

**TOWN OF BARNSTABLE**  
**FY 2022 GENERAL FUND BUDGET PROJECTION**

	BUDGET	REVISED BUDGET	CHANGE	
	FY 2021	FY 2022	\$	%
<b><u>PROPERTY TAXES</u></b>				
BASE	\$ 125,537,222	129,764,768		
ALLOWABLE INCREASE	3,138,431	3,244,119		
NEW GROWTH	1,089,115	750,000		
CCC ENVIRONMENTAL TAX	628,701	636,555		
DEBT EXCLUSIONS	1,971,714	1,688,805		
EXCESS TAXING CAPACITY	(306,725)	-		
OVERLAY RESERVE	(1,788,114)	(1,250,000)		
<b>TOTAL PROPERTY TAXES</b>	<b>130,270,344</b>	<b>134,834,247</b>	<b>4,563,903</b>	<b>3.50%</b>
<b><u>OTHER TAXES</u></b>				
MOTOR VEHICLE EXCISE	7,000,000	7,014,531	14,531	0.2%
ROOMS TAX	1,450,000	1,450,000	-	0.0%
BOAT EXCISE TAX	115,000	115,000	-	0.0%
IN LIEU OF TAXES	32,000	32,000	-	0.0%
<b>TOTAL OTHER TAXES</b>	<b>8,597,000</b>	<b>8,611,531</b>	<b>14,531</b>	<b>0.2%</b>
<b><u>STATE AID</u></b>				
VETERANS BENEFITS	158,616	220,220	61,604	38.8%
EXEMPTIONS - VETERANS	205,000	144,119	(60,881)	-29.7%
EXEMPT-ELDERLY	128,405	128,405	-	0.0%
CHAPTER 70-SCHOOL	13,011,056	13,165,466	154,410	1.2%
CHARTER TUITION REIMBURSEMENTS	1,194,565	586,249	(608,316)	-50.9%
UNRESTRICTED GENERAL GOVT	2,233,598	2,311,774	78,176	3.5%
STATE OWNED LAND	109,665	109,480	(185)	-0.2%
<b>TOTAL STATE AID</b>	<b>17,040,905</b>	<b>16,665,713</b>	<b>(375,192)</b>	<b>-2.2%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,845,100</b>	<b>1,808,500</b>	<b>(36,600)</b>	<b>-2.0%</b>
<b>TOTAL FEES</b>	<b>754,200</b>	<b>781,700</b>	<b>27,500</b>	<b>3.6%</b>

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			\$	%
TOTAL FINES & PENALTIES	1,226,000	1,184,000	(42,000)	-3.43%
TOTAL LICENSES	423,239	363,239	(60,000)	-14.18%
TOTAL OTHER REVENUE	1,636,500	1,650,936	14,436	0.88%
TOTAL PERMITS	1,190,345	1,315,345	125,000	10.50%
TOTAL RENTS	100,000	100,000	-	0.00%
TOTAL SPECIAL ASSESSMENTS	111,000	111,000	-	0.00%
<b>TRANSFERS</b>				
WATERWAYS IMPROVEMENT FUND	348,000	348,000	-	0.00%
EMBARKATION FEES	100,000	100,000	-	0.00%
WETLAND PROTECTION FUNDS	45,000	45,000	-	0.00%
BISMORE PARKING RECEIPTS	274,200	274,200	-	0.00%
TRANSFER FROM ENTERPRISE FUNDS	2,943,937	2,943,937	-	0.00%
TRANSFER FROM PENSION TRUST FUND	230,000	220,000	(10,000)	-4.35%
TRANSFER FROM CAPITAL TRUST FUND	6,567,324	6,698,505	131,181	2.00%
TRANSFER FROM FREE CASH	2,870,726	2,242,151	(628,575)	-21.90%
TOTAL TRANSFERS IN	13,379,187	12,871,793	(507,394)	-3.79%
<b>GRAND TOTAL REVENUE</b>	<b>176,573,819</b>	<b>180,298,004</b>	<b>3,724,184</b>	<b>2.11%</b>

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<b><u>SCHOOL ASSESSMENTS</u></b>				
REGIONAL SCHOOL DISTRICT	5,856,271	5,106,410	(749,861)	-12.80%
COMMONWEALTH CHARTER SCHOOLS	4,626,689	4,693,340	66,651	1.44%
SCHOOL CHOICE	1,458,933	1,410,264	(48,669)	-3.34%
SPECIAL EDUCATION - STATE	10,515	11,306	791	7.52%
<b>TOTAL SCHOOL ASSESSMENTS</b>	<b>11,952,408</b>	<b>11,221,320</b>	<b>(731,088)</b>	<b>-6.12%</b>
<b><u>EMPLOYEE BENEFITS</u></b>				
OPEB TRUST FUND CONTRIBUTION	600,000	650,000	50,000	8.33%
WORKERS COMPENSATION	900,000	900,000	-	0.00%
RETIRED TEACHER HEALTH INSURANCE	2,980,058	3,066,485	86,427	2.90%
RETIREE HEALTH INSURANCE	1,660,900	1,700,000	39,100	2.35%
ACTIVE EMPLOYEE HEALTH INSURANCE	7,993,371	8,000,000	6,629	0.08%
MUNICIPAL RETIREE PAYOUTS	310,000	400,000	90,000	29.03%
LIFE INSURANCE	10,000	12,000	2,000	20.00%
MEDICARE TAX	1,227,616	1,264,450	36,834	3.00%
UNEMPLOYMENT	300,000	300,000	-	0.00%
PENSION ASSESSMENT	10,602,208	10,919,328	317,120	2.99%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>26,584,153</b>	<b>27,212,263</b>	<b>628,110</b>	<b>2.36%</b>
<b><u>OTHER FIXED COSTS</u></b>				
DEBT SERVICE	6,567,324	6,723,455	156,131	2.38%
PROPERTY, CASUALTY & LIABILITY INSURANCE	1,910,000	2,150,000	240,000	12.57%
LIBRARY GRANT	1,899,691	1,948,000	48,309	2.54%
TOURISM GRANT	127,000	127,000	-	0.00%
LOMBARD LAND LEASE	52,000	52,000	-	0.00%
CELEBRATIONS	120,000	120,000	-	0.00%
TOWN COUNCIL RESERVE FUND	250,000	250,000	-	0.00%

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	FY 2021	FY 2022	\$	%
TOTAL OTHER FIXED COSTS	10,926,015	11,370,455	444,440	4.07%
<b><u>STATE &amp; COUNTY ASSESSMENTS</u></b>				
VETERANS DISTRICT	400,000	425,000	25,000	6.25%
OLD KINGS HIGHWAY	9,950	9,950	-	0.00%
GREENHEAD FLY CONTROL DISTRICT	5,820	5,820	-	0.00%
MOSQUITO CONTROL	458,801	460,119	1,318	0.29%
AIR POLLUTION	22,201	21,953	(248)	-1.12%
RMV NON-RENEWAL SURCHARGE	66,040	66,040	-	0.00%
CAPE COD REGIONAL TRANSIT AUTHORITY	608,332	623,542	15,210	2.50%
COUNTY TAX	586,442	593,724	7,282	1.24%
CAPE COD COMMISSION ASSESSMENT	628,660	636,555	7,895	1.26%
<b>TOTAL STATE &amp; COUNTY ASSESSMENTS</b>	<b>2,786,246</b>	<b>2,842,703</b>	<b>56,457</b>	<b>2.03%</b>
<b><u>TRANSFERS</u></b>				
HYCC SUPPORT	1,391,458	1,391,458	-	0.00%
GOLF SUPPORT	822,917	233,000	(589,917)	-71.69%
CAPITAL TRUST FUND	10,442,825	11,042,896	600,071	5.75%
<b>TOTAL TRANSFERS</b>	<b>12,657,200</b>	<b>12,667,354</b>	<b>10,154</b>	<b>0.08%</b>
<b>TOTAL FIXED COSTS</b>	<b>64,906,022</b>	<b>65,314,095</b>	<b>408,073</b>	<b>0.63%</b>
<b>NET RESOURCES AVAILABLE FOR OPERATIONS</b>	<b>\$ 111,667,797</b>	<b>\$ 114,983,908</b>	<b>\$ 3,316,111</b>	<b>2.97%</b>
<b><u>OPERATING BUDGET ALLOCATIONS</u></b>				
MUNICIPAL	\$ 40,262,564	41,463,009	\$ 1,200,445	2.98%
SCHOOL	\$ 71,405,233	73,520,899	\$ 2,115,666	2.96%
<b>TOTAL</b>	<b>\$ 111,667,797</b>	<b>\$ 114,983,908</b>	<b>\$ 3,316,111</b>	<b>2.97%</b>

	Municipal Savings	School Savings	Council Reserve	Total
Balance on July 1, 2019	\$ 3,380,517	\$ 4,670,429	\$ 6,637,798	\$ 14,688,744
FY21 Operating Budget	(1,241,537)	(950,531)	(678,658)	(2,870,726)
FY21 Capital Program	(233,554)	-	-	(233,554)
FY20 Returned Appropriations	2,555,077	1,120,086	-	3,675,163
FY20 Returned appropriations - fixed costs	265,699	398,549	-	664,248
FY20 Excess revenue earned	765,492	1,148,238	686,771	2,600,501
Balance on July 1, 2020	\$ 5,491,694	\$ 6,386,771	\$ 6,645,911	\$ 18,524,376

<b>Certification Date:</b>	<b>Beginning</b>	<b>Used For:</b>			<b>Ending</b>
	<b>Balance</b>	<b>Operations</b>	<b>Capital</b>	<b>Generated</b>	<b>Balance</b>
July 1, 2011	10,746,572	(1,195,000)	(2,000,000)	4,768,613	12,320,185
July 1, 2012	12,320,185	(687,330)	-	5,639,538	17,272,393
July 1, 2013	17,272,393	(3,579,836)	(7,000,000)	4,403,107	11,095,664
July 1, 2014	11,095,664	(3,585,000)	(591,993)	6,451,368	13,370,039
July 1, 2015	13,370,039	(4,104,926)	(1,037,689)	5,721,779	13,949,203
July 1, 2016	13,949,203	(2,726,877)	(4,000,000)	5,908,772	13,131,098
July 1, 2017	13,131,098	(2,572,316)	(350,000)	5,988,373	16,197,155
July 1, 2018	16,197,155	(3,587,352)	(4,260,175)	4,293,608	12,643,236
July 1, 2019	12,643,236	(2,442,899)	(264,000)	4,752,407	14,688,744
July 2, 2020	14,688,744	(2,870,726)	(233,554)	6,939,912	18,524,376
<b>Average</b>		<b>(2,924,930)</b>	<b>(1,535,371)</b>	<b>4,946,680</b>	