



FISCAL YEAR 2025 PROPOSED OPERATING BUDGET

TOWN OF BARNSTABLE, MASSACHUSETTS

May 16,
2024

GENERAL FUND BUDGET SUMMARY

Budget Category	Amount	\$ Chg	% Chg
School Operations	\$89.4	\$6.6	8.0
Other Requirements	\$74.0	\$6.7	9.9
Municipal Operations	\$49.6	\$2.7	5.8
Abatements & Exemptions	\$1.4	\$0.2	13.0
Total	\$214.4	\$16.2	7.6

Revenue Category	Amount	\$ Chg	% Chg
Property Taxes	\$150.4	\$5.2	3.6
Other Taxes	\$10.9	\$0.6	5.9
State Aid	\$29.8	\$0.2	0.7
Local Receipts	\$13.2	\$4.3	32.5
Enterprise & Trust	\$3.9	\$0.4	9.9
Reserves	\$6.2	\$5.5	705
Total	\$214.4	\$16.2	7.6

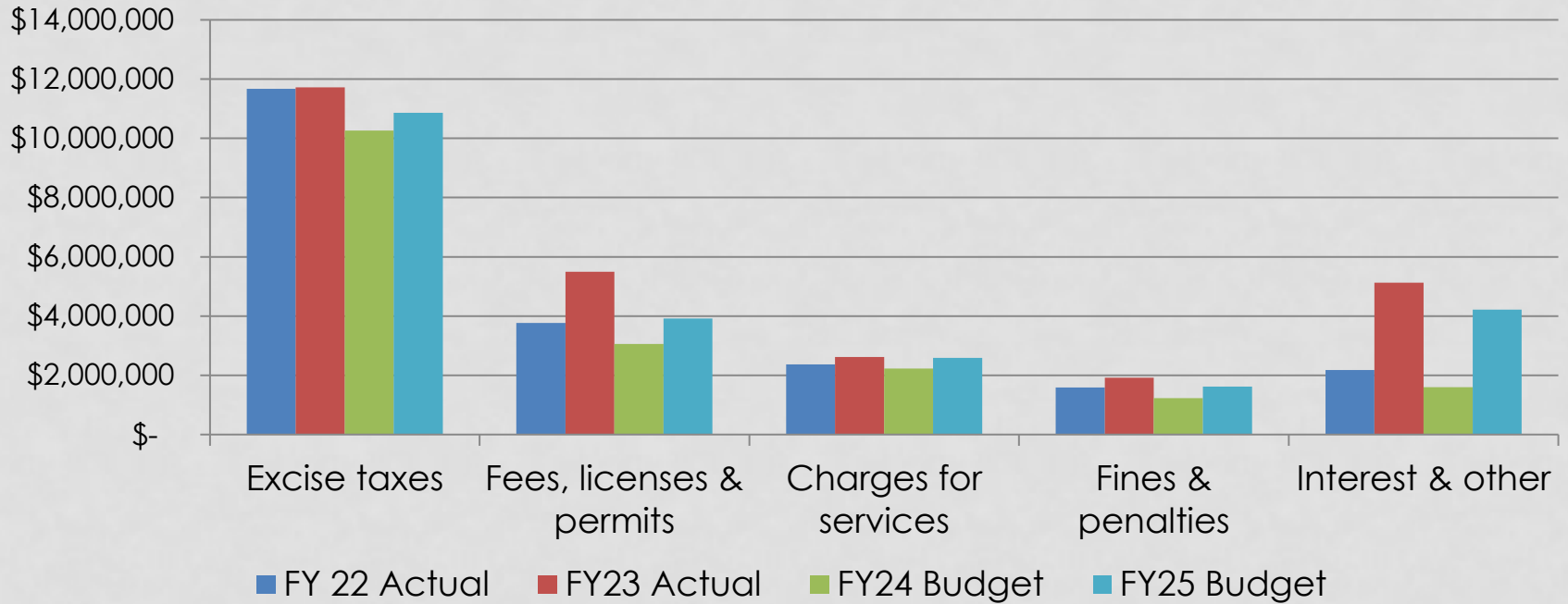
FY25 BUDGET PRIORITIES

- Hold Tax Levy within Proposition 2 ½ limitations
- Preserve a strong financial foundation
- Maintain and enhance services in targeted areas including:
 - Education;
 - Public safety;
 - Elections & public information requests;
 - Investment in services for elderly, families and communications;
 - Facility maintenance and equipment refresh; and
 - Technology security and refresh.
- Employee retention and recruitment
- Increased 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, utility rate mitigation 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 7/1/2023	Used for Operating Budgets (FY24 & FY25)	Used for Capital Budgets (FY24 & FY25)	Estimate to be Generated in FY24	Projected Balance 7/1/2024
General Fund	\$ 32,722,432	(\$7,000,242)	(\$9,684,934)	\$8,400,000	\$24,437,256
Airport	13,256,059		(131,620)	1,200,000	14,324,439
Golf	2,042,172	(219,299)		200,000	2,022,873
HYCC	706,568	(479,169)		400,000	627,399
Marina	1,472,442	(25,180)		125,000	1,572,262
PEG	3,416,610			95,000	3,511,610
Sandy Neck	1,280,728	(109,314)		105,000	1,276,414
Solid Waste	1,904,664		(315,000)	250,000	1,839,664
Water Pollution Control	11,259,454		(265,000)	385,000	11,379,454
Water Supply	4,352,767		(200,000)	265,000	4,417,767
Total All Funds	\$ 72,413,896	(\$7,833,204)	(\$10,596,554)	\$11,425,000	\$65,409,138

OTHER TOWN RESERVES

Fund	Balance on April 1, 2024	Used for FY25 Budget
Capital Trust Fund	\$ 19,904,396	\$ 7,100,000
Sewer Construction & Private Way	\$ 20,433,815	\$ 2,736,389
Water & Wastewater Stabilization	\$ 7,193,115	\$ -
Water Stabilization Fund	\$ 1,734,348	\$ 1,000,000
Other Post-Employment Benefits	\$ 11,098,362	\$ -
Workers' Compensation Trust	\$ 5,465,477	\$ -
Pension Trust	\$ 1,363,007	\$ 190,000
Special Education Circuit Breaker	\$ 1,386,052	\$ 1,386,052
School Choice Tuition	\$ 2,117,875	\$ 750,000
Reserve for Abatements & Exemptions	\$ 4,883,740	\$ -

FY 2025 EDUCATION ENHANCEMENTS

Mandated Services & Core Instruction:

- Retain 29 Elementary & Secondary School Emergency Relief (ESSER) funded positions such as English as a second language teachers, social workers and counselors, paraprofessionals, interventionists, special education and classroom teachers;
- Additional educators to support students with more intensive special needs;
- English as a second language educators for expanding population of students at BHS; and,
- Extended School Year staff and programming for students with special needs.

Strategic Initiatives:

- Implementation of the only New England region Coast Guard Junior Reserve Officer Training Corps (JROTC) program at BHS; and,
- Continue to support community mentors embedded within BHS;

FY 2025 EDUCATION ENHANCEMENTS

Enhance School Operations:

- Modest additions to the specialist educators full-time equivalents at elementary schools (art, science, music);
- Funding to support the development and strengthening of curriculum and instruction District-wide; and,
- Targeted investments in Athletics and Facilities, and an increase in custodial staff.

Contractual Obligations:

- Increased special education tuition and transportation costs; and,
- Cybersecurity implementation and staff device refresh.

FY 2025 PUBLIC SAFETY ENHANCEMENTS

- Addition of 2 sworn officers
- Technology refresh
- New Tasers for entire force incorporating the latest technology
- Implementation of body camera program
- Funding for replacement of vehicles
- Additional funding for training

OTHER FY 2025 ENHANCEMENTS

- New position in Town Clerk's office to oversee FOIA requests and assist with elections
- Increase financial system security & redundancy
- Improve system backup technology
- Establish recurring funding for adult transportation program
- Enhanced funding for Summer Leisure Program
- Funding for contractual translation services
- Adding a Marina Supervisor
- Additional staffing for implementing CWMP

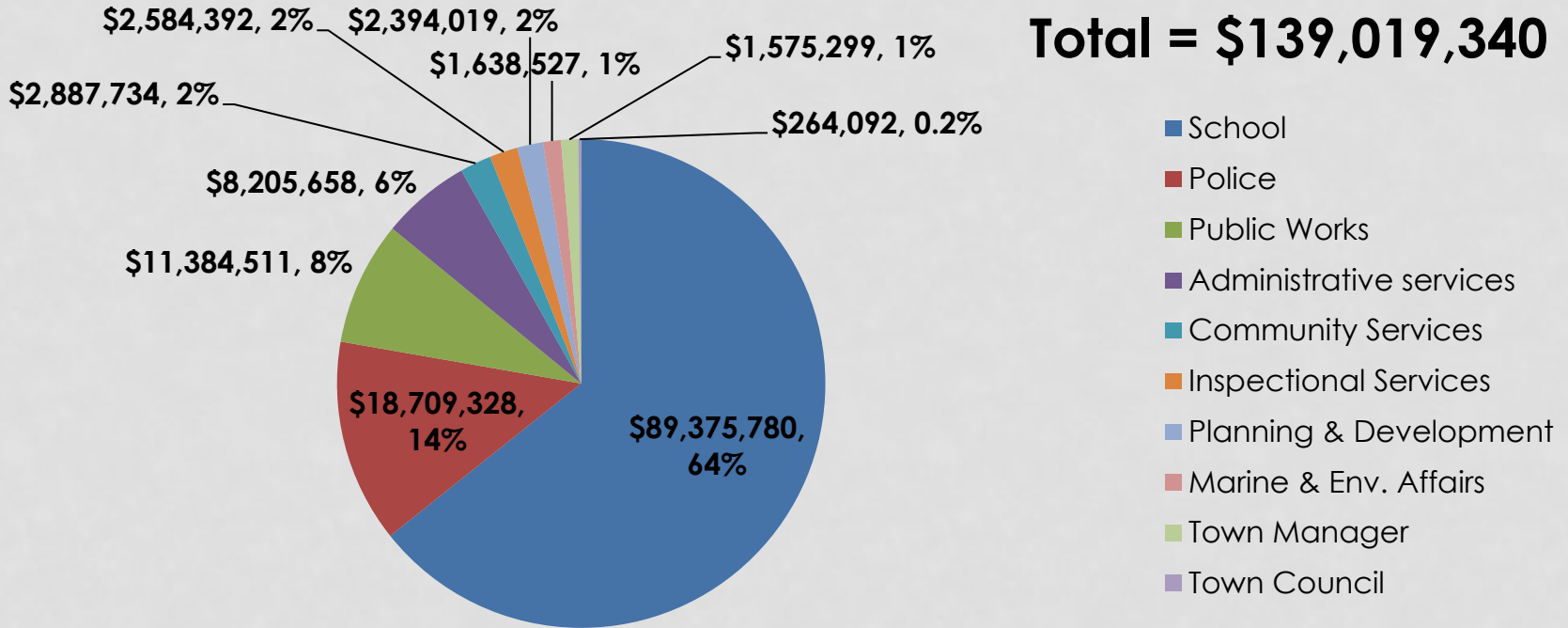
CAPITAL INVESTMENT

- Increase the General Fund's Capital Investment by \$1.1 million to \$16.2 million
- Vehicle and equipment replacements - \$1.13 million
- Facility mechanicals - \$150,000
- Technology refresh - \$224,000

GENERAL FUND OPERATIONS BUDGETS

Department	Budget FY 2024	Budget FY 2025	\$ Change	% Change
School	\$ 82,761,867	\$ 89,375,780	\$ 6,613,913	8.0%
Police	17,206,174	18,709,328	1,503,154	8.7%
Public Works	11,142,056	11,384,511	242,455	2.2%
Administrative Services	7,944,092	8,205,658	261,566	3.3%
Community Services	2,590,647	2,887,734	297,087	11.5%
Inspectional Services	2,461,095	2,584,392	123,297	5.0%
Planning & Development	2,329,425	2,394,019	64,594	2.8%
Marine & Environmental Affairs	1,459,889	1,638,527	178,638	2.6%
Town Manager	1,535,533	1,575,299	39,766	2.6%
Town Council	261,328	264,092	2,764	1.1%
Total all General Fund Operations	\$ 129,692,106	\$ 139,019,340	\$ 9,327,234	7.2%

GENERAL FUND DIRECT OPERATING EXPENSES



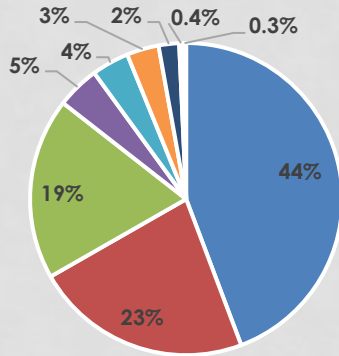
GENERAL FUND OTHER REQUIREMENTS

Category	Budget FY 2024	Budget FY 2025	\$ Change	% Change
Employee Benefits	\$ 29,787,341	\$ 34,032,891	\$ 4,245,550	14.3%
Capital Program	15,120,692	16,248,710	1,128,018	7.5%
School Assessments	12,662,661	13,367,000	704,339	5.6%
State and County Assessments	2,977,839	3,109,072	131,233	4.4%
Property & Liability Insurance	2,600,000	2,700,000	100,000	3.8%
Grants	2,233,908	2,355,650	121,742	5.4%
Enterprise Fund Support	1,436,994	1,436,994	-	0.0%
Reserve Fund	250,000	250,000	-	0.0%
Celebrations & Lombard Lease	234,285	237,000	2,715	1.2%
Snow & Ice Removal Deficit	-	225,000	225,000	-
Total	\$ 67,303,720	\$ 73,962,317	\$ 6,658,597	9.9%

Increase in employee benefits is mainly attributable to health insurance as the employer/employee cost share is changing from 50/50 to 70/30.

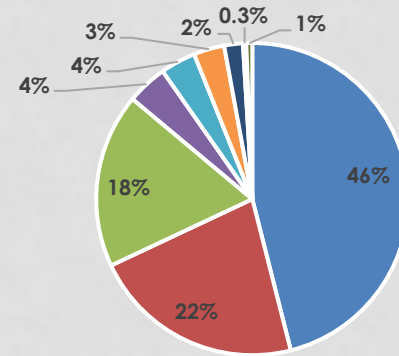
FIXED COSTS COMPARISON

FY 2024 Budget



- Employee Benefits
- Capital Program
- School Assessments
- St. & Cty. Assessments
- Insurance
- Grants
- Enterprise Fund Support
- Reserve Fund
- Other

FY 2025 Budget



- Employee Benefits
- Capital Program
- School Assessments
- St. & Cty. Assessments
- Insurance
- Grants
- Enterprise Fund Support
- Reserve Fund
- Other

ENTERPRISE FUNDS

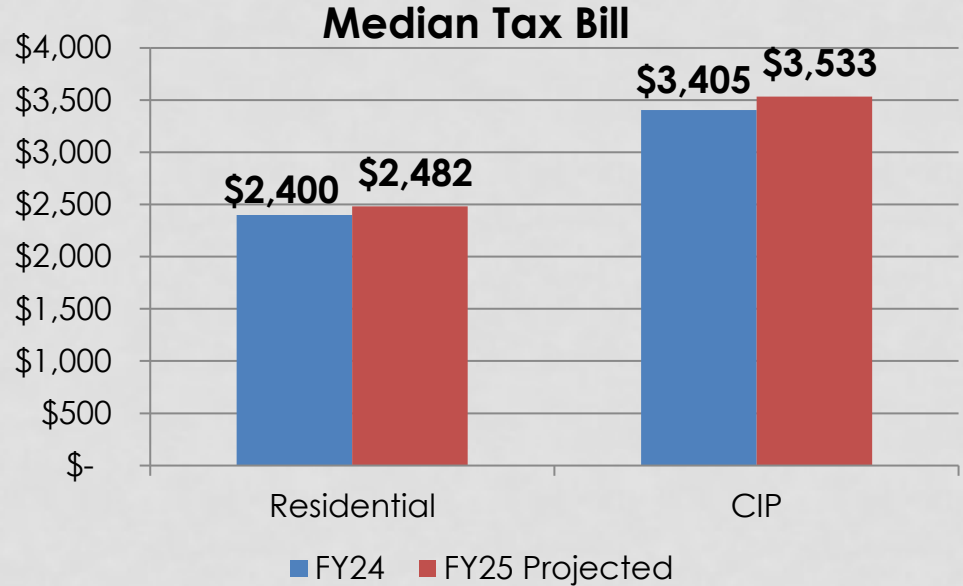
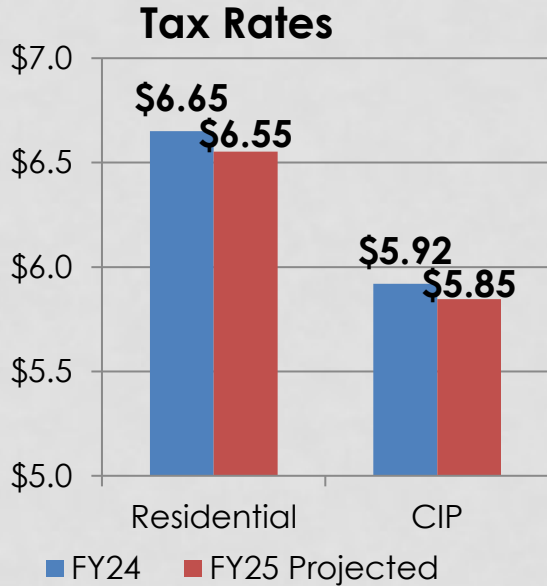
DIRECT OPERATING EXPENSES

Enterprise Fund	Budget FY 2024	Budget FY 2025	\$ Change	% Change
Airport	\$ 11,072,723	\$ 11,918,799	\$ 846,076	7.6%
Golf	\$ 3,690,660	\$ 3,892,161	\$ 201,501	5.5%
HYCC	\$ 3,586,988	\$ 3,926,883	\$ 339,895	9.5%
Marina	\$ 713,286	\$ 780,068	\$ 66,782	9.4%
PEG	\$ 856,897	\$ 881,383	\$ 24,486	2.9%
Sandy Neck	\$ 1,069,975	\$ 1,087,579	\$ 17,604	1.7%
Solid Waste	\$ 3,748,307	\$ 4,033,424	\$ 285,117	7.6%
Water Pollution Control	\$ 8,108,805	\$ 10,934,823	\$ 2,826,018	34.9%
Water Supply	\$ 8,364,442	\$ 9,109,331	\$ 744,889	8.9%

FY 2025 PROJECTED TAX LEVY

Base Tax Levy Subject to Prop 2 ½	\$ 143,603,769
Allowable Increase	3,590,094
Estimated New Growth	1,000,000
Cape Cod Comm. Environmental Tax	692,673
Debt Exclusions (Regional Tech School)	<u>1,567,464</u>
Project FY 2025 Tax Levy	150,454,000
FY 2024 Tax Levy	<u>145,242,793</u>
Projected Increase – 3.6%	\$ 5,211,207

PROJECTED TOWN TAX RATE & MEDIAN TAX BILL (EXCLUDES FIRE DISTRICTS)



Assumptions: 25% Residential exemption and 5% growth in value