

TOWN OF BARNSTABLE, MASSACHUSETTS



Barnstable Harbor Inner Channel

FISCAL YEAR 2023 TOWN MANAGER'S PROPOSED OPERATING BUDGET

**Mark S. Ells
Town Manager**

Table of Contents

SUMMARY OF ALL APPROPRIATED FUNDS.....	1
GENERAL FUND REVENUE SUMMARY	3
GENERAL FUND EXPENDITURE SUMMARY	8
CAPE COD GATEWAY AIRPORT ENTERPRISE FUND.....	9
SCHOOL DEPARTMENT – GENERAL FUND	11
POLICE DEPARTMENT – GENERAL FUND	13
PLANNING & DEVELOPMENT DEPARTMENT – GENERAL FUND.....	14
COMMUNITY SERVICES DEPARTMENT – GENERAL FUND	15
GOLF COURSE ENTERPRISE FUND	16
HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND	18
MARINE & ENVIRONMENTAL AFFAIRS DEPARTMENT – GENERAL FUND	20
MARINA ENTERPRISE FUND	21
SANDY NECK ENTERPRISE FUND	23
INSPECTIONAL SERVICES DEPARTMENT – GENERAL FUND	25
DEPARTMENT OF PUBLIC WORKS – GENERAL FUND	26
SOLID WASTE ENTERPRISE FUND.....	27
WATER POLLUTION CONTROL ENTERPRISE FUND	29
WATER SUPPLY ENTERPRISE FUND.....	31
COMPREHENSIVE WASTEWATER MANAGEMENT PLAN – SEWER CONSTRUCTION & PRIVATE WAY FUND	33
TOWN COUNCIL DEPARTMENT – GENERAL FUND	35
TOWN MANAGER DEPARTMENT – GENERAL FUND.....	36
PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS ENTERPRISE FUND.....	37
ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND	39
COMMUNITY PRESERVATION FUND ADMINISTRATION EXPENSES AND FY 2023 PROGRAM SET-ASIDES.....	42
REVOLVING FUNDS FY 2023 REVOLVING FUND SPENDING LIMITS.....	43
FULLY ALLOCATED BUDGET	44
DIRECT OPERATING EXPENDITURES BY DEPARTMENT	44
ALLOCATION OF EMPLOYEE BENEFITS.....	45
ALLOCATION OF OTHER FIXED COSTS IN THE GENERAL FUND.....	46
FULLY ALLOCATED BUDGET BY DEPARTMENT.....	47
ALLOCATION OF NON-PROPERTY TAX RESOURCES IN THE GENERAL FUND	48
ESTIMATED PROPERTY TAX ALLOCATION BY DEPARTMENT	49
ALLOCATION WORKSHEET – EXPENDITURES.....	50

SUMMARY OF ALL APPROPRIATED FUNDS

Fund	Actual FY2021	Budget FY2022	Budget FY2023	Change FY22 - 23	Percent Change
General Fund	\$173,534,806	\$183,255,504	\$193,470,438	\$10,214,934	5.57%
Sewer Construction & Private Way Fund	589,358	1,202,939	3,945,923	2,742,984	228.02%
Airport Enterprise Fund	6,657,054	6,612,196	8,936,473	2,324,277	35.15%
Golf Enterprise Fund	3,029,934	3,368,382	3,469,498	101,116	3.00%
HYCC Enterprise Fund	2,465,539	2,891,546	3,362,110	470,564	16.27%
Marina Enterprise Fund	693,176	742,051	785,442	43,392	5.85%
PEG Enterprise Fund	653,921	799,097	870,427	71,329	8.93%
Sandy Neck Enterprise Fund	830,453	984,812	973,203	(11,609)	-1.18%
Solid Waste Enterprise Fund	3,525,501	3,407,469	3,373,191	(34,278)	-1.01%
Water Pollution Control Enterprise Fund	3,686,422	4,299,130	4,404,025	104,894	2.44%
Water Supply Enterprise Fund	6,121,255	7,385,062	7,910,121	525,059	7.11%
Total All Budgeted Funds	\$201,787,419	\$214,948,190	\$231,500,851	\$16,552,662	7.70%

All Funds Net Of Transfers	\$188,213,475	\$202,348,371	\$218,010,425	\$15,662,054	7.74%
-----------------------------------	----------------------	----------------------	----------------------	---------------------	--------------

All Funds Net of Transfers and Snow Removal Deficit	\$188,213,475	\$202,007,264	\$217,210,425	\$15,203,161	7.53%
--	----------------------	----------------------	----------------------	---------------------	--------------

General Fund Net of Transfers and Snow Removal Deficit	\$159,960,862	\$170,450,043	\$179,180,012	\$8,729,969	5.12%
Full-time Equivalent Employees	1,338.07	1,335.14	1,371.76	37.62	

*Enterprise Funds reflect direct operating costs only.

The Town of Barnstable's total proposed FY 2023 operating budget for all appropriated funds is \$231,500,851. This is an increase from the approved FY 2022 budget by \$16,552,662, or 7.7%. In addition to the General Fund, these figures include the Town's nine Enterprise Fund operations and the Comprehensive Wastewater Management Plan Operating Budget.

Another way to look at the overall budget is to compare the change year-over-year net of transfers, as transfers are not direct expenditures for personnel services or operating expenses. Therefore, excluding transfers from the budget results in a FY 2023 budget increase of \$15,662,054, or 7.7%. Furthermore, the overall budget shows a net increase of 37.62 full-time equivalent (FTE) positions. Most of the increase is within the School Department, showing a net increase of 19.70, followed by the Municipal Operations net increase of 5.42, the Enterprise Funds net increase of 3.95, and the Comprehensive Wastewater Management Plan operations net increase of 8.55.

The General Fund accounts for revenues and expenditures necessary to provide general government services. By definition, all financial resources that are not required to be accounted for in other funds are accounted for within the General Fund. This fund receives all property tax revenue except for property tax surcharges for the Community Preservation Act. User fees primarily support Enterprise Fund operations when residents access the Enterprise Fund services. The fees charged by the Enterprise Fund operations are set at levels that should allow them to cover all operational and capital costs unless a General Fund subsidy is necessary.

The **General Fund** proposed budget is increasing \$10.2 million, or 5.6%. Fixed costs excluding transfers are up \$3.0 million or 5.6% mostly due to an increase in employee benefits, school assessments, debt service, and insurance. Transfers out are increasing \$1.0 million or 8.2%. Municipal operations are increasing \$2.1 million, or 4.9%, and local

education expenditures are increasing \$4.1 million or 5.5%. Major factors contributing to the increase in the overall budget are an increase in staffing, contractual labor obligations, school assessments, retiree health insurance benefits, property and casualty insurance, snow & ice deficit, and debt service.

The **Airport Enterprise Fund** proposed operating budget for direct expenses is increasing by \$2.3 million or 35.2%. Contractual labor obligations and jet fuel purchases account for most of the increase.

The **Golf Course Enterprise Fund** proposed operating budget for direct expenses is increasing by \$101,116, or 3.0%. Seasonal wage and debt service contribute most to the increase.

The **HYCC Enterprise Fund** proposed operating budget for direct expenses is increasing by \$470,564, or 16.3%. Increase in utility costs and debt service account for most of the budget increase.

The **Marina Enterprise Fund** proposed operating budget for direct expenses is increasing by \$43,392, or 5.9% mainly due to an increase in debt service, seasonal wage increases, and a partial salary allocation for the new Assistant Harbormaster position.

The **PEG Enterprise Fund** proposed operating budget for direct expenses is increasing by \$71,329, or 8.9%. This budget includes a capital outlay to make improvements to the James H. Crocker, Jr. Hearing Room.

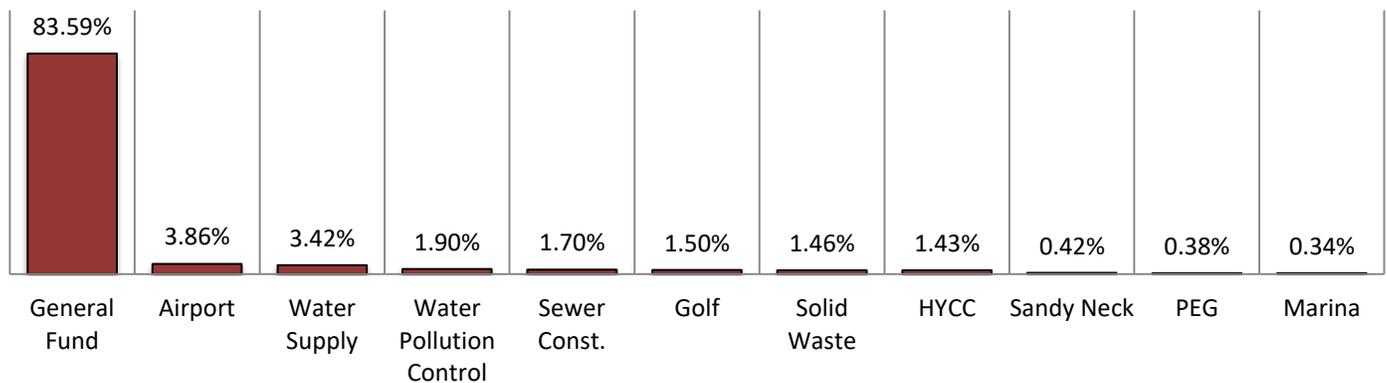
The **Sandy Neck Enterprise Fund** proposed operating budget for direct expenses is decreasing by \$11,609, or 1.2%. The budget includes two new positions: a full-time Assistant Park Manager and part-time Facility Maintenance Laborer. One-time sand nourishment is not repeated in the FY 2023 budget resulting in a budget decrease.

The **Solid Waste Enterprise Fund** proposed operating budget for direct expenses is decreasing by \$34,278, or 1.0% as capital outlay of \$70,000 included in the FY 2022 budget is not repeated.

The **Water Pollution Control Enterprise Fund** proposed operating budget for direct expenses is increasing by \$104,894, or 2.4%. Two new Maintenance Laborer positions, increased electrical cost, and pump station alarm upgrades comprise a majority of the budget increase.

The **Water Supply Enterprise Fund** proposed operating budget for direct expenses is increasing by \$525,059, or 7.1% due to an increase in debt service and contracted services with the outside vendor for managing the operation.

Distribution of All Appropriated Funds

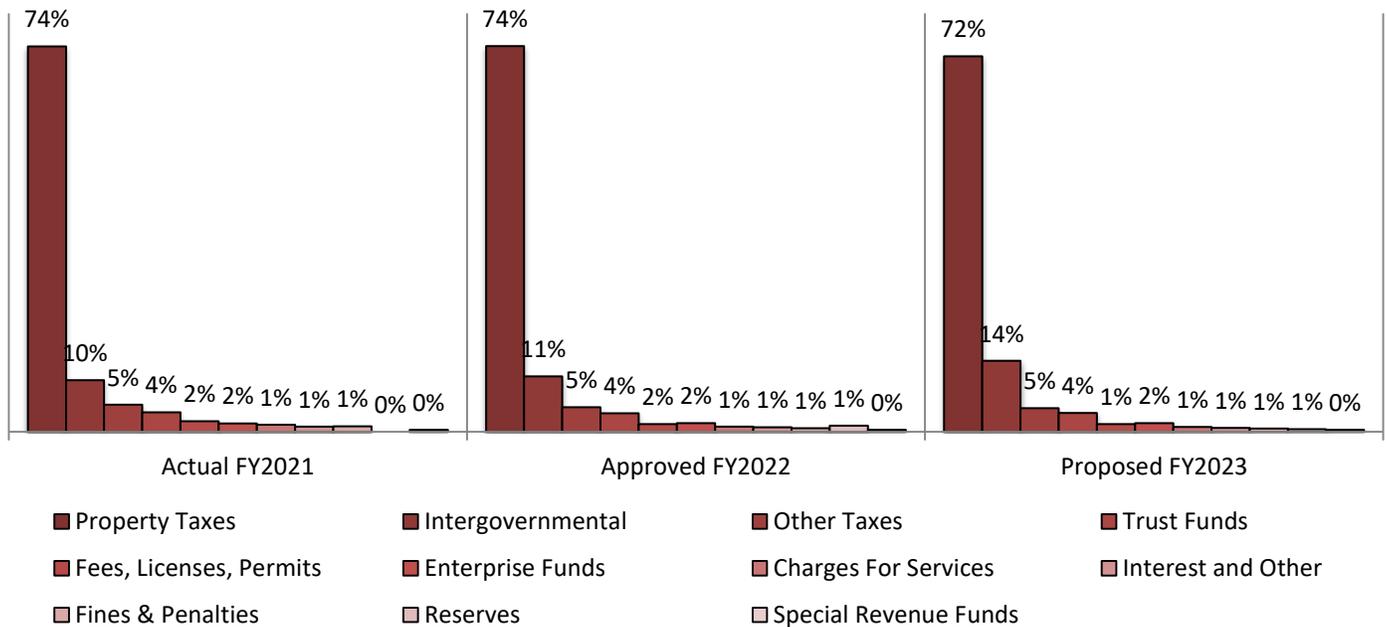


The General Fund comprises 84% of all spending for the funds requiring annual appropriation. The Airport and Water Supply operations are the two largest enterprise funds in terms of spending.

GENERAL FUND REVENUE SUMMARY

Funding Category	Actual FY2021	Projected FY2022	Budget FY2022	Budget FY2023	Change FY22 - 23	Percent Change
Tax Levy	\$135,943,190	\$135,373,911	\$136,243,968	\$140,513,424	\$4,269,456	3.13%
Reserved for Abatements and Exemptions	(2,539,114)	(1,084,353)	(1,140,553)	(1,600,000)	(459,447)	40.28%
Property Taxes Available for Operations	\$133,404,076	\$134,289,558	\$135,103,415	\$138,913,424	\$3,810,009	2.82%
Other Taxes:						
Motor Vehicle Excise Tax	\$8,002,042	\$7,429,812	\$7,078,161	\$6,839,030	\$(239,131)	-3.38%
Boat Excise Tax	134,213	125,808	115,000	130,000	15,000	13.04%
Motel/Hotel Excise Tax	1,195,413	2,119,360	1,450,000	1,800,000	350,000	24.14%
Payments in Lieu of Tax	34,368	35,000	32,000	32,000	-	0.00%
Total Other Taxes	\$9,366,036	\$9,709,980	\$8,675,161	\$8,801,030	\$125,869	1.45%
Other Resources:						
Intergovernmental	\$17,925,291	\$18,324,920	\$19,561,215	\$26,273,280	\$6,712,065	34.31%
Fines & Penalties	1,981,901	1,742,690	1,309,000	1,240,000	(69,000)	-5.27%
Fees, Licenses, Permits	3,698,304	3,675,331	2,775,285	2,888,750	113,465	4.09%
Charges For Services	2,427,349	2,081,144	1,833,500	1,838,500	5,000	0.27%
Interest and Other	1,866,445	1,839,409	1,647,401	1,482,500	(164,901)	-10.01%
Special Revenue Funds	767,200	736,340	736,340	736,640	300	0.04%
Enterprise Funds	2,943,845	3,036,890	3,036,890	3,238,028	201,138	6.62%
Trust Funds	6,797,324	6,515,178	6,515,178	7,008,286	493,108	7.57%
Reserves	-	-	2,227,123	1,050,000	(1,177,123)	-52.85%
Total Other Resources	\$38,407,659	\$37,951,902	\$39,641,932	\$45,755,984	\$6,114,052	15.42%
Total General Fund Resources	\$181,177,771	\$181,951,440	\$183,255,508	\$193,470,439	\$10,214,930	5.57%

Property taxes will provide 74% of the funding for the General Fund budget and are estimated to be \$141 million. The increase in the tax levy includes the statutory 2.5% increase over the prior year base levy and an estimate of \$750,000 in new property tax growth. The tax levy set aside for abatement and exemptions of \$1.6 million results in an increase of \$3.8 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 and Circuit Breaker Funding for education and Unrestricted General Government Aid. This is projected to increase \$6.7 million in FY 2023 as more funding has been provided through Chapter 70 Aid. Other local receipts are projected to increase \$125,869. Motor Vehicle Excise is the largest other local receipt estimated at \$6.8 million in FY 2023. Transfers from special revenue funds, enterprise funds and trust funds are budgeted \$695,000 higher in FY 2023. This is mainly due to an increase in debt service costs in FY 2023, which is funded with a transfer from the Capital Trust Fund. The budget is balanced using \$1,050,000 of General Fund reserves. This is \$1.2 million less than the amount used to balance the FY 2022 budget. Additionally, it is projected that the General Fund will generate a surplus at the close of FY 2022 that will exceed the amount used to balance the FY 2023 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 2023 to balance the operating or capital budgets. The formula used to calculate the projected tax levy for FY 2023 is as follows:

FY2022 Base Levy	\$134,028,054
Prop 2½ allowable increase (2.5% of base)	3,350,701
Estimated new property tax growth	750,000
Cape Cod Commission environmental tax	652,469
Debt exclusions	1,732,200
Less reserve for abatements & exemptions	(1,600,000)
FY2023 Tax Levy available for operations	\$138,913,424

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 conducts 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 2023 a provision of \$1,600,000 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 2023, the Town is projecting a 3.4% decrease in this tax. This is a conservative revenue estimate due to inventory shortages affecting new vehicle sales.

Boat Excise Tax: The boat excise tax has always been a relatively small revenue source for the Town and is set by State law at \$10 per \$1,000 of valuation. The State law imposes a maximum taxable value of \$50,000 on vessels. This category is projected to increase by 13% in FY 2023.

Motel/Hotel Excise Tax: The Massachusetts Legislature enacted the Motel/Hotel Tax in 1985 as a local option excise tax on traditional lodging including hotels, motels, and lodging houses (“bed and breakfasts”). The application of this tax was expanded in FY 2020 to apply to vacation rentals. Two-thirds of the tax on traditional lodging is used to balance the General Fund operating budget. The Town has created a Special Revenue Fund for the other one-third of the tax on traditional lodging dedicated to sewer construction and private way improvements. A Stabilization Fund for the tax collected on vacation rentals is dedicated for the comprehensive management of water and these taxes are not used to balance the General Fund 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. The rooms tax used to balance the General Fund operating budget is projected to increase by 24% in FY 2023 and rentals have recovered to pre-pandemic levels.

Payments in Lieu of Tax (PILOT): The Barnstable Housing Authority, a tax-exempt entity, provides an annual payment to the Town in lieu of taxes. 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 2023 budget development are based on the Governor’s proposed budget for FY 2023. 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 2023 budget proposal. Currently, this category of revenue is estimated to be \$6.7 million higher in FY 2023.

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 2023 is \$69,000 lower than the FY 2022 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 2023 is \$113,465 higher than the FY 2022 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 \$5,000 higher in FY 2023.

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. Using a conservative estimate, this category of revenue is projected to be \$164,901 less in FY 2023.

Special Revenue Funds: This category of revenue is projected to increase \$300 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 2023 include \$348,000 from the Waterways Improvement Fund, \$100,000 from the Embarkation Fee Fund, \$243,640 from the Parking Meter Receipts Fund and \$45,000 from the Wetlands Protection Fund. The estimated balances below at the end of fiscal year 2022 indicate that these transfers can be supported.

	Balance at the end of Fiscal Year:			
	FY 2019	FY 2020	FY 2021	FY 2022
Parking Meter Receipts	\$546,568	\$400,562	\$358,568	\$386,874
Wetland Protection Fund	253,400	273,502	287,567	302,702
Embarkation Fee Revenue	330,580	400,278	424,573	511,761
Water Ways Improvement Fund	466,647	458,018	513,944	596,489

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 2023 reimbursements from the Enterprise Funds are as follows:

Indirect Cost	
Airport	\$818,576
Golf	485,840
Solid Waste	470,235
Water Pollution Control	638,543
Water Supply	181,041
Marina	76,138
Sandy Neck	122,071
Hyannis Youth & Community Center	362,843
Public, Educational, Governmental Access Channel	82,741
Total Enterprise Funds Indirect Cost	\$3,238,028

Trust Fund: Transfers from Trust Funds include \$210,000 from the Town’s Pension Reserve, which provides funding to offset the pension assessment received from the County Retirement System, and \$6,798,286 from the Capital Trust Fund, which provides funding to pay the General Fund debt service obligations.

General Fund Reserves: The Town will use \$1,050,000 in General Fund reserves to balance the FY 2023 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 for the FY 2023 Capital Program, to cover a Town Council Reserve Fund of \$250,000 and \$800,000 to fund a snow & ice removal deficit from FY 2022. The table below illustrates the projected balance in the General Fund Reserves after the amounts used to balance the FY 2023 Capital Program and operating budgets. This is before the closing of FY 2022 which is expected to generate about \$2 million in reserves due to excess revenue received over budget estimates and returned appropriations.

General Fund Reserves	Municipal Savings	School Savings	Town Council Reserve	Total
Balance	\$8,020,516	\$9,689,454	\$6,717,165	\$24,427,135
Used for:				
Prior year snow removal deficit	(800,000)	-	-	(800,000)
FY 2023 Town Council reserve	-	-	(250,000)	(250,000)
FY 2023 Capital Program	(2,456,306)	(1,710,000)		(4,166,306)
Total Use of Reserves	(3,256,306)	(1,710,000)	(250,000)	(5,216,306)
Balance remaining before closing FY 2023	\$4,764,210	\$7,979,454	\$6,467,165	\$19,210,829

GENERAL FUND EXPENDITURE SUMMARY

Municipal Operations:	Actual FY2021	Projected FY2022	Approved FY2022	Proposed FY2023	Change FY22 - 23	Percent Change
Police Department	\$14,970,290	\$15,339,605	\$15,373,934	\$16,423,417	\$1,049,483	6.83%
Public Works Department	9,866,740	10,682,623	10,470,034	10,859,063	389,029	3.72%
Administrative Services Department	6,137,527	6,226,811	6,471,364	6,645,590	174,226	2.69%
Community Services Department	2,108,384	2,266,630	2,395,834	2,392,497	(3,337)	-0.14%
Inspectional Services	2,033,580	2,215,944	2,353,579	2,400,693	47,114	2.00%
Planning & Development	1,937,811	1,835,495	2,135,301	2,203,860	68,559	3.21%
Marine & Environmental Affairs	1,132,423	1,194,211	1,261,370	1,439,303	177,933	14.11%
Town Manager	980,910	1,183,688	1,192,788	1,348,165	155,377	13.03%
Town Council	275,683	272,490	282,975	285,992	3,017	1.07%
Total Municipal Operations	\$39,443,348	\$41,217,498	\$41,937,179	\$43,998,580	\$2,061,401	4.92%

All Education:						
Local School System *	\$69,648,042	\$71,886,463	\$75,822,255	\$79,789,021	\$3,966,766	5.23%
Regional School District	5,753,760	5,106,410	5,106,410	5,229,756	123,346	2.42%
Commonwealth Charter Schools	4,455,087	5,384,510	5,384,510	6,025,534	641,024	11.90%
School Choice	1,484,768	1,410,264	1,410,264	1,511,358	101,094	7.17%
Total All Education	\$81,341,657	\$83,787,647	\$87,723,439	\$92,555,669	\$4,832,230	5.51%

Other Requirements Costs:						
Employee Benefits	\$25,813,880	\$26,655,369	\$27,128,304	\$27,806,282	\$677,978	2.50%
State & County Assessments	2,755,573	2,853,997	2,858,997	2,922,536	63,539	2.22%
Debt Service	6,488,897	6,320,128	6,320,128	6,798,286	478,158	7.57%
Grants	1,950,769	2,075,000	2,075,000	2,162,660	87,660	4.22%
Property & Liability Insurance	2,097,430	2,300,000	2,150,000	2,500,000	350,000	16.28%
Snow & Ice Removal Deficit	-	341,107	341,107	800,000	458,893	134.53%
Town Council Reserve Fund	-	250,000	250,000	250,000	-	0.00%
Celebrations, Rent & Other	69,308	172,000	172,000	186,000	14,000	8.14%
Total Other Requirements	\$39,175,857	\$40,967,601	\$41,295,536	\$43,425,764	\$2,130,228	5.16%

Total General Fund Before Transfers	\$159,960,862	\$165,972,746	\$170,956,154	\$179,980,013	\$9,023,859	5.28%
--	----------------------	----------------------	----------------------	----------------------	--------------------	--------------

Transfers to Other Funds	13,573,944	14,863,414	12,464,354	13,490,426	1,026,072	8.23%
--------------------------	------------	------------	------------	------------	-----------	-------

Grand Total General Fund	\$173,534,806	\$180,836,160	\$183,420,508	\$193,470,439	\$10,049,931	5.48%
---------------------------------	----------------------	----------------------	----------------------	----------------------	---------------------	--------------

* The Local School System includes amounts expended and budgeted from Circuit Breaker and School Choice programs.

The municipal operations budget is increasing \$2.1 million, or 4.9%. The Police Department represents the largest monetary change as it is the largest department, but as a percentage change, the Marine & Environmental Affairs budget is showing the largest increase. Spending on all education requirements is increasing \$4.8 million, or 5.5%. Local school operations are increasing \$4 million or 5.2% while assessments from other districts are increasing \$865,464 collectively. Other school assessments are related to the number of students attending schools outside the local school system as well as debt service cost associated with the new Cape Cod Tech Vocational School construction project. Other Requirements are increasing \$2.1, or 5.2%. The increase in Other Requirements is due to employee benefits, debt service, property and casualty insurance and a snow and ice removal deficit incurred in FY 2022. Transfers to Other Funds include needed financial support for the Hyannis Youth & Community Center and the annual transfer to the Capital Trust Fund for the Town's capital program.

CAPE COD GATEWAY AIRPORT ENTERPRISE FUND

Cape Cod Gateway Airport Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Intergovernmental Aid	\$3,290,192	\$3,345,327	\$58,400	\$58,400	\$0	0.00%
Fees, Licenses, Permits	1,721,393	1,286,258	1,776,777	1,821,125	44,348	2.50%
Charges for Services	5,934,324	7,625,175	5,160,250	7,431,297	2,271,047	44.01%
Interest and Other	406,333	416,652	426,338	444,228	17,890	4.20%
Total Operating Sources	\$11,352,243	\$12,673,412	\$7,421,765	\$9,755,050	\$2,333,285	31.44%

Intergovernmental Aid	1,567,890	-	-	-	-	0.00%
Borrowing Authorizations	-	-	25,550,000	2,178,000	-	-91.48%
Total Capital Sources	\$1,567,890	\$0	\$25,550,000	\$2,178,000	(\$23,372,000)	-91.48%

Total Sources of Funding	\$12,920,133	\$12,673,412	\$32,971,765	\$11,933,050	(\$21,038,715)	-63.81%
---------------------------------	---------------------	---------------------	---------------------	---------------------	-----------------------	----------------

Direct Operating Expenses						
Personnel	\$1,860,984	\$1,979,435	\$1,966,601	\$2,178,332	\$211,731	10.77%
Benefits	180,019	156,469	188,798	240,862	52,064	27.58%
Operating Expenses	3,777,085	5,068,474	4,159,197	6,013,280	1,854,083	44.58%
Capital Outlay	195,516	-	126,000	326,000	200,000	158.73%
Debt Service	643,450	156,600	171,600	178,000	6,400	3.73%
Total Direct Operating Expenses	\$6,657,054	\$7,360,978	\$6,612,196	\$8,936,473	\$2,324,277	35.15%

Indirect Operating Costs						
General Fund Staff	\$172,689	\$153,257	\$153,257	\$171,779	18,522	12.09%
Pensions	334,432	356,898	356,898	388,300	31,402	8.80%
Audit & Software Costs	20,579	18,235	18,235	20,956	2,721	14.92%
Property, Liability Insurance	163,667	182,880	182,880	199,578	16,698	9.13%
Workers' Compensation Insurance	4,720	67,543	67,543	200	(67,343)	-99.70%
Retirees Health Insurance	30,323	30,756	30,756	37,764	7,008	22.79%
Total Indirect Operating Expenses	\$726,410	\$809,569	\$809,569	\$818,576	\$9,007	1.11%

Total Operating Expenses	\$7,383,464	\$8,170,547	\$7,421,765	\$9,755,050	\$2,333,285	31.44%
---------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	---------------

Capital Improvements Program	2,542,211	-	26,202,000	3,287,000	(22,915,000)	-87.46%
Total Capital Expenses	\$2,542,211	\$0	\$26,202,000	\$3,287,000	(\$22,915,000)	-87.46%

Total Expenses	\$9,925,675	\$8,170,547	\$33,623,765	\$13,042,050	(\$20,581,715)	-61.21%
-----------------------	--------------------	--------------------	---------------------	---------------------	-----------------------	----------------

Excess (Deficiency) Cash Basis	\$2,994,458	\$4,502,865	(\$652,000)	(\$1,109,000)	(\$457,000)
---------------------------------------	--------------------	--------------------	--------------------	----------------------	--------------------

Beginning Certified Free Cash	<u>\$3,897,860</u>	<u>\$6,892,318</u>	<u>\$6,240,318</u>
FY22 Projected Excess (Deficiency)			<u>4,502,865</u>
Ending Proj. Certified Free Cash	<u>\$6,892,318</u>	<u>\$6,240,318</u>	<u>\$9,634,183</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 2022-160

ORDERED:

That the sum of \$8,936,473 be appropriated for the purpose of funding the Town's FY2023 Airport Enterprise Fund budget, and to meet such appropriation that \$8,936,473 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

The direct operating costs for the Airport proposed for the FY 2023 budget are increasing by \$2,324,277, or 35.2% from the approved FY 2022 budget. Most of the increase in the proposed budget comes from operating cost associated with jet fuel purchases for resale. The proposed personnel cost budget is increasing 10.8% and benefits are up 27.6%. Capital outlay includes requests for airport facility/asset maintenance on various buildings, improvements to electronic equipment, vehicle replacements, and furniture and fixtures.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2022 Approved Budget				\$7,421,765	
Contractual Obligations Net of Staff Turnover	128,534	-	-	128,534	-
Change in Indirect Costs	(28,933)	37,941	-	9,007	-
One-Time Charges	-	-	(126,000)	(126,000)	-
Debt Service	-	6,400	-	6,400	-
FY 2023 Budget Changes					
1. Project Manager/Airfield Supervisor	104,680	-	-	104,680	1.00
2. Seasonal Wage Increase	15,580	-	-	15,580	
3. Overtime	15,000	-	-	15,000	
4. Jet Fuel Purchases for Resale	-	1,684,372	-	1,684,372	-
5. Professional Services Other	-	128,110	-	128,110	-
6. Professional Appraisal Services	-	25,000	-	25,000	-
7. Advertising	-	16,600	-	16,600	-
8. Airport Facility Asset Improvement & Maintenance	-	-	150,000	150,000	-
9. Improvements - Electronic Equipment	-	-	28,000	28,000	-
10. Vehicles & Trucks	-	-	2,000	2,000	-
11. Furniture & Fixtures	-	-	146,000	146,000	-
FY 2023 Proposed Budget	\$234,861	\$1,898,423	\$200,000	\$9,755,049	1.00

SCHOOL DEPARTMENT – GENERAL FUND

School Department Category	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$55,803,292	\$57,125,569	\$59,154,902	\$57,775,416	(\$1,379,486)	-2.33%
Intergovernmental	13,784,440	13,809,573	15,516,818	21,813,605	6,296,787	40.58%
Fees, Licenses, Permits	-	790	200,000	200,000	-	0.00%
Interest and Other	60,310	-	-	-	-	0.00%
School Savings Account	-	950,531	950,531	-	(950,531)	-100.00%
Total Sources of Funding	\$69,648,042	\$71,886,463	\$75,822,251	\$79,789,021	\$3,966,770	5.23%

Expenditure Category						
Personnel*	\$56,627,512	\$57,209,328	\$58,918,606	\$63,038,484	\$4,119,878	6.99%
Operating Expenses*	13,020,530	14,677,135	16,903,645	16,750,537	(153,108)	-0.91%
Total Appropriation	\$69,648,042	\$71,886,463	\$75,822,251	\$79,789,021	\$3,966,770	5.23%

Note: The appropriation order is \$3,007,409 less than the budget of \$79,789,021 as the budget includes, \$2,107,409 of Circuit Breaker funding, \$200,000 of Transportation Fees Funding, and \$700,000 of School Choice funding, which do not require Town Council appropriation.

APPROPRIATION ORDER 2022-161

ORDERED:

That the sum of \$76,781,611 be appropriated for the purpose of funding the Town's FY2023 Barnstable Public Schools budget, and to meet this appropriation that \$76,781,611 be raised from current year revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

FY 2023 proposed School Department budget is increasing \$4 million or 5.2%. Increases in the school budget include \$2.8 million for contractual salary obligations and \$1.2 million for 19.7 new full-time equivalents. The School Department budget will not use any of the school savings account to balance the budget as Chapter 70 Aid for education is expected to increase significantly. The significant increase in Chapter 70 Aid also reduces the amount of property taxes needed to balance the School Department budget as illustrated in the table on the previous page. It is important to note that the new positions being proposed are largely compliance related to ensure that our schools are meeting instructional requirements for English language learners and students with disabilities. Additionally, five of the positions are designated for a new alternative education program at Barnstable High School, designed to support our most at risk youth.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2022 Approved Budget				\$75,822,251	
Contractual Obligations Net of Staff Turnover	2,753,010			2,753,010	-
One-time Charges	-	(37,100)	-	(37,100)	-
FY 2023 Budget Request					
1. Personal Care Assistants	122,212	-	-	122,212	5.00
2. Special Education Teachers	260,836	-	-	260,836	4.00
3. English Language Learner Teachers	404,682	-	-	404,682	6.00
4. Alternative Learning Program	379,264	-	-	379,264	5.00
5. Technology /Science Elementary Teacher	78,504	-	-	78,504	1.00
6. Library Assistant	(11,901)	-	-	(11,901)	(0.50)
7. Technology Assistant	(34,005)	-	-	(34,005)	(1.00)
8. Parent Liaison (move from grant)	12,460	-	-	12,460	0.20
9. Extended School Year Salary/Wage	23,021	-	-	23,021	-
10. Substitutes	53,291	-	-	53,291	-
11. Intermediate School Extracurricular Stipends	78,504	-	-	78,504	-
12. BCBA Services	-	42,000	-	42,000	-
13. Curriculum / Assessment Software	-	37,000	-	37,000	-
14. Professional Development Reimbursement	-	5,000	-	5,000	-
15. Transportation Contract - Large Bus	-	58,692	-	58,692	-
16. Transportation Contract - Out-of-District	-	40,000	-	40,000	-
18. Technology Equipment - Staff	-	-	30,000	30,000	-
19. Tuition - Out-of- District	-	(328,700)	-	(328,700)	-
FY 2023 Proposed Budget	\$4,119,878	\$(183,108)	\$30,000	\$79,789,021	19.70

POLICE DEPARTMENT – GENERAL FUND

Police Department Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$14,062,796	\$14,638,252	\$14,725,588	\$15,685,417	\$959,829	6.52%
Fines, Forfeitures, Penalties	82,453	85,654	76,000	76,000	-	0.00%
Fees, Licenses, Permits	247,943	188,703	120,346	191,000	70,654	58.71%
Charges for Services	321,722	164,938	200,000	200,000	-	0.00%
Interest and Other	255,376	262,058	252,000	271,000	19,000	7.54%
Total Sources of Funding	\$14,970,290	\$15,339,605	\$15,373,934	\$16,423,419	\$1,049,483	6.83%

Expenditure Category						
Personnel	\$13,159,149	\$13,435,776	\$13,449,225	\$14,522,162	\$1,072,937	7.98%
Operating Expenses	1,129,653	1,328,829	1,347,987	1,322,413	(25,574)	-1.90%
Capital Outlay	681,488	575,000	576,722	578,842	2,120	0.37%
Total Appropriation	\$14,970,290	\$15,339,605	\$15,373,934	\$16,423,419	\$1,049,483	6.83%

APPROPRIATION ORDER 2022-162

ORDERED:

That the sum of \$16,423,419 be appropriated for the purpose of funding the Town's FY 2023 Barnstable Police Department budget; and to meet such appropriation that \$16,423,419 be raised from current year revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 Police Department budget is increasing \$1,049,483, or 6.8% over the approved FY 2022 budget. Personnel budget changes include contractual obligations and overtime increases for minimum staffing requirements and training. Operating budget changes include funding for police training materials and gasoline costs. Capital outlay will continue the fund the department's annual patrol vehicle replacements and additional funding is included for comprehensive technology hardware upgrade.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$15,373,934	
Contractual Obligations Net of Staff Turnover	900,906	-	-	900,906	-
One-Time Charges	(50,571)	(138,090)	(576,722)	(765,383)	-
Grants Offset Civilian Dispatch Wages & MOA	-	-	-	-	-
FY 2023 Budget Changes					
1. Training Bundle	162,602	30,116	-	192,718	-
2. Overtime Pay Increases	60,000	-	-	60,000	-
3. Increase Gasoline and Diesel Fuel	-	82,400	-	82,400	-
4. Vehicle Replacements	-	-	500,000	500,000	-
5. Technology Upgrades	-	-	78,842	78,842	-
FY 2023 Proposed Budget	\$1,072,937	(\$25,574)	\$2,120	\$16,423,419	-

PLANNING & DEVELOPMENT DEPARTMENT – GENERAL FUND

Planning & Development Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$1,484,788	\$1,451,390	\$1,664,501	\$1,750,060	\$85,559	5.14%
Fines, Forfeitures, Penalties	107,298	57,451	135,000	117,000	(18,000)	-13.33%
Fees, Licenses, Permits	95,792	86,800	71,500	74,500	3,000	4.20%
Charges for Services	5,129	14,054	38,500	36,500	(2,000)	-5.19%
Interest and Other	4	-	-	-	-	0.00%
Special Revenue Funds	241,300	222,300	222,300	222,300	-	0.00%
Total Sources of Funding	\$1,937,811	\$1,835,495	\$2,135,301	\$2,203,860	\$68,559	3.21%

Expenditure Category						
Personnel	\$1,576,427	\$1,608,028	\$1,710,668	\$1,749,012	\$38,344	2.24%
Operating Expenses	206,244	227,468	254,438	270,438	16,000	6.29%
Capital Outlay	155,140	-	170,195	184,410	14,215	8.35%
Total Appropriation	\$1,937,811	\$1,835,495	\$2,135,301	\$2,203,860	\$68,559	3.21%

APPROPRIATION ORDER 2022-163

ORDERED:

That the sum of \$2,203,860 be appropriated for the purpose of funding the Town's FY 2023 Planning and Development Department budget, and to meet this appropriation that \$1,981,560 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 proposed FY 2023 operating budget for the Planning and Development Department is increasing \$68,559, or 3.2% above the approved FY 2022 budget. The increase in personnel costs include funding for contractual salary obligations. Operating budget changes include funds to reinstate the budget back to pre-COVID levels. Capital outlay cost will continue to provide funding for the annual management and removal of invasive species from the town's lakes and ponds.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$2,135,301	
Contractual Obligations Net of Staff Turnover	18,343	-	-	18,343	-
One-Time Charges	-	-	(170,195)	(170,195)	-
FY 2023 Budget Changes					
1. Reinstatement Pre-COVID Operating Budget	20,000	16,000	-	36,000	-
2. Aquatic Invasive Species Control	-	-	98,510	98,510	-
3. Bearse Pond Fanwort Removal	-	-	85,900	85,900	-
FY 2023 Proposed Budget	\$38,343	\$16,000	\$14,215	\$2,203,860	-

COMMUNITY SERVICES DEPARTMENT – GENERAL FUND

Community Services Dept. Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$6,255	\$362,356	\$798,834	\$790,497	(\$8,337)	-1.04%
Fees, Licenses, Permits	-	298	2,000	-	(2,000)	-100.00%
Charges for Services	2,099,859	1,902,116	1,595,000	1,602,000	7,000	0.44%
Interest and Other	2,270	1,860	-	-	-	0.00%
Total Sources of Funding	\$2,108,384	\$2,266,630	\$2,395,834	\$2,392,497	(\$3,337)	-0.14%

Expenditure Category						
Personnel	\$1,968,195	\$2,067,708	\$2,174,034	\$2,185,697	\$11,663	0.54%
Operating Expenses	138,340	168,922	189,800	186,800	(3,000)	-1.58%
Capital Outlay	1,849	30,000	32,000	20,000	(12,000)	-37.50%
Total Appropriation	\$2,108,384	\$2,266,630	\$2,395,834	\$2,392,497	(\$3,337)	-0.14%

APPROPRIATION ORDER 2022-164

ORDERED:

That the sum of \$2,392,497 be appropriated for the purpose of funding the Town's FY 2023 Community Services Department General Fund budget; and to meet such appropriation that \$2,392,497 be raised from current year revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Community Services Department's proposed FY 2023 operating budget is decreasing by \$3,337, or 0.1% from the approved FY 2022 budget. Personnel budget changes include contractual salary obligations, seasonal pay increases, and a 0.65 full-time equivalent partial salary allocation for a new Assistant Director of Community Services. The operating expense budget is decreasing as the one-time purchase for new recreation software has been removed. Capital outlay is provided \$20,000 to continue with the annual recreation equipment replacement program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$2,395,834	
Contractual Obligations Net of Staff Turnover	(44,849)	-	-	(44,849)	-
One-Time Charges	-	(3,000)	(32,000)	(35,000)	-
FY 2023 Budget Changes					
1. Eliminate Custodian Position	(24,503)	-	-	(24,503)	(0.58)
2. Assistant Director of Community Services	63,014	-	-	63,014	0.65
3. Seasonal Pay Increases	48,000	-	-	48,000	-
4. Eliminate Skate Park Seasonal Staff	(30,000)	-	-	(30,000)	-
5. Aquatic Equipment	-	-	20,000	20,000	-
FY 2023 Proposed Budget	\$11,662	(\$3,000)	(\$12,000)	\$2,392,496	0.07

GOLF COURSE ENTERPRISE FUND

Golf Course Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Taxes (General Fund Support)	\$822,917	\$0	\$0	\$0	\$0	0.00%
Charges for Services	3,979,899	3,559,227	3,423,861	3,505,661	81,800	2.39%
Interest and Other	12,285	14,592	10,000	10,000	-	0.00%
Special Revenue Funds	289,600	286,500	286,500	288,200	1,700	0.59%
Total Operating Sources	\$5,104,701	\$3,860,319	\$3,720,361	\$3,803,861	\$83,500	2.24%

Borrowing Authorizations	\$-	\$-	\$545,179	\$-	(\$545,179)	-100.00%
Total Capital Sources	\$0	\$0	\$545,179	\$0	(\$545,179)	-100.00%

Total Source of Funding	\$5,104,701	\$3,860,319	\$4,265,540	\$3,803,861	(\$461,679)	-10.82%
--------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	----------------

Direct Operating Expenses						
Personnel	\$1,452,366	\$1,561,123	\$1,607,412	\$1,650,544	\$43,132	2.68%
Benefits	156,712	118,892	171,167	167,589	(3,578)	-2.09%
Operating Expenses	979,268	1,070,997	1,119,135	1,147,490	28,355	2.53%
Capital Outlay	-	28,000	30,000	-	(30,000)	-100.00%
Debt Service	441,588	440,668	440,668	503,875	63,207	14.34%
Total Direct Operating Expenses	\$3,029,934	\$3,219,680	\$3,368,382	\$3,469,498	\$101,116	3.00%

Indirect Operating Costs						
General Fund Staff	\$154,793	\$128,105	\$128,105	\$156,708	\$28,602	22.33%
Pensions	276,346	262,707	262,707	268,845	6,138	2.34%
Audit & Software Costs	22,832	22,787	22,787	25,558	2,771	12.16%
Property, Casualty, Liability Insur.	20,089	22,225	22,225	24,815	2,590	11.65%
Workers' Compensation Insurance	1,004	5,354	5,354	7,667	2,313	43.20%
Retirees Health Insurance	2,178	2,223	2,223	2,247	24	1.08%
Total Indirect Operating Expenses	\$477,242	\$443,401	\$443,401	\$485,840	\$42,439	9.57%

Total Operating Expenses	\$3,507,176	\$3,663,081	\$3,811,784	\$3,955,338	\$143,555	3.77%
---------------------------------	--------------------	--------------------	--------------------	--------------------	------------------	--------------

Capital Improvement Program	\$50,558	\$-	\$545,179	\$-	(\$545,179)	-100.00%
Total Capital Expenses	\$50,558	\$0	\$545,179	\$0	(\$545,179)	-100.00%

Total Expenses	\$3,557,734	\$3,663,081	\$4,356,963	\$3,955,338	(\$401,624)	-9.22%
-----------------------	--------------------	--------------------	--------------------	--------------------	--------------------	---------------

Excess (Deficiency) Cash Basis	\$1,546,967	\$197,238	(\$91,423)	(\$151,477)	(\$60,055)
---------------------------------------	--------------------	------------------	-------------------	--------------------	-------------------

Beginning Certified Free Cash	<u>\$446,400</u>	<u>\$1,993,367</u>	<u>\$1,901,944</u>
FY22 Projected Excess (Deficiency)		<u>197,238</u>	
Ending Proj. Certified Free Cash	<u>\$1,993,367</u>	<u>\$1,901,944</u>	<u>\$1,947,705</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 2022-165

ORDERED:

That the sum of \$3,469,498 be appropriated for the purpose of funding the Town's FY 2023 Golf Course Enterprise Fund budget; and to meet such appropriation that \$3,029,821 be raised from Enterprise Fund revenues, that \$288,200 be transferred from the set-aside for recreation and open space within the Community Preservation Fund, and that \$151,477 be provided from the Golf Course Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for the direct operating expenses of the Golf Course Enterprise Fund are increasing by \$101,116, or 3.00% above the approved FY 2022 budget. Changes in the personnel budget include contractual salary obligations, minimum wage increases, elimination of the Administrative Assistant/Marketing Coordinator position (1 FTE), and a partial salary allocation for the new Assistant Director of Community Services position. The operating expense budget includes funding for upgrades the phone systems and restaurant deck awning.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$3,811,784	
Contractual Obligations Net of Staff Turnover	75,175	-	-	75,175	-
Change in Indirect Costs	8,475.42	33,963	-	42,439	
One-Time Charges	-	(6,645)	(30,000)	(36,645)	-
Debt Service Cost	-	63,207	-	63,207	
FY 2023 Budget Changes					
1. Eliminate Admin Assist./Marketing Coordinator	(63,315)	-	-	(63,315)	(1.00)
2. Assistant Director of Community Services	9,694	-	-	9,694	0.10
3. Seasonal Pay Increase	18,000	-	-	18,000	-
4. Upgrade Phone System	-	20,000	-	20,000	-
5. Restaurant Deck Awning	-	15,000	-	15,000	-
FY 2023 Proposed Budget	\$48,030	\$125,526	(\$30,000)	\$3,955,339	(0.90)

HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND

Hyannis Youth & Community Center						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY2 - 23	Change
Taxes (General Fund Support)	\$1,391,458	\$1,391,458	\$1,391,458	\$1,391,458	\$0	0.00%
Fees, Licenses, Permits	164,614	394,813	230,000	278,000	48,000	20.87%
Charges for Services	285,963	489,969	237,154	350,000	112,846	47.58%
Interest and Other	44,372	81,819	39,000	58,000	19,000	48.72%
Capital Trust Fund	1,119,137	1,145,401	1,145,401	1,234,875	89,474	7.81%
Total Operating Sources	\$3,005,544	\$3,503,460	\$3,043,013	\$3,312,333	\$269,320	8.85%

Donations	\$1,000	\$-	\$-	\$-	\$-	0.00%
Borrowing Authorizations	756,000	-	1,644,600	1,770,000	125,400	7.62%
Total Capital Sources	\$757,000	\$0	\$1,644,600	\$1,770,000	\$125,400	7.62%

Total Sources of Funding	\$3,762,544	\$3,503,460	\$4,687,613	\$5,082,333	\$394,720	8.42%
---------------------------------	--------------------	--------------------	--------------------	--------------------	------------------	--------------

Direct Operating Expenses						
Personnel	\$787,416	\$1,021,095	\$1,082,993	\$1,121,726	\$38,733	3.58%
Benefits	43,148	42,497	45,409	51,116	5,707	12.57%
Operating Expenses	488,081	729,551	542,743	879,393	336,650	62.03%
Capital Outlay	27,758	75,000	75,000	75,000	-	0.00%
Debt Service	1,119,137	1,145,401	1,145,401	1,234,875	89,474	7.81%
Total Direct Operating Expenses	\$2,465,539	\$3,013,544	\$2,891,546	\$3,362,110	\$470,564	16.27%

Indirect Operating Costs						
General Fund Staff	\$70,076	\$60,372	\$60,372	\$59,936	(\$436)	-0.72%
Pensions	160,088	163,025	163,025	175,254	12,229	7.50%
Audit & Software Costs	8,764	8,825	8,825	9,256	431	4.89%
Property, Casualty, Liability Insur.	93,995	106,066	106,066	118,397	12,331	11.63%
Total Indirect Operating Expenses	\$332,923	\$338,288	\$338,288	\$362,843	\$24,555	7.26%

Total Operating Expenses	\$2,798,462	\$3,351,832	\$3,229,834	\$3,724,953	\$495,119	15.33%
---------------------------------	--------------------	--------------------	--------------------	--------------------	------------------	---------------

Capital Program	667,057	-	1,644,600	1,770,000	125,400	7.62%
Total Capital Expenses	\$667,057	\$0	\$1,644,600	\$1,770,000	\$125,400	7.62%

Total Expenses	\$3,465,520	\$3,351,832	\$4,874,434	\$5,494,953	\$620,519	12.73%
-----------------------	--------------------	--------------------	--------------------	--------------------	------------------	---------------

Excess (Deficiency) Cash Basis	\$297,025	\$151,628	(\$186,821)	(\$412,620)	(\$225,799)
---------------------------------------	------------------	------------------	--------------------	--------------------	--------------------

Beginning Certified Free Cash	<u>\$553,287</u>	<u>\$850,311</u>	<u>\$663,490</u>
FY22 Projected Excess (Deficiency)			<u>151,628</u>
Ending Proj. Certified Free Cash	<u>\$850,311</u>	<u>\$663,490</u>	<u>\$402,498</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 2022-166

ORDERED:

That the sum of \$3,362,110 be appropriated for the purpose of funding the Town's FY 2023 Hyannis Youth and Community Center Enterprise Fund budget; and to meet such appropriation that \$323,157 be raised from Enterprise Fund revenues, that \$1,391,458 be raised in the General Fund, that \$1,234,875 be transferred from the Capital Trust Fund, and that \$412,620 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

The proposed FY 2023 budget for the direct operating expenses of the Hyannis Youth & Community Center Enterprise Fund are increasing \$470,564, or 16.3% over the approved FY 2022 budget. The change in personnel costs include contractual salary obligations, seasonal pay increases, and a partial salary allocation for the new Assistant Director of Community Services position. The operating expense budget change includes increases in the line items for materials, natural gas, and electricity. Capital outlay includes the annual mechanical maintenance program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$3,229,834	
Contractual Obligations Net of Staff Turnover	2,277	-	-	2,277	-
Change in Indirect Costs	11,793	12,763	-	24,555	
One-Time Charges	-	-	(75,000)	(75,000)	-
Debt Service	-	89,474	-	89,474	-
FY 2023 Budget Changes					
1. Assistant Director of Community Services	24,236	-	-	24,236	0.25
2. Seasonal Pay Increase	17,927	-	-	17,927	-
3. Preventative Maintenance Agreements	-	11,450	-	11,450	-
4. Materials Cost Increase	-	5,200	-	5,200	-
5. Electricity and Natural Gas Increase	-	320,000	-	320,000	-
6. Mechanical Operating Capital	-	-	75,000	75,000	-
FY 2023 Proposed Budget	\$56,232	\$438,887	\$0	\$3,724,953	0.25

MARINE & ENVIRONMENTAL AFFAIRS DEPARTMENT – GENERAL FUND

Marine & Environ. Affairs Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$720,681	\$775,354	\$865,370	\$1,041,303	\$175,933	20.33%
Fees, Licenses, Permits	63,107	61,855	48,000	50,000	2,000	4.17%
Interest and Other	634	9,002	-	-	-	0.00%
Special Revenue Funds	348,000	348,000	348,000	348,000	-	0.00%
Total Sources of Funding	\$1,132,423	\$1,194,211	\$1,261,370	\$1,439,303	\$177,933	14.11%

Expenditure Category						
Personnel	\$868,943	\$911,777	\$966,890	\$1,079,388	\$112,498	11.64%
Operating Expenses	241,961	233,619	245,665	259,915	14,250	5.80%
Capital Outlay	21,519	48,815	48,815	100,000	51,185	104.86%
Total Appropriation	\$1,132,423	\$1,194,211	\$1,261,370	\$1,439,303	\$177,933	14.11%

APPROPRIATION ORDER 2022-167

ORDERED:

That the sum of \$1,439,303 be appropriated for the purpose of funding the Town's FY 2023 Marine & Environmental Affairs Department General Fund budget, and to meet such appropriation, that \$1,091,303 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 FY 2023 proposed budget for the Marine & Environmental Affairs Department is increasing \$177,933, or 14.1% above the approved FY 2022 budget. The personnel cost increase of \$112,498 provides funding for contractual salary obligations and minimum wage increases. There is also a 0.90 full-time equivalent increase for a new Assistant Harbormaster position. Operating costs include increases in line items to support the new Assistant Harbormaster position as well as increases in materials and supplies. Capital outlay includes funding for vehicle replacements.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$1,261,370	
Contractual Obligations Net of Staff Turnover	47,708	-	-	47,708	-
One-Time Charges	-	(4,000)	(48,815)	(52,815)	-
FY 2023 Budget Changes					
1. Assistant Harbormaster	57,771	2,750	-	60,521	0.90
2. Seasonal Pay Increases	7,020	-	-	7,020	-
3. Harbormaster Expenses	-	15,500	-	15,500	-
4. Patrol Vehicles	-	-	100,000	100,000	-
FY 2023 Proposed Budget	\$112,499	\$14,250	\$51,185	\$1,439,304	0.90

MARINA ENTERPRISE FUND

Marina Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Fees, Licenses, Permits	\$780,334	\$808,948	\$687,250	\$696,500	9,250	1.35%
Charges for Services	22,175	20,302	15,000	14,000	(1,000)	-6.67%
Interest and Other	10,140	21,071	10,000	11,000	1,000	10.00%
Special Revenue	30,000	-	-	-	-	0.00%
Capital Trust Fund Reserves	54,031	46,981	46,981	45,400	(1,581)	-3.37%
Transfer In	27,465	30,000	30,000	30,000	-	0.00%
Total Operating Sources	\$924,145	\$927,302	\$789,231	\$796,900	\$7,669	0.97%

Borrowing Authorizations	-	-	375,000	-	(375,000)	-100.00%
Total Capital Sources	\$0	\$0	\$375,000	\$0	(\$375,000)	-100.00%

Total Source of Funding	\$924,145	\$927,302	\$1,164,231	\$796,900	(\$367,331)	-31.55%
--------------------------------	------------------	------------------	--------------------	------------------	--------------------	----------------

Direct Operating Expenses						
Personnel	\$215,339	\$240,253	\$249,416	\$275,592	\$26,176	10.49%
Benefits	10,084	11,792	11,599	14,018	2,419	20.86%
Operating Expenses	78,740	97,168	103,145	112,145	9,000	8.73%
Capital Outlay	47,469	54,500	55,000	50,000	(5,000)	-9.09%
Debt Service	341,544	295,426	295,426	333,688	38,262	12.95%
Transfers Out	-	27,465	27,465	-	(27,465)	-100.00%
Total Direct Operating Expenses	\$693,176	\$726,604	\$742,051	\$785,442	\$43,392	5.85%

Indirect Operating Costs						
General Fund Staff	\$32,280	\$28,373	\$28,373	\$38,253	\$9,880	34.82%
Pensions	25,343	20,292	20,292	26,253	5,961	29.37%
Audit & Software Costs	4,644	4,989	4,989	6,008	1,019	20.43%
Property, Casualty, Liability Insur.	8,695	4,416	4,416	5,625	1,209	27.38%
Total Indirect Operating Expenses	\$70,962	\$58,069	\$58,069	\$76,138	\$18,069	31.12%

Total Operating Expenses	\$764,138	\$784,673	\$800,120	\$861,581	\$61,461	7.68%
---------------------------------	------------------	------------------	------------------	------------------	-----------------	--------------

Capital Improvement Program	9,797	-	375,000	-	(375,000)	-100.00%
Total Capital Expenses	\$9,797	\$0	\$375,000	\$0	(\$375,000)	-100.00%

Total Expenses	\$773,935	\$784,673	\$1,175,120	\$861,581	(\$313,539)	-26.68%
-----------------------	------------------	------------------	--------------------	------------------	--------------------	----------------

Excess (Deficiency) cash basis	\$150,210	\$142,629	(\$10,889)	(\$64,681)	(\$53,792)
---------------------------------------	------------------	------------------	-------------------	-------------------	-------------------

Beginning Certified Free Cash	<u>\$995,460</u>	<u>\$1,145,670</u>	<u>\$1,134,781</u>
FY22 Projected Excess (Deficiency)			<u>142,629</u>
Ending Proj. Certified Free Cash	<u>\$1,145,670</u>	<u>\$1,134,781</u>	<u>\$1,212,729</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 2022-168

ORDERED:

That the sum of \$785,442 be appropriated for the purpose of funding the Town's FY 2023 Marina Enterprise Fund budget; and to meet such appropriation that \$645,361 be raised from Enterprise Fund revenues, that \$45,400 be provided from the Capital Trust Fund, that \$30,000 be raised in the General Fund, and that \$64,681 be provided from the Marina Enterprise Fund reserves as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The FY 2023 proposed budget for the direct operating expense of the Marina Enterprise Fund is increasing \$43,392, or 5.9% above the approved FY 2022 budget. Personnel budget changes include additional funding for contractual salary obligations, a 0.10 full-time equivalent increase for a partial salary allocation for the new Assistant Harbormaster position, and seasonal pay increases. The operating expense budget changes include increases to various line items for materials and supplies as well as materials purchased for resale. Debt service is increasing as a new loan was issued in FY 2022 for the Bismore Park Bulkhead design. Capital outlay includes the annual dock replacement program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$800,120	
Contractual Obligations Net of Staff Turnover	11,069	-	-	11,069	-
Change in Indirect Costs	5,961	12,109	-	18,069	
One-Time Charges	-	(27,465)	-	(27,465)	-
Debt Service	-	38,262	-	38,262	-
FY 2023 Budget Changes					
1. Seasonal Pay Increases	11,440	-	-	11,440	-
2. Assistant Harbormaster	6,086	-	-	6,086	0.10
3. Various Line Item Increases	-	9,000	-	9,000	-
4. Dock Repair & Replacement	-	-	(5,000)	(5,000)	-
FY 2023 Proposed Budget	\$34,556	\$31,905	(\$5,000)	\$861,581	0.10

SANDY NECK ENTERPRISE FUND

Sandy Neck Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Fees, Licenses, Permits	\$735,147	\$629,936	\$491,000	\$625,000	\$134,000	27.29%
Charges for Services	331,021	242,407	250,957	258,256	7,299	2.91%
Interest and Other	100,651	142,269	95,000	105,000	10,000	10.53%
Transfer In	108,000	-	-	-	-	0.00%
Total Operating Sources	\$1,274,819	\$1,014,612	\$836,957	\$988,256	\$151,299	18.08%

Gift/Contributions & Donations	781	-	-	-	-	0.00%
Total Capital Sources	\$781	\$0	\$0	\$0	\$0	0.00%

Total Source of Funding	\$1,275,600	\$1,014,612	\$836,957	\$988,256	\$151,299	18.08%
--------------------------------	--------------------	--------------------	------------------	------------------	------------------	---------------

Direct Operating Expenses						
Personnel	\$480,822	\$506,026	\$524,984	\$573,151	\$48,167	9.17%
Benefits	28,958	26,366	35,845	49,367	13,522	37.72%
Operating Expenses	150,004	207,085	216,900	224,900	8,000	3.69%
Capital Outlay	80,488	13,916	15,000	45,500	30,500	203.33%
Debt Service	90,181	84,083	84,083	80,285	(3,798)	-4.52%
Transfers Out	-	108,000	108,000	-	(108,000)	-100.00%
Total Direct Operating Expenses	\$830,453	\$945,476	\$984,812	\$973,203	(\$11,609)	-1.18%

Indirect Operating Costs						
General Fund Staff	\$44,632	\$35,250	\$35,250	\$42,470	\$7,220	20.48%
Pensions	59,376	59,621	59,621	63,963	4,342	7.28%
Audit & Software Costs	5,369	5,670	5,670	6,638	968	17.07%
Property, Casualty, Liability Insur.	7,230	8,028	8,028	9,000	971	12.10%
Total Indirect Operating Expenses	\$116,607	\$108,570	\$108,570	\$122,071	\$13,501	12.44%

Total Operating Expenses	\$947,060	\$1,054,045	\$1,093,381	\$1,095,273	\$1,892	0.17%
---------------------------------	------------------	--------------------	--------------------	--------------------	----------------	--------------

Capital Improvement Program	786	-	225,000	-	(225,000)	-100.00%
Total Capital Expenses	\$786	\$0	\$225,000	\$0	(\$225,000)	-100.00%

Total Expenses	\$947,846	\$1,054,045	\$1,318,381	\$1,095,273	(\$223,108)	-16.92%
-----------------------	------------------	--------------------	--------------------	--------------------	--------------------	----------------

Excess (Deficiency) cash basis	\$327,753	(\$39,433)	(\$481,424)	(\$107,017)	\$374,407
---------------------------------------	------------------	-------------------	--------------------	--------------------	------------------

Beginning Certified Free Cash	<u>\$1,083,229</u>	<u>\$1,410,982</u>	<u>\$929,558</u>
FY22 Projected Excess (Deficiency)			<u>(39,433)</u>
Ending Proj. Certified Free Cash	<u>\$1,410,982</u>	<u>\$929,558</u>	<u>\$783,108</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 2022-169

ORDERED:

That the sum of \$973,203 be appropriated for the purpose of funding the Town's FY2023 Sandy Neck Park Enterprise Fund budget; and to meet such appropriation that \$866,186 be raised from Enterprise Fund revenues, and that \$107,017 be provided from the Sandy Neck Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for the direct operating expenses of the Sandy Neck Enterprise Fund is decreasing by \$11,609, or 1.2% from the approved FY 2022 budget. Personnel budget changes include funding for contractual salary obligations, an additional 1.5 full-time equivalents for an Assistant Park Manager and Facility Maintenance Laborer, and seasonal pay increases. Operating expenses are increasing \$8,000 and include funds for well water testing and rapid response vessel equipment. Capital outlay includes funding for a vehicle replacement and a new rapid response vessel.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$1,093,381	
Contractual Obligations Net of Staff Turnover	(30,381)	-	-	(30,381)	-
Change in Indirect Costs	4,342	9,159	-	13,501	
One-Time Charges	-	-	(123,000)	(123,000)	-
Debt Service	-	(3,798)	-	(3,798)	-
FY 2023 Budget Changes					
1. Assistant Sandy Neck Park Manager	70,983	3,000	-	73,983	1.00
2. Facility Maintenance Laborer	11,087	-	-	11,087	0.50
3. Seasonal Pay Increases	10,000	-	-	10,000	-
4. Well Water Testing	-	2,000	-	2,000	-
5. Rapid Rescue/Response Vessel	-	3,000	22,000	25,000	-
6. Vehicle Replacement	-	-	23,500	23,500	-
FY 2023 Proposed Budget	\$66,031	\$13,361	\$(77,500)	\$1,095,273	1.50

INSPECTIONAL SERVICES DEPARTMENT – GENERAL FUND

Inspectional Services Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$0	\$0	\$767,418	\$813,193	\$45,775	5.96%
Fines, Forfeitures, Penalties	12,380	10,615	-	-	-	0.00%
Fees, Licenses, Permits	2,394,942	2,347,133	1,586,161	1,587,500	1,339	0.08%
Charges for Services	619	-	-	-	-	0.00%
Total Sources of Funding	\$2,407,941	\$2,357,748	\$2,353,579	\$2,400,693	\$47,114	2.00%

Expenditure Category						
Personnel	\$1,900,721	\$1,990,809	\$2,102,227	\$2,144,697	\$42,470	2.02%
Operating Expenses	132,859	225,135	251,352	255,996	4,644	1.85%
Total Appropriation	\$2,033,580	\$2,215,944	\$2,353,579	\$2,400,693	\$47,114	2.00%

APPROPRIATION ORDER 2022-170

ORDERED:

That the sum of \$2,400,693 be appropriated for the purpose of funding the Town's FY 2023 Inspectional Services Department budget, and to meet such appropriation, that \$2,400,693 be raised from current year revenue as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for the Inspectional Services Department is increasing \$47,114, or 2.0% above the approved FY 2022 budget. The personnel budget includes additional funding for contractual salary obligations. Operating expenses include an increase in funding for an additional vehicle lease.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$2,353,579	
Contractual Obligations Net of Staff Turnover	42,470	-	-	42,470	-
One-Time Charges	-	-	-	-	-
FY 2023 Budget Changes					
1. Leased Vehicles	-	4,644	-	4,644	-
FY 2023 Proposed Budget	\$42,470	\$4,644	\$0	\$2,400,693	-

DEPARTMENT OF PUBLIC WORKS – GENERAL FUND

Public Works Dept. Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$9,505,925	\$10,296,789	\$10,145,394	\$10,528,923	\$383,529	3.78%
Fees, Licenses, Permits	195,258	220,875	160,000	162,000	2,000	1.25%
Interest and Other	85,197	85,319	85,000	85,000	-	0.00%
Special Revenue Funds	80,360	79,640	79,640	83,140	3,500	4.39%
Total Sources of Funding	\$9,866,740	\$10,682,623	\$10,470,034	\$10,859,063	\$389,029	3.72%

Expenditure Category						
Personnel	\$5,615,624	\$6,028,539	\$6,299,934	\$6,459,463	\$159,529	2.53%
Operating Expenses	3,434,697	4,025,584	3,520,100	3,749,600	229,500	6.52%
Capital Outlay	816,419	628,500	650,000	650,000	-	0.00%
Total Appropriation	\$9,866,740	\$10,682,623	\$10,470,034	\$10,859,063	\$389,029	3.72%

APPROPRIATION ORDER 2022-171

ORDERED:

That the sum of \$10,859,063 be appropriated for the purpose of funding the Town's FY 2023 Department of Public Works General Fund budget, and to meet such appropriation, that \$10,775,923 be raised from current year revenue, that \$56,320 be provided from the Embarkation Fee Special Revenue Fund, and that \$26,820 be provided from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for the Department of Public Works is increasing by \$389,029, or 3.7% above the approved FY 2022 budget. Additional funding for personnel includes contractual salary obligations, 1.0 additional full-time equivalent for a custodian and an increase in seasonal wages. The operating expense budget changes include funding for water sampling and communication, school field maintenance, fuel and utility increases and hazmat disposal. Capital outlay will continue to fund the annual vehicle and equipment replacement and facility maintenance programs.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$10,470,034	
Contractual Obligations Net of Staff Turnover	98,871	-	-	98,871	-
One-Time Charges	-	(12,000)	(650,000)	(662,000)	-
1. Beach Bathhouse and Comfort Station Custodial	60,658	-	-	60,658	1.00
2. Hazmat Disposal	-	75,000	-	75,000	-
3. Pond and Lake Water Quality Sample Analysis	-	17,000	-	17,000	-
4. Cyanobacteria Monitoring and Reporting	-	43,200	-	43,200	-
5. McBarron Field Maintenance	-	12,000	-	12,000	-
6. Osterville Softball Field Maintenance	-	14,500	-	14,500	-
7. Seasonal Portable Bathroom Unit Program	-	7,500	-	7,500	-
8. Municipal Natural Gas Increases	-	7,500	-	7,500	-
9. Work Order System Contractual Increase	-	5,000	-	5,000	-
10. Gasoline and Diesel Fuel Increases	-	59,800	-	59,800	-
11. Vehicle Fleet Replacement	-	-	500,000	500,000	-
12. Facilities Operating Capital	-	-	150,000	150,000	-
FY 2023 Proposed Budget	\$159,529	\$229,500	\$0	\$10,859,063	1.00

SOLID WASTE ENTERPRISE FUND

Solid Waste Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Charges for Services	\$4,282,782	\$3,513,052	\$3,333,363	\$3,717,049	\$383,686	11.51%
Interest and Other	56,430	54,832	71,050	55,000	(16,050)	-22.59%
Total Operating Sources	\$4,339,211	\$3,567,884	\$3,404,413	\$3,772,049	\$367,636	10.80%

Total Sources of Funding	\$4,339,211	\$3,567,884	\$3,404,413	\$3,772,049	\$367,636	10.80%
---------------------------------	--------------------	--------------------	--------------------	--------------------	------------------	---------------

Direct Operating Expenses						
Personnel	\$1,173,896	\$1,162,669	\$1,187,435	\$1,213,823	\$26,388	2.22%
Benefits	147,310	133,763	153,308	152,631	(677)	-0.44%
Operating Expenses	2,140,900	2,030,710	1,939,287	1,952,787	13,500	0.70%
Capital Outlay	-	-	70,000	-	(70,000)	-100.00%
Debt Service	63,395	57,440	57,440	53,950	(3,490)	-6.08%
Total Direct Operating Expenses	\$3,525,501	\$3,384,582	\$3,407,469	\$3,373,191	(\$34,278)	-1.01%

Indirect Operating Costs						
General Fund Staff	\$86,312	\$81,103	\$81,103	\$95,736	\$14,633	18.04%
Pensions	221,007	238,246	238,246	234,937	(3,309)	-1.39%
Audit & Software Costs	11,962	12,072	12,072	13,949	1,876	15.54%
Property, Casualty, Liability Insur.	22,692	27,261	27,261	26,004	(1,258)	-4.61%
Workers' Compensation Insurance	56,137	38,590	38,590	74,208	35,618	92.30%
Retirees Health Insurance	28,475	28,764	28,764	25,402	(3,363)	-11.69%
Total Indirect Operating Expenses	\$426,585	\$426,037	\$426,037	\$470,235	\$44,199	10.37%

Total Operating Expenses	\$3,952,086	\$3,810,618	\$3,833,506	\$3,843,426	\$9,920	0.26%
---------------------------------	--------------------	--------------------	--------------------	--------------------	----------------	--------------

Capital Improvements Program	15,464	-	210,000	422,347	212,347	101.12%
Total Capital Expenses	\$15,464	\$0	\$210,000	\$422,347	\$212,347	101.12%

Total Expenses	\$3,967,550	\$3,810,618	\$4,043,506	\$4,265,773	\$222,267	5.50%
-----------------------	--------------------	--------------------	--------------------	--------------------	------------------	--------------

Excess (Deficiency) Cash Basis	\$371,662	(\$242,734)	(\$639,093)	(\$493,724)	\$145,369
---------------------------------------	------------------	--------------------	--------------------	--------------------	------------------

Beginning Certified Free Cash	<u>\$1,748,575</u>		<u>\$2,120,237</u>	<u>\$1,481,144</u>
FY22 Projected Excess (Deficiency)				<u>(242,734)</u>
Ending Proj. Certified Free Cash	<u>\$2,120,237</u>		<u>\$1,481,144</u>	<u>\$744,686</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 2022-172

ORDERED:

That the sum of \$3,373,191 be appropriated for the purpose of funding the Town's FY 2023 Department of Public Works Solid Waste Enterprise Fund budget, and to meet such appropriation that \$3,301,814 be raised from the Enterprise Fund revenues, and that \$71,377 be provided from the Solid Waste Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for direct operating expenses of the Solid Waste Enterprise Fund is decreasing \$34,278, or 1.0% from the approved FY 2022 budget. The personnel budget includes additional funding for contractual salary obligations. Operating expense budget changes include increases to various line items offset by a reduction for hazmat disposal costs, which have been provided for within the Public Works General Fund operations. Capital outlay costs are decreasing by the onetime purchase of packer container units and a Kubota RTV vehicle in the FY 2022 budget.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$3,833,506	
Contractual Obligations Net of Staff Turnover	25,711	-	-	25,711	-
Change in Indirect Costs	28,947	15,252	-	44,199	-
One-Time Charges		-	(70,000)	(70,000)	-
Debt Service	-	(3,490)	-	(3,490)	-
FY 2023 Budget Changes					
1. Contract Service Hazardous Waste Disposal	-	(40,000)	-	(40,000)	-
2. Municipal Solid Waste (MSW) Disposal Fee	-	25,000	-	25,000	-
3. Increase to CHARM-Recycling Disposal	-	10,000	-	10,000	-
4. Increase to R&M Heavy Equipment	-	6,000	-	6,000	-
5. Increase to Parts/Accessories line item	-	3,000	-	3,000	-
6. Increase to Repairs & Maintenance - Vehicles	-	1,500	-	1,500	-
7. Electricity Expense Increase	-	3,000	-	3,000	-
8. Increase to Office Supplies line item	-	1,000	-	1,000	-
9. Increase to Contract Services-Other	-	1,500	-	1,500	-
10. Safety Equipment line item	-	1,500	-	1,500	-
11. Increase to Telephone Service Line item	-	1,000	-	1,000	-
FY 2023 Proposed Budget	\$54,658	\$25,262	(\$70,000)	\$3,843,426	-

WATER POLLUTION CONTROL ENTERPRISE FUND

Water Pollution Control Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Fines & Penalties	\$69,998	\$63,042	\$60,000	\$60,000	\$0	0.00%
Fees, Licenses, Permits	12,083	11,431	9,180	9,180	-	0.00%
Charges for Services	4,915,113	4,981,906	4,516,460	4,744,588	228,128	5.05%
Interest and Other	263,617	266,823	228,800	228,800	-	0.00%
Total Operating Sources	\$5,260,811	\$5,323,203	\$4,814,440	\$5,042,568	\$228,128	4.74%

Trust Funds	45,000	-	-	-	-	0.00%
Borrowing Authorizations	2,236,053	-	2,465,000	14,950,000	12,485,000	506.49%
Total Capital Sources	\$2,281,053	\$0	\$2,465,000	\$14,950,000	\$12,485,000	506.49%

Total Sources of Funding	\$7,541,864	\$5,323,203	\$7,279,440	\$19,992,568	\$12,713,128	174.64%
---------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	----------------

Direct Operating Expenses						
Personnel	\$1,093,297	\$1,163,477	\$1,234,336	\$1,298,705	\$64,369	5.21%
Benefits	128,810	105,573	126,582	172,845	46,263	36.55%
Operating Expenses	1,367,444	1,591,316	1,626,970	1,693,970	67,000	4.12%
Capital Outlay	22,562	126,170	140,000	140,000	-	0.00%
Debt Service	1,074,310	1,171,242	1,171,242	1,098,505	(72,737)	-6.21%
Total Direct Operating Expenses	\$3,686,422	\$4,157,778	\$4,299,130	\$4,404,025	\$104,894	2.44%

Indirect Operating Costs						
General Fund Staff	\$164,853	\$162,793	\$162,793	\$190,140	\$27,348	16.80%
Pensions	218,405	232,737	232,737	267,789	35,051	15.06%
Audit & Software Costs	16,142	17,233	17,233	20,270	3,037	17.62%
Property, Casualty, Liability Insur.	51,425	61,079	61,079	65,063	3,984	6.52%
Workers' Compensation Insurance	27,152	49,114	49,114	57,288	8,173	16.64%
Retirees Health Insurance	39,863	38,347	38,347	37,993	(354)	-0.92%
Total Indirect Operating Expenses	\$517,840	\$561,304	\$561,304	\$638,543	\$77,239	13.76%

Total Operating Expenses	\$4,204,262	\$4,719,082	\$4,860,434	\$5,042,568	\$182,134	3.75%
---------------------------------	--------------------	--------------------	--------------------	--------------------	------------------	--------------

Capital Improvements Program	1,984,161	-	3,540,000	15,185,000	11,645,000	328.95%
Total Capital Expenses	\$1,984,161	\$0	\$3,540,000	\$15,185,000	\$11,645,000	328.95%

Total Expenses	\$6,188,423	\$4,719,082	\$8,400,434	\$20,227,568	\$11,827,134	140.79%
-----------------------	--------------------	--------------------	--------------------	---------------------	---------------------	----------------

Excess (Deficiency) Cash Basis	\$1,353,442	\$604,121	(\$1,120,994)	(\$235,000)	\$885,994
---------------------------------------	--------------------	------------------	----------------------	--------------------	------------------

Beginning Certified Free Cash	<u>\$9,637,775</u>	<u>\$10,991,216</u>	<u>\$9,870,222</u>
FY22 Projected Excess (Deficiency)			<u>604,121</u>
Ending Proj. Certified Free Cash	<u>\$10,991,216</u>	<u>\$9,870,222</u>	<u>\$10,239,343</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 2022-172

ORDERED:

That the sum of \$4,404,025 be appropriated for the purpose of funding the Town's FY 2023 Department of Public Works Water Pollution Control Enterprise Fund budget, and to meet such appropriation that \$4,404,025 be raised from the Enterprise Fund revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for the direct operating expenses of the Water Pollution Control Enterprise Fund budget is increasing \$104,894 or 2.4% over the approved FY 2022 budget. Additional funding for personnel includes contractual salary obligations and funding for two new maintenance laborers. The operating expense budget changes include additional funds for utility increases, alarm systems, and uniforms. Capital outlay includes the continuation of funding for upgrades to pump stations and other facilities as well as funding for grinder pumps.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$4,860,434	
Contractual Obligations Net of Staff Turnover	5,959	-	-	5,959	-
Change in Indirect Costs	42,871	34,368	-	77,239	
One-Time Charges	-	-	(140,000)	(140,000)	-
Debt Service	-	(72,737)	-	(72,737)	-
FY 2023 Budget Changes					
1. Two Grade 5 Maintenance Laborers	104,673	-	-	104,673	2.00
2. Electricity Budget Increase	-	20,000	-	20,000	-
3. Water Budget Increase	-	4,000	-	4,000	-
4. Pump Station Alarm Upgrades	-	40,000	-	40,000	-
5. Uniforms Budget Increase	-	3,000	-	3,000	-
6. Operating Capital Renewal	-	-	90,000	90,000	-
7. Stewart's Creek Grinder Pump Purchases	-	-	50,000	50,000	-
FY 2023 Proposed Budget	\$153,502	\$28,631	\$-	\$5,042,568	2.00

WATER SUPPLY ENTERPRISE FUND

Water Supply Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Intergovernmental Aid	\$856,863	\$0	\$0	\$0	\$0	0.00%
Fines & Penalties	12,198	655	18,833	19,020	187	0.99%
Fees, Licenses, Permits	223,986	141,876	151,447	152,949	1,502	0.99%
Charges for Services	6,699,842	6,688,199	6,462,583	6,640,315	177,732	2.75%
Interest and Other	569,106	783,824	601,843	603,628	1,785	0.30%
Transfers In	500,000	360,000	360,000	675,250	315,250	87.57%
Total Operating Sources	\$8,861,995	\$7,974,554	\$7,594,706	\$8,091,162	\$496,456	6.54%

Intergovernmental Aid	200,000	-	-	-	-	0.00%
Borrowing Authorizations	2,305,000	-	1,050,000	2,530,000	1,480,000	140.95%
Total Capital Sources	\$2,505,000	\$0	\$1,050,000	\$2,530,000	\$1,480,000	140.95%

Total Sources of Funding	\$11,366,995	\$7,974,554	\$8,644,706	\$10,621,162	\$1,976,456	22.86%
---------------------------------	---------------------	--------------------	--------------------	---------------------	--------------------	---------------

Direct Operating Expenses						
Personnel	\$218,243	\$223,783	\$228,078	\$232,217	\$4,139	1.81%
Benefits	20,996	19,457	21,835	26,061	4,225	19.35%
Operating Expenses	3,427,772	3,794,366	4,030,957	4,420,496	389,539	9.66%
Capital Outlay	174,247	157,663	166,000	166,000	-	0.00%
Debt Service	2,279,998	2,486,314	2,938,192	3,065,347	127,155	4.33%
Total Direct Operating Expenses	\$6,121,255	\$6,681,584	\$7,385,062	\$7,910,121	\$525,059	7.11%

Indirect Operating Costs						
General Fund Staff	\$80,226	\$86,158	\$86,158	\$91,981	\$5,823	6.76%
Pensions	84,287	92,318	92,318	54,825	(37,493)	-40.61%
Audit & Software Costs	6,629	6,867	6,867	7,598	731	10.65%
Property, Casualty, Liability Insur.	21,595	24,301	24,301	26,076	1,776	7.31%
Retirees Health Insurance	-	-	-	561	561	0.00%
Total Indirect Operating Expenses	\$192,737	\$209,644	\$209,644	\$181,041	(\$28,602)	-13.64%

Total Operating Expenses	\$6,313,992	\$6,891,227	\$7,594,706	\$8,091,162	\$496,456	6.54%
---------------------------------	--------------------	--------------------	--------------------	--------------------	------------------	--------------

Capital Improvements Program	4,052,163	-	1,250,000	2,795,000	1,545,000	123.60%
Total Capital Expenses	\$4,052,163	\$0	\$1,250,000	\$2,795,000	\$1,545,000	123.60%

Total Expenses	\$10,366,155	\$6,891,227	\$8,844,706	\$10,886,162	\$2,041,456	23.08%
-----------------------	---------------------	--------------------	--------------------	---------------------	--------------------	---------------

Excess (Deficiency) Cash Basis	\$1,000,840	\$1,083,326	(\$200,000)	(\$265,000)	(\$65,000)
---------------------------------------	--------------------	--------------------	--------------------	--------------------	-------------------

Beginning Certified Free Cash	<u>\$492,046</u>	<u>\$1,492,886</u>	<u>\$1,292,886</u>
FY22 Projected Excess (Deficiency)		<u>1,083,326</u>	
Ending Proj. Certified Free Cash	<u>\$1,492,886</u>	<u>\$1,292,886</u>	<u>\$2,111,212</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 2022-174

ORDERED:

That the sum of \$7,910,121 be appropriated for the purpose of funding the Town's FY 2023 Department of Public Works Water Supply Enterprise Fund budget, and to meet such appropriation that \$7,234,871 be raised from the Enterprise Fund revenues, that \$634,000 be provided from the Water Stabilization Fund, and that \$41,250 be provided from the Capital Trust Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for direct operating expenses of the Water Supply Enterprise Fund is increasing by \$525,059 or 7.1% over the approved FY 2022 budget. The personnel budget includes funding for contractual salary obligations. The operating expense budget includes additional funding to cover the cost increase in the contract for the private entity that manages the operation. Debt service is increasing due to new loans issued in FY 2022. Capital outlay is level funded with the FY 2022 amount of \$166,000.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$7,594,706	
Contractual Obligations Net of Staff Turnover	8,364	-	-	8,364	-
Change in Indirect Costs	(36,932)	8,329.78	-	(28,602)	
One-Time Charges	-	-	(166,000)	(166,000)	-
Debt Service	-	127,155	-	127,155	-
FY 2023 Budget Changes					
1. Suez Contract Increase	-	398,539	-	398,539	-
2. Easement Payment Eliminated	-	(9,000)	-	(9,000)	-
3. Operating Capital	-	-	166,000	166,000	-
FY 2023 Proposed Budget	\$(28,568)	\$525,024	\$-	\$8,091,162	-

COMPREHENSIVE WASTEWATER MANAGEMENT PLAN – SEWER CONSTRUCTION & PRIVATE WAY FUND

Sewer Construction and Private Way Maintenance and Improvements Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Fines & Penalties	\$32,474	\$30,219	\$30,000	\$-	(\$30,000)	-100.00%
Hotel/Motel Tax-Traditional	597,706	1,044,852	\$1,000,000	\$1,030,000	30,000	3.00%
Meals Tax	1,361,575	1,671,108	1,500,000	\$1,545,000	45,000	3.00%
Special Assessments	88,689	97,612	80,000	88,335	8,335	10.42%
Interest and Other	130,525	86,725	90,000	90,739	739	0.82%
Total Operating Sources	\$2,210,969	\$2,930,516	\$2,700,000	\$2,754,074	\$54,074	2.00%

Capital Trust Fund	\$-	\$-	\$-	\$750,000	\$750,000	0.00%
Borrowing Authorizations	-	-	-	3,000,000	3,000,000	0.00%
Total Capital Sources	\$0	\$0	\$0	\$3,750,000	\$3,750,000	0.00%

Total Sources of Funding	\$2,210,969	\$2,930,516	\$2,700,000	\$6,504,074	\$3,804,074	140.89%
---------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	----------------

Expense Category						
Personnel	\$-	\$294,534	\$385,765	\$1,100,192	\$714,427	185.20%
Benefits	-	93,530	145,729	105,905	(39,824)	-27.33%
Operating Expenses	-	24,702	95,500	240,250	144,750	151.57%
Debt Service	589,358	579,437	575,945	2,199,576	1,623,631	281.91%
Capital Outlay	-	-	-	300,000	300,000	0.00%
Total Operating Budget	\$589,358	\$992,204	\$1,202,939	\$3,945,923	\$2,742,984	228.02%

Capital Improvements Program	1,720,970	-	-	5,250,000	5,250,000	0.00%
Total Capital Expenses	\$1,720,970	\$0	\$0	\$5,250,000	\$5,250,000	0.00%

Total Expenses	\$2,310,328	\$992,204	\$1,202,939	\$9,195,923	\$7,992,984	664.45%
-----------------------	--------------------	------------------	--------------------	--------------------	--------------------	----------------

Excess (Deficiency) Cash Basis	(\$99,359)	\$1,938,312	\$1,497,061	(\$2,691,849)	(\$4,188,910)	
---------------------------------------	-------------------	--------------------	--------------------	----------------------	----------------------	--

Beg. Unrestricted Fund Balance	<u>\$17,757,466</u>	<u>\$17,658,107</u>	<u>\$19,596,419</u>
FY22 Projected Excess/(Deficiency)	<u>-</u>	<u>1,938,312</u>	<u>-</u>
Ending Projected Unrestricted Fund	<u>\$17,658,107</u>	<u>\$19,596,419</u>	<u>\$16,904,570</u>

APPROPRIATION ORDER 2022-175

ORDERED:

That the sum of \$3,945,923 be appropriated for the purpose of funding the FY 2023 Comprehensive Wastewater Management Plan operating budget, and to meet such appropriation, that \$3,945,923 be provided from the Sewer Construction and Private Way Maintenance and Improvement Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

This request is the second fiscal year for Comprehensive Wastewater Management Plan (CWMP) implementation in-house costs. This includes funding for an additional 8.55 full-time equivalents (ultimately 25 are projected to be needed by the end of Phase I), and associated expenses, plus miscellaneous technical services to support DPW during the CWMP execution. The new positions include Project Engineers for design and construction, Construction Inspectors, a Communications/Ombudsman position and a Sewer Assessment Coordinator.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$1,202,939	
Contractual Obligations Net of Staff Turnover	60,452	-	-	60,452	-
Debt Service	-	1,623,631	-	1,623,631	-
FY 2023 Budget Changes					
1. Additional Personal	594,151	-	-	594,151	8.55
2. Overtime	20,000	-	-	20,000	-
3. Legal Fees	-	100,000	-	100,000	-
4. Training & Conferences	-	1,500	-	1,500	-
5. Advertising	-	25,000	-	25,000	-
6. Computers	-	4,000	-	4,000	-
7. Uniforms	-	12,750	-	12,750	-
8. Safety Equipment	-	1,500	-	1,500	-
9. Vehicles	-	-	300,000	300,000	-
FY 2023 Proposed Budget	\$674,603	\$1,768,381	\$300,000	\$3,945,923	8.55

TOWN COUNCIL DEPARTMENT – GENERAL FUND

Town Council Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$239,661	\$231,677	\$242,162	\$245,576	\$3,414	1.41%
Enterprise Funds	36,022	40,813	40,813	40,416	(397)	-0.97%
Total Sources of Funding	\$275,683	\$272,490	\$282,975	\$285,992	\$3,017	1.07%

Expenditure Category						
Personnel	\$259,724	\$251,311	\$255,553	\$258,570	\$3,017	1.18%
Operating Expenses	15,959	21,179	27,422	27,422	-	0.00%
Total Appropriation	\$275,683	\$272,490	\$282,975	\$285,992	\$3,017	1.07%

APPROPRIATION ORDER 2022-176

ORDERED:

That the sum of \$285,992 be appropriated for the purpose of funding the Town's FY 2023 Town Council budget and to meet such appropriation, that \$285,992 be raised from current year revenue, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Town Council proposed FY 2023 budget is increasing \$3,017, or 1.1% over the approved FY 2022 budget. The FY 2023 budget includes additional funding for contractual salary obligations for support staff.

TOWN MANAGER DEPARTMENT – GENERAL FUND

Town Manager Source of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$343,752	\$575,387	\$692,601	\$804,214	\$111,613	16.12%
Fees, Licenses, Permits	403,729	465,500	359,284	410,650	(2,887)	14.30%
Interest and Other	120,229	10,898	9,000	10,000	1,000	11.11%
Enterprise Funds	113,200	131,903	131,903	123,301	(8,602)	-6.52%
Total Sources of Funding	\$980,910	\$1,183,688	\$1,192,788	\$1,348,165	\$155,377	13.03%

Expenditure Category						
Personnel	\$901,602	\$1,062,000	\$1,064,676	\$1,220,053	\$155,377	14.59%
Operating Expenses	79,308	121,688	128,112	128,112	-	0.00%
Total Appropriation	\$980,910	\$1,183,688	\$1,192,788	\$1,348,165	\$155,377	13.03%

APPROPRIATION ORDER 2022-177

ORDERED:

That the sum of \$1,348,165 be appropriated for the purpose of funding the Town's FY 2023 Town Manager budget and to meet such appropriation, that \$1,348,165 be raised from current year revenue, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for the Town Manager operation is increasing by \$155,377, or 13.0% from the approved FY 2022 budget. Additional funding is provided for personnel costs to cover contractual salary increases and two new positions; a Coordinator of Municipal Interpretative Services and an Environmental Sustainability and Integration Manager.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$1,192,788	
Contractual Obligations Net of Staff Turnover	17,858	-	-	17,858	-
FY 2023 Budget Changes					
1. Coordinator of Municipal Interpretative Serv.	60,856	-	-	60,856	1.00
2. Envir. Sustainability & Integ. Manager	76,661	-	-	76,661	1.00
FY 2023 Proposed Budget	\$155,376	\$0	\$0	\$1,348,164	2.00

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS ENTERPRISE FUND

Public, Educational, Government (PEG)						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2021	FY 2022	FY 2022	FY 2023	FY22 - 23	Change
Fees, Licenses, Permits	\$949,359	\$878,980	\$789,103	\$861,168	\$72,065	9.13%
Interest and Other	19,144	87,589	92,000	92,000	-	0.00%
Total Operating Sources	\$968,503	\$966,569	\$881,103	\$953,168	\$72,065	8.18%

Total Sources of Funding	\$968,503	\$966,569	\$881,103	\$953,168	\$72,065	8.18%
---------------------------------	------------------	------------------	------------------	------------------	-----------------	--------------

Direct Operating Expenses						
Personnel	\$309,328	\$308,847	\$341,213	\$336,112	(\$5,101)	-1.49%
Benefits	25,306	17,038	30,038	26,824	(3,215)	-10.70%
Operating Expenses	298,043	393,234	397,846	403,646	5,800	1.46%
Capital Outlay	21,243	28,000	30,000	103,845	73,845	246.15%
Total Direct Operating Expenses	\$653,921	\$747,120	\$799,097	\$870,427	\$71,329	8.93%

Indirect Operating Costs						
General Fund Staff	\$18,768	\$16,960	\$16,960	\$19,766	\$2,806	16.54%
Pensions	59,954	60,973	60,973	58,664	(2,308)	-3.79%
Audit & Software Costs	1,976	2,065	2,065	2,216	151	7.33%
Property, Casualty, Liability Insur.	1,845	2,008	2,008	2,095	87	4.32%
Total Indirect Operating Expenses	\$82,543	\$82,006	\$82,006	\$82,741	\$736	0.90%

Total Operating Expenses	\$736,464	\$829,125	\$881,103	\$953,168	\$72,065	8.18%
---------------------------------	------------------	------------------	------------------	------------------	-----------------	--------------

Total Expenses	\$736,464	\$829,125	\$881,103	\$953,168	\$72,065	8.18%
-----------------------	------------------	------------------	------------------	------------------	-----------------	--------------

Excess (Deficiency) Cash Basis	\$232,039	\$137,444	\$0	(\$0)	(\$0)
---------------------------------------	------------------	------------------	------------	--------------	--------------

Beginning Certified Free Cash	\$2,651,461		\$2,883,500	\$2,883,500
FY22 Projected Excess (Deficiency)				137,444
Ending Proj. Certified Free Cash	\$2,883,500		\$2,883,500	\$3,020,944

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 2022-178

ORDERED:

That the sum of \$870,427 be appropriated for the purpose of funding the Town's FY 2023 Public, Education & Government (PEG) Access Channels Enterprise Fund budget, and to meet such appropriation, that \$870,427 be raised from the PEG Enterprise Fund revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for direct operating expense of the Public, Education and Government Access Channel Enterprise Fund is increasing by \$71,329, or 8.9% above the approved FY 2022 budget. The personnel budget is decreasing due to staff turnover and operating expenses included additional funding Zoom subscription fees. Operating Capital includes funding for replacing equipment and upgrading lighting in the James H. Crocker, Jr. Hearing Room.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$881,103	
Contractual Obligations Net of Staff Turnover	(8,316)	-	-	(8,316)	-
Change in Indirect Costs	(2,308)	3,044	-	736	
One-Time Costs	-	-	(30,000)	(30,000)	-
FY 2023 Budget Changes					
1. Barnstable School B2B Education TV	-	(5,000)	-	(5,000)	-
2. Zoom Monthly Maintenance Fee	-	10,800	-	10,800	-
3. Hearing Room Projector and Lighting Upgrades	-	-	103,845	103,845	-
FY 2023 Proposed Budget	(\$10,624)	\$8,844	\$73,845	\$953,168	-

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND

Administrative Services Sources of Funding	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$1,851,368	\$2,123,789	\$3,466,546	\$3,658,027	\$191,481	5.52%
Intergovernmental	564,242	543,474	272,524	268,961	(3,563)	-1.31%
Fines, Forfeitures, Penalties	1,779,770	1,588,970	1,098,000	1,047,000	(51,000)	-4.64%
Fees, Licenses, Permits	297,533	303,377	227,994	213,100	(14,894)	-6.53%
Charges for Services	20	36	-	-	-	0.00%
Interest and Other	873,792	992,266	731,401	646,500	(84,901)	-11.61%
Enterprise Funds	770,803	674,899	674,899	812,002	137,103	20.31%
Total Sources of Funding	\$6,137,527	\$6,226,811	\$6,471,364	\$6,645,590	\$174,226	2.69%

Expenditure Category	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Personnel	\$4,627,668	\$4,640,716	\$4,820,820	\$4,959,708	\$138,888	2.88%
Operating Expenses	1,493,799	1,481,095	1,545,544	1,580,882	35,338	2.29%
Capital Outlay	16,060	105,000	105,000	105,000	-	0.00%
Total Appropriation	\$6,137,527	\$6,226,811	\$6,471,364	\$6,645,590	\$174,226	2.69%

APPROPRIATION ORDER 2022-179

ORDERED:

That the sum of \$6,645,590 be appropriated for the purpose of funding the Town's FY 2023 Administrative Services Department budget, and to meet such appropriation, that \$6,645,590 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 2023 budget is increasing \$174,226, or 2.7% above the approved FY 2022 budget. Personnel costs included additional funding for contractual salary obligations; restoration of the Property Lister position in Assessing and partial funding for an additional Purchasing Agent for the Procurement operations. Operating expenses include additional funding for software support and license increases, and cell phone services for all municipal departments. A reduction in outside contractual services for property listing in Assessing is proposed to partially offset the proposed restoration of a position in Assessing. Capital outlay includes funding for annual technology hardware upgrades.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2022 Approved Budget				\$6,471,364	
Contractual Obligations Net of Staff Turnover	33,264	-	-	33,264	-
One-time Costs	-	(15,000)	(105,000)	(120,000)	-
FY 2023 Budget Changes					
1. Property Lister	45,290	-	-	45,290	1.00
2. Purchasing Agent	60,335	-	-	60,335	0.45
3. Software and Mobile Licenses for Info. Tech.	-	75,338	-	75,338	-
4. Reduction in Contractual Services in Assessing	-	(25,000)	-	(25,000)	-
5. Technology Hardware Replacements	-	-	105,000	105,000	-
FY 2023 Proposed Budget	\$138,890	\$35,338	\$0	\$6,645,590	1.45

OTHER REQUIREMENTS – GENERAL FUND

Other Requirements Funding Category	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Taxes	\$51,482,990	\$53,218,375	\$51,255,256	\$54,621,829	\$3,366,573	6.57%
Intergovernmental	3,576,609	3,971,873	3,771,873	4,190,714	418,841	11.10%
Interest and Other	468,633	478,006	570,000	470,000	(100,000)	-17.54%
Special Revenue Funds	97,540	86,400	86,400	83,200	(3,200)	-3.70%
Enterprise Funds	2,020,320	2,185,775	2,185,775	2,258,809	73,034	3.34%
Trust Funds	6,797,324	6,515,178	6,515,178	7,008,286	493,108	7.57%
Reserves	-	1,276,592	1,276,592	1,050,000	(226,592)	-17.75%
Total Sources of Funding	\$64,443,416	\$67,732,199	\$65,661,074	\$69,682,838	\$4,021,764	6.13%

Expenditure Category	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Retirement Assessments	\$10,602,208	\$10,835,369	\$10,835,369	\$11,287,644	\$452,275	4.17%
OPEB Contribution	600,000	650,000	650,000	700,000	50,000	7.69%
Health Insurance for Active Employees	7,203,844	7,775,000	8,000,000	8,000,000	-	0.00%
Retiree Health & Sick Benefits	4,729,362	5,025,000	5,166,485	5,297,932	131,447	2.54%
Workers' Compensation & Unemployment	1,454,029	1,100,000	1,200,000	1,200,000	-	0.00%
Medicare & Life Insurance	1,224,437	1,270,000	1,276,450	1,320,706	44,256	3.47%
Total Employee Benefits	\$25,813,880	\$26,655,369	\$27,128,304	\$27,806,282	\$677,978	2.50%

Debt Service, Grants, Assessments & Other	Actual FY 2021	Projected FY 2022	Approved FY 2022	Proposed FY 2023	Change FY22 - 23	Percent Change
Debt Service	\$6,488,897	\$6,320,128	\$6,320,128	\$6,798,286	\$478,158	7.57%
Library Grants	1,899,691	1,948,000	1,948,000	2,035,660	87,660	4.50%
Tourism Grant	51,078	127,000	127,000	127,000	-	0.00%
Property & Liability Insurance	2,097,430	2,300,000	2,150,000	2,500,000	350,000	16.28%
Interest on Tax Refunds	5,954	-	-	-	-	0.00%
Celebrations	11,354	120,000	120,000	134,000	14,000	11.67%
Lombard Trust Rent	52,000	52,000	52,000	52,000	-	0.00%
Veterans' District Assessment & Benefit Payments	357,494	420,000	425,000	430,000	5,000	1.18%
Old Kings Highway	10,450	9,950	9,950	10,000	50	0.50%
Greenhead Fly Control District	5,820	5,820	5,820	5,820	-	0.00%
County Tax & Cape Cod Commission Assessments	1,215,102	1,230,279	1,230,279	1,261,036	30,757	2.50%
Mosquito Control	458,801	464,627	464,627	476,263	11,636	2.50%
Air Pollution Control Districts	22,201	21,953	21,953	23,143	1,190	5.42%
Regional School District Assessment	5,753,760	5,106,410	5,106,410	5,229,756	123,346	2.42%
Commonwealth Charter School Assessment	4,455,087	5,384,510	5,384,510	6,025,534	641,024	11.90%
School Choice Assessment	1,484,768	1,410,264	1,410,264	1,511,358	101,094	7.17%
RMV Non-renewal Surcharge	66,040	66,040	66,040	71,580	5,540	8.39%
Cape Cod Regional Transit Authority	608,332	623,542	623,542	639,133	15,591	2.50%
Special Education Assessment	11,333	11,786	11,786	5,561	(6,225)	-52.82%
Snow & Ice Deficit	-	341,107	341,107	800,000	458,893	134.53%
Town Council Reserve Fund	-	250,000	250,000	250,000	-	0.00%
Total Debt Service, Grants, Assessments & Other	\$25,055,592	\$26,213,416	\$26,068,416	\$28,386,130	\$2,317,714	8.89%
Subtotal Before Transfers	\$50,869,472	\$52,868,785	\$53,196,720	\$56,192,412	\$2,995,692	5.63%
Transfer to Capital Trust Fund	\$10,442,825	\$11,042,896	\$11,042,896	\$12,068,968	\$1,026,072	9.29%
Transfer to Capital Projects Funds	781,279	2,399,060	-	-	-	0.00%
Transfers to Enterprise Funds	2,349,840	1,421,458	1,421,458	1,421,458	-	0.00%
Total Transfers	\$13,573,944	\$14,863,414	\$12,464,354	\$13,490,426	\$1,026,072	8.23%
Grand Total Other Requirements	\$64,443,416	\$67,732,199	\$65,661,074	\$69,682,838	\$4,021,764	6.13%

APPROPRIATION ORDER 2022-180

ORDERED:

That the sum of \$250,000 be appropriated for the purpose of funding the Town Council’s FY 2023 Reserve Fund and to meet such appropriation, that \$250,000 be provided from the General Fund reserves.

APPROPRIATION ORDER 2022-181

ORDERED:

That the sum of \$54,084,840 be appropriated for the purpose of funding the Town’s FY 2023 Other Requirements budget, and to meet such appropriation, that \$46,193,354 be raised from current year revenue, that \$210,000 be provided from the Pension Reserve Trust Fund, that \$6,798,286 be provided from the Capital Trust Fund, that \$43,680 be provided from the Embarkation Fee Special Revenue Fund, that \$39,520 be provided from the Bismore Park Special Revenue Fund, and that the sum of \$800,000 be transferred from the General Fund reserves, all for the purpose of funding the Town’s FY 2023 General Fund Other Requirements budget as presented to the Town Council by the Town Manager.

RECONCILIATION OF APPROPRIATION ORDER TO TOTAL OTHER REQUIREMENTS

Total Other Requirements	\$ 69,682,838
Town Council Reserve (2022-180)	(250,000)
Transfers to Enterprise Funds (2022-168 & 2022-166)	(1,421,458)
Retired Teacher Health Insurance Assessed on Cherry sheet	(3,112,932)
State & County Assessments on Cherry Sheet	(2,476,716)
Snow & Ice Deficit	(800,000)
Appropriation amount	\$ 54,084,840

SUMMARY OF BUDGET CHANGES

The proposed FY 2023 budget for Other Requirements is increasing by \$4,021,764, or 6.1% over the approved FY 2022 budget. The employee benefits category is increasing \$677,978, or 2.5% mostly due to the County pension assessment. Debt service, property and casualty insurance, grants, prior year deficits, and other assessments are increasing by \$2,317,714, or 8.9% over the approved FY 2022 budget. Transfers are increasing by \$1,026,072, which is all being directed to the Capital Trust Fund. In addition to a base increase of 2.5%, the increase to the Capital Trust Fund includes an additional \$750,000 representing the new property tax growth for FY 2023. All of this growth is being dedicated to the capital program.

COMMUNITY PRESERVATION FUND ADMINISTRATION EXPENSES AND FY 2023 PROGRAM SET-ASIDES

APPROPRIATION ORDER 2022-182

ORDERED:

That, pursuant to the provisions of General Law Chapter 44B Section 6, for the fiscal year beginning July 1, 2022, the following sums of the annual revenues of the Community Preservation Fund be set aside for further appropriation and expenditure for the following purposes: \$546,161 for open space and recreation; \$546,161 for historic resources; \$546,161 for community housing; \$2,614,771 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 of 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 2022-183

ORDERED:

That the sum of \$1,083,029 be appropriated for the purpose of paying the FY 2023 Community Preservation Fund debt service requirements, and to meet such appropriation, that \$1,008,354 be provided from current year revenues of the Community Preservation Fund and that \$74,675 be provided from the reserves for the historic preservation program within the Community Preservation Fund.

DETERMINATION OF COMMUNITY PRESERVATION FUND (CPF) FY 2023 BUDGET APPROPRIATION ORDERS

STEP 1 - Calculate Estimated CPF FY23 Revenue:

Net FY22 surtax	\$ 3,943,399
Projected increase	3.5%
Estimated FY23 surtax	4,081,418
Estimated FY23 state match (35% of FY22 surtax)	1,380,190
Total estimated CPF FY23 revenue	<u>\$ 5,461,608</u>

STEP 2 - Identify CPF FY23 Debt Service:

FY23 Historic Preservation debt service	\$ 74,675	Paid from HP set-aside
FY23 Land Bank debt service	1,008,354	Paid from CPF estimated revenue
Total FY23 debt service payments	<u>\$ 1,083,029</u>	Town Council Order 2022-183

STEP 3 - Determine CPF Revenue Available for Program Areas:

Estimated FY23 revenue	\$ 5,461,608
FY23 revenue committed to Land Bank debt service	(1,008,354)
Balance available before deduction for administration	4,453,254
FY23 administration budget (maximum of 5% of est. revenue or \$273,080)	(200,000)
Balance available for program areas (78% of estimated FY23 revenue)	<u>\$ 4,253,254</u>

STEP 4 - Calculate Minimum Set-asides:

Reserve for Open Space/Recreation (OSR)	\$ 546,161	Town Council Order 2022-182
Reserve for Historic Preservation (HP)	546,161	Town Council Order 2022-182
Reserve for Community Housing (CH)	546,161	Town Council Order 2022-182
Subtotal minimum set-asides	1,638,483	
Balance available for program areas	4,253,254	
Balance remaining - budgeted reserve	<u>\$ 2,614,771</u>	Town Council Order 2022-182

REVOLVING FUNDS FY 2023 REVOLVING FUND SPENDING LIMITS

COUNCIL ORDER 2022-184

RESOLVED:

That the Town Council hereby authorizes the following spending limitations for fiscal year 2023 revolving funds:

Council on Aging 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**

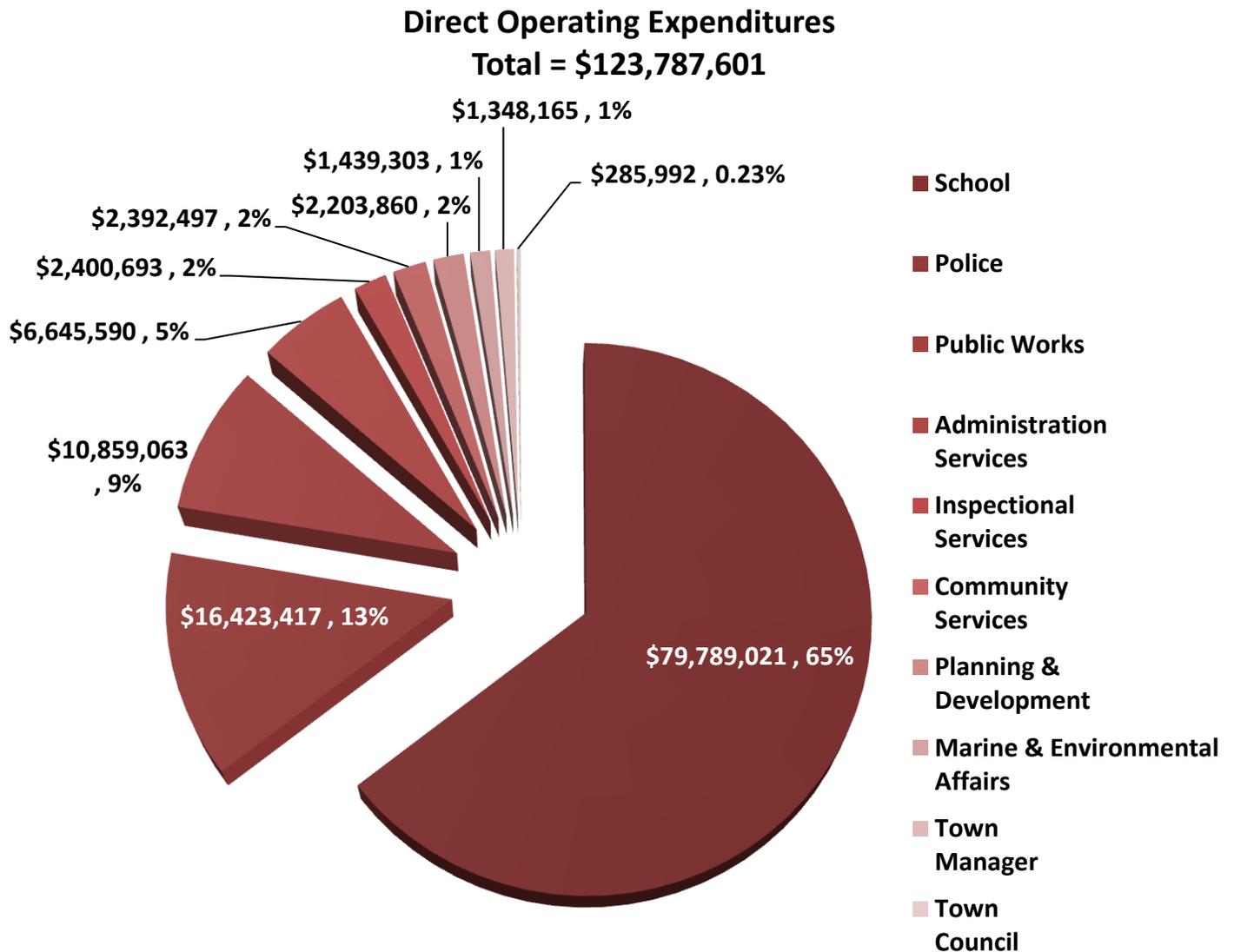
The revolving funds statute, G. L. c. 44 § 53E½, requires that such funds be established once by ordinance and that the Town Council vote to establish the spending limit before July 1 each year for the upcoming fiscal year for each fund so established. This spending limit can be increased, as needed, during the fiscal year with approval of the Town Council. The spending limits proposed for FY 2023 have not changed from the limits approved in FY 2022.

FULLY ALLOCATED BUDGET

A Fully Allocated Budget illustrates the proposed FY 2023 General Fund operating budget on a full allocation basis. This is for illustrative purposes only. The proposed budget is not approved using this format. 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

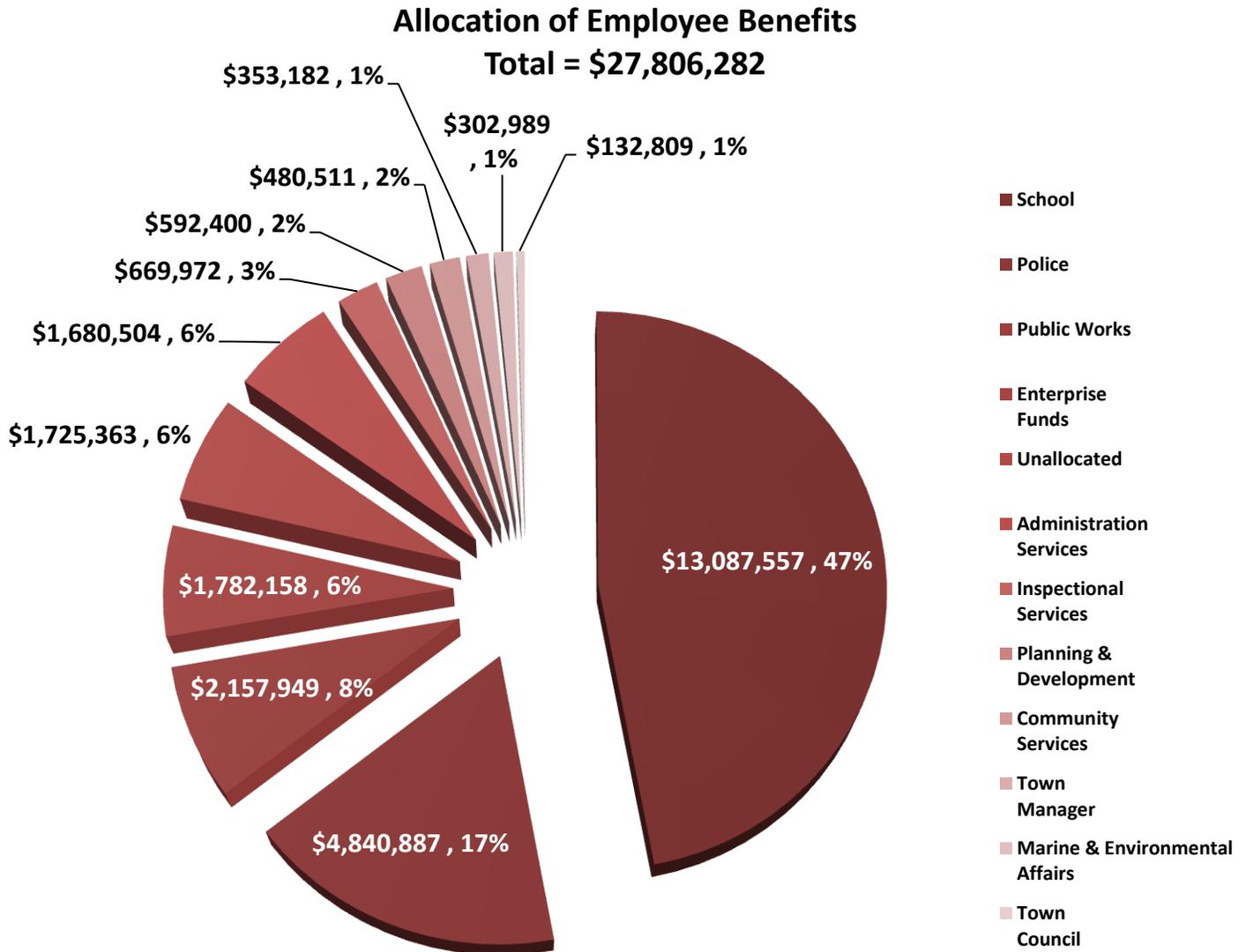
The proposed FY 2023 direct operating expenditures for all General Fund departments are as follows:



The Town’s three largest departments, Schools, Police and Public Works, comprise 87% of all direct expenditures for operations.

ALLOCATION OF EMPLOYEE BENEFITS

The proposed FY 2023 budget for employee benefits allocated to the operational components of Town is as follows:



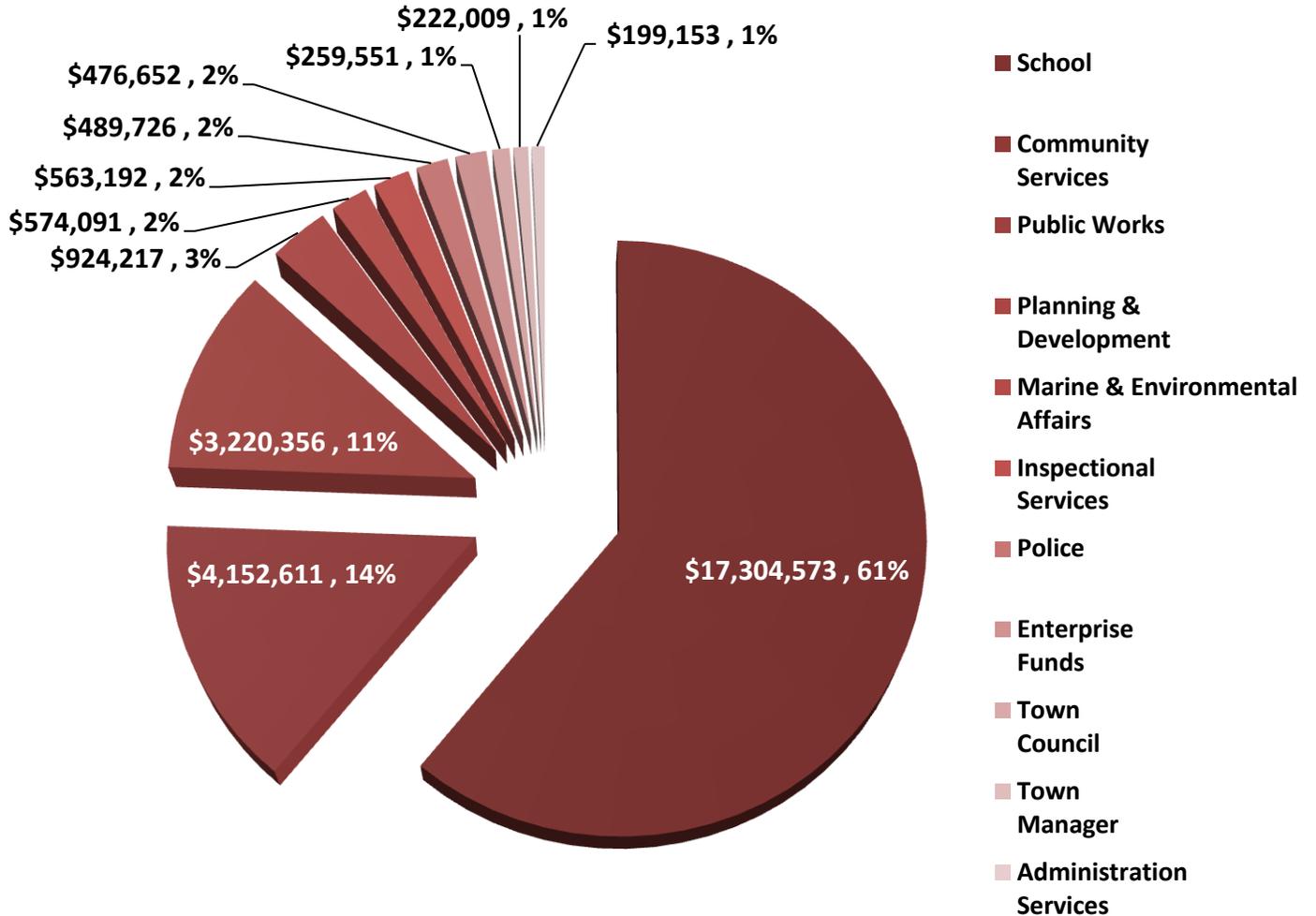
The “Unallocated” amount of \$1,725,363 represents mostly sick buyback, unemployment, and worker’s compensation. The town self-insures unemployment and worker compensation, and it is not yet known where the costs of these types of expenses will be incurred in FY 2023.

ALLOCATION OF OTHER FIXED COSTS IN THE GENERAL FUND

The proposed FY 2023 budget for debt service, grants, and assessments and other costs, and transfers are allocated to the operational components of the town as follows:

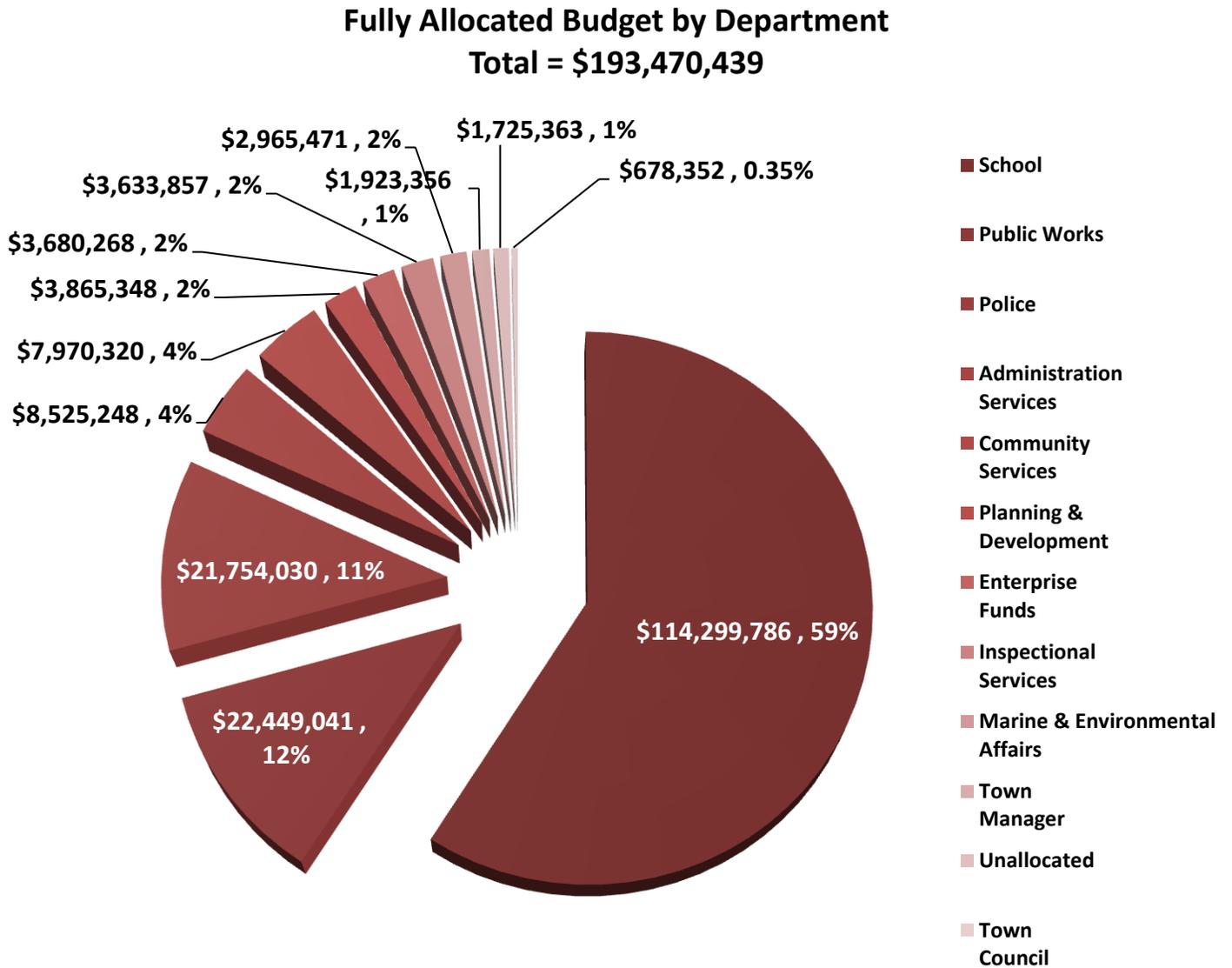
Allocation of Debt Service, Grants, Assessments & Other Costs

Total = \$28,386,130



FULLY ALLOCATED BUDGET BY DEPARTMENT

The proposed FY 2023 fully allocated General Fund budget by department operation is as follows:

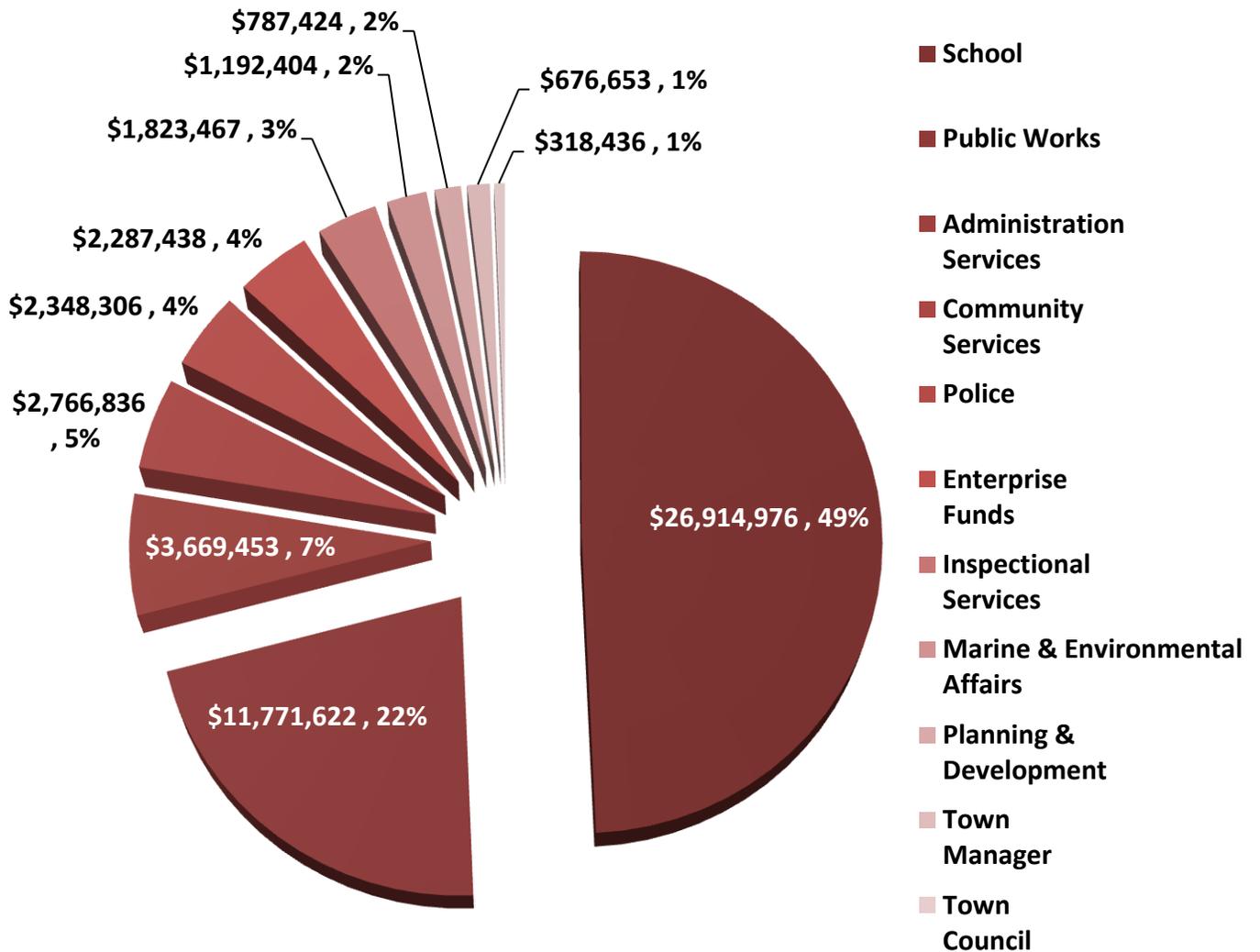


The “Unallocated” amount of \$1,725,363 represents mostly sick buyback, unemployment, and worker’s compensation. The town self-insures unemployment and worker compensation, and it is not yet known where these costs will be incurred in FY 2023.

ALLOCATION OF NON-PROPERTY TAX RESOURCES IN THE GENERAL FUND

The total estimated non-property tax resources used to balance the proposed FY 2023 General Fund includes all excise taxes, intergovernmental aid and other receipts generated at the local level. These resources are allocated by department as follows:

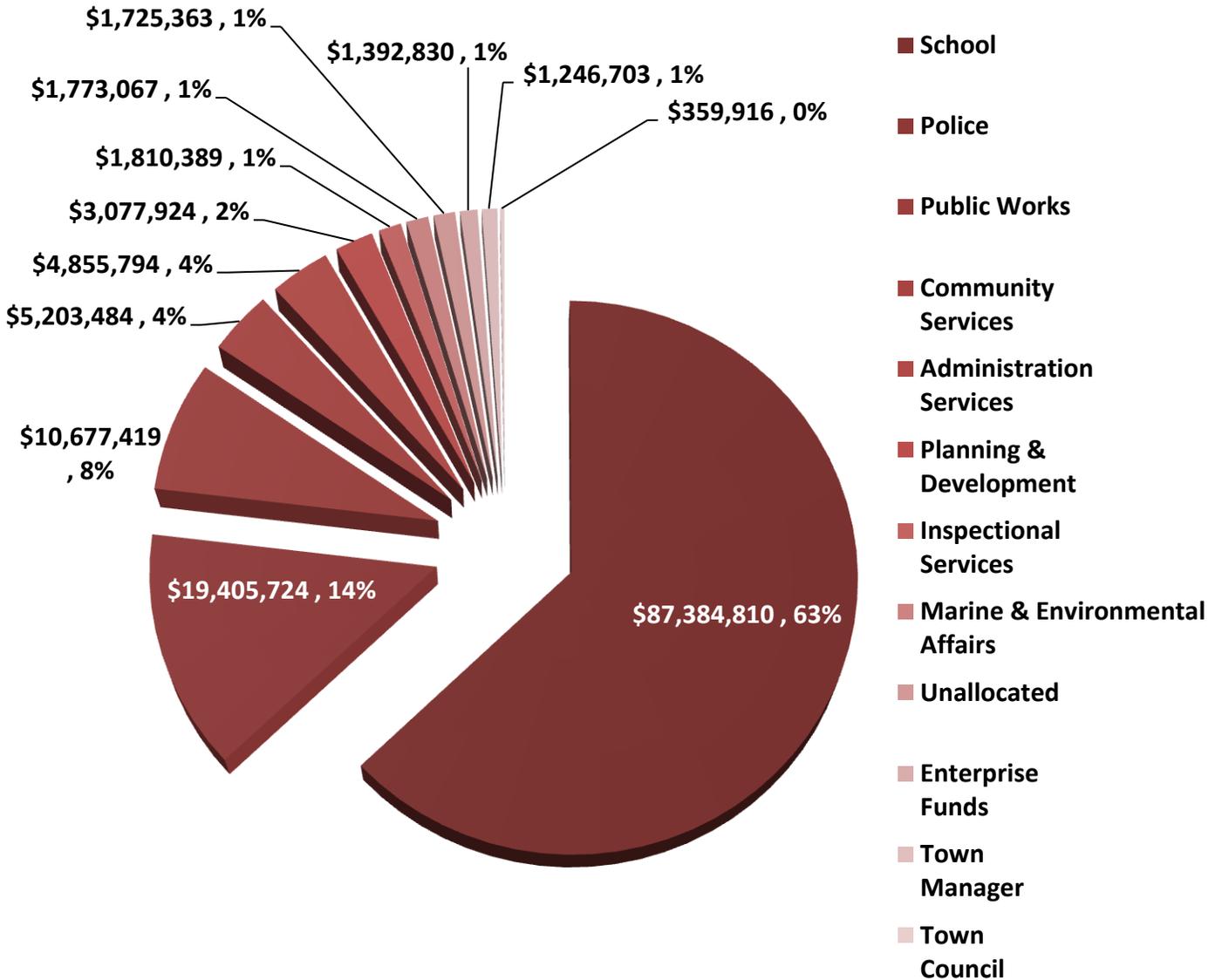
Allocation of Non-Property Tax Resources
Total = \$54,557,014



ESTIMATED PROPERTY TAX ALLOCATION BY DEPARTMENT

After netting all non-property tax resources against the fully allocated General Fund operating budget for FY 2023 by department, the net amount represents the property tax support needed for each area.

Allocation of Estimated Property Tax
Total = \$138,913,424



ALLOCATION WORKSHEET – EXPENDITURES

Proposed FY 2023	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environmental Affairs	Community Services	Inspectional Services	Administration Services	Planning & Development	Enterprise Funds	
Expense Category													
Department Operations	123,787,601	-	285,992	1,348,165	79,789,021	16,423,417	10,859,063	1,439,303	2,392,497	2,400,693	6,645,590	2,203,860	-
Employee Benefits													
Retirement Assessments	\$ 11,287,644	-	47,684	258,015	2,785,764	2,805,705	1,449,119	199,914	311,322	441,357	1,043,637	406,296	1,538,830
Health Insurance for Active Employees	8,000,000	251,607	52,414	63,836	5,308,308	1,068,586	346,569	56,829	119,222	150,092	441,090	141,447	-
Retiree Health & Sick Benefits	5,297,932	400,000	25,347	15,910	3,600,616	679,082	243,538	30,341	19,545	46,042	114,160	19,384	103,967
Other Post Employment Benefits	700,000	-	3,701	2,323	525,751	99,157	35,561	4,430	2,854	6,723	16,669	2,830	-
Workers' Compensation & Unemployment	1,200,000	1,060,638	-	-	-	-	-	-	-	-	-	-	139,362
Medicare & Life Insurance	1,320,706	13,119	3,663	13,097	867,117	188,356	83,163	11,474	27,568	25,758	64,948	22,442	-
Total	27,806,282	1,725,363	132,809	353,182	13,087,557	4,840,887	2,157,949	302,989	480,511	669,972	1,680,504	592,400	1,782,158
Debt Service, Grants, Assessments & Other													
Debt Service	6,798,286	-	-	-	3,325,784	-	2,068,542	524,136	762,842	-	-	116,983	-
Regional School District	5,229,756	-	-	-	5,229,756	-	-	-	-	-	-	-	-
Commonwealth Charter Schools	6,025,534	-	-	-	6,025,534	-	-	-	-	-	-	-	-
School Choice	1,511,358	-	-	-	1,511,358	-	-	-	-	-	-	-	-
Library Grants	2,035,660	-	-	-	-	-	-	-	2,035,660	-	-	-	-
Tourism Grant	127,000	-	-	-	-	-	-	-	-	-	-	127,000	-
Property & Liability Insurance	2,500,000	-	5,310	202,016	1,206,580	246,178	190,782	28,610	63,497	22,366	29,024	28,985	476,652
Interest on Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
Celebrations	134,000	-	-	-	-	-	-	-	134,000	-	-	-	-
Lombard Trust Rent	52,000	-	-	-	-	-	-	-	52,000	-	-	-	-
Veterans' District Assessment & Benefit F	430,000	-	-	-	-	-	-	-	430,000	-	-	-	-
Old Kings Highway	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-
Greenhead Fly Control District	5,820	-	-	-	-	-	-	-	-	5,820	-	-	-
County Tax & Cape Cod Commission Asses	1,261,036	-	4,241	19,992	-	243,548	161,033	21,344	35,479.10	35,601	98,550	641,249	-
Mosquito Control	476,263	-	-	-	-	-	-	-	-	476,263	-	-	-
Air Pollution Control Districts	23,143	-	-	-	-	-	-	-	-	23,143	-	-	-
RMV Non-renewal Surcharge	71,580	-	-	-	-	-	-	-	-	-	71,580	-	-
Cape Cod Regional Transit Authority	639,133	-	-	-	-	-	-	-	639,133	-	-	-	-
Special Education Assessment	5,561	-	-	-	5,561	-	-	-	-	-	-	-	-
Snow & Ice Removal Deficit	800,000	-	-	-	-	-	800,000	-	-	-	-	-	-
Town Council Reserve	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-
Total	28,386,130	-	259,551	222,009	17,304,573	489,726	3,220,356	574,091	4,152,611	563,192	199,153	924,217	476,652
Total Fixed Cost & Operating Expenditures	\$ 179,980,013	1,725,363	678,352	1,923,356	110,181,150	21,754,030	16,237,368	2,316,383	7,025,619	3,633,857	8,525,248	3,720,477	2,258,810
Transfers	13,490,426	-	-	-	4,118,636	-	6,211,673	649,088	944,700	-	-	144,871	1,421,458
Grand Total	\$ 193,470,439	\$ 1,725,363	\$ 678,352	\$ 1,923,356	\$ 114,299,786	\$ 21,754,030	\$ 22,449,041	\$ 2,965,471	\$ 7,970,320	\$ 3,633,857	\$ 8,525,248	\$ 3,865,348	\$ 3,680,268

ALLOCATION WORKSHEET – RESOURCES

Proposed FY 2023	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environmental Affairs	Community Services	Inspectional Services	Administration Services	Planning & Development	Enterprise Funds
Resources:												
Motor Vehicle Excise	6,839,030	-	-	-	-	6,839,030	-	-	-	-	-	-
Boat Excise	130,000	-	-	-	-	-	130,000	-	-	-	-	-
Motel/Hotel Excise	1,800,000	-	11,700	55,154	-	671,889	58,882	97,878	98,213	271,874	90,161	-
PILOT	32,000	-	-	-	-	-	-	-	-	32,000	-	-
Intergovernmental	26,273,280	-	15,432	72,748	23,337,365	886,218.27	77,666	298,324	129,543	627,561	118,922	-
Charges for Services	1,838,500	-	-	-	-	200,000	-	1,602,000	-	-	36,500	-
Fees, Licenses & Permits	2,888,750	-	-	410,650	200,000	191,000	50,000	-	1,587,500	213,100	74,500	-
Fines & Penalties	1,240,000	-	-	-	-	76,000	-	-	-	1,047,000	117,000	-
Interest & Other	1,482,500	-	-	10,000	-	271,000	-	-	-	646,500	-	-
Special Revenue Funds	736,640	-	-	-	-	166,340	348,000	-	-	-	222,300	-
Enterprise Funds	3,238,028	-	40,416	123,301	-	-	-	-	-	812,002	3,500	2,258,809
Pension Trust Fund	210,000	-	887.14	4,800	51,828	52,198	3,719	5,792	8,211	19,416	7,559	28,629
Capital Trust Fund	6,798,286	-	-	-	3,325,784	-	524,136	762,842	-	-	116,983	-
Reserves	1,050,000	-	250,000	-	-	800,000	-	-	-	-	-	-
Total Resources Excluding Property Taxes	54,557,014	-	318,436	676,653	26,914,976	2,348,306	1,192,404	2,766,836	1,823,467	3,669,453	787,424	2,287,438
Property Tax Support	\$ 138,913,424	\$ 1,725,363	\$ 359,916	\$ 1,246,703	\$ 87,384,810	\$ 19,405,724	\$ 10,677,419	\$ 5,203,484	\$ 1,810,389	\$ 4,855,794	\$ 3,077,924	\$ 1,392,830