an override in Article 4.

School Administration indicates that \$429,425 of the \$474,766 increase, or 90% of it, is required to meet the needs of students with individual education plans (IEPs). Special Education costs represent 37% of the total FY27 elementary school budget, exclusive of fringe benefits.

The Finance Committee voted 7-2-0 to recommend approval of the FY27 elementary school budget. Those voting for approval believe the elementary school budget, as approved by the Brewster Elementary School Committee, is necessary to meet the needs of Brewster's elementary school students.

Those voting against recommending approval note that this will be the third override in five years for the elementary schools and feel that the School Committee needs to do more to appropriately align resources with the enrollment of the schools. They also noted that these costs were largely a product of the relatively small number of students per classroom, an average of 15-16.

The Finance Committee looks forward to seeing the results and recommendations of the grant funded comprehensive study currently underway to explore opportunities for improving efficiency and sustainability across the Nauset region's elementary schools.

### **Nauset Regional School Budget & Override**

Finally, Brewster is one of four towns in the Nauset Regional School District (NRSD) that includes our Middle School and High School. Brewster's NRSD assessment appears in Articles 5 & 6. The assessment is based on an enrollment-driven Commonwealth of Massachusetts formula and the dictates of the Nauset Regional School District Agreement. Brewster elects four representatives to the ten member Nauset Regional School Committee that oversees the NRSD. The Nauset Regional School Committee has approved the FY27 total operating budget underlying Brewster's assessment that appears in the Warrant.

The total operating budget of the NRSD for FY27, net of offsetting revenues is \$31,902,255, an increase over FY26 of \$1,462,775 or 4.8%. Within this operating budget, operating expenses of the district before revenue offsets of \$40,795,328 are up \$679,321 or 1.7% over FY26. However, offsetting District revenues of \$8,893,073 are lower than those of FY26 by \$783,454 or -8.1%, the result of less reliance on Excess & Deficiency (E&D) reserve funds as a revenue offset to operating expenses.

In past years, the Finance Committee has identified excessive reliance on E&D funds to offset ongoing operating expenses as a structural deficit and a practice that may not be sustainable. While E&D reserves may be applied to offset operating expenses, they are intended to be available up to a certain level for unexpected costs the district may encounter. The Finance Committee believes the judicious use of E&D reserves going forward is a wise practice.

Brewster's assessment of the NRSD FY27 operating budget is \$14,928,353, an increase of \$1,149,588 or 8.3% over that of FY26. Even as Brewster's enrollment in the district has declined slightly, enrollment in the district's other member towns has declined to a greater extent, resulting in a significant increase in Brewster's proportionate share of district costs. About 40% of Brewster's assessment increase is due to this enrollment shift alone.

The Town has available funding within the levy limit to support a 3% operating increase for the Nauset Region, plus another \$200,000 to cover an early estimate of a lesser enrollment shift. The \$550,000 amount in excess of that appropriation is presented as an override in Article 6.

The Finance Committee voted 5-4-0 to support the Nauset Regional School District's Budget. Finance Committee members with multiple years of Committee service recognized significant improvement in the presentation of the NRSD budget under its new Superintendent.

Finance Committee members voting in support of the budget believe NRSD Administration has presented a budget that reflects reasonable cost management while meeting the needs of district students. Finance Committee members voting against recommending approval do so because they believe the district cost management is not keeping pace with enrollment declines, and they have general concern about the impact on Brewster property taxes. All Finance Committee members look forward to gaining greater financial visibility through improved ongoing communication with the new NRSD administration team.

We wish to make Town Meeting voters aware that Eastham, Orleans, & Wellfleet voters at their respective Town Meetings will likewise vote on the NRSD FY27 budget. In accordance with state statutes for regional schools, if three of the four member towns of the NRSD vote to approve the budget, then the budget is approved for all member towns. So, if Brewster Town Meeting were to vote down the budget or override, and the three other member towns were to approve the budget, Brewster would be obligated to pay its full assessment to the district. In that scenario, Brewster would likely have to reduce the Town budget by \$550,000 if the override in Article 6 fails to pass and would almost certainly bring the NRSD budget back to a new Town Meeting if the NRSD budget within the levy limit in Article 5 was voted down.

Budgets aside, the Finance Committee applauds the dedication and hard work that staff and teachers at the Brewster Schools, the Nauset Regional Schools, and the Cape Cod Technical High School provide to the students of Brewster.

## **Closing**

In closing, the Finance Committee sincerely appreciates the work of so many Town and School employees for their efforts in service to the residents of Brewster. We especially acknowledge and appreciate the efforts of the Select Board, Town Manager, Finance Director, Assistant Town Manager, and the many Department Heads and their staff who helped us understand the work they do, and the budgets and other warrant articles here presented. The effort put forward by this team is commendable.

Town Meeting voters can take pride and comfort in the fact that Brewster Town Administration has been awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) 3 years in a row, a significant accomplishment reflecting wise application of nationally recognized best practices.

Finally, we thank you, the voters who attend Town Meeting for your continued engagement and commitment to undertake the business of the Town. We are proud to serve you and the Town of Brewster.

Respectfully submitted,

Andrew Evans, Chair

Robert Tobias, Vice Chair

Robert Rogers, Clerk

Stuart Bassin

William Henchy

Jim Lieb

John O'Reilly

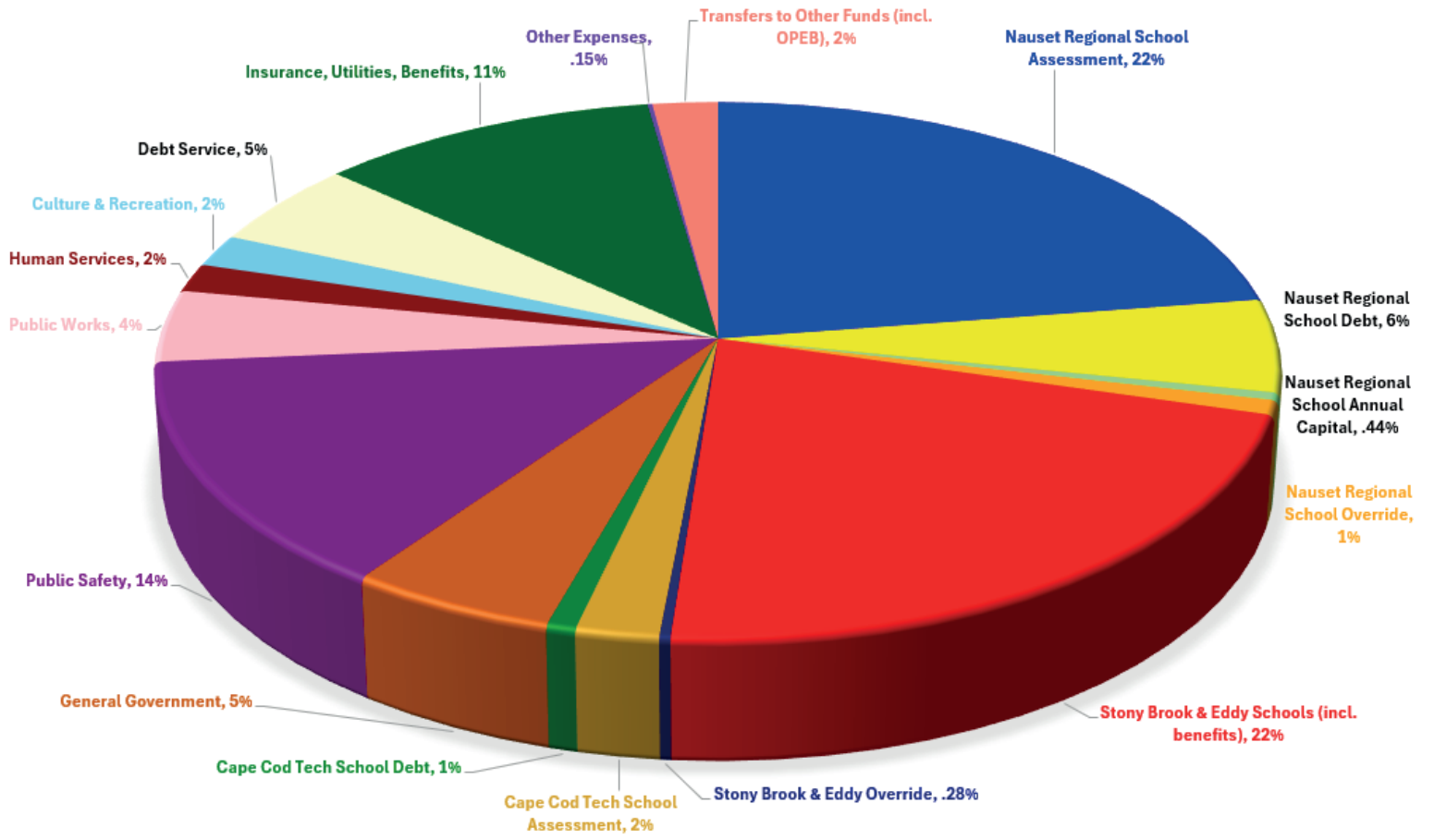
Ed Sayer

Peter Sturr

## Estimated Tax Impacts of Fiscal Year 2027 Operating Budget

<b>Tax Bill Amounts by Category</b>	<b>FY26</b>	<b>FY27</b>	<b>Annual Increase</b>
Nauset Regional School Assessment	\$1,212	\$1,265	\$53
Nauset Regional School Debt	\$303	\$314	\$11
Nauset Regional School Annual Capital	\$25	\$25	\$0
Stony Brook & Eddy Elementary Schools (including benefits)	\$1,160	\$1,214	\$54
Cape Cod Tech School Assessment	\$114	\$121	\$7
Cape Cod Tech School Debt	\$44	\$42	\$(-2)
General Government	\$308	\$301	\$(-7)
Public Safety	\$738	\$774	\$36
Public Works	\$247	\$243	\$(-4)
Human Services	\$94	\$95	\$1
Culture & Recreation	\$105	\$109	\$4
Debt Service	\$224	\$288	\$64
Insurance, Utilities, Benefits	\$598	\$615	\$17
Other Expenses	\$8	\$8	\$0
Transfers to Other Funds (incl. OPEB)	\$118	\$118	\$0
Nauset Regional School Override		\$60	\$60
Stony Brook & Eddy Override		\$20	\$20
Town Operating Override (FY27)		\$102	\$102
Town Operating Override (FY28)		\$33**	\$33**
<b>Estimated Median Residential Tax Bill*</b>	<b>\$5,298</b>	<b>\$5,747**</b>	<b>\$449</b>
*based on FY26 Total Property Valuation of \$7,266,527,680 **\$305,000 of \$1.25M Town override will increase tax levy but not impact resident taxes in FY27			
FY25 Median Home Value	\$753,400		
Estimated FY26 Tax Rate	\$6.77/1000		
FY26 Median Home Value	\$787,150		
Estimated FY27 Tax Rate	\$7.30/1000		

## PERCENTAGE OF ESTIMATED FY27 TAX BILL AMOUNTS BY CATEGORY



TOWN OF BREWSTER PROJECTED CAPITAL PROJECTS IN EXCESS OF \$100,000					
DEPARTMENTAL INDEX	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Select Board/Town Manager</b>					
Integrated Water Resource Management Plan	0	100,000	100,000	100,000	100,000
Electronic Records Archival Database Project	0	0	100,000	100,000	100,000
<b>Facilities / Town Buildings</b>					
Town Hall Lighting & Parking Lot Improvements	0	0	100,000	0	0
Crosby Caretakers Cottage Renovations	0	0	200,000	0	0
Crosby Mansion Exterior Painting	0	0	175,000	0	0
<b>Police</b>					
Vehicle Replacement	170,000	145,000	145,000	145,000	145,000
BPD Roof	0	0	0	225,000	0
Police HVAC Upgrades	250,000	0	0	0	0
<b>Fire</b>					
Personal Protective Equipment	100,000	0	100,000	0	100,000
Ambulance Stretcher & Loading Device	0	0	300,000	0	0
Engine (234/239)	0	0	1,300,000	0	0
<b>Natural Resources</b>					
Low Lying Roads Improvements	0	0	0	0	100,000
Freemans Pond Culvert Wing Walls	0	480,000	0	0	0
<b>Brewster Elementary Schools</b>					
Eddy School Resurface Parking Lot & Drive	0	0	250,000	0	0
Stony Brook School Roof Design	0	0	480,000	0	0
Stony Brook School Asphalt & Rubber Roof	0	0	0	3,200,000	0
Eddy School Sidewall Shingle	0	0	400,000	0	0
Stony Brook HVAC Construction	0	0	0	14,343,490	0
Stony Brook HVAC Design	0	0	2,151,524	0	0
Stony Brook Code Compliance - Construction	0	0	0	9,333,000	0
Code Compliance - Design	0	0	1,400,000	0	0
<b>Nauset Regional Schools</b>					
NRSD Annual Capital	283,007	299,996	307,496	315,184	323,063
<b>Department of Public Works</b>					
Replace Concrete Stanchions & Guardrail	0	0	100,000	100,000	100,000
BRC Facility Improvements (design & construction)	0	500,000	0	4,157,000	0
15" Chipper	0	0	150,000	0	0
Street Sweeper	0	0	0	0	300,000
Dodge Ram 2015	230,000	0	0	0	0
Recycling Center Rolloff Truck	0	0	0	225,000	0
Dumptruck	0	0	0	275,000	0
Route 137 Design & Construction	0	0	4,000,000	0	0
Other State Aid (Ch 90) Road Projects (TBD)	496,000	496,000	496,000	496,000	496,000
DPW & BRC Building Evaluation	100,000	0	0	0	0
Drainage/ Road Maintenance	275,000	300,000	325,000	350,000	375,000
Front End Loader	0	0	0	275,000	0
<b>Water Enterprise Fund</b>					
Vehicle Replacement	0	0	130,000	0	0
<b>Council on Aging</b>					
COA Roof	0	0	170,000	0	0
<b>Brewster Ladies Library</b>					
Library Exterior Trim Repairs & Replacement / Painting	0	0	200,000	0	0
Library Roof Replacement - Construction	0	0	750,000	0	0
<b>Recreation</b>					
Pickleball Court Resurfacing	0	0	400,000	0	0
<b>Golf Enterprise Fund</b>					
Driving Range Improvements	60,000	100,000	0	0	0
Parking Lot Repaving	0	0	300,000	0	0
Maintenance Building Construction	0	11,500,000	0	0	0
Maintenance Building Construction Management	0	200,000	200,000	0	0
Irrigation Replacement Construction (36 holes)	0	0	0	7,800,000	0
Irrigation Replacement Construction Management	0	0	0	100,000	100,000
Equipment Replacement	400,000	400,000	350,000	300,000	300,000
Maintenance Building Design	420,000	0	0	0	0
Cart Path Improvements	120,000	0	0	0	100,000
Water Source & Supply	0	1,560,000	540,000	0	0
<b>Sea Camps</b>					
Initial Design/Permit Pond	150,000	0	0	0	0
Building Demo Construction	300,000	500,000	0	0	0
Water Main Design	100,000	0	0	0	0
Sea Camps Maint./Stabilization of Buildings	100,000	0	0	0	0
Workforce Housing (Bay)	200,000	0	0	0	400,000
Sea Camps Bay Property Playground	0	0	0	0	1,000,000
Construction of New Water Main(in-kind Water Dept Install)	600,000	0	0	0	0
Construction of Dune Restoration/Tennis Courts Removal	0	350,000	0	0	0
Construction/Renovate Outdoor Pavillion	0	0	480,000	0	0
Potential Pond Property Community Housing Construction	0	0	0	1,500,000	0
Construction Parking Lot for Boathouse/Beach/Nature Center	0	240,000	0	0	0
Construction New Tennis Courts	0	510,000	0	0	0
New Trail & Frontage Improvements (Bay Property)	0	225,000	225,000	0	0
Amenity Design & Permitting (except tennis courts)	0	200,000	0	0	0
Design Workforce Housing Improvements	0	156,000	0	0	0
Roadway Improvements (Pond Property)	0	0	0	600,000	0
ADA Parking/Drop-off & Additional Parking Area (Pond Property)	0	150,000	0	0	0
New All Persons Access Trail (Pond Property)	180,000	0	0	0	0
Remaining Design & Permitting (Pond Property)	0	0	180,000	0	0
Bay Property Fiber Installation	250,000	0	0	0	0
<b>TOTAL REQUESTS</b>	<b>4,784,007</b>	<b>18,411,996</b>	<b>16,505,020</b>	<b>43,939,674</b>	<b>4,039,063</b>
<b>SOURCE OF FUNDS</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Free Cash	1,575,000	1,966,000	1,850,000	2,345,000	2,070,000
Ambulance Receipts Reserve Funds	100,000	0	400,000	0	100,000
Short Term Debt	0	560,000	740,000	0	0
Ch90 Mass DOT	496,000	496,000	496,000	496,000	496,000
Water Quality Stabilization	0	50,000	50,000	50,000	50,000
Brewster Affordable Housing Trust	0	0	0	1,000,000	0
Excluded Debt	0	0	5,981,524	31,033,490	0
Tax Levy	283,007	299,996	307,496	315,184	323,063
Golf Capital Stabilization Fund	0	500,000	0	0	0
Capital Stabilization Fund	0	500,000	750,000	0	0
Maintenance Building Replacement	0	11,500,000	0	0	0
Irrigation Replacement Construction (36 holes)	0	0	0	7,800,000	0
Long Term Debt (Golf)	0	11,500,000	0	7,800,000	0
Crosby Revolving Fund	0	0	175,000	0	0
Brewster Conservation Trust	180,000	0	0	0	0
US Tennis Association Grant	0	127,500	0	0	0
Community Preservation Funds	0	382,500	500,000	500,000	500,000
State Grants	1,000,000	350,000	4,275,000	0	0
Federal Grants	0	480,000	0	0	0
Golf Retained Earnings	1,000,000	1,200,000	850,000	400,000	500,000
Water Retained Earnings	150,000	0	130,000	0	0
<b>TOTAL REVENUES</b>	<b>4,784,007</b>	<b>18,411,996</b>	<b>16,505,020</b>	<b>43,939,674</b>	<b>4,039,063</b>

## HEALTH AND HUMAN SERVICES REPORT

Last year, the Health and Human Services Committee received 16 applications requesting Town funding. Much of the concern expressed by the non-profits who service Brewster residents regarded the uncertainty of future federal funding or had already experienced cuts in funding. Those who provided meals and/or groceries to our seniors and families facing food insecurity became a focus in our discussions. Of the 16 applicants, four organizations address food insecurity, and the other agencies provide a range of services that address individual and family well-being, health challenges including substance disorders, domestic violence, and housing. Three organizations did not reapply this year.

**The recommended funding for the 16 organizations will provide needed services to approximately 3,900 Brewster residents. The recommended amount is \$155,850, 2.8% more than last year's amount of \$151,542.**

The following is a brief highlight from each agency that applied for funding:

**Aids Support Group of Cape Cod's** mission is to save lives through prevention, education and life sustaining services that address public health crises on the Cape. In FY 2025, there were 36 unduplicated Brewster residents served. Funding is being requested for medical case management and food nutrition services for people living with HIV, and those in need of prevention/screening and harm reduction services. **Recommended Funding: \$6,300**

**Alzheimer's Family Support's** mission is to provide cost free personalized services to families, individuals and caregivers on Cape Cod currently living with Alzheimer's and other related diseases. In FY 2025, 302 Brewster residents were served through support groups, ongoing phone support, counseling, care consultation, memory screenings, education, outreach and social and cultural events. **Recommended Funding: \$12,500**

**Cape Abilities'** mission is to provide support to individuals with disabilities on the Cape by educating, counseling, providing residential, therapeutic and employment supports. In FY 2025, 21 Brewster residents received support. **Recommended Funding: \$7,000**

**Cape Cod Children's Place's** mission is to advocate for families by providing early education, family supports and community engagement. In FY 2025, 78 unduplicated Brewster families were served. **Recommended Funding: \$11,500**

**Elder Service's** mission is to serve older citizens in the 22 towns of Barnstable, Dukes and Nantucket counties. In FY 2025, 10,462 home delivered meals and 110 Brewster residents were served. **Recommended Funding: \$12,500**

**Family Pantry of Cape Cod's** mission is to provide food and clothing to all who need it. In FY 2025, food was provided to 491 Brewster households. **Recommended Funding: \$5,200**

**Food 4 Kids – Church of the Holy Spirit’s** mission is to alleviate hunger and promote literacy by providing free meals and books in the summer. In the Summer of 2025, 259 Brewster children were served and 13,734 meals were provided including meals to go. **Recommended Funding: \$8,500**

**Homeless Prevention Council’s** mission is to provide personalized case management solutions to promote stability for all who live in the community. In FY 2025, 371 Brewster residents were served. **Recommended Funding: \$17,000**

**Housing Assistance Corporation’s** mission is to strengthen the Cape Cod and Islands region by empowering individuals, fostering community connections, and increasing affordable housing opportunities. In FY 2025, 440 Brewster residents were served. **Recommended Funding: \$5,300**

**Independence House’s** mission is to help those impacted by domestic violence and sexual assault. In FY 2025, 50 Brewster residents were served. **Recommended Funding: \$12,500**

**Lower Cape Outreach Council’s** mission is to aid those in need of financial assistance, emergency food pantry and free clothing. In FY 2025, 307 Brewster residents were served. **Recommended Funding: \$14,000**

**Nauset Youth Alliance’s** mission is to provide afterschool programming at Stonybrook and Eddy Elementary Schools. In FY 2025, 147 students were enrolled. **Recommended Funding: \$14,900**

**Outer Cape Health Services’** mission is to provide a full range of primary health care and supportive social services that promote the health and well-being of all who live in or visit the ten outermost towns on Cape Cod. Last year 1,406 Brewster residents received billable services. Funding is for non-billable services. Over 1,000 uninsured or underinsured Brewster residents were seen at OCHS. **Recommended Funding: \$16,600**

**Pause A While’s** mission is to provide a dedicated space for 12 Step meetings and sober activities. Funding will support 200-300 people/day. **Recommended Funding: \$5,400**

**Sight Loss Services’** mission strives to reduce the fear and profound isolation cause by the onset of vision loss and to help simplify the mechanics of daily living with programs based on a philosophy of peer support and self-help. Last year, 84 Brewster residents were served. **Recommended Funding: \$2,200**

**South Coastal Counties Legal Services’** mission is to provide legal advocacy to low-income residents and elderly clients. Last year, 37 Brewster residents were served. **Recommended Funding: \$4,450**

The HHS Committee would like to thank our non-profit community for their commitment to our Brewster residents in need.

Here is a summary of last year’s funding awards, this year’s requests, and the committee’s recommendations included in the FY27 Town Operating Budget, which were unanimously supported by the Select Board and Finance Committee.

AGENCY	<b>FY 27 Recommend</b>	FY 27 Request	FY 26 Award
Aids Support Group of Cape Cod	<b>\$6,300</b>	\$7,000	\$6,100
Alzheimer’s Family Support	<b>\$12,500</b>	\$13,000	\$12,000
Cape Abilities	<b>\$7,000</b>	\$7,000	\$7,000
Cape Cod Children’s Place	<b>\$11,500</b>	\$11,500	\$11,500
Cape Cod Foster Closet	<b>\$0</b>	\$0	\$2,310
Consumer Assistance Council	<b>\$0</b>	\$0	\$630
Duffy Health Center	<b>\$0</b>	\$0	\$500
Elder Services	<b>\$12,500</b>	\$13,000	\$10,842
Family Pantry of Cape Cod	<b>\$5,200</b>	\$6,000	\$5,000
Food 4 Kids Church of the Holy Spirit	<b>\$8,500</b>	\$8,500	\$6,500
Homeless Prevention Council	<b>\$17,000</b>	\$18,000	\$16,200
Housing Assistance Corporation	<b>\$5,300</b>	\$6,000	\$5,150
Independence House	<b>\$12,500</b>	\$12,500	\$12,360
Lower Cape Outreach Council	<b>\$14,000</b>	\$15,000	\$12,900
Nauset Youth Alliance	<b>\$14,900</b>	\$16,000	\$14,500
Outer Cape Health Services	<b>\$16,600</b>	\$20,000	\$16,200
Pause A While	<b>\$5,400</b>	\$14,500	\$5,300
Sight Loss Services	<b>\$2,200</b>	\$2,200	\$2,200
South Coastal Counties Legal Services	<b>\$4,450</b>	\$4,450	\$4,350
<b>Total</b>	<b>\$155,850</b>	\$174,650	\$151,542

**TOWN OF BREWSTER ANNUAL TOWN MEETING MAY 4, 2026**

Barnstable, ss

To: Roland W. Bassett, Jr. Constable of the Town of Brewster

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and inform the Town of Brewster inhabitants qualified to vote in Town affairs to meet at the Stony Brook Elementary School, 384 Underpass Road, on **Monday May 4, 2026**, next, at 6 o'clock in the evening, then and there to act upon the following articles:

**BUDGETARY TRANSFERS**

**ARTICLE NO. 1:** To see what sums the Town will vote to transfer into various line items of the Fiscal Year 2026 General Fund operating budget from other line items of said budget and from other available funds:

	<i>From</i>	<i>To</i>	<i>Amount</i>
a.	Ambulance Receipts	Fire Department Overtime	\$100,000
		<b>Total</b>	<b>\$100,000</b>

or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

This article would authorize the transfer of surplus funds from certain departments' budgets and/or accounts and Free Cash for Fiscal Year 2026 to other accounts which are experiencing unanticipated shortfalls and/or require additional funding for new programs and/or initiatives. The following is a brief review of these requests:

a. This sum is required to cover additional Fire Department personnel expenses stemming from employee turnover and to meet minimum staffing levels. The Ambulance Receipts account has a current balance of about \$1.7M.

**Select Board:    Yes 5, No 0, Abs 0      Finance Committee:    Yes 8, No 0, Abs 0**

**CAPE COD REGIONAL TECHNICAL HIGH SCHOOL OPERATING BUDGET**

**ARTICLE NO. 2:** To see what sums the Town will vote to raise and appropriate and/or transfer from available funds to defray Cape Cod Regional Technical High School charges and expenses for the Fiscal Year ending June 30, 2027, as follows:

<u>DEPARTMENT</u>	<u>EXPENDED FY2025</u>	<u>APPROPRIATED FY2026</u>	<u>REQUESTED FY2027</u>
CAPE COD TECH ASSESSMENT	1,025,821	1,296,171	1,375,360
DEBT ASSESSMENT	441,653	497,905	482,521
TOTAL ASSESSMENT	1,467,474	1,794,076	1,857,881

or to take any other action relative thereto.

(Cape Cod Technical School Committee)

(Majority Vote Required)

**COMMENT**

This article will provide funding for the Fiscal Year 2027 budget for the Cape Cod Regional Technical High School District. This district consists of the Towns of Barnstable, Brewster, Chatham, Dennis, Eastham, Harwich, Mashpee, Orleans, Provincetown, Truro, Wellfleet and Yarmouth. The overall district-wide budget has increased by 4.5% over Fiscal Year 2026.

Although district-wide enrollment has increased from 681 students to 703 students, Brewster’s enrollment has remained relatively consistent, increasing by just 2 students to 63 for next year (9% of the overall student population). Brewster’s operating assessment has increased by \$79,189, or 5.8%, over Fiscal Year 2026. Brewster’s debt assessment has decreased by \$15,384, or 3.1%, due to annual decreases in the debt schedule for the high school.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 8, No 0, Abs 0**

**ELEMENTARY SCHOOLS BUDGET**

**ARTICLE NO. 3:** To see what sums the Town will vote to raise and appropriate and/or transfer from available funds to defray the Elementary Schools’ charges and expenses, for the Fiscal Year ending June 30, 2027, as follows:

<u>DEPARTMENT</u>	<u>EXPENDED FY2025</u>	<u>APPROPRIATED FY2026</u>	<u>REQUESTED FY2027</u>
ELEMENTARY SCHOOL BUDGET	9,890,402	10,359,132	10,653,898
SCHOOL FRINGE BENEFITS	2,413,015	2,824,507	3,148,441
<b>TOTAL ELEMENTARY SCHOOL BUDGET (ARTICLE 3)</b>	12,303,417	13,183,639	<b>13,802,339</b>
ELEMENTARY SCHOOL BUDGET OVERRIDE	-	-	180,000
<b>TOTAL ELEMENTARY SCHOOL BUDGET (ARTICLES 3 + 4)</b>	12,303,417	13,183,639	13,982,339

or to take any other action relative thereto.

(Brewster School Committee)

(Majority Vote Required)

**COMMENT**

This article provides partial funding for the Fiscal Year 2027 operating budget for the Stony Brook and Eddy Elementary Schools. The Fiscal Year 2027 budget request for the Elementary Schools, as approved by the Brewster School Committee, is \$10,833,898, a \$474,766 or 4.6% increase over Fiscal Year 2026 operating expenses. The Town’s total elementary school assessment is increasing by \$798,700, or 6.1%, when the schools’ proportionate shares of fringe benefits expenses are applied.

This article will fund the portion of the Elementary Schools’ Fiscal Year 2027 budget that can be raised and appropriated within the Town’s current levy limit, a 3.0% increase in their operating budget. Approval of supplemental funding in Article 4 and at the local ballot on May 19, 2026 is required to fully fund the \$180,000 balance of the FY27 Elementary School budget to match the amounts voted by the Brewster School Committee.

**Select Board: Yes 5, No 0, Abs 0**

**Finance Committee:**

**Yes 7, No 2, Abs 0**

**ELEMENTARY SCHOOLS OPERATING OVERRIDE**

**ARTICLE NO. 4:** To see if the Town will vote to raise and appropriate the sum of \$180,000 to defray the Elementary Schools’ charges and expenses, for the Fiscal Year ending June 30, 2027, provided however that such appropriation shall be expressly contingent upon approval by the Town at a Regular or Special Election to authorize such sums to be raised outside the limits of General Laws Chapter 59 Section 21C, paragraphs (g) and (m) (Proposition 2½ so called), or to take any other action relative thereto.

(Brewster School Committee)

(Majority Vote Required)

**COMMENT**

This article will provide the balance of funding needed for the Fiscal Year 2027 operational budget for the Stony Brook and Eddy Elementary Schools. This appropriation is subject to approval of a Proposition 2 ½ override question on the May 19, 2026 local election ballot. Based on current assessed property values, the Town estimates that this override will result in a \$16 increase in property taxes for the average resident next year and beyond.

**Select Board: Yes 5, No 0, Abs 0**

**Finance Committee:**

**Yes 7, No 2, Abs 0**

**NAUSET REGIONAL SCHOOLS OPERATING BUDGET**

**ARTICLE NO. 5:** To see what sums the Town will vote to raise and appropriate and/or transfer from available funds to defray the Nauset Regional School District charges and expenses for the Fiscal Year ending June 30, 2027, as follows:

<u>DEPARTMENT</u>	<u>EXPENDED FY2025</u>	<u>APPROPRIATED FY2026</u>	<u>REQUESTED FY2027</u>
NAUSET OPERATING ASSESSMENT	13,526,296	13,778,765	14,378,353
NAUSET DEBT ASSESSMENT	3,492,908	3,441,896	3,565,052
<b>TOTAL NAUSET ASSESSMENT (ARTICLE 5)</b>	<b>17,019,204</b>	<b>17,220,661</b>	<b>17,943,405</b>
NAUSET OVERRIDE (ARTICLE 6)	-	-	550,000
<b>TOTAL NAUSET ASSESSMENT (ARTICLES 5 + 6)</b>	<b>17,019,204</b>	<b>17,220,661</b>	<b>18,493,405</b>

or to take any other action relative thereto.

(Nauset Regional School Committee)

(Majority Vote Required)

COMMENT

This article provides partial funding for the Fiscal Year 2027 budget for the Nauset Regional School District. The overall operating budget for the Nauset Regional Schools, as approved by the Nauset Regional School Committee, is \$31,902,255, a \$1,462,775 or 4.8% increase over Fiscal Year 2026 operating expenses. Nauset’s FY27 operating expenses are increasing by only 1.8%, but their estimated revenues are decreasing by 8.1%. Brewster’s share of the Nauset Schools FY27 budget is \$14,378,353.

Total enrollment in the middle and high schools decreased by 46 students from last year, down to 1146. While Brewster’s enrollment decreased by 5 students down to 514 this year, Brewster’s proportionate share of total student enrollment increased from 45.2% in Fiscal Year 2026 to 46.9% in Fiscal Year 2027, or 3.8%. This enrollment shift has a financial impact of approximately \$450,000 on Brewster’s FY27 Nauset assessment increase. In addition, Brewster’s FY27 Nauset debt assessment, almost all of which is allocated to the long-term excluded debt for the high school project, is increasing by \$123,156 to \$3,565,052, primarily due to the enrollment shift.

This article will fund the portion of the Nauset Region Fiscal Year 2027 operating assessment that can be raised and appropriated within the Town’s current levy limit, a 3.0% increase in their operating budget plus approximately \$200,000 in enrollment shift costs. Approval of supplemental funding in Article 6 and at the local ballot on May 19, 2026 is required to fully fund the \$550,000 balance of the FY27 Nauset Region assessment to match the amounts voted by the Nauset Regional School Committee.

**Select Board: Yes 4, No 1, Abs 0      Finance Committee: Yes 5, No 4, Abs 0**

**NAUSET REGIONAL SCHOOLS OPERATING OVERRIDE**

**ARTICLE NO. 6:** To see if the Town will vote to raise and appropriate the sum of \$550,000 to defray the Nauset Regional School District charges and expenses, for the Fiscal Year ending June 30, 2027, provided however that such appropriation shall be expressly contingent upon approval by the Town at a Regular or Special Election to authorize such sums to be raised outside the limits of General Laws Chapter 59 Section 21C, paragraphs (g) and (m) (Proposition 2½ so called), or to take any other action relative thereto.

(Nauset Regional School Committee)

(Majority Vote Required)

COMMENT

This article will provide the balance of funding needed to fully approve the Fiscal Year 2027 operating budget for the Nauset Regional School District. This appropriation is subject to approval of a Proposition 2 ½ override question on the May 19, 2026 local election ballot. Based on current assessed property values, the Town estimates that this override will result in a \$49 increase in property taxes for the average resident next year and beyond.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 5, No 4, Abs 0**

**TOWN OPERATING BUDGET**

**ARTICLE NO. 7:** To see what sums the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to any applicable statute, for the purposes of supporting the offices, departments, boards, and commissions of the Town of Brewster for Fiscal Year 2027, including authorization for lease purchases of up to five years, as follows:

	<b>EXPENDED</b>	<b>APPROPRIATED</b>	<b>REQUESTED</b>
<b><u>DEPARTMENT</u></b>	<b><u>FY 2025</u></b>	<b><u>FY 2026</u></b>	<b><u>FY 2027</u></b>
<b><u>GENERAL GOVERNMENT</u></b>			
Finance Committee	3,507	105,500	105,500
Assessors	169,878	184,445	189,545
Accounting	271,765	293,801	295,635
Treasurer/Collector	363,144	401,931	371,994
Information Technology	458,969	548,871	568,952
Legal	99,662	135,300	125,300
Moderator	300	300	300
Planning	246,871	262,594	0
Select Board	8,000	8,000	8,000
Town Administration	597,487	680,646	850,853
Human Resources	192,427	222,473	219,190
Town Clerk	275,930	270,490	287,833
Public Buildings	355,533	386,850	396,950
<b><u>SUBTOTAL GENERAL GOVERNMENT</u></b>	<b>3,043,473</b>	<b>3,501,201</b>	<b>3,420,052</b>
<b><u>PUBLIC SAFETY</u></b>			
Building Department	446,844	506,173	0
Fire Department	3,468,844	3,726,942	3,791,827
Emergency Management	225	2,500	2,500
Natural Resources	542,947	613,073	635,901
Police Department	3,411,577	3,524,960	3,579,895
Sealer of Weights & Measures	10,182	10,490	10,753
Community Planning & Land Use Management	0	0	782,971
<b><u>SUBTOTAL PUBLIC SAFETY</u></b>	<b>7,880,619</b>	<b>8,384,138</b>	<b>8,803,847</b>

	<b>EXPENDED</b>	<b>APPROPRIATED</b>	<b>REQUESTED</b>
<b><u>DEPARTMENT</u></b>	<b><u>FY 2025</u></b>	<b><u>FY 2026</u></b>	<b><u>FY 2027</u></b>
<b><u>PUBLIC WORKS</u></b>			
Public Works	2,368,709	2,624,948	2,569,547
Snow & Ice Removal	207,041	182,130	184,543
Streetlights	4,470	5,626	5,626
<b><u>SUBTOTAL PUBLIC WORKS</u></b>	<b>2,580,220</b>	<b>2,812,704</b>	<b>2,759,716</b>
<b><u>HUMAN SERVICES</u></b>			
Council on Aging	425,080	438,987	452,770
Board of Health	318,739	351,202	347,070
Veteran's Services	123,061	109,493	112,131
Public Assistance	159,481	167,225	171,533
<b><u>SUBTOTAL HUMAN SERVICES</u></b>	<b>1,026,361</b>	<b>1,066,907</b>	<b>1,083,504</b>
<b><u>CULTURE &amp; RECREATION</u></b>			
Brewster Ladies Library	825,586	866,072	894,294
Recreation	275,725	321,065	337,139
Parades & Events	3,100	5,000	5,000
<b><u>SUBTOTAL CULTURE &amp; RECREATION</u></b>	<b>1,104,411</b>	<b>1,192,137</b>	<b>1,236,433</b>
<b><u>DEBT SERVICE</u></b>			
Principal & Interest	2,855,581	2,544,445	3,273,370
<b><u>SUBTOTAL DEBT SERVICE</u></b>	<b>2,855,581</b>	<b>2,544,445</b>	<b>3,273,370</b>
<b><u>INSURANCE, UTILITIES &amp; FRINGE BENEFITS</u></b>			
General Insurance	517,651	589,264	589,000
Utilities	543,594	661,311	661,311
Fringe Benefits	4,876,802	5,547,722	5,742,022
<b><u>SUBTOTAL INSURANCE &amp; FRINGE</u></b>	<b>5,938,047</b>	<b>6,798,297</b>	<b>6,992,333</b>

	<b>EXPENDED</b>	<b>APPROPRIATED</b>	<b>REQUESTED</b>
<b><u>DEPARTMENT</u></b>	<b><u>FY 2025</u></b>	<b><u>FY 2026</u></b>	<b><u>FY 2027</u></b>
<b><u>OTHER OPERATING EXPENSES &amp; ASSESSMENTS</u></b>			
Assessments	33,671	35,076	37,334
Alewives	2,750	4,350	4,350
Local Service Funding	49,896	54,000	54,000
Transfer to Capital Stabilization	262,500	300,000	120,000
Transfer to Housing Trust	525,000	600,000	600,000
Transfer to OPEB Trust	264,000	264,000	264,000
Transfer to Water Quality Capital Stabilization	157,500	180,000	120,000
Transfer to Preschool Family Support Program	-	-	240,000
<b><u>SUBTOTAL OTHER OPERATING EXPENSE &amp; ASSESSMENTS</u></b>	<b>1,295,317</b>	<b>1,437,426</b>	<b>1,439,684</b>
<b><u>TOTAL OF GENERAL FUND OPERATING BUDGETS (ARTICLE 7)</u></b>	<b>25,724,029</b>	<b>27,737,255</b>	<b>29,008,939</b>
<b><u>TOWN OPERATING OVERRIDE (ARTICLE 8)</u></b>	-	-	<b>1,250,000</b>
<b><u>GRAND TOTAL OF GENERAL FUND OPERATING BUDGETS (ARTICLE 7 + 8)</u></b>	<b>25,724,029</b>	<b>27,737,255</b>	<b>30,258,939</b>

or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

This article will fund the portion of the Town’s Fiscal Year 2027 operating budget that can be raised and appropriated within the Town’s current levy limit, a \$1,271,684 or 4.6% increase (including \$728,925 in excluded debt to finance the Millstone Road improvements). After accounting for the general operating override in Article 8, the Town’s levy limit is set to increase by \$2,521,684, or 9.1%.

However, the Town only intends to use \$945,000 of the \$1.25M operating override to balance the FY27 budget. Accordingly, the Town’s operating budget is increasing by \$2,216,684, or 8%, next year. The additional \$305,000 of levy limit increase included in the Town’s override will not impact FY27 taxes. That excess capacity is expected to be used to cover projected budget shortfalls in FY28 based on the Town’s 5-year financial forecast modeling. Extensive information and data can be found on the [Town’s online budget website](#).

This is the Town’s first general operating override since 2012. It is needed to fully fund our expiring 7 union contracts and our 2 personnel bylaw employment agreements for almost 200 Town employees (Articles 15-22). In analyzing recent salary data from comparable communities on Cape, Brewster consistently ranks at or near the bottom in terms of our current levels of compensation, especially for our firefighters and police officers. The FY26-27 Select Board Strategic Plan identifies “ensuring equitable and competitive compensation of Town employees to recruit and retain a highly competitive workforce” as a goal for this year. Since the start of the pandemic, the municipal labor market has fundamentally changed, and the cost of living has increased on the Cape. Accordingly, numerous neighboring towns have approved overrides in recent years to fund new contracts with higher levels of compensation for their employees. The financial investments in our workforce included in the Town’s FY27 budget and override request are needed for Brewster to be competitive in the market.

The Town’s levy limit budget for FY27 (Article 7) includes a 1.5% Cost of Living Adjustment (COLA) and contractual step increases for eligible employees. An additional 1.5% COLA for FY27 and recommended market adjustments are dependent on approval of the Town’s operating override (Article 8). This budget reflects providing the same level of services that Brewster residents have come to expect. It does not include any substantive staffing changes.

Please note the following details on several of the budget line items listed above: Public Assistance includes funding for Health & Human Service organizations and fuel assistance. Assessments include funding for the Pleasant Bay Alliance, Greenhead Fly, and Historic District. Local Services includes funding for the Chamber of Commerce, Town Band, Cultural Council, Skipping Program, and Millsites.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**TOWN OPERATING OVERRIDE**

**ARTICLE NO. 8:** To see if the Town will vote to raise and appropriate the sum of \$1,250,000 to defray the Town of Brewster’s operating expenses for the Fiscal Year ending June 30, 2027, provided however that such appropriation shall be expressly contingent upon approval by the Town at a Regular or Special Election to authorize such sums to be raised outside the limits of General Laws Chapter 59 Section 21C, paragraphs (g) and (m) (Proposition 2½ so called), or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

This article will provide the balance of funding needed to fully approve the Fiscal Year 2027 operating budget for the Town. This appropriation is subject to approval of a Proposition 2 ½ override question on the May 19, 2026 local election ballot. Based on current assessed property values, the Town estimates that this override will cost the average resident about \$102 more a year in annual property taxes starting in FY27 and another \$33 more a year in FY28 and thereafter.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**WATER DEPARTMENT ENTERPRISE FUND OPERATING BUDGET**

**ARTICLE NO. 9:** To see if the Town will vote, in accordance with General Law Chapter 44 Section 53F½, to appropriate from Water Department receipts, transfer from available funds or otherwise fund the sum of **THREE MILLION ONE HUNDRED SIXTY EIGHT THOUSAND AND EIGHT HUNDRED NINETY TWO DOLLARS (\$3,168,892)** for Fiscal Year 2027 costs associated with the operation of the Water Department including, but not limited to acquiring professional services and equipment, personnel and maintaining facilities and operations, including authorization for lease purchases of up to five years; all expenditures to be made by the Water Department, subject to the approval of the Town Manager, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

In accordance with Massachusetts General Laws Chapter 44, Section 53F½, receipts from Water Department related activities are used to directly offset Water Department related expenditures including capital and infrastructure costs. Voting a spending amount within the Water Department Enterprise Fund allows receipts and related expenditures to be recorded in one fund. The Water Department's operating budget, as presented in this article, has increased by 2.7%. As an Enterprise Fund, Water Department expenses are fully covered by user fees.

**Select Board:    Yes 5, No 0, Abs 0        Finance Committee:        Yes 8, No 0, Abs 0**

**GOLF DEPARTMENT ENTERPRISE FUND OPERATING BUDGET**

**ARTICLE NO. 10:** To see if the Town will vote to appropriate from the Golf Fund, in accordance with General Law Chapter 44 Section 53F½, the sum of **FIVE MILLION SIX HUNDRED FORTY NINE THOUSAND AND NINE HUNDRED FORTY EIGHT DOLLARS (\$5,649,948)** for Fiscal Year 2027 costs associated with Golf Department related expenses including, but not limited to acquiring professional services and equipment, personnel and maintaining facilities and operations, including authorization for lease purchases of up to five years; all expenditures to be made by the Golf Department, subject to the approval of the Town Manager, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

In accordance with Massachusetts General Laws Chapter 44, Section 53F½, receipts from Golf Department related activities are used to directly offset Golf Department related expenditures, including some capital and infrastructure costs. Voting a spending amount within the Golf Department Enterprise Fund allows receipts and related expenditures to be recorded in one fund.

The Golf Department’s operating budget, as presented in this article, has increased by 17% due to a \$690,000 increase in short-term debt associated with the planned maintenance facility project. Otherwise, general operating expenses for the Captains are increasing by 5%. As an Enterprise Fund, Golf Department expenses are fully covered by user fees.

The Town’s Finance Team and Captains staff have developed a 10-year Capital Improvement Plan and 5-year Financial Forecast that anticipates annual rate increases of 6% to fully cover the added costs of the new maintenance buildings and major upgrades to the irrigation system in the next several years. These plans have been presented to and endorsed by the Golf Commission and Select Board in advance of moving forward with these projects, which will require future Town Meeting approvals.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 8, No 0, Abs 0**

**COMMUNITY PRESERVATION ACT FUNDING**

**ARTICLE NO. 11:** To see if the Town will vote to act on the report of the Community Preservation Committee (CPC) on the Fiscal Year 2027 Community Preservation Budget and to appropriate or reserve for later appropriation monies from the Community Preservation Fund annual revenues or available funds for the administrative and operating expenses of the Community Preservation Committee, the undertaking of Community Preservation Projects and all other necessary and proper expenses for the year, with each item considered a separate appropriation to be spent by the Community Preservation Committee, all as set forth below:

FY27 Estimated Revenues

a. Estimated FY27 tax surcharge	\$1,400,000
b. Estimated FY27 state contribution (15%)	\$ 209,446
c. Estimated FY27 Investment Income	<u>\$ 80,000</u>
d. FY27 Estimated Total:	\$1,689,446

FY27 Appropriations and Allocations

a. Historic Preservation Reserve appropriation	(10%)	\$168,945
b. Community Housing Reserve appropriation	(10%)	\$168,945
c. Open Space/Recreation Reserve appropriation	(10%)	\$168,945
d. Budgeted Reserve	(65%)	\$1,098,140
e. Administrative Expense (Budgeted Reserve)	( 5%)	\$ 84,471
f. Community Housing Reserve		\$231,055
f. Undesignated Fund Balance		<u>\$275,000</u>
h. TOTAL		\$2,195,501

	<i>Purpose</i>	<i>Item</i>	<i>Funding Source(s)</i>	<i>Amount</i>
<b>1</b>	<b>Historic Preservation</b>			
	a. Designated reserves for Historic Preservation	Transfer to reserve from estimated annual revenues in accordance with G.L. c.44B, §6	Fiscal Year 2027 CPA estimated annual revenues	\$168,945
	<b>Sub-total</b>			<b>\$168,945</b>
<b>2</b>	<b>Community Housing</b>			
	a. Brewster Affordable Housing Trust (BAHT) – BAHT Housing Opportunity Fund	Inclusive request for BAHT funding that can be used for CPA - eligible community housing initiatives	\$168,945 from Fiscal Year 2027 CPA estimated revenues, \$231,055 from Community Housing Reserve and \$150,000 from Undesignated Fund Balance CPA Reserves	\$550,000
	<b>Sub-total</b>			<b>\$550,000</b>
<b>3</b>	<b>Open Space and Recreation</b>			
	a. Community Preservation Bonded Debt Service	Payment of debt principal and interest for the BBJ Property, and Bates Property bonds	\$120,425 from Fiscal Year 2027 CPA estimated annual revenues	\$120,425
	b. Designated reserves for Open Space/Recreation	Transfer to reserve from estimated annual revenues in accordance with G.L. c.44B, §6	Fiscal Year 2027 CPA estimated annual revenues	\$48,520
	<b>Sub-total</b>			<b>\$168,945</b>
<b>4</b>	<b>Budgeted Reserve</b>			
	a. Administration Expense	Administration and operating expenses for Community Preservation Committee	Fiscal Year 2027 CPA estimated annual revenues	\$84,471
	b. Designated for Budgeted Reserve	Transfer to reserve from estimated annual revenues in accordance with G.L. c.44B, §6	Fiscal Year 2027 CPA estimated annual revenues	\$1,098,140
	<b>Sub-total</b>			<b>\$1,182,611</b>

	<i>Purpose</i>	<i>Item</i>	<i>Funding Source(s)</i>	<i>Amount</i>
5	<b>Undesignated Fund Balance</b>			
	a. Community Development Partnership (CDP)	2 Years of funding for Lower Cape Housing Institute (LCHI)	\$20,000 from Undesignated Fund Balance CPA reserves	\$20,000
	b. Housing Assistance Corporation	Assistance Resource Center in Hyannis	\$105,000 from Undesignated Fund Balance CPA reserves	\$105,000
	<b>Sub-total</b>			<b>\$125,000</b>
	<b>Grand Total</b>			<b>\$2,195,501</b>

For Fiscal Year 2027 Community Preservation purposes, each item is considered a separate appropriation to be spent by the Community Preservation Committee; provided however, that the above expenditures may be conditional on the grant or acceptance of appropriate historic preservation restrictions for historic resources, open space restrictions for open space reserves, and housing restrictions for community housing, running in favor of an entity authorized by the Commonwealth to hold such restrictions for such expenditures, meeting the requirements of G.L. c.184 and G.L. c.44B, Section 12, and to authorize the Board of Selectmen to convey or accept such restrictions;

And further, any revenues received in excess of the estimated receipts are transferred to their respective reserve fund balance(s) for future appropriation using the allocation formula of 10% Open Space/Recreation, 10% Housing, 10% Historical and 70% for Budgeted Reserve for CPA.

Or to take any other action relative thereto.

(Community Preservation Committee)

(Majority Vote Required)

COMMENT

In May of 2005, Brewster voters approved a ballot question which allowed for the adoption of the modified Community Preservation Act (CPA). The act appropriates a 3% surcharge on the town’s real estate tax revenues, which are reserved in a special fund in order to finance projects and programs for the purposes of preservation of open space, recreation, community housing, and historic preservation. Brewster is also eligible to receive up to 100% in matching funds from the State, although we anticipate a reduced reimbursement rate from the State for Fiscal Year 2027, which is projected at 15%. Investment income from CPA reserves is estimated at \$80,000 for FY27. In Fall 2022 Brewster adopted, through a local bylaw, a distribution schedule for the annual CPA funds beginning in FY24 as follows: 10% of the funds for open space and recreation, 10% for community housing, 10% for historic preservation, and the 70% undesignated reserve balance is available for any CPA eligible project. The 2022 bylaw also established a non-binding 2023-2027 Target Allocation Policy as follows: 30% for Open Space, 30% for community housing, 10% historic preservation, 10% recreation, and 20% for any CPA eligible project.

At the beginning of FY26, Reserve balances were as follows:

Historic Preservation	\$1,050,511
Community Housing	\$ 366,252
Open Space and Recreation	\$1,788,900
Undesignated Reserve	\$2,511,207

### **1. Historic Preservation**

**a. Designated for Budgeted Reserve:** This item transfers money from FY27 estimated annual revenues to the Historic Preservation budgeted reserve for future appropriation to meet the minimum 10% statutory allocation.

### **2. Community Housing**

**a. Brewster Affordable Housing Trust (BAHT) – BAHT Housing Opportunity Fund (HOF):** This request is an inclusive request for BAHT funding that could be used for CPA-eligible housing initiatives. In prior years, the BAHT has put in individual applications to support housing programs such as the Preservation of Subsidized Housing Inventory (SHI) homes, the Brewster Rental Assistance Program, the Affordable Buydown Program, and Housing Coordinator salary. Funds will also be used to support the Barnstable Regional Housing Services, the upcoming update to the Housing Production Plan and the creation of a Housing Fund to prepare for the purchase of Brewster real estate on the open market for low-to moderate income housing (up to 100% of Area Median Income).

An annual allocation to Municipal Affordable Housing Trusts is a common practice across the Commonwealth and has been vetted through legal counsel. The Community Preservation Committee, the BAHT and the Select Board held joint meetings since 2023 to discuss and recommend the creation of and application for a Housing Opportunity Fund. The annual allocation streamlines the funding allocation process as well as provides the BAHT greater flexibility and ability to be responsive to emerging needs. Individual CPA applications for funding of new housing projects will still come to the CPC as individual applications, such as the recent Habitat for Humanity Housing at Mackie Drive.

CPC Request: \$550,000

CPC Vote: 8-0-0

**Select Board: Yes 4, No 0, Abs 0**

**Finance Committee: Yes 8, No 0, Abs 0**

### **3. Open Space and Recreation**

**a. Community Preservation Bonded Debt Service:** This item pays for the \$120,425 in FY 2027 principal and interest on 2 CPA (BBJ 2 and Bates) open space acquisitions that were financed via long term bonding.

**b. Designated for Budgeted Reserve:** This item transfers money from FY27 estimated annual revenues to the Open Space/Recreation budgeted reserve for future appropriation to meet the minimum 10% statutory allocation.

**4. Reserves for Community Preservation**

**a. Administrative Expense:** This item will fund the costs associated with general administrative and operating expenses, including but not limited to legal and other professional consulting services, related to carrying out the operations of the Community Preservation Committee. The Community Preservation Act allows up to 5 % of expected annual revenues for this purpose.

**b. Designated for Budgeted Reserve:** This item transfers money from FY27 estimated annual revenues to the Budgeted Reserve for future appropriation to meet the minimum statutory allocation.

**5. Undesignated Balance/CPA Reserves**

**a. Community Development Partnership (CDP) - Lower Cape Housing Institute (LCHI):** The LCHI is one of three components of the CDP’s Lower Cape Community Housing Partnership (LCCHP). The LCCHP harnesses the urgency to address the deepening housing crisis by providing opportunities for business owners, low-moderate income households, historically marginalized communities and year-round residents to advocate for housing production and related policies at annual town meetings. Since 2017, the CDP has offered an annual Lower Cape Housing Institute to educate at least 40 local elected and appointed officials per year, from the eight towns on the Lower Cape, including the Town of Brewster.

Over the past six years, 482 Lower and Outer Cape officials have attended the LCHI, including 70 from Brewster. The LCHI helps overcome many of the barriers to developing more affordable housing in the region in order to meet the housing needs of working families. Through quality training, peer-to-peer learning and technical assistance, the LCHI builds municipal capacity to address the housing needs of Brewster residents. This request will fund LCHI in 2026 and 2027.

Total (2 year) project cost: \$307,548                      Amount requested: \$20,000                      CPC vote: 7-0-0

**Select Board:    Yes 3, No 0, Abs 0                      Finance Committee:                      Yes 8, No 0, Abs 0**

**b. Housing Assistance Corporation (HAC) – Assistance Resource Center:** HAC will use this grant to support the new Assistance Resource Center (ARC) which will serve as the region’s emergency shelter for homeless individuals on Cape Cod and the Islands. The Brewster CPC funds will go directly towards the renovation of 480 West Main Street in Hyannis, a building which previously served as offices for HAC. The project will modernize the building to include 50 beds where homeless individuals will have a safe place to stay every night of the year; five of these beds will be reserved for medical respite. The facility will also include a kitchen to prepare meals for individuals; a common room to conduct day program activities; and offices where staff can meet shelter clients.

ARC, a partnership between HAC and Catholic Charities of the Diocese of Fall River, will offer a single point of entry for the region’s most vulnerable, connecting them to medical and behavioral health services, social services, case management, a structured day program and referral services needed to move them into safe stable housing. No CPA funds will be used for shelter programming, operations, staffing, or services provided by Catholic Charities or any

other entity. HAC is seeking funding from every CPC on the Cape to undertake this renovation project. This \$105,000 request will fund a \$100,000 award, with \$5,000 set aside to be used for CPC legal expenses related to the award administration.

Total project cost: \$4,800,000      Funding requested: \$105,000      CPC vote: 6-0-0

**Select Board:    Yes 4, No 0, Abs 0      Finance Committee:      Yes 8, No 0, Abs 0**

**COMMUNITY PRESERVATION ACT LAND ACQUISITION: 0 W.H. BESSE CARTWAY**

**ARTICLE NO. 12:** To see if the Town will vote to authorize the Select Board to acquire by purchase, gift, and/or eminent domain, a parcel of land located at 0 W.H. Besse Cartway, identified as Assessor’s Parcel as 83-1, containing 2.05 acres, more or less, and being a portion of the premises described in a deed recorded with the Barnstable Registry of Deeds in Book 19654, Page 245, with the Conservation Commission having care, custody and control of said parcel for conservation and passive recreation purposes under the provisions of GL c.40, Section 8C and Article 97 of the Massachusetts Constitution; to appropriate and transfer from available funds, including, without limitation, the Community Preservation Fund, the sum of Two Hundred Seventy Five Thousand and 00/100 Dollars (\$275,000.00) to fund said acquisition and costs incidental or related thereto; to authorize the Select Board and/or the Conservation Commission to grant a conservation restriction on said parcel to a qualified conservation organization as required under GL c. 44B, Section 12(a); and, further, to authorize the Select Board and Conservation Commission to apply for, accept and expend any grants and/or gifts of funds, including reimbursement grants, to fund said acquisition and to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town to effectuate the foregoing, or to take any other action relative thereto.

(Community Preservation Committee)

(Majority Vote Required)

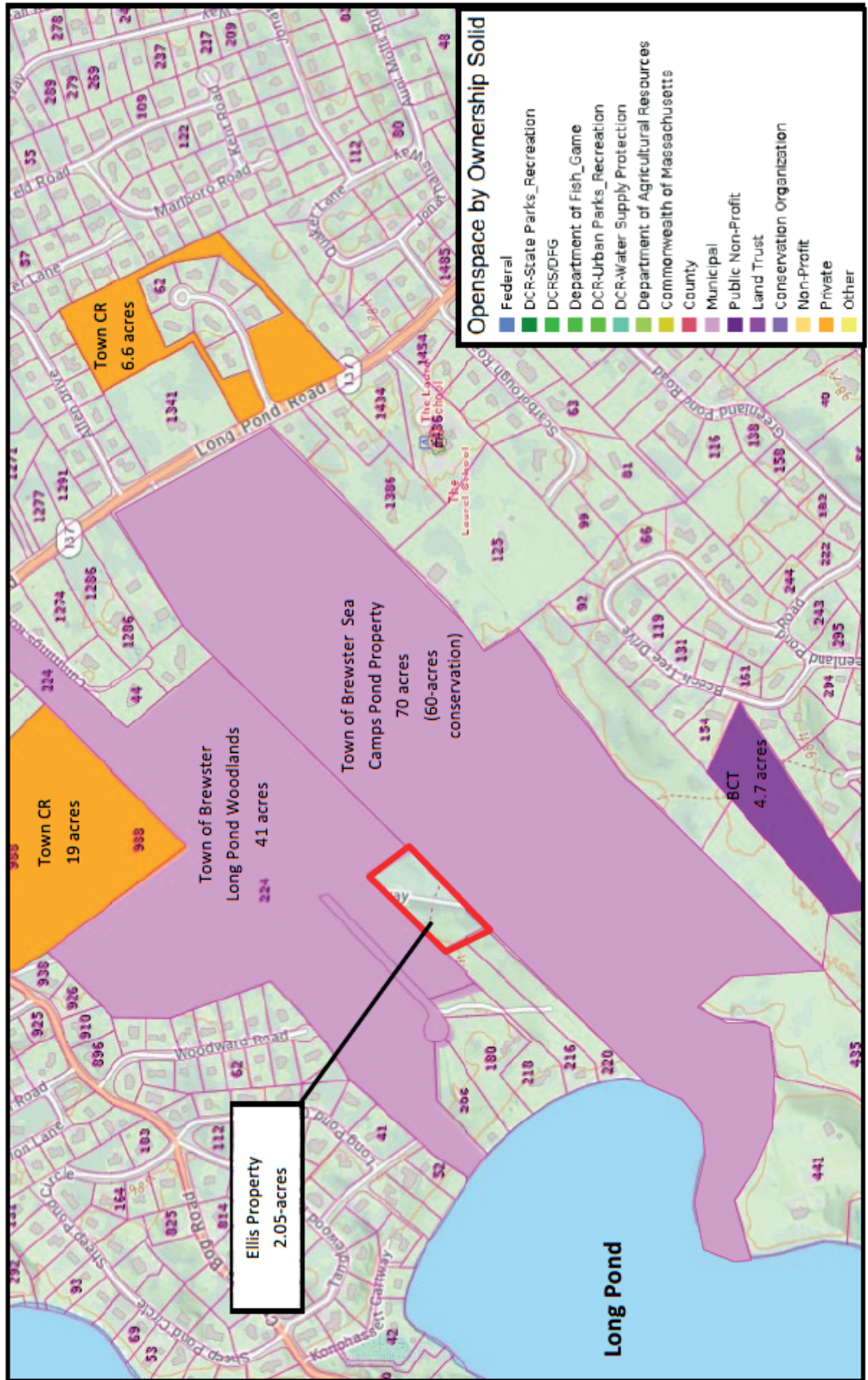
**COMMENT**

The Town is seeking \$275,000 in Community Preservation Act funds to purchase 2.05 acres of wooded upland on WH Besse Cartway. There is a balance of just over \$1.8M in available CPA funds for open space purchases. If approved, the property would remain open space under the care, custody, and control of the Conservation Commission. The Brewster Conservation Trust is also contributing \$25,000 toward the bargain sale acquisition price of \$300,000, and they would hold the conservation restriction. The property is strategically located between 41 acres of Town-owned conservation land at Long Pond Woodlands and another 60 acres of conservation land on the Sea Camps Pond Property.

This property has significant conservation value given its location upgradient of Long Pond and in the Herring River watershed. A small portion of the property also lies within the Zone II Wellhead Protection Area. The purchase of this property would expand hiking trails and enhance passive recreational enjoyment. It could also assist with stormwater treatment enhancements on Besse Cartway. The Conservation Commission, Natural Resources Advisory Commission, Land Evaluation Committee, and Select Board all endorsed this acquisition.

**Select Board:    Yes 4, No 0, Abs 0      Finance Committee:      Yes 7, No 0, Abs 0**

**ELLIS, O W H BESSE CARTWAY,  
 BREWSTER TOWN ASSESSOR  
 MAP 83 PARCEL 1  
 OPEN SPACE MAP**



**CAPITAL AND SPECIAL PROJECTS EXPENDITURES**

**ARTICLE NO. 13:** To see what sums the Town will vote to raise and appropriate, transfer from available funds, or authorize the Town Treasurer to borrow under and pursuant to Massachusetts General Laws Chapter 44, Sections 7 or 8, or any other enabling authority, for the capital outlay expenditures listed below, including, in each case, all incidental and related costs, to be expended by the Town Manager, except School expenditures to be made by the School Superintendent with the approval of the School Committee; authorize leases and lease purchase agreements for more than three but not more than five years for those items to be leased or lease purchased, and further that the Town Manager with the approval of the Select Board or School Superintendent with the approval of the School Committee for school items, be authorized to sell, convey, trade-in or otherwise dispose of equipment being replaced, all as set forth below:

	<i>Department</i>	<i>Item</i>	<i>Funding Source(s)</i>	<i>Amount</i>
<b>1 Select Board</b>				
	a. Short Term Rental Registration & Inspections - Professional Services	Professional services and costs for developing and maintaining a registration & inspection program for Short-Term Rental properties	Free Cash	\$60,000
	b. Crosby Beach Overflow Parking	Costs for Town use of MA Dept of Conservation & Recreation parking lots for overflow beach parking	Free Cash	\$20,000
<b>Sub-Total</b>				<b>\$80,000</b>
<b>2 Elementary School Department</b>				
	a. Combined Security	Professional services and costs to make repairs, upgrades and enhancements to the security systems at Eddy & Stony Brook Elementary Schools	Free Cash	\$50,000
	b. Combined HVAC/Plumbing/ Electrical Repairs	Professional services and costs for upgrades, repairs & replacement of HVAC, plumbing, and electrical systems at Eddy & Stony Brook Elementary Schools	Reappropriate Prior Capital Article	\$20,000
	c. Combined Painting	Professional services and costs for interior/exterior painting at Eddy & Stony Brook Elementary Schools	Free Cash	\$10,000
	d. Stony Brook School Guardrail	Professional services and costs to install new guardrail in the parking lot and grounds of the Stony Brook Elementary School	Free Cash	\$20,000

	<i>Department</i>	<i>Item</i>	<i>Funding Source(s)</i>	<i>Amount</i>
	e. Eddy School Playground Resurfacing	Professional services and costs for the replacement of surfacing of the Eddy School playground	Free Cash	\$25,000
	f. Stony Brook School Roof Repairs	Professional services and costs to make repairs on the roofs at Stony Brook Elementary School as needed	Reappropriate Prior Capital Article	\$10,000
	g. Combined Flooring	Professional services and costs to repair and/or replace flooring in the Eddy & Stony Brook Elementary Schools	Reappropriate Prior Capital Article	\$10,000
<b>Sub-Total</b>				<b>\$145,000</b>
<b>3 Nauset Regional School District</b>				
	a. Nauset Region Annual Capital Allocation	Professional services and costs, including procuring, engineering, permitting, repairing and maintaining buildings, grounds, and equipment within the Central Office, Nauset Middle School and Nauset High School	Tax Levy	\$283,007
<b>Sub-Total</b>				<b>\$283,007</b>
<b>4 Information Technology</b>				
	a. Town Hall & DNR Phone System Upgrades	Costs for goods, materials, and professional services to upgrade the phone systems at Town Hall and Natural Resources facilities	Telecomm Revolving Fund	\$17,000
<b>Sub-Total</b>				<b>\$17,000</b>
<b>5 Water Department</b>				
	a. Water Meter Replacement	Costs for goods, materials and professional services to maintain and replace water meters throughout town	Water Retained Earnings	\$80,000
	b. Water Main Replacement	Costs for goods, materials and professional services to replace critical sections of water main in town	Water Retained Earnings	\$100,000
<b>Sub-Total</b>				<b>\$180,000</b>

	<i>Department</i>	<i>Item</i>	<i>Funding Source(s)</i>	<i>Amount</i>
<b>6 Department of Natural Resources</b>				
	a. Beach and Landing Repairs	Costs for goods, materials, and professional services to make general repairs, including sand nourishment, at Town beaches and landings	Free Cash	\$20,000
<b>Sub-Total</b>				<b>\$20,000</b>
<b>7 Fire Department</b>				
	a. Mobile Computers	Costs for goods, materials and professional services to replace and purchase mobile computers, software, and electronic systems	Ambulance Receipts	\$35,000
	b. Personal Protective Equipment	Costs for goods, materials and professional services to replace, repair, and purchase personal protective equipment	Ambulance Receipts	\$100,000
	c. 5-Year Strategic Plan	Costs for professional services to develop updated 5-year strategic plan for the Fire Department	Ambulance Receipts	\$35,000
<b>Sub-Total</b>				<b>\$170,000</b>
<b>8 Golf Department</b>				
	a. Clubhouse & Proshop Painting and trim/siding repairs	Costs for goods, materials, and professional services to paint the clubhouse and proshop and make any associated repairs to trim and siding	Golf Retained Earnings	\$75,000
<b>Sub-Total</b>				<b>\$75,000</b>
<b>Grand Total</b>				<b>\$970,007</b>

Or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

1. SELECT BOARD

1a. Short-Term Rental Registration & Inspection Program Professional Services – Funds will be used to hire a vendor to perform 3<sup>rd</sup> party data collection and monitoring of short-term rentals. In subsequent years, fees collected from permit fees will be used to fund this contract.

**Select Board: Yes 4, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

1b. Crosby Overflow Beach Parking Payment - In 2016, the Town entered into a license agreement with the MA Department of Conservation & Recreation (DCR) to use portions of the Crosby mansion property for overflow parking for Crosby Landing. The license and terms were updated in 2025. Under the terms of the new license agreement, the Town will pay DCR \$20,000 in FY27 operating budget appropriations, with \$1,000 annual increases in FY28 and FY29, to continue to allow Town use of these overflow lots for beach parking (approximately 80 spots).

**Select Board: Yes 4, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

## 2. ELEMENTARY SCHOOL DEPARTMENT

2a. Combined Security Upgrades and Improvements – These funds will be used to replace outdated system parts, add or replace cameras where needed and make improvements and upgrades to the security systems at both Elementary Schools as needed.

2b. Combined HVAC, Plumbing, Electric Maintenance & Repairs – These funds will be used to make repairs to the mechanical systems at both Elementary Schools as needed.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

2c. Combined Painting – These funds will be used for regularly scheduled interior and exterior painting at the Stony Brook and Eddy Schools.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

2d. Stony Brook School Guardrail – Public Works is assisting the Stony Brook Schools with the installation of drainage in the parking area above the playground. The current parking area does not have any traffic measures to keep vehicles from coming down the hill. Funds will be used to install guardrail along the top of the parking area and to install guardrail along the new basketball court in the playground.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

2e. Eddy School Playground Resurfacing – The Eddy School Playground is over 10 years old and requires repairs and improvements to the playground surfacing.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

2f. Combined Flooring – These funds will be used to repair and replace flooring in the Eddy and Stony Brook Elementary Schools as needed.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

### 3. NAUSET REGIONAL SCHOOL DISTRICT

3a. Annual Capital Plan Allocation – These funds, in the amount of \$283,007 for Fiscal Year 2027, are an assessment for the capital equipment and facilities budget for the Nauset High and Middle Schools and Central Office. This program is funded by a Proposition 2 ½ override.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 7, No 0, Abs 0**

### 4. INFORMATION TECHNOLOGY

4a. Town Hall & DNR Phone System Upgrades – The current phone systems in Town Hall and Natural Resources are traditional older phone systems. These funds would be used to upgrade the systems to voice over internet phone systems.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 7, No 0, Abs 0**

### 5. WATER DEPARTMENT

5a. Water Meter Replacement – These funds will be used to pay for goods, materials, and professional services to maintain and replace water meters throughout town.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

5b. Water Main Replacement - These funds will be used to pay for goods, materials, and professional services to maintain, repair, and upgrade the Town’s water distribution system.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

### 6. DEPARTMENT OF NATURAL RESOURCES

6a. Beach and Landing Repairs - These funds will be used to pay for professional services and repairs to various public beaches and Town landings, including beach sand renourishment.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

### 7. FIRE DEPARTMENT

7a. Mobile Computers – This request is to fund the replacement and upgrade of mobile computers, mounting hardware, and related equipment that are installed in all fire engines, ambulances, and certain administrative vehicles. This funding will also be used for expenses related to maintaining and updating Fire & EMS software and cloud-based systems. This equipment is essential for the fire department to provide efficient Fire and EMS services.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

7b. Personal Protective Equipment – Purchase new and/or replacement personal protective equipment and gear for fire, special operations, hazardous material, EMS, and rescue responses.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

7c. 5-Year Strategic Plan – The Brewster Fire Department utilizes its current 5-year strategic plan as a road map that guides decision making to ensure that the department remains responsive to community needs, operationally efficient, fiscally responsible, and prepared for future challenges. This plan was initiated in 2022 and addresses the department’s needs through 2026. This funding would provide for the professional services that are required to update and revise the department’s current 5-year strategic plan.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**SPECIAL REVENUE FUND: CABLE FRANCHISE FEE ACCOUNT**

**ARTICLE NO. 14:** To see if the Town will vote to appropriate the sum of **THREE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS (\$375,000)** from the Cable Franchise Fee Special Revenue Fund, for the purpose of offsetting costs associated with providing local cable television related purposes, including, but not limited to, the general public purpose of supporting and promoting public access to the Brewster cable television system; training in the use of local access equipment and facilities; access to community, municipal and educational meeting coverage; use and development of an institutional network and/or municipal information facilities; contracting with local cable programming services providers and/or any other appropriate cable related purposes, and including all incidental and related expenses, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

Each resident’s cable bill includes a line item to provide for the costs of local cable television services. These monies are retained in a special revenue account and are used to enhance local cable programming for the Town’s public, education, and government channels. These funds will be used to continue these informational and educational services, and may include equipment purchases, contracted services, construction services, and labor expenses.

**Select Board: Yes 4, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**OPEIU COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 15:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and Office and Professional Employees International Union, Local 6, for a term effective July 1, 2026 through June 30, 2029, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

This article will fund the costs associated with the contract settlement expenses between the Office and Professional Employees International Union, Local 6 and the Town. The current contract expires on June 30, 2026, and the Town has agreed to an extension with the Union, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board:    Yes 5, No 0, Abs 0      Finance Committee:      Yes 9, No 0, Abs 0**

**LADIES LIBRARY UNION COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 16:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items for the first fiscal year of the proposed Collective Bargaining Agreement between the Brewster Ladies Library Association and the Service Employees International Union, Local 888, Brewster Library Employees, for a term effective July 1, 2026 through June 30, 2029, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

This article will fund the costs associated with the contract settlement expenses between the Ladies Library Association and the Library Union. The current contract expires on June 30, 2026, and the Town has agreed to an extension with the Union, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board:    Yes 5, No 0, Abs 0      Finance Committee:      Yes 9, No 0, Abs 0**

**SEIU COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 17:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and Service Employees International Union, Local 888, for a term effective July 1, 2026 through June 30, 2029, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with the contract settlement expenses between the Service Employees International Union, Local 888 (DPW, Water, and Golf) and the Town. The current contract expires on June 30, 2026, and the Town has agreed to an extension with the Union, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**FIRE UNION COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 18:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and International Association of Firefighters Local 3763 for a term effective July 1, 2026 through June 30, 2029, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with the contract settlement expenses between the International Association of Firefighters Local 3763 and the Town. The current contract expires on June 30, 2026, and the Town has agreed to an extension with the Union, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board: Yes 4, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**POLICE PATROL OFFICER COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 19:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and Brewster Police Union, Massachusetts Coalition of Police, Local 332, AFL-CIO, for a term effective July 1, 2026 through June 30, 2029, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with the contract settlement expenses between the Police Officers Union and the Town. The current contract expires on June 30, 2026, and the Town has agreed to an extension with the Union, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**POLICE SUPERIOR OFFICERS UNION COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 20:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and the Brewster Police Superior Officers Association, New England Police Benevolent Association, Local 78, for a term effective July 1, 2026 through June 30, 2029, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

This article will fund the costs associated with the contract settlement expenses between the Police Superiors Union and the Town. The current contract expires on June 30, 2026, and the Town has agreed to an extension with the Union, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**POLICE DISPATCHER UNION COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 21:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and the Brewster Police Public Safety Dispatchers Union, Massachusetts Coalition of Police, Local 513, AFL-CIO, for a term effective July 1, 2026 through June 30, 2029, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

This article will fund the costs associated with the contract settlement expenses between the Police Dispatchers Union and the Town. The current contract expires on June 30, 2026, and the Town has agreed to an extension with the Union, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**NON-UNION PERSONNEL WAGE FUNDING**

**ARTICLE NO. 22:** To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to fund wage and salary adjustments effective July 1, 2026 for eligible and non-union employees dictated by the Compensation Plan developed pursuant to the Personnel Bylaw, Section 36-4 of the Brewster Town Code, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with wage adjustments for employees covered under Personnel Bylaw Agreements and other non-union employees for Fiscal Years 2027 through 2029, subject to approval of Article 8 on this warrant and the Proposition 2 ½ override question on the May 19, 2026 local election ballot.

**Select Board: Yes 5, No 0, Abs 0      Finance Committee: Yes 9, No 0, Abs 0**

**CREATION OF NEW REVOLVING FUND: PRE-SCHOOL FAMILY SUPPORT PROGRAM**

**ARTICLE NO. 23:** To see if the Town will vote to amend the General Bylaws, Section 21-8, to create a new revolving fund, consistent with MGL Ch. 44 Sec. 53E½, for the purposes of funding the pre-school family support program, in a manner as follows:

<b>Revolving Fund</b>	<b>Department, Board, Committee, Agency, or Officer Authorized to Spend from Fund</b>	<b>Program or Activity Expenses Payable from Fund</b>	<b>Restrictions or Conditions on Expenses Payable from Fund</b>	<b>Other Requirements / Reports</b>	<b>Fiscal Years</b>	<b>Fiscal Year Spending Limit</b>
Pre-school Family Support Program	Town Administration	Expenses shall be related to administering pre-school family support program administration and subsidies to licensed childcare providers, and not for any other purposes			FY2027 and subsequent years	\$300,000

Or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

In FY25, Brewster established a new preschool family support program, joining all other Outer and Lower Cape towns in doing so. Brewster’s program provides up to \$3,000 in funding for families with children aged 3 or 4 years old to help cover the costs of preschool services by a

certified childcare provider. There are no income eligibility standards for this pilot program. The program is administered by a third-party provider. Funded at \$250,000 for the first two years, approximately 70 Brewster families received financial support each year. Funding for the first two years of this program was from available overlay funds approved by Town Meeting. For FY27, the Select Board amended its Short-Term Rental Revenue Policy to allocate 20% of estimated STR revenues (\$240,000) to be transferred by Town Meeting through the Town’s operating budget to continue to fund this program next year. This bylaw seeks to establish a new revolving fund for this purpose, which would separately account for funding and expenditures associated with this program.

**Select Board: Yes 4, No 0, Abs 0**

**Finance Committee: Yes 8, No 0, Abs 0**

**GENERAL BYLAW: CONSERVATION COMMISSION**

**ARTICLE NO. 24:** To see if the Town will vote to reduce the number of members of the Conservation Commission from seven to five by eliminating the two seats that would otherwise be filled as of May 5, 2026, and, further, to codify this change, to amend the General Bylaws, Chapter 6, Boards, Commissions and Authorities, by inserting a new Article VI – Conservation Commission, as follows, or take any other action relative thereto:

**Article VI - Conservation Commission**

**§6-11 Membership; terms.**

The Conservation Commission created in accordance with MGL Ch. 40 Sec. 8C shall be comprised of five members appointed by the Select Board for three-year rotating terms.

(Select Board)

(Majority Vote Required)

**COMMENT**

When Brewster voted to adopt MGL Ch. 40 Sec. 8C to create a Conservation Commission in March 1960, Town Meeting did not specify the composition of the commission. This state law gives towns discretion to appoint between 3 and 7 members. Historically, the Brewster Conservation Commission has been comprised of 7 members. However, over the past several years, it has been difficult to fill all 7 positions, leading to numerous instances when the Commission was unable to meet due to a lack of quorum. This regulatory committee regularly considers and acts on a high volume of applications in their enforcement of the MA Wetlands Protection Act and Brewster’s wetland bylaw.

This bylaw seeks to formally codify that the Commission will be comprised of 5 members going forward. Under the Town Charter, the Select Board may appoint up to 2 alternate members to various Town committees including the Conservation Commission.

**Select Board: Yes 5, No 0, Abs 0**

**Finance Committee: Yes 6, No 0, Abs 1**

**GENERAL BYLAW: SHORT-TERM RENTAL REGISTRATION & INSPECTIONS**

**ARTICLE NO. 25:** To see if the Town will vote to amend the General Bylaws, by adding a new Chapter 160, Short-Term Rental Registration & Inspection, as follows, or take any other action relative thereto.

**BREWSTER CODE CHAPTER 160**

**SHORT TERM RENTAL REGISTRATION & INSPECTION**

**§ 1. Purpose and Intent.**

This bylaw is enacted pursuant to the Town’s Home Rule Authority and the authority set forth in General Laws c. 64G, § 14, and is intended to:

- A. Promote the public health, safety, and welfare of occupants, neighbors and the Town at large.
- B. Provide for an orderly process for identifying, registering, inspecting and regulating short-term rentals within the Town so as to ensure that short-term rental operations do not create or cause hazard or nuisance conditions within the Town.
- C. Support economic opportunities through short-term rental income for persons to keep their homes, now and into the future, so they may afford to reside in Town and help maintain the community intact.
- D. Avoid adverse impacts on the local economy stemming from a loss of existing short-term rental revenue, including visitor spending.
- E. Preserve the fiscal benefits to the municipal budget and operations associated with rooms excise tax revenue of short-term rentals, including for affordable housing and water quality protection purposes.
- F. Preserve the time-honored tradition of seasonal and vacation home rentals in Brewster.
- G. Allow the Town a process to collect sufficient data about short term rentals, for example: to implement a registration system; to compile a registry; to continue to accurately assess the practice of short-term rentals, including any impact this practice may have on housing cost, affordability or availability in the community; and as a basis to potentially develop additional or amended regulation, if such data demonstrates additional regulation is necessary.

**§ 2. Definitions.**

As used in this chapter and in the regulations promulgated pursuant hereto, the following terms shall have the meanings indicated. Terms used but not defined herein shall be as defined in MGL Chapter 64G, § 1:

**OPERATOR** — A Person operating a short-term rental, including, but not limited to the owner or proprietor of such premises, the lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such short-term rental. It is the intent of this bylaw that the term operator shall have the same meaning as set forth in General Laws c. 64G, § 1.

**OWNER** — Any Person who alone, or severally with others, has legal or equitable title or beneficial interest in any real property; a mortgagee in possession; or agent, trustee or person appointed by the courts. An owner can be any person, including without limitation a single person, a marital unit, a group of people, a Limited Liability Company (LLC), or a trust. The owner may also be the operator, or the host. Where the term ‘operator’ is used in this bylaw or attendant regulations, and there is not an operator separate from the owner, then the operator shall also refer to the owner.

**PERSON** — an individual, partnership, trust or association, with or without transferable shares, joint-stock company, corporation, society, club, organization, institution, estate, receiver, trustee, assignee or referee and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, or any combination of individuals acting as a unit. It is the intent of this bylaw that the term person shall have the same meaning as set forth in General Laws c. 64G, § 1.

**SHORT-TERM RENTAL** — A building or portion(s) thereof designed and normally used for sleeping and living purposes, including but not limited to a dwelling, dwelling unit, or room therein, where: (i) at least one room is rented to an occupant or sub-occupant; (ii) all accommodations are reserved in advance, and (iii) occupancy is for a period of not more than 31 consecutive calendar days. A hotel, motel, inn, lodging house or bed and breakfast, all as defined in Massachusetts General Laws Chapter 64G, Section 1, Massachusetts General Laws Chapter 140 or the Town of Brewster Code, Chapter 179 (Zoning Bylaw), shall not be considered a short-term rental. The rental of property for a total of 14 days or less in any calendar year shall not be considered a short-term rental for purposes of this Chapter. This definition includes a Short-Term Rental as defined under MGL Chapter 64G, § 1. Under MGL Chapter 64G, Section 6, a Short-Term Rental is required to be registered with the State in addition to town registration and other requirements set out herein.

### **§ 3. Registration, prohibitions, and fees.**

- A. No person shall operate a short-term rental without having first obtained a certificate of registration from the Town of Brewster. An application for a certificate of registration shall be in a form and method provided by the Town.
- B. The fee for such certificate of registration and associated health and safety inspections shall be as established by, and as may be amended from time to time, by the Select Board either through the regulations referenced herein or through adoption of an associated fee schedule.

- C. A certificate of registration or renewal thereof shall not issue for a property that is subject to any outstanding building, electrical, plumbing, mechanical, fire, health, housing or zoning code enforcement, including any notices of violation, notices to cure, orders of abatement, cease and desist orders or correction notices; nor for any property for which there are outstanding municipal fees, charges or taxes.

**§ 4. Regulations, registration application requirements, and inspections.**

- A. The Select Board, or its designee, shall promulgate regulations to carry out and enforce the provisions of this chapter, including application requirements for registration, and standards for Short Term Rental premises, operations and inspections. Such regulations may also include but are not limited to requirements to ensure that the operation of the short-term rental does not create or cause hazard or nuisance to the surrounding neighborhood or public. Such regulations or any amendments thereto shall be subject to a public hearing prior to promulgation.
- B. Short Term Rental inspections performed under this Bylaw and its attendant regulations may also be used to satisfy Short Term Rental inspections required under other applicable laws, codes and regulations.

**§ 5. Enforcement.**

- A. Whoever violates any provision of this bylaw or a regulation promulgated pursuant hereto may be penalized by indictment or on complaint brought in the district court. The Town may seek to enjoin violations thereof through any lawful process, including independent enforcement under any public health or safety code violated, and the election of one remedy by the Town shall not preclude enforcement through any other lawful means.
- B. Whoever violates any provision of this bylaw or a regulation promulgated pursuant hereto may be penalized as provided in Massachusetts General Laws, Chapter 40, § 21D, the Town's noncriminal disposition bylaw (Chapter 8 of the Town Code), and MGL Chapter 64G, Section 14(v). If this process is elected, then any person who violates any provision of this bylaw or associated regulations shall be subject to a civil penalty in the amount of up to \$300 per offense. Each day or portion thereof shall constitute a separate offense. The Select Board, its agent or designee, or any police officer of the Town, shall be the enforcing authority.
- C. In exercising its enforcement discretion, the Select Board, its agent or designee may choose to issue a warning letter rather than pursue a fine, penalty or other action.
- D. If a notice of violation of this bylaw or any regulations promulgated pursuant hereto is issued to the operator or the owner of the property by the Select Board, its agent or designee, the Select Board, its agent, or designee, after a hearing, may suspend for a period of time determined by the Select Board, terminate or revoke said certificate of

registration, and prohibit a certificate from being reinstated, renewed or re-issued until the violation has been cured or otherwise resolved as determined by the Select Board, its agent or designee.

- E. Operators or owners with a continued pattern of violations may have their certificate(s) of registration terminated, revoked and not renewed for a period of up to two years.
- F. Pursuant to MGL Chapter 40U, Section 1, Short Term Rentals are subject to the provisions of said Chapter 40U, which the Town has accepted through Town Meeting. Any appeals shall be through the MGL Chapter 40U or Chapter 148A municipal hearing officer process, as applicable.

**§ 6. Severability.**

If any provision in this chapter shall be held to be invalid by a court of competent jurisdiction, then such provision shall be considered separately and apart from the remaining provisions, which shall remain in full force and effect.

**§ 7. Effective date.**

The provisions of this chapter shall take effect on January 1, 2027.

(Select Board)

(Majority Vote Required)

COMMENT

The FY26–27 Select Board Strategic Plan includes Goal CC-2: to evaluate and prioritize the recommendations of the Short-Term Rental Task Force Report. That report, accepted by Town Meeting in Fall 2025, recommended that the Town establish a registration, licensing, and inspection program for short-term rentals (STRs), and adopt a general bylaw and regulations setting out application and operational requirements and standards for the program.

This general bylaw seeks to create a general legislative framework to regulate STR operations in the town through a registration & inspection program, consistent with Massachusetts General Laws Chapter 64G, Section 14. More detailed requirements, such as occupancy limits, application procedures, fees, and enforcement provisions, would be established through corresponding regulations. Draft versions of these regulations including a proposed fee schedule have been developed, reviewed, and revised in parallel with the public deliberation associated with development of this bylaw. They are available on the [Select Board page](#) on the Town website.

If Town Meeting approves the bylaw, the Select Board will hold additional public meetings on the draft regulations and fee schedule, and they will finalize them after review of the bylaw by the Massachusetts Attorney General. Per the bylaw and regulations, the registration and inspection program would take effect in 2027.

**Select Board: Yes 4, No 0, Abs 0**

**Finance Committee: Yes 8, No 0, Abs 0**

**ACCEPTANCE OF MASSACHUSETTS GENERAL LAW: SEASONAL COMMUNITIES DESIGNATION**

**ARTICLE NO. 26:** To see if the Town will vote to accept on behalf of the Town of Brewster, the Seasonal Communities Designation as provided for in General Laws Chapter 23B, Section 32(b), or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**COMMENT**

The Seasonal Communities designation was created with the passage of state legislation, the Affordable Homes Act, in Summer 2024. The designation is designed to recognize and support the needs of communities like ours that experience unique housing and employment pressures due to the seasonal nature of their local economy. The designation supports these municipalities with distinctive tools to benefit the year-round residents and town employees who make these communities attractive destinations for seasonal visitors.

After the legislation was signed into law, the state’s Executive Office of Housing and Livable Communities was tasked with drafting regulations. A statewide Advisory Council comprised of key stakeholders was assembled to help provide feedback to the state as they worked to interpret and implement the legislation. The regulations were finalized in February 2026. Brewster was included in the initial round of 25 communities that were designated after the legislation was passed in 2024. At this time, every Cape & Islands town has been designated as a seasonal community, with 12 communities already voting to accept the designation.

Accepting the designation would allow the Town to access several novel housing tools. Seasonal communities can create attainable housing trusts, impose year-round occupancy restrictions, and offer housing preference for essential public employees. These tools have proven effective in seasonal communities in the Commonwealth and in other parts of the country. Brewster could evaluate and select what tools best fit our particular needs in terms of advancing housing in our community.

If the designation is approved, Brewster would be eligible to apply for state grant funding set aside for seasonal communities. If the town accepts the designation, Brewster must develop and adopt zoning amendments that allow for tiny homes and attainable housing development on undersized lots by right in the next 2 years, subject to approval at a future Town Meeting. Dwellings built under any such zoning changes could not be used for Short-Term Rental Use and they would have to be designed and used for year-round occupancy. All applicable state and local wastewater or septic system requirements as well as all applicable non-zoning land use laws and regulations would also continue to apply.

**Select Board: Yes 4, No 0, Abs 0**

**Finance Committee: Yes 9, No 0, Abs 0**

**CITIZENS PETITION – GENERAL BYLAW AMENDMENT: DOG LEASH LAW**

**ARTICLE NO. 27:** To see if the Town will vote to amend Chapter 86, Dogs, of the Town’s General Bylaws, by amending subsection 86-3(D) to add a new requirement that all dogs be restrained on a suitable leash when outside the property of the owner or keeper, with certain exceptions, and other changes, as shown below, with additions shown in **bold** and deletions shown in ~~strikethrough~~:

Restraining of dogs. **(1)** All dogs owned or kept within the Town of Brewster shall at all times be kept securely restrained ~~by means of a suitable leash, rope, chain or other reasonable method which~~ **within or upon** the property owned, occupied or controlled by the dog’s owner or keeper, **provided, however, that no dog shall be chained or tethered to an inanimate object except as permitted by Massachusetts General Laws, Chapter 140, Section 174E, as may be amended from time to time.** ~~provided, however, a dog in the presence of its owner or keeper or responsible person having charge thereof and under the control of said person, need not be restrained by means of a rope. Whoever as owner or keeper fails to restrain his/her dog shall be subject to a fine of \$25 and to act fully thereon.~~

**(2)** All dogs owned or kept within the Town of Brewster shall at all times be kept securely restrained by means of a suitable leash, rope or chain when on public property or upon the premises other than the premises of the owner or keeper unless the lawful occupant of such other premises grants permission for the dog to be unrestrained and the property provides a suitable means to confine the dog to such property. This section shall not apply in the following circumstances, provided that the dog owner or keeper is present and the dog is responsive to the owner or keeper’s voice commands:

- a. When in a designated dog park, subject to the rules and regulations of the park.
- b. On Town of Brewster public beaches during the off-season, which shall be defined by the Board of Health annually.
- c. When the dog is being used for hunting by the owner or keeper, provided that it is on land on which hunting is allowed and it is during a lawful hunting season.

**(3)** This bylaw shall be enforced by the Town’s Animal Control Officer or any police officer of the Town. Whoever violates any provision of this bylaw may be penalized by a noncriminal disposition process as provided in G.L. c. 140, §173A, or through any other lawful means. If noncriminal disposition is elected, then the non-criminal fine for each such violation shall be: for the first offense, \$50; for a second offense \$100; for a third offense shall be \$300; and for a fourth or subsequent offense \$500.

Or to take any other action relative thereto.

(Citizens Petition)

(Majority Vote Required)

COMMENT

The goal of this petition is to create a safer environment in all public places in the Town not only for people but for other dogs and wildlife. By nature, dogs are predators. Even the most friendly and well-behaved dog has the potential to act unpredictably. Requiring dogs to be leashed ensures that everyone can enjoy public places without worrying about an unleashed dog invading their personal space.

There have been many studies and articles written about the detrimental impact domestic dogs have on wildlife and the environment. Dogs damage sensitive habitat areas by trampling, urinating and defecating on delicate plants and will often chase and even kill wildlife. Keeping a dog on a leash greatly minimizes these impacts.

Unleashed dogs have been an ongoing problem on Cape Cod. Of the 15 towns on the Cape - 7 currently have a mandatory leash requirement and several others have stricter regulations than Brewster. In 2022, at the cost of nearly a half million dollars. Brewster opened an amazing dog park which provides a place for dogs to be off leash in a safe and supervised environment.

**Select Board: Yes 2, No 3, Abs 0**

**Finance Committee: Yes 5, No 2, Abs 0**

**CITIZENS PETITION – REVISE SEA CAMPS POND PROPERTY COMPREHENSIVE PLAN**

**ARTICLE NO. 28:** To see if the Town will vote to accept the revised comprehensive plan for the Town-owned property located at 500 W.H. Besse Cartway and acquired by the Town by deed recorded with the Barnstable County Registry of Deeds in Book 34698 Page 91 (the Sea Camps Pond Property, so-called), with said revised plan to supersede the plan voted upon under Article 19 of the May 11, 2024 Annual Town Meeting, or take any other action relative thereto.

(Citizens Petition)

(Majority Vote Required)

COMMENT

This article would seek to amend the Sea Camps Comprehensive Plan: Pond Property that was voted on in May of 2024. That May 2024, Article 19 described a 10-acre portion for community housing and wastewater treatment on RT 137. The article comments also declared: “The Town would seek voter approval of funding for feasibility studies to more fully define what community housing and wastewater would look like on this property. No funding is associated with the adoption of this plan. If the plan is approved, funding requests would come before voters at several points in the future.” However, in January of 2026, the Select Board voted 4-1 to refer the 10-acre portion of the Sea Camp Pond Property to the Brewster Affordable Housing Trust to complete a feasibility study for the community housing and wastewater treatment.

The revised plan, summarized in the attached map, would designate those 10-acres for Conservation and Water Supply Protection. The remaining 60-acres would remain permanently protected by a conservation restriction and include walking trails connecting to the adjacent

Town owned Long Pond Woodlands conservation land. Nature-based programs would be offered through Mass Audubon. A small public beach on Long Pond would be available, with improved and expanded access and parking as defined on the original plan.

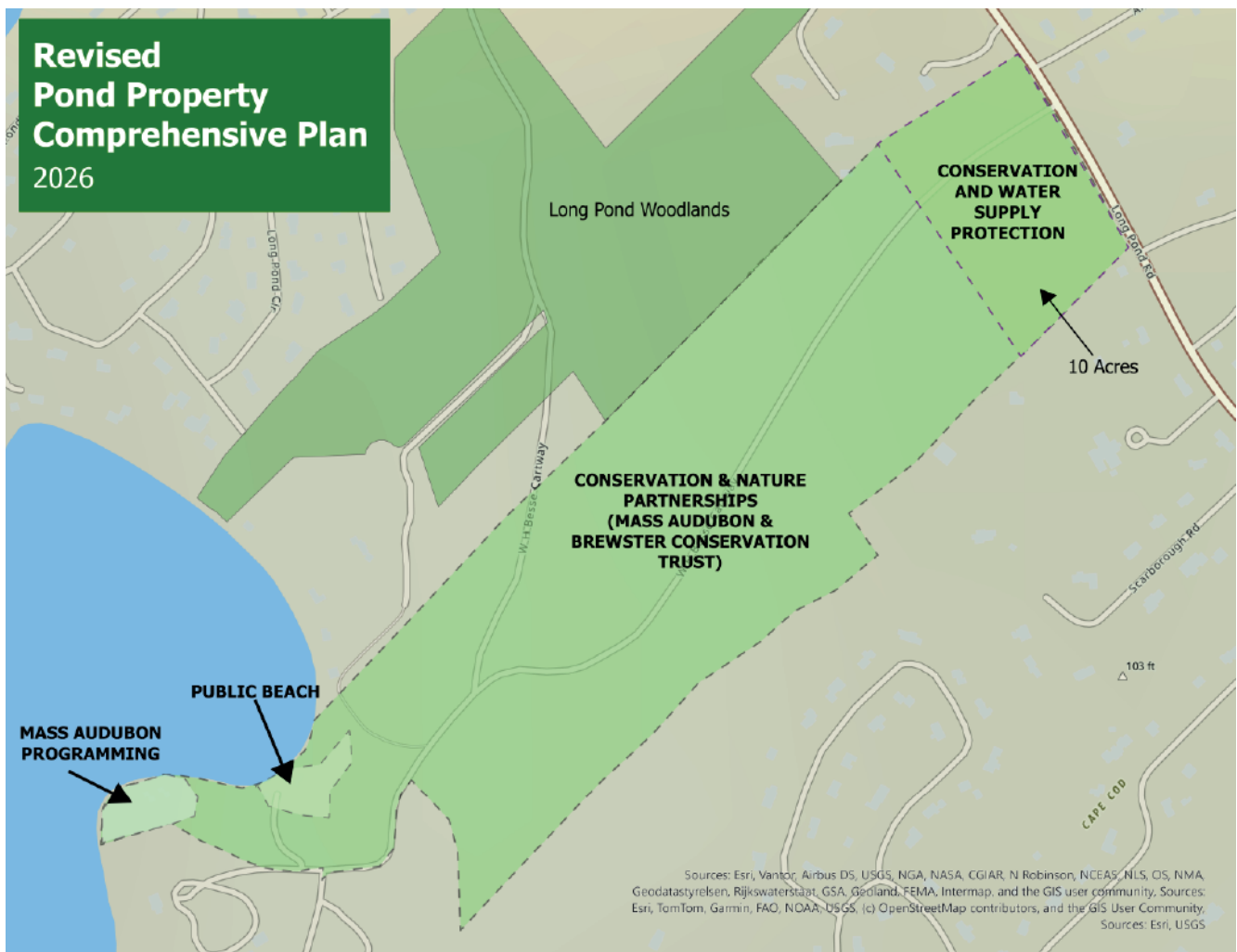
Approximately 38 acres at the northern end of the Long Pond Property, including the area designated for housing and wastewater, lie within Brewster’s drinking water supply area (Zone II). A hydrogeological analysis indicates that during peak summer demand, water is drawn from this area and that, over time, the effluent from the wastewater treatment system will reach Brewster’s wells, specifically Wells #1 and #2, which supply most of the town’s drinking water and have won awards for their high quality.

During the planning and community input phase of the development of the Pond Property Comprehensive Plan, the extent of the conservation value of the land was discussed, however, a conservation option for the entire property was never put to the community. This article will allow that to take place.

**Select Board: Yes 1, No 4, Abs 0**

**Finance Committee:**

**Yes 3, No 6, Abs 0**



**CITIZENS PETITION – TRANSFER CUSTODY AND CHANGE USES  
OF SEA CAMPS POND PROPERTY**

**ARTICLE NO. 29:** To see if the Town will vote to transfer the care, custody, and control of the parcel of land located at 500 W.H. Besse Cartway and acquired by the Town by deed recorded with the Barnstable County Registry of Deeds in Book 34698 Page 91 (the Sea Camps Pond Property, so-called) from the Select Board for habitat protection, watershed protection, open space, conservation and passive recreation, active recreation, community housing and/or general municipal purposes to the Select Board for conservation, open space, passive recreation, water supply protection, and conservation educational purposes under Article 97 of the Amendments to the Constitution of Massachusetts, to authorize the Select Board to file a petition with the General Court for a special act to authorize the foregoing transfer and change in use, with said transfer and change to become effective upon the passage of said legislation, and, further, to authorize the Select Board to grant a conservation restriction on said property for such purposes to one or more qualified conservation organizations on such terms and conditions as the Select Board deems appropriate, or take any other action relative thereto.

(Citizens Petition)

(2/3 Vote Required)

**COMMENT**

This petition article removes housing and community housing and other municipal purposes (such as wastewater treatment) from the list of potential uses for the Long Pond property. Purposes such as watershed protection, open space, and passive recreation are kept in the list.

The article also would permanently protect the property as conservation land under Article 97 of the Constitution of the Commonwealth of Massachusetts and authorize the Select Board to place a conservation restriction on this portion of the Pond Property. The remaining 60 acres are protected by a conservation restriction held jointly by the Brewster Conservation Trust and Mass Audubon.

**Select Board: Yes 1, No 4, Abs 0**

**Finance Committee: Yes 3, No 6, Abs 0**

You are hereby directed to serve this Warrant with your doings thereon to the Town Clerk at the time and place of said meeting as aforesaid.

Given under our hand and Seal of the Town of Brewster affixed this 6<sup>th</sup> day of April 2026.

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Mary W. Chaffee, Chair

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Amanda Bebrin, Vice-Chair

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Edward B. Chatelain, Clerk

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Harvey (Pete) Dahl

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Caroline McCarley

I, Roland W. Bassett Jr, duly qualified Constable for the Town of Brewster, hereby certify that I served the Warrant for the Town Meeting of May 4, 2026 by posting attested copies thereof, in the following locations in the Town on the 15th day of April, 2026.

Brewster Town Offices  
Brewster Ladies Library  
The Brewster General Store  
U. S. Post Office

Café Alfresco  
Brewster Pizza House  
Millstone Liquors

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Roland W. Bassett, Jr. Constable

**APPENDIX A:**  
**SHORT TERM RENTAL TASK FORCE REPORT**



Town Of Brewster  
*Planning Office*  
2198 Main Street  
Brewster, Massachusetts 02631-1898  
(508) 896-3701 ext. 1133

Final Report: Executive Summary- Key Recommendations  
Brewster Short Term Rental Task Force  
2025.09.02

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- A. Establish a registration, licensing and inspection program for STRs.
- B. Adopt STR administrative & operational requirements by a general bylaw and, as applicable, regulations:
  - Premises & inspection standards, including as might be required/ desired under building, fire and health codes. The Task Force specifically recommends establishing and regulating maximum occupancy limitations in compliance with health and building codes;
  - Application requirements and information, including proof of state registration & identification of 24/7 contact person;
  - Enforcement provisions;
  - Fees.
- C. Refrain from amending zoning in Brewster relative to STRs until Massachusetts law is settled:
  - Once state law is settled, Brewster may have to amend its zoning bylaw, or may want to amend its zoning bylaw to promote certain policies, relative to STRs, consistent with established state law.
- D. Consider initial funding in the short term for: additional building inspector and other staff hours necessary to administer and conduct “110” safety inspections for STRs as they are requested; additional costs associated with health department STR inspections and administration, as desired; to seed the administrative costs of an STR registration program; and for contracting STR host compliance services.
- E. Work with the existing OpenGov, e-permitting software to investigate and prepare an STR registration and licensing platform along with data import “API.”
- F. Continue discussions with STR host compliance vendors.



## Town Of Brewster

*Planning Office*

2198 Main Street

Brewster, Massachusetts 02631-1898

(508) 896-3701 ext. 1133

Final Report- Findings & Recommendations

Short-Term Rental Task Force

2025.09.02

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### **INTRODUCTION**

The seasonal, short term vacation rental of dwellings has long been a customary practice in Brewster and on Cape Cod. Traditionally, vacation rentals required an intermediary, like a realtor, to advertise, collect payments, provide keys and general oversight. The majority of homes were rented for at least a week and often longer, and it was not unusual for owners to rent to the same families year after year. The ascent and growing ubiquity of online hosting platforms like AirBnB beginning around 2010 changed some of these practices and increased the presence of short-term rentals on Cape Cod and beyond. Generally, online hosting platforms reduced owner's overhead, enabled shorter and more frequent stays, and reduced the need for face-to-face contact between the renters and the owner or an agent. In response, Massachusetts adopted significant amendments to the Room Excise Tax law (MGL Ch. 64G) in 2018 to account for the burgeoning STR market and online hosting platforms, specifically, to regulate, tax and require insurance for STRs.

In 2020, the world-wide COVID-19 pandemic hit, and drove the demand for STRs and second home purchases even higher on the Cape, as people looked to decamp to a quiet, rural area for social distancing and quality of life. In the aftermath of COVID, those who had purchased second homes on the Cape during COVID looked to short-term rent those homes to help carry the property costs when not using them for personal use, many in anticipation of retirement within the coming decade. Some second homeowners became full-time residents post-COVID. The supply of year-round housing in Brewster has continued to dwindle and prices continue to increase significantly year to year (or month to month).

With the growing presence of STRs in the Town, came some increased local concerns about them prompting Citizen's Petitions at Fall 2023 and Spring 2024 Town Meeting. The petitions sought to establish a local registration program and corresponding requirements for STRs, as well as to limit the number of STRs that one could operate in Brewster, with different limits for residents vs. non-residents. While there was robust discussion and some support on Town Meeting floor, ultimately the petitions were not approved.

Recognizing the growing local interest by the public in matters surrounding STRs, with the Citizen's Petitions serving as a sort of flash point, the Town's major policy plans all contain goals about evaluating the impacts on the community from STRs. The Housing Production Plan (HPP) and the Local

Comprehensive Plan (LCP) largely frame the goal in terms of housing impacts. The Select Board’s Strategic Plan for FY24-25 casts a wider net and frames the goal in terms of “Community Character:” i.e. “... *the health, safety, and quality of life of our residents, [...] the local economy, and [...] year-round housing availability in our community.*”

Action on the Select Board’s Strategic Plan goal led directly to the establishment of the Town’s Short-Term Rental Task Force (STRTF), an ad hoc, 7-member committee made up of ex officio members from certain boards and committees in the Town (Select Board, Board of Health, Planning Board, Affordable Housing Trust) as well as 3, at-large community members, joined by 2 non-voting liaisons from the Finance Committee and the local real estate community.

In Fall 2024, the Select Board invited residents to apply to serve on the STRTF, and for boards and committees to nominate appointees from among their ranks to serve; the Select Board finalized the committee charge; and the Select Board empaneled the STRTF.

#### Membership

- Rob Leavell, Chair (at-large)
- John Goff, Vice Chair (at-large)
- Sarah Stranahan, Clerk (at large)
- Amanda Bebrin (Select Board)
- David Bennett (Board of Health)
- Carmel Gilberti, Esq. (Planning Board)
- Maggie Spade-Aguilar (Affordable Housing Trust)
- Blake Decker (Real Estate Liaison)
- William Henchy, Esq. (Finance Committee Liaison)

The Task Force charge expressly sets out in relevant part:

#### *Purpose:*

- a. Evaluate impacts of short-term rentals on the health, safety, and quality of life of our residents, on the local economy, and on year-round housing availability in our community*
- b. Identify consensus policy goals and outcomes*
- c. Assess potential policy solutions to achieve goals/outcomes, accounting for operational, staffing, and cost impacts of each proposed approach*
- d. Develop policy recommendations to present to relevant Town boards and committees, including but not limited to the Select Board, Board of Health, Affordable Housing Trust, and/or Planning Board, for their consideration Office of: Select Board Town Manager*

#### *Strategies:*

- a. Engage key stakeholders across all related policy areas*
- b. Actively communicate with residents, providing information and soliciting public feedback to help inform recommendations*
- c. Deliver status updates to Town Meeting in Fall 2024 and Spring 2025 via committee reports.*

The Task Force began meeting in Fall 2024. Its initial work included business matters like selecting officers, discussing its charge and developing a general work plan. The Chair reported on the committee's status at Fall 2024 Town Meeting.

The Task Force has held monthly meetings throughout 2025, with each meeting devoted to “fact-finding” around a particular topic especially relevant to STRs in Brewster (and in some cases on Cape Cod and in Massachusetts): demographics, data and statistics; law; municipal finance and budgeting; housing; regulatory matters; registration and host compliance monitoring platforms; and the local economy. All of the Task Force meetings have been public, and also simulcast on/ recorded by Channel 18. Presenters included Town staff and community organizations: the planning, housing, building and health departments; the Town Manager's office and Finance team; Granicus, a host compliance vendor; and the Brewster Chamber of Commerce. The Chair reported on the committee's accomplishments, work and doings at Spring 2025 Town Meeting.

In Summer 2025, the Task Force turned its attention to analyzing the information gathered, and to begin developing draft findings and recommendations. The Task Force's meetings have all been open to the public. In July 2025, The Task Force released its draft report and recommendations and held a public listening session in August 2025 to gather feedback from the various interested stakeholders in the community on the draft, as well as about STRs generally.

The August public listening session was well-attended, with about 20 attendees in person and another 50 participating virtually. A number of written comments were provided as well. Comments represented the full spectrum of opinion: some commenters desired to prohibit STRs in the Town entirely, some favored no regulation or registration system at all. As at the committee level, there was consensus (including by STR owners and the real estate community) around establishing an STR registration, licensing and inspection program in the town. The consensus also expressed that registration was key to collecting, tracking and logging STR data, which could then be analyzed to help further assess the local impact of STRs within the community moving forward, as well as to assist with compliance and enforcement purposes.

A number of commenters mentioned what they believed were detrimental impacts to their neighborhoods from STRs: excess and inappropriate noise, erosion of community and familiarity with neighbors, overcrowding, parking. Some questioned the effect of STRs on year-round housing, while other commenters noted that STR tax revenues provide a significant amount of funds to the town's affordable housing trust. Other commenters mentioned the important role seasonal rentals have played in the history of the town, as well as with respect to the local economy (including in supporting other local businesses like restaurants). The Task Force reviewed and took stock of the comments received in revisions to the draft report at their regular August 2025 meeting.

In its advisory role, the Task Force will ultimately report its consensus findings and recommendations to the Select Board. These findings are intended to assist the Select Board in policymaking, budget development, and in prioritizing potential actions based on the recommendations.

While the Task Force has not aimed to offer definitive answers or solutions—intentionally so—it hopes that its work will nonetheless prove valuable. Its purpose has been directional: to outline the broad issues

surrounding STRs that most affect the community; to help frame relevant lines of inquiry; and to highlight key areas for the Select Board and others to address in order to make the most effective use of the Town’s resources and efforts.

Throughout its work, the Task Force has developed a deep understanding of the nuances and competing policy concerns associated with STRs—knowledge that few other groups currently possess. As much as the Task Force has learned, there is still more to educe from the information gathered, especially about more granular issues associated with STRs. Further complicating matters is the dynamic nature of STR-related issues, which continue to evolve in real time. While STRs offer clear benefits, there are equally compelling potential drawbacks and areas in need of further study—such as the complex and multi-factored relationship between STRs and the broader housing market.

## **LEGAL FRAMEWORK**

### **Discussion**

The Task Force met with Town Counsel, K-P Law Attorney Amy Kwessel on January 23, 2025, and had a detailed discussion of the legal landscape regarding the regulation and operation of Short-Term Rentals in Massachusetts.

A Town’s authority to regulate Short-term Rentals stems from two basic sources: (1) a Town’s power to regulate land uses under the Zoning power, all as set forth in G.L. c. 40A and as adopted by Town Meeting as zoning bylaws; and (2) a Town’s authority to regulate the operation of a Short-term Rental pursuant to G.L. c. 64G.

These are different authorities, which share a common method of adoption, which is by Town Meeting action to adopt a bylaw.<sup>1</sup> The quantum of vote required for each is different: adoption of a zoning bylaw requires a 2/3 majority vote, while adoption of a bylaw under G.L. c. 64G requires a simple majority vote.<sup>2</sup>

In addition, the 10<sup>th</sup> edition of the Massachusetts Building Code became effective in 2025 and establishes a use category for Short-term Rentals which requires that an owner engaged in certain Short-term Rental

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<sup>1</sup> The Committee has not explored the question of whether a Town may adopt a bylaw or regulations regulating Short-term Rentals under the Town’s Home Rule Charter Powers, which generally speaking, permits the adoption of any bylaw not inconsistent with, or precluded by, the General Laws adopted by the Legislature. There may be a question of whether any such effort would be precluded by G.L. c. 64G. In any event, the Committee has not considered this question, and if the Select Board wishes to explore this avenue, the Committee recommends seeking the assistance of Town Counsel.

<sup>2</sup> Bylaws and ordinances are distinguished from “policies” and “regulations,” which can be adopted by a public authority without the requirement for Town Meeting approval. Generally, when policies or regulations are adopted to accompany a bylaw, the bylaw authorizes, establishes or reflects a certain subject matter authority, and the regulations or policies implement that authority and control activities within the scope of the authority. The use of regulations and policies can be beneficial and appropriate when regulatory agility is needed to adjust to changing circumstances that come within the jurisdiction of the subject authority rather than within that of Town Meeting as the legislative body. An example is the authorization of fees under a bylaw, with the actual fees set and amended from time to time under companion regulations or a fee schedule/ policy.

use request and submit to an annual safety inspection by the Building Department. The committee met with the Building Commissioner to discuss this process which at the time of our meeting with him, was still under development. The implementation of this inspection requirement will be a concern of the Building Commissioner and the Town, and the Committee has a recommendation with respect to this matter, detailed below.

Section 14 of Chapter 64G expressly reserves to municipalities the authority to regulate STR operators through the adoption of local bylaws or ordinances. It should be confirmed by counsel whether reference to “bylaws and ordinances” in the statute is exclusive or whether a municipality may adopt and promulgate regulations or policies in furtherance of such Section 14 bylaws or ordinances. It is also assumed that the Town maintains its jurisdiction to regulate public health issues related to STRs, like septic systems, habitability, occupancy, and water supply, under MGL Chapter 111 and local regulations adopted pursuant thereto.

Under such Chapter 64G authority, a municipality can establish, administer and enforce licensing, registration, and safety requirements for STR operations.

Chapter 64G authority expressly includes the ability to limit or restrict the total number of STR licenses within the town, classes of operators, total days annually that an STR can operate, or the number of licenses that any single operator can hold. A municipality may assess reasonable fees to cover the costs of STR administration and enforcement, including for inspections.

Under Chapter 64G, a Town has the authority to limit or prohibit STRs in the context of affordable deed restrictions or similar land use restrictions.

STRs have also been recognized by the Commonwealth’s highest court as a distinct type of zoning land use. In general terms, Towns may regulate land uses via the adoption of zoning bylaws, which Brewster has done<sup>3</sup>. There are, however, unsettled questions regarding STRs under Massachusetts zoning law that are currently pending adjudication. These cases involve distinctions between principal and accessory zoning uses, and about when an STR becomes a commercial use distinct from a single-family dwelling, requiring specific authorization under a local zoning bylaw.

State regulations at 760 CMR 71 specifically allow a community to limit or prohibit the short-term rental use of Accessory Dwelling Units under its zoning, which Brewster already does.

The complex legal question arises as to whether or not Short-term Rentals are allowed as residential uses, accessory uses to a residential use, some other kind of use all together, and whether that “other” use is allowed by the Town’s zoning bylaw. Short-Term Rentals are not at present expressly permitted under the Brewster zoning bylaw.

There is an answer to at least one of these questions. The Supreme Judicial Court has decided in a case arising from the City of Lynnfield, that Short-term Rentals are of a different character of use than

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<sup>3</sup> Brewster first adopted zoning in 1960, effective in December 1960.

residential single-family uses, being “transient” in nature. *Styller v. Board of Appeals of Lynnfield*, 487 Mass. 588 (2021).

The issue becomes, then, whether this “different” use is allowed by the Town’s Zoning Bylaw. This precise question has not been addressed directly by the Appellate Courts in Massachusetts. One subsidiary, but important issue, is whether a Town’s Zoning Bylaw is “permissive,” which seems at first to be a misnomer. “Permissive” zoning refers to a zoning bylaw which states that, unless specifically allowed, any particular use is prohibited. Brewster’s Zoning Bylaw is generally of such a “permissive”-type.

There are at present two Land Court cases under consideration that have decided that, at least in Nantucket where the zoning bylaw is also of the “permissive” type, Short-Term Rentals are not expressly allowed by the zoning bylaw as a Primary Residential use, *Ward v. Town of Nantucket*, 2024 WL 1110950 (2024)(“Ward I”).

Short-Term Rentals were also found not to be a lawful accessory use *Ward v. Town of Nantucket*, 2025 WL 1684110 (2025)(“Ward II”) because under that Town’s particular bylaw definition of an “accessory use,” though a Short-term accessory rental is a “customary” use on Nantucket, and was shown to be also “subordinate,” it was not also shown to be “incidental” to the primary residential use. Short-term room rentals in an owner-occupied dwelling were recognized in the case as an expressly allowed uses under Nantucket zoning. These are fine and nuanced distinctions that may or may not be presently applicable to Brewster’s Zoning.

The Nantucket Select Board has voted to appeal the Land Court decision in Ward II. Over the past several years, Nantucket Town Meeting has failed to adopt by the required super majority a variety of competing short-term rental zoning amendments that have come before it.

The Task Force also learned from Town Counsel that there is another zoning case working its way through the Land Court from Mashpee, where the issue of whether a landowner may rent out rooms in a residential home as a Short-term Rental.

The Task Force believes that, given the cases and circumstances cited above, the law is not yet settled with respect to the Town’s power to regulate Short-Term rentals through the zoning bylaw. Until these cases are decided by the Appeals Court or the Supreme Judicial Court, there is no clear basis upon which the Committee can recommend one way or the other whether any amendments to the zoning bylaw are appropriate for Short-Term Rentals.

It is anticipated that appellate level court decisions will eventually resolve these questions, including the establishment of judicial tests about what constitutes an STR as a “principal” zoning use and alternately, as an “accessory” use. It is likely that owner-occupancy status, whether the STR is an “investment only” use type, and whether an STR is considered a traditional, customary use in the community will factor in the decisions.

## **Recommendations**

The Select Board should refrain from amending zoning to address STRs until appellate courts have resolved and decided Massachusetts zoning law around STRs. At that time, the Town can align Brewster zoning with established case law and the provisions of Chapter 64G, along with whatever other local land use policies are desired with respect to STRs consistent with state law, such as potentially revising the use table and locations/ districts for STRs. Resolution of the zoning issues first may also help inform decisions about adopting operational and licensing regulation under Chapter 64G.

Ultimately, at the time it considers amending zoning to address STRs, the Town should be mindful that existing properties may be “grandfathered” with respect to potential zoning amendments and also be aware of the potential staffing and resourcing implications of new STR zoning requirements and processes for an estimated 1000+ existing STR properties in the town.

The Task Force notes that if the Land Court cases cited above are affirmed, then Brewster’s zoning may need to be amended if the Town wishes to expressly allow Short-Term Rentals. Given that a 2/3rds vote of the Town Meeting would be necessary in that case, the Select Board and Planning Board may wish to consider some level of planning for that eventuality.

In addition to land use regulation of STRs through zoning, the Town should consider adoption of some commonsense licensing and operational requirements, and life safety and health regulation under Chapter 64G to accompany a registration and inspection program, provided it intends to adopt such a registration and licensing program.

Finally, as with all matters legal, the Committee recommends close coordination with Town Counsel in the creation and adoption of any of the options available to the Town, either under Zoning, pursuant to G.L. c. 64G, or otherwise.

## **LOCAL REGULATION<sup>4</sup>**

### **Discussion**

As referenced above, Massachusetts General Laws Chapter 64G is the source law in the Commonwealth governing the operation of Short-Term Rentals (STRs).

Chapter 64G, Section 1 defines an STR as "an owner-occupied, tenant-occupied or non-owner occupied property including, but not limited to, an apartment, house, cottage, condominium or a furnished accommodation that is not a hotel, motel, lodging house or bed and breakfast establishment, where: (i) at least 1 room or unit is rented to an occupant or sub-occupant; and (ii) all accommodations are reserved in advance; provided, however, that a private owner-occupied property shall be considered a single unit if leased or rented as such.”

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<sup>4</sup> Chapter 64G Section 14 expressly references regulation via local bylaws or ordinance. This paper refers generally and more broadly to local “regulation,” where it’s assumed that a municipality may promulgate regulations or policies in furtherance of such bylaws or ordinances adopted pursuant to MGL Ch. 64G, and/ or adopt appropriate regulations under existing public health jurisdiction, policies consistent with the state building code, or other appropriate regulation under home rule authority. As used herein, “regulation” is intended to encompass all of the above.

Relative to STRs, said Section 1 defines “Occupancy” as “... the use or possession or the right to the use or possession of a room in a short-term rental normally used for sleeping and living purposes for a period of not more than 31 consecutive calendar days, regardless of whether such use and possession is as a lessee, tenant, guest or licensee...”

There are several property types excluded or exempted from this STR definition, such as motels, hotels, timeshares and lodging houses.

Section 6 requires STR registration with the MA Department of Revenue (DOR).

Section 3 requires the withholding and the remitting of rooms taxes for STRs to DOR.

Under Chapter 175 Section 4F, every STR must be covered by a minimum \$1M liability insurance policy. Local bylaws or ordinances adopted under MGL Ch. 64G Section 14 allow a municipality to:

- (i) regulate the existence or location of operators under this section within the city or town, including regulating the class of operators and number of local licenses or permits issued to operators under this section and the number of days a person may operate and rent out an accommodation in a calendar year;*
- (ii) require the licensing or registration of operators within the city or town; provided, however, that a city or town may: (A) accept a certificate of registration issued to an operator in accordance with section 67 of chapter 62C in lieu of requiring an operator to obtain a local license or registration under this section; or (B) issue a provisional license or registration to permit an operator to offer accommodations on temporary or seasonal basis;*
- (iii) require operators to demonstrate that any properties or premises controlled, occupied, operated, managed or used as accommodations subject to the excise under this chapter are not subject to any outstanding building, electrical, plumbing, mechanical, fire, health, housing or zoning code enforcement, including any notices of violation, notices to cure, orders of abatement, cease and desist orders or correction notices;*
- (iv) require properties or premises controlled, occupied, operated, managed or used by operators as an accommodation subject to the excise under this chapter to undergo health and safety inspections; provided, however, that the cost of any inspection conducted under this section shall be charged to and solely paid by the operator under this section; provided further, that after any initial health and safety inspection, the city or town may determine the frequency of any subsequent inspections;*
- (v) establish a civil penalty for violation of an ordinance or by-law enacted pursuant to this section; provided, however, that a city or town that suspends or terminates an operator's right to operate an accommodation for a violation of any ordinance or bylaw shall notify the commissioner of revenue of the suspension or termination; and*
- (vi) establish a reasonable fee to cover the costs associated with the local administration and enforcement of regulating operators and accommodations.*

It is unclear whether this list is intended to be comprehensive and exclusive in terms of a municipality’s authority over STR operators. This should be discussed with and confirmed by counsel.

Local regulation adopted under Chapter 64G can address operational requirements such as the identification of an agent physically available to deal with STR operational issues as they might arise, along with the agent's contact information; identification of true "natural person" owners if title to a property is held under an entity; proof of insurance; local registration and licensing; and proof of payment of rooms taxes to DOR. Such regulation can also limit the classes of operators who can hold a license and operate an STR; can limit STRs to certain locations in the town; and can limit the total number of licenses in a town or that can be held by a single operator. Enforcement can include that an STR license or permit may be revoked or withheld for violations of the bylaw or for nonpayment of local property taxes.

Chapter 64G regulation can also include provisions to address health, welfare and safety concerns. Examples of operational topics that can be and have been addressed by communities are lighting; noise; garbage/ recycling; parking; occupancy limitations (number of days per year an STR can be rented; minimum length of rental; number of allowable occupants in the STR; determination of legal bedrooms and habitable areas); necessary facilities and utilities to serve the STR, such as water service, sanitary facilities, septic systems, and electrical service; structural stability of building; fenestration requirements; requirement for working smoke and CO detectors; and minimum access/ egress requirements. Many of these requirements and concerns align with state law: fire, health and building codes.

Once such health, safety and welfare regulation has been introduced, so is the need for regulatory field inspections to assure compliance with such requirements (whereas compliance with operational requirements, such as providing agent contact information, can largely be self-certified). Chapter 64G allows a municipality to determine the frequency and topics covered by inspections.

Notwithstanding local regulation that might be adopted for STRs, Chapter 64G requires that the location of fire extinguishers, gas shut off valves, and fire exits be posted inside the STR.

In crafting and adopting this regulation, the Town first needs to consider its objectives and identify its primary concerns the regulation is intended to address. Regulation should be tailored to these goals and concerns. As regulation can be accomplished in phases, the Town might consider in a first phase of adoption focusing on basic health and safety requirements and that data is available to compile an accurate list of STRs in the Town. Considerations should also include fairness to property owners, feasibility of administration and enforcement, unintended consequences of regulation, and that the regulation shouldn't substantially interfere with any of the positive impacts of STRs identified, which benefits the Town seeks to retain. Regulation that is too onerous or overly complicated is difficult to administer and enforce on the municipal side and are more likely to be disregarded on the operator side.

Public health concerns can also be addressed through regulation and corresponding inspection requirements: water supply, sanitary facilities, septic system and other matters of habitability. Occupancy limitations for STRs are normally established based on the number of legal bedrooms and allowable occupancy within those bedrooms under state and local health codes.

There has also been discussion of prohibiting or limiting "corporate" ownership of STRs, as a class of operator. This topic requires careful analysis before potentially taking any action. Many properties,

including single family homes, are held by entities (trusts, LLCs, corporations, etc.) for estate planning, privacy or liability purposes, sometimes with the “off record” owner being another entity. Towns that have regulated corporate ownership seem to require that the off-record owner be a “natural person.” The Town, as stated above, should be clear and intentional about what it is looking to achieve if it regulates in this space, including defining “corporate” ownership.

For instance, if the concern with entity ownership is ensuring a “human” contact and agent in the event of a day-to-day management issue, this can be achieved without the need for limiting or restricting corporate ownership. If the issue is perceived as a commercial entity, unaccountable to the community, owning so many units that it weakens the local economy or impacts housing availability, then the town should consider analyzing these issues prior to adopting such regulation (for instance, conducting an ownership study).

It does not appear from testimony educed at the Task Force meetings that “true” corporate ownership is prevalent or an issue in Brewster’s STR stock, i.e. a commercial entity, especially a non-local one, controlled by stakeholders, owns a disproportionate number of the STR units in the town and is renting them as investment-only properties.

As discussed in greater detail below, adoption of STR regulation, registration, licensing, fees and inspections are interwoven matters and cannot be discussed individually without considering them all. For instance, regulation should be accompanied by clear and detailed inspection checklists, and a user-friendly registration platform.

### **Recommendations**

The Task Force was in general agreement about the establishment of a registration, licensing and inspection program for STRs, to ensure public health and safety of renters and the general public, with inspection standards, application requirements, enforcement provisions and fees to cover the program costs set out through adoption of regulation under G. L. c. 64G, Section 14. This would promote, inter alia, (a) the creation of a database of short-term rentals in Brewster, so that Town Boards and Committees can have a clear understanding of the number and extent of Short-Term Rental use in Brewster; (b) implementation of a system of fees to support this of registration program as well as the necessary implementation of inspections by the Building Department and other relevant municipal department; and (c) assurance that all Short-Term Rentals carry appropriate levels of insurance for the protection of users of these rentals.

If a registration/licensing system with health and safety inspections is established, then the Town should consider adopting regulation under Chapter 64G (and/ or relevant public health laws) to set standards for the condition and inspections of the property in its use as an STR, as well as to establish information that must be provided or certified by or on behalf of the operator for the STR license.

The Town might consider including in these bylaws compliance with applicable provisions of state and local health codes, and the building code; providing a physically available local agent and as well as agent’s contact information; identification of “natural person” owners; proof of insurance; obtaining annual local registration/ licensing; proof of payment of rooms taxes to DOR; proof of payment of local

property taxes; and certification that there are no outstanding enforcement actions against the property under local bylaws and regulations and state laws or regulations under which the relevant town departments have jurisdiction. The local regulation would also include enforcement and penalty provisions for non-compliance.

After the initial adoption of regulation addressing the most immediate and pressing concerns the Town identifies, the Town can consider adopting amendments in the future to limit the classes of operators (including “corporate” ownership), numbers of licenses, frequency/ length of stays, etc. As discussed above, it would behoove the Town to wait for resolution of state zoning issues first, not only to allow alignment of the zoning bylaw with state case and statutory zoning law, but also because this zoning resolution (dealing with “investment only,” commercial use STRs) may indirectly address operational issues like locations in the Town where STRs may be allowed, allowable classes of operators, frequency/ length of stays and limits on the number of STRs/ licenses. Before adopting limits or restrictions on licenses or classes of operators, the Town should agree on the necessity and benefit of doing so. Commissioning additional study prior to such potential amendments might be warranted as well, for instance, about the economic effects of limiting licenses, or about STR ownership in the town.

If there is some desire to regulate STRs in the context of noise, it would be best to first revise the Town’s outdated “noise” bylaw as a broad baseline for potential STR noise regulation.

## **INSPECTIONS & COMPLIANCE**

### **Discussion**

Independent of the inspection requirements a Town might establish for STRs under Chapter 64G regulation, Section 110 of the recently amended, 10<sup>th</sup> edition of the state building code requires safety inspections/ certificates of inspection for STRs; in some cases these are annual inspections, and in all cases must first be requested by the owner/ operator/ agent. There are still questions about whether every STR requires a 110 inspection, or just “lodging house”- type STRs and non-owner-occupied STRs. The required frequency of inspections differs based on the categories of STRs established under the building code (1 year vs 5 year).

Another point that will require clarification is that the building code defines an STR differently than MGL Chapter 64G (and a lodging house differently than in MGL Chapter 140 or the Brewster Zoning Bylaw).

At this time, there is not a specific list of inspection items for STRs formalized by the Commonwealth for STRs, though it appears “lodging house” -type STRs have different inspection requirements, based on the commercial building code vs. STRs that essentially remain single family dwellings. Inspection requirements normally relate back to the building code version that was in place when the STR building/ unit was constructed or substantially altered; not necessarily the most current code. However, this depends on whether new construction or alterations might accompany the STR use, and whether the establishment of the STR changes the use and occupancy group of the building. Basic inspection items normally include among other things determining the presence of functional smoke and CO detectors; and safe access/ egress.

So-called “110” inspections must be conducted by a certified building official, cannot be privatized, and thus as a practical matter must be conducted by and through the Town’s building department. The most recent guidance from the Massachusetts Office of Public Safety & Inspections (7/1/25) leaves significant discretion to the local building officials as to these STR 110 inspection requirements.

It also appears that some STRs will be required under the state building code and/ or fire code to be outfitted with automatic sprinkler system (though the building and fire code sprinklering requirements or thresholds do not exactly align).

There is also a bill pending before the MA legislature, “Maggie’s Law,” that would require compliant smoke and CO detectors for STRs, including annual inspections by the town and the requirement for hosting platforms and agents to obtain a detector certificate or compliance; identifying the local inspection authority is one of the current discussion points in the legislative process. As currently pending, the Fire Department would be the responsible authority for inspections and certification.

Some more unique items Brewster might potentially consider including in health regulations and inspections for STRs are private wells, swimming pools and hot tubs, none of which are annually inspected when used solely for single family residential purposes. If private wells and septic systems are to be inspected under STR regulation, the Town would have to consider the frequency of such inspections (these inspections are normally privatized, and the results furnished to the health department). Pools and hot tubs are normally inspected if they are public/ commercial, and they have different construction and permitting requirements. If there is a desire to inspect pools and hot tubs associated with STRs, then the STR regulation and corresponding forms would have to identify the specific inspection requirements involved (i.e. fencing? water testing? pool operator certification?). However, applying all the construction and inspection requirements for public or quasi-public pools might be infeasible.

It has also been suggested that insurance carriers in the Commonwealth might have inspection “checklists” for STRs coverage, which could serve as a basis for municipal inspections, or at the least, municipal and insurance checklists should not conflict.

Local regulation will also have to assign responsibility for enforcement, which will presumably involve the relevant inspection authority(ies) designated by the regulation. Related to enforcement, re-inspection may be required to confirm compliance after an order and remedial action taken. There are companies that specialize in assisting towns with STR operator/ host compliance (see Registration and Licensing discussion, below).

### **Recommendations**

If the town adopts STR regulation to accompany a registration program, the town will need to develop an inspection process to assess and determine compliance.

Massachusetts law already requires a town building department to conduct a safety inspection for a certain STRs if requested by the owner/ operator. Brewster will have to establish what inspection subjects and requirements over and above those in a “110” safety inspection it might adopt through regulation.

The inspection process should be coordinated across all responsible departments, including the building department inspections required under Section 110 of the state building code.

Balanced against health and safety concerns, the availability of staff resources and budget will likely influence the scope and type of inspections. Compliance review, inspections and enforcement will require additional staff time, including potentially new inspector and administrative positions, as well as associated costs and resources like office space, supplies and potentially vehicles. The Town should consider what departments other than the building department would be involved (the health department, perhaps the Town Manager's office, or fire department as well). The Town might also investigate whether inspectors can be shared by towns regionally or whether some inspections can be done by private contractors, given the number of STRs that would require inspections relative to the number of municipal inspection staff.

The inspection provisions of the bylaws and corresponding guidance documents should expressly state whether STRs are required to meet current codes, portions thereof, or codes that might have existed at the time of their construction. It may be unfair and impractical to require all construction to meet current codes. To augment the bylaws, the Town should develop a clear checklist of inspection requirements and tasks.

In deciding what elements to include in an STR inspection, the Town should consult with counsel to confirm that it is not creating legal liability in the Town for doing so, e.g. residential pools associated with STRs.

It would make sense to require annual inspections, to align with annual licensing and registration. If the Town ultimately requires septic system and/ or private well inspections as part of STR licensing, then it might be appropriate and fairer to require this type of inspection less frequently.

The Town should consider appropriating funds as soon as possible for additional building inspector and other staff hours to administer and conduct 110 safety inspections as they are requested. The building commissioner can provide guidance about how many additional hours might be necessary, given the estimated number of STRs in Brewster.

If the Town adopts regulation with some level of STR health inspections required, the Town should estimate the additional health department staffing needs and consider an appropriation in 2026 (when it's assumed the regulation and registration system will have been adopted).

## **REGISTRATION & LICENSING**

### **Discussion**

The principal purpose of a local STR registration program would be to establish a master list of all STRs in town. As the state building code already requires a safety inspection for at least some STRs (inasmuch as the owner/ operator needs to request the inspection), it is important that the Town have such a registry so that the building department is aware of the scope of its inspection responsibilities. MA DORs registry cannot be used for this purpose, among other reasons, because it may not be an accurate snapshot of current STRs in Brewster (the DOR Registry includes all STRs that have been registered over time, not

just those currently operating). A licensing component would serve to certify that an STR has not only been registered but complies with all administrative, inspection and other regulatory requirements the Town has established. Registration and licensing would be required annually.

The Town already uses an e-permitting platform, OpenGov, for building and health permits, which it could use for STR registration and licensing. Additionally, there are companies that can assist municipalities with STR administration, compliance and enforcement. Specifically, as part of host compliance support, these companies research online listings from the major STR hosting platforms like Air BnB, VRBO, etc., which can be cross-referenced against the Town's registry to reveal unregistered STRs. These companies can then assist the town with bringing the units into compliance through auto-generating letters, etc. The host compliance vendor's data can be integrated into the town's registration and licensing platform through an application programming interface (API). One of the leading host compliance vendors has estimated such service for Brewster at around \$50K/ yr.

MGL Chapter 64G allows a municipality to publish a public registry of all short-term rentals registered with DOR. Further, a municipality may determine what information may be listed in the registry, including where the accommodation is located.

Basic information to be collected in a registration system include things like proof of insurance and DOR registration, and identifying a physically available local agent as well as their contact information. The Town will also have to decide what other information and documentation to require and collect from applicants in its registration platform, which should be geared towards facilitating and assisting with STR administration, inspections and potential enforcement as necessary. Information collected may also serve general data gathering purposes on which to base future decisions and policy-making.

Granicus, a host compliance company that presented and provided testimony to the task force during its fact-finding process, suggested that in its experience it is not uncommon for a municipality to request identification, as applicable, of the "natural person" beneficial owners underlying a property holding or management entity like an LLC. As state laws and codes seem to be heading in this direction, it may also be helpful to require information to determine "owner-occupied" vs. "non-owner-occupied" STRs.

There was not consensus on the Task Force about the benefit, utility or practicality about collecting ownership data. There was consensus that, if ownership data is collected, these efforts should be pursuant to and for the purposes of an identified, valid public purpose.

### **Recommendations**

Town staff should start working with OpenGov to create and test an STR registration and licensing portal. It appears that this may already be included in the Town's OpenGov contract (exclusive of any consulting services that might be required). We learned from the committee presentation by Granicus that host compliance vendors can also assist with establishing and operating a registration system. This possibility should be investigated, as it may be more cost-effective than using town staff for some of the operational registration system responsibilities.

The Town might consider an appropriation to contract for host compliance support and an API to integrate the selected vendor's data with OpenGov software.

In its regulation, the Town should consider what department will have primary responsibility over registration and licensing, and what information or documentation will be required to provide for registration within the online platform. The additional administrative responsibilities associated with registration and licensing (and follow-up) may require funding and hiring additional permitting staff.

The Town should also consider whether the registration and licensing would just be for STRs or would include long-term rentals as well. From a health and safety perspective, it's as if not more important to include long-term rentals in registration, compliance and inspection requirements. Because there are no state requirements to register or inspect long-term rentals, the Town would have more latitude in determining local requirements and standards for them. The Town would have to consider what associated costs and resources might be required to include long-term rentals in addition to STRs.

## **FEES**

The building department currently collects a \$50 fee to undertake 110 safety inspections, which would not be sufficient to cover all costs attendant to STR administration. Chapter 64G authorizes a town to collect fees to cover costs associated with STR administration and enforcement. A survey of such fees around Cape Cod varies between \$50 and \$750 a year (both of which seem like outliers- the mean for an all-inclusive STR annual fee is around \$350). In some cases, inspection fees are included (especially with the higher fee towns), in others, they are assessed separately. Charging a single, all-inclusive fee for annual registration, licensing and inspections seems to be the simplest approach for both town staff and operators.

Towns that have registration and inspection programs that include all rental units (STRs and long-term rentals) generally have a lower annual fee for long term rentals, presumably so as not to discourage year-round housing opportunities. Fees should be reasonable, matched to the town's actual administrative and enforcement costs associated with the STR program, and ultimately the program should be self-sustaining.

A revolving fund or similar mechanism could be employed to hold the annual fees collected in order to fund the program over time. The program would need to be funded with a new appropriation after its inception.

## **HOUSING**

### **Discussion**

Housing in Brewster continues to become less affordable, and less available. The Brewster median home sales price increased 68% from 2019 (\$415,000) to 2023 (\$699,000). The link between housing and short-term rentals is unclear: more specifically, the relationship between housing stock, prices and STRs.

On one hand, what is relatively clear is that second/vacation homes reduce year-round housing stock, both as ownership units and likely as rental units given the recognized paucity of long-term rentals in Brewster learned from testimony and information received by the Task Force. What's less clear is the relationship

between second homes and STRs, i.e. how many such homes are used as STRs, to what degree and extent owners employ such homes as STRs, so as to assess STR influence on home prices and demand. It might be instructive for the town to study or collect data on how greatly the anticipation of future STR income influences the second home market.

It is a seductively simple, but unsupported, proposition that if STRs were limited in number or restricted in ownership, housing would be more available and more affordable. This does not necessarily follow, where there is such high demand for seasonally used and/or second homes in Brewster, and a large gap between wages and housing affordability.

Rather than focusing on STR limits, it may be more productive from a housing perspective to create incentives and facilitate ready opportunities for second homeowners to use their properties for year-round or longer term rentals, which might require or benefit from efforts, funding and legislative action beyond the Town's jurisdiction.

To this end, a housing initiative recently pursued by other Lower and Outer Cape communities that could be further explored by Brewster is a "Lease to Locals" Program. This program offers incentive payments to property owners who agree to convert their housing units into year-round rentals and then lease to qualified local tenants. Funded with local Town/ Housing Trust funds, both Provincetown and Nantucket have both partnered with Placemate to manage their "Lease to Locals" program. Housing Assistance Corporation has a similar financial incentive-based rental program, Rent 365.

The primary solution is to keep doing what the Brewster Housing Office, Housing Trust and others have been doing in Brewster: continuing to tackle year-round housing and affordability issues, including production and preservation of such housing, and advocating for housing choice to meet community needs.

The Town could conduct a study much like Provincetown did with UMass-Amherst (and that Yarmouth intends to do) analyzing the relationship of STRs on housing stock and affordability. In Provincetown's case, their study concluded that STR restrictions would not materially impact house prices, and would not necessarily lead to greater housing availability or affordability. The study did recognize a lack of certain potentially important data sets, such as whether second homeowners that rent necessarily need the STR income to carry the property.

The Town could also study the direct relationship between second homes and STRs which may provide valuable information on which to base future policy decision, i.e. determine how many second homes are being used for STR use.

Additionally, with the passage of the Affordable Homes Act in Summer 2024, certain communities across the state are now eligible to be designated as seasonal communities, including many Cape towns. Brewster has been identified as meeting these preliminary criteria, which may be refined through relevant regulation, since state data shows that 42% of our housing stock is seasonal in nature. If Brewster Town Meeting votes to accept this new state designation, we could access numerous novel housing policy solutions available only to such seasonal communities, including but not limited to

acquiring year-round occupancy restrictions, developing housing for municipal employees, and establishing attainable housing trust funds to help address our unique housing challenges.

## **LOCAL ECONOMY**

### **Discussion**

The Task Force received testimony from the Brewster Chamber of Commerce that STRs have not interfered with traditional accommodations and that they help drive the economy and support local businesses like restaurants by introducing customers. There is a history and tradition of seasonal rentals in the Town of Brewster as a cornerstone of what had long been primarily a tourist economy on the Cape. STRs continue to play a role as Brewster transitions to a “second home” and retiree economy, with real estate as a driver. Brewster’s draw is its natural beauty, amenities, local commerce and small-town residential character. Many renters return year or year, decade after decade and have become part of the local fabric, invested in the community as seasonal visitors. Though the core summer months remain peak season for STRs, there is now a longer shoulder season, and vacation rentals are not limited to the summer in Brewster.

Neighborhood complaints to Town departments about STRs have been rare in Brewster to date. It appears Brewster STRs tend to be compatible with their neighborhoods, quiet, upscale and well maintained and managed. Some public comments received by the Task Force, however, suggest some localized concerns with STRs, with commenters citing quality of life disruptions, overcrowding, concerns about strangers and noise, etc. in particular neighborhoods, and suggesting that the lack of complaints received by the town to date might relate to the town not currently having STR regulations or a licensing program, including a formal “repository” for STR complaints. Turnover, and frequency/ length of stays, were cited as what seems to be most “commercial” in an otherwise residential neighborhood. Neighborhood complaints are another example where establishing an STR registration system may prove beneficial for data collection and compliance purposes.

Testimony from the Task Force’s Real Estate Liaison, based on his professional observations and experience, indicates that many STR operators in Towns use professional management, and still occupy the property for part of the year: these STR’s are not “investment only” properties, and not corporately owned but owned by “real” people. It appears that a typical situation in Brewster is that people in their 50’s who are planning retirement purchase a second home in anticipation of retirement and full-time residency in the coming decade. STRs may be an interim use for them to help defray acquisition and carrying costs, not the exclusive use of the property. If these owners still use the property themselves seasonally, that may be another reason they don’t rent to someone long term. Owner revenues for STRs, especially in recently purchased homes, may often be lower than sometimes assumed, given high acquisition costs, taxes and operating expenses: rentals are more a way to help carry the property as second homeowners transition to year-round residency and retirement. The companies that do manage and own STR units tend to be local companies, not a Berkshire Hathaway, etc. STR rental rates appear to have stabilized since the COVID peak.

Another common Brewster fact pattern cited in the Task Force presentations and discussions is that of year-round residents vacating their houses seasonally to short term rent them, in order to afford year-

round housing and other living expenses. The Task Force is particularly sympathetic to these circumstances and have referred to them as the primary traditional and historic pattern of vacation rentals in the Town.

There is still much we do not know about the STR market. Among other open questions set out in this report: is the market growing and if so, at what rate? how many year-round residents rent their homes as STRs to supplement their income? How do closely do STRs align with “seasonal rentals?” More study and monitoring of this dynamic market could help Brewster guide local policy, regulation and decision-making moving forward.

### **Recommendation**

It is recommended that if the Town intends to limit or restrict STR licenses or classes of operators through local regulation, that it first have listening sessions, including with the Brewster Chamber and local businesses to discuss the potential effects of such regulation on the local economy.

### **MUNICIPAL FINANCES AND BUDGET**

The Task Force received testimony from the Town that it receives about \$1.5M/ yr from STR rooms taxes.

The Select Board has a policy that 50% of forecasted STR revenue is earmarked for the Town’s Affordable Housing Trust (“AHT”) (\$600k in FY26, based on a conservative estimate of \$1.2M). STR revenues are thus one of if not the primary funding sources for the AHT to use for various affordable housing initiatives in Brewster. The AHT has committed \$1.8M to date which will lead directly to the creation of affordable housing in Brewster: \$1M for 45 units of rental housing at Spring Rock Village (off Millstone Road): \$100K for two, Habitat for Humanity ownership units on Mackie Drive, East Brewster (former Washington Chase Bog property, Rte. 6A); and eight additional affordable units at the age 55+ Serenity Apartments, which would result in 39 total affordable units in the development. In addition to the AHT, the 50% remainder of the forecasted balance goes to the water quality stabilization fund (15%), capital stabilization fund (25%), and operating expenses related to Select Board Strategic Plan (10% - Sea Camps).

Actual receipts over and above the forecasted amount go to free cash and have been used for a variety of municipal purposes over the past few years such as helping to pay down the Sea Camps Pond Property acquisition costs and covering a portion of the Millstone Road improvement project expenses.

The Town’s AHT and Finance Team have developed a 5-Year Financing Plan for the Trust which is annually updated and relies heavily on the projected STR revenues that are transferred to the Trust through the Town's annual operating budget. Reduction of these revenues would be disruptive to the Town's robust housing program and would likely lead to reductions in financial support and continued investments in these critical services and projects.

On Cape Cod, a portion of STR rooms taxes also funds the Cape Cod and Islands Water Protection Fund (CCIWPF) at the county level, which subsidizes eligible wastewater and water quality projects around Cape Cod. Brewster contributes approximately \$1M/year to the CCIWPF through STR taxes.

**APPENDIX B:**  
**SEASONAL COMMUNITIES DESIGNATION OVERVIEW**



## Seasonal Community Designation Overview

The Seasonal Communities Designation was created as part of the Affordable Homes Act, passed by the Legislature and signed into law by Governor Maura Healey on Aug. 6, 2024. The Seasonal Communities Designation is designed to recognize and support the unique needs of Massachusetts communities that experience substantial variations in seasonal visitation, employment, and housing demand. The designation supports these municipalities with distinctive tools to benefit the year-round residents, artists and essential public employees who make these communities attractive destinations for seasonal visitors.

As of December 2025, 43 communities in Massachusetts have been offered the Seasonal Communities Designation. It is up to those communities whether they want to accept the designation or not. Communities can vote to accept their designation through a majority vote of their municipal legislative body: town meeting for towns or city council for cities.

## Tools and Resources

The Affordable Homes Act provides Seasonal Communities that accept their designation with unique tools to address the housing crisis facing their communities.

### Year-Round Occupancy Restrictions

Communities can acquire legal restrictions that require certain homes to be used as year-round primary residences (at least 10 months annually, as defined and enforced by the municipality). This helps protect existing housing stock from being converted into seasonal or short-term rentals. By prioritizing year-round occupancy, this tool helps Seasonal Communities retain a stable workforce, sustain schools and services, and strengthen community cohesion throughout the year.

### Attainable Housing

The regulations specify a new type of housing category called attainable housing. This refers to a year-round housing unit that is subject to a restriction that limits occupancy to an individual or household with income that does not exceed 250% of area median income, or a lower limit as determined by the local community. This approach fills a critical gap for Seasonal Communities by supporting teachers, tradespeople, small



business employees, and other middle-income households who are essential to a functioning year-round economy but that may not qualify for traditional affordable housing.

## Year-Round Housing Trust Funds

Towns may create a local or regional housing trust fund dedicated to producing and preserving year-round affordable or attainable housing. These trusts can receive money or property from a variety of sources and use it flexibly for housing purposes. Regional trusts allow multiple towns to pool resources to develop affordable housing. They operate similarly to affordable housing trust funds and can even share overlapping membership. For Seasonal Communities with limited individual funding capacity, these trust funds offer a powerful way to scale impact, share expertise, and make sustained progress on housing affordability.

## Housing Preference for Essential Public Workers

Communities may adopt housing preferences for local essential public employees (like teachers, first responders, and public works staff) in properties that they acquire or develop. Towns have discretion in determining who is an essential public employee, but any preferences must comply with fair housing laws and be documented with clear data and selection plans. This tool helps Seasonal Communities ensure that critical public services remain staffed year-round by making it feasible for essential workers to live where they serve.

## Housing Preference for Local Artists

Communities can expend funds designated for the creation and preservation of artist housing. This housing preference requires complying with fair housing laws and maintaining records describing the need for this housing and how eligibility is determined. By supporting artist housing, Seasonal Communities can sustain the cultural vibrancy and creative economies that often define their identity and drive tourism.

## Property Tax Exemption Adjustments

Communities that use the state's residential property tax exemption can increase it up to 50% of the average assessed home value, providing stronger incentives for homes to remain primary residences. This adjustment offers a locally controlled way for Seasonal Communities to lessen the pressure on year-round residents.



## Zoning Changes

Seasonal Communities must amend zoning to allow for year-round attainable housing on existing undersized lots (i.e. lots smaller than a municipality's minimum lot size). The housing must still be in a residential zone and comply with floor to area ratio and wastewater requirements, but lot size alone can't be used as a reason to bar development.

Communities also must allow by-right development of tiny houses (a detached dwelling unit of 400 square feet or less), provided they are restricted for year-round occupancy and meet health and safety standards. Communities still have the flexibility to further regulate movable tiny houses.

Both changes give towns and local residents more tools to unlock small-scale housing production, while keeping reasonable community protections in place. Together, these zoning reforms allow Seasonal Communities to incrementally add housing in ways that are context-sensitive, infrastructure-aware, and well-suited to small towns and village centers.

## Seasonal Community Grant Program

The Capital Investment Plan makes up to \$4 million available in FY26 and FY27 to support Seasonal Communities (\$2M in each fiscal year). The FY26 grant program is already in process with the 14 communities that have accepted their designation eligible to receive a grant of \$50,000 - \$175,000 for permissible activities, based on population. While the FY27 notice of funding availability has not been released yet, the FY26 permissible activities for grant funds were written as expansively as possible under capital dollar restrictions.

Permissible activities for funding included but were not limited to:

- Planning and zoning activities, including, but not limited to: 1) Planning activities related to housing needs assessments, 2) Zoning and/or bylaw revisions to implement Seasonal Communities policies, and 3) Planning for housing development.
- Local actions for housing development, including but not limited to: 1) Funding for housing development projects, 2) Technical Assistance to establish a Year-Round Housing Trust Fund, and 3) Seed funding for Year-Round Housing Trust to support housing development.
- Public horizontal infrastructure projects to leverage housing development, including pre-construction (design/engineering documents) and/or construction



related to: 1) Sewer lines, septic systems, and other sanitary waste disposal systems, water lines, wells, and water treatment systems; 2) Utility extensions; 3) Streets, roads, curb cuts, and other transit improvements such as crosswalks and pedestrian and bicycle ways; and 4) Other related horizontal infrastructure work adjacent to planned or imminent housing improvements.

## Waivers

A municipality may apply to EOHLC for a waiver if it faces undue hardship in meeting certain requirements. The full text and details of these new regulations are available on EOHLC's website: <https://www.mass.gov/info-details/seasonal-communities>

## Summary

Seasonal Communities face some of the most acute housing pressures in Massachusetts, driven by a high concentration of seasonal and short-term units, strong tourism demand, and large swings in seasonal employment that strain a limited year-round housing supply. These dynamics have steadily reduced the number of homes available to the workers, families, artists, and public employees who sustain local economies and public services throughout the year. The Seasonal Communities Designation responds directly to these challenges by offering a targeted, voluntary set of tools that help communities stabilize year-round housing, rebalance local markets, and invest in long-term solutions without undermining the economic benefits of seasonal activity. By pairing local choice with new regulatory flexibility, funding, and regional collaboration, the designation provides backing for communities to remain vibrant destinations while also supporting the people who call them home year-round.

**APPENDIX C & D:**  
**SEA CAMPS POND PROPERTY**

- **MAY 2024 TOWN MEETING ADOPTED COMPREHENSIVE PLAN VOTE & COMPREHENSIVE PLAN**
- **SEPTEMBER 2021 TOWN MEETING ACQUISITION VOTE**



# Town of Brewster

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OFFICE OF:  
COLETTE WILLIAMS MMC/CMMC  
TOWN CLERK

To Whom It May Concern:

This letter is to certify that at the Annual Town Meeting, held Saturday, May 11<sup>th</sup>, 2024, with a quorum being present, the following article was adopted by a majority vote:

3:22pm

**SEA CAMPS COMPREHENSIVE PLAN: POND PROPERTY (500 W.H. BESSE CARTWAY)**

**ARTICLE NO. 19:** To see if the Town will vote to accept the comprehensive plan for the Pond Property previously owned by the Cape Cod Sea Camps located at 500 W.B. Besse Cartway, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

**MOTION presented by Select Board Member Cynthia Bingham: I move to approve Article 19 as printed in the warrant.**

**MOTION presented by Citizen Ed Wanamaker: I move to postpone indefinitely consideration Article No. 19.**

**ACTION on Ed Wanamaker's Motion: Defeated by a majority. Voter Cards.**

**MOTION made by Becky Fischer to "move the previous question" to indefinitely postpone made by Ed Wanamaker.**

**ACTION on Becky Fischer's Motion: Adopted by a unanimous vote. Voter cards.**

Discussion resumed on the main motion presented by Cynthia Bingham.

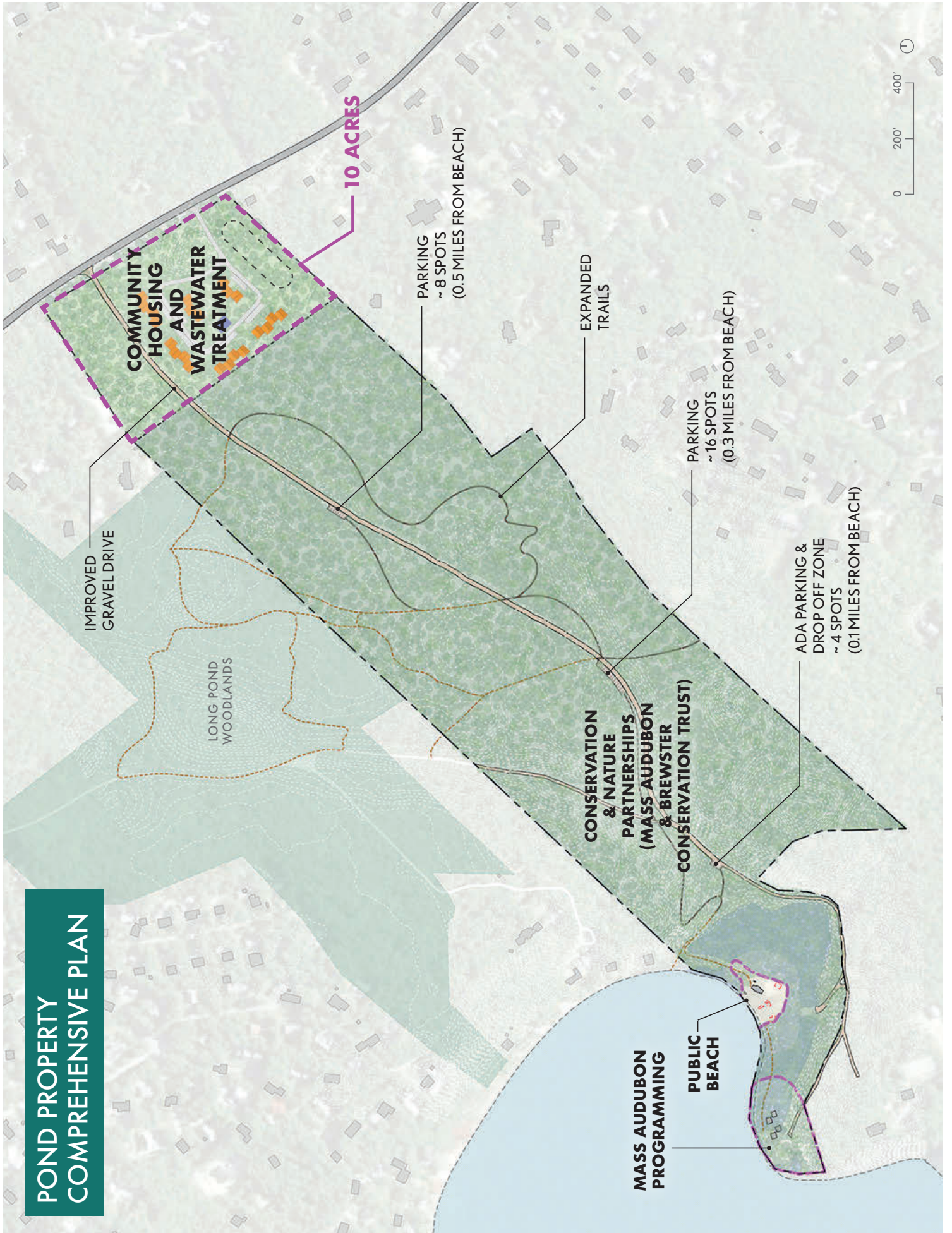
**MOTION made by Citizen Tim Hackert to "Move the previous question": Adopted by a Moderator declared 2/3 vote. Voter Cards.**

**ACTION on Main Motion: Adopted by a majority. Voter cards.**

Sincerely,

Colette M. Williams  
MMC/CMMC  
Town Clerk  
Brewster, MA

# POND PROPERTY COMPREHENSIVE PLAN





# Town of Brewster

2198 Main Street  
BREWSTER, MASSACHUSETTS 02631

(508) 896-4506 – Fax (508) 896-8089  
cwilliams@brewster-ma.gov

OFFICE OF:  
COLETTE WILLIAMS MMC/CMMC  
TOWN CLERK  
JUSTICE OF THE PEACE

To Whom It May Concern:

This letter is to certify that at the Special Town Meeting, held Saturday, September 25<sup>th</sup>, 2021 and reconvening Sunday, September 26<sup>th</sup>, 2021, with a quorum being present the following article was adopted by a Moderator declared greater than 2/3 vote:

1:32pm

## **Article 1 - 500 W.H. Besse Cartway**

To see if the Town will authorize the Select Board to acquire, by purchase, gift, and/or eminent domain, the parcel of land with the improvements thereon located at 500 W.H. Besse Cartway, Brewster, containing 66 acres, more or less, shown on Assessors Map 84 as Parcel 45, and described in a deed recorded with the Barnstable Registry of Deeds in Book 1388, Page 1185, for habitat protection, watershed protection, open space, conservation and passive recreation, active recreation, community housing, and/or general municipal purposes, and for the purpose of granting conservation easements and/or restrictions on such portions of the property that the Select Board may determine to provide for habitat protection, watershed protection, open space, conservation and passive recreation purposes, and to raise and appropriate, transfer from available funds, and/or borrow a sum to fund the foregoing acquisition and the payment of all costs incidental or related thereto; provided, however, that the appropriation authorized hereunder shall be contingent upon approval by the voters of a ballot question to exclude the amounts to pay for any bonds or notes authorized for this purpose from the provisions of Proposition 2½, so called, and to authorize the Select Board to convey the foregoing conservation easements and/or restrictions to charitable corporations or trusts whose purposes include conservation of land or water areas on such terms and conditions as the Select Board deems appropriate, and, further, to authorize the Select Board and/or its designee to apply for, accept and expend any state and/or federal grants and/or loans or other public or private funds that may be available for the foregoing purposes and to take any and all actions and execute any and all documents necessary or convenient to accomplish the foregoing purposes; or take any other action in relation thereto.

**Motion made by Select Board Member Edward “Ned” Chatelain: That the Select Board is authorized to acquire, by purchase, gift, and/or eminent domain, the parcel of land with the improvements thereon located at 500 W.H. Besse Cartway, Brewster, containing 66 acres, more or less, shown on Assessors Map 84 as Parcel 45, and described in a deed recorded with the Barnstable Registry of Deeds in Book 1388, Page 1185, for habitat protection, watershed protection, open space, conservation and passive recreation, active recreation, community housing, and/or general municipal purposes, and for the purpose of granting conservation easements and/or restrictions on such portions of the property that the Select Board may determine to provide for habitat protection, watershed protection, open space, conservation and passive recreation purposes; that \$6,000,000 is appropriated to pay costs of the foregoing acquisition, including the payment of all costs incidental or related thereto, and that to meet this appropriation, \$250,000 shall be transferred from Water Enterprise Fund Retained Earnings, \$1,750,000 shall be transferred from Free Cash, and the Treasurer, with the approval of the Select Board, is authorized to borrow \$4,000,000 under and pursuant to G.L. c. 44, §7(1) or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor; provided, however, that the appropriation authorized hereunder shall be contingent upon approval by the voters of a ballot question to exclude the amounts to pay for any bonds or notes authorized for this purpose from the provisions of Proposition 2½, so called, and to authorize the Select Board to convey the foregoing conservation easements and/or restrictions to charitable corporations or trusts whose purposes include conservation of land or water areas on such terms and conditions as the Select Board deems appropriate, and, further, to authorize the Select Board and/or its designee to apply for, accept and expend any state and/or federal grants and/or loans or other public or private funds (including any additional amounts transferred from water system retained earnings) that may be available for the foregoing purposes, which amounts shall reduce the amount of the total borrowing authorized for this purpose, and to take any and all actions and execute any and all documents necessary or convenient to accomplish the foregoing purposes. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.**

**Amendment made by Brewster Voter Gary Kaser: I move to amend the main motion by adding the following language after the words “general municipal purposes”: “provided, however, that said parcel shall not be used for community housing, and/or general municipal purposes absent further approval by vote of Town Meeting.”**

**Brewster Voter Peter Norton: I move the previous question.**

**ACTION On Motion to move the previous question. Adopted. Voter Cards.**

**ACTION on Amendment by Gary Kaser: Defeated. Voter Cards.**

**Brewster Voter Diane Conrad: I move the previous question.**

**ACTION on motion to move the previous question. Adopted. Voter Cards.**

**ACTION on Main Motion presented by Edward "Ned" Chatelain: Adopted by a Moderator declared greater than 2/3 vote. Voter Cards.**

A True Copy Attest:



Colette M. Williams, MMC/CMMC  
Town Clerk  
Brewster, MA

## **MODERATOR'S RULES REGARDING TOWN MEETING**

Priority shall be given to registered voters of the Town for admission to all Town Meetings, whether annual or special meetings. Therefore, the following rules shall apply:

1. Prior to admission, persons desiring admission shall check in with the Town Meeting Tellers, who will be present at the main entrance with voter registration lists.
2. Non-voters, who desire to be present, will be seated in the area designated as the non-voter section. Voters take priority seating.
3. Non-voters will not address the Town Meeting without the unanimous consent of all voters present and will not participate in voting. Non-Resident Town staff will be permitted to address Town Meeting as appropriate and consistent with past precedent.

### **TOWN MEETING PROCEDURE**

**THE MODERATOR** has absolute control of the town meeting.

**GENERAL LAWS CHAPTER 39 SECTION 15:** The Moderator shall preside and regulate the proceedings, decide all questions of order, and make public declaration of all votes. The Moderator recognizes speakers from the floor, and while they are speaking allows no interruptions except when a point of order is raised.

**WHEN A VOTER WISHES TO SPEAK**, the voter may rise, say, "Mr. Moderator," and wait for recognition. Then, with the microphone, please give your name. The voter may continue with due regard to reasonable brevity, as long as the voter speaks directly to the question under discussion.

**THERE WILL BE NO SMOKING OR STANDING** in the meeting location.

**ANYTIME THE MOTION TO BE VOTED ON IS UNCLEAR**, ask the Moderator before voting.

**VOTERS WILL PLEASE HOLD THEIR BREWSTER VOTER TAG** in their right hand, so that the tellers when counting hand votes will count them.

**NO PERSON IS TO INDULGE IN PERSONALITIES OR DEROGATORIES.** Let us maintain decorum and reason together.

### **MOTIONS**

**MAIN MOTIONS** are always on articles in the Town warrant. They are made, seconded, and then opened for consideration.

**SECONDARY MOTIONS** are motions which refer to main motions. Secondary motions usually amend, postpone, or limit consideration.

**AMENDMENTS** may be offered by any voter to the motion under discussion, provided the scope of the original motion is not enlarged or altered. Amendments are seconded and discussed; they require a majority vote to carry (pass). An amendment need not be voted upon if the proposed change is agreeable to the proponents of original motion. Voters must submit amendments in legible writing.

**RECONSIDERATION** is the process of revisiting a previously voted article to consider new information or arguments that were not available at the original debate. Making this motion

allows for a second chance to vote on the same item, ensuring that all relevant information is considered before a final decision is made. Brewster bylaws do not include any restrictions on the use of reconsideration. Town Meeting Time provides extensive commentary on its utilization.

### **POSTPONE**

**TO REFER TO COMMITTEE "COMMIT"** if changes in a main motion are numerous, take too much time, or require additional information, it is wise to commit the article to a committee. This secondary motion should specify which board or committee. If proposing a new committee, specify how many members, how appointments are to be made and when the committee should report.

**POSTPONE TO A DEFINITE TIME:** defers action on a main motion to a stated hour, usually during the meeting. At the hour specified, it is returned to the floor when a motion is made that the deferred article be considered.

**"LAY ON TABLE"** intends to temporarily lay aside an article. Not debatable; two-thirds vote carries. An article not taken from table before the meeting adjourns is not actionable. To be considered at a subsequent meeting, it must reappear in the warrant for that meeting.

**"TAKE NO ACTION" "PASS OVER" "POSTPONE INDEFINITELY"** are debatable motions and require majority vote. The intent is to defeat the motion.

### **LIMIT CONSIDERATION**

**LIMIT DEBATE.** This secondary motion requests a vote to be taken at a specific time. Requires a 2/3 majority vote.

**"MOVE THE PREVIOUS QUESTION"** demands an immediate vote on any motion under consideration without further debate on the motion. May not be debated or amended. Requires 2/3 vote to carry. If it carries, we vote on the main motion that we voted to end the debate on.

### **POINT OF ORDER**

**IF A VOTER QUESTIONS THE LEGALITY** or propriety of the proceedings, the voter may rise, interrupt the speaker and say, "I rise to a point of order" or "question of privilege."

### **VOTES ON MAIN MOTIONS**

Usually carries (passes) with the majority of those attending. Quantum of vote for each article is noted in the warrant book.

### **EXCEPTIONS**

**2/3 MAJORITY VOTE REQUIRED** for borrowing of money appropriations for land purchases; land purchase for public domain; sale or abandonment of unneeded land; abandonment of projects for which money has been borrowed; appropriation for celebration of settlement or incorporation; zoning bylaws (except for certain housing related zoning bylaws).

**4/5 USUALLY REQUIRED** payment of a bill for which insufficient appropriations made in a previous year, at the Annual Town Meeting. A 9/10 vote is required at a Special Town Meeting.

**POSTPONE INDEFINITELY** requires a majority vote, may be debated, and may not interrupt the speaker.

## GLOSSARY OF FINANCIAL TERMS

<b>Appropriation</b>	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only town meeting can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see encumbrance). Any part of an annual operating appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notifies the Town Accountant (MGL Ch. 41 ss. 58), the departmental appropriation is encumbered. This action extends the annual spending authorization until such time that the bill is paid, or it is decided not to spend the funds. If these encumbrances are not acted on within ninety days, the Town Accountant generally notifies the department and closes them out. A special purpose appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.
<b>Audit</b>	An examination of systems, procedures, and financial data by a certified public accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. The audit is a valuable management tool for evaluating the fiscal performance of a community.
<b>Available Funds</b>	Funds established through previous appropriations or resulting from financial operations. They may be appropriated to meet unforeseen expenses, capital expenditures, or other one-time costs. Examples include free cash, stabilization fund, overlay surplus, water surplus, and enterprise retained earnings.
<b>Betterments (Special Assessments)</b>	Whenever a limited area of a community receives benefit from a public improvement (e.g., water, road, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for a proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request the assessors to apportion the betterment over a period of up to 20 years. Over the lifetime of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.
<b>Bond</b>	A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.
<b>Bond Anticipation Note (BAN)</b>	A short-term note to provide cash for initial project costs issued in anticipation of bond proceeds. BANs may be issued for a period not to exceed five years, provided principal repayment begins after two years. Communities with approved projects on the School Building Assistance (SBA) priority list may defer principal payments up to five years (approved annually in outside sections of the budget). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute. BANs are full faith and credit obligations.
<b>Bond Authorized And Unissued</b>	Bond authorized but not yet sold. Issuance is contingent only on action by the Town Treasurer and a majority of the Board of Selectmen.
<b>Bond Counsel</b>	An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.
<b>Bond Issue</b>	Generally, it represents the actual sale of a certain number of bonds at one time by a governmental unit.
<b>Bond Rating (Municipal)</b>	A credit rating to help investors determine the risk of losing money in a given fixed-income investment. Agencies specializing in municipal bonds assign a rating, designated by letters or a combination of letters and numerals, based on their opinion of the future ability, legal obligation, and willingness of a bond issuer to make timely debt service payments.

<b>Budget</b>	A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” (the financial plan presented to the town meeting), or “final” (the plan approved by that body). The budget should be separated into basic units, either by department, program, or service. Formatting the budget in this way helps local officials and citizens make policy decisions when allocating scarce resources. It is also important to include as much information as possible concerning the output or accomplishments expected of a given program or department during the year.
<b>Capital Improvements Program</b>	A comprehensive plan for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of the community’s needs should be identified in the program, there is a set of criteria that prioritizes the expenditures. The capital program is a plan for capital expenditures that usually extends at least five years beyond the capital budget.
<b>Capital Outlay Expenditure Exclusion</b>	A vote by a community at an election to exclude payments for a capital project from the levy limit. The exclusion may temporarily increase the levy above the levy ceiling.
<b>Cash</b>	Currency, coin, checks and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.
<b>Cash Management</b>	The process of managing a local government’s money in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.
<b>Cemetery Perpetual Care</b>	Funds donated by individuals for the care of gravesites. According to MGL, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the Cemetery Commissioners for the purpose of maintaining cemeteries.
<b>Chapter 90 Highway Funds</b>	The state legislature authorizes and issues transportation capital bonds every few years. In each Transportation Bond, funds are apportioned to communities based upon a formula under the provisions of MGL Ch. 90 ss. 34, hence the terms Chapter 90 funds. The Chapter 90 highway formula is comprised of three variables: local road mileage as certified by the Massachusetts Highway Department (MHD), employment figures from the Department of Employment and Training (DET), and population estimates from the U. S. Census Bureau. Under this formula, those communities with a larger number of road miles receive proportionately more aid than those with fewer road miles. These funds are reimbursed to communities based upon certified expenditure reports submitted to MHD.
<b>Cherry Sheets</b>	Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year’s state aid and assessments to communities and regional school districts from the Commissioner of Revenue. State aid to municipalities and regional school districts consist of two major types – distributions and reimbursement. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a period for certain programs or services. In addition, communities may receive “offset items” that must be spent on specific programs. Cherry Sheet assessments are advance estimates of state assessments and charges. Local assessors are required to use these figures in setting the local tax rate. Because these figures are estimates, it should be noted that based upon filing requirements and/or actual information, the final aid or assessment may differ.
<b>Cherry Sheet Offset Items</b>	Local aid accounts that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants.
<b>Collective Bargaining</b>	The negotiations between an employer and union representative regarding wages, hours, and working conditions.
<b>Conservation Fund</b>	This fund may be expended for lawful conservation purposes as described in MGL Ch. 40 ss. 8C. It may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by two-thirds vote of town meeting.
<b>Contingent Appropriation</b>	An appropriation that authorizes spending for a particular purpose upon the occurrence of a later event. The grant of spending authority made by an appropriation must be certain at the time of

	the vote and, therefore, contingent appropriations are not generally permissible. Under MGL Ch. 59 ss. 21C(m), however, towns may make appropriations from the tax levy, available funds or borrowing, contingent upon the subsequent passage of a Proposition 2-½ override or exclusion question for the same purpose.
<b>Debt Authorization</b>	Formal approval by a two-thirds vote of town meeting to incur debt, in accordance with procedures stated in MGL Ch. 44.
<b>Debt Exclusion</b>	A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.
<b>Debt Limit</b>	The maximum amount of debt that a municipality may have authorized for qualified purposes under state law.
<b>Debt Service</b>	The cost usually stated in annual terms, of the principal repayment and interest of any particular issue.
<b>Deficit</b>	The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.
<b>Education Reform Act Of 1993</b>	An act that seeks to remedy educational funding inequities between local communities by providing adequate state funding over a seven year period for all local and regional school districts and by mandating equity based upon a particular community's ability to pay. One of the Act's major goals is to improve student achievement.
<b>Eminent Domain</b>	The power of a government to take property for public purposes by condemnation provided that fair compensation is paid to the owner. This method is frequently used to obtain real property that cannot be purchased from owners by means of a voluntary transaction.
<b>Encumbrance</b>	Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriations is reserved.
<b>Enterprise Fund</b>	Those funds which are established for specific uses under M.G.L. c.44, §53F1/2 that require an annual appropriation to operate (i.e. The Brewster Water Department). Enterprise fund revenue streams are segregated from the general fund into a separate fund and available as a separate financing source for services that generate, or for purposes supported by, those revenues. These include the revenues of enterprise funds established for services typically financed and delivered in a manner similar to private enterprises for the purpose of accounting for all costs, direct or indirect, of providing the services.
<b>Estimated Receipts</b>	An estimate of state and local miscellaneous receipts based upon the previous year's receipts that assessors deduct from the gross amount to be raised in order to arrive at the tax levy.
<b>Excess And Deficiency</b>	Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is made based upon the balance sheet that is submitted by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.
<b>Excess Levy Capacity</b>	The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Board of Selectmen must be informed of excess levy capacity and their acknowledgment must be submitted to the Department of Revenue when setting the tax rate.
<b>Fiscal Year</b>	Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2020 fiscal year is July 1, 2019 to June 30, 2020 and is usually written as FY2020. Since 1976, the federal government has had a fiscal year that begins October 1 and ends September 30.
<b>Fixed Costs</b>	Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service or interest costs.

<b>Foundation Budget</b>	The target imposed by the Education Reform Act of 1993 for each school district, defining the spending level necessary to provide an adequate education for all students.
<b>Free Cash</b>	Unrestricted funds from operations of the previous fiscal year that are certified by the Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based upon the balance sheet as of June 30, which is submitted by the Town Accountant. A community should maintain a free cash balance to provide a hedge against unforeseen expenditures and to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate. Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves and make judgments regarding a community's fiscal stability, in part, on the basis of free cash.
<b>Fund</b>	An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
<b>Fund Accounting</b>	Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues and expenditures) are accounted for independently in accordance with specific regulations, restrictions and limitations. Examples of funds include the general fund and enterprise funds.
<b>General Fund</b>	The fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.
<b>General Obligation (GO) Bonds</b>	Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.
<b>Hotel/Motel Excise</b>	A local option that allows a community to assess a tax on room occupancy. The community may levy up to 6% of the taxable rents of hotels, motels and lodging houses in that community.
<b>Indirect Cost</b>	Costs of a service not reflected in the service's operating budget. An example of an indirect cost of providing water service would be health insurance costs for water department employees. A determination of these costs is necessary to analyze the total cost of service delivery and a Mutual Agreement for reporting and paying indirect costs is required between the Select Board and respective Department / Committee.
<b>Interest</b>	Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made.
<b>Interest Rate</b>	The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.
<b>Law Enforcement Trust Fund</b>	A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C ss. 47. Funds from this account may be expended by the Police Chief without further appropriation.
<b>Levy</b>	The amount a community raises through the property tax. The levy can be any amount up to the levy limit.
<b>Levy Ceiling</b>	The maximum levy assessed on real and personal property may not exceed 2 ½ percent of the total full and fair cash value of all taxable property (MGL Ch. 59 ss. 21C). Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.
<b>Levy Limit</b>	The maximum amount a community can levy in a given year. The limit can grow each year by 2 ½ percent of the prior year's levy limit plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

<b>Line-Item Budget</b>	A budget that focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.
<b>Local Aid</b>	Revenue allocated by the commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the “Cherry Sheets”. Most Cherry Sheet aid programs are considered revenues of the municipality’s or regional school districts’ general fund and may be spent for any purpose, subject to appropriation.
<b>Local Receipts</b>	Locally generated revenues, other than real and personal property taxes and enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.
<b>Motor Vehicle Excise (MVE)</b>	Every motor vehicle and trailer registered in the Commonwealth is subject to the MVE unless expressly exempted. MVE is imposed for the privilege of registering a motor vehicle. Registering a motor vehicle automatically triggers the assessment of the excise.
<b>Municipal(s)</b>	Municipal refers to any state or subordinate governmental unit. “Municipals” (i.e., municipal bonds) include not only the bonds of all local subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.
<b>Municipal Revenue Growth Factor (MRGF)</b>	An estimate of the percentage change in a municipality’s revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components; automatic 2 ½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).
<b>Net School Spending (NSS)</b>	School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community’s NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993).
<b>New Growth</b>	The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year, for example, FY2023 new growth is determined by multiplying the value on January 1, 2022 by the FY2022 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate. Documentation should be retained for five years in the event of a BLA audit.
<b>Operating Budget</b>	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
<b>Overlay (Overlay Reserve or Allowance for Abatements and Exemptions)</b>	An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process but rather is raised on the tax rate recapitulation sheet.
<b>Overlay Surplus</b>	Any balance in the overlay account in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the Board of Assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue.
<b>Override</b>	A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount).
<b>Override Capacity</b>	The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.
<b>Payments In Lieu Of Taxes (PILOT)</b>	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such payment to any other community in which it owns land used for public purposes.

<b>Proposition 2 ½ (Prop 2 ½)</b>	M.G.L. c.59, §21C was enacted in 1980 and limits the amount of revenue a city or town may raise from local property taxes each year. This amount is the community's annual levy limit. The law allows the levy limit to increase each year by 2.5% plus any new growth revenue derived from taxes from new construction and alterations. This amount may not exceed the community's levy ceiling. Proposition 2 ½ also established two types of voter approved increases in local taxing authority – overrides and exclusions.
<b>Receipts Reserved</b>	Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic activities.
<b>Reserve Fund</b>	An amount set aside annually within the budget of a city (not to exceed 3% of the tax levy for the preceding year) or town (not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the Finance Committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.
<b>Revenue Anticipation Borrowing</b>	Cities, towns and districts may issue temporary notes in anticipation of taxes (TAN's) or other revenue (RAN's). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to MGL Ch. 44 ss. 4, cities, towns and districts may borrow for up to one year in anticipation of such revenue.
<b>Revenue Anticipation Note (RAN)</b>	A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.
<b>Revenue Bond</b>	A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.
<b>Revolving Fund</b>	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch 44 ss. 52E ½ requires each revolving fund must be established by ordinance or charter and stipulates that each fund must be re-authorized each year at annual town meeting action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town in the most recent fiscal year, and not more than one percent of the amount raised by taxation may be administered by a single fund. Wages and salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.
<b>Sale Of Cemetery Lots Fund</b>	A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of MGL Ch. 144 ss. 15.
<b>Stabilization Fund</b>	A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. Communities may appropriate into this fund in any year an amount and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting is required to appropriate money from the Stabilization Fund.
<b>State Aid Anticipation Note (SAAN)</b>	A short-term loan issued in anticipation of a state grant or aid (MGL Ch. 44 ss. 6A).
<b>State House Notes</b>	Debt instruments for cities, towns, counties and districts certified by the Director of Accounts. State House Notes, payable annually, are usually limited to maturities of five years. The notes are generally less costly and easier to issue than conventional issues for borrowing. They are commonly used for temporary loans and smaller long-term issues.
<b>Tax Rate</b>	The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

<b>Tax Rate Recapitulation Sheet (Recap Sheet)</b>	A document submitted by a city or town to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the Department of Revenue by September 1 (in order to issue the first-half semiannual property tax bills before October) or by December 1 (in order to issue the third quarterly property tax bills before January 1).
<b>Five Year Valuation Certification</b>	The Commissioner of Revenue is required to review local assessments every five years and to certify that they represent FFCV. The Bureau of Local Assessments is responsible for this process.
<b>Trust Fund</b>	In general, a fund held for the specific purpose stipulated by a trust agreement. The Town Treasurer acts as a custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the Commissioners of Trust Funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.
<b>Underride</b>	A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.
<b>Unfunded Pension Liability</b>	Unfunded pension liability is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.
<b>Uniform Municipal Accounting System (UMAS)</b>	The Department of Revenue regards UMAS as the professional standard for municipal account system that conforms to Generally Accepted Accounting Principles modern municipal accounting in Massachusetts. Among the benefits of conversion to UMAS is increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.
<b>Unreserved Fund Balance (Surplus Revenue Account)</b>	The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.
<b>Warrant</b>	An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted upon by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.
<b>Water Surplus</b>	For water departments operating under MGL Ch. 41 ss. 69B, any revenues in excess of estimated water receipts or unspent water appropriations closeout to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.
<b>Waterways Improvement Fund</b>	An account into which fifty percent of the proceeds of the boat excise is deposited. Use of these proceeds is limited to certain waterway expenses as outlined in MGL Ch. 40 ss. 5G.

