

MEETING POSTING

TOWN OF NANTUCKET

Pursuant to MGL Chapter 30A, § 18-25

All meeting **notices and agenda** must be filed and time stamped with the
Town Clerk's Office and posted at least 48 hours prior to the meeting
(excluding Saturdays, Sundays and Holidays)

RECEIVED

2024 JAN 11 AM 10:13
NANTUCKET TOWN CLERK
Posting Number:T 041

Committee/Board/s | FINANCE COMMITTEE

Day, Date, and Time | Tuesday, January 16, 2024 @ 4:00 PM

Location / Address | REMOTE PARTICIPATION VIA ZOOM
The meeting will be aired at a later time on the Town's Government TV
YouTube Channel
<https://www.youtube.com/channel/UC-sgxA1fdoxteLNzRAUHIxA>

**Signature of Chair or
Authorized Person** | Susan Carmel

WARNING: IF THERE IS NO QUORUM OF MEMBERS PRESENT, OR IF
MEETING POSTING IS NOT IN COMPLIANCE WITH THE OML
STATUTE, NO MEETING MAY BE HELD!

AGENDA

Please list below the topics the chair reasonably anticipates will be discussed at the meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/89548414161?pwd=lgpS9HVbS913kvopeAebEaVbp2LaEM.1>

Meeting ID: 895 4841 4161

Passcode: 970480

1. Call to Order
2. Audio/Video Announcement
3. Approval of Agenda
4. Public Comment
5. Discussion of Citizen Warrant Article K: Adoption of M.G.L. Ch. 175M – State Family Medical Leave Statute
6. Discussion of Citizen Warrant Articles
7. FY25 Budget Presentation
8. Committee Reports
9. Other Business
10. Date of Next Meeting – Thursday, January 25, 2024 @ 4:00 PM
11. Adjournment

Chapter 175M: Massachusetts' Paid Family and Medical Leave FAQs

Produced by: Leah Hill
From information found on www.mass.gov

1. What is Paid Family Medical Leave (PFML)?

The State of Massachusetts is offering **paid** time off of work for family or medical reasons and offers job protections during this time. This law was enacted in 2018 but took effect January 2021.

2. How is PFML different from FMLA (Family and Medical Leave Act)?

PFML is through the Commonwealth of Massachusetts and is up to 26 weeks **paid** during a year while protecting an employee's job. Employees do not need to use accrued time off to be paid during PFML and eligibility is not dependent on how long an employee has worked for an employer. FMLA is a federal act that is 12 weeks a year, **unpaid** and protects an employee's job while on leave. For employees to be paid during FMLA, they must use all accrued paid time off leaving them with little to no paid time off when they return to work. To qualify for FMLA, an employee must have been with their employer for at least 12 months, with at least 1,250 hours worked over that time.

3. What health and mental conditions qualify to receive PFML and what is the maximum amount of time able for each leave?

- Caring for your own serious health condition as certified by a health care provider, including illness, injury, or pregnancy/childbirth (up to 20 weeks of paid medical leave)
- Caring for a family member with a serious health condition as certified by a health care provider, including illness, injury, or pregnancy/childbirth (up to 12 weeks of paid family leave)
- Bonding with your child during the first 12 months after birth, adoption, or placement (up to 12 weeks of paid family leave)
- Caring for a family member who was injured serving in the armed forces (up to 26 weeks of paid family leave)
- Managing affairs while a family member is on active duty (up to 12 weeks of paid family leave)

4. What is the maximum amount of benefit time allowed to take during each calendar year?

26 weeks.

5. What makes an employee eligible for PFML?

Answer from <https://www.mass.gov/doc/pfml-information-for-employees-overview/download> :

- Your type of employment is not exempt under PFML law, however you may be covered if your exempt employer has opted into the PFML program, or if you opted in as a self-employed individual, and
- You work in Massachusetts or for the Commonwealth of Massachusetts or its agencies. This includes employees working in Massachusetts, even if the employer is located in another state or country.
- Your employer doesn't have a DFML approved private paid leave plan that provides benefits that are equal to or greater than the state's coverage, and
- You meet the DFML's earnings requirements, and
- You have a qualifying reason, for example a serious health condition that prevents you from working.

6. How long does an employee need to work to qualify for PFML?

To qualify an employee must make \$6,000 (in 2023) over the past 4 calendar quarters and at least 30 times more than how much you are eligible to get each week in benefits. For example, if you're eligible to get paid \$1,000 a week with PFML then in the last year you will have to make \$30,000. *PFML eligibility is not dependent on how long an individual has worked for a current employer.*

7. Can an employer retaliate against their employee when they return from PFML?

Absolutely not. Your employer can't punish you because you took or applied for PFML.

This includes things like:

- Firing you
- Disciplining you
- Suspending you
- Asking you to resign
- Demoting you
- Threatening you
- Discriminating against you

8. Do pre-existing conditions disqualify an employee from receiving PFML?

No.

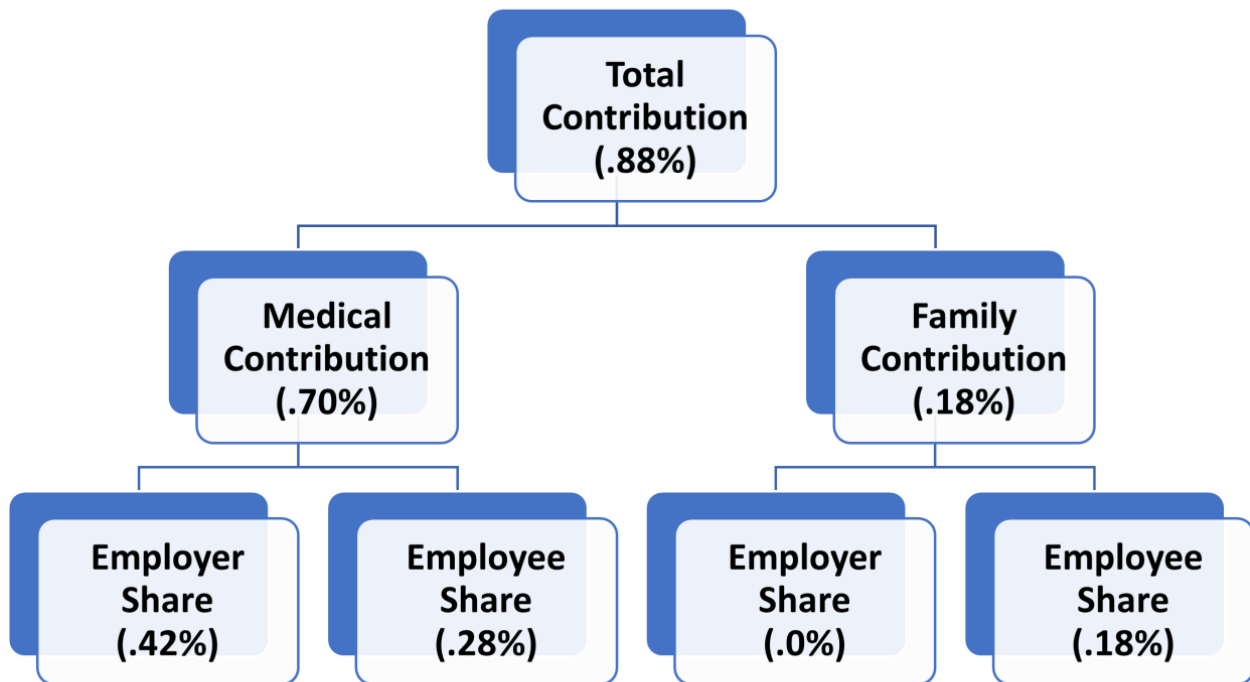
9. What is the employee contribution?

Employees contribute 0.28% of their wage for medical leave and 0.18% of their wage for family leave totaling 0.46%. For example, for someone who makes \$100,000/year their annual contribution would be \$460/year.

10. What is the employer's contribution?

Employers only contribute towards medical leave which is 0.42% of employee's wage. For example, for an employee with an annual salary of \$100,000 the employer would contribute \$420.00/year.

Employers with 25 or more covered individuals must send to DFML a contribution of 0.88% of [eligible wages](#). This contribution can be split between covered individuals' payroll or wage withholdings and an employer contribution.



Family leave

Up to 100% of the family leave contribution can be withheld from a covered individual's wages (0.18% of eligible wages).

Medical leave

Up to 40% of the medical leave contribution can be withheld from a covered individual's wages (0.28% of eligible wages). Employers are responsible for contributing the remaining 60% (0.42% of eligible wages).

11. How much does an employee make a week with PFML?

In 2024, the maximum weekly benefit is \$1,149.90. Benefits payment is based on your individual average weekly wage, the state average weekly wage for Massachusetts workers, and the type of leave.

12. Can an employee use paid time off to supplement PFML?

Yes, an employee can supplement their weekly PFML benefit with their accrued PTO. The combined weekly sum of PFML benefits and employer provided paid leave benefits cannot exceed your Individual Average Weekly Wage (IAWW). Example: An employee's IAWW = \$2,000 and they have an approved PFML application that pays \$1,100 per week. The employee may top off that amount with PTO up to \$900 per week, if available.

13. Will an employee still get paid if they have other benefits such as short-term disability?

Yes, municipal employees' other benefits will not be affected by PFML. They will get paid for both PFML and whatever other benefit coverage they pay for.

14. Why are the Town's elected benefits through Colonial and Allstate not sufficient?

These two companies offer different benefit plans, but they all have a waiting period before the benefits are effective. Generally, it's 9 months to a year, which is too long when a beneficiary is critically ill and not able to work (or get paid if their paid time off is exhausted). If an employee has pre-existing conditions, they would not be covered in these elected benefits but would be covered with PFML. In addition, the amount of money that is paid into these plans is relatively expensive for the payout. It is under the company's (i.e. Colonial and Allstate) discretion, and they can say that the illness/medical condition is not fully covered.

15. Is there a grace period an employee has to wait to receive PFML?

No.

16. How many weeks are covered with PFML?

In one year, a total of 26 weeks can be taken with up to 20 weeks paid medical leave and up to 12 weeks paid family leave.

17. Does leave have to be taken consecutively?

No, it does not and can be split up over the course of a year.

18. Why are municipalities excluded from PFML?

It is under the assumption that municipalities provide better benefits than what is offered by the state through PFML. For the Town of Nantucket, that is not the case because they use FMLA which is unpaid.

19. How does a municipality opt into PFML?

There must be a positive vote at Town meeting to opt in.

20. Are employee's insurance benefits from their employer still covered during PFML?

Yes, if you get health insurance benefits through your employer, they will have to continue to provide for, contribute to, or otherwise maintain your health insurance benefits and pay whatever portion of the cost they usually cover while you are on leave, the same way that they would if you weren't on leave. If you usually pay a portion of your health insurance costs through your employer, then you may be required to continue to do that during your leave.

For More Information on PFML from the State's website visit these resources:

<https://www.mass.gov/info-details/paid-family-and-medical-leave-pfml-overview-and-benefits>

https://www.mass.gov/info-details/paid-family-and-medical-leave-employer-contribution-rates-and-calculator?_gl=1*cd8w35*_ga*MTYxMjIxNTczLjE2OTg2MTAzNzc.*_ga_MCLPEGW7WM*MTY5ODYxMTc2My4xLjAuMTY5ODYxMTc2My4wLjAuMA..

<https://www.mass.gov/info-details/pfml-transitioning-from-medical-leave-to-family-leave-to-bond-with-a-child>

<https://www.mass.gov/info-details/pfml-frequently-asked-questions-for-employees>

Comparison Table for Benefits

	MA Paid Family and Medical Leave	Family and Medical Leave Act	Colonial	Allstate Benefits
Medical condtions covered	•Caring for your own serious health condition as certified by a health care provider, including illness, injury, or pregnancy/childbirth •Caring for a family member with a serious health condition as certified by a health care provider, including illness, injury, or pregnancy/childbirth •Bonding with your child during the first 12 months after birth, adoption, or placement •Caring for a family member who was injured serving in the armed forces •Managing affairs while a family member is on active duty	• Your own serious health condition • Bonding with a newborn or newly adopted child • Caring for a family member with a serious health condition • Caring for a family member who is a covered servicemember and was injured while serving in a foreign country • Managing family affairs when a family member is deployed or will be deployed in a foreign country	•Critical Illness • Accident •Cancer •Disability	•Critical Illness • Accident •Cancer •Disability
Paid	Yes	No	Yes	Yes
Max payout per year	\$28,747.50	\$0	Depends on plan, age, salary	Depends on plan, age, salary
Contributions by employee	Yes (0.46% of yearly wage)	No	Yes	Yes
Weekly (based on \$75K)	\$6.63	\$0	Depends on plan, age, salary	Depends on plan, age, salary
Monthly (based on \$75K salary)	\$26.52	\$0	Depends on plan, age, salary	Depends on plan, age, salary
Yearly (based on \$75k salary)	\$345.00	\$0	Depends on plan, age, salary	Depends on plan, age, salary
Contributions by employer	Yes (0.42% of employee's yearly wage)	No	No	No
Number of weeks allowed to take o	up to 26	12	0	0
Job security	Yes	Yes	No	No
Waiting period before benefits effective	First year of adopting must pay in for 2 quarters (6 months). Every year after 7 days	12 months or worked 1,250 hours (~8 months)	Unless new employee, plan effective for nonbirth related events July 1 if signed up during open enrollment (usually May). Birth related events policy must be in place 10 months before birth event	14 day elemination period. Unless new employee, plan effective for nonbirth related events July 1 if signed up during open enrollment (usually May). Birth related events policy must be in place 10 months before birth event

Numbers based on information from Massachusetts Department of Family and Medical Leave, Colonial Life, and Allstate Insurance and there may be some deviation overtime.

Example based on 35 year old with \$75k salary for giving birth/parental leave

	MA Paid Family and Medical Leave	Federal Medical Leave Act	Colonial*	Allstate Benefits*
Weekly contribution	\$6.63	\$0	\$20.00	\$22.32
Montly Contribution	\$26.52	\$0	\$80.00	\$89.28
Yearly Contribution	\$345.00	\$0	\$1,040.00	\$1,071.36
Max payout	\$28,747.50	\$0	\$4,200-\$5,250	\$3,700.00
Waiting period before benefits effective	7 days	Must work for employer for 12 months before leave taken or worked 1,250 hours	Policy must be in place 10 months before birth event.	Policy must be in place 10 months before birth event
Number of weeks allowed to take o	up to 26	12	NA	NA

*Based on 3 month individual policy. Payouts, and contribution rates subject to change with age and salary

Numbers based on information from Massachusetts Department of Family and Medical Leave, Colonial Life, and Allstate Insurance and there may be some deviation overtime.

Example based on 35 year old with \$75k salary for cancer

	MA Paid Family and Medical Leave	Federal Medical Leave Act	Colonial*	Allstate Benefits*
Weekly contribution	\$6.63	\$0	\$1.75-\$5.63	\$4.89
Montly Contribution	\$26.52	\$0	\$7.00-\$22.52	\$21.17
Yearly Contribution	\$345.00	\$0	\$84.00-\$270.24	\$254.04
Max payout	\$21,848.10	\$0	\$5,000-20,000 policy terminates after payed out 200%	\$5,000-\$25,000 depending on first time illness. Second time illness it is less or not covered
Waiting period before benefits effective	7 days	Must work for employer for 12 months before leave taken or worked 1,250 hours	Plan effective July 1 if enrolled during open enrollment (usually in May). If not enrolled, have to wait until following July 1	Plan effective July 1 if enrolled during open enrollment (usually in May). If not enrolled, have to wait until following July 1. 14 day elimination period.
Number of weeks allowed to take o	20	12	NA	NA

*Based on 3 month individual policy. Payouts, and contribution rates subject to change with age and salary

Numbers based on information from Massachusetts Department of Family and Medical Leave, Colonial Life, and Allstate Insurance and there may be some deviation overtime.

TOWN OF NANTUCKET
2024 Annual Town Meeting
Citizen Warrant Article Submissions
Town Counsel Comments
December 1, 2023

	Lead Petitioner	Article Description	Comment
A.	Mimi Huber	Zoning Map Change – R-40 to CN – 1 Evergreen Way and 21 Airport Road	This article is approved as to form. Because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.
B.	Susan Ottison	Zoning Map Change – R-10 to CN – 3 Cobble Court	This article is approved as to form. Because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.
C.	Patricia Halsted	Real Estate Acquisition: Unnamed Way (Surfside)	This article is not in proper form but may be cured by motion. The petition did not provide a sufficient description of the parcel or a plan. The Assessors Map provided is not sufficient, but NP&EDC located a plan that may be used in the motion. This article is the acquisition portion of a Yard Sale transaction.
D.	Patricia Halsted	Real Estate Conveyance: Unnamed Way (Surfside)	Approved as to form, subject to comments on Article C. This article is the conveyance portion of a Yard Sale transaction.
E.	Meghan Glowacki	No Town funds to be used re: Surfside Crossing development	A majority vote in favor would be nonbinding. If the Affordable Housing Trust already has funds available for a proper purpose, no Town Meeting vote is required. If the AHT is approved for additional bonding authority, that vote would be

TOWN OF NANTUCKET
2024 Annual Town Meeting
Citizen Warrant Article Submissions
Town Counsel Comments
December 1, 2023

			effective even if this article receives a majority vote in favor.
F.	Meghan Glowacki	Charter Change – Department Heads report to Town Manager	This article is in proper legal form. It seeks to <u>authorize</u> the Select Board to request a special act of the General Court to amend Sections 4.2, 4.4 and 4.5 of the Town Charter.
G.	Rebecca McCrensky	Amend Chapter 58 of Town Code – Car Rental Agencies	The subject matter of this proposed bylaw is generally valid, but not presented in proper form for insertion into Chapter 58 (changes are presented in outline form); this could be remedied by motion. Recommend deleting reference to “unpurchased” medallions and replace with “unissued.” Recommend making licenses inactive for two years subject to cancellation after hearing, not “automatically returned.” Provision reserving certain licenses to residents would be analyzed by Attorney General on “equal protection” basis but appears valid.
H.	Anne Kuszpa	Zoning Bylaw Amendment – Middle Income Inclusionary Housing	This article is approved as to form. Because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.
I.	Cliff Williams	Authorize Select Board to appoint Madaket Landfill Committee	Approved as to legal form. This article would be nonbinding if approved; expression of voter support for an advisory committee on landfill issues.

TOWN OF NANTUCKET
2024 Annual Town Meeting
Citizen Warrant Article Submissions
Town Counsel Comments
December 1, 2023

J.	Cliff Williams	Request for Town Assistance with Evictions	This proposes a nonbinding vote. Any dispute between an owner of residential property and a tenant is a private legal matter. Providing Town funds or resources to benefit an individual in such circumstances would likely violate the Anti-Aid Amendment (MA Constitution, Articles of Amendment, Art. CIII).
K.	Leah Hill	Adopt M.G.L. 175M – State Family and Medical Leave Statute	This article is in proper legal form; adopting c.175M would require a majority vote. Even if adopted, however, implementing the benefits pursuant to the statute would require negotiation with unions and with nonunion employees. An appropriation of funds would be required to implement the benefits if the statute is adopted.
L.	Emily Molden	Zoning Bylaw Amendment – Chapter 139-13(C), prohibit pools/hot tubs in Moorland Management District	This article is approved as to form. Because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.
M.	Michael Kopko	General Bylaw Amendment – Chapter 123, Short-Term Rentals	This article is in proper legal form, adding text to Chapter 123. Approval will require a majority vote.
N.	Robert Sarkisian	Bylaw Amendment – Sewer District Map Change – 62 and 64 Sankaty Road	This would add two parcels on Sankaty Road to the sewer district. The article is approved as to form. Unless the Select Board recommends this article, a two-thirds vote will be required for passage.

TOWN OF NANTUCKET
2024 Annual Town Meeting
Citizen Warrant Article Submissions
Town Counsel Comments
December 1, 2023

O.	John Fones	Amend Bylaw - Rescind Chapter 141, Stretch Energy Code	This article is in proper legal form. General rule for rescission of previously accepted statutes or similar state requirements is that at least three years have passed since acceptance (Stretch Energy Code accepted in 2019). If approved, this may impact the Town's designation as a "Green Community."
P.	Steven Cohen	General Bylaw Amendment – Revisions to Chapter 123 of Town Code, Short-Term Rentals	This article is in proper legal form, making revisions to Chapter 123. Approval will require a majority vote.
Q.	Steven Cohen	Zoning Bylaw Amendment – Revisions to Chapter 139 of Town Code to add regulation of Short- and Long-Term Rentals	This article is approved as to form. Because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.
R.	Irean Shreiber	Zoning Map Change – LUG-2 to R-20 – 25 Rugged Road	This article is not in proper form. It seeks to rezone a "portion" of a lot, but there is no metes and bounds description, no plan provided and no definite description ("not to exceed 30,000 sf"). Nonetheless, because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation; petitioner may be able to work with the Planning Board to resolve these issues. Passage of this article by Town Meeting will require a two-thirds vote.
S.	Anne Kuszpa	Zoning Map Change – R-5 to CN – 75B Old South Road	This article is approved as to form. Because this is a zoning amendment, the article should be referred to the Planning Board for the required

TOWN OF NANTUCKET
2024 Annual Town Meeting
Citizen Warrant Article Submissions
Town Counsel Comments
December 1, 2023

			public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.
T.	Gail Holdgate	Independent Investigation re: 2018 Historic African Meeting House Incident	This article is approved as to form. It would be a nonbinding vote, as Town Meeting cannot compel Town officials to take certain action or expend funds. In addition, the article states that the “article sponsors” would oversee the requested independent investigation funded by town public funds; this would violate the Anti-Aid Amendment to the MA Constitution.
U.	Arthur Reade	Bylaw Amendment – Sewer District Map Change – 16 Rabbit Run Road	This would add a parcel on Rabbit Run Road to the sewer district. The article is approved as to form. Unless the Select Board recommends this article, a two-thirds vote will be required for passage.
V.	Arthur Reade	Real Estate Acquisition: Bank Avenue	Approved as to form, except (1) motion should refer to “Select Board” rather than “Board of Selectmen,” and (2) copy of recorded plan should be filed with Town Clerk [recorded plan was viewed online and is in proper form]. This article is the acquisition portion of a Yard Sale transaction.
W.	Arthur Reade	Real Estate Conveyance: Bank Avenue	Approved as to form. This article is the conveyance portion of a Yard Sale program transaction, same comments as Article V.
X.	Vallorie Oliver	Withdraw Town from “Good Neighbor Agreement” with Vineyard Wind, LLC	This article is approved as to form. It would be a nonbinding vote, as Town Meeting cannot compel Town Administration or Select Board to take certain actions within their jurisdiction.

TOWN OF NANTUCKET
2024 Annual Town Meeting
Citizen Warrant Article Submissions
Town Counsel Comments
December 1, 2023

Y.	Vallorie Oliver	Offshore Wind Power – Require Town Meeting Vote	This article is approved as to form. It would be a nonbinding vote, as Town Meeting cannot compel Town Administration or Select Board to take certain actions within their jurisdiction, or mandate a prior Town Meeting vote if not legally required.
Z.	Kenneth Gullicksen	Real Estate Acquisition: Portion of Hamblin Road	Approved as to form, except (1) motion should refer to “Select Board” rather than “Board of Selectmen,” and (2) copy of recorded plan should be filed with Town Clerk [recorded plan was viewed online and is in proper form). This article is the acquisition portion of a Yard Sale transaction.
AA.	Kenneth Gullickson	Real Estate Conveyance: Portion of Hamblin Road	Approved as to form. This article is the conveyance portion of a Yard Sale program transaction, same comments as Article Z.
BB.	Beth Jekanowski	Zoning Bylaw Change – Add “Greenhouse” to Definition of “Ground Cover in Chapter 139	This article is approved as to form; “greenhouse” already appears in definition of “outbuilding.” Because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.
CC.	David Buckley	Zoning Map Change – LUG-2 to R-40 – 71 Hummock Pond Road	This article is approved as to form. Because this is a zoning amendment, the article should be referred to the Planning Board for the required public hearing, and a report and recommendation. Passage of this article by Town Meeting will require a two-thirds vote.

891378/NANT/0275



Town Administration Fiscal Year 2025 General Fund Budget Recommendations

As of December 13, 2023

Select Board Meeting

Select Board and Administration Goals and Priorities for FY 2025

- Balanced budget – within projected revenue
- Strategic Plan
 - Housing, Housing, Housing
 - Environmental Leadership
 - Efficient Town Operations
 - Transportation
 - Healthy and Vibrant Community
- Capital and operational investment in infrastructure/facilities
 - Facilities Maintenance Plan
 - Central Fleet Management Plan
 - 10-year Capital Improvement Plan
- Sustainability
 - Stormwater
 - Coastal Resiliency
 - Water Quality
- Staffing
 - Employee retention, employee housing options

Strategic Plan Implementation Addressed with Budget Recommendations

Strategic Plan

- Housing
 - Increase opportunities to house Town employees and Islanders
- Environmental Leadership
 - Sustainability
 - Coastal Resiliency/Hazard Mitigation
 - Stormwater
 - PFAS
 - Solid Waste
- Efficient Town Operations
 - Support efficient operations through centralized and up-to-date facilities
 - Continued investment in technology, especially cyber security
 - Continue to ensure Town staff total compensation is competitive; employee retention strategies
 - Investment in infrastructure maintenance
 - Central Fleet management
- Transportation
 - Continued evaluation of demand management parking (paid parking)
 - Parking enforcement
 - “E-bike” regulations
- Healthy and Vibrant Community
 - Promote equity across Town operations
 - Community Human Services needs assessment
 - Town Human Services operational assessment

Additional Priorities

- New Our Island Home project planning
- Parks Master Plan activities
- Baxter Road alternative access project
- DPW facility relocation
- Surfside Area Water Main Extension and Transportation Improvements
- Capital planning and project management
- Public Safety: staffing, training, equipment maintenance, call firefighter program
- Somerset Sewer extension
- Management of Town-controlled housing (owned and rented)

Efforts to Enhance Recruitment and Retention of Town Employees

- Increase training and professional development opportunities; cross-train staff where appropriate
- Succession planning
- Continue to evaluate employee benefits and compensation
- Review potential options for Town employee housing
- Review and refine remote working options

FY 2025 General Fund Budget Overview

- Revenue – Total Projected Revenue of \$152,389,045
Net of Property Tax Abatements
- Expenses – Total Projected Expenses of \$152,252,602
- Unused Levy Capacity - Projected \$136,443

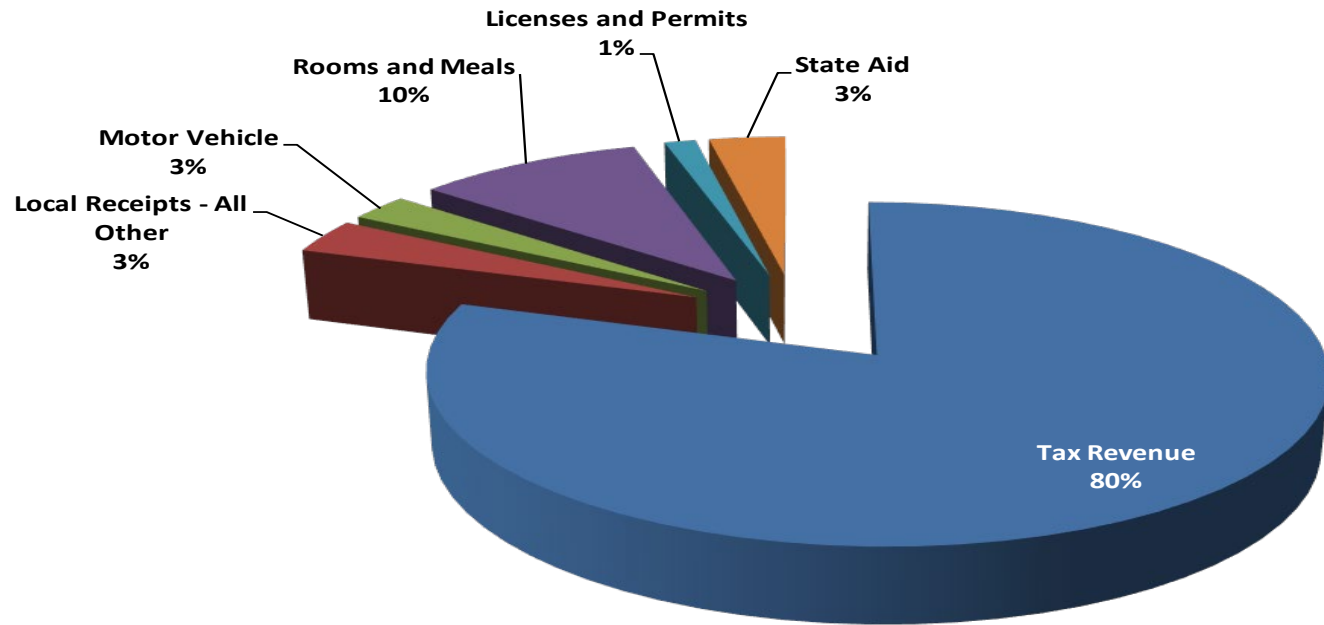
FY 2025 General Fund Budget Summary Comparison

REVENUES	FY 2024	FY 2025	\$ Change	% Change
Property Tax	118,349,584	121,014,187	2,664,604	2.25%
Local Receipts (All other)	2,905,300	5,048,365	2,143,065	73.76%
Motor Vehicle Excise	3,100,000	3,900,000	800,000	25.81%
Rooms and Meals Tax	13,000,000	14,500,000	1,500,000	11.54%
Licenses and Permits	1,350,000	1,975,000	625,000	46.30%
State Aid (1)	4,385,979	4,822,149	436,170	9.94%
Free Cash	1,571,663	817,900	(753,763)	-47.96%
Other Available Funds	175,000	175,000	-	0.00%
TOTAL REVENUES	144,837,526	152,252,601	7,415,076	5.12%
EXPENDITURES				
Municipal Departments	36,498,320	39,842,154	3,343,834	9.16%
School Department	37,126,987	40,778,395	3,651,408	9.83%
Non-Departmental	41,683,792	42,153,085	469,293	1.13%
Special Appropriations	29,528,427	29,478,968	(49,459)	-0.17%
TOTAL EXPENDITURES	144,837,526	152,252,602	7,415,075	5.12%

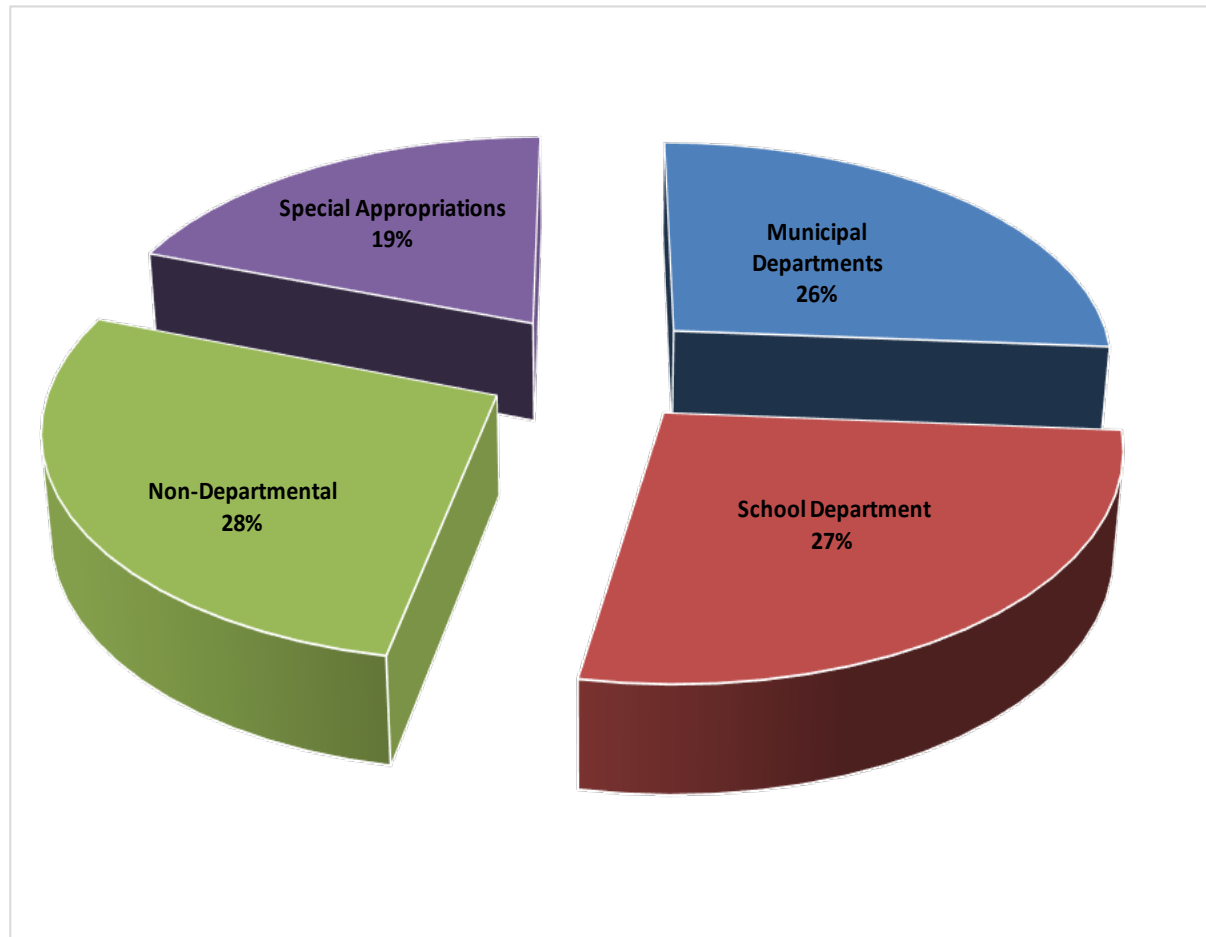
- See Appendix A for detailed breakdown

(1) FY 2025 State Aid represents level funding from FY 2024 approved figure

FY 2025 General Fund Projected Revenue



FY 2025 General Fund Projected Expenses



FY 2025 General Fund Budget

Expense Categories

Category	FY 2025 Town Manager Recommendation	Notes
Town Operational Expenses	\$10,968,247	
Town Operational EIRs ⁽¹⁾	\$1,079,266	<i>Included in Town expenses</i>
Town Salaries	\$28,687,913	<i>Final contract in negotiation; c/b allowance</i>
Town Personnel EIRs	\$931,929	<i>Included in Town salaries</i>
School Operational Expenses	\$6,832,525	
School Operational EIRs	\$400,000	<i>Included in School expenses</i>
School Salaries	\$33,345,870	<i>Contract in negotiation; c/b allowance</i>

(1) EIR = Expense Increase Request

FY 2025 General Fund Budget

Fixed Costs

Category	FY 2025 Town Manager Recommendation	% Change over FY 2024 Budget Recommendation
Health Insurance		
Active	\$13,476,483	10% increase
Retiree	\$4,492,161	10% increase
General Insurance	\$4,693,275	14.7% increase
Debt Service	\$12,447,065	<i>per established schedule</i>
Retirement	\$7,044,101	8.5% increase
Enterprise Fund Subsidies*	\$23,405,718	2.5% Increase

* See Appendix A for detailed breakdown

FY 2025 General Fund – Special Appropriations

Category	FY 2025 Town Manager Recommendation	% Change over FY 2024 Budget Recommendation
Mosquito Control	\$185,994	2.5% increase
Health and Human Services	\$825,000	No change
County Assessment	\$183,552	2.5% increase
Reserve Fund	\$500,000	No change
Unpaid Bills	\$0	100% decrease
Other Post-Employment Benefits (OPEB)	\$500,000	No change
Affordable Housing Trust Fund	\$1,013,044	No change
Overlay and Other Deficits	\$0	No change
Cherry Sheet Charges	\$1,461,707	No change
Community School	\$600,000	No change
Min Cap Funding Req	\$1,589,947	n/a - 1% of prior year revenue
TOTAL EXPENSES	\$152,252,602	

FY 2025 Town Expense Increase Requests

(included in recommended budget, excluding School)

- \$2,799,995 Submitted Requests
 - One-time \$579,900
 - On-going \$2,220,095
- \$2,341,195 Recommended
 - One-time \$417,900
 - On-going \$1,923,295
- To be funded through available tax levy, free cash, potential revenue increases

FY 2025 Recommended Town Personnel Expense Increase Requests

Department	Description of Expense Request	One-time or Ongoing	Approved EIRs *
Personnel Expense Increase Requests (EIRs)			
HR	Position reclassifications	One-time	50,000
Fire	4 additional firefighters	Ongoing	449,027
Fire	Overtime increase	Ongoing	100,000
IT	Deputy IT Director	Ongoing	158,511
PLUS	Administrative Specialist	Ongoing	94,025
Public Works	Laborer	Ongoing	98,374
Public Works	Senior Equipment Operator	Ongoing	101,723
Public Works	Maintenance Technician	Ongoing	105,134
Public Works	Central Fleet Maintenance Technician	Ongoing	105,134
<i>Town Admin/Real Estate</i>			
Office	Paralegal*	Ongoing	-
Town Admin	Town Committee Coordinator*	Ongoing	-
Total Personnel Expense Increase Requests			\$ 1,261,929

* Not included in recommendations, currently under discussion

FY 2025 Recommended Town Operating Expense Increase Requests

Department	Description of Expense Request	One-time or Ongoing	Approved EIRs
One-Time Operating Expense Increase Requests (EIRs)			
Communications	Community Survey	One-time	24,000
HHS/NR	Education and Compliance Specialist - Consultant	One-time	50,000
Town Admin	EV Replacement Vehicle	One-time	45,000
Town Admin	Grant Application Support	One-time	100,000
Town Admin	Project Management Software & Support	One-time	175,000
Town Clerk	Increase to Election Workers	One-time	12,400
Town Clerk	Increase to Postage	One-time	4,500
Town Clerk	Increase for Presidential Election (poll pads, ballot box, etc)	One-time	7,000
Communications	GLOBO Translation/Interpretation Services	Ongoing	20,000
Total One-Time Operating Expense Increase Requests			\$ 417,900

FY 2025 Recommended Town Operating Expense Increase Requests

Department	Description of Expense Request	One-time or Ongoing	Approved EIRs
Ongoing Operating Expense Increase Requests (EIRs)			
DEI	Guest Speaker Series	Ongoing	4,000
DEI	Professional Development	Ongoing	4,000
DEI	Community Outreach	Ongoing	3,000
Fire	Increase Training	Ongoing	20,000
Fire	Increase Safety Uniforms	Ongoing	12,000
Fire	Increase Safety Protective Clothing	Ongoing	20,000
Fire	Increase Books/subscriptions	Ongoing	6,000
HHS	VNA, needle disposal, and weights and measures costs	Ongoing	10,000
HR	NeoGov services	Ongoing	22,678
HR	Interim market adjustment review	Ongoing	10,000
IT	Software licensing, hardware support and technology services	Ongoing	34,388
Public Buildings	Increase Electricity	Ongoing	50,000
Public Buildings	Increase Propane	Ongoing	20,000
Public Buildings	Increase Water	Ongoing	8,000
Public Buildings	Increase Repair & Maintenance: Building	Ongoing	10,000
Public Buildings	Increase Professional Services on-call engineering services contract	Ongoing	100,000
Public Buildings	Increase Custodial	Ongoing	50,000
Public Buildings	Increase Telephone	Ongoing	20,000
Public Works	Increase Rentals/Leases	Ongoing	7,000
Public Works	Increase Property: Trees	Ongoing	40,000
Public Works	Increase Other: Licenses	Ongoing	19,300
Public Works	Increase Safety: Uniforms	Ongoing	6,000
Public Works	Increase Safety: Protective Clothing	Ongoing	5,000
Public Works	Increase Road Materials	Ongoing	85,000
Street Lighting	Increase Electricity	Ongoing	35,000
Town Admin	Increase to Strategic Plan funding	Ongoing	50,000
Town Admin	Equipment	Ongoing	10,000
Total Ongoing Operating Expense Increase Requests			\$ 661,366
Total Town Operating Expense Increase Requests			\$ 1,079,266
Total Town Personnel & Operating Expense Increase Requests			\$ 2,341,195

FY 2025 Town Expense Increase Requests

Funding Source Detail

Funding Source	Amount
Tax Levy & Other General Revenues	\$1,923,295
Free Cash	\$417,900
Capital Exclusion	\$0
Special Revenue Funds	\$0
Borrowing	\$0
Total - All Funding Sources	\$2,341,195

Preliminary Free Cash Recommendation (Subject to Change)

General Fund Certified Free Cash*	\$22,066,661
Fund Town Expense Increase Requests (one-time)	\$417,900
Supplemental Funding STM – Town Housing	\$3,200,000
Fund School Expense Increase Requests (one-time)	\$400,000
Fund Town and School Capital Requests	\$12,577,942
Unpaid Bills	\$0
Stabilization Fund	\$1,000,000
Capital Stabilization Fund	\$1,000,000
Other Post Employment Stabilization Fund	\$750,000
OPEB Trust Fund Contribution	\$500,000
Unallocated Free Cash	\$2,220,819

* Pursuant to Town policy and best management practices, Free Cash is used for non-recurring items such as capital projects or other one-time expenses

FY 2025 Outstanding Items and Current Unknowns

- State Aid Impact
- Citizen Warrant Articles Potential Cost Impact
- Short-term Rentals
- Supply Chain and Labor Issues
- Implementation of Coastal Resilience Plan and Budget Implication
- Solid Waste Transition
- Retirement Assessment
- ~~Harbor Place Project~~

Future Potential Costs

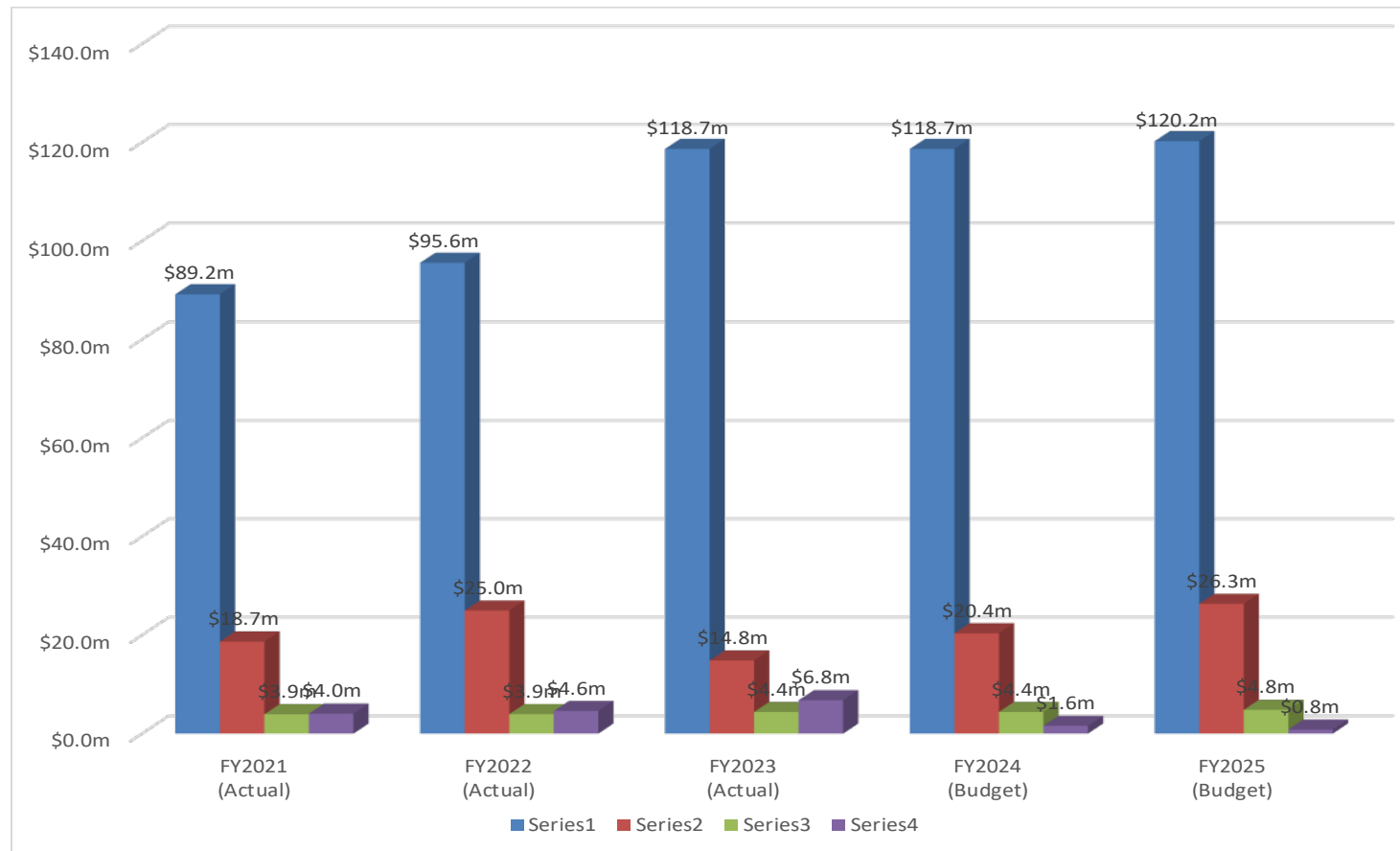
- Integration and implementation of plans, including:
 - Strategic Plan
 - Coastal Resilience Plan
 - Master Plan
 - Parks Master Plan
 - Capital Improvement Plan
 - Hazard Mitigation Plan
 - Harbors Plan
 - Open Space and Recreation Plan
- Employee recruitment/retention, evolving workforce and housing
- Affordable housing
- Cybersecurity measures
- Update of 5-year General Fund Forecast
- Solid Waste
 - Current contract expires in 2025
- NRTA
 - Service modifications/free service
- PFAS
- Baxter Road alternative access
- Operational costs of expanded/new facilities

Next Steps

- January 9: Town Administration FY 2025 Budget presentation to School Committee
- January 10: Select Board public hearing; endorsement of recommended FY 2025 General Fund Budget
- Mid-January – mid-March: Finance Committee review of General Fund and Enterprise Fund budgets; other financial appropriations
- Tuesday, May 7: Annual Town Meeting (2024)
- Tuesday, May 21: Annual Town Election (2024)

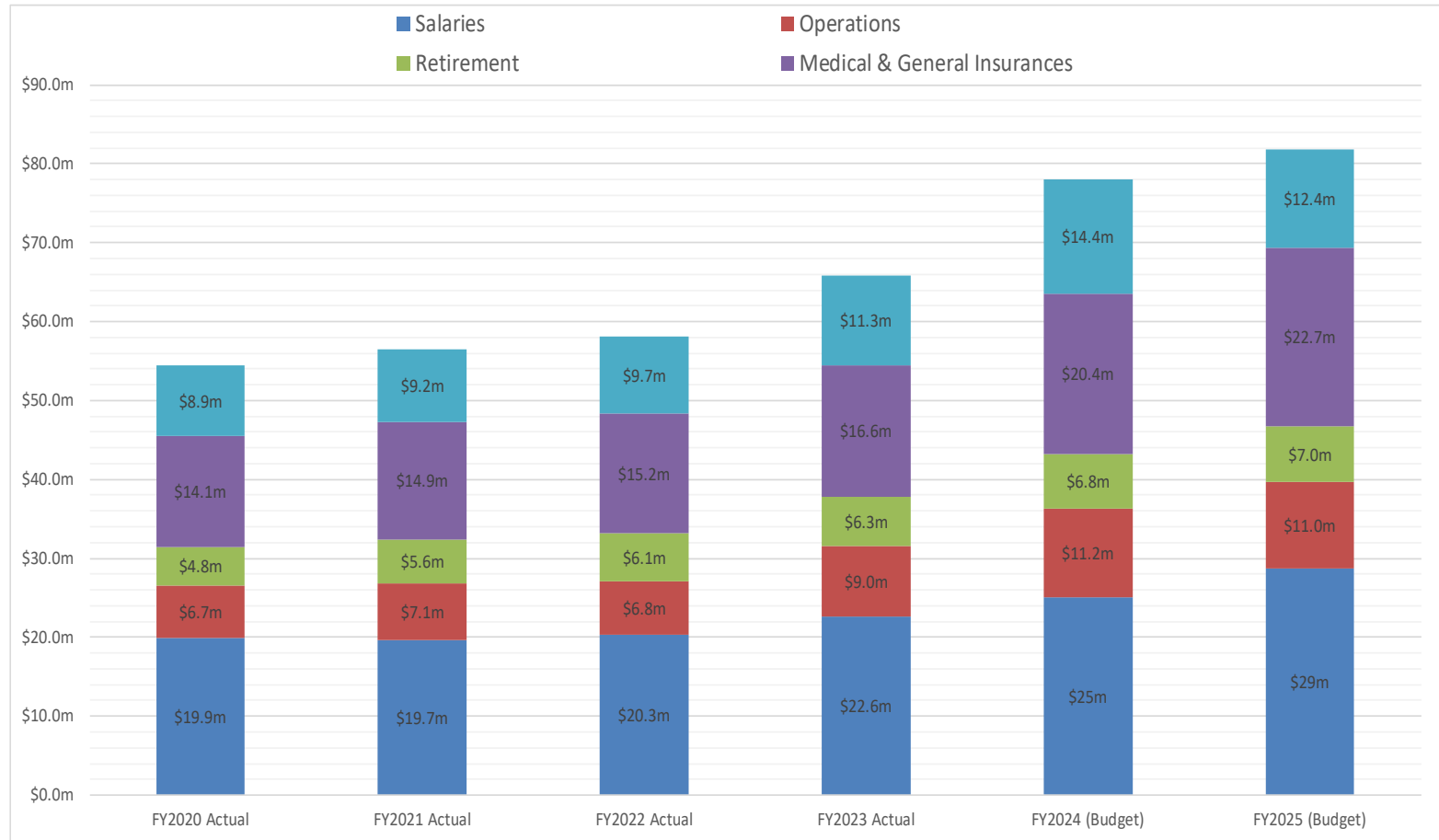
General Fund Revenue Breakdown

FY 2021 – FY 2025



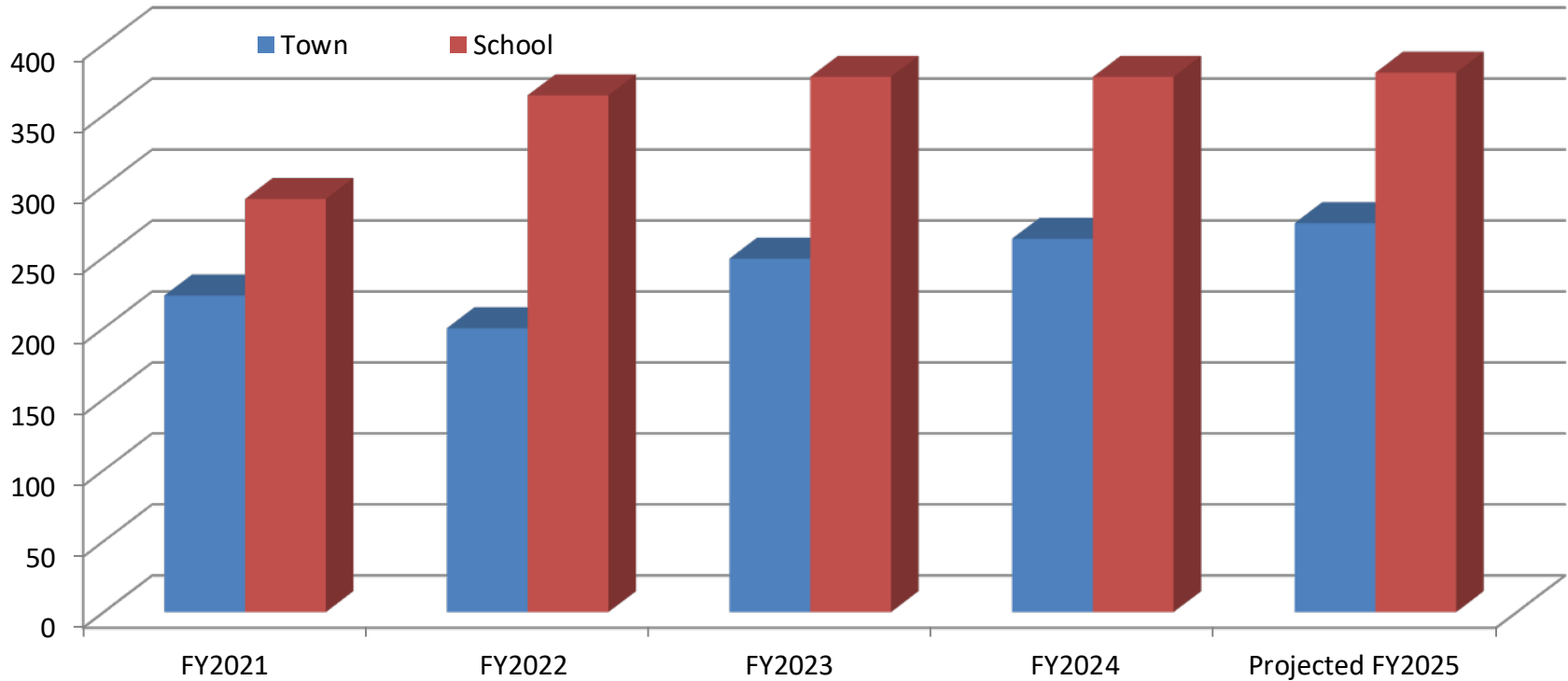
Town Expense Breakdown

FY 2021 – FY 2025



General Fund Personnel History

FY 2021 – FY 2025



* Full Time Equivalent Calculation = 33-40 Hrs 1.0; 20-32 Hrs 0.50; Seasonal = 0.25

**For comparative purposes, Town Personnel History does not include Our Island Home

*** Education Personnel History includes Community School Employees

FY 2025 General Fund Budget Breakdown – Revenues

	Budget FY 2024	Budget FY 2025	\$ Change	% Change
<u>Tax Revenue Limitations</u>				
Levy Limit from Prior Year	\$ 92,860,276	\$ 107,431,783	\$ 14,571,507	15.7%
Add: 2 1/2 % increase	2,321,507	2,685,795	364,288	15.7%
Add: Prop 2.5% operating override	-	-	-	na
Add: new growth <i>estimate</i>	1,250,000	1,250,000	-	-
Add: operating override	10,250,000	-	(10,250,000)	(100.0%)
Levy Limit for Current Year	106,681,783	111,367,577	\$ 4,685,795	4.4%
Add: Debt Exclusion	11,432,308	9,983,054	(1,449,254)	
Add: Capital Exclusion	970,000		(970,000)	
Maximum Allowable Levy for Current Year	\$ 119,084,091	\$ 121,350,631	\$ 2,266,541	1.9%
OVERLAY	(400,000)	(200,000)	200,000	(50.0%)
Net Available:	\$ 118,684,091	\$ 121,150,631	\$ 2,466,541	2.1%
State Aid	\$ 4,385,979	\$ 4,822,149	\$ 436,170	9.9%
Local Receipts:				
Motor Vehicle Excise	3,100,000	3,900,000	800,000	25.8%
Rooms and Meals Tax	13,000,000	14,500,000	1,500,000	11.5%
Licenses and Permits	1,350,000	1,975,000	625,000	46.3%
Local Receipts - All Other	2,905,300	5,048,365	2,143,065	73.8%
Total Local Receipts	20,355,300	25,423,365	5,068,065	24.9%
Total Revenue	\$ 143,425,370	\$ 151,396,145	\$ 7,970,776	5.6%
Other Sources	175,000	175,000	-	-
Free Cash Used	1,571,663	817,900	(753,763)	(48.0%)
Excess Overlay	-	-		
Total Revenue and Other Sources	\$ 145,172,033	\$ 152,389,045	\$ 7,217,013	5.0%
Total Expenses and Other Uses	\$ 144,837,526	\$ 152,252,602	\$ 7,415,075	5.1%
	334,507	136,443		

FY 2025 General Fund Budget Breakdown – Expenses

	Budget FY 2024	Budget FY 2025	\$ Change	% Change
General Fund Operating Budget Items:				
Salaries - Town (includes allowance for collective bargaining)	\$ 24,310,515	\$ 27,715,984	\$ 3,405,469	14.0%
<i>Town Expense increase Requests- Salaries</i>	\$ 769,238	\$ 971,929	202,691	26.3%
Salaries - School (includes allowance for collective bargaining)	\$ 28,638,460	\$ 33,345,870	4,707,410	16.4%
<i>School Expense increase Requests- Salaries</i>	\$ 1,658,142	\$ -	(1,658,142)	(100.0%)
Transfers to community school	\$ 600,000	\$ 600,000	-	-
Subtotal Salaries	\$ 55,976,355	\$ 62,633,783	\$ 6,657,428	11.9%
Operating Expenses, Town:	\$ 8,000,714	\$ 9,868,981	1,868,267	23.4%
<i>+Town Expense Increase Requests-Operating</i>	\$ 3,236,395	\$ 1,099,266	(2,137,129)	(66.0%)
Operating Override - 2011 Mosquito Control	\$ 181,458	\$ 185,994	4,536	2.5%
Operating Expenses, School	\$ 5,588,527	\$ 6,432,525	843,998	15.1%
<i>+School Expense Increase Requests-Operating</i>	\$ 641,858	\$ 400,000	(241,858)	(37.7%)
Subtotal Expense	\$ 17,648,952	\$ 17,986,766	\$ 337,814	1.9%
Group Medical Insurance- Active Employees	\$ 12,251,348	\$ 13,476,483	1,225,135	10.0%
Group Medical Insurance- Retired Employees	\$ 4,083,783	\$ 4,492,161	408,378	10.0%
General Insurance (all other insurance)	\$ 4,091,932	\$ 4,693,275	601,343	14.7%
Subtotal Insurance	\$ 20,427,063	\$ 22,661,919	\$ 2,234,856	10.9%
Debt Service	\$ 14,422,131	\$ 12,447,065	\$ (1,975,066)	(13.7%)
Retirement	\$ 6,834,598	\$ 7,044,101	\$ 209,503	3.1%
Total General Fund Operating Budget Items	\$ 115,309,099	\$ 122,773,634	\$ 7,464,535	6.5%
Other Articles				
Unpaid Bills	\$ 12,163	\$ -	(12,163)	(100.0%)
Special Purpose Stabilization Fund for Town Employee Accrued Liabilities	\$ -	\$ -	-	na
Reserve Fund	\$ 500,000	\$ 500,000	-	-
Health and Human Services	\$ 650,000	\$ 650,000	-	-
Special Purpose Stabilization for Substance Abuse	\$ 175,000	\$ 175,000	-	-
County Assessment	\$ 179,075	\$ 183,552	4,477	2.5%
Other Post Employment Benefits (OPEB / GASB45)	\$ 500,000	\$ 500,000	-	-
Capital Project Stabilization Fund	\$ -	\$ -	-	na
Stabilization fund	\$ -	\$ -	-	na
Affordable Housing Trust Fund	\$ 1,013,044	\$ 1,013,044	0	0.0%
Capital			-	na
General Fund budgeted from revenue (Town Bylaw 11-12.1)			-	na
Town Capital (Non-Recurring)	\$ 1,200,592	\$ 1,589,947	389,355	32.4%
Enterprise Fund Transfers				
Transfer to Enterprise Fund (Our Island Home - Beginning FY2011)	\$ 5,253,125	\$ 5,384,453	131,328	2.5%
Add: Additional Subsidy from Free Cash (Our Island Home)			-	na
Transfer to Enterprise Fund (SWEF Operating Overrides 1999/2006)	\$ 3,935,081	\$ 4,033,458	98,377	2.5%
Add: Additional General Fund Subsidy to SWEF 2012-Forward	\$ 2,897,129	\$ 2,969,557	72,428	2.5%
Add: SWEF override	\$ 5,000,000	\$ 3,843,750	(1,156,250)	(23.1%)
Transfer to Enterprise Fund (Stormwater)	\$ 500,000	\$ 512,000	12,000	2.4%
Transfer to Affordable Housing Trust Fund	\$ 6,500,000	\$ 6,662,500	162,500	2.5%
Total Other Article Appropriations	\$ 28,315,208	\$ 28,017,261	\$ (297,947)	(1.1%)
Other Statutory Expenditures				
Overlay and other deficits	-	\$ -	-	na
Cherry Sheet Offsets and Charges	1,213,219	\$ 1,461,707	248,488	20.5%
Total Appropriations and Other Statutory Expenditures	\$ 144,837,526	\$ 152,252,602	\$ 7,415,075	5.1%

Historical Information

Stabilization and Trust Funds

	2019	2020	2021	2022	2023
General Stabilization	5,411,964	5,541,745	5,770,018	5,761,339	7,664,198
Capital Stabilization	1,250,000	1,250,000	1,302,038	1,299,800	2,676,448
OPEB Trust Fund	3,130,312	3,681,241	4,248,650	4,885,113	6,438,196

Certified Free Cash

	2019	2020	2021	2022	2023
Certified Free Cash	\$10,334,761	\$9,655,001	\$19,281,934	\$20,533,360	\$22,066,661

Historical Information

Our Island Home						
Our Island Home	FY 2020 (2)	FY 2021 (3)	FY 2022 (4)	FY 2023 (5)	FY2 024 (5)	FY 2025 (5)
General Fund Subsidy	2,687,245	3,500,000	5,000,000	5,125,000	5,253,125	5,384,453
Certified Retained Earnings	1,619,047	2,046,379	6,188,036	5,882,535	9,511,246	
CPE Payment	-	2,822,647	-	1,523,766		

Solid Waste Enterprise						
Solid Waste Enterprise Fund	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 (6)	FY 2025 (6)
Landfill Operations	6,189,664	6,343,105	6,502,995	8,046,306	10,582,210	10,846,765
Landfill Mining	-	-	-			
End of year Budget Transfer			500,000			
Reserve Transfer			500,000			
Section 33B Transfer			800,188			
Certified Retained Earnings	1,453,694	932,731	722,202	843,565	1,092,449	

(2) In FY2020 the Town didn't receive CPE payment

(3) Two years of CPE were received in FY2021

(4) In FY2022 the Town didn't receive CPE payment

(5) Voter Approved Override

(6) Includes Voter Approved Override

Historical Information

