

TOWN OF BARNSTABLE, MASSACHUSETTS



Filtration Beds – Water Pollution Control Facility

FISCAL YEAR 2022 TOWN MANAGER'S PROPOSED OPERATING BUDGET

**Mark S. Ells
Town Manager**

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SUMMARY OF ALL APPROPRIATED FUNDS

Fund	Budget FY 2020	Budget FY 2021	Budget FY 2022	Change FY21 - 22	Percent Change
General Fund	\$177,609,733	\$179,777,998	\$182,529,832	\$2,751,834	1.53%
Airport Enterprise	5,774,860	6,115,217	6,612,196	496,979	8.13%
Golf Enterprise	3,393,215	3,171,139	3,368,382	197,243	6.22%
HYCC Enterprise	3,159,062	3,019,472	2,891,546	(127,926)	-4.24%
Marina Enterprise	764,938	717,014	714,586	(2,428)	-0.34%
PEG Enterprise	793,615	758,487	799,097	40,610	5.35%
Sandy Neck Enterprise	888,523	844,681	876,812	32,131	3.80%
Solid Waste Enterprise	3,024,200	3,150,818	3,407,469	256,651	8.15%
Water Pollution Control Enterprise	4,312,931	4,072,599	4,299,130	226,531	5.56%
Water Supply Enterprise	7,496,704	7,672,351	7,385,062	(287,289)	-3.74%
Total All Budgeted Funds	\$207,217,781	\$209,299,776	\$212,884,114	\$3,584,338	1.71%

*Enterprise Funds reflect direct operating costs only. Indirect costs budgeted in the General Fund and charged to the Enterprise Funds have been removed.

The Town of Barnstable's total proposed FY 2022 operating budget for all appropriated funds is \$212,884,114, which is an increase from the approved FY 2021 budget by \$3,584,338 (1.71%). In addition to the General Fund, these figures include the Town's nine Enterprise Fund operations. Both General Fund and Enterprise Funds comprise the Town's annually appropriated funds. The budget growth over the two-year period is \$5,666,333 for all funds or about 1.4% per year.

The proposed budget for the **General Fund** is increasing \$2.7 million (1.53%). Fixed costs excluding transfers are up \$969,000 (2.4%) due to increases in employee benefits, property & casualty insurance and a snow & ice removal deficit of \$327,000. Municipal operations are increasing \$1.66 million (4.1%). All education expenditures are increasing \$315,957 (0.37%). The local school operations budget is increasing \$1,047,836 while assessments from other school districts are decreasing \$731,879. The General Fund budget growth over the two year period is \$4,930,099 or about 1.4% per year.

The **Airport Enterprise Fund** proposed direct operating budget is increasing by \$496,979 (8.13%). Contractual obligations and jet fuel purchases account for most of the increase.

The **Golf Course Enterprise Fund** proposed direct operating budget is increasing by \$197,243 (6.22%). The reinstatement of a Division Assistant position and minimum wage increases account for most of the budget increase.

The **Hyannis Youth & Community Center Enterprise Fund** proposed direct operating budget is decreasing by \$127,926 (-4.24%). This facility has been running at a reduced capacity due to the public health crisis. Anticipated savings from reduced ice rink operations account for most of the budget decrease.

The **Marina Enterprise Fund** proposed direct operating budget is decreasing by \$2,428 (-0.34%) mainly due to a reduction in debt service. One loan matured and another was refinanced in FY 2021 resulting in a savings.

The **PEG Enterprise Fund** proposed direct operating budget is increasing by \$40,610 (5.35%) mainly due to additional funds to support a Live Sports Producer position for the school sports programming.

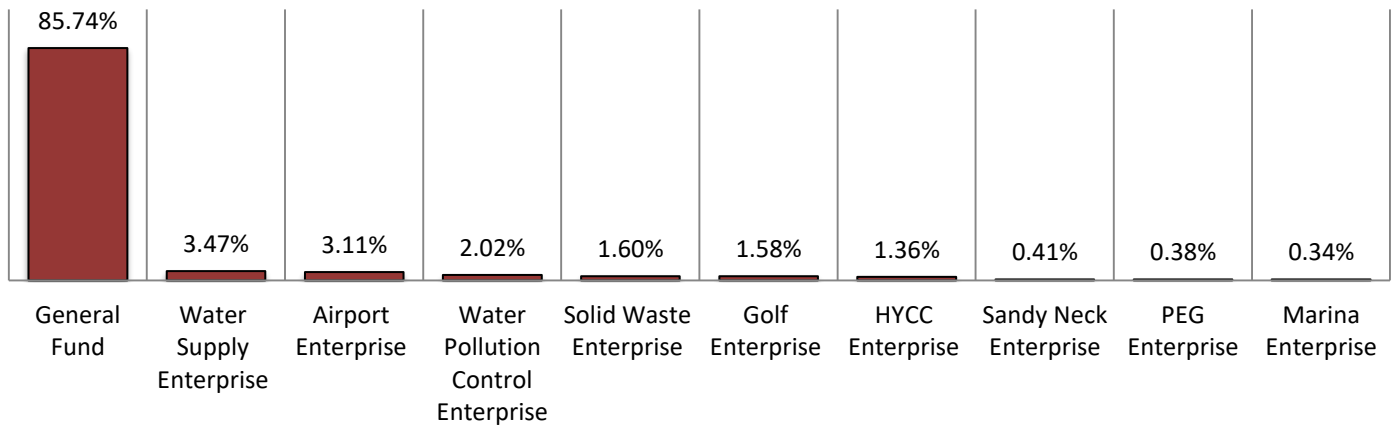
The **Sandy Neck Enterprise Fund** proposed direct operating budget is increasing by \$32,131 (3.8%). The increase is attributable to personnel costs including minimum wage increases for seasonal staff and increases in fuel and trash removal costs.

The **Solid Waste Enterprise Fund** proposed direct operating budget is increasing by \$256,651 (8.15%) as most of the budget reductions made in the FY 2021 budget due to the public health crisis are being restored as well as in increase in disposal costs.

The **Water Pollution Control Enterprise Fund** proposed direct operating budget is increasing by \$226,531 (5.56%) mainly due to debt service costs and sludge disposal.

The **Water Enterprise Fund** proposed direct operating budget is decreasing by \$287,289 (-3.74%) mainly due to cost associated with water purchases no longer needed as the new Harold E. Tobey Filtration Plant is fully operational.

Distribution of All Appropriated Funds



The General Fund comprises 86% of all spending for the funds requiring annual appropriation. The Water Supply Enterprise Fund is the largest Enterprise Fund comprising 3.5% of all spending.

GENERAL FUND REVENUE SUMMARY

Funding Category	Actual FY 2020	Projected FY 2021	Budget FY 2021	Budget FY 2022	Change FY21 - 22	Percent Change
Tax Levy	\$130,301,138	\$132,058,458	\$132,058,458	\$136,084,247	\$4,025,789	3.05%
Reserved for Abatements and Exemptions	(2,673,825)	(1,788,114)	(1,788,114)	(1,250,000)	538,114	-30.09%
Property Taxes Available for Operations	\$127,627,313	\$130,270,344	\$130,270,344	\$134,834,247	\$4,563,903	3.50%
Other Taxes:						
Motor Vehicle Excise Tax	\$8,245,118	\$7,950,523	\$7,000,000	\$7,180,804	\$180,804	2.58%
Boat Excise Tax	147,647	131,354	115,000	115,000	-	0.00%
Motel/Hotel Excise Tax	1,950,148	1,275,423	1,450,000	1,450,000	-	0.00%
Payments in Lieu of Tax	34,794	34,800	32,000	32,000	-	0.00%
Total Other Taxes	\$10,377,707	\$9,392,100	\$8,597,000	\$8,777,804	\$180,804	2.10%
Other Resources:						
Intergovernmental	\$17,053,400	\$19,709,865	\$20,270,086	\$18,852,065	\$(1,418,021)	-7.00%
Fines & Penalties	1,869,767	1,942,141	1,226,000	1,309,000	83,000	6.77%
Fees, Licenses, Permits	3,328,885	3,535,648	2,592,785	2,760,285	167,500	6.46%
Charges For Services	2,088,326	2,377,438	1,845,100	1,833,500	(11,600)	-0.63%
Interest and Other	2,306,701	2,608,236	1,597,500	1,511,983	(85,517)	-5.35%
Special Revenue Funds	920,800	767,200	767,200	736,340	(30,860)	-4.02%
Enterprise Funds	2,978,285	2,943,847	2,943,937	3,172,355	228,418	7.76%
Trust Funds	6,585,492	6,797,324	6,797,324	6,515,128	(282,196)	-4.15%
Reserves	-	-	2,870,718	2,227,123	(643,595)	-22.42%
Total Other Resources	\$37,131,656	\$40,681,699	\$40,910,650	\$38,917,779	\$(1,992,871)	-4.87%
Total General Fund Resources	\$175,136,676	\$180,344,143	\$179,777,998	\$182,529,832	\$2,751,834	1.53%

Property taxes will provide 74% of the funding for the General Fund budget and are estimated to be \$136 million. The increase in the tax levy includes the statutory 2.5% increase over the prior year levy and an estimate of \$750,000 in new property tax growth. A reduction in the tax levy set aside for abatement and exemptions in the amount of \$538,000 results in an increase of \$4.6 million available to fund the operating budget. Intergovernmental Aid is the next largest category and provides about 10% of the funding for the General Fund budget. This is predominantly comprised of Chapter 70 Aid, Circuit Breaker Funding and School Choice payments, all for the purpose of funding education. This is estimated to decrease \$1.4 million in FY 2022 as less funding from Circuit Breaker and School Choice funds are used to balance the budget. Other local receipts are estimated to increase \$334,000. Motor Vehicle Excise is the largest other local receipt (estimated at \$7.18 million) and is estimated to be \$181,000 higher than the FY 2021 estimate. Transfers from special revenue funds, enterprise funds and trust funds are budgeted at \$85,000 less than the FY 2021 amount. This is mainly due to a decline in debt service costs in FY 2022 which is funded with a transfer from the Capital Trust Fund. The budget is balanced with using \$2,227,123 of General Fund reserves. This is \$644,000 less than the amount used to balance the FY 2021 budget. Additionally, it is estimated that the General Fund will generate a surplus at the close of FY 2021 that will exceed the amount used to balance the FY 2022 budget.

Property Taxes: Property taxes are projected to grow consistent with the provisions of Proposition 2½ and the Town Council’s budget policy. No property tax overrides are proposed for FY 2022 to balance the operating or capital budgets. The formula used to calculate the projected tax levy for FY 2022 is as follows:

FY 2021 Base Levy	\$ 129,764,768
Prop 2½ allowable increase (2.5% of base)	3,244,119
Estimated new property tax growth	750,000
Cape Cod Commission environmental tax	636,555
Debt exclusions	1,688,805
Less reserve for abatements & exemptions	(1,250,000)
FY 2022 Tax Levy available for operations	\$ 134,834,247

Estimated new property tax growth is derived principally from new building construction. The Town Assessor works closely with the Inspectional Services Department and the assessing staff conduct field reviews of building activity to arrive at the estimate for the ensuing year.

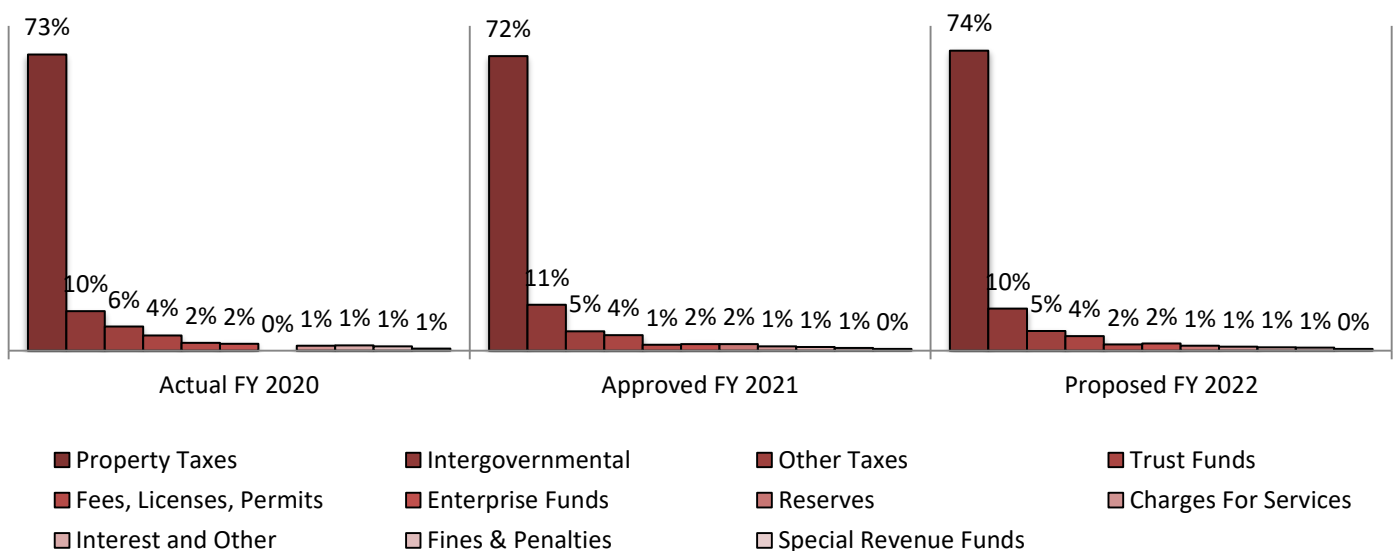
The tax for the Cape Cod Commission (CCC) is a tax that is added to the levy every year above the Proposition 2½ allowable increase. All Cape Cod communities pay this voter approved additional tax. The CCC assessments can only be increased by 2.5% every year and is allocated to Cape Cod communities based on the towns’ equalized valuations.

Debt exclusions are also voter approved initiatives that are added to the tax levy above the Proposition 2½ increase. These are equal to the debt service payments and they expire once the debt service expires. The Town currently has one authorized debt exclusion and this is for the Cape Cod Regional Technical High School’s new construction.

Every year a provision for abatements and property tax exemptions must be made as well. For FY 2022 a provision of \$1,250,000 is being set aside, reducing the available property taxes to fund operations by this amount.

Motor Vehicle Excise Tax: Motor Vehicle Excise collections are authorized by Massachusetts General Law, Chapter 60A, Section 1. The excise tax is calculated by a formula of \$25 per \$1,000 of valuation. Tax collections in this area have exceeded \$8 million for the past 3 years. In FY 2022 the Town is conservatively projecting an increase 2.58% in this tax.

Boat Excise Tax: The boat excise tax has always been a relatively small revenue source to the Town and is set at \$10 per \$1,000 of valuation by the state. The state imposes a maximum taxable value of \$50,000 on vessels. This category is projected to remain unchanged.



Motel/Hotel Excise Tax: The Massachusetts Legislature enacted the Motel/Hotel Tax in 1985 as a local option excise tax on hotels, motels, and lodging houses (“bed and breakfasts”). The application of this tax was expanded in FY 2020 to apply to short-term rentals. The Town has created a Stabilization Fund for the tax collected on short-term rentals and does not use this to balance the operating budget. The Commonwealth administers the tax by collecting the local option portion from business establishments and property owners, and sending them back to the cities and towns on a quarterly basis. Cities and towns have the option of adopting up to a 6% local tax on room sales. One-third, or 2% of the tax assessed by Barnstable on traditional lodging has been dedicated for sewer expansion projects and certain qualifying private road improvements. The tax on short-term rentals has been dedicated to water and sewer projects. The remaining 4% on traditional lodging is used as a General Fund revenue source. This revenue source is projected to remain unchanged for FY 2022.

Payments in Lieu of Tax (PILOT): The Barnstable Housing Authority, a tax-exempt entity, provides an annual payment to the Town. A payment for state owned land is included under Intergovernmental Aid.

Intergovernmental: This category of revenue consists of several state aid classifications. Most notably are Chapter 70 (CH70) aid for education and unrestricted general government aid. The original estimates used for the FY 2022 budget development are based on the Governor’s proposed budget for FY 2022. The House and Senate will also propose budgets and then conference to reconcile their differences. Their budget is then sent to the Governor who can veto specific line items or make changes to state aid categories like CH70. The House and Senate can override any vetoes. Any significant change in state aid will most likely result in the Town having to amend its FY 2022 budget proposal. Currently, this category of revenue is estimated to be \$1.4 million less in FY 2022.

Fines & Penalties: This category is comprised of various charges by the Police Department (false alarms, and non-criminal violations), and the Town Treasurer/Collector (interest and penalties on the late payment of taxes). The revenue projection for FY 2022 is \$83,000 higher than the FY 2021 budget.

Fees, Licenses, Permits: This category is comprised of various fees charged by the cemetery operations (burial, administration, and monument fees), Town Clerk (copies of vital statistics), Police Department (alarm registrations), licensing activities (beverage licenses, rental property registration, and rental car surcharges), Inspectional Services Department (building, electrical and plumbing permits) and Town Treasurer/Collector (municipal lien certificates). The revenue projection for FY 2022 is \$167,500 higher than the FY 2021 budget.

Charges for Services: This category is mainly comprised of recreational revenues (beach stickers and beach parking) and police outside detail services. The projected revenue is \$11,600 less in FY 2022.

Interest and Other: This category is mainly comprised of revenue from renewable energy projects and investment income and special assessments. The renewable energy projects generating revenue include the solar arrays at the transfer station in Marstons Mills and the airport. Interest income depends almost entirely on the timing and amount of revenue collections, expenditure disbursement, interest rates, and the investment vehicles available to the Town. A reduction of \$85,517 is estimated for FY 2022.

Special Revenue Funds: This category of revenue is projected to decline \$30,860 and includes revenue from embarkation fees, parking fees collected at Bismore Park, mooring fees and conservation fees collected under the Wetlands Protection Act. These fees are all required to be accounted for within the Town’s Special Revenue Funds. The Town then transfers a sum annually out of the Special Revenue Funds to balance the General Fund operating budget. Transfer for FY 2022 include \$348,000 from the Waterways Improvement Fund, \$100,000 from the Embarkation Fee Fund, \$243,340 from the Parking Meter Receipts Fund and \$45,000 from the Wetlands Protection Fund. The estimated balances available below at the end of fiscal year 2021 indicated that these transfers can be supported.

	FY 2021 Beginning Balance	FY 2021 Estimated Revenue	FY 2021 Amount Used For Operating Budget	FY 2021 Estimated Ending Balance
Parking Meter Receipts	\$400,562	\$200,000	\$304,200	\$296,362
Wetland Protection Fund	273,502	50,000	45,000	278,502
Embarkation Fee Revenue	400,278	120,000	100,000	420,278
Water Ways Improvement Fund	458,018	380,000	348,000	490,018
Totals	\$1,532,360	\$750,000	\$797,200	\$1,485,160

Enterprise Funds: For cost efficiency reasons, administrative orderliness, and the inability to be invoiced separately, several items are budgeted and managed within the Town’s General Fund operations, which subsequently must be allocated to the Enterprise Funds. These costs include items such as pension assessments and property and casualty insurance. In addition, the Enterprise Funds are charged a service fee for the support they receive from certain General Fund operations such as Finance, Human Resources, and Information Technology. The FY 2022 reimbursements from the Enterprise Funds are as follows:

Indirect Cost	
Airport	\$809,570
Golf	443,402
Solid Waste	426,037
Water Pollution Control	561,304
Water Supply	209,644
Marina	58,069
Sandy Neck	108,570
Hyannis Youth & Community Center	338,288
Public, Educational, Governmental Access Channel	82,006
Total Enterprise Funds Indirect Cost	\$3,036,890

Trust Fund: Transfers from Trust Funds include \$220,000 from the Town’s Pension Reserve, which provides funding to offset the pension assessment received from the County Retirement System, and \$6,295,128 from the Capital Trust Fund, which provides funding to pay the General Fund debt service obligations.

General Fund Reserves: The Town will use \$2,227,123 in General Fund reserves to balance the FY 2022 operating budget. The Town has historically been able to generate more reserves than what it has used to balance the budget due to conservative revenue estimation and unexpended appropriations. Reserves are being used to cover contractually obligated payments to eligible retirees (\$400,000); a Town Council Reserve Fund \$250,000; \$300,000 to fund the Town’s self-insured unemployment program; \$326,592 to fund a snow & ice removal deficit from FY 2021, and \$950,531 to balance the School Department’s operating budget.

	Municipal Savings	School Savings	Town Council Reserve	Total
Balance	\$5,491,694	\$6,386,772	\$6,645,911	\$18,524,377
Used for:				
FY 2022 Operating Budget	-	(950,531)	-	(950,531)
FY 2022 Employee Benefits	(550,000)	(150,000)	-	(700,000)
FY 2021 Snow & Ice Removal Deficit	(326,592)	-	-	(326,592)
FY 2022 Town Council Reserve	-	-	(250,000)	(250,000)
Total Use of Reserves	(876,592)	(1,100,531)	(250,000)	(2,227,123)
Balance remaining before closing FY 2022	\$4,615,102	\$5,286,241	\$6,395,911	\$16,297,254

The proposed FY 2022 budget reserves used are shown in the table above. Municipal operations will use a total of \$876,592 in reserves. The school will use a total of \$1,100,531 of reserves. The town will also transfer \$250,000 of Town Council reserve into a separate account for extraordinary and unforeseen events.

GENERAL FUND EXPENDITURE SUMMARY

Municipal Operations:	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Police Department	\$14,754,959	\$14,660,748	\$14,808,837	\$15,373,934	\$565,097	3.82%
Public Works Department	8,965,223	9,998,481	10,103,252	10,470,034	366,782	3.63%
Administrative Services Dept.	6,163,192	6,177,389	6,239,787	6,456,364	216,577	3.47%
Community Services Department	2,428,649	2,262,023	2,389,106	2,395,834	6,728	0.28%
Inspectional Services	2,053,933	2,042,102	2,164,880	2,353,579	188,699	8.72%
Planning & Development	1,962,548	1,975,868	2,086,289	2,135,301	49,012	2.35%
Marine & Environmental Affairs	1,136,772	1,061,711	1,146,965	1,261,370	114,405	9.97%
Town Manager	890,441	1,014,890	1,036,788	1,192,789	156,001	15.05%
Town Council	257,028	277,211	286,659	282,975	(3,684)	-1.28%
Total Municipal Operations	\$38,612,745	\$39,470,424	\$40,262,562	\$41,922,180	\$1,659,618	4.12%

All Education:						
Local School System	\$68,447,788	\$74,439,615	\$74,609,415	\$75,657,251	\$1,047,836	1.40%
Regional School District	6,080,676	5,856,271	5,856,271	5,106,410	(749,861)	-12.80%
Commonwealth Charter Schools	3,676,949	4,095,060	4,626,689	4,693,340	66,651	1.44%
School Choice	1,402,346	1,431,201	1,458,933	1,410,264	(48,669)	-3.34%
Total All Education	\$79,607,759	\$85,822,147	\$86,551,308	\$86,867,265	\$315,957	0.37%

Other Requirements Costs:						
Employee Benefits	\$25,767,696	\$26,185,255	\$26,584,153	\$27,128,304	\$544,151	2.05%
State & County Assessments	2,697,996	2,796,259	2,796,760	2,854,009	57,249	2.05%
Debt Service	7,176,698	6,567,324	6,567,324	6,320,128	(247,196)	-3.76%
Grants	2,105,970	2,026,691	2,026,691	2,075,000	48,309	2.38%
Property & Liability Insurance	1,893,958	2,007,567	1,910,000	2,150,000	240,000	12.57%
Snow & Ice Removal Deficit	-	-	-	326,592	326,592	0.00%
Town Council Reserve Fund	-	159,335	250,000	250,000	-	0.00%
Celebrations, Rent & Other	152,530	56,624	172,000	172,000	-	0.00%
Total Other Requirements	\$39,794,848	\$39,799,055	\$40,306,928	\$41,276,033	\$969,105	2.40%

Total General Fund Before Transfers	\$158,015,352	\$165,091,625	\$167,120,798	\$170,065,478	\$2,944,680	1.76%
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Transfers to Other Funds	11,679,359	12,657,200	12,657,200	12,464,354	(192,846)	-1.52%
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Grand Total General Fund	\$169,694,711	\$177,748,825	\$179,777,998	\$182,529,832	\$2,751,834	1.53%
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The municipal operations budget is increasing \$1.6 million (4.12%). The FY 2021 municipal operating budget included \$1 million in reductions from the FY 2020 approved budget. Those reductions were made in anticipation of COVID related financial pressures. The Town's financial situation has stabilized, mainly as a result of Federal stimulus funds, and the proposed budget includes the restoration of some of the reductions made to the FY 2020 budget as well as additional funds to address the increase in operating costs to existing service levels. As a result, the proposed municipal operating budget for FY 2022 of \$41.9 million is only \$700,000 more than the approved FY 2020 operating budget of \$41.2 million, equaling an average percentage increase of less than 1% (0.8%) per year over this 2 year period. Spending on all education requirements is increasing \$315,957 (0.37%). Local school operations are increasing \$1,047,836 (1.40%) while assessments from other districts are decreasing \$731,879 collectively. Other school assessments are related to the number of students attending schools outside the district as well as debt service cost associated with the new Cape Cod Technical Regional High School construction project. Other Requirements are increasing \$969,105 (2.40%). Most of the increase is due to employee benefits, insurance and a snow and ice deficit incurred in FY 2021. Transfers to Other Funds will decrease \$192,846. General Fund support to the Golf Enterprise Fund is eliminated (\$822,917), the Marina

Enterprise Fund will receive \$30,000 of General Fund support, and the transfer to the Capital Trust Fund is increased by \$600,071. A total of \$11,042,896 will be transferred to the Capital Trust Fund to accumulate funds for the Town's capital program. General Fund support for the Hyannis Youth and Community Center Enterprise fund is level funded at \$1,391,458.

CAPE COD GATEWAY AIRPORT ENTERPRISE FUND

Airport Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Intergovernmental Aid	\$48,340	\$3,318,302	\$44,000	\$58,400	\$0	32.73%
Fees, Licenses, Permits	2,226,726	1,494,119	1,725,352	1,776,777	51,425	2.98%
Charges for Services	5,497,859	5,090,222	4,662,758	5,160,250	497,492	10.67%
Interest and Other	450,642	470,238	409,517	426,338	16,821	4.11%
Total Operating Sources	\$8,223,567	\$10,372,881	\$6,841,627	\$7,421,765	\$580,138	8.48%
Intergovernmental Aid	485,221	-	2,240,000	-	-	-100.00%
Borrowing Authorizations	-	-	1,450,000	25,550,000	-	1662.07%
Total Capital Sources	\$485,221	\$0	\$3,690,000	\$25,550,000	\$21,860,000	592.41%
Total Sources of Funding	\$8,708,787	\$10,372,881	\$10,531,627	\$32,971,765	\$22,440,138	213.07%
Direct Operating Expenses						
Personnel	\$1,707,410	\$1,730,453	\$1,783,972	\$1,966,601	\$182,629	10.24%
Benefits	162,446	170,719	203,203	188,798	(14,405)	-7.09%
Operating Expenses	4,247,748	3,627,573	3,849,023	4,159,197	310,174	8.06%
Capital Outlay	8,436	47,500	47,500	126,000	78,500	165.26%
Debt Service	218,358	231,519	231,519	171,600	(59,919)	-25.88%
Transfers Out	201,000	-	-	-	-	0.00%
Total Direct Operating Expenses	\$6,545,398	\$5,807,764	\$6,115,217	\$6,612,196	\$496,979	8.13%
Indirect Operating Costs						
General Fund Staff	\$195,749	\$172,689	\$172,689	\$153,257	(19,432)	-11.25%
Pensions	332,584	334,432	334,432	356,898	22,466	6.72%
Audit & Software Costs	18,270	20,579	20,579	18,235	(2,344)	-11.39%
Property, Liability Insurance	165,309	163,667	163,667	182,880	19,213	11.74%
Workers' Compensation Ins.	29,321	4,720	4,720	67,543	62,823	1331.00%
Retirees Health Insurance	29,305	30,323	30,323	30,756	433	1.43%
Total Indirect Operating Expenses	\$770,538	\$726,410	\$726,410	\$809,569	\$83,159	11.45%
Total Operating Expenses	\$7,315,936	\$6,534,174	\$6,841,627	\$7,421,765	\$580,138	8.48%
Capital Improvements Program	971,218	-	3,940,000	26,202,000	22,262,000	565.03%
Total Capital Expenses	\$971,218	\$0	\$3,940,000	\$26,202,000	\$22,262,000	565.03%
Total Expenses	\$8,287,154	\$6,534,174	\$10,781,627	\$33,623,765	\$22,842,138	211.86%
Excess (Deficiency) Cash Basis	\$421,633	\$3,838,708	(\$250,000)	(\$652,000)	(\$402,000)	
Beginning Certified Free Cash	\$3,714,266		\$4,135,899	\$3,885,899		
FY 2021 Projected Excess				3,838,708		
Ending Projected Certified Free Cash	\$4,135,899		\$3,885,899	\$7,072,607		

Note: The appropriation order only includes funding for the direct operating expenses as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-141**ORDERED:**

That the sum \$6,612,196 be appropriated for the purpose of funding the Town's FY 2022 Airport Enterprise Fund budget, and to meet such appropriation that \$6,612,196 be raised from current year revenues by the Airport Enterprise Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

Airport's proposed FY 2022 budget is increased by \$580,138 (8.48%) from the approved FY 2021 budget. Most of the increase in the proposed budget comes from personnel cost due to contractual obligations. Some of the operating budget change includes purchasing jet fuel for resale, on-call engineering services, and increased fuel truck insurance. Capital outlay costs include the replacement of two vehicles, gate replacement, and facility improvements and maintenance.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2021 Approved Budget				\$6,841,627	
Contractual Obligations Net of Staff Turnover	122,494	-	-	122,494	-
Change in Indirect Costs	85,722	(2,563)	-	83,159	-
One-Time Charges	-	(89,471)	(47,500)	(136,971)	-
Debt Service	-	(59,919)	-	(59,919)	-
FY 2022 Budget Changes					
1. Seasonal Workers	12,730	-	-	12,730	-
2. Overtime	33,000	-	-	33,000	-
3. Repair & Maintenance Fuel Farm	-	16,000	-	16,000	-
4. Fuel Truck Rental	-	26,720	-	26,720	-
5. Professional Services Appraisal	-	15,000	-	15,000	-
6. Professional Services - Other	-	62,000	-	62,000	-
7. AVJET Fuel For Resale	-	128,000	-	128,000	-
8. Computer Software	-	22,975	-	22,975	-
9. Sign Supplies	-	48,700	-	48,700	-
10. Parts and Accessories	-	14,000	-	14,000	-
11. Sand	-	11,550	-	11,550	-
12. Firefighting	-	22,700	-	22,700	-
13. Legal/Litelegal/Labor	-	5,000	-	5,000	-
14. Training & Conferences	-	7,100	-	7,100	-
15. Hazardous Waste Disposal	-	8,000	-	8,000	-
16. Credit Card Service Charges	-	5,000	-	5,000	-
17. Fuel Truck Insurance	-	2,900	-	2,900	-
18. Vehicle Maintenance Services	-	4,000	-	4,000	-
19. Replace #98 Airfield Vehicle	-	-	40,000	40,000	-
20. Purchase Heavy Duty Vehicle	-	-	26,000	26,000	-
21. Gate Upgrades & Replacement	-	-	30,000	30,000	-
22. Facility Asset Improvements & Maintenance	-	-	30,000	30,000	-
FY 2022 Proposed Budget	\$253,946	\$247,692	\$78,500	\$7,421,765	-

SCHOOL DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$55,903,746	\$58,303,404	\$57,193,647	\$59,154,902	\$1,961,255	3.43%
Intergovernmental	12,535,186	16,076,211	16,240,237	15,351,818	(888,419)	-5.47%
Fees, Licenses, Permits	-	-	225,000	200,000	(25,000)	-11.11%
Interest and Other	8,856	60,000	-	-	-	0.00%
School Savings Account	-	-	950,531	950,531	-	0.00%
Total Sources	\$68,447,788	\$74,439,615	\$74,609,415	\$75,657,251	\$1,047,836	1.40%

Expenditure Category						
Personnel	\$55,285,808	\$58,451,971	\$58,510,481	\$58,978,689	\$468,208	0.80%
Operating Expenses	12,941,608	15,937,945	16,098,934	16,678,562	579,628	3.60%
Capital Outlay	220,372	49,700	-	-	-	0.00%
Total Appropriation	\$68,447,788	\$74,439,615	\$74,609,415	\$75,657,251	\$1,047,836	1.40%

Note: The appropriation order is \$2,136,352 less than the budget of \$75,657,251 as the budget includes, \$1,336,352 of Circuit Breaker funding, \$200,000 of Transportation Fees Funding, and \$600,000 of School Choice funding, which do not require Town Council appropriation.

APPROPRIATION ORDER 2021-142

ORDERED:

That the sum \$73,520,899 be appropriated for the purpose of funding the Town's FY 2022 Barnstable Public Schools budget, and that to meet this appropriation that \$72,570,368 be raised from current year revenues, and that \$950,531 be provided from the General Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

School budgets prior to COVID-19 were built upon assumptions of moderate annual General Fund growth and strategic use of district reserves to make improvements to targeted educational priorities. Assumptions were based on historical enrollment, economic and staffing trends. Post COVID we must reevaluate assumptions and the long-term financial viability of past decisions. As we plan for a post COVID environment we will strive to maintain the programming gains achieved in recent years while adjusting previously assumed budget scenarios with a focus on student need and new fiscal realities.

As our students and families emerge from the pandemic, there is no doubt that resources and support will be necessary to address academic learning, along with social-emotional and mental health needs.

The FY22 Budget stresses efficient allocation and reallocation of resources, necessary for the post-pandemic operation and management of Barnstable's nine school sites and administrative offices.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2021 Approved Budget				\$74,609,415	
Contractual Obligations Net of Staff Turnover	644,584	-	-	644,584	-
One-time Charges	(729,013)	335,182	-	(393,831)	(17.00)
Special Education Translation Contracted Services	-	15,000	-	15,000	-
Environmental Science and Technology Supplies	-	30,000	-	30,000	-
Marching Band Uniforms	-	3,000	-	3,000	-
Transportation Contract	-	57,570	-	57,570	-
Bus Replacement / Lease	-	7,193	-	7,193	-
Homeless Transportation Services	-	10,000	-	10,000	-
District VOIP	-	4,283	-	4,283	-
Employee Tuition Reimbursement	-	10,000	-	10,000	-
Star Assessment Software	-	8,000	-	8,000	-
Employee Longevity	133,200	-	-	133,200	-
District wide Substitutes	154,566	-	-	154,566	-
Superintendent Search	-	50,000	-	50,000	-
Hyannis West School Counselor	(52,221)	-	-	(52,221)	(0.50)
BCIS Project Learning Specialist	2,797	-	-	2,797	-
BCIS Technology Teacher	16,946	-	-	16,946	(0.85)
BUE Technology Teacher	68,208	-	-	68,208	0.31
BIS Career Exploration	22,451	-	-	22,451	0.20
BWB -Special Needs Teacher Intensive Learning	2,071	-	-	2,071	-
BWB - PCA Intensive Learning Center	99,316	-	-	99,316	3.00
Instructional Assistant - NECC	36,810	-	-	36,810	1.00
BHS - Business Pathway Teacher	68,494	-	-	68,494	1.00
FY 2022 Proposed Budget	\$ 468,208	\$ 579,628	\$ -	\$ 75,657,251	(12.84)

POLICE DEPARTMENT - GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$13,911,767	\$13,820,849	\$13,974,491	\$14,725,588	\$751,097	5.37%
Fines, Forfeitures, Penalties	82,682	76,480	96,000	76,000	(20,000)	-20.83%
Fees, Licenses, Permits	185,085	244,643	186,346	120,346	(66,000)	-35.42%
Charges for Services	274,744	270,526	300,000	200,000	(100,000)	-33.33%
Interest and Other	250,681	248,250	252,000	252,000	-	0.00%
Special Revenue Funds	50,000	-	-	-	-	0.00%
Total Sources	\$14,754,959	\$14,660,748	\$14,808,837	\$15,373,934	\$565,097	3.82%

Expenditure Category						
Personnel	\$13,220,784	\$13,132,570	\$13,265,222	\$13,449,225	\$184,003	1.39%
Operating Expenses	1,085,550	998,811	1,008,900	1,347,987	339,087	33.61%
Capital Outlay	448,625	529,368	534,715	576,722	42,007	7.86%
Total Appropriation	\$14,754,959	\$14,660,748	\$14,808,837	\$15,373,934	\$565,097	3.82%

APPROPRIATION ORDER 2021-143

ORDERED:

That the sum of \$15,373,934 be appropriated for the purpose of funding the Town's FY 2022 Barnstable Police Department budget; and to meet such appropriation that \$15,373,934 be raised from current year revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Police Department's proposed FY 2022 budget is increased by \$565,097 (3.82%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations, overtime increases, and training cost. This line item also includes eliminating the tech administrator position (1). Operating budget change includes funding for police training and outsourcing IT support services. Capital outlay will continue the department's annual patrol vehicle replacements, the last year's payment for a taser replacement lease-to-own contract, and pistol replacements.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$14,808,837	
Contractual Obligations Net of Staff Turnover	348,871	-	-	348,871	-
One-Time Charges	(61,849)	(146,715)	(534,715)	(743,279)	-
Grants Offset Civilian Dispatch Wages & MOA	(120,000)	-	-	(120,000)	-
FY 2022 Budget Changes					
1. Eliminate Police Tech Administrator	(69,590)	-	-	(69,590)	(1.00)
2. Overtime Increase	36,000	-	-	36,000	-
3. Training Bundle	50,571	37,227	-	87,798	-
4. Anticipated Gasoline/Diesel Contract Increases	-	75,000	-	75,000	-
5. Technology Bundle	-	46,900	-	46,900	-
6. Officer Wellness	-	21,675	-	21,675	-
7. Managed IT Services	-	305,000	-	305,000	-
8. New Patrol Vehicles	-	-	500,000	500,000	-
9. Taser replacement	-	-	33,180	33,180	-
10. Duty Pistol Replacement	-	-	43,542	43,542	-
FY 2022 Proposed Budget	\$184,003	\$339,087	\$42,007	\$15,373,934	(1.00)

PLANNING & DEVELOPMENT DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$1,355,922	\$1,414,698	\$1,601,489	\$1,664,501	\$63,012	3.93%
Fines, Forfeitures, Penalties	142,663	175,000	135,000	135,000	-	0.00%
Fees, Licenses, Permits	107,150	100,070	66,500	71,500	5,000	7.52%
Charges for Services	43,412	41,300	38,500	38,500	-	0.00%
Special Revenue Funds	309,900	241,300	241,300	222,300	(19,000)	-7.87%
Enterprise Funds	3,500	3,500	3,500	3,500	-	0.00%
Total Sources	\$1,962,548	\$1,975,868	\$2,086,289	\$2,135,301	\$49,012	2.35%

Expenditure Category						
Personnel	\$1,583,153	\$1,590,642	\$1,674,360	\$1,710,668	\$36,308	2.17%
Operating Expenses	273,163	225,836	250,929	254,438	3,509	1.40%
Capital Outlay	106,232	159,390	161,000	170,195	9,195	5.71%
Total Appropriation	\$1,962,548	\$1,975,868	\$2,086,289	\$2,135,301	\$49,012	2.35%

APPROPRIATION ORDER 2021-144

ORDERED:

That the sum of \$2,135,301 be appropriated for the purpose of funding the Town's FY 2022 Planning and Development Department budget, and that to meet this appropriation that \$1,913,001 be raised from current year revenues, that \$45,000 be provided from the Wetlands Protection Special Revenue Fund, and that \$177,300 be provided from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Planning & Development's proposed FY 2022 budget is increased by \$49,012 (2.35%) from the approved FY 2021 budget. Personnel budget change is due to contractual obligations, however, there are seasonal wage reductions associated with the Bismore Park Gateway Greeters. Operating budget change is due to increased vehicle lease contract cost. Capital outlay cost will continue to fund the management of invasive species in freshwater bodies as well as fanwort removal from town ponds and lakes.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$2,086,289	
Contractual Obligations Net of Staff Turnover	55,635	-	-	55,635	-
One-Time Charges	-	-	(161,000)	(161,000)	-
FY 2022 Budget Changes					
1. Seasonal Wage Reduction Gateway Greeters	(19,327)	-	-	(19,327)	-
2. Increase Costs for Vehicle Lease	-	3,509	-	3,509	-
3. Aquatic Invasive Species Control/Monitoring	-	-	116,820	116,820	-
4. Barse Pond Fanwort Removal (Mechanical)	-	-	53,375	53,375	-
FY 2022 Proposed Budget	\$36,308	\$3,509	\$9,195	\$2,135,301	-

COMMUNITY SERVICES DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$643,226	\$195,684	\$875,506	\$798,834	(\$76,672)	-8.76%
Fees, Licenses, Permits	1,371	-	2,000	2,000	-	0.00%
Charges for Services	1,769,845	2,065,607	1,506,600	1,595,000	88,400	5.87%
Interest and Other	14,207	732	5,000	-	(5,000)	-100.00%
Total Sources of Funding	\$2,428,649	\$2,262,023	\$2,389,106	\$2,395,834	\$6,728	0.28%

Expenditure Category						
Personnel	\$2,214,190	\$2,079,143	\$2,188,306	\$2,174,034	(\$14,272)	-0.65%
Operating Expenses	178,092	159,120	176,800	189,800	13,000	7.35%
Capital Outlay	36,367	23,760	24,000	32,000	8,000	33.33%
Total Appropriation	\$2,428,649	\$2,262,023	\$2,389,106	\$2,395,834	\$6,728	0.28%

APPROPRIATION ORDER 2021-145

ORDERED:

That the sum of \$2,395,834 be appropriated for the purpose of funding the Town's FY 2022 Community Services Department General Fund budget; and to meet such appropriation that \$2,395,834 be raised from current year revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

Community Services Department proposed FY 2022 budget is increased by \$6,728 (0.28%) from the approved FY 2021 budget. Personnel budget changes include contractual obligations, transferred custodian position to Public Works, elimination of positions associated with the closure of the Adult Supportive Day Program, reinstating the Youth Outreach Coordinator position, seasonal wages for beach permit sticker sales and minimum wage increases. Operating budget change includes office supplies to support staff with beach permit sales. Capital outlay continues the annual recreation equipment replacement program.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2021 Approved Budget				\$2,389,106	
Contractual Obligations Net of Staff Turnover	55,071	-	-	55,071	-
One-Time Charges	-	-	(24,000)	(24,000)	-
FY 2022 Budget Changes					
1. Transfer Custodian to Public Works	(29,116)	-	-	(29,116)	(0.60)
2. Seasonal Wage Increases	44,000	-	-	44,000	-
3. Parking Permit Sales	46,200	13,000	-	59,200	-
4. Van Driver Adult Community Center	(46,677)	-	-	(46,677)	(0.95)
5. Adult Supportive Day Program	(125,182)	-	-	(125,182)	(2.50)
6. Youth Outreach Coordinator	41,433	-	-	41,433	1.00
7. Recreation Equipment	-	-	32,000	32,000	-
FY 2022 Proposed Budget	(\$14,272)	\$13,000	\$8,000	\$2,395,834	(3.05)

GOLF COURSE ENTERPRISE FUND

Golf Course Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Taxes (General Fund Support)	\$233,199	\$822,917	\$822,917	\$0	(\$822,917)	-100.00%
Fees, Licenses, Permits	2,295	-	-	-	-	0.00%
Charges for Services	2,852,202	3,442,898	2,815,464	3,423,861	608,397	21.61%
Interest and Other	22,255	12,176	10,000	10,000	-	0.00%
Special Revenue Funds	-	289,600	-	286,500	286,500	0.00%
Total Operating Sources	\$3,109,951	\$4,567,591	\$3,648,381	\$3,720,361	\$71,980	1.97%
Borrowing Authorizations	-	-	-	545,179	545,179	0.00%
Total Capital Sources	\$0	\$0	\$0	\$545,179	\$545,179	0.00%
Total Source of Funding	\$3,109,951	\$4,567,591	\$3,648,381	\$4,265,540	\$617,159	16.92%
Direct Operating Expenses						
Personnel	\$1,423,296	\$1,424,901	\$1,486,886	\$1,607,412	\$120,526	8.11%
Benefits	162,201	167,241	187,595	171,167	(16,428)	-8.76%
Operating Expenses	933,861	831,196	1,055,070	1,119,135	64,065	6.07%
Capital Outlay	-	-	-	30,000	30,000	0.00%
Debt Service	493,348	441,588	441,588	440,668	(920)	-0.21%
Transfers Out	45,000	-	-	-	-	0.00%
Total Direct Operating Expenses	\$3,057,706	\$2,864,925	\$3,171,139	\$3,368,382	\$197,243	6.22%
Indirect Operating Costs						
General Fund Staff	\$155,634	\$154,793	\$154,793	\$128,105	(\$26,688)	-17.24%
Pensions	264,129	276,346	276,346	262,707	(13,639)	-4.94%
Audit & Software Costs	18,428	22,832	22,832	22,787	(45)	-0.20%
Property, Liability Insurance	20,108	20,089	20,089	22,225	2,136	10.63%
Workers' Compensation Ins.	22,764	1,004	1,004	5,354	4,350	433.27%
Retirees Health Insurance	2,136	2,178	2,178	2,223	45	2.07%
Total Indirect Operating Expenses	\$483,199	\$477,242	\$477,242	\$443,401	(\$33,841)	-7.09%
Total Operating Expenses	\$3,540,905	\$3,342,167	\$3,648,381	\$3,811,784	\$163,402	4.48%
Capital Improvement Program	50,956	-	-	545,179	545,179	0.00%
Total Capital Expenses	\$50,956	\$0	\$0	\$545,179	\$545,179	0.00%
Total Expenses	\$3,591,861	\$3,342,167	\$3,648,381	\$4,356,963	\$708,581	19.42%
Excess (Deficiency) Cash Basis	(\$481,910)	\$1,225,425	(\$0)	(\$91,423)	(\$91,423)	
Beginning Certified Free Cash	<u>\$915,044</u>		<u>\$433,134</u>	<u>\$433,134</u>		
FY 2021 Projected Excess				<u>1,225,425</u>		
Ending Projected Certified Free Cash	<u>\$433,134</u>		<u>\$433,134</u>	<u>\$1,567,136</u>		

Note: The appropriation order only includes funding for the direct operating expenses, as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-146

ORDERED:

That the sum of \$3,368,382 be appropriated for the purpose of funding the Town's FY 2022 Golf Course Enterprise Fund budget; and to meet such appropriation that \$2,990,457 be raised from Enterprise Fund revenues, that \$286,500 be transferred from the set-aside for recreation and open space within the Community Preservation Fund, and that \$91,425 be provided from the Golf Course Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

Golf Enterprise Fund proposed FY 2022 budget is increased by \$163,402 (4.48%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations, minimum wage increases, and the reinstated Division Assistant position. Operating expense changes include returning various line items reduced in FY 2021 due to the public health crisis, office HVAC replacement, and anticipated gasoline/diesel cost increases. Capital outlay includes a rebuild of Olde Barnstable Golf Course irrigation well.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$3,648,381	
Contractual Obligations Net of Staff Turnover	20,481	-	-	20,481	-
Change in Indirect Costs	(9,244)	(24,596)	-	(33,840)	
One-Time Charges	-	-	-	-	-
Debt Service Cost	-	(920)	-	(920)	
FY 2022 Budget Changes					
1. Seasonal Wage Increases	39,763	-	-	39,763	-
2. Division Assistant	43,854	-	-	43,854	1.00
3. Division Line Item Increases	-	36,000	-	36,000	-
4. Office HVAC Replacement	-	10,500	-	10,500	-
5. Gasoline and Diesel Contract Cost Increase	-	17,565	-	17,565	-
6. Remote Well Rebuild	-	-	30,000	30,000	-
FY 2022 Proposed Budget	\$94,854	\$38,549	\$30,000	\$3,811,784	1.00

HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND

Hyannis Youth & Community Center	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Taxes (General Fund Subsidy)	\$1,140,639	\$1,391,458	\$1,391,458	\$1,391,458	\$0	0.00%
Fees, Licenses, Permits	439,830	248,548	393,600	230,000	(163,600)	-41.57%
Charges for Services	423,115	119,245	404,200	237,154	(167,046)	-41.33%
Interest and Other	63,214	20,360	44,000	39,000	(5,000)	-11.36%
Capital Trust Fund	1,089,550	1,119,137	1,119,137	1,145,401	26,264	2.35%
Total Operating Sources	\$3,156,348	\$2,898,748	\$3,352,395	\$3,043,013	(\$309,382)	-9.23%
Grants	1,500	-	-	-	-	0.00%
Donations	34,203	-	-	-	-	0.00%
Borrowing Authorizations	-	-	756,000	1,644,600	888,600	117.54%
Total Capital Sources	\$35,703	\$0	\$756,000	\$1,644,600	\$888,600	117.54%
Total Sources of Funding	\$3,192,051	\$2,898,748	\$4,108,395	\$4,687,613	\$579,218	14.10%
Direct Operating Expenses						
Personnel	\$951,505	\$776,237	\$1,064,286	\$1,082,993	\$18,707	1.76%
Benefits	57,253	44,830	73,306	45,409	(27,897)	-38.06%
Operating Expenses	657,351	516,064	737,743	542,743	(195,000)	-26.43%
Capital Outlay	120,661	18,711	25,000	75,000	50,000	200.00%
Debt Service	1,089,550	1,119,137	1,119,137	1,145,401	26,264	2.35%
Total Direct Operating Expenses	\$2,876,320	\$2,474,980	\$3,019,472	\$2,891,546	(\$127,926)	-4.24%
Indirect Operating Costs						
General Fund Staff	\$70,907	\$70,076	\$70,076	\$60,372	(\$9,704)	-13.85%
Pensions	160,214	160,088	160,088	163,025	2,937	1.83%
Audit & Software Costs	7,179	8,764	8,764	8,825	61	0.69%
Property, Liability Insurance	93,771	93,995	93,995	106,066	12,071	12.84%
Total Indirect Operating Expenses	\$332,071	\$332,923	\$332,923	\$338,288	\$5,365	1.61%
Total Operating Expenses	\$3,208,391	\$2,807,903	\$3,352,395	\$3,229,834	(\$122,561)	-3.66%
Capital Program	10,225	-	756,000	1,644,600	888,600	117.54%
Total Capital Expenses	\$10,225	\$0	\$756,000	\$1,644,600	\$888,600	117.54%
Total Expenses	\$3,218,616	\$2,807,903	\$4,108,395	\$4,874,434	\$766,039	18.65%
Excess (Deficiency) Cash Basis	(\$26,566)	\$90,845	\$0	(\$186,821)	(\$186,821)	
Beginning Certified Free Cash	<u>\$751,510</u>		<u>\$724,944</u>	<u>\$724,944</u>		
FY 2021 Projected Excess				<u>90,845</u>		
Ending Projected Certified Free Cash	<u>\$724,944</u>		<u>\$724,944</u>	<u>\$628,968</u>		

Note: The appropriation order only includes funding for the direct operating expenses, as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-147

ORDERED:

That the sum of \$2,891,546 be appropriated for the purpose of funding the Town's FY 2022 Hyannis Youth and Community Center Enterprise Fund budget; and to meet such appropriation that \$167,866 be raised from Enterprise Fund revenues, that \$1,391,458 be raised in the General Fund, that \$1,145,401 be transferred from the Capital Trust Fund, and that \$186,821 be provided from the Hyannis Youth and Community Center Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

HYCC Enterprise Fund proposed FY 2022 budget is decreased by \$122,561 (-3.66%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations and reduced funds for seasonal wages. Operating budget change includes line item reductions associated with operating the two ice rinks. Capital outlay includes the annual mechanical maintenance program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$3,352,395	
Contractual Obligations Net of Staff Turnover	10,759	-	-	10,759	-
Change in Indirect Costs	2,937	2,428	-	5,365	
One-Time Charges	-	-	(25,000)	(25,000)	-
Debt Service	-	26,264	-	26,264	-
FY 2022 Budget Changes					
1. Seasonal/Temporary Salary and Wages	(19,949)	-	-	(19,949)	-
2. Electricity	-	(155,000)	-	(155,000)	-
3. Gas	-	(40,000)	-	(40,000)	-
4. Mechanical Operating Capital	-	-	75,000	75,000	-
FY 2022 Proposed Budget	(\$6,253)	(\$166,308)	\$50,000	\$3,229,834	-

MARINE & ENVIRONMENTAL AFFAIRS DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$703,693	\$656,468	\$761,965	\$865,370	\$103,405	13.57%
Fees, Licenses, Permits	55,079	57,243	37,000	48,000	11,000	29.73%
Special Revenue Funds	378,000	348,000	348,000	348,000	-	0.00%
Total Sources of Funding	\$1,136,772	\$1,061,711	\$1,146,965	\$1,261,370	\$114,405	9.97%

Expenditure Category						
Personnel	\$879,895	\$855,784	\$930,200	\$966,890	\$36,690	3.94%
Operating Expenses	162,129	205,927	216,765	245,665	28,900	13.33%
Capital Outlay	94,748	-	-	48,815	48,815	0.00%
Total Appropriation	\$1,136,772	\$1,061,711	\$1,146,965	\$1,261,370	\$114,405	9.97%

APPROPRIATION ORDER 2021-148

ORDERED:

That the sum of \$1,261,370 be appropriated for the purpose of funding the Town's FY 2022 Marine & Environmental Affairs Department General Fund budget, and to meet such appropriation, that \$913,370 be raised from current year revenue and that \$348,000 be provided from the Waterways Special Revenue Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Marine & Environmental Affairs Department proposed FY 2022 budget is increased by \$114,405 (9.97%) from the approved FY 2021 budget. Personnel cost are increasing \$36,690 due to contractual obligations and minimum wage increases. Operating costs include annual software licensing for MEA incident tracking, funds to purchase new mooring gear, and anticipated increases for gasoline/diesel costs. Capital outlay includes a vehicle purchase.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$1,146,965	
Contractual Obligations Net of Staff Turnover	27,970	-	-	27,970	-
One-Time Charges	-	(1,800)	-	(1,800)	-
FY 2022 Budget Changes					
1. Harbormaster Expenses	2,000	6,500	-	8,500	-
2. Seasonal Wage Increases	6,720	-	-	6,720	-
3. Annual Software Fee	-	12,500	-	12,500	-
4. Transient Mooring Program	-	7,000	-	7,000	-
5. Anticipated Gasoline/Diesel Contract Increases	-	4,700	-	4,700	-
6. Vehicle Purchase	-	-	48,815	48,815	-
FY 2022 Proposed Budget	\$36,690	\$28,900	\$48,815	\$1,261,370	-

MARINA ENTERPRISE FUND

Marina Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Fees, Licenses, Permits	\$722,780	\$771,813	\$528,750	\$687,250	158,500	29.98%
Charges for Services	18,854	18,666	10,000	15,000	5,000	50.00%
Interest and Other	16,304	11,177	10,000	10,000	-	0.00%
Special Revenue	30,000	30,000	30,000	-	(30,000)	-100.00%
Capital Trust Fund Reserves	55,631	54,031	54,031	46,981	(7,050)	-13.05%
Taxes (General Fund Subsidy)	-	27,465	-	30,000	30,000	0.00%
Total Operating Sources	\$843,569	\$913,152	\$632,781	\$789,231	\$156,450	24.72%
Borrowing Authorizations	-	-	-	375,000	375,000	0.00%
Total Capital Sources	\$0	\$0	\$0	\$375,000	\$375,000	0.00%
Total Source of Funding	\$843,569	\$913,152	\$632,781	\$1,164,231	\$531,450	83.99%
Direct Operating Expenses						
Personnel	\$193,885	\$208,263	\$244,294	\$249,416	\$5,122	2.10%
Benefits	8,810	10,949	14,852	11,599	(3,253)	-21.90%
Operating Expenses	95,498	76,505	96,324	103,145	6,821	7.08%
Capital Outlay	41,312	43,098	20,000	55,000	35,000	175.00%
Debt Service	355,504	341,544	341,544	295,426	(46,118)	-13.50%
Transfers Out	-	-	-	27,465	27,465	0.00%
Total Direct Operating Expenses	\$695,008	\$680,359	\$717,014	\$742,051	\$25,037	3.49%
Indirect Operating Costs						
General Fund Staff	\$30,932	\$32,280	\$32,280	\$28,373	(\$3,907)	-12.10%
Pensions	24,566	25,343	25,343	20,292	(5,051)	-19.93%
Audit & Software Costs	3,560	4,644	4,644	4,989	345	7.43%
Property, Liability Insurance	8,784	8,695	8,695	4,416	(4,279)	-49.22%
Total Indirect Operating Expenses	\$67,842	\$70,962	\$70,962	\$58,069	(\$12,893)	-18.17%
Total Operating Expenses	\$762,850	\$751,321	\$787,976	\$800,120	\$12,144	1.54%
Capital Improvement Program	11,678	-	-	375,000	375,000	0.00%
Total Capital Expenses	\$11,678	\$0	\$0	\$375,000	\$375,000	0.00%
Total Expenses	\$774,528	\$751,321	\$787,976	\$1,175,120	\$387,144	49.13%
Excess (Deficiency) cash basis	\$69,041	\$161,831	(\$155,195)	(\$10,889)	\$144,306	
Beginning Certified Free Cash	<u>\$920,456</u>		<u>\$989,497</u>	<u>\$834,302</u>		
FY 2021 Projected Excess				<u>161,831</u>		
Ending Projected Certified Free Cash	<u>\$989,497</u>		<u>\$834,302</u>	<u>\$985,244</u>		

Note: The appropriation order only includes funding for the direct operating expenses, as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-149

ORDERED:

That the sum of \$714,586 be appropriated for the purpose of funding the Town's FY 2022 Marina Enterprise Fund budget; and to meet such appropriation that \$626,716 be raised from Enterprise Fund revenues, that \$46,981 be provided from the Capital Trust Fund, that \$30,000 be raised in the General Fund, and that \$10,889 be provided from the Marina Enterprise Fund reserves as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2021-150

ORDERED:

That the sum of \$27,465 be transferred from the Marina Enterprise Fund reserves to the General Fund for the reimbursement of capital costs paid for by the General Fund on behalf of the Marina Enterprise Fund in Fiscal Year 2021.

SUMMARY OF BUDGET CHANGES

The Marina Enterprise Fund's proposed FY 2022 operating budget is decreasing by \$15,321 from the approved FY 2021 budget. The decrease is attributable to a reduction in debt service. One bond has matured and another was refinanced in FY 2021. Personnel budget change includes contractual obligations and seasonal wage increase. Operating budget change includes restored line items that were reduced in the FY 2021 budget due to the public health crisis, and anticipated gasoline/diesel contract price increases. Transfer out includes the General Fund reimbursement for the FY 2021 Town Council appropriation order 2021-038. Capital outlay includes the annual dock replacement program as well as Bismore timber and dock repairs.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$787,976	
Contractual Obligations Net of Staff Turnover	(7,132)	-	-	(7,132)	-
Change in Indirect Costs	(5,051)	(7,841)	-	(12,892)	-
One-Time Charges	-	-	(20,000)	(20,000)	-
Debt Service	-	(46,118)	-	(46,118)	-
FY 2022 Budget Changes					
1. Seasonal Pay Increases	9,000	-	-	9,000	-
2. Line Item Increases	-	5,050	-	5,050	-
3. Anticipated Gasoline/Diesel Increases	-	1,770	-	1,770	-
4. Bismore Timber and Dock Repairs	-	-	30,000	30,000	-
5. Dock Replacement and Maintenance	-	-	25,000	25,000	-
FY 2022 Proposed Budget	(\$3,183)	(\$47,139)	\$35,000	\$772,654	-

SANDY NECK ENTERPRISE FUND

Sandy Neck Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Intergovernmental Aid	\$2,968	\$0	\$0	\$0	\$0	0.00%
Fees, Licenses, Permits	523,069	541,451	416,000	491,000	75,000	18.03%
Charges for Services	225,936	296,316	169,455	250,957	81,502	48.10%
Interest and Other	98,987	99,762	95,000	95,000	-	0.00%
General Fund Transfer	-	108,000	-	-	-	0.00%
Total Operating Sources	\$850,960	\$1,045,528	\$680,455	\$836,957	\$156,502	23.00%
Gift/Contributions & Donations	636	-	-	-	-	0.00%
Total Capital Sources	\$636	\$0	\$0	\$0	\$0	0.00%
Total Source of Funding	\$851,596	\$1,045,528	\$680,455	\$836,957	\$156,502	23.00%
Direct Operating Expenses						
Personnel	\$474,145	\$488,074	\$500,718	\$524,984	\$24,266	4.85%
Benefits	37,705	29,857	36,382	35,845	(537)	-1.47%
Operating Expenses	156,915	159,748	205,400	216,900	11,500	5.60%
Capital Outlay	7,578	108,000	12,000	15,000	3,000	25.00%
Debt Service	92,581	90,181	90,181	84,083	(6,098)	-6.76%
Transfers Out	-	-	-	108,000	108,000	0.00%
Total Direct Operating Expenses	\$768,924	\$875,860	\$844,681	\$984,812	\$140,131	16.59%
Indirect Operating Costs						
General Fund Staff	\$39,599	\$44,632	\$44,632	\$35,250	(\$9,382)	-21.02%
Pensions	56,791	59,376	59,376	59,621	245	0.41%
Audit & Software Costs	3,984	5,369	5,369	5,670	301	5.61%
Property, Liability Insurance	7,562	7,230	7,230	8,028	798	11.04%
Total Indirect Operating Expenses	\$107,936	\$116,607	\$116,607	\$108,570	(\$8,037)	-6.89%
Total Operating Expenses	\$876,860	\$992,467	\$961,288	\$1,093,381	\$132,094	13.74%
Capital Improvement Program	520	-	-	225,000	225,000	0.00%
Total Capital Expenses	\$520	\$0	\$0	\$225,000	\$225,000	0.00%
Total Expenses	\$877,380	\$992,467	\$961,288	\$1,318,381	\$357,094	37.15%
Excess (Deficiency) cash basis	(\$25,785)	\$53,061	(\$280,833)	(\$481,424)	(\$200,592)	
Beginning Certified Free Cash	\$1,011,899		\$986,115	\$705,282		
FY 2021 Projected Excess				53,061		
Ending Projected Certified Free Cash	\$986,115		\$705,282	\$276,919		

Note: The appropriation order only includes funding for the direct operating expenses as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-151

ORDERED:

That the sum of \$876,812 be appropriated for the purpose of funding the Town's FY 2022 Sandy Neck Park Enterprise Fund budget; and to meet such appropriation that \$836,958 be raised from Enterprise Fund revenues, and that \$39,854 be provided from the Sandy Neck Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2021-152

ORDERED:

That the sum of \$108,000 be transferred from the Sandy Neck Park Enterprise Fund reserves to the General Fund for the reimbursement of capital costs paid for by the General Fund on behalf of the Sandy Neck Park Enterprise Fund in Fiscal Year 2021.

SUMMARY OF BUDGET CHANGES

Sandy Neck Enterprise Fund proposed FY 2022 budget is increased \$24,093 (2.5%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations and minimum wage increases. Operating budget change includes shorebird data tracking and anticipated gasoline/diesel cost increases. Capital outlay includes funds for a vehicle replacement. Transfer out includes reimbursing the General Fund for FY 2021 Town Council appropriation order 2021-075 for sand replenishment.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$961,288	
Contractual Obligations Net of Staff Turnover	10,229	-	-	10,229	-
Change in Indirect Costs	245	(8,283)	-	(8,037)	
One-Time Charges	-	-	(12,000)	(12,000)	-
Debt Service	-	(6,098)	-	(6,098)	-
FY 2022 Budget Changes					
1. Seasonal Pay Increases	13,500	-	-	13,500	-
2. Digital Shorebird Data Tracking	-	3,100	-	3,100	-
3. Anticipated Gasoline/Diesel Increases	-	8,400	-	8,400	-
4. Used Patrol Vehicle	-	-	15,000	15,000	-
FY 2022 Proposed Budget	\$23,975	(\$2,881)	\$3,000	\$985,381	-

INSPECTIONAL SERVICES DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$20,646	\$0	\$868,219	\$767,418	(\$100,801)	-11.61%
Fines, Forfeitures, Penalties	9,310	-	-	-	-	0.00%
Fees, Licenses, Permits	2,023,826	2,177,902	1,296,661	1,586,161	289,500	22.33%
Charges for Services	151	-	-	-	-	0.00%
Total Sources	\$2,053,933	\$2,177,902	\$2,164,880	\$2,353,579	\$188,699	8.72%

Expenditure Category						
Personnel	\$1,930,145	\$1,918,565	\$2,019,542	\$2,102,227	\$82,685	4.09%
Operating Expenses	123,788	123,537	145,338	251,352	106,014	72.94%
Total Appropriation	\$2,053,933	\$2,042,102	\$2,164,880	\$2,353,579	\$188,699	8.72%

APPROPRIATION ORDER 2021-153

ORDERED:

That the sum of \$2,353,579 be appropriated for the purpose of funding the Town's FY 2022 Inspectional Services Department budget, and to meet such appropriation, that \$2,353,579 be raised from current year revenue as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Inspectional Services Department proposed FY 2022 budget is increased by \$188,699 (8.72%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations, increased hours for the Coastal Health Resource Coordinator and Water Quality Specialist positions, and a reallocation of the Deputy Building Commissioner salary to the Weights & Measures Revolving Fund. Operating budget change includes funds for increased vehicle lease contract cost, tablet purchases, and monitoring rental properties for registration, complaint tracking, and data collection.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$2,164,880	
Contractual Obligations Net of Staff Turnover	95,591	-	-	95,591	-
One-Time Charges	-	-	-	-	-
FY 2022 Budget Changes					
1. Deputy Building Commissioner 25% to W&M	(24,236)	-	-	(24,236)	(0.25)
2. Coastal Health Resource Coordinator	5,300	-	-	5,300	0.10
3. Water Quality Specialist	6,030	400	-	6,430	-
4. Increase Costs for Vehicle Lease	-	13,514	-	13,514	-
5. Data Plan for Tablets	-	2,100	-	2,100	-
6. Monitoring Rental Properties	-	90,000	-	90,000	-
FY 2022 Proposed Budget	\$82,685	\$106,014	\$0	\$2,353,579	(0.15)

DEPARTMENT OF PUBLIC WORKS – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$8,564,641	\$9,667,956	\$9,777,892	\$10,145,394	\$367,502	3.76%
Intergovernmental	79,216	-	-	-	-	0.00%
Fees, Licenses, Permits	164,510	164,869	160,000	160,000	-	0.00%
Interest and Other	86,286	85,296	85,000	85,000	-	0.00%
Special Revenue Funds	70,570	80,360	80,360	79,640	(720)	-0.90%
Total Sources	\$8,965,223	\$9,998,481	\$10,103,252	\$10,470,034	\$366,782	3.63%

Expenditure Category						
Personnel	\$5,766,998	\$6,072,339	\$6,067,617	\$6,299,934	\$232,317	3.83%
Operating Expenses	2,718,374	3,317,742	3,359,635	3,520,100	160,465	4.78%
Capital Outlay	479,851	608,400	676,000	650,000	(26,000)	-3.85%
Total Appropriation	\$8,965,223	\$9,998,481	\$10,103,252	\$10,470,034	\$366,782	3.63%

APPROPRIATION ORDER 2021-154

ORDERED:

That the sum of \$10,470,034 be appropriated for the purpose of funding the Town's FY 2022 Department of Public Works General Fund budget, and to meet such appropriation, that \$10,390,393 be raised from current year revenue, that \$54,640 be provided from the Embarkation Fee Special Revenue Fund, and that \$25,000 be provided from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

Public Works proposed FY 2022 budget is increased by \$366,782 (3.63%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations and a net 1.45 additional full-time equivalents. Operating budget change includes water sampling equipment, school field maintenance, and maintenance for the newly constructed streetscapes for Main Street Barnstable Village, Sea Street, and Cotuit Road Marstons Mills areas. Capital outlay will continue the annual vehicle replacement and building improvements programs.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$10,103,252	
Contractual Obligations Net of Staff Turnover	191,173	-	-	191,173	-
One-Time Charges	-	-	(676,000)	(676,000)	-
FY 2022 Budget Changes					
1. Town Safety Officer transferred to Town Manager	(51,239)	-	-	(51,239)	(0.55)
2. Municipal Solid Waste Removal Service	43,854	24,800	-	68,654	1.00
3. Transfer Custodian from Community Services	48,528	-	-	48,528	1.00
4. Estuaries, Ponds, and Lakes Water Sampling Equipment	-	5,000	-	5,000	-
5. School Field Maintenance	-	12,250	-	12,250	-
6. Anticipated Gasoline/Diesel Contract Increases	-	54,700	-	54,700	-
7. Water Utility Increase	-	20,000	-	20,000	-
8. Cotuit Road Marston Mills Streetscape	-	16,932	-	16,932	-
9. Main Street Barnstable Village Streetscape	-	8,162	-	8,162	-
10. Sea Street Hyannis Streetscape	-	18,621	-	18,621	-
11. Vehicles & Equipment	-	-	500,000	500,000	-
12. Facilities Operating Capital	-	-	150,000	150,000	-
FY 2022 Proposed Budget	\$232,317	\$160,465	(\$26,000)	\$10,470,034	1.45

SOLID WASTE ENTERPRISE FUND

Solid Waste Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Charges for Services	\$3,413,319	\$4,736,507	\$3,010,675	\$3,333,363	\$322,688	10.72%
Interest and Other	83,476	61,274	71,050	71,050	-	0.00%
Total Operating Sources	\$3,496,795	\$4,797,781	\$3,081,725	\$3,404,413	\$322,688	10.47%
Total Sources of Funding	\$3,496,795	\$4,797,781	\$3,081,725	\$3,404,413	\$322,688	10.47%
Direct Operating Expenses						
Personnel	\$1,177,276	\$1,161,540	\$1,162,388	\$1,187,435	\$25,047	2.15%
Benefits	136,013	148,744	144,166	153,308	9,142	6.34%
Operating Expenses	1,605,143	2,086,839	1,780,869	1,939,287	158,418	8.90%
Capital Outlay	-	-	-	70,000	70,000	0.00%
Debt Service	65,321	63,395	63,395	57,440	(5,955)	-9.39%
Total Direct Operating Expenses	\$2,983,753	\$3,460,518	\$3,150,818	\$3,407,469	\$256,651	8.15%
Indirect Operating Costs						
General Fund Staff	\$87,263	\$86,312	\$86,312	\$81,103	(\$5,209)	-6.03%
Pensions	199,374	221,007	221,007	238,246	17,239	7.80%
Audit & Software Costs	9,776	11,962	11,962	12,072	110	0.92%
Property, Liability Insurance	23,154	22,692	22,692	27,261	4,569	20.14%
Workers' Compensation Insurance	51,764	56,137	56,137	38,590	(17,547)	-31.26%
Retirees Health Insurance	24,353	28,475	28,475	28,764	289	1.01%
Total Indirect Operating Expenses	\$395,684	\$426,585	\$426,585	\$426,037	(\$548)	-0.13%
Total Operating Expenses	\$3,379,437	\$3,887,103	\$3,577,403	\$3,833,506	\$256,103	7.16%
Capital Improvements Program	225,142	-	100,000	210,000	110,000	110.00%
Total Capital Expenses	\$225,142	\$0	\$100,000	\$210,000	\$110,000	110.00%
Total Expenses	\$3,604,579	\$3,887,103	\$3,677,403	\$4,043,506	\$366,103	9.96%
Excess (Deficiency) Cash Basis	(\$107,784)	\$910,678	(\$595,678)	(\$639,093)	(\$43,415)	
Beginning Certified Free Cash	\$1,987,656		\$1,879,872	\$1,284,194		
FY 2021 Projected Excess				910,678		
Ending Projected Certified Free Cash	\$1,879,872		\$1,284,194	\$1,555,779		

Note: The appropriation order only includes funding for the direct operating expenses, as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-155

ORDERED:

That the sum of \$3,407,469 be appropriated for the purpose of funding the Town's FY 2022 Department of Public Works Solid Waste Enterprise Fund budget, and to meet such appropriation that \$2,978,376 be raised from the Enterprise Fund revenues, and that \$429,093 be provided from the Solid Waste Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Solid Waste Enterprise Fund's proposed FY 2022 budget is increased by \$256,103 (7.16%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations and the reallocated Safety Officer position to the Town Manager's budget. Operating budget change includes restoring reductions made in the approved FY 2021 budget due to the public health crisis. Capital outlay cost includes onetime purchases for two new packer container units as well as a Kubota RTV vehicle.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$3,577,403	
Contractual Obligations Net of Staff Turnover	52,821	-	-	52,821	-
Change in Indirect Costs	(19)	(529)	-	(548)	-
One-Time Charges		-	-	-	-
Debt Service	-	(5,955)	-	(5,955)	-
FY 2022 Budget Changes					
1. Town Safety Officer	(18,632)	-	-	(18,632)	(0.20)
2. Increases to Recycling Material line item	-	50,000	-	50,000	-
3. Increase to Contract Waste Disposal line item	-	15,000	-	15,000	-
4. Charm Recycling Disposal Fee	-	10,000	-	10,000	-
5. Increase to Repairs & Maintenance – Vehicles	-	225	-	225	-
6. Increase to R&M Heavy Equipment	-	4,500	-	4,500	-
7. Increase to Buildings/Grounds line item	-	28,000	-	28,000	-
8. Increase to Parts/Accessories line item	-	8,500	-	8,500	-
9. Increase to Motor Oil Lubrication line item	-	1,500	-	1,500	-
10. Increase to Contract Services-Other	-	9,500	-	9,500	-
11. Increase to Office Supplies line item	-	3,000	-	3,000	-
12. Safety Equipment line item	-	3,000	-	3,000	-
13. Increase to Uniforms line item	-	3,000	-	3,000	-
14. Increase to Advertising Line Item	-	500	-	500	-
15. Increase to Postage/Delivery Line item	-	3,000	-	3,000	-
16. Increase to Tools/Equipment line item	-	2,000	-	2,000	-
17. Increase to General Building Supply's line item	-	3,000	-	3,000	-
18. Increase to Telephone Service Line item	-	2,500	-	2,500	-
19. Increase to Cellular Phone Service Line item	-	1,500	-	1,500	-
20. Anticipated Gasoline/Diesel Increases	-	9,693	-	9,693	-
21. Packer Container Replacement	-	-	40,000	40,000	-
22. Kubota RTV Replacement	-	-	30,000	30,000	-
FY 2022 Proposed Budget	\$34,170	\$151,934	\$70,000	\$3,833,506	(0.20)

WATER POLLUTION CONTROL ENTERPRISE FUND

Water Pollution Control Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Taxes	\$11,081	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Aid	14,380	-	-	-	-	0.00%
Fines & Penalties	65,849	68,476	60,000	60,000	-	0.00%
Fees, Licenses, Permits	13,595	11,688	9,180	9,180	-	0.00%
Charges for Services	4,797,933	5,196,363	4,292,459	4,516,460	224,001	5.22%
Interest and Other	327,008	281,847	228,800	228,800	-	0.00%
Total Operating Sources	\$5,229,845	\$5,558,374	\$4,590,439	\$4,814,440	\$224,001	4.88%
Intergovernmental Aid	119,450	-	-	-	-	0.00%
Trust Funds	2,209,000	-	-	-	-	0.00%
Borrowing Authorizations	1,212,900	-	9,700,000	2,465,000	(7,235,000)	-74.59%
Total Capital Sources	\$3,541,350	\$0	\$9,700,000	\$2,465,000	(\$7,235,000)	-74.59%
Total Sources of Funding	\$8,771,195	\$5,558,374	\$14,290,439	\$7,279,440	(\$7,010,999)	-49.06%
Direct Operating Expenses						
Personnel	\$1,063,458	\$1,100,214	\$1,206,773	\$1,234,336	\$27,563	2.28%
Benefits	113,204	121,156	134,626	126,582	(8,044)	-5.97%
Operating Expenses	1,380,795	1,356,428	1,486,620	1,626,970	140,350	9.44%
Capital Outlay	153,860	38,280	140,000	140,000	-	0.00%
Debt Service	1,112,535	1,074,387	1,104,580	1,171,242	66,662	6.04%
Total Direct Operating Expenses	\$3,823,852	\$3,690,465	\$4,072,599	\$4,299,130	\$226,531	5.56%
Indirect Operating Costs						
General Fund Staff	\$159,126	\$164,853	\$164,853	\$162,793	(\$2,060)	-1.25%
Pensions	234,338	218,405	218,405	232,737	14,332	6.56%
Audit & Software Costs	12,999	16,142	16,142	17,233	1,091	6.76%
Property, Liability Insurance	51,826	51,425	51,425	61,079	9,654	18.77%
Workers' Compensation Ins.	5,128	27,152	27,152	49,114	21,962	80.89%
Retirees Health Insurance	40,033	39,863	39,863	38,347	(1,516)	-3.80%
Total Indirect Operating Expenses	\$503,450	\$517,840	\$517,840	\$561,304	\$43,464	8.39%
Total Operating Expenses	\$4,327,302	\$4,208,305	\$4,590,439	\$4,860,434	\$269,995	5.88%
Capital Improvements Program	1,795,966	-	9,900,000	3,540,000	(6,360,000)	-64.24%
Total Capital Expenses	\$1,795,966	\$0	\$9,900,000	\$3,540,000	(\$6,360,000)	-64.24%
Total Expenses	\$6,123,268	\$4,208,305	\$14,490,439	\$8,400,434	(\$6,090,005)	-42.03%
Excess (Deficiency) Cash Basis	\$2,647,927	\$1,350,069	(\$200,000)	(\$1,120,994)	(\$920,994)	
Beginning Certified Free Cash	\$7,494,395		\$10,142,322	\$9,942,322		
FY 2021 Projected Excess				1,350,069		
Ending Projected Certified Free Cash	\$10,142,322		\$9,942,322	\$10,171,397		

Note: The appropriation order only includes funding for the direct operating expenses, as the indirect costs are included in the appropriations of the General Find.

APPROPRIATION ORDER 2021-156

ORDERED:

That the sum of \$4,299,130 be appropriated for the purpose of funding the Town's FY 2022 Department of Public Works Water Pollution Control Enterprise Fund budget, and to meet such appropriation that \$4,253,136 be raised from the Enterprise Fund revenues, and that \$45,994 be provided from the Water Pollution Control Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Water Pollution Control's proposed FY 2022 budget is increased by \$269,995 (5.88%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations, the reallocation of the Safety Officer position, and funds for temporary labor. Operating budget change includes reinstating line items from the FY 2021 budget reductions due to the public health crisis. Capital outlay continues the annual operating capital and grinder pump purchases.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$4,590,439	
Contractual Obligations Net of Staff Turnover	25,852	-	-	25,852	-
Change in Indirect Costs	34,779	8,685	-	43,464	
One-Time Charges	-	(1,340)	(140,000)	(141,340)	-
Debt Service	-	66,662	-	66,662	-
FY 2022 Budget Changes					
1. Town Safety Officer	(18,632)	-	-	(18,632)	(0.20)
2. Temporary Labor	12,300	-	-	12,300	-
3. Sludge Disposal	-	55,000	-	55,000	-
4. On-Call Mechanical and SCADA Contract	-	33,100	-	33,100	-
5. Chemicals	-	14,900	-	14,900	-
6. Laboratory Supplies	-	8,000	-	8,000	-
7. Repair & Maintenance Sewer Lines	-	10,000	-	10,000	-
8. Anticipated Gasoline/Diesel Increases	-	8,940	-	8,940	-
9. Computer Software - SCADA	-	4,000	-	4,000	-
10. Natural Gas	-	4,750	-	4,750	-
11. Repair & Maintenance Vehicles	-	2,500	-	2,500	-
12. Alarms - Cape Cod 5 Pump Station	-	500	-	500	-
13. Operating Capital	-	-	90,000	90,000	-
14. Grinder Pump Purchases	-	-	50,000	50,000	-
FY 2022 Proposed Budget	\$54,298	\$215,697	\$0	\$4,860,434	(0.20)

WATER SUPPLY ENTERPRISE FUND

Water Supply Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Intergovernmental Aid	\$173	\$0	\$0	\$0	\$0	0.00%
Fines & Penalties	18,461	16,964	36,900	18,833	(18,067)	-48.96%
Fees, Licenses, Permits	148,462	351,384	310,100	151,447	(158,653)	-51.16%
Charges for Services	5,806,323	6,377,771	6,047,195	6,462,583	415,388	6.87%
Interest and Other	469,922	439,446	487,500	601,843	114,343	23.45%
Transfers In	-	500,000	500,000	360,000	(140,000)	-28.00%
Total Operating Sources	\$6,443,341	\$7,685,565	\$7,381,695	\$7,594,706	\$213,011	2.89%
Borrowing Authorizations	1,050,000	-	1,400,000	1,050,000	(350,000)	-25.00%
Total Capital Sources	\$1,050,000	\$0	\$1,400,000	\$1,050,000	(\$350,000)	-25.00%
Total Sources of Funding	\$7,493,341	\$7,685,565	\$8,781,695	\$8,644,706	(\$136,989)	-1.56%
Direct Operating Expenses						
Personnel	\$264,435	\$218,432	\$218,444	\$228,078	\$9,634	4.41%
Benefits	21,980	20,735	23,376	21,835	(1,541)	-6.59%
Operating Expenses	4,089,675	3,673,804	4,774,797	4,030,957	(743,840)	-15.58%
Capital Outlay	146,216	110,000	166,000	166,000	-	0.00%
Debt Service	2,236,817	2,489,734	2,489,734	2,938,192	448,458	18.01%
Total Direct Operating Expenses	\$6,759,123	\$6,512,705	\$7,672,351	\$7,385,062	(\$287,289)	-3.74%
Indirect Operating Costs						
General Fund Staff	\$82,907	\$80,226	\$80,226	\$86,158	\$5,932	7.39%
Pensions	81,636	84,287	84,287	92,318	8,031	9.53%
Audit & Software Costs	5,173	6,629	6,629	6,867	238	3.59%
Property, Liability Insurance	18,594	21,595	21,595	24,301	2,706	12.53%
Total Indirect Operating Expenses	\$188,310	\$192,737	\$192,737	\$209,644	\$16,907	8.77%
Total Operating Expenses	\$6,947,433	\$6,705,442	\$7,865,088	\$7,594,706	(\$270,382)	-3.44%
Capital Improvements Program	11,423,723	-	1,550,000	1,250,000	(300,000)	-19.35%
Total Capital Expenses	\$11,423,723	\$0	\$1,550,000	\$1,250,000	(\$300,000)	-19.35%
Total Expenses	\$18,371,156	\$6,705,442	\$9,415,088	\$8,844,706	(\$570,382)	-6.06%
Excess (Deficiency) Cash Basis	(\$10,877,815)	\$980,123	(\$633,393)	(\$200,000)	\$433,393	
Beginning Certified Free Cash	\$12,133,402		\$1,255,587	\$622,194		
FY 2021 Projected Excess				980,123		
Ending Projected Certified Free Cash	\$1,255,587		\$622,194	\$1,402,317		

Note: The appropriation order only includes funding for the direct operating expenses as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-157

ORDERED:

That the sum of \$7,385,062 be appropriated for the purpose of funding the Town's FY 2022 Department of Public Works Water Supply Enterprise Fund budget, and to meet such appropriation that \$7,025,062 be raised from the Enterprise Fund revenues, that \$318,229 be provided from the Comprehensive Water Management Stabilization Fund, that \$41,771 be provided from the Capital Trust Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Water Supply Enterprise Fund's proposed FY 2022 budget is decreased by \$270,382 (-3.44%) from the approved FY 2021 budget. Personnel budget change includes contractual obligations and a reallocation of the Safety Officer salary. Operating budget change includes the annual Suez contract cost increases. Also, due to the Harold H. Tobey filtration plant becoming fully operational the need for outside water purchases has been eliminated. Capital outlay continues the annual emergency repairs program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$7,865,088	
Contractual Obligations Net of Staff Turnover	6,251	-	-	6,251	-
Change in Indirect Costs	8,031	8,876	-	16,907	
One-Time Charges	-	-	(166,000)	(166,000)	-
Debt Service	-	448,458	-	448,458	-
FY 2022 Budget Changes					
1. Town Safety Officer	(4,658)	-	-	(4,658)	(0.05)
2. Overtime Restoration	6,500	-	-	6,500	-
3. Suez Contract Increase	-	81,302	-	81,302	-
4. Water Purchases	-	(852,000)	-	(852,000)	-
5. Buildings & Grounds	-	7,750	-	7,750	-
6. Credit Card Fees	-	10,000	-	10,000	-
7. Tools & Equipment	-	7,000	-	7,000	-
8. Dues & Memberships	-	2,000	-	2,000	-
9. Anticipated Gasoline/Diesel Increase	-	108	-	108	-
10. Police Details	-	-	16,000	16,000	-
11. Emergency Repairs	-	-	150,000	150,000	-
FY 2022 Proposed Budget	\$16,124	\$(286,506)	\$-	\$7,594,706	(0.05)

TOWN COUNCIL DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$207,071	\$0	\$241,825	\$242,162	\$337	0.14%
Interest and Other	59	-	-	-	-	0.00%
Enterprise Funds	49,898	36,022	36,022	40,813	4,791	13.30%
Reserves	-	-	8,812	-	(8,812)	-100.00%
Total Sources of Funding	\$257,028	\$36,022	\$286,659	\$282,975	(\$3,684)	-1.28%

Expenditure Category						
Personnel	\$235,321	\$256,644	\$259,237	\$255,553	(\$3,684)	-1.42%
Operating Expenses	21,707	20,567	27,422	27,422	-	0.00%
Total Appropriation	\$257,028	\$277,211	\$286,659	\$282,975	(\$3,684)	-1.28%

APPROPRIATION ORDER 2021-158

ORDERED:

That the sum of \$282,975 be appropriated for the purpose of funding the Town's FY 2022 Town Council budget and to meet such appropriation, that \$282,975 be raised from current year revenue, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Town Council's proposed FY 2022 budget is decreased by \$3,684 (-1.28%) from the approved FY 2021 budget. The FY 2021 budget included a one-time retroactive pay adjustment for staff that results in a decrease in the FY 2022 budget. No additional budget requests are included.

TOWN MANAGER DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$164,005	\$348,412	\$414,304	\$707,601	\$293,297	70.79%
Fees, Licenses, Permits	493,393	439,030	405,284	344,284	(1,000)	-15.05%
Interest and Other	109,572	114,248	104,000	9,000	(95,000)	-91.35%
Enterprise Funds	123,471	113,200	113,200	131,903	18,703	16.52%
Total Sources of Funding	\$890,441	\$1,014,890	\$1,036,788	\$1,192,788	\$156,000	15.05%

Expenditure Category						
Personnel	789,293	899,590	908,676	1,064,676	\$156,000	17.17%
Operating Expenses	101,148	115,301	128,112	128,112	-	0.00%
Total Appropriation	\$890,441	\$1,014,890	\$1,036,788	\$1,192,789	\$156,000	15.05%

APPROPRIATION ORDER 2021-159

ORDERED:

That the sum of \$1,192,789 be appropriated for the purpose of funding the Town's FY 2022 Town Manager budget and to meet such appropriation, that \$1,192,789 be raised from current year revenue, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

Town Manager's proposed FY 2022 budget is increasing by \$156,000 (15%) from the approved FY 2021 budget. This entire budget change is in personnel cost. This includes the reallocation of the Safety Officer position from the Public Works Department and a new Deputy Director Asset Management position that replaces the former Licensing Director.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$1,036,788	
Contractual Obligations Net of Staff Turnover	35,161	-	-	35,161	-
FY 2022 Budget Changes					
1. Town Safety Officer	93,162	-	-	93,162	1.00
2. Deputy Director of Asset Management	109,175	-	-	109,175	1.00
3. Licensing Director	(81,498)	-	-	(81,498)	(0.75)
FY 2022 Proposed Budget	\$156,000	\$0	\$0	\$1,192,789	1.25

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS ENTERPRISE FUND

Public, Educational, Government (PEG)	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2020	FY 2021	FY 2021	FY 2022	FY21 - 22	Change
Fees, Licenses, Permits	\$843,725	\$938,785	\$798,000	\$789,103	(\$8,897)	-1.11%
Interest and Other	38,143	21,434	25,000	92,000	67,000	268.00%
Trust Funds	100,000	-	-	-	-	0.00%
Total Operating Sources	\$981,868	\$960,220	\$823,000	\$881,103	\$58,103	7.06%
Total Sources of Funding	\$981,868	\$960,220	\$823,000	\$881,103	\$58,103	7.06%
Direct Operating Expenses						
Personnel	\$299,832	\$316,479	\$327,586	\$341,213	\$13,627	4.16%
Benefits	21,883	23,533	25,958	30,038	4,080	15.72%
Operating Expenses	272,031	340,109	374,943	397,846	22,903	6.11%
Capital Outlay	41,856	26,144	30,000	30,000	-	0.00%
Total Direct Operating Expenses	\$635,602	\$706,265	\$758,487	\$799,097	\$40,610	5.35%
Indirect Operating Costs						
General Fund Staff	\$19,761	\$18,768	\$18,768	\$16,960	(\$1,808)	-9.63%
Pensions	61,049	59,954	59,954	60,973	1,019	1.70%
Audit & Software Costs	1,586	1,976	1,976	2,065	89	4.51%
Property, Liability Insurance	1,849	1,845	1,845	2,008	163	8.83%
Total Indirect Operating Expenses	\$84,245	\$82,543	\$82,543	\$82,006	(\$537)	-0.65%
Total Operating Expenses	\$719,847	\$788,808	\$841,030	\$881,103	\$40,073	4.76%
Total Expenses	\$719,847	\$788,808	\$841,030	\$881,103	\$40,073	4.76%
Excess (Deficiency) Cash Basis	\$262,021	\$171,412	(\$18,030)	\$0	\$18,030	
Beginning Certified Free Cash	<u>\$2,441,361</u>		<u>\$2,703,382</u>	<u>\$2,685,352</u>		
FY 2021 Projected Excess				<u>171,412</u>		
Ending Projected Certified Free Cash	<u><u>\$2,703,382</u></u>		<u><u>\$2,685,352</u></u>	<u><u>\$2,856,764</u></u>		

Note: The appropriation order only includes funding for the direct operating expenses, as the indirect costs are included in the appropriations of the General Fund.

APPROPRIATION ORDER 2021-161

ORDERED:

That the sum of \$799,097 be appropriated for the purpose of funding the Town's FY 2022 Public, Education & Government (PEG) Access Channels Enterprise Fund budget, and to meet such appropriation, that \$799,097 be raised from the PEG Enterprise Fund revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Public, Education and Government Access Channel Enterprise Fund's proposed FY 2022 budget is increased by \$40,073 (4.76%) from the approved FY 2021 budget. The personnel budget change is due to contractual obligations. Operating budget change includes funds for the James H. Crocker Hearing Room repairs and upgrades. This line item also includes funds to support a live sports producer position for Channel 22. Capital outlay cost includes the annual B2B TV studio repairs and replacement program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$841,030	
Contractual Obligations Net of Staff Turnover	17,707	-	-	17,707	-
Change in Indirect Costs	1,019	(1,556)	-	(537)	-
One-Time Costs	-	(35,000)	(30,000)	(65,000)	-
FY 2022 Budget Changes					
1. Hearing Room Repairs and Upgrades	-	15,903	-	15,903	-
2. Live Sports Producer	-	42,000	-	42,000	-
3. Barnstable High School B2B TV Studio	-	-	30,000	30,000	-
FY 2022 Proposed Budget	\$18,726	\$21,347	\$0	\$881,103	-

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND

Source of Funding	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$1,939,215	\$1,346,418	\$3,270,540	\$3,586,964	\$316,424	9.67%
Intergovernmental	334,529	542,901	340,215	272,524	(67,691)	-19.90%
Fines, Forfeitures, Penalties	1,635,112	1,690,661	995,000	1,098,000	103,000	10.35%
Fees, Licenses, Permits	298,471	351,891	213,994	227,994	14,000	6.54%
Charges for Services	174	5	-	-	-	0.00%
Interest and Other	1,209,729	1,474,710	581,500	595,983	14,483	2.49%
Enterprise Funds	745,962	770,803	770,803	674,899	(95,904)	-12.44%
Reserves	-	-	67,735	-	(67,735)	-100.00%
Total Sources of Funding	\$6,163,192	\$6,177,389	\$6,239,787	\$6,456,364	\$216,577	3.47%

Expenditure Category						
Personnel	\$4,622,917	\$4,598,212	\$4,644,658	\$4,820,820	\$176,162	3.79%
Operating Expenses	1,382,354	1,475,228	1,490,129	1,530,544	40,415	2.71%
Capital Outlay	157,921	103,950	105,000	105,000	-	0.00%
Total Appropriation	\$6,163,192	\$6,177,389	\$6,239,787	\$6,456,364	\$216,577	3.47%

APPROPRIATION ORDER 2021-162

ORDERED:

That the sum of \$6,456,364 be appropriated for the purpose of funding the Town's FY 2022 Administrative Services Department budget, and to meet such appropriation, that \$6,456,364 be raised from current year revenue, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Administrative Department's proposed FY 2022 budget is increasing by \$216,577 (3.5%) from the approved FY 2021 budget. The personnel cost increase is mostly due to contractual obligations. This is partially offset by reduced hours for a Principal Division Assistant position in the Town Clerk's office. Operating costs include software support and license increases, cell phone services for all municipal departments, and vehicle lease cost. Capital outlay includes the annual technology hardware replacements.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2021 Approved Budget				\$6,239,787	
Contractual Obligations Net of Staff Turnover	189,512	-	-	189,512	-
One-time Costs	-	(67,735)	(105,000)	(172,735)	-
FY 2022 Budget Changes					
1. Overtime for Information Tech Division	4,150	-	-	4,150	-
2. Reduce Principal Div. Asst. Position Hours	(17,500)	-	-	(17,500)	(0.35)
3. Increase Cell Phone Services	-	28,739	-	28,739	-
4. Support & Software Annual Licenses	-	74,304	-	74,304	-
5. Increased Cost for Vehicle Lease	-	5,107	-	5,107	-
6. Technology Hardware Replacements	-	-	105,000	105,000	-
FY 2022 Proposed Budget	\$176,162	\$40,415	\$0	\$6,456,364	(0.35)

OTHER REQUIREMENTS – GENERAL FUND

Other Requirements Funding Category	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Taxes	\$49,149,123	\$51,207,848	\$49,887,471	\$50,953,318	\$1,065,847	2.14%
Intergovernmental	4,104,469	3,090,753	3,689,634	3,227,723	(461,911)	-12.52%
Interest and Other	627,310	625,000	570,000	570,000	-	0.00%
Special Revenue Funds	112,330	97,540	97,540	86,400	(11,140)	-11.42%
Enterprise Funds	2,055,454	2,020,322	2,020,412	2,321,240	300,828	14.89%
Trust Funds	6,585,492	6,797,324	6,797,324	6,515,128	(282,196)	-4.15%
Reserves	-	-	1,843,640	1,276,592	(567,048)	-30.76%
Total Sources of Funding	\$62,634,178	\$63,838,787	\$64,906,021	\$64,950,401	\$44,380	0.07%

Expenditure Category	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Retirement Assessments	\$10,364,345	\$10,602,208	\$10,602,208	\$10,835,369	\$233,161	2.20%
OPEB Contribution	550,000	600,000	600,000	650,000	50,000	8.33%
Health Insurance for Active Employees	7,390,949	7,635,000	7,993,371	8,000,000	6,629	0.08%
Retiree Health & Sick Benefits	4,813,070	4,901,448	4,950,958	5,166,485	215,527	4.35%
Workers' Compensation & Unemployment	1,426,580	1,350,000	1,200,000	1,200,000	-	0.00%
Medicare & Life Insurance	1,222,752	1,096,598	1,237,616	1,276,450	38,834	3.14%
Total Employee Benefits	\$25,767,696	\$26,185,255	\$26,584,153	\$27,128,304	\$544,151	2.05%

Debt Service, Grants, Assessments & Other	Actual FY 2020	Projected FY 2021	Approved FY 2021	Proposed FY 2022	Change FY21 - 22	Percent Change
Debt Service	7,176,698	6,567,324	6,567,324	6,320,128	(247,196)	-3.76%
Library Grants	1,938,460	1,899,691	1,899,691	1,948,000	48,309	2.54%
Tourism Grant	167,510	127,000	127,000	127,000	-	0.00%
Property & Liability Insurance	1,893,958	2,007,567	1,910,000	2,150,000	240,000	12.57%
Interest on Tax Refunds	48	-	-	-	-	0.00%
Celebrations	100,482	4,624	120,000	120,000	-	0.00%
Lombard Trust Rent	52,000	52,000	52,000	52,000	-	0.00%
Veterans' District Assmts & Benefit Payments	391,944	400,000	400,000	425,000	25,000	6.25%
Old Kings Highway	9,950	9,950	9,950	9,950	-	0.00%
Greenhead Fly Control District	5,820	5,820	5,820	5,820	-	0.00%
County Tax & Cape Cod Commission Assmts	1,185,464	1,215,102	1,215,102	1,230,279	15,177	1.25%
Mosquito Control	423,915	458,888	458,801	460,119	1,318	0.29%
Air Pollution Control Districts	21,758	22,201	22,201	21,953	(248)	-1.12%
Regional School District Assessment	6,080,676	5,856,271	5,856,271	5,106,410	(749,861)	-12.80%
Commonwealth Charter School Assessment	3,676,949	4,095,060	4,626,689	4,693,340	66,651	1.44%
School Choice Assessment	1,402,346	1,431,201	1,458,933	1,410,264	(48,669)	-3.34%
RMV Non-renewal Surcharge	55,540	66,040	66,040	66,040	-	0.00%
Cape Cod Regional Transit Authority	593,494	608,331	608,331	623,542	15,211	2.50%
Special Education Assessment	10,111	9,927	10,515	11,306	791	7.52%
Snow & Ice Deficit	-	-	-	326,592	326,592	0.00%
Town Council Reserve Fund	-	159,335	250,000	250,000	-	0.00%
Total Debt Service, Grants, Assessments & Other	\$25,187,123	\$24,996,332	\$25,664,668	\$25,357,743	\$(306,925)	-1.20%
Subtotal Before Transfers	\$50,954,819	\$51,181,587	\$52,248,821	\$52,486,047	\$237,226	0.45%
Transfer to Capital Trust Fund	\$10,191,521	\$10,442,825	10,442,825	11,042,896	600,071	5.75%
Transfer to Capital Projects Funds	114,000	-	-	-	-	0.00%
Transfers to Enterprise Funds	1,373,838	2,214,375	2,214,375	1,421,458	(792,917)	-35.81%
Total Transfers	\$11,679,359	\$12,657,200	\$12,657,200	\$12,464,354	\$(192,846)	-1.52%
Grand Total Other Requirements	\$62,634,178	\$63,838,787	\$64,906,021	\$64,950,401	\$44,380	0.07%

APPROPRIATION ORDER 2021-163

ORDERED:

That the sum of \$250,000 be appropriated for the purpose of funding the Town Council’s FY 2022 Reserve Fund and to meet such appropriation, that \$250,000 be provided from the General Fund reserves.

APPROPRIATION ORDER 2021-164

ORDERED:

That the sum of \$51,369,023 be appropriated for the purpose of funding the Town’s FY 2022 Other Requirements budget, and to meet such appropriation, that \$43,740,853 be raised from current year revenue, that \$220,000 be provided from the Pension Reserve Trust Fund, that \$6,295,178 be provided from the Capital Trust Fund, that \$45,360 be provided from the Embarkation Fee Special Revenue Fund, that \$41,040 be provided from the Bismore Park Special Revenue Fund, and that the sum of \$1,026,592 be transferred from the General Fund reserves all for the purpose of funding the Town’s FY 2022 Other Requirements budget as presented to the Town Council by the Town Manager.

RECONCILIATION OF APPROPRIATION ORDER TO TOTAL OTHER REQUIREMENTS

Total Other Requirements	\$ 64,950,401
Town Council Reserve (2021-163)	(250,000)
Transfers to Enterprise Funds (2021-147 & 2021-149)	(1,421,458)
Retired Teacher Health Insurance Assessed on Cherry sheet	(3,066,485)
Commonwealth Charter and School Choice Assessments on Cherry Sheet	(6,103,604)
State & County Assessments on Cherry Sheet	(2,413,239)
Snow & Ice Deficit	(326,592)
Appropriation amount	\$ 51,369,023

SUMMARY OF BUDGET CHANGES

The Other Requirements proposed FY 2022 budget is increased by \$44,380 (0.07%) from the approved FY 2021 budget. Employee benefits are increased by \$544,151 (2.05%) due to both the pension and retiree health insurance costs. Debt service, grants, and assessments are decreased by \$306,925 (-1.20%) as the regional school assessment decreased by \$749,861 (-12.80%). The proposed FY 2022 budget includes a snow & ice deficit of \$326,592. The recent refinanced bond issue in March has also contributed to the budget decrease. Transfers decreased by \$192,846 (-1.52%) as General Fund subsidies to the Golf Course Enterprise Fund has been eliminated in the proposed FY 2022 budget.

COMMUNITY PRESERVATION FUND ADMINISTRATION EXPENSES AND FY 2022 PROGRAM SET-ASIDES

APPROPRIATION ORDER 2021-165

ORDERED:

That, pursuant to the provisions of General Law Chapter 44B Section 6, for the fiscal year beginning July 1, 2021, the following sums of the annual revenues of the Community Preservation Fund be set aside for further appropriation and expenditure for the following purposes: \$522,873 for open space and recreation; \$522,873 for historic resources; \$522,873 for community housing; \$1,872,562 for a budget reserve, and that the sum of \$200,000 be appropriated from the annual revenues of the Community Preservation Fund for the administrative expenses the Community Preservation Committee, to be expended under the direction of the Town Manager, or the Community Preservation Committee with the prior approval of the Town Manager.

APPROPRIATION ORDER 2021-166

ORDERED:

That the Town Council hereby appropriate \$1,664,958 for the purpose of paying the FY 2022 Community Preservation Fund debt service requirements, and to meet such appropriation, that \$1,587,546 be provided from current year revenues of the Community Preservation Fund and that \$77,412 be provided from the reserve for the historic preservation program within the Community Preservation Fund.

DETERMINATION OF COMMUNITY PRESERVATION FUND FY 2022 BUDGET APPROPRIATION ORDERS

STEP 1 - Calculate Estimated CPF FY22 Revenue:

Net FY21 surtax	\$ 3,830,569
Projected increase	3.5%
Estimated FY22 surtax	3,964,639
Estimated FY22 state match (33% of FY21 surtax)	1,264,088
Total estimated CPF FY22 revenue	<u>\$ 5,228,727</u>

STEP 2 - Identify CPF FY22 Debt Service:

FY22 Historic Preservation debt service	\$ 77,412	Paid from HP set-aside
FY22 Land Bank debt service	1,587,546	Paid from CPF estimated revenue
Total FY22 debt service payments	<u>\$ 1,664,958</u>	Town Council Order 2021-166

STEP 3 - Determine CPF Revenue Available for Program Areas:

Estimated FY22 revenue	\$ 5,228,727
FY22 revenue committed to Land Bank debt service	<u>(1,587,546)</u>
Balance available before deduction for administration	3,641,181
FY22 administration budget (maximum of 5% of est. revenue or \$234,622)	<u>(200,000)</u>
Balance available for program areas (66% of estimated FY22 revenue)	<u>\$ 3,441,181</u>

STEP 4 - Calculate Minimum Set-asides:

Reserve for Open Space/Recreation (OSR)	\$ 522,873	Town Council Order 2021-165
Reserve for Historic Preservation (HP)	522,873	Town Council Order 2021-165
Reserve for Community Housing (CH)	522,873	Town Council Order 2021-165
Subtotal minimum set-asides	1,568,619	
Balance available for program areas	3,441,181	
Balance remaining - budgeted reserve	<u>\$ 1,872,562</u>	Town Council Order 2021-165

SEWER CONSTRUCTION AND PRIVATE WAY IMPROVEMENT FUND FY 2022 OPERATING BUDGET

APPROPRIATION ORDER 2021-167

ORDERED:

That the sum of **\$1,202,939** be appropriated for the purpose of funding the FY 2022 Comprehensive Wastewater Management Plan operating budget, and to meet such appropriation, that **\$1,202,939** be provided from the Sewer Construction and Private Way Maintenance and Improvement Fund reserves, as presented to the Town Council by the Town Manager.

Sewer Construction and Private Way Maintenance and Improvements Fund	Proposed
Source of Funding	FY 2022
Hotel/Motel Tax-Traditional Lodging	\$712,265
Meals Tax	1,134,509
Special Assessments	88,335
Interest and Other	167,537
Total Operating Sources	\$2,102,646
Total Sources of Funding	\$2,102,646
Expense Category	
Personnel	\$385,765
Benefits	145,729
Operating Expenses	95,500
Debt Service	575,945
Total Operating Budget	\$1,202,939
Total Expenses	\$1,202,939
Excess (Deficiency) Cash Basis	\$899,707
Beginning Unrestricted Fund Balance	\$ 16,753,731
	-
Ending Projected Unrestricted Fund Balance	\$ 17,653,438

SUMMARY OF BUDGET CHANGES

This request is for the first fiscal year of CWMP implementation in-house costs. This includes funding 4.75 full-time equivalents, and associated expenses, plus miscellaneous technical services to support DPW during the CWMP execution. The FTEs include a Lead Project Engineer to oversee and run the design side of the operation, a Designer to assist with design development, and two Construction Inspectors to begin managing the construction work (starting in the spring of 2021 with the Strawberry Hill Road Sewer extension associated with the Vineyard Wind project).

REVOLVING FUNDS FY 2022 REVOLVING FUND SPENDING LIMITS

COUNCIL ORDER 2021-168

RESOLVED:

That the Town Council hereby authorizes the following spending limitations for fiscal year 2022 revolving funds:

Senior Services Classroom Education Fund - **\$100,000**

Recreation Program Fund - **\$525,000**

Shellfish Propagation Fund - **\$200,000**

Consumer Protection Fund - **\$600,000**

Geographical Information Technology Fund - **\$10,000**

Arts and Culture Program Fund - **\$50,000**

Asset Management Fund - **\$500,000**

ACCEPTANCE OF CHAPTER 40 SECTION 3 OF THE GENERAL LAWS FOR THE CREATION OF A TOWN OWNED PROPERTY MAINTENANCE FUND

COUNCIL ORDER 2021-169

ORDERED:

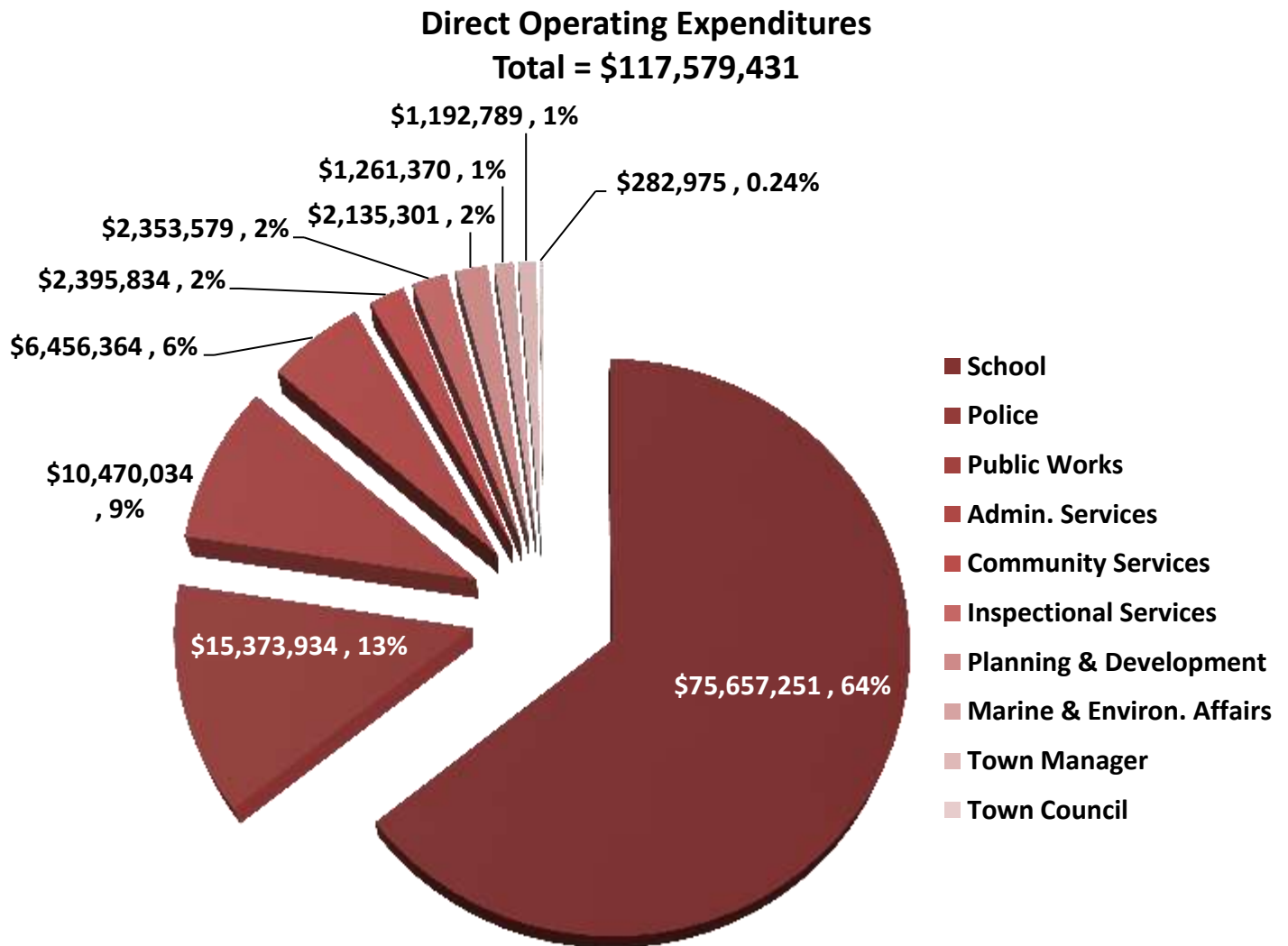
That the Town Council accept the provisions of Chapter 40 Section 3 of the Massachusetts General Laws that allows for the deposit of lease payments received from the rental or lease of any public building or property in a separate account in the Town's treasury, and that the Town Manager be authorized to expend such funds without further appropriation for the upkeep of public buildings and property, and further, that any balance remaining in the account at the close of a fiscal year shall remain in the account at the close of the fiscal year and may be expended for the upkeep and maintenance of public buildings and property.

FULLY ALLOCATED BUDGET

A Fully Allocated Budget illustrates the proposed FY 2022 General Fund operating budget on a full allocation basis. All costs included in the "Other Requirements" category are allocated to operating departments in an attempt to illustrate a fully allocated budget. Several assumptions are made to assign costs to operating departments as this is based on a proposed budget and not actual costs.

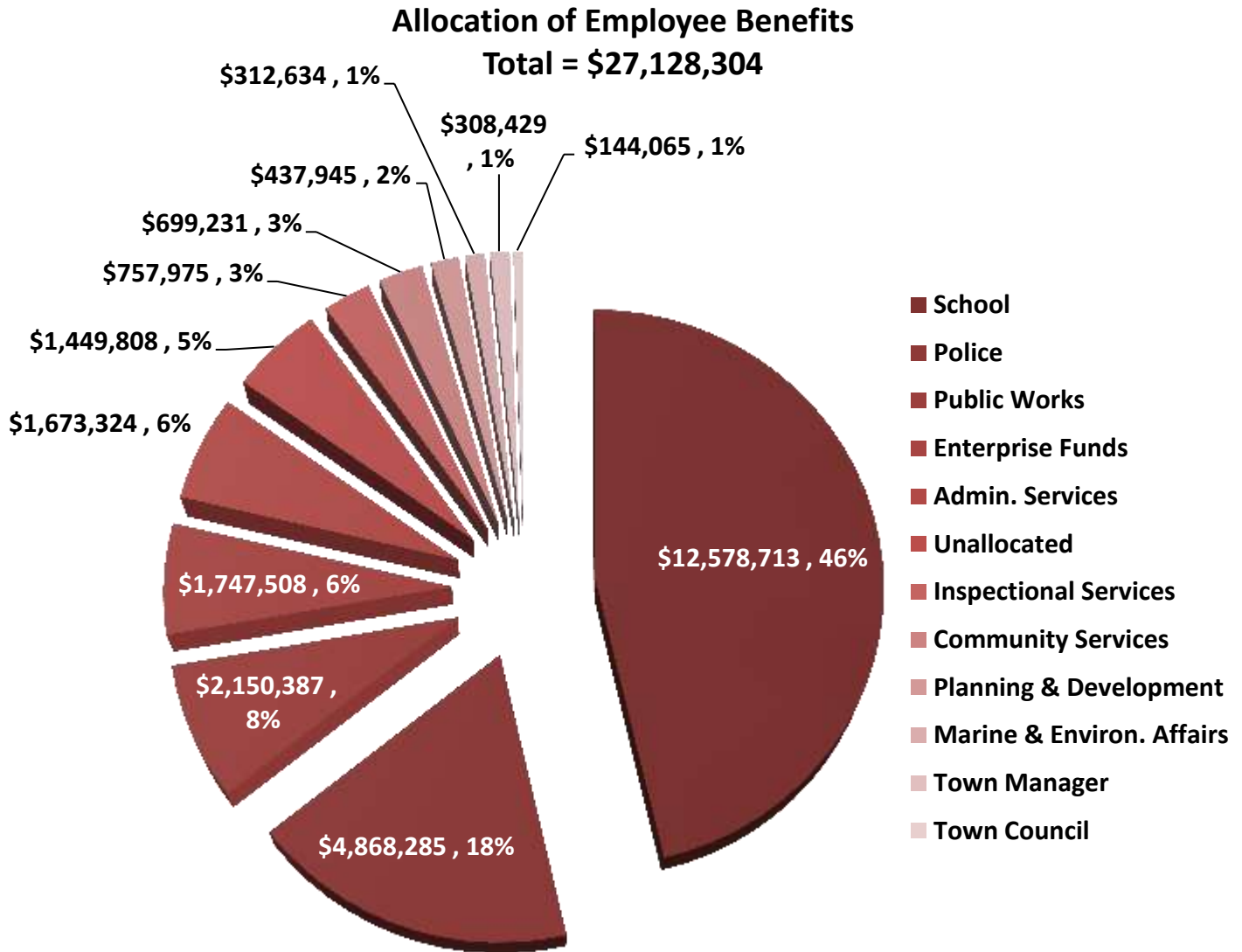
DIRECT OPERATING EXPENDITURES BY DEPARTMENT

The proposed FY 2022 direct operating expenditures for all General Fund departments are as follows:



ALLOCATION OF EMPLOYEE BENEFITS

The proposed FY 2022 budget for employee benefits allocated to the operational components of Town are as follows:

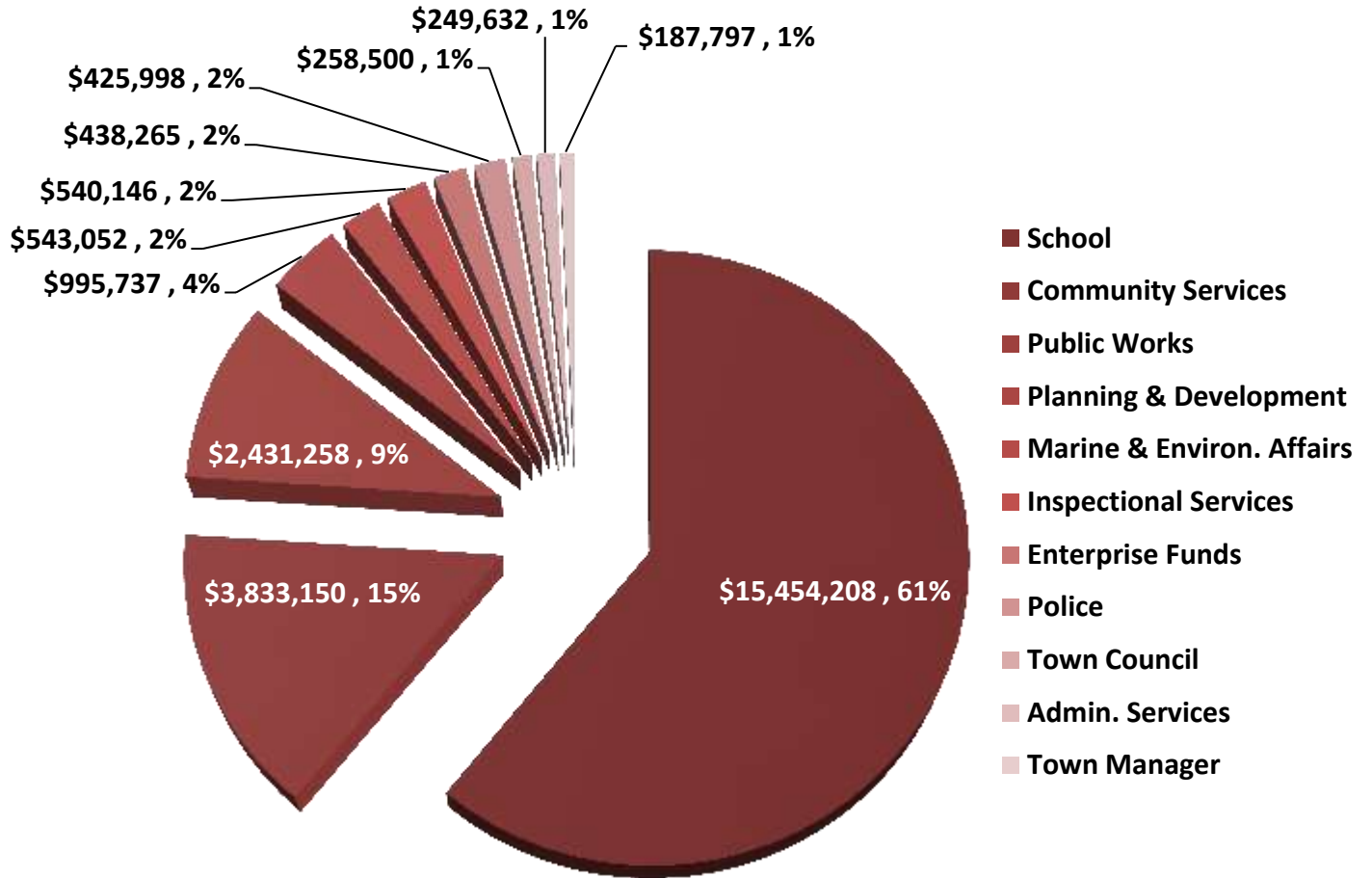


The “Unallocated” amount of \$1,449,808 represents mostly sick buyback, unemployment, and worker’s compensation. The town self-insures unemployment and worker compensation, and it is not yet known where the costs of these type of expenses will be incurred in FY 2022.

ALLOCATION OF OTHER FIXED COSTS IN THE GENERAL FUND

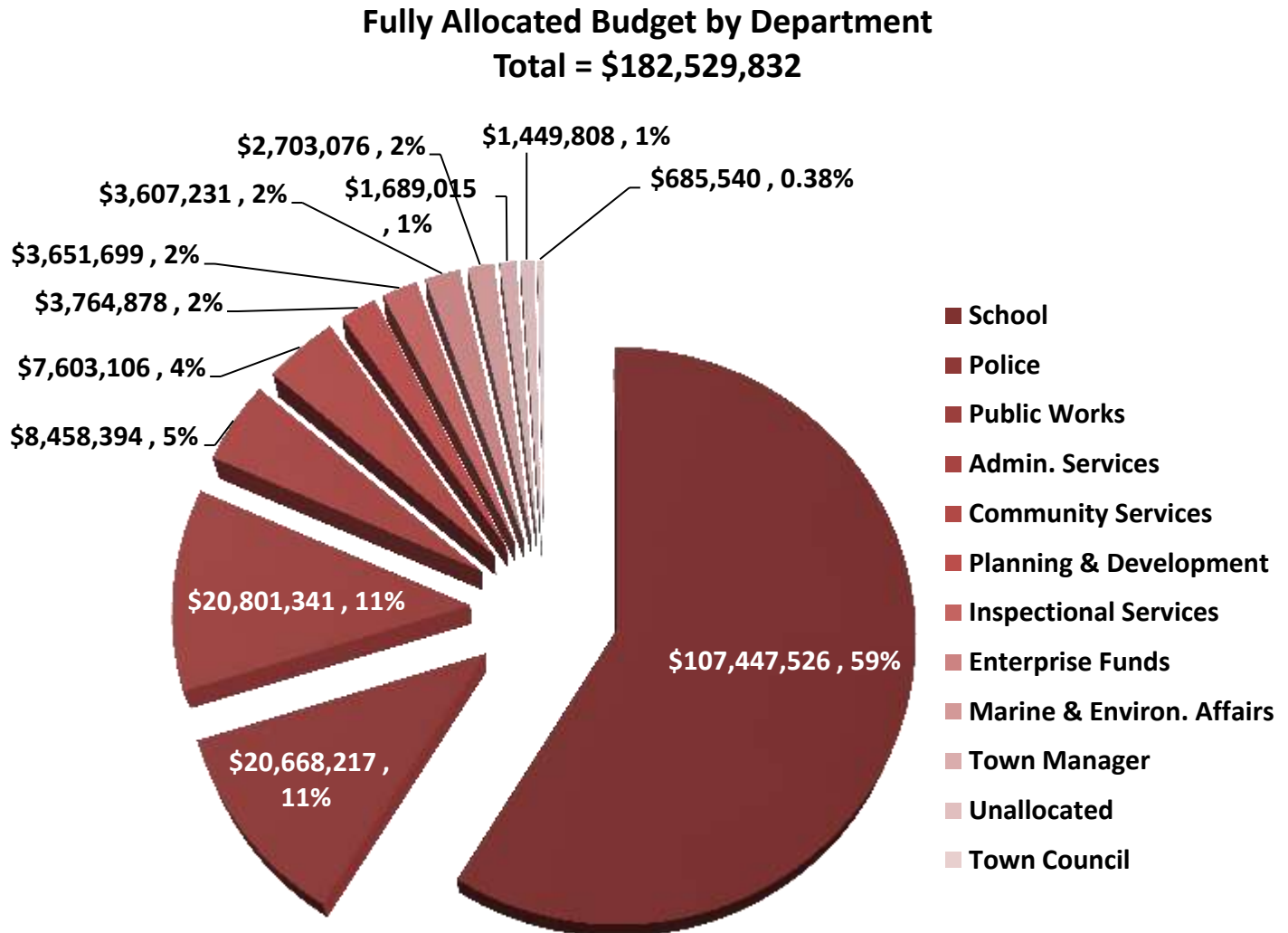
The proposed FY 2022 budget for debt service, grants, assessments and other costs, and transfers are allocated to the operational components of town as follows:

Allocation of Debt Service, Grants, Assessments & Other Costs Total = \$25,357,743



FULLY ALLOCATED BUDGET BY DEPARTMENT

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

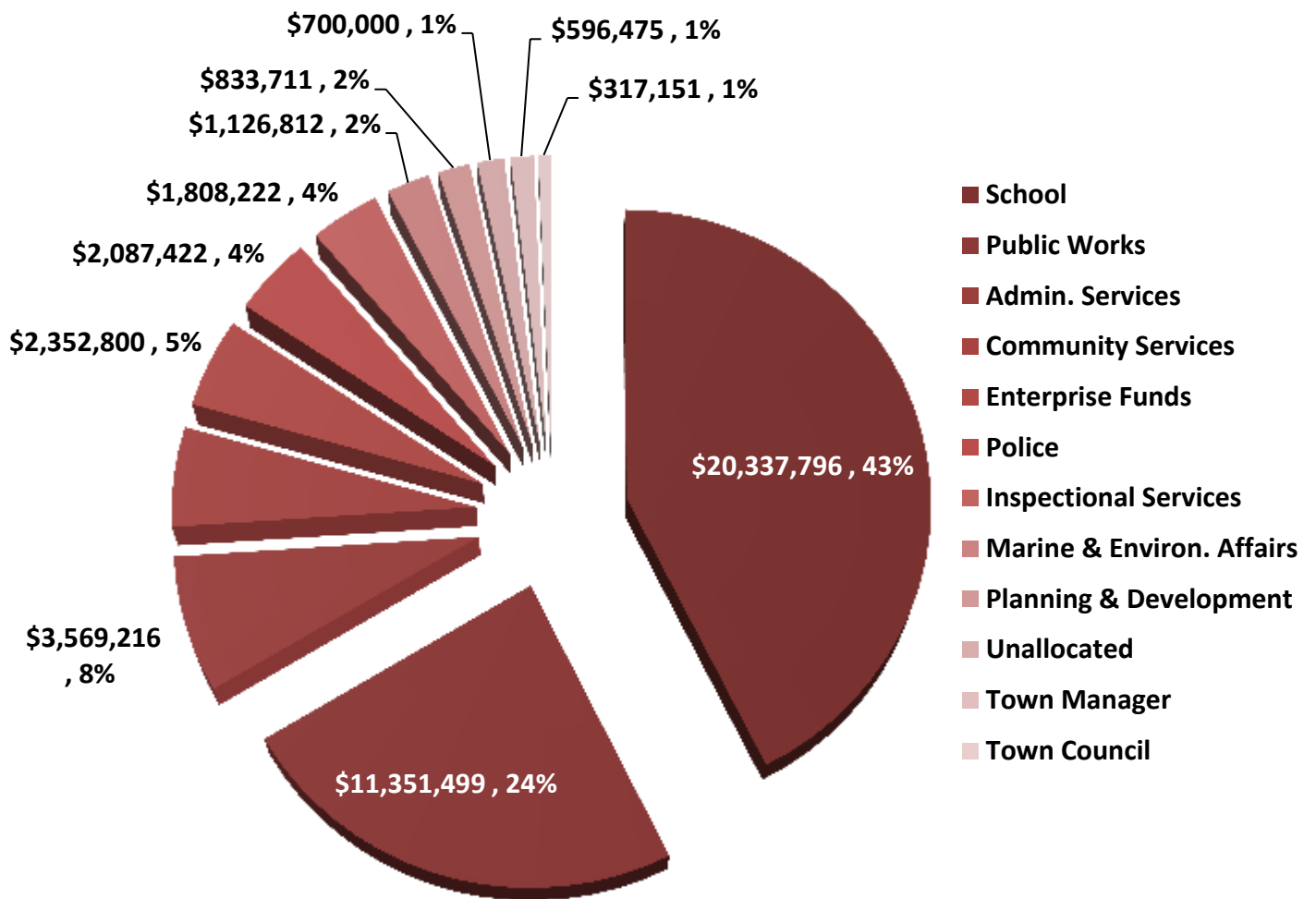


The “Unallocated” amount of \$1,449,808 represents mostly sick buyback, unemployment, and worker’s compensation. The town self-insures unemployment and worker compensation, and it is not yet known where these costs will be incurred in FY 2022.

ALLOCATION OF NON-PROPERTY TAX RESOURCES IN THE GENERAL FUND

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

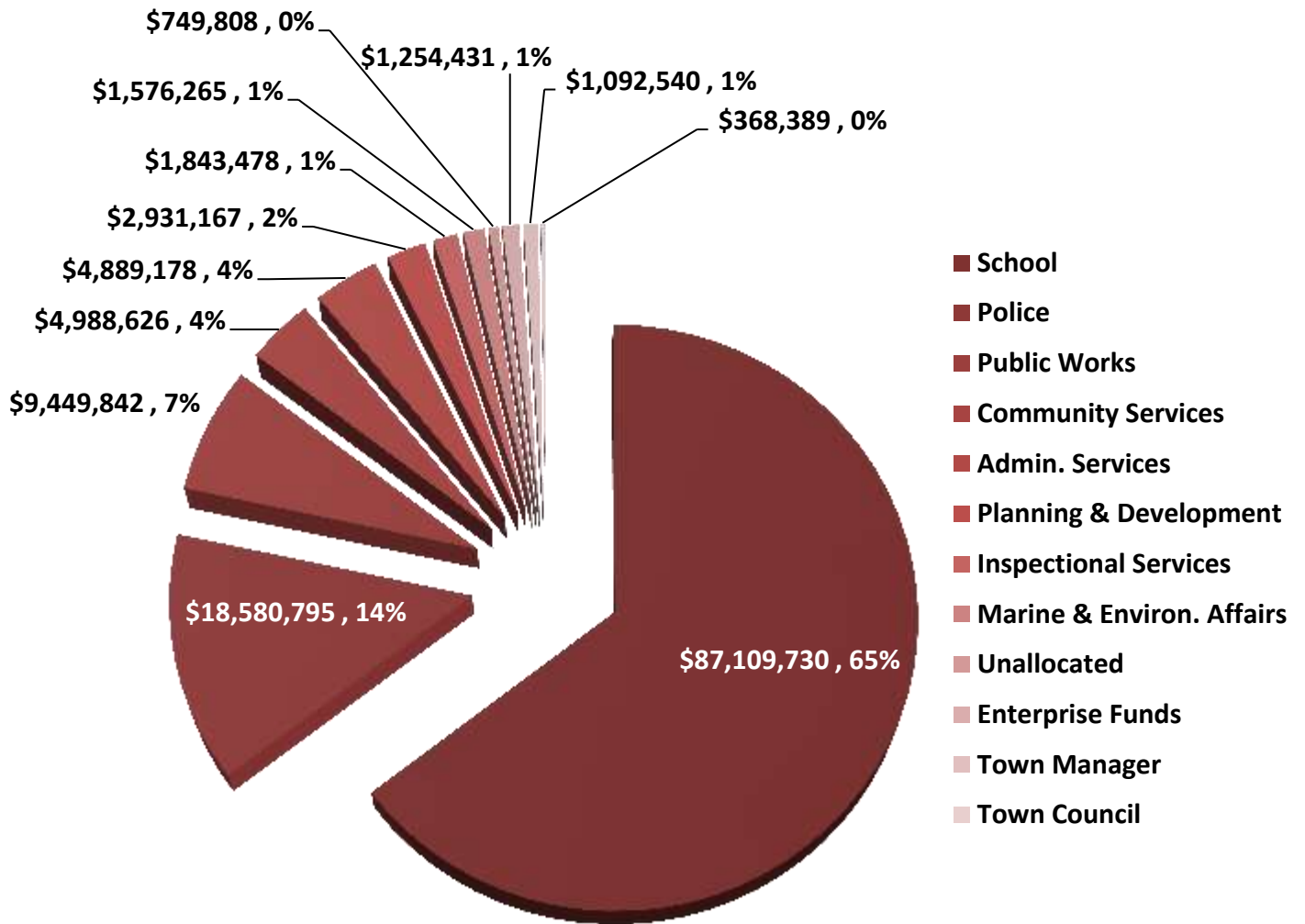
Allocation of Non-Property Tax Resources
Total = \$47,695,583



ESTIMATED PROPERTY TAX ALLOCATION BY DEPARTMENT

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

Allocation of Estimated Property Tax
Total = \$134,834,247



ALLOCATION WORKSHEET - EXPENDITURES

Expense Category	General Fund												Enterprise Funds		
	Proposed FY 2021	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environmental Affairs	Community Services	Inspectional Services	Licensing Services	Administration Services		Planning & Development	
Department Operations	117,579,431	-	282,975	1,192,789	75,657,251	15,373,934	10,470,034	1,261,370	2,395,834	2,353,579	-	6,456,364	2,135,301	-	
Employee Benefits															
Retirement Assessments	\$ 10,835,369	-	44,549	200,498	2,584,211	2,804,828	1,368,028	208,072	401,040	512,027	-	1,000,888	224,412	1,486,817	
Health Insurance for Active Employees	8,000,000	6,106	69,290	79,311	5,183,607	1,219,324	396,370	65,323	145,291	165,423	-	500,266	169,689	-	
Retiree Health & Sick Benefits	5,166,485	400,000	23,066	12,579	3,518,429	565,581	261,677	24,011	106,706	46,453	-	90,353	17,541	100,090	
Other Post Employment Benefits	650,000	-	3,213	1,752	490,095	78,782	36,450	3,345	14,864	6,471	-	12,586	2,443	-	
Workers' Compensation & Unemployment	1,200,000	1,039,399	-	-	-	-	-	-	-	-	-	-	-	160,601	
Medicare & Life Insurance	1,276,450	4,303	3,946	14,290	802,370	199,770	87,863	11,885	31,331	27,601	-	69,231	23,861	-	
Total	27,128,304	1,449,808	144,065	308,429	12,578,713	4,868,285	2,150,387	312,634	699,231	757,975	-	1,673,324	437,945	1,747,508	
Debt Service, Grants, Assessments & Other															
Debt Service	6,320,128	-	-	-	3,212,132	-	1,794,984	500,984	576,959	-	-	67,600	167,469	-	
Regional School District	5,106,410	-	-	-	5,106,410	-	-	-	-	-	-	-	-	-	
Commonwealth Charter Schools	4,693,340	-	-	-	4,693,340	-	-	-	-	-	-	-	-	-	
School Choice	1,410,264	-	-	-	1,410,264	-	-	-	-	-	-	-	-	-	
Library Grants	1,948,000	-	-	-	-	-	-	-	1,948,000	-	-	-	-	-	
Tourism Grant	127,000	-	-	-	-	-	-	-	-	-	-	-	127,000	-	
Property & Liability Insurance	2,150,000	-	4,492	170,904	1,020,756	208,265	161,400	24,204	53,718	18,921	-	24,554	24,521	438,265	
Interest on Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Celebrations	120,000	-	-	-	-	-	-	-	120,000	-	-	-	-	-	
Lombard Trust Rent	52,000	-	-	-	-	-	-	-	52,000	-	-	-	-	-	
Veterans' District Assessment & Benefit F	425,000	-	-	-	-	-	-	-	425,000	-	-	-	-	-	
Old Kings Highway	9,950	-	-	-	-	-	-	-	-	-	-	-	9,950	-	
Greenhead Fly Control District	5,820	-	-	-	-	-	-	-	-	5,820	-	-	-	-	
County Tax & Cape Cod Commission Asses	1,230,279	-	4,008	16,893	-	217,734	148,282	17,864	33,931.06	-	-	91,438	666,796	-	
Mosquito Control	460,119	-	-	-	-	-	-	-	-	460,119	-	-	-	-	
Air Pollution Control Districts	21,953	-	-	-	-	-	-	-	-	21,953	-	-	-	-	
RMV Non-renewal Surcharge	66,040	-	-	-	-	-	-	-	-	-	-	66,040	-	-	
Cape Cod Regional Transit Authority	623,542	-	-	-	-	-	-	-	623,542	-	-	-	-	-	
Special Education Assessment	11,306	-	-	-	11,306	-	-	-	-	-	-	-	-	-	
Snow & Ice Removal Deficit	326,592	-	-	-	-	-	326,592	-	-	-	-	-	-	-	
Town Council Reserve	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	-	
Total	25,357,743	-	258,500	187,797	15,454,208	425,998	2,431,258	543,052	3,833,150	540,146	-	249,632	995,737	438,265	
Total Fixed Cost & Operating Expenditures	\$ 170,065,478	1,449,808	685,540	1,689,015	103,690,172	20,668,217	15,051,679	2,117,057	6,928,215	3,651,699	-	8,379,320	3,568,983	2,185,773	
Transfers	12,464,354	-	-	-	3,757,354	-	5,749,662	586,020	674,891	-	-	79,074	195,895	1,421,458	
Grand Total	\$ 182,529,832	\$ 1,449,808	\$ 685,540	\$ 1,689,015	\$ 107,447,526	\$ 20,668,217	\$ 20,801,341	\$ 2,703,076	\$ 7,603,106	\$ 3,651,699	\$ -	\$ 8,458,394	\$ 3,764,878	\$ 3,607,231	

ALLOCATION WORKSHEET – RESOURCES

Proposed FY 2021	General Fund											Enterprise Funds		
	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environmental Affairs	Community Services	Inspectional Services	Licensing Services	Administration Services		Planning & Development	
Resources:														
Motor Vehicle Excise	7,180,804	-	-	-	-	7,180,804	-	-	-	-	-	-	-	
Boat Excise	115,000	-	-	-	-	-	115,000	-	-	-	-	-	-	
Motel/Hotel Excise	1,450,000	-	9,788	41,256	-	531,752	362,136	43,628	82,867	81,405	-	223,312	73,856	
PILOT	32,000	-	-	-	-	-	-	-	-	-	-	32,000	-	
Intergovernmental	18,852,065	-	15,604	65,776	15,938,067	847,787	686,844	69,558	352,337	129,787	-	628,556.40	117,750	
Charges for Services	1,833,500	-	-	-	-	200,000	-	-	1,595,000	-	-	-	38,500	
Fees, Licenses & Permits	2,760,285	-	-	344,284	200,000	120,346	160,000	48,000	2,000	1,586,161	-	227,994	71,500	
Fines & Penalties	1,309,000	-	-	-	-	76,000	-	-	-	-	-	1,098,000	135,000	
Interest & Other	1,511,983	-	-	9,000	-	252,000	655,000	-	-	-	-	595,983	-	
Special Revenue Funds	736,340	-	-	-	-	-	166,040	348,000	-	-	-	-	222,300	
Enterprise Funds	3,172,355	-	40,813	131,903	-	-	-	-	-	-	-	674,899	3,500	
Pension Trust Fund	230,000	-	945.63	4,256	54,854	59,537	29,039	4,417	8,513	10,869	-	21,246	4,764	
Capital Trust Fund	6,285,128	-	-	-	3,194,343	-	1,785,044	498,209	573,764	-	-	67,226	166,542	
Reserves	2,227,123	700,000	250,000	-	950,531	-	326,592	-	-	-	-	-	-	
Total Resources Excluding Property Taxes	47,695,583	700,000	317,151	596,475	20,337,796	2,087,422	11,351,499	1,126,812	2,614,480	1,808,222	-	3,569,216	833,711	2,352,800
Property Tax Support	\$ 134,834,247	\$ 749,808	\$ 368,389	\$ 1,092,540	\$ 87,109,730	\$ 18,580,795	\$ 9,449,842	\$ 1,576,265	\$ 4,988,626	\$ 1,843,478	\$ -	\$ 4,889,178	\$ 2,931,167	\$ 1,254,431