

FISCAL YEAR 2024
PROPOSED OPERATING
BUDGETS – GENERAL FUND &
ENTERPRISE FUNDS

Town of Barnstable, MA

General Fund Operating Budget

\$196,472,057

Increase of \$11,756,293

6.4%

General Fund Cost Drivers

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- Salaries and employee benefits - \$6,445,575
- New positions - \$2,322,577 (38.35 FTE's)
- Capital program funding - \$3,051,724
- Costs shifted from ARPA funding - \$580,213
- All other costs – (\$643,796)
- **Total net increase - \$11,756,293**

New Positions Proposed

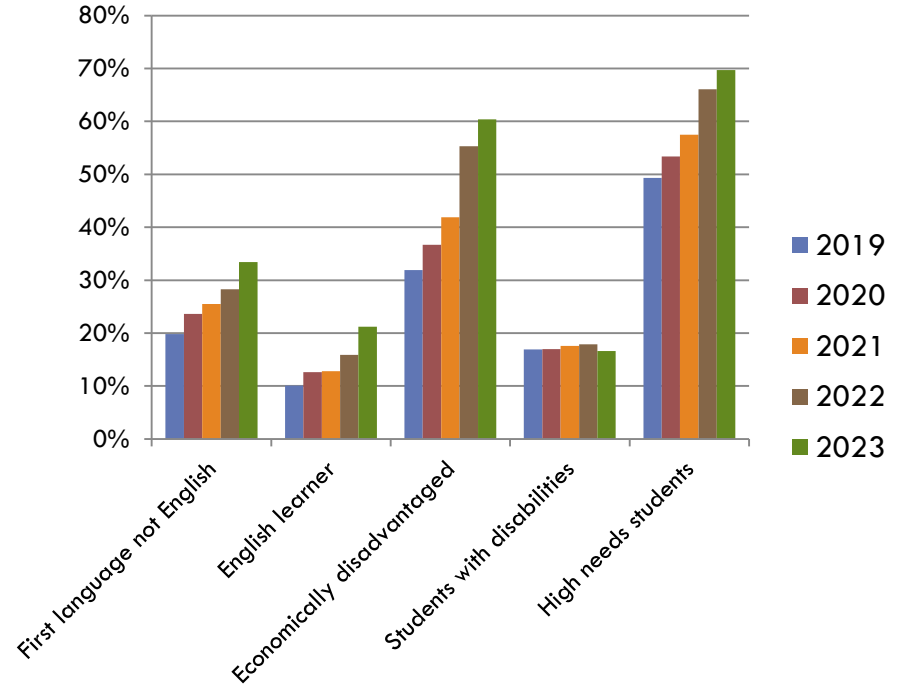
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- Diversity, Equity & Inclusion Director
- Assistant Town Attorney
- Assistant Safety Officer
- 10 ELL Teachers
- 7 Teaching Assistants
- 4.5 Family & Community Liaisons
- 3 Special Education Teachers
- 3 Assistant Principals
- 2 Social & Emotional Learning
- 2 School Maintenance
- 1.8 Science & Tech Teachers
- Social Worker, World Language, Inventory Clerk – 1 each

Student Opportunity Act

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- Foundation Budget Increased for:
 - Economically disadvantaged students
 - Guidance & psychological services
 - Health insurance & fixed costs
 - Student with disabilities
 - English learners



Capital Program Funding

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FY23 Debt Service	\$6,798,286
FY23 Transfer to Capital Trust	<u>5,270,682</u>
Total Capital Commitment	<u>12,068,968</u>
FY24 Base Increase (2.5%)	301,724
FY24 New Growth Allocation	750,000
FY24 Additional Commitment	<u>2,000,000</u>
Total FY24 Increase	<u>3,051,724</u>
Total Capital Commitment in FY24	\$15,120,692

Costs Shifted From ARPA Grant

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- 1 Full-time Microcomputer Specialist in IT
- 1 Grant Coordinator in Planning & Development
- 4 Police Officers
- Software Licensing and Managed IT services
- Total costs = \$580,213

Cost Reductions in FY 2024

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- School assessments - \$338,925
- Provision for S&I deficit - \$934,821
- Veterans' benefits - \$30,000
- PT Legal Asst. - \$44,946
- FT Adm. Asst. in Town Mgr. - \$51,842
- PT Adm. Asst. to Town Council - \$25,195
- Anticipated vacancy savings across departments - \$213,000
- Fuel & telecommunications in BPD - \$70,000
- Library & Instructional Asst. in BPS - \$32,446
- Out of district tuition costs - \$24,833
- Transportation contract lease in BPS - \$147,000
- Other one-time charges in BPS - \$98,000
- **Total = \$2,011,008**

General Fund Revenue Increase

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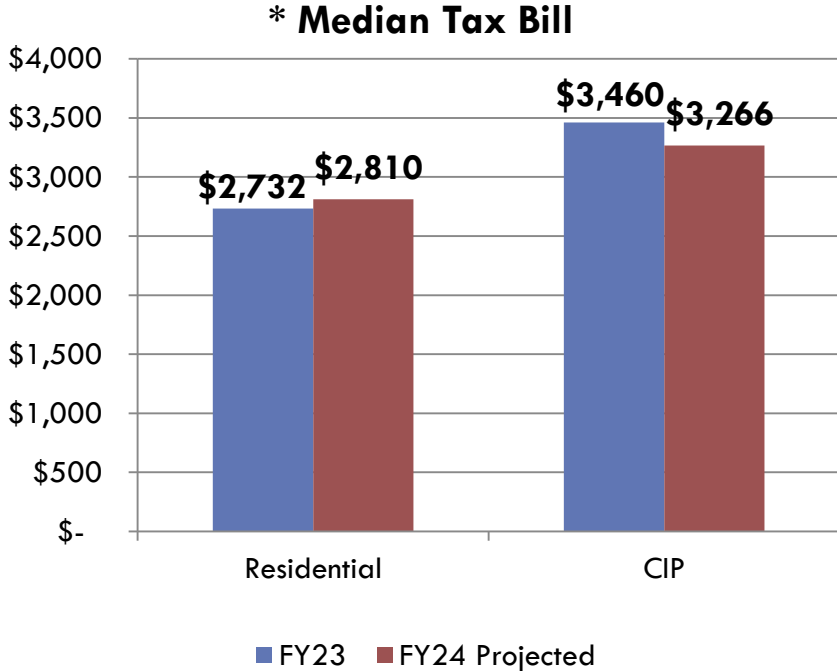
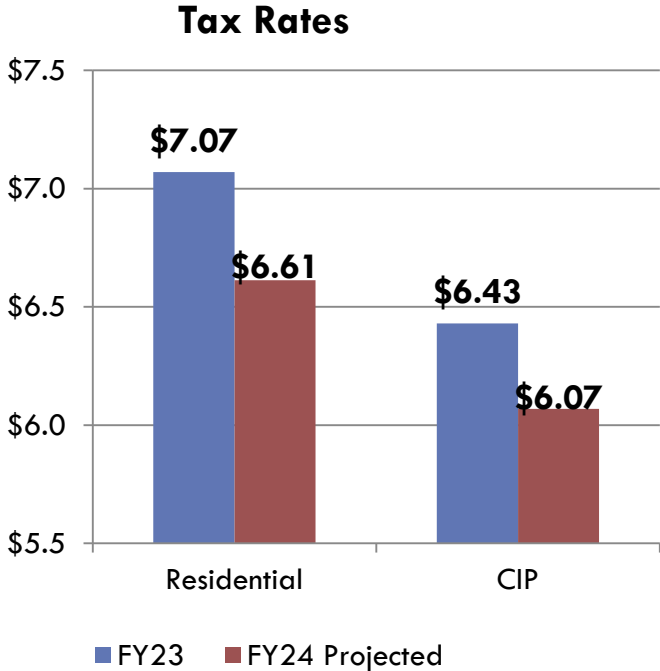
- Property Taxes - \$5,372,705
- State Aid - \$5,435,784
- Local Receipts - \$2,151,092
- Reserves – (\$1,203,288)
- **Total net growth - \$11,756,293**

FY 2024 Property Tax Levy

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Base Tax Levy Subject to Prop 2 1/2	\$ 138,604,718
Allowable Increase	3,465,118
Estimated New Growth	750,000
CCC Environmental Tax	668,699
Debt Exclusions (CCRTHS)	<u>1,716,966</u>
Project FY 2024 Tax Levy	145,205,501
FY 2023 Tax Levy	<u>(140,669,929)</u>
Projected Increase – 3.2%	4,535,572
Reduction in Amount Set-aside for Abatements & Exemptions	<u>837,133</u>
Property Taxes Available to Fund Operations	\$ 5,372,705

Projected Tax Rate & Bill Change

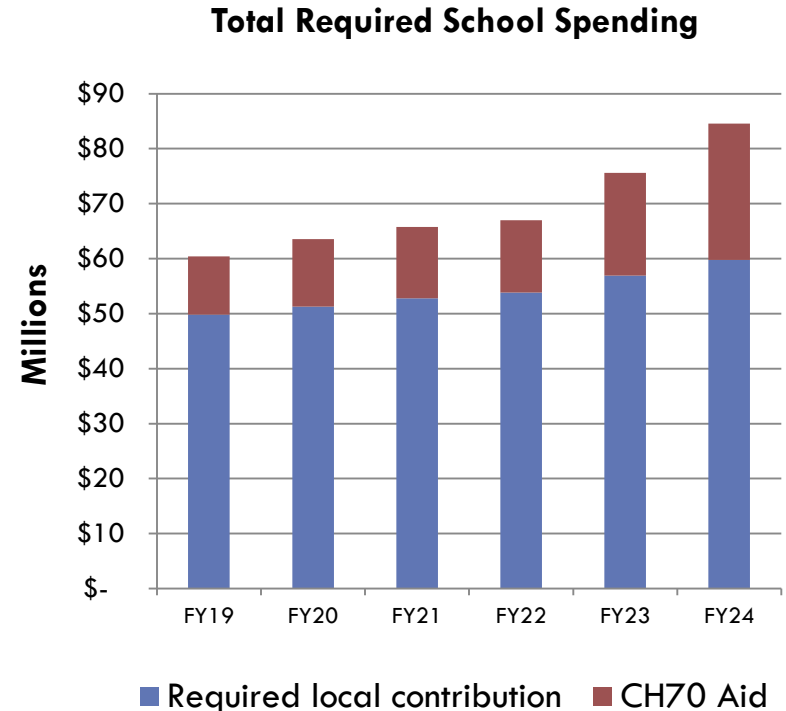


* Residential property qualifying for residential exemption

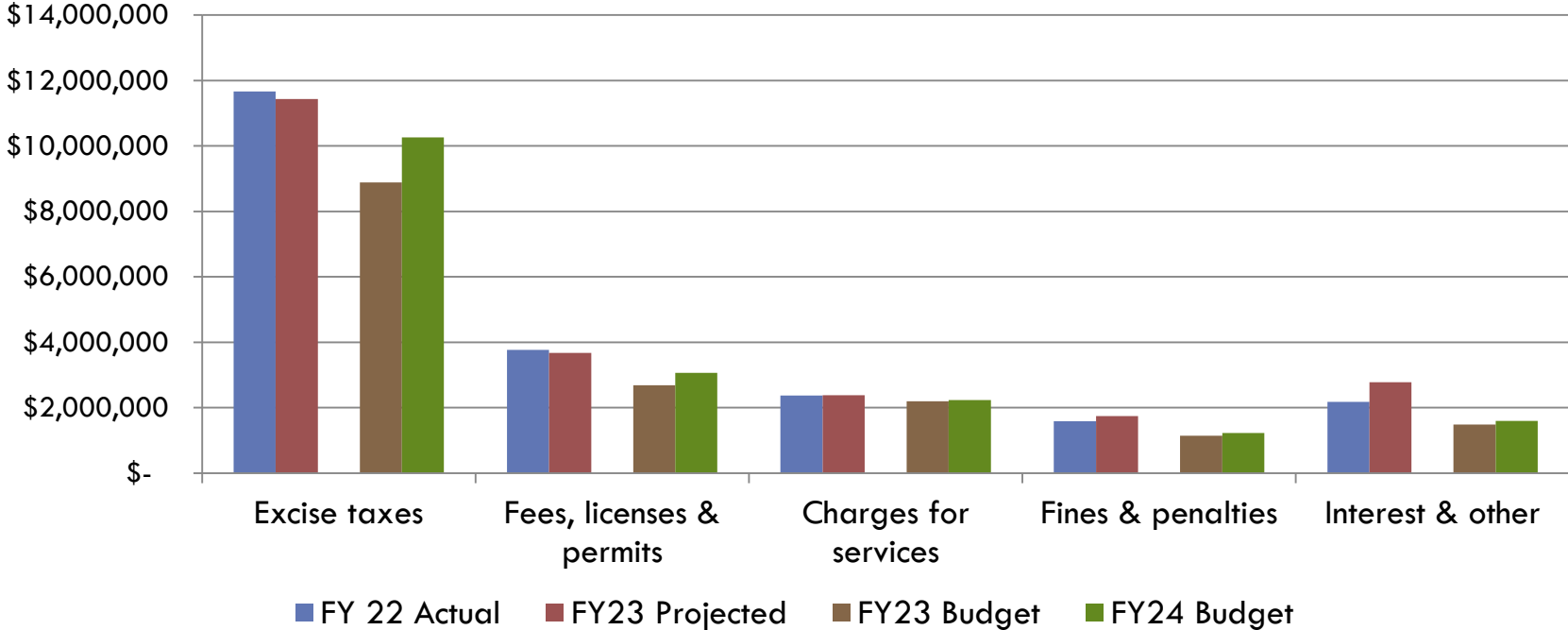
State Aid Increase – Chapter 70 Aid

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- Reflects the continued implementation of the Student Opportunity Act (FY24 is year 3 of 6)
- Barnstable's foundation budget increases \$9MM
- Local required contribution increases \$3MM
- CH70 Aid increase of \$6MM fills the gap for FY 2024



Local Receipt Growth



General Fund Operations Summary

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Department	FY 2023	FY 2024	\$ Change	% Change
School	\$ 76,781,611	\$ 82,761,867	\$ 5,980,256	7.8%
Police	16,585,663	17,097,520	511,857	3.1%
Public Works	10,859,063	11,142,056	282,993	2.6%
Administrative Services	6,851,981	7,530,592	678,611	9.9%
Inspectional Services	2,400,693	2,461,095	60,402	2.5%
Community Services	2,704,497	2,590,647	(113,850)	- 4.2%
Planning & Development	2,203,860	2,327,810	123,950	5.6%
Marine & Environmental Affairs	1,439,303	1,459,889	20,586	1.4%
Town Manager	1,348,165	1,535,533	187,368	13.9%
Town Council	285,992	261,328	(24,664)	- 8.6%
Total all General Fund Operations	\$ 121,460,828	\$ 129,168,337	\$ 7,707,509	6.3%

General Fund Fixed Costs

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Category	FY 2023	FY 2024	\$ Change	% Change
Employee Benefits	\$ 27,806,282	\$ 29,787,341	\$ 1,981,059	7.1%
School Assessments	13,001,486	12,662,661	(338,825)	- 2.6%
Capital Program	12,068,968	15,120,692	3,051,724	25.3%
State and County Assessments	2,923,261	2,977,839	54,578	1.9%
Property & Liability Ins.	2,500,000	2,600,000	100,000	4.0%
Grants	2,162,660	2,233,908	71,248	3.3%
Enterprise Fund Support	1,421,458	1,436,994	15,536	1.1%
Snow & Ice Removal Deficit	934,821	-	(934,821)	- 100.0%
Reserve Fund	250,000	250,000	-	0.0%
Other	186,000	234,265	48,285	26.0%
Total	\$ 63,254,936	\$ 67,303,700	\$ 4,048,764	6.4%

Enterprise Fund Budgets

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Enterprise Fund	FY 2023	FY 2024	\$ Change	% Change
Airport	\$12,747,973	\$11,072,723	(\$1,675,250)	-13.1%
Golf	\$3,469,498	\$3,690,660	\$221,162	6.4%
HYCC	\$3,362,110	\$3,577,188	\$215,078	6.4%
Marina	\$785,443	\$713,286	(\$72,157)	-9.2%
PEG	\$870,427	\$856,897	(\$13,530)	-1.6%
Sandy Neck	\$973,203	\$1,069,975	\$96,772	9.9%
Solid Waste	\$3,673,191	\$3,748,307	\$75,116	2.0%
Water Pollution Control	\$8,364,948	\$8,108,805	(\$256,143)	-3.1%
Water Supply	\$7,910,120	\$8,364,442	\$454,322	5.7%
Total	\$42,156,913	\$41,202,283	(\$954,630)	- 2.3%

Enterprise Fund Budget Drivers

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- Airport – Reduction in the estimated volume of jet fuel sales and the price of acquiring it drives the budget down
- Golf – New golf cart lease, increase in materials and supplies and the restoration of operating capital drive the increase in the budget

Enterprise Fund Budget Drivers

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- HYCC – Contractual pay increase for staff and a new loan for mechanical improvements at the facility
- Marinas – The Prince Cove acquisition debt expires resulting in a budget decrease
- PEG – Reductions in operating expenses and capital outlay result in budget decrease

Enterprise Fund Budget Drivers

- ❑ Sandy Neck – Contractual pay increases and additional funds for maintenance and permits increase the budget
- ❑ Solid Waste – Disposal costs increase the budget
- ❑ Water Pollution Control – A decrease in debt service reduces the budget
- ❑ Water Supply – Contract operations and new debt service increase the budget

Water Pollution Control Enterprise Fund Budget Change

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Combined the budgets for facilities operations and the Comprehensive Wastewater Management Plan.

