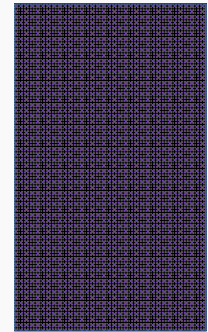




# FISCAL YEAR 2023 PROPOSED OPERATING BUDGET

TOWN OF BARNSTABLE, MASSACHUSETTS



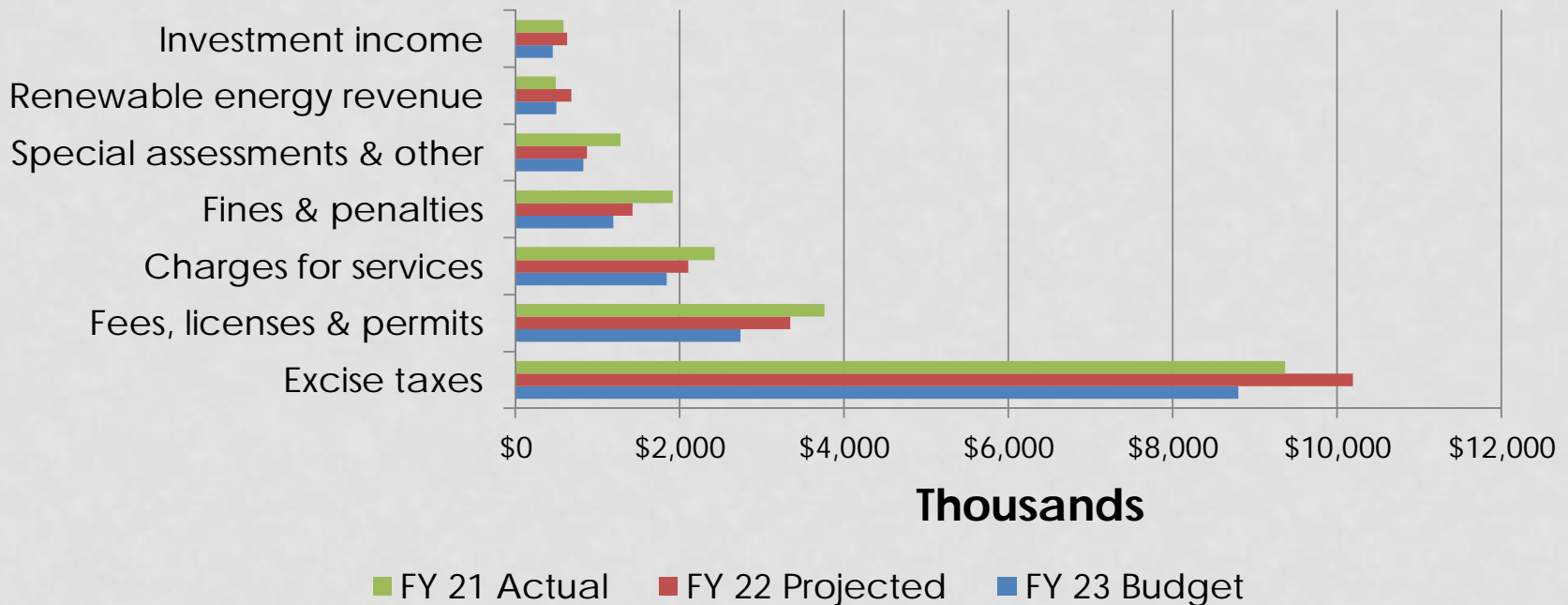
# FY23 BUDGET PRIORITIES

- Maintain a strong financial foundation
- Enhance services in targeted areas including:
  - Communications;
  - Environmental;
  - Facility maintenance;
  - CWMP implementation;
  - Waterways
- Continue with organizational restructuring to promote operational efficiency and effectiveness
- Increase investment in capital infrastructure

# STRONG FINANCIAL FOUNDATION

- Conservative General Fund revenue estimates
  - Allows for increased budget flexibility to respond to changing economic conditions
- Healthy operating reserve levels
- Creation of several Stabilization Funds
  - Augment capital program and address unfunded employee benefit liabilities
- Comprehensive set of formalized financial policies and practices

# GENERAL FUND LOCAL RECEIPTS



# GENERAL & ENTERPRISE FUND RESERVES

Fund	Certified Reserve Level on 7/1/2021	Used for FY22 Budget	Used for FY23 Budget	Remaining Balance	Percentage of FY22 Budget
General Fund	\$ 24,427,135	\$ 684,449	\$ 4,166,306	\$ 19,576,380	10.7%
Airport	6,240,318		1,109,000	5,131,318	77.6%
Golf	1,901,994		151,477	1,750,517	52.0%
HYCC	663,490	214,240	412,620	36,630	1.3%
Marina	1,194,781		64,681	1,130,100	152.3%
PEG	2,883,500			2,883,500	360.8%
Sandy Neck	929,558		107,017	822,541	83.5%
Solid Waste	1,481,144	275,000	493,724	712,420	20.9%
Water Pollution Control	9,870,222	300,000	235,000	9,335,222	217.1%
Water Supply	1,292,886		265,000	1,027,886	13.9%
<b>Total All Funds</b>	<b>\$ 50,885,028</b>	<b>\$ 1,473,689</b>	<b>\$ 7,004,825</b>	<b>\$ 42,406,514</b>	

# OTHER TOWN RESERVES

Fund	Balance on May 11, 2022
Capital Trust Fund	\$ 16,143,987
Sewer Construction & Private Way	\$ 17,075,037
Water & Wastewater Stabilization	\$ 2,730,472
Water Stabilization Fund	\$ 640,000
Other Post-Employment Benefits	\$ 8,401,150
Workers' Compensation Trust	\$ 4,859,213
Pension Trust	\$ 1,666,538
Special Education Circuit Breaker	\$ 1,580,556
School Choice Tuition	\$ 1,449,706
Reserve for Abatements & Exemptions	\$ 3,610,587

# FY 2023 SERVICE ENHANCEMENTS

- Environmental
  - Environmental Sustainability & Integration Manager
  - Hazmat collection service town-wide
  - Cyanobacteria monitoring and invasive weed control
  - Water quality sampling
- Facility Maintenance
  - Osterville and McBarron fields
  - Bathhouses
  - Sandy Neck facilities

# FY 2023 SERVICE ENHANCEMENTS

- Communications
  - Coordinator of Municipal Interpretive Services
  - TextMyGov communications app
- Waterways
  - Assistant Harbormaster and Assistant Sandy Neck Park Mgr.
  - Rapid rescue/response vessel at Sandy Neck
- Comprehensive Wastewater Management Plan
  - Additional staffing (9) for operations implementation



## COMMUNITY SERVICES DEPARTMENT RESTRUCTURING

- Created an Assistant Community Services Director
- Replace HYCC Prog Mgr with HYCC Manager
- Replace Rec Division Financial Supervisor with a Budget/Finance Mgr for the Comm Serv Dept
- Eliminated Admin Asst/Mkt Coord position in Golf
- Reclassified 5 positions
- Moved 1 position to the COA Formula Grant
- Net additional cost to operating budget is \$18,725

# CAPITAL INVESTMENT

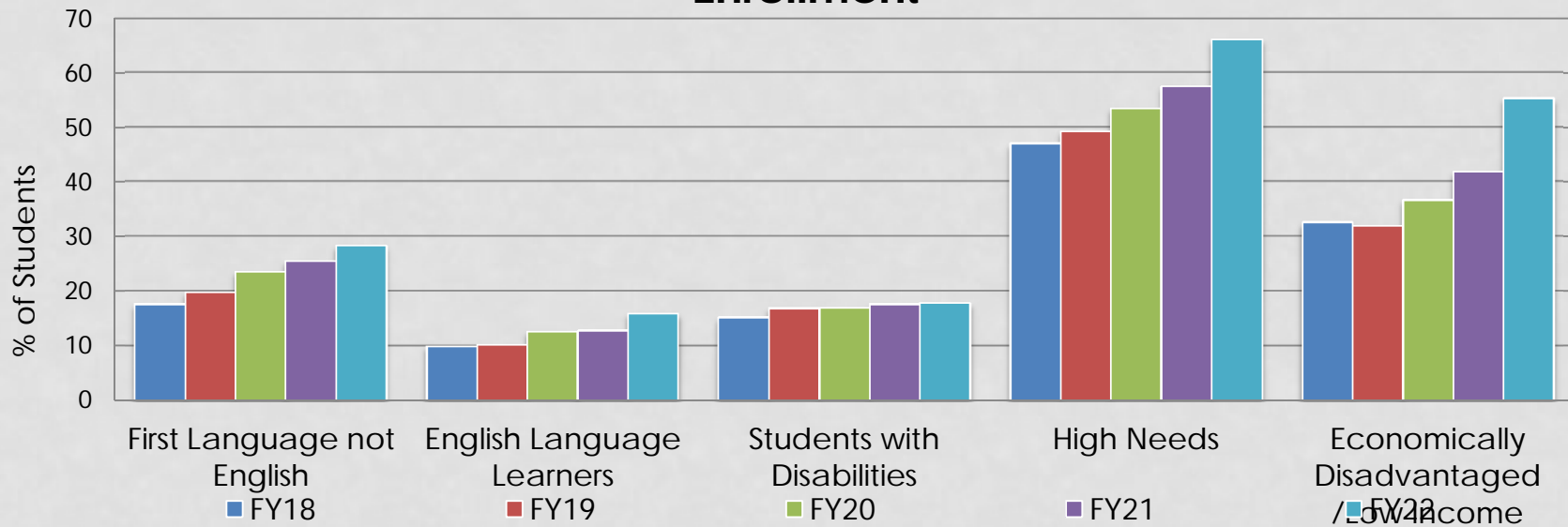
- Increase Capital Trust Funding by \$1,026,072
- Information Technology overhaul in the Police Department
- \$1.12 million for vehicle and equipment replacements
- \$255,000 for facility systems and information technology refresh

# FY23 SCHOOL BUDGET PRIORITIES

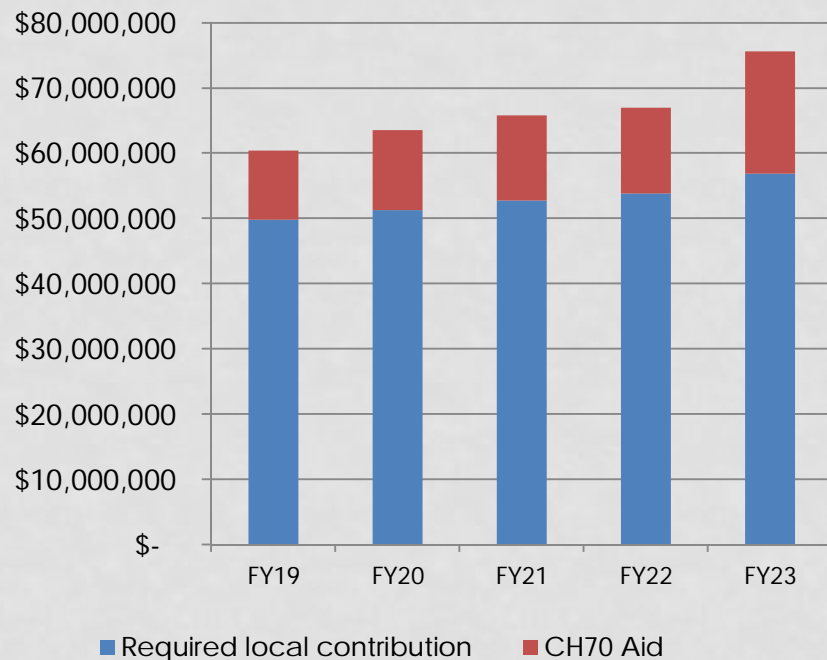
- Provide students with increased intervention opportunities
  - Special Education Teachers (5 fte's)
  - Special Education Paraprofessionals (4 fte's)
  - English Language Learner Teachers (6 fte's)
  - Alternative Education staff (5 fte's)
  - 1 Technology/Science Teacher (elementary)

# SELECTED SCHOOL POPULATIONS

## Enrollment



# CH70 SCHOOL FOUNDATION BUDGET TREND



- Barnstable's foundation budget increases \$10.4MM
- Reflects the implementation of the Student Opportunity Act
- New definition for low income used
- \$485MM increase in funding (8.8%)
- Results in a \$5.5MM increase in CH70 Aid for FY 2023

# SCHOOL BUDGET FUNDING SOURCES

Source	FY 2022	FY 2023	\$ Change	% Change
General Fund Allocation	\$ 73,520,899	\$ 76,781,611	\$ 3,260,712	4.4%
Circuit Breaker	1,336,352	2,107,409	771,057	57.7%
School Choice	765,000	700,000	(65,000)	(8.5%)
Transportation Fees	200,000	200,000	-	-
<b>Total</b>	<b>\$ 75,822,251</b>	<b>\$ 79,789,020</b>	<b>\$ 3,966,769</b>	<b>5.2%</b>

# GENERAL FUND OPERATIONS SUMMARY

Department	Budget FY22	Budget FY23	\$ Change	% Change
School	\$ 73,520,899	\$ 76,781,611	\$ 3,260,712	4.4%
Police	15,373,934	16,423,417	1,049,483	6.8%
Public Works	10,470,034	10,859,063	389,029	3.7%
Administrative Services	6,471,364	6,645,590	174,226	2.7%
Inspectional Services	2,353,579	2,400,693	47,114	2.0%
Community Services	2,395,834	2,392,497	(3,337)	-0.1%
Planning & Development	2,135,301	2,203,860	68,559	3.2%
Marine & Environmental Affairs	1,261,370	1,439,303	177,933	14.1%
Town Manager	1,192,788	1,348,165	155,377	13.0%
Town Council	282,975	285,992	3,017	1.1%
<b>Total all General Fund Operations</b>	<b>\$ 115,458,078</b>	<b>\$ 120,780,191</b>	<b>\$ 5,322,113</b>	<b>4.6%</b>

# GENERAL FUND FIXED COSTS

Category	Budget FY22	Budget FY23	\$ Change	% Change
Employee Benefits	\$ 27,128,304	\$ 27,806,282	\$ 677,978	2.5%
School Assessments	11,901,184	12,766,648	865,464	7.3%
Capital Trust Fund	11,042,896	12,068,968	1,026,072	9.3%
Debt Service	6,320,128	6,798,286	478,158	7.6%
State and County Assessments	2,858,997	2,922,536	63,539	2.2%
Property & Liability Ins.	2,150,000	2,500,000	350,000	16.3%
Grants	2,075,000	2,162,660	87,660	4.2%
Enterprise Fund Support	1,421,458	1,421,458	-	0.00%
Snow & Ice Removal Deficit	341,107	800,000	458,893	134.5%
Reserve Fund	250,000	250,000	-	0.0%
Other	172,000	186,000	14,000	8.1%
<b>Total</b>	<b>\$ 65,661,074</b>	<b>\$ 69,682,838</b>	<b>\$ 4,021,764</b>	<b>6.1%</b>



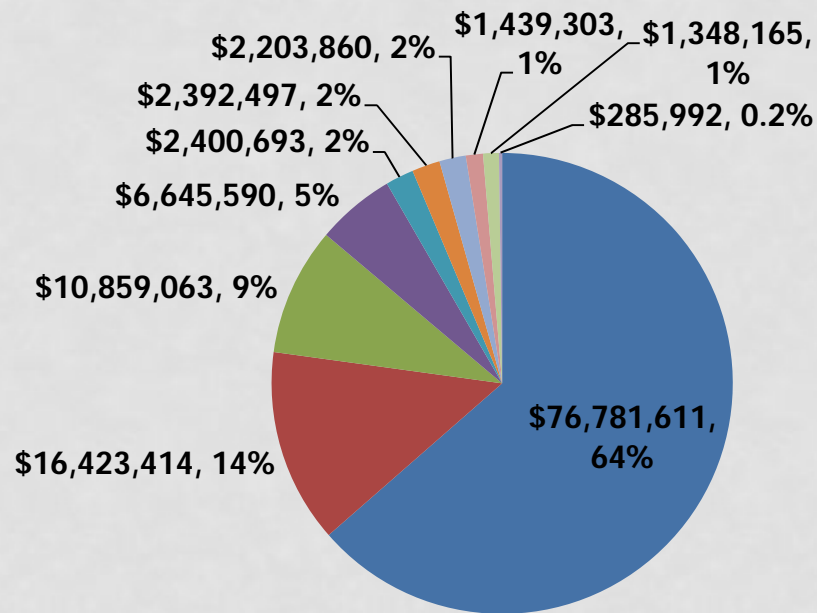
# ENTERPRISE FUNDS DIRECT OPERATING EXPENSES

Enterprise Fund	Budget FY22	Budget FY23	\$ Change	% Change
Airport	\$ 6,612,196	\$ 8,936,473	\$ 2,324,277	35.25%
Golf	3,368,382	3,469,498	101,116	3.0%
HYCC	2,891,546	3,362,110	470,564	16.3%
Marina	742,051	785,442	43,392	5.9%
PEG	799,097	870,427	71,329	8.9%
Sandy Neck	984,812	973,203	(11,609)	-1.2%
Solid Waste	3,407,469	3,373,191	(34,278)	-1.0%
Water Pollution Control	4,299,130	4,404,025	104,894	2.4%
Water Supply	7,385,062	7,910,121	525,059	7.1%

# FY23 PROJECTED TAX LEVY

Base Tax Levy Subject to Prop 2 ½	\$ 134,028,054
Allowable Increase	3,350,701
Estimated New Growth	750,000
CCC Environmental Tax	652,469
Debt Exclusions (CCRTHS)	<u>1,732,200</u>
Project FY20 Tax Levy	140,513,424
FY22 Tax Levy	<u>136,243,968</u>
Projected Increase – 3.1%	\$4,269,456

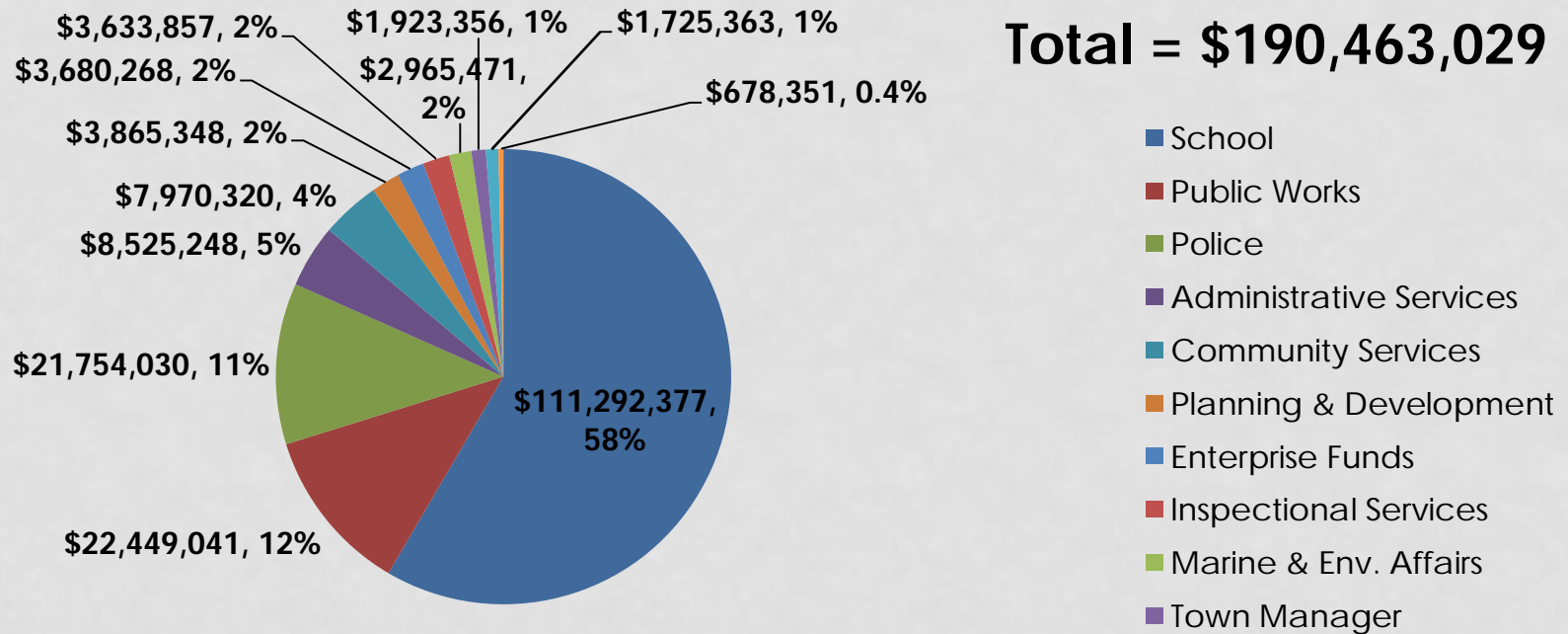
# GENERAL FUND DIRECT OPERATING EXPENSES



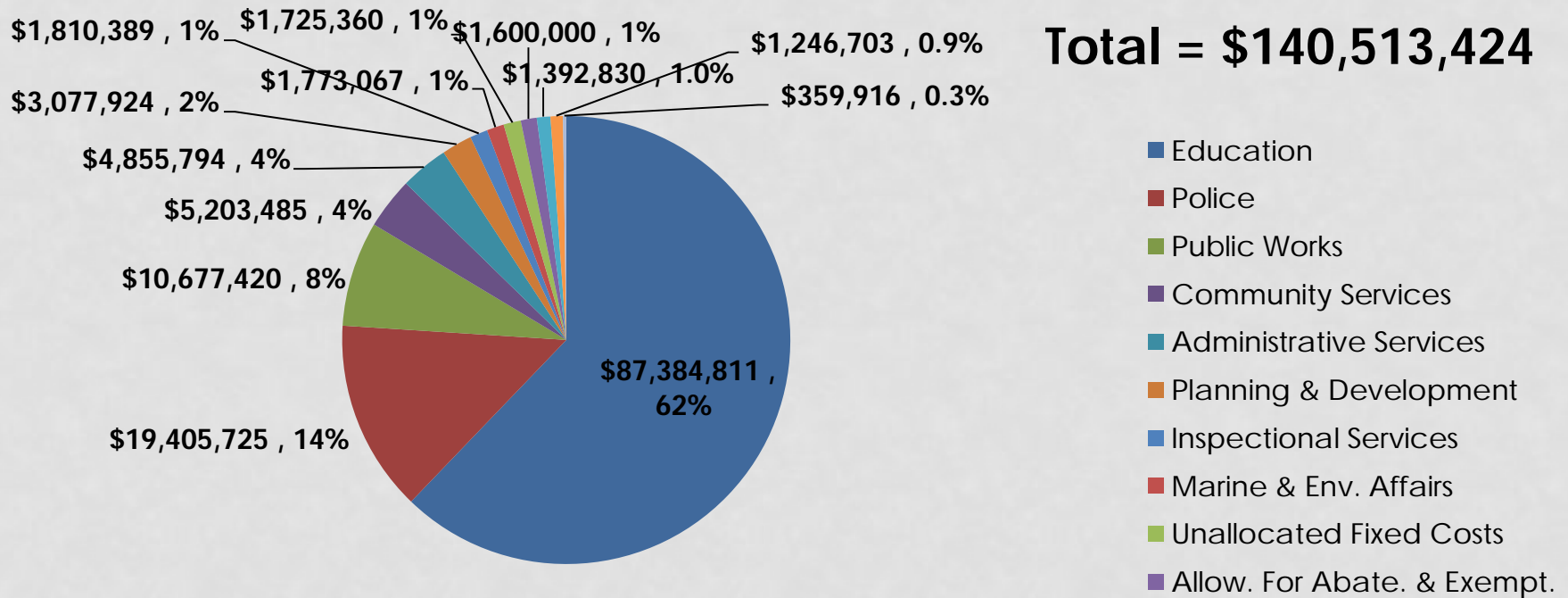
**Total = \$120,780,191**

- School
- Police
- Public Works
- Administrative services
- Inspectional Services
- Community Services
- Planning & Development
- Marine & Env. Affairs
- Town Manager
- Town Council

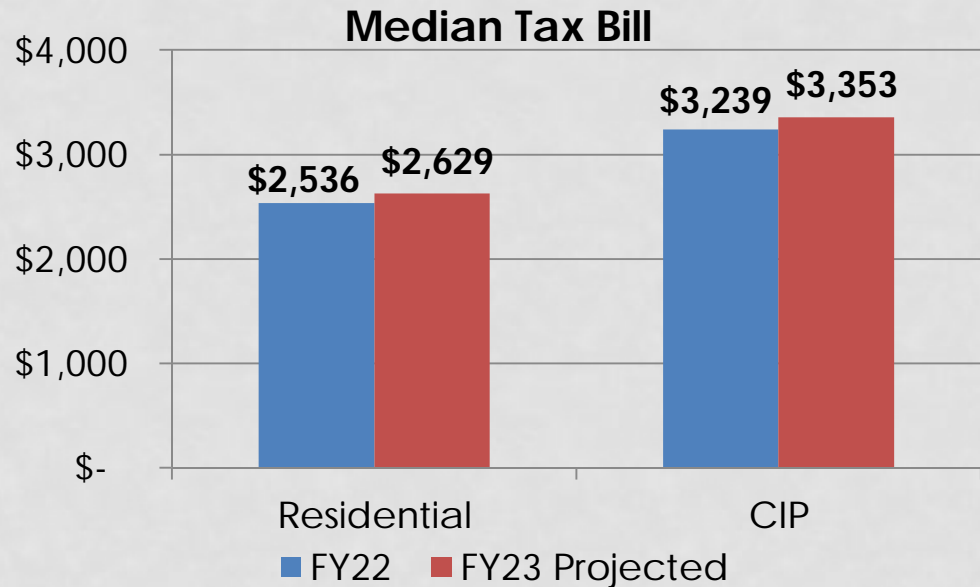
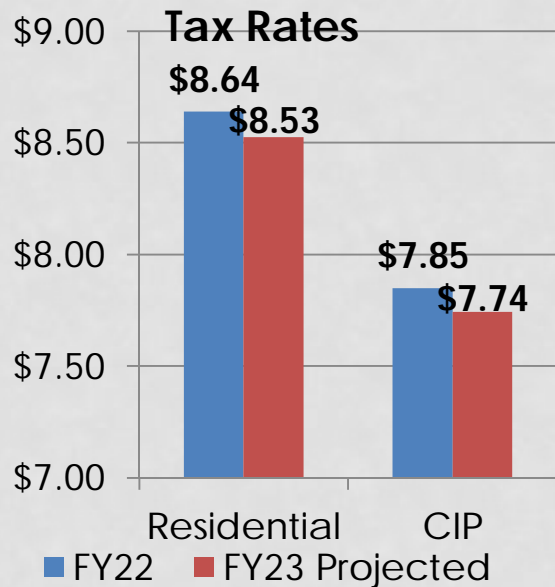
# FULLY ALLOCATED BUDGET BY DEPARTMENT INCLUDING FIXED COSTS



# FY23 ESTIMATED TOWN PROPERTY TAX ALLOCATION (EXCLUDES FIRE DISTRICTS)

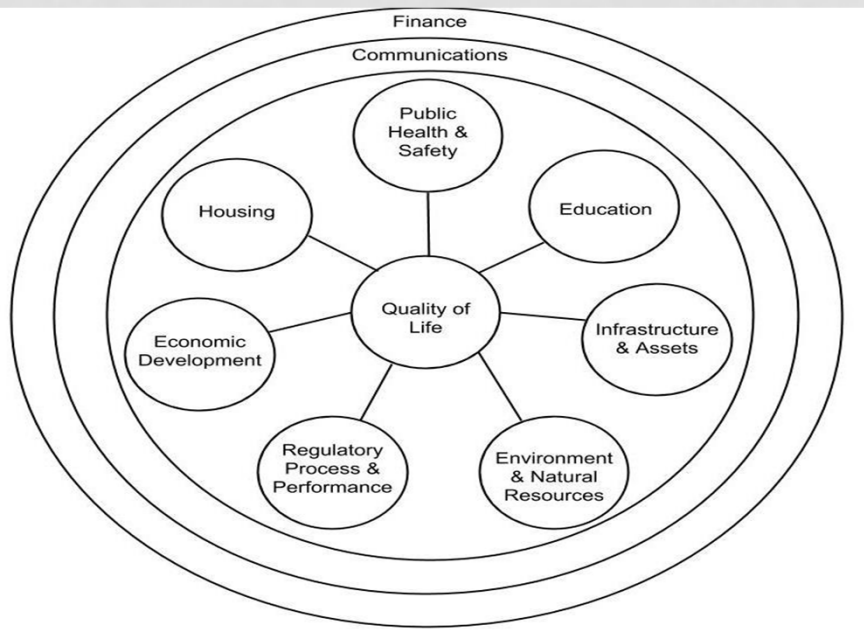


# PROJECTED TOWN TAX RATE & TAX BILLS (EXCLUDES FIRE DISTRICTS)



Assumes the continuation of a 20% Residential Exemption

# FY23 BUDGET PRIORITIES



- Maintain a strong financial foundation
- Enhance services in targeted areas including:
  - Communications;
  - Environmental;
  - Facility maintenance;
  - CWMP implementation;
  - Waterways
- Continue with organizational restructuring to promote operational efficiency and effectiveness
- Increase investment in capital infrastructure

# ALLOCATION OF GENERAL FUND REVENUE GROWTH

Revenue Category	Municipal Operations	Local School Operations	Fixed Costs	Reserve for Abatements & Exemptions	Total
Property Taxes	\$ 1,822,624	\$ (1,379,486)	\$ 3,366,871	\$ 459,447	\$ 4,269,456
Excise Taxes	126,172				126,172
Intergovernmental	(3,563)	6,296,787	418,841		6,712,065
Fines & Penalties	(44,000)				(44,000)
Charges for Services	5,000				5,000
Interest & Other	155,168		462,644		617,812
Reserves		(950,531)	(226,592)		(1,177,123)
<b>Total</b>	<b>\$ 2,061,401</b>	<b>\$ 3,966,770</b>	<b>\$ 4,021,764</b>	<b>\$ 459,447</b>	<b>\$10,509,382</b>