

TOWN OF BARNSTABLE, MASSACHUSETTS



Olde Barnstable Fairgrounds Golf Course

FISCAL YEAR 2024 TOWN MANAGER'S PROPOSED OPERATING BUDGET

**Mark S. Ells
Town Manager**

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SUMMARY OF ALL APPROPRIATED FUNDS

Fund	Actual FY 2022	Budget FY 2023	Budget FY 2024	Change FY23 - 24	Percent Change
General Fund	\$176,411,979	\$184,715,764	\$196,472,057	\$11,756,293	6.36%
Airport Enterprise	9,143,156	12,747,973	11,072,723	(1,675,250)	-13.14%
Golf Enterprise	3,217,018	3,469,498	3,690,660	221,162	6.37%
HYCC Enterprise	2,959,910	3,312,333	3,571,150	258,817	7.81%
Marina Enterprise	695,690	785,443	713,286	(72,157)	-9.19%
PEG Enterprise	707,398	870,427	856,897	(13,530)	-1.55%
Sandy Neck Enterprise	949,230	973,203	1,069,975	96,772	9.94%
Solid Waste Enterprise	3,595,089	3,673,191	3,748,307	75,116	2.04%
Water Pollution Control Enterprise	5,405,676	8,364,948	8,108,805	(256,143)	-3.06%
Water Supply Enterprise	6,630,224	7,910,120	8,364,442	454,322	5.74%
Total All Budgeted Funds	\$209,715,370	\$226,822,900	\$237,668,302	\$10,845,402	4.78%

All Funds Net Of Transfers	\$196,005,961	\$220,130,760	\$230,976,162	\$10,845,402	4.93%
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All Funds Net of Transfers and Snow Removal Deficit	\$196,005,961	\$219,195,939	\$230,976,162	\$11,780,223	5.37%
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General Fund Net of Transfers and Snow Removal Deficit	\$162,838,035	\$177,088,803	\$187,164,260	\$10,075,457	5.69%
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Full-time Equivalent Employees	1,402.56	1,430.15	1,469.62	39.47
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*Enterprise Funds reflect direct operating costs only.

The Town of Barnstable's total proposed FY 2024 operating budget for all appropriated funds is \$237,668,302. This is an increase over the approved FY 2023 budget of \$10,845,402 or 4.8%. In addition to the General Fund, these figures include the Town's nine Enterprise Fund operations.

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 in 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 \$11.8 million, or 6.4% higher. Fixed costs including transfers to the Capital Trust Fund and Enterprise Fund subsidies are up \$4,048,784, or 6.4% mainly due to an increase in the transfer to

the Capital Trust Fund. Municipal operations are increasing \$1.7 million, or 3.9%, and local education expenditures are increasing \$6 million, or 7.8%. Major factors contributing to the increase in the school budget are contractual labor obligations and an increase in staffing to address the changing demographics in our student population as recognized within the Student Opportunity Act implemented by the Commonwealth of MA three years ago.

The **Airport Enterprise Fund's** direct operating expenses are decreasing by \$1,675,250, or 13.1%. The amount provided for the purchase of jet for resale has been reduced to reflect the anticipated reduction in its acquisition cost.

The **Golf Course Enterprise Fund's** direct operating expenses are increasing by \$221,162, or 6.4%. This includes personnel costs increase as well as additional funding for operating expenses and the restoration of operating capital for \$50,000.

The **HYCC Enterprise Fund's** direct operating expenses are increasing \$258,817, or 6.4%. This includes funding for one (1) additional maintenance custodian position and an increase in funding for maintenance contracts and building maintenance.

The **Marina Enterprise Fund's** direct operating expenses are decreasing by \$72,157, or 9.2% due to the retirement of the loan issued for the acquisition of the Prince Cove Marina. Additional funding is provided for seasonal staff wages and various operating expense lines.

The **PEG Enterprise Fund's** direct operating expenses are decreasing \$13,530, or 1.6%. Funding for INET maintenance and capital outlay have been reduced.

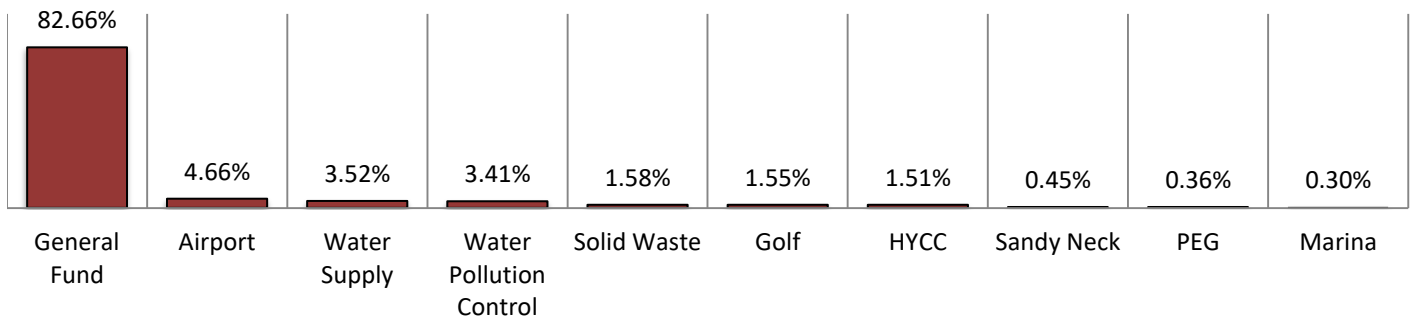
The **Sandy Neck Enterprise Fund's** direct operating expenses are increasing \$96,772, or 9.9%. The budget includes the allocation of one (1) additional staff as well as increased funding for permits, trail maintenance, sanitation and facility improvements.

The **Solid Waste Enterprise Fund's** direct operating expenses are increasing \$75,116, or 2.0% as the budget includes additional funds for disposing household waste and recyclables, fuel and utilities and overtime.

The **Water Pollution Control Enterprise Fund's** direct operating expenses are decreasing \$256,143, or 3.1%. This is attributable to a reduction in the operating expenses associated with the Comprehensive Wastewater Management Plan. The issuance of long-term bonds has been delayed resulting in a reduction in the FY 2024 debt service of \$1,075,617 and a reduction in capital outlay for vehicles of \$182,000. Additional funding is provided for the Water Pollution Control Facility operations for sludge disposal, chemicals, repairs & maintenance, utilities and fuel.

The **Water Supply Enterprise Fund's** direct operating expenses are increasing \$454,322, or 5.7%. This includes additional funding for the management contract of the water system as well as a new loan for water improvements issued in FY 2023.

Distribution of All Appropriated Funds



GENERAL FUND REVENUE SUMMARY

Funding Category	Actual FY 2022	Projected FY 2023	Budget FY 2023	Budget FY 2024	Change FY23 - 24	Percent Change
Tax Levy	\$ 133,947,785	\$ 139,755,613	\$ 140,669,929	\$ 145,205,501	\$ 4,535,572	3.22%
Reserved for Abatements and Exemptions	-	(1,084,353)	(2,107,680)	(1,270,547)	837,133	-39.72%
Property Taxes Available for Operations	\$ 133,947,785	\$ 138,671,260	\$ 138,562,249	\$ 143,934,954	\$ 5,372,705	3.88%
Other Taxes:						
Motor Vehicle Excise Tax	\$ 9,260,999	\$ 7,429,812	\$ 6,918,443	\$ 8,000,000	\$ 1,081,557	15.63%
Boat Excise Tax	129,130	125,808	130,000	130,000	-	0.00%
Motel/Hotel Excise Tax	2,241,730	2,119,360	1,800,000	2,100,000	300,000	16.67%
Payments in Lieu of Tax	34,704	35,000	32,000	32,000	-	0.00%
Total Other Taxes	\$ 11,666,562	\$ 9,709,980	\$ 8,880,443	\$ 10,262,000	\$ 1,381,557	15.56%
Other Resources:						
Intergovernmental	\$ 18,354,845	\$ 24,432,459	\$ 24,127,365	\$ 29,563,149	\$ 5,435,784	22.53%
Fines & Penalties	1,588,233	1,742,690	1,146,000	1,230,000	84,000	7.33%
Fees, Licenses, Permits	3,768,926	3,675,331	2,684,750	3,062,550	377,800	14.07%
Charges For Services	2,374,107	2,081,144	2,194,500	2,230,000	35,500	1.62%
Interest and Other	2,175,602	2,776,403	1,482,500	1,600,000	117,500	7.93%
Special Revenue Funds	736,340	736,640	736,640	772,140	35,500	4.82%
Enterprise Funds	3,172,352	3,238,029	3,238,029	3,367,264	129,235	3.99%
Trust Funds	220,000	210,000	210,000	200,000	(10,000)	-4.76%
Reserves	-	-	1,453,287	250,000	(1,203,287)	-82.80%
Total Other Resources	\$ 32,390,406	\$ 38,892,696	\$ 37,273,071	\$ 42,275,103	\$ 5,002,032	13.42%
Total General Fund Resources	\$ 178,004,753	\$ 187,273,936	\$ 184,715,763	\$ 196,472,057	\$11,756,294	6.36%

Property taxes will provide 73% of the funding for the General Fund budget and are estimated to be \$144 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 \$1.3 million results in an increase of \$5.4 million available to fund the operating budget. Intergovernmental Aid is the next largest category and provides about 15% 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 \$5.4 million in FY 2024 as more funding has been provided through Chapter 70 Aid. Other local receipts are projected to increase \$614,800. Motor Vehicle Excise is the largest other local receipt estimated at \$8.0 million in FY 2024. Transfers from special revenue funds, enterprise funds and trust funds are budgeted \$154,735 higher in FY 2024. This is mainly due to an increase in debt service costs in FY 4 which is funded with a transfer from the Capital Trust Fund. The budget is balanced using \$250,000 of General Fund reserves. This is \$1.2 million less than the amount used to balance the FY 2023 budget. Additionally, it is projected that the General Fund will generate a surplus at the close of FY 2023 that will exceed the amount used to balance the FY 2023 budget.

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 2024 to balance the operating or capital budgets. The formula used to calculate the projected tax levy for FY 2024 is as follows:

FY2023 Base Levy	\$138,604,718
Prop 2½ allowable increase (2.5% of base)	3,465,118
Estimated new property tax growth	750,000

Cape Cod Commission environmental tax	668,699
Debt exclusions	1,716,966
Less reserve for abatements & exemptions	(1,270,547)
FY2024 Tax Levy available for operations	\$143,934,954

Estimated new property tax growth is derived principally from new building construction. The Town Assessor works closely with the Inspectional Services Department and reviews 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 all Cape Cod communities based on the community’s equalized valuation.

Debt exclusions are also voter approved initiatives that are added to the levy above the Proposition 2½ increase. These are equal to the debt service payments and they expire once the debt service expires. The town has one debt exclusion for its share of the debt service on the construction bonds issued to build the new regional technical high school.

Every year a provision for abatements and property tax exemptions must be made as well. For FY 2024 a provision of \$1,270,547 is being set aside, reducing the available property taxes to fund operations by this amount.

	Stated in Millions				
	2024P	2025P	2026P	2027P	2028P
Base levy from prior year	\$ 138.60	\$ 142.82	\$ 147.14	\$ 151.57	\$ 156.11
Prop 2.5 increase	3.47	3.57	3.68	3.79	3.90
New growth	0.75	0.75	0.75	0.75	0.75
New base	142.82	147.14	151.57	156.11	160.76
Voter Approved Additions:					
CCC Environmental tax	0.67	0.69	0.70	0.72	0.74
Debt exclusions	1.72	1.71	1.70	1.69	1.68
Maximum allowable levy	145.21	149.53	153.97	158.52	163.18
Less reserve for abatements and exemptions	(1.27)	(1.30)	(1.33)	(1.37)	(1.40)
Property taxes available for operations	\$ 143.94	\$ 148.23	\$ 152.63	\$ 157.15	\$ 161.77

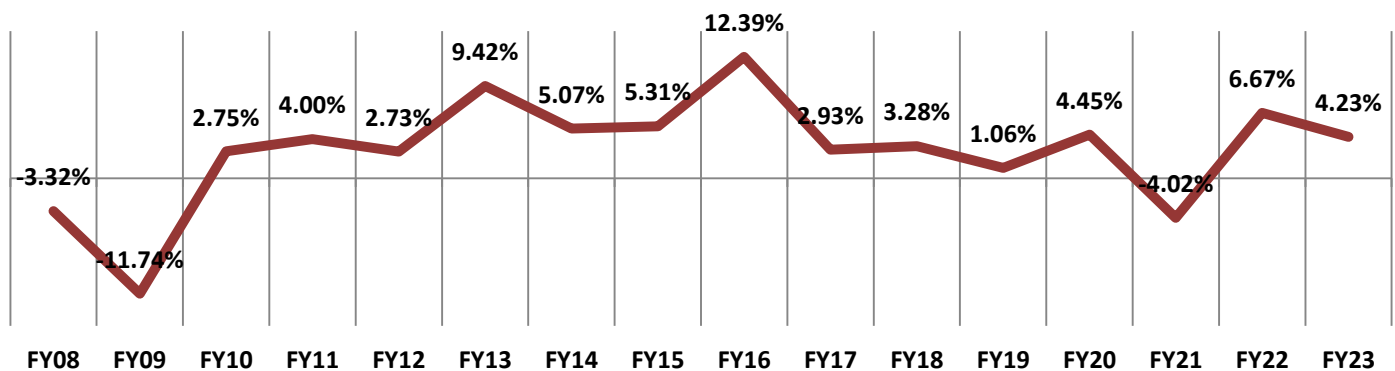
The projected tax levy for the next five years is estimated to grow from \$144 million to \$162 million. This represents about a 3 percent increase per year. It is expected that the Town will have to increase the base levy by 2.5 percent every year and a factor for new building growth. New property tax growth is expected to average about \$750,000 per year. The Cape Cod Commission assessment is projected to increase 2.5 percent per year. A recently approved debt exclusion override is for the Cape Cod Regional Technical High School, which is expected to affect the town’s tax levy for several years.

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. The tax is based on a percentage of the MSRP as follows:

- 90% of MSRP for model year the same as the tax year
- 60% of MSRP for model 1 year old
- 40% of MSRP for model 2 years old
- 25% of MSRP for model 3 years old
- 10% of MSRP for model over 3 years old

This category of revenue is difficult to project because of the many variables involved. These include the timing of the state in mailing commitments, the price changes in new vehicles, the volume of new vehicle purchases and leases, and changes in the economy. The Town receives a tax commitment from the State Department of Motor Vehicles every other month with the first and largest commitment usually issued in the month of January. This commitment is a good indicator of where this revenue category is trending. For the past several years, the January commitment has been as follows:

**Motor Vehicle Excise Tax - January Commitment
Annual % Change**



The auto industry has recovered from the 2008 recessionary year. Locally, many dealerships have made significant investments in their properties; however, this revenue source may have maxed out its potential due to the tremendous growth over the years. The January commitment annual change has remained positive 13 out of 16 fiscal years. Recently, it dipped in FY 2021 during the pandemic but has recovered the past two years.

Boat Excise Tax: The boat excise tax has always been a relatively small revenue source to the Town and is set at \$10 per \$1,000 of valuation by the state. Boat excise has not experienced the increases that motor vehicle excise has in recent years. The state imposes a maximum taxable value of \$50,000 on vessels. This category is projected to be level based on prior year collections.

Motel/Hotel Excise Tax: The Massachusetts Legislature enacted the Motel/Hotel Tax in 1985 as a local option excise tax on hotels, motels, and lodging houses (“bed and breakfasts”). The Commonwealth administers the tax by collecting the local option portion from business establishments and sending them back to the cities and towns on a quarterly basis. The local option tax is capped at 6%. The Town of Barnstable adopted this cap in July 2010. One-third of this revenue is dedicated for sewer expansion projects and certain qualifying private road improvements. Motel/Hotel tax revenues depend largely on room occupancy from year-to-year, the total number of room stock, as well as the base

rates charged to consumers by hotels and motels. In better economic times, more rooms may be occupied during the Town's tourist season, leading to potentially higher returns on the tax. The closure or conversion of rooms to condominiums reduces the number of room stock susceptible to the tax, potentially leading lower returns on the tax.

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 estimate used for the FY 2024 budget proposal is based on the Governor's proposed budget. 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 during late June or early July, after the Town has already approved its budget. As this is a political process, the Town has historically used the Governor's proposal to develop its budget and make budget adjustments subsequent to the state budget passage if necessary.

The Department of Elementary and Secondary Education (DESE) administers the Chapter 70 formula. Before receiving any education aid, all districts are required to submit End-of-Year Pupil and Financial Reports to the Department. The data contained in these reports are used to demonstrate compliance with net school spending requirements. Net school spending is the sum of the required local contribution plus state aid. In most cases, actual net school spending is well above the required amount as calculated under the CH70 formula.

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 2024 is \$84,000 more than the FY 2023 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 2024 is \$377,800 higher than the FY 2023 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 \$35,500 higher in FY 2024.

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 \$117,500 more than FY 2024.

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 2024 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 2023 indicate that these transfers can be supported.

	Balance at the end of Fiscal Year:				
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Parking Meter Receipts	\$546,568	\$400,562	\$358,568	\$386,874	397,120
Wetland Protection Fund	253,400	273,502	287,567	302,702	305,572
Embarkation Fee Revenue	330,580	400,278	424,573	511,761	602,765
Water Ways Improvement Fund	466,647	458,018	513,944	596,489	698,966

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 2024 reimbursements from the Enterprise Funds are as follows:

Indirect Cost	
Airport	\$901,712
Golf	517,433
Solid Waste	395,515
Water Pollution Control	605,898
Water Supply	195,258
Marina	91,711
Sandy Neck	151,763
Hyannis Youth & Community Center	406,582
Public, Educational, Governmental Access Channel	101,393
Total Enterprise Funds Indirect Cost	\$3,367,265

Trust Fund: Transfers from Trust Funds include \$200,000 from the Town’s Pension Reserve, which provides funding to offset the pension assessment received from the County Retirement System, and \$7,249,889 from the Capital Trust Fund, which provides funding to pay the General Fund debt service obligations.

General Fund Reserves: The Town will use \$250,000 in General Fund reserves to balance the proposed FY 2024 operating budget and \$3,840,251 for the capital program. This is expected to be restored with an estimated projected surplus of over \$5 million to be generated in FY 2023. 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. In addition, some of the costs being paid for with surplus are not recurring operating costs. The following is a history of General Fund reserves used and generated.

Certification Date:	Beginning	Used For:		Generated	Ending
	Balance	Operations	Capital		Balance
1-Jul-2015	13,370,039	(4,104,926)	(1,037,689)	5,721,779	13,949,203
1-Jul-2016	13,949,203	(2,726,877)	(4,000,000)	5,908,772	13,131,098
1-Jul-2017	13,131,098	(2,572,316)	(350,000)	5,988,373	16,197,155
1-Jul-2018	16,197,155	(3,587,352)	(4,260,175)	4,293,608	12,643,236
1-Jul-2019	12,643,236	(2,442,899)	(264,000)	4,752,408	14,688,745
1-Jul-2020	14,688,745	(2,870,726)	(233,554)	6,939,912	18,524,377
1-Jul-2021	18,524,377	(2,227,123)	(2,359,460)	10,489,342	24,427,136
1-Jul-2022	24,427,136	(1,050,000)	(4,086,306)	7,478,398	26,769,228
	Average	(2,697,777)	(2,073,898)	6,446,574	

GENERAL FUND EXPENDITURE SUMMARY

Municipal Operations:	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Police Department	\$ 15,586,298	\$ 16,528,177	\$ 16,585,663	\$ 17,097,520	\$ 511,857	3.09%
Public Works Department	11,169,052	9,881,537	10,859,063	11,142,056	282,993	2.61%
Administrative Services Department	6,421,511	6,654,095	6,851,981	7,530,592	678,611	9.90%
Marine & Environmental Affairs	1,263,474	1,362,597	1,439,303	1,459,889	20,586	1.43%
Community Services Department	2,061,046	2,598,694	2,704,497	2,590,647	(113,850)	-4.21%
Inspectional Services	2,279,834	2,258,346	2,400,693	2,461,095	60,402	2.52%
Planning & Development	2,063,615	2,108,783	2,203,860	2,327,810	123,950	5.62%
Town Manager	1,199,491	1,299,000	1,348,165	1,535,533	187,368	13.90%
Town Council	276,201	251,179	285,992	261,328	(24,664)	-8.62%
Total Municipal Operations	\$ 42,320,521	\$ 42,942,408	\$ 44,679,217	\$ 46,406,470	\$ 1,727,253	3.87%
Education Budget	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Local School System	\$ 69,648,042	\$ 76,499,180	\$ 76,781,611	\$ 82,761,867	\$ 5,980,256	7.79%
Regional School District Assessment	5,753,760	5,229,756	5,229,756	4,980,692	(249,064)	-4.76%
Commonwealth Charter School Assessment	4,455,087	6,177,556	6,177,556	6,151,602	(25,954)	-0.42%
School Choice Assessment	1,484,768	1,594,174	1,594,174	1,530,367	(63,807)	-4.00%
Total All Education	\$ 81,341,657	\$ 89,500,666	\$ 89,783,097	\$ 95,424,528	\$ 5,641,431	6.28%
Other Requirements	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Employee Benefits	\$ 25,813,880	\$ 27,157,644	\$ 27,806,282	\$ 29,787,341	\$ 1,981,059	7.12%
Debt Service	6,488,897	6,798,286	6,798,286	7,249,889	451,603	6.64%
State & County Assessments	2,755,573	4,013,563	2,923,261	2,977,839	54,578	1.87%
Grants	1,950,769	2,162,660	2,162,660	2,233,908	71,248	3.29%
Property & Liability Insurance	2,097,430	2,300,000	2,500,000	2,600,000	100,000	4.00%
Celebrations, Rent & Other	69,308	186,000	186,000	234,285	48,285	25.96%
Snow & Ice Removal Deficit	-	934,821	934,821	-	(934,821)	-100.00%
Reserve Funds & Prior Year Deficits	-	250,000	250,000	250,000	-	0.00%
Total Other Requirements	\$ 39,175,857	\$ 43,802,974	\$ 43,561,310	\$ 45,333,262	\$ 1,771,952	4.07%
Total General Fund Before Transfers	\$ 162,838,035	\$ 176,246,048	\$ 178,023,624	\$ 187,164,260	\$ 9,140,636	5.13%
Transfers Out to Other Funds	\$ 13,573,944	\$ 6,692,140	\$ 6,692,140	\$ 9,307,797	\$ 2,615,657	39.09%
Grand Total General Fund	\$ 176,411,979	\$ 182,938,188	\$ 184,715,764	\$ 196,472,057	\$ 11,756,293	6.36%

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

The municipal operations budget is increasing \$1.73 million, or 3.92%. The Administrative Services Department represents the largest monetary change, but as a percentage change, the Town Manager budget is showing the largest increase. Spending for all education is increasing \$5.64 million, or 6.3%. Local school operations are increasing \$5.98 million or 7.8% while assessments from other districts are decreasing \$338,825 collectively. Other school assessments are related to the number of students attending schools outside the local system as well as debt service cost associated with the new Cape Tech Vocational School construction project. Other Requirements are increasing \$1.77 million, or 4.1%. The increase in Other Requirements is due to employee benefits. Transfers to Other Funds include the General Fund support for the Hyannis Youth & Community Center and the 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 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Intergovernmental Aid	\$6,834,789	\$12,900,000	\$58,400	\$50,000	(\$8,400)	-14.38%
Charges for Services	11,158,666	11,275,000	9,252,422	11,453,935	2,201,513	23.79%
Interest and Other	428,771	750,000	444,228	470,500	26,272	5.91%
Total Operating Sources	\$18,422,226	\$24,925,000	\$9,755,050	\$11,974,435	\$2,219,385	22.75%
Borrowing Authorizations	-	-	2,178,000	4,366,551	2,188,551	100.5%
Total Capital Sources	\$0	\$0	\$2,178,000	\$4,366,551	\$2,188,551	100.5%
Total Sources of Funding	\$18,422,226	\$24,925,000	\$11,933,050	\$16,340,986	\$4,407,936	36.94%
Direct Operating Expenses						
Personnel	\$2,034,288	\$2,125,000	\$2,178,332	\$2,283,520	\$105,188	4.83%
Benefits	170,137	230,000	240,862	241,988	1,126	0.47%
Operating Expenses	6,692,875	9,016,000	9,824,779	8,003,665	(1,821,114)	-18.54%
Capital Outlay	89,256	325,000	326,000	370,000	44,000	13.50%
Debt Service	156,600	178,000	178,000	173,550	(4,450)	-2.50%
Total Direct Operating Expenses	\$9,143,156	\$11,874,000	\$12,747,973	\$11,072,723	(\$1,675,250)	-13.14%
Indirect Operating Costs						
General Fund Staff	\$153,257	\$171,779	\$171,779	\$205,190	33,411	19.45%
Pensions	356,898	388,300	388,300	426,499	38,199	9.84%
Audit & Software Costs	18,235	20,956	20,956	22,445	1,489	7.10%
Property, Liability Insurance	182,880	199,578	199,578	213,931	14,353	7.19%
Workers' Compensation Insurance	67,543	200	200	93	(107)	-53.44%
Retirees Health Insurance	30,756	37,764	37,764	33,554	(4,210)	-11.15%
Total Indirect Operating Expenses	\$809,569	\$818,576	\$818,576	\$901,712	\$83,136	10.16%
Total Operating Expenses	\$9,952,725	\$12,692,576	\$13,566,549	\$11,974,435	(\$1,592,114)	-11.74%
Capital Improvements Program	2,792,875	14,000,000	3,287,000	4,593,444	1,306,444	39.75%
Total Capital Expenses	\$2,792,875	\$14,000,000	\$3,287,000	\$4,593,444	\$1,306,444	39.75%
Total Expenses	\$12,745,600	\$26,692,576	\$16,853,549	\$16,567,879	(\$285,670)	-1.70%
Excess (Deficiency) Cash Basis	\$5,676,626	(\$1,767,576)	(\$4,920,499)	(\$226,893)	\$4,693,606	
Beginning Certified Free Cash	\$ 3,202,218		\$ 8,878,844	\$ 7,111,268		
FY 2021 Projected Excess (Deficiency)			\$ (1,767,576)			
Ending Projected Certified Free Cash	\$ 8,878,844		\$ 7,111,268	\$ 6,884,375		

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 2023-155

Cape Cod Gateway Airport Enterprise Fund (Majority Vote Full Council)

ORDERED:

That the sum of **\$11,072,723** be appropriated for the purpose of funding the Town's FY 2024 Airport Enterprise Fund budget, and to meet such appropriation that **\$11,072,723** 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

Direct operating expenses for the Airport's proposed FY 2024 budget are decreasing \$1,675,250, or 13.1% from the approved FY 2023 budget. Most of the decrease in the proposed budget comes from operating cost associated with jet fuel purchases for resale. Personnel costs proposed are increasing 4.8% and benefits are essentially level funded. Capital outlay request includes maintenance for various airport facilities and asset maintenance.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2023 Approved Budget				\$13,566,549	
Contractual Obligations Net of Staff Turnover	106,314	-	-	106,314	-
Change in Indirect Costs	33,882	49,253	-	83,136	-
Reductions in Various Operating Expenses	-	(1,821,114)	-	(1,821,114)	-
One-Time Charges	-	-	(326,000)	(326,000)	-
Debt Service	-	(4,450)	-	(4,450)	-
FY 2024 Budget Changes					
1. Airport Facilities Improvements	-	-	370,000	370,000	-
FY 2024 Proposed Budget	\$140,196	(\$1,776,311)	\$44,000	\$11,974,435	-

SCHOOL DEPARTMENT – GENERAL FUND

School Department Category	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$ 56,014,304	\$ 4,889,106	\$ 57,775,415	\$ 57,709,814	(\$65,601)	-0.11%
Intergovernmental*	13,633,739	13,809,573	19,006,196	25,052,053	6,045,857	31.81%
Total Sources of Funding	\$69,648,042	\$76,382,391	\$76,781,611	\$82,761,867	\$5,980,256	7.79%

Expenditure Category						
Personnel*	\$56,627,512	\$62,400,000	\$62,767,484	\$68,272,136	\$5,504,652	8.77%
Operating Expenses*	13,020,530	13,982,391	14,014,127	14,489,731	475,604	3.39%
Total Appropriation	\$69,648,042	\$76,382,391	\$76,781,611	\$82,761,867	\$5,980,256	7.79%

Note: Appropriation order does not include expenditures of \$600,000 from the School Choice Fund, \$2,087,152 from the School Circuit Breaker Revolving Fund.

APPROPRIATION ORDER 2023-156

ORDERED:

That the sum of **\$82,761,867** be appropriated for the purpose of funding the Town's FY 2024 Barnstable Public School Department budget, and to meet this appropriation that **\$82,761,867** be raised from current year revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

FY 2024 School budget proposes a general fund appropriation of \$82,761,867 with growth of 7.79% over the previous year. Additional expenditures totaling \$2,887,152 from school special revenue funds will further support FY 2024 operational needs. No use of the districts allocation of free cash (school savings account) is planned for the fiscal year.

The major changes in the FY 2024 budget include 35.6 new positions. It is important to note that the positions are largely compliance related to ensure that our schools are meeting instructional requirements for English language learners and students with disabilities.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2023 Approved Budget				\$76,781,611	
Contractual Obligations Net of Staff Turnover	3,374,597			3,374,597	-
One-time Charges	-	(98,000)	-	(98,000)	-
FY 2024 Budget Request					
1. English Language Learner Teachers	483,324			483,324	10
2. Teaching Assistants	284,716			284,716	7
3. Family & Community Liaison	182,226			182,226	4.5
4. Special Education Teachers	205,021			205,021	3
5. Assistant Principals	370,024			370,024	3
6. Social Emotional Learning	119,030			119,030	2
7. Maintenance	104,458			104,458	2
8. Science & Technology	118,792			118,792	1.8
9. Social Worker	80,862			80,862	1

10. World Languages	77,292			77,292	1
11. Inventory Clerk	50,000			50,000	1
12. Library Assistant	(12,661)			(12,661)	(0.30)
13. Instructional Assistant	(19,785)			(19,785)	(0.40)
14. Athletic Coaches	13,000			13,000	
15. Substitutes	40,000			40,000	
16. Curriculum Materials		105,000		105,000	
17. Professional Development		153,000		153,000	
18. Software and Licensing Costs		89,600		89,600	
19. Mentorship & Course Reimbursement		70,458		70,458	
20. Fuel		91,000		91,000	
21. Transportation Contract - Out-of-District		50,000		50,000	
22. Facilities Maintenance Supplies & Services		84,596		84,596	
23. Bus Monitors		35,000		35,000	
24. Translation Services		30,000		30,000	
25. Building Study Implementation		50,000		50,000	
26. Accreditation, assessments, and interpreters		22,239		22,239	
27. Tuition - Out-of- District		(24,833)		(24,833)	
28. Transportation Contract - Lease		(147,000)		(147,000)	
FY 2024 Proposed Budget	\$5,470,896	\$511,060		\$82,761,867	35.6

POLICE DEPARTMENT – GENERAL FUND

Police Department Sources of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$14,792,420	\$15,826,824	\$15,641,767	\$16,359,020	\$717,253	4.59%
Fines, Forfeitures, Penalties	75,213	85,654	56,000	76,000	20,000	35.71%
Fees, Licenses, Permits	161,893	188,703	191,000	141,000	(50,000)	-26.18%
Charges for Services	287,680	164,938	283,000	250,000	(33,000)	-11.66%
Interest and Other	269,093	262,058	271,000	271,500	500	0.18%
Reserves	-	-	142,896	-	(142,896)	-100.00%
Total Sources of Funding	\$15,586,298	\$16,528,177	\$16,585,663	\$17,097,520	\$511,857	3.09%

Expenditure Category						
Personnel	\$13,532,700	\$14,526,970	\$14,541,512	\$15,064,532	\$523,020	3.60%
Operating Expenses	1,470,892	1,426,206	1,465,309	1,336,540	(128,769)	-8.79%
Capital Outlay	582,707	575,000	578,842	696,448	117,606	20.32%
Total Appropriation	\$15,586,298	\$16,528,177	\$16,585,663	\$17,097,520	\$511,857	3.09%

APPROPRIATION ORDER 2023-157

ORDERED:

That the sum of **\$17,097,520** be appropriated for the purpose of funding the Town's FY 2024 Barnstable Police Department budget; and to meet such appropriation that **\$17,097,520** be raised from current year revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Police Department's proposed FY 2024 budget is increasing \$511,857 or 3.1% over the approved FY 2023 budget. Personnel budget change includes contractual obligations, overtime increases, and training cost. Operating budget change include funding for police training, managed technology upgrades, vehicle parts and adjustments for communications and gasoline costs. Capital outlay will continue the department's annual patrol vehicle replacements and includes additional monies for IT hardware.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$16,585,663	
Contractual Obligations Net of Staff Turnover	350,830	-	-	350,830	-
One-Time Charges	(162,602)	(173,012)	(578,842)	(914,456)	-
Grant Offset for Civilian Dispatch Wages	(270,000)	-	-	(270,000)	-
FY 2024 Budget Changes					
1. Police Officers from ARPA Grant	304,152	-	-	304,152	-
2. Base Overtime Increase	32,000	-	-	32,000	-
3. FY24 Police Officer Training Bundle	268,640	19,245	-	287,885	-
4. Vehicle Parts	-	43,500	-	43,500	-
5. Vehicle Replacements	-	-	577,500	577,500	-
6. Technology Upgrades	-	51,498	118,948	170,446	-
7. Telephone & Cellphones	-	(40,000)	-	(40,000)	-
8. Gasoline Adjustment	-	(30,000)	-	(30,000)	-
FY 2024 Proposed Budget	\$523,020	(\$128,769)	\$117,606	\$17,097,520	-

PLANNING & DEVELOPMENT DEPARTMENT – GENERAL FUND

Planning & Development Sources of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$1,603,751	\$1,501,738	\$1,749,060	\$1,933,510	\$184,450	10.55%
Fines, Forfeitures, Penalties	64,294	57,451	93,000	67,000	(26,000)	-27.96%
Fees, Licenses, Permits	127,213	86,800	84,500	79,000	(5,500)	-6.51%
Charges for Services	23,556	14,054	51,500	22,000	(29,500)	-57.28%
Interest and Other	-	-	-	500	500	0.00%
Special Revenue Funds	241,300	222,300	222,300	222,300	-	0.00%
Enterprise Funds	3,500	3,500	3,500	3,500	-	0.00%
Total Sources of Funding	\$2,063,615	\$1,885,843	\$2,203,860	\$2,327,810	\$123,950	5.62%

Expenditure Category						
Personnel	\$1,631,716	\$1,644,071	\$1,749,012	\$1,862,767	\$113,755	6.50%
Operating Expenses	275,314	241,772	270,438	274,758	4,320	1.60%
Capital Outlay	156,585	-	184,410	190,285	5,875	3.19%
Total Appropriation	\$2,063,615	\$1,885,843	\$2,203,860	\$2,327,810	\$123,950	5.62%

APPROPRIATION ORDER 2023-158

ORDERED:

That the sum of **\$2,327,810** be appropriated for the purpose of funding the Town's FY 2024 Planning and Development Department budget, and to meet this appropriation that **\$2,105,510** be raised from current year revenues, that **\$45,000** be provided from the Wetlands Protection Special Revenue Fund, and that **\$177,300** be provided from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Planning & Development's proposed FY 2024 budget increased by \$123,950, or 5.62% from the approved FY 2023 budget. Personnel budget change is due to contractual obligations and the movement of the Grant Coordinator position from the ARPA grant to the general fund. Capital outlay cost will continue the annual invasive species control and monitoring as well as fanwort removal from town ponds and lakes.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$2,203,860	
Contractual Obligations Net of Staff Turnover	49,819	-	-	49,819	-
One-Time Charges	-	-	(184,410)	(184,410)	-
FY 2024 Budget Changes					
1. Transfer Grant Coordinator from ARPA	63,936	-	-	63,936	1.00
2. Solarbee Maintenance	-	4,320	-	4,320	-
3. Aquatic Invasive Species Control	-	-	190,285	190,285	-
FY 2024 Proposed Budget	\$113,755	\$4,320	\$5,875	\$2,327,810	1.00

COMMUNITY SERVICES DEPARTMENT – GENERAL FUND

Community Services Dept. Sources of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$7,655	\$627,820	\$790,497	\$631,647	(\$158,850)	-20.09%
Fees, Licenses, Permits	3,408	298	-	1,000	1,000	0.00%
Charges for Services	2,049,983	1,902,116	1,860,000	1,958,000	98,000	5.27%
Interest and Other	-	1,860	-	-	-	0.00%
Reserves	-	-	54,000	-	(54,000)	-100.00%
Total Sources of Funding	\$2,061,046	\$2,532,094	\$2,704,497	\$2,590,647	(\$113,850)	-4.21%

Expenditure Category						
Personnel	\$1,839,567	\$2,301,132	\$2,458,697	\$2,344,847	(\$113,850)	-4.63%
Operating Expenses	189,717	200,962	225,800	225,800	-	0.00%
Capital Outlay	31,761	30,000	20,000	20,000	-	0.00%
Total Appropriation	\$2,061,046	\$2,532,094	\$2,704,497	\$2,590,647	(\$113,850)	-4.21%

APPROPRIATION ORDER 2023-159

ORDERED:

That the sum of **\$2,590,647** be appropriated for the purpose of funding the Town's FY 2024 Community Services Department General Fund budget; and to meet such appropriation that **\$2,590,647** 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 2024 budget is decreasing \$113,850, or 4.2% less from the approved FY 2023 budget. Personnel costs are declining due to turnover in staffing, anticipated vacancy savings and the reallocation of salary and wages between Enterprise Fund and General Fund operations. Capital outlay continues the annual recreation equipment replacement program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$2,704,497	
Contractual Obligations, Staff Turnover and Allocation Changes	(113,850)	-	-	113,850	-
One-Time Charges	-		(20,000)	(20,000)	-
FY 2024 Budget Changes					
1. Aquatic Equipment	-	-	20,000	20,000	-
FY 2024 Proposed Budget	(\$113,850)	\$0	\$0	\$2,590,647	-

GOLF COURSE ENTERPRISE FUND

Golf Course Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Charges for Services	3,935,016	3,750,000	3,505,661	3,721,600	215,939	6.16%
Interest and Other	16,807	35,000	10,000	22,000	12,000	120.00%
Special Revenue Funds	286,500	288,200	288,200	291,960	3,760	1.30%
Total Operating Sources	\$4,238,323	\$4,073,200	\$3,803,861	\$4,035,560	\$231,699	6.09%
Transfers From Closed Projects	-	-	-	9,335	9,335	0.00%
Borrowing Authorizations	-	356,500	-	-	-	0.00%
Total Capital Sources	\$0	\$356,500	\$0	\$9,335	\$9,335	0.00%
Total Source of Funding	\$4,238,323	\$4,429,700	\$3,803,861	\$4,044,895	\$241,034	6.34%
Direct Operating Expenses						
Personnel	\$1,499,160	\$1,620,000	\$1,650,544	\$1,744,861	\$94,317	5.71%
Benefits	130,933	169,716	167,590	180,534	12,944	7.72%
Operating Expenses	1,122,676	1,137,775	1,147,489	1,233,740	86,251	7.52%
Capital Outlay	23,582	-	-	50,000	50,000	0.00%
Debt Service	440,667	503,875	503,875	481,525	(22,350)	-4.44%
Total Direct Operating Expenses	\$3,217,018	\$3,431,366	\$3,469,498	\$3,690,660	\$221,162	6.37%
Indirect Operating Costs						
General Fund Staff	\$154,793	\$128,105	\$156,708	\$174,378	\$17,670	11.28%
Pensions	276,346	262,707	268,845	288,057	19,212	7.15%
Audit & Software Costs	22,832	22,787	25,558	25,999	441	1.73%
Property, Casualty, Liability Insur.	20,089	22,225	24,815	26,729	1,914	7.71%
Workers' Compensation Insurance	1,004	5,354	7,667	-	(7,667)	-100.00%
Retirees Health Insurance	2,178	2,223	2,247	2,270	23	1.02%
Total Indirect Operating Expenses	\$477,242	\$443,401	\$485,840	\$517,433	\$31,593	6.50%
Total Operating Expenses	\$3,694,260	\$3,874,767	\$3,955,338	\$4,208,093	\$252,755	6.39%
Capital Improvement Program	369,181	579,000	-	736,588	736,588	0.00%
Total Capital Expenses	\$369,181	\$579,000	\$0	\$736,588	\$736,588	0.00%
Total Expenses	\$4,063,441	\$4,453,767	\$3,955,338	\$4,944,681	\$989,343	25.01%
Excess (Deficiency) Cash Basis	\$174,882	(\$24,067)	(\$151,477)	(\$899,786)	(\$748,309)	
Beginning Certified Free Cash	\$ 2,303,102		\$ 2,477,984	\$ 2,453,917		
FY 2023 Projected Excess (Deficiency)			\$ (24,067)			
Ending Proj. Certified Free Cash	\$ 2,477,984		\$ 2,453,917	\$ 1,554,131		

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 2023-160

ORDERED:

That the sum of **\$3,690,660** be appropriated for the purpose of funding the Town's FY 2024 Golf Course Enterprise Fund budget; and to meet such appropriation that **\$3,226,168** be raised from Enterprise Fund revenues, that **\$291,960** be provided from the set-aside for recreation and open space within the Community Preservation Fund, and that **\$172,532** be provided from the Golf Course Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The direct operating Golf Enterprise Fund's proposed FY 2024 budget increased by \$221,162, or 6.37% from the approved FY 2023 budget. Personnel budget change includes contractual obligations. Operating budget change includes increases in the Golf Cart lease, utilities and seed and sod supplies. Operating Capital funds have been included to improve buildings and equipment.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2023 Approved Budget				\$3,955,338	
Contractual Obligations, Staff Turnover & Allocation Changes	107,262	-	-	107,262	0.35
Change in Indirect Costs	29,238	2,355	-	31,593	
Debt Service Cost	-	(22,350)	-	(22,350)	
FY 2024 Budget Changes					
1. Increase in Golf Cart Lease	-	37,855	-	37,855	-
2. Increase in Credit Card Service Charges	-	34,000	-	34,000	-
3. Increase in Utilities	-	25,270	-	25,270	-
4. Increase in Seed & Sod Supplies	-	16,000	-	16,000	-
5. Restore Operating Capital Budget	-	-	50,000	50,000	-
6. Reductions to Other Operating Expenses	-	(26,874)	-	(26,874)	-
FY 2024 Proposed Budget	\$136,500	\$66,255	\$50,000	\$4,208,093	0.35

HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND

Hyannis Youth & Community Center	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Taxes (General Fund Support)	\$1,391,458	\$1,391,458	\$1,391,458	\$1,406,994	\$15,536	1.12%
Charges for Services	803,251	900,000	628,000	780,300	152,300	24.25%
Interest and Other	24,680	55,000	58,000	33,321	(24,679)	-42.55%
Capital Trust Fund (General Fund Support)	1,145,401	1,234,875	1,234,875	1,350,535	115,660	9.37%
Total Operating Sources	\$3,364,790	\$3,581,333	\$3,312,333	\$3,571,150	\$258,817	7.81%

Borrowing Authorizations	-	1,770,000	1,770,000	1,752,400	(17,600)	-0.99%
Total Capital Sources	\$0	\$1,770,000	\$1,770,000	\$1,752,400	(\$17,600)	-0.99%

Total Sources of Funding	\$3,364,790	\$5,351,333	\$5,082,333	\$5,323,550	\$241,217	4.75%
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Direct Operating Expenses						
Personnel	\$928,556	\$1,090,000	\$1,121,726	\$1,199,913	\$78,187	6.97%
Benefits	43,049	48,000	51,116	49,047	(2,069)	-4.05%
Operating Expenses	769,117	870,000	879,393	887,693	8,300	0.94%
Capital Outlay	73,787	75,000	75,000	90,000	15,000	20.00%
Debt Service	1,145,401	1,234,875	1,234,875	1,350,535	115,660	9.37%
Total Direct Operating Expenses	\$2,959,910	\$3,317,875	\$3,362,110	\$3,577,188	\$215,078	6.40%

Indirect Operating Costs						
General Fund Staff	\$60,372	\$59,936	\$59,936	\$93,211	\$33,275	55.52%
Pensions	163,025	175,254	175,254	177,517	2,263	1.29%
Audit & Software Costs	8,825	9,256	9,256	9,004	(252)	-2.72%
Property, Casualty, Liability Insurance	106,066	118,397	118,397	126,850	8,453	7.14%
Total Indirect Operating Expenses	\$338,288	\$362,843	\$362,843	\$406,582	\$43,739	12.05%

Total Operating Expenses	\$3,298,198	\$3,680,718	\$3,724,953	\$3,983,770	\$258,817	6.95%
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Capital Program	-	1,770,000	1,770,000	1,752,400	(17,600)	-0.99%
Total Capital Expenses	\$0	\$1,770,000	\$1,770,000	\$1,752,400	(\$17,600)	-0.99%

Total Expenses	\$3,298,198	\$5,450,718	\$5,494,953	\$5,736,170	\$241,217	4.39%
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Excess (Deficiency) Cash Basis	\$66,592	(\$99,385)	(\$412,620)	(\$412,620)	(\$0)
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Beginning Certified Free Cash	<u>\$ 901,596</u>	<u>\$ 968,188</u>	<u>\$ 868,803</u>
FY 2023 Projected Excess (Deficiency)	<u> </u>	<u>\$ (99,385)</u>	<u> </u>
Ending Projected Certified Free Cash	<u>\$ 968,188</u>	<u>\$ 868,803</u>	<u>\$ 456,183</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 2023-161

ORDERED:

That the sum of **\$3,577,188** be appropriated for the purpose of funding the Town's FY 2024 Hyannis Youth and Community Center Enterprise Fund budget; and to meet such appropriation that **\$407,039** be raised from Enterprise Fund revenues, that **\$1,406,994** be raised in the General Fund, that **\$1,350,535** 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 direct operating expenses for the Hyannis Youth & Community Center Enterprise Fund’s FY 2024 budget are increasing \$215,078 or 6.4% over the approved FY 2023 budget. Personnel budget change includes contractual obligations, the addition of a full-time Custodian and minor staff salary reallocation. Operating budget changes include increased funding for preventative maintenance agreements. Capital outlay includes the annual mechanical maintenance program with an additional funding of \$15,000 for FY 2024. Debt service is increasing \$115,660 to cover the new loan payment for a bond issued in FY 2023 for mechanical improvements at the facility.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$3,724,953	
Contractual Obligations Net of Staff Turnover	29,123	-	-	29,123	0.35
Change in Indirect Costs	35,538	8,201	-	43,739	
Debt Service	-	115,660	-	115,660	-
FY 2024 Budget Changes					
1. New Full-time Maintenance Custodian	46,995	-	-	46,995	1.00
2. Preventative Maintenance Agreements	-	8,300	-	8,300	-
3. Mechanical Operating Capital	-	-	15,000	15,000	-
FY 2024 Proposed Budget	\$111,656	\$132,161	\$15,000	\$3,983,770	1.35

MARINE & ENVIRONMENTAL AFFAIRS DEPARTMENT – GENERAL FUND

Marine & Environ. Affairs Sources of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$838,766	\$943,740	\$1,039,303	\$1,034,389	(\$4,914)	-0.47%
Fees, Licenses, Permits	63,253	61,855	52,000	42,000	(10,000)	-19.23%
Interest and Other	13,456	9,002	-	-	-	0.00%
Special Revenue Funds	348,000	348,000	348,000	383,500	35,500	10.20%
Total Sources of Funding	\$1,263,474	\$1,362,597	\$1,439,303	\$1,459,889	\$20,586	1.43%

Expenditure Category						
Personnel	\$935,479	\$1,017,863	\$1,079,388	\$1,109,474	\$30,086	2.79%
Operating Expenses	239,046	244,734	259,915	295,415	35,500	13.66%
Capital Outlay	88,949	100,000	100,000	55,000	(45,000)	-45.00%
Total Appropriation	\$1,263,474	\$1,362,597	\$1,439,303	\$1,459,889	\$20,586	1.43%

APPROPRIATION ORDER 2023-162

ORDERED:

That the sum of **\$1,459,889** be appropriated for the purpose of funding the Town's FY 2024 Marine & Environmental Affairs Department General Fund budget, and to meet such appropriation, that **\$1,076,389** be raised from current year revenue and that **\$383,500** be provided from the Waterways Special Revenue Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Marine & Environmental Affairs Department's proposed FY 2024 budget is increasing \$20,586, or 1.4% over the approved FY 2023 budget. Personnel cost are increasing \$30,086 due to contractual obligations and staffing allocation changes. Operating costs include increases in line items to support the Harbormaster and Natural Resources operations. Capital outlay includes a Natural Resources vehicle replacement.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$1,439,303	
Contractual Obligations, Staff Turnover and Allocation Changes	30,086	-	-	30,086	(0.65)
One-Time Changes	-	-	(100,000)	(100,000)	-
FY 2023 Budget Changes					
1. Harbormaster Supplies	-	30,500	-	30,500	-
2. Natural Resources Supplies	-	5,000	-	5,000	-
3. Patrol Vehicle	-	-	55,000	55,000	-
FY 2024 Proposed Budget	\$ 30,086	\$ 35,500	\$ (45,000)	\$ 1,459,889	(0.65)

MARINA ENTERPRISE FUND

Marina Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Taxes (General Fund Support)	\$0	\$0	\$0	\$0	-	0.00%
Fees, Licenses, Permits	\$836,388	\$840,000	\$696,500	\$707,468	10,968	1.57%
Charges for Services	27,885	26,000	14,000	14,000	-	0.00%
Interest and Other	18,641	35,000	11,000	14,804	3,804	34.58%
Capital Trust Fund Reserves	46,981	45,400	45,400	38,725	(6,675)	-14.70%
Transfer In	30,000	30,000	30,000	30,000	-	0.00%
Total Operating Sources	\$959,895	\$976,400	\$796,900	\$804,997	\$8,097	1.02%

Transfers From Completed Projects	-	-	-	56,000	56,000	0.00%
Total Capital Sources	-	-	-	56,000	56,000	0.00%

Total Source of Funding	\$959,895	\$976,400	\$796,900	\$860,997	\$64,097	8.04%
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Direct Operating Expenses						
Personnel	\$ 232,765	\$ 270,000	\$ 275,592	\$ 284,877	\$ 9,285	3.37%
Benefits	9,886	13,500	14,018	11,401	(2,617)	-18.67%
Operating Expenses	88,894	110,000	112,145	137,945	25,800	23.01%
Capital Outlay	41,254	50,000	50,000	59,450	9,450	18.90%
Debt Service	295,426	333,688	333,688	219,613	(114,075)	-34.19%
Transfers Out	27,465	-	-	-	-	0.00%
Total Direct Operating Expenses	\$695,690	\$777,188	\$785,443	\$713,286	(\$72,157)	-9.19%

Indirect Operating Costs						
General Fund Staff	\$28,373	\$38,253	\$38,253	\$53,495	\$15,242	39.85%
Pensions	20,292	26,253	26,253	25,674	(579)	-2.20%
Audit & Software Costs	4,989	6,008	6,008	6,393	385	6.41%
Property, Casualty, Liability Insurance	4,416	4,416	5,625	6,149	524	9.32%
Total Indirect Operating Expenses	\$58,070	\$74,930	\$76,138	\$91,711	\$15,573	20.45%

Total Operating Expenses	\$753,760	\$852,118	\$861,581	\$804,997	(\$56,584)	-6.57%
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Capital Improvement Program	3,900	-	-	195,000	195,000	0.00%
Total Capital Expenses	\$3,900	\$0	\$0	\$195,000	\$195,000	0.00%

Total Expenses	\$757,660	\$852,118	\$861,581	\$999,997	\$138,416	16.07%
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Excess (Deficiency) cash basis	\$202,235	\$124,283	(\$64,681)	(\$139,000)	(\$74,319)
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Beginning Certified Free Cash	\$ 1,107,948	\$ 1,310,183	\$ 1,434,466
FY 2023 Projected Excess (Deficiency)	\$ 124,283	\$ 1,434,466	\$ 1,295,466
Ending Projected Certified Free Cash	\$ 1,310,183	\$ 1,434,466	\$ 1,295,466

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 2023-163

ORDERED:

That the sum of **\$713,286** be appropriated for the purpose of funding the Town's FY 2024 Marina Enterprise Fund budget; and to meet such appropriation that **\$644,561** be raised from Enterprise Fund revenues, that **\$38,725** be provided from the Capital Trust Fund, and that **\$30,000** be raised in the General Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The direct operating expenses for the Marina Enterprise Fund proposed FY 2024 budget are decreasing \$72,157, or 9.2% less than the approved FY 2023 budget. Personnel budget change includes contractual obligations, the shift of 0.2 full-time equivalents to the General Fund budget and an additional \$15,000 for seasonal wages. Operating expenses include an additional \$25,800 to various line items. Capital outlay includes the annual dock replacement program and is increasing \$9,450.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2023 Approved Budget				\$861,581	
Contractual Obligations, Staff Turnover & Allocation Changes	(8,332)	-	-	(8,332)	(0.20)
Change in Indirect Costs	(579)	16,151	-	15,573	
Debt Service	-	(114,075)	-	(114,075)	-
FY 2024 Budget Changes					
1. Various Line Item Increases	-	20,800	-	20,800	-
2. Dock Repair & Replacement	-	-	9,450	9,450	-
3. Increase in Seasonal Wages	15,000			15,000	
3. Increase in Unemployment		5,000		5,000	
FY 2024 Proposed Budget	6,089	(72,123)	9,450	804,997	(0.20)

SANDY NECK ENTERPRISE FUND

Sandy Neck Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Fees, Licenses, Permits	\$835,234	\$795,000	\$625,000	\$733,000	\$108,000	17.28%
Charges for Services	290,772	275,000	258,256	274,000	15,744	6.10%
Interest and Other	147,690	110,000	105,000	107,000	2,000	1.90%
Total Operating Sources	\$1,273,696	\$1,180,000	\$988,256	\$1,114,000	\$125,744	12.72%

Direct Operating Expenses						
Personnel	\$505,791	\$570,000	\$573,151	\$646,849	\$73,698	12.86%
Benefits	27,127	46,000	49,367	45,341	(4,026)	-8.16%
Operating Expenses	212,240	221,000	224,900	239,200	14,300	6.36%
Capital Outlay	11,989	45,000	45,500	63,500	18,000	39.56%
Debt Service	84,083	80,285	80,285	75,085	(5,200)	-6.48%
Transfers Out	108,000	-	-	-	-	0.00%
Total Direct Operating Expenses	\$949,230	\$962,285	\$973,203	\$1,069,975	\$96,772	9.94%

Indirect Operating Costs						
General Fund Staff	\$35,250	\$42,470	\$42,470	\$74,769	\$32,299	76.05%
Pensions	59,621	63,963	63,963	60,040	(3,923)	-6.13%
Audit & Software Costs	5,670	6,638	6,638	7,240	602	9.08%
Property, Casualty, Liability Insurance	8,028	9,000	9,000	9,714	714	7.93%
Total Indirect Operating Expenses	\$108,569	\$122,071	\$122,071	\$151,763	\$29,692	24.32%

Total Operating Expenses	\$1,057,799	\$1,084,356	\$1,095,273	\$1,221,738	\$126,465	11.55%
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Capital Improvement Program	129	200,000	-	50,000	50,000	0.00%
Total Capital Expenses	\$129	\$200,000	\$0	\$50,000	\$50,000	0.00%

Total Expenses	\$1,057,928	\$1,284,356	\$1,095,273	\$1,271,738	\$176,465	16.11%
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Excess (Deficiency) cash basis	\$215,768	(\$104,356)	(\$107,017)	(\$157,738)	(\$50,721)
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Beginning Certified Free Cash	<u>\$ 1,017,612</u>	<u>\$ 1,233,380</u>	<u>\$ 1,129,024</u>
FY 2023 Projected Excess (Deficiency)		<u>\$ (104,356)</u>	
Ending Projected Certified Free Cash	<u>\$ 1,233,380</u>	<u>\$ 1,129,024</u>	<u>\$ 971,286</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 2023-164

ORDERED:

That the sum of **\$1,069,975** be appropriated for the purpose of funding the Town's FY2024 Sandy Neck Park Enterprise Fund budget; and to meet such appropriation that **\$962,237** be raised from Enterprise Fund revenues, and that **\$107,738** be provided from the Sandy Neck Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The direct operating expenses for the Sandy Neck Enterprise Fund’s FY 2024 budget are increasing \$96,772 or 9.9% over the approved FY 2023 budget. Personnel budget change includes contractual obligations and the addition of one (1) full-time equivalent due to staffing allocation changes between the General Fund and Enterprise Fund operations. Operating budget changes include additional funding for conservation permits, sanitation services and trail maintenance. Capital outlay includes an additional \$18,000 for facility improvements.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2023 Approved Budget				\$ 1,095,273	
Contractual Obligations, Staff Turnover & Allocation Changes	69,672	-	-	69,672	1.00
Change in Indirect Costs	(3,923)	33,616	-	29,692	
Debt Service	-	(5,200)	-	(5,200)	-
FY 2024 Budget Changes					
1. Habitat Conservation Permit & Lynxlog Software	-	8,300	-	8,300	-
2. Building Improvements	-	-	18,000	18,000	-
3. Increase in Sanitation Services	-	4,000	-	4,000	-
4. Increase in Trail Maintenance	-	2,000	-	2,000	-
FY 2024 Proposed Budget	\$ 65,749	\$ 42,716	\$ 18,000	\$ 1,221,738	1.00

INSPECTIONAL SERVICES DEPARTMENT – GENERAL FUND

Inspectional Services Sources of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$0	\$0	\$887,193	\$641,595	(\$245,598)	-27.68%
Fines, Forfeitures, Penalties	10,215	10,615	-	-	-	0.00%
Fees, Licenses, Permits	2,260,215	2,347,133	1,513,500	1,819,500	306,000	20.22%
Charges for Services	12,852	-	-	-	-	0.00%
Total Sources of Funding	\$2,283,282	\$2,357,748	\$2,400,693	\$2,461,095	\$60,402	2.52%

Expenditure Category						
Personnel	\$2,020,649	\$2,031,028	\$2,144,697	\$2,205,099	\$60,402	2.82%
Operating Expenses	259,185	227,318	255,996	255,996	-	0.00%
Total Appropriation	\$2,279,834	\$2,258,346	\$2,400,693	\$2,461,095	\$60,402	2.52%

APPROPRIATION ORDER 2023-165

ORDERED:

That the sum of **\$2,461,095** be appropriated for the purpose of funding the Town's FY 2024 Inspectional Services Department budget, and to meet such appropriation, that **\$2,461,095** be raised from current year revenue as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Inspectional Services Department's proposed FY 2024 budget is increasing by \$60,402 or 2.5% over the approved FY 2023 budget. Personnel budget change includes contractual obligations and an increase in hours for the Septic System Coordinator position. It also includes transferring the part-time Coastal Health Resource Coordinator position to the Department of Public Works and 25% of the Deputy Director's salary to the Weights & Measures Revolving Fund.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$2,400,693	
Contractual Obligations Net of Staff Turnover	46,220	-	-	46,220	(0.95)
FY 2024 Budget Changes					
1. Septic System Information Coordinator	14,182	-	-	14,182	0.20
FY 2024 Proposed Budget	\$60,402	\$0	\$0	\$2,461,095	(0.75)

DEPARTMENT OF PUBLIC WORKS – GENERAL FUND

Public Works Dept. Sources of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$10,126,909	\$9,036,849	\$10,087,423	\$10,343,916	\$256,493	2.54%
Fees, Licenses, Permits	249,196	220,875	192,000	215,000	23,000	11.98%
Interest and Other	712,586	500,319	500,000	500,000	-	0.00%
Special Revenue Funds	80,360	79,640	79,640	83,140	3,500	4.39%
Total Sources of Funding	\$11,169,052	\$9,837,683	\$10,859,063	\$11,142,056	\$282,993	2.61%

Expenditure Category						
Personnel	\$5,925,039	\$6,044,901	\$6,459,463	\$6,636,468	\$177,005	2.74%
Operating Expenses	4,499,985	3,164,282	3,749,600	3,855,588	105,988	2.83%
Capital Outlay	744,027	628,500	650,000	650,000	-	0.00%
Total Appropriation	\$11,169,052	\$9,837,683	\$10,859,063	\$11,142,056	\$282,993	2.61%

APPROPRIATION ORDER 2023-166

ORDERED:

That the sum of **\$11,142,056** be appropriated for the purpose of funding the Town's FY 2024 Department of Public Works General Fund budget, and to meet such appropriation, that **\$11,058,916** 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

Department of Public Works' proposed FY 2024 budget is increasing \$282,993, or 2.61% over the approved FY 2023 budget. Personnel budget change includes contractual obligations and the reallocation of existing staff between other areas of the budget. The Operating expense budget change includes water sampling equipment, fuel and utilities increases, traffic signal equipment and portable bathrooms. Capital outlay will continue the annual vehicle replacement and building improvements programs.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$10,859,063	
Contractual Obligations, Staff Turnover and Allocation Changes	172,005	-	-	172,005	1.40
One-Time Charges	-	-	(650,000)	(650,000)	-
FY 2024 Budget Changes					
1. Increase in Funding for Lakes & Ponds Water Sampling	5,000	11,000	-	16,000	-
2. Fuel Increases	-	26,668	-	26,668	-
3. Utility Increase	-	35,200	-	35,200	-
4. Traffic Signal Preemption Equipment	-	21,000	-	21,000	-
5. Portable Bathrooms	-	12,120	-	12,120	-
6. Vehicle Fleet Replacement	-	-	500,000	500,000	-
7. Facilities Operating Capital	-	-	150,000	150,000	-
FY 2024 Proposed Budget	\$177,005	\$105,988	\$650,000	\$11,142,056	1.40

SOLID WASTE ENTERPRISE FUND

Solid Waste Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Charges for Services	\$4,092,488	\$3,980,634	\$3,717,049	\$3,932,800	\$215,751	5.80%
Interest and Other	50,913	68,000	55,000	90,000	35,000	63.64%
Total Operating Sources	\$4,143,401	\$4,048,634	\$3,772,049	\$4,022,800	\$250,751	6.65%
Transfers From Completed Projects	-	-	-	23,171	23,171	0.00%
Total Capital Sources	\$0	\$0	\$0	\$23,171	\$23,171	0.00%
Total Sources of Funding	\$4,143,401	\$4,048,634	\$3,772,049	\$4,045,971	\$273,922	7.26%
Direct Operating Expenses						
Personnel	\$1,137,058	\$1,195,000	\$1,213,823	\$1,268,881	\$55,058	4.54%
Benefits	102,989	140,000	152,631	139,717	(12,914)	-8.46%
Operating Expenses	2,270,525	2,225,000	2,252,787	2,307,789	55,002	2.44%
Capital Outlay	27,077	-	-	-	-	0.00%
Debt Service	57,440	53,950	53,950	31,920	(22,030)	-40.83%
Total Direct Operating Expenses	\$3,595,089	\$3,613,950	\$3,673,191	\$3,748,307	\$75,116	2.04%
Indirect Operating Costs						
General Fund Staff	\$81,103	\$95,736	\$95,736	\$93,147	(\$2,589)	-2.70%
Pensions	238,246	234,937	234,937	234,691	(246)	-0.10%
Audit & Software Costs	12,072	13,949	13,949	14,402	453	3.25%
Property, Casualty, Liability Insur.	27,261	26,004	26,004	27,989	1,985	7.64%
Workers' Compensation Insurance	38,590	74,208	74,208	4,325	(69,883)	-94.17%
Retirees Health Insurance	43,764	25,402	25,402	20,961	(4,441)	-17.48%
Total Indirect Operating Expenses	\$441,036	\$470,235	\$470,235	\$395,515	(\$74,720)	-15.89%
Total Operating Expenses	\$4,036,125	\$4,084,185	\$4,143,426	\$4,143,822	\$396	0.01%
Capital Improvements Program	-	242,000	422,347	100,000	(322,347)	-76.32%
Total Capital Expenses	\$0	\$242,000	\$422,347	\$100,000	(\$322,347)	-76.32%
Total Expenses	\$4,036,125	\$4,326,185	\$4,565,773	\$4,243,822	(\$321,951)	-7.05%
Excess (Deficiency) Cash Basis	\$107,276	(\$277,551)	(\$793,724)	(\$197,851)	\$595,873	
Beginning Certified Free Cash	\$ 1,630,342		\$ 1,737,618	\$ 1,460,067		
FY23 Projected Excess (Deficiency)			\$ (277,551)			
Ending Proj. Certified Free Cash	\$ 1,737,618		\$ 1,460,067	\$ 1,262,216		

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 2023-167

ORDERED:

That the sum of **\$3,748,307** be appropriated for the purpose of funding the Town's FY 2024 Department of Public Works Solid Waste Enterprise Fund budget, and to meet such appropriation that **\$3,627,285** be raised from the Enterprise Fund revenues, and that **\$121,022** be provided from the Solid Waste Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The direct operating expenses of the Solid Waste Enterprise Fund's proposed FY 2024 budget are increasing \$75,116 or 2.0% over the approved FY 2023 budget. The Personnel budget includes funding for contractual obligations and an additional \$12,000 for overtime. Operating expenses include adjustments for utility, fuel, parts and disposal cost increases.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$4,143,426	
Contractual Obligations Net of Staff Turnover	30,146	-	-	30,146	-
Change in Indirect Costs	(77,159)	2,439	-	(74,720)	-
Debt Service	-	(22,030)	-	(22,030)	-
FY 2024 Budget Changes					
1. Disposal Cost Increase	-	26,000	-	26,000	-
2. Increase in Diesel Fuel	-	20,000	-	20,000	-
3. Increase in Electricity	-	6,000	-	6,000	-
4. Increase in Overtime	12,000	-	-	12,000	-
5. Increase to Parts/Accessories line item	-	3,000	-	3,000	-
FY 2024 Proposed Budget	(\$35,013)	\$35,409	\$0	\$4,143,822	-

WATER POLLUTION CONTROL ENTERPRISE FUND

Water Pollution Control Enterprise Fund	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2022	FY 2023	FY 2023	FY 2024	FY 23 - 24	Change
Intergovernmental Aid - WPCF Operations	121,058	121,058	-	121,058	121,058	0.00%
Charges for Services - WPCF Operations	5,180,170	5,200,000	4,828,768	5,385,357	556,589	11.53%
Interest and Other - WPCF Operations	184,383	250,000	228,800	110,000	(118,800)	-51.92%
Transfers In - CWMP	581,926	1,723,000	3,945,923	3,098,288	(847,635)	-21.48%
Total Operating Sources	\$6,067,537	\$7,294,058	\$9,003,491	\$8,714,703	(\$288,788)	-3.21%

Transfers From Completed Projects - WPCF Operations	-	-	-	134,000	134,000	0.00%
Borrowing Authorizations - WPCF Operations	-	14,950,000	14,950,000	6,916,000	(8,034,000)	-53.74%
Transfers In - CWMP	-	2,250,000	2,250,000	2,650,000	400,000	17.78%
Borrowing Authorizations - CWMP	-	3,000,000	3,000,000	30,900,000	27,900,000	930.00%
Total Capital Sources	\$0	\$20,200,000	\$20,200,000	\$40,600,000	\$20,400,000	100.99%

Total Sources of Funding	\$6,067,537	\$27,494,058	\$29,203,491	\$49,314,703	\$20,111,212	68.87%
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Direct Operating Expenses						
Personnel - WPCF Operation	\$1,185,150	\$1,260,000	\$1,302,321	\$1,316,324	\$14,003	1.08%
Benefits - WPCF Operation	151,858	165,000	169,229	133,374	(35,855)	-21.19%
Operating Expenses - WPCF Operations	1,765,432	1,650,000	1,723,970	2,136,411	412,441	23.92%
Capital Outlay - WPCF Operation	164,437	140,000	140,000	150,000	10,000	7.14%
Debt Service - WPCF Operations	1,131,252	1,098,505	1,083,505	1,274,408	190,903	17.62%
Personnel - CWMP	\$308,982	\$802,000	\$1,100,192	\$1,353,358	\$253,166	23.01%
Benefits - CWMP	94,500	40,000	105,905	296,721	190,816	180.18%
Operating Expenses - CWMP	28,120	75,000	223,250	189,250	(34,000)	-15.23%
Capital Outlay - CWMP	-	300,000	317,000	135,000	(182,000)	-57.41%
Debt Service - CWMP	575,945	506,000	2,199,576	1,123,959	(1,075,617)	-48.90%
Total Direct Operating Expenses	\$5,405,676	\$6,036,505	\$8,364,948	\$8,108,805	(\$256,143)	-3.06%

Indirect Operating Costs - WPCF Operations						
General Fund Staff	\$162,793	\$190,140	\$190,140	\$205,835	\$15,695	8.25%
Pensions	232,737	267,789	267,789	218,176	(49,613)	-18.53%
Audit & Software Costs	17,233	20,270	20,270	24,214	3,944	19.46%
Property, Casualty, Liability Insurance	61,079	65,063	65,063	69,862	4,799	7.38%
Workers' Compensation Insurance	49,114	57,288	57,288	54,121	(3,167)	-5.53%
Retirees Health Insurance	-	37,993	37,993	33,690	(4,303)	-11.33%
Total Indirect Operating Expenses	\$522,956	\$638,543	\$638,543	\$605,898	(\$32,645)	-5.11%

Total Operating Expenses	\$5,928,632	\$6,675,048	\$9,003,491	\$8,714,703	(\$288,788)	-3.21%
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Capital Improvements Program		20,435,000	20,435,000	40,600,000	20,165,000	98.68%
Total Capital Expenses	\$0	\$20,435,000	\$20,435,000	\$40,600,000	\$20,165,000	98.68%

Total Expenses	\$5,928,632	\$27,110,048	\$29,438,491	\$49,314,703	\$19,876,212	67.52%
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Excess (Deficiency) Cash Basis	\$138,905	\$384,010	(\$235,000)	\$0	\$235,000
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Beginning Certified Free Cash - WPCF Operations	<u>\$ 9,433,155</u>	<u>\$ 9,572,060</u>	<u>\$ 9,956,070</u>
FY 2023 Projected Excess (Deficiency)		<u>\$ 384,010</u>	
Ending Projected Certified Free Cash - WPCF Operations	<u>\$ 9,572,060</u>	<u>\$ 9,956,070</u>	<u>\$ 9,956,070</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 2023-168

ORDERED:

That the sum of **\$8,108,805** be appropriated for the purpose of funding the Town's FY 2024 Department of Public Works Water Pollution Control Enterprise Fund budget, and to meet such appropriation that **\$5,010,517** be raised from the Enterprise Fund revenues, and that **\$3,098,288** be provided from the Sewer Construction and Private Road Maintenance and Improvement Special Revenue Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The direct operating expenses for Water Pollution Control’s proposed FY 2024 budget are decreasing \$256,143 or 3.1% from the approved FY 2023 budget. The personnel budget change includes contractual obligations and allocation adjustments of staffing. Operating budget changes include costs associated with utility adjustments, plant repairs, sludge disposal and chemical costs. Capital outlay is reduced from FY 2023 one-time purchases.

Total budgeted costs in FY 2024 for operating the current collection, treatment and disposal facilities are \$5,616,415 or \$558,847 more than the FY 2023 budget. Total budgeted costs in FY 2024 for implementing the CWMP are \$3,098,288 or \$847,635 less than the FY 2023 budget. Combined, this results in an overall \$288,788 reduction in direct and indirect expenses. Total operating costs for the CWMP budget are covered by a transfer of \$3,098,288 from a special revenue fund.

Budget Reconciliation	Personnel	Operating	Capital Outlay	Totals	FTE
FY 2023 Approved Budget				\$9,003,491	
Contract Obligations, Staff Turnover & Alloc. Chgs - WPCF Operations	(21,852)	-	-	(21,852)	0.10
Contract Obligations, Staff Turnover & Alloc. Chgs - CWMP	443,982			443,982	(0.40)
Change in Indirect Costs - WPCF Operations	(41,387)	8,742	-	(32,645)	
One Time Expense - WPCF Operations		(15,000)		(15,000)	
Reduction in Capital Outlay - CWMP	-	-	(182,000)	(182,000)	-
Reduction in Operating Expenses - CWMP		(34,000)		(34,000)	
Debt Service - WPCF Operations		190,903		190,903	
Debt Service CWMP	-	(1,075,617)	-	(1,075,617)	-
FY 2024 Budget Changes					
1. Utility & Fuel Adjustment - WPCF Operations		34,440		34,440	-
2. Increase Funds for Repairs & Maintenance- WPCF Operations		33,000		33,000	-
3. Increase Funding for Sludge Disposal - WPCF Operations		300,000		300,000	-
4. Increase Funding for Chemicals - WPCF Operations		60,000		60,000	-
5. Increase Funding for Plant Equipment - WPCF Operations		10,000		10,000	-
FY 2024 Proposed Budget	\$ 380,743	\$ (487,532)	\$ (182,000)	\$ 8,714,702	(0.30)

WATER SUPPLY ENTERPRISE FUND

Water Supply Enterprise Fund						
	Actual	Projected	Approved	Proposed	Change	Percent
Source of Funding	FY 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Charges for Services	7,118,465	7,085,000	6,812,284	7,037,700	225,416	3.31%
Interest and Other	537,399	490,000	603,628	482,000	(121,628)	-20.15%
Transfers In	360,000	675,250	675,250	1,040,000	364,750	54.02%
Total Operating Sources	\$8,015,864	\$8,250,250	\$8,091,162	\$8,559,700	\$468,538	5.79%
Intergovernmental Aid	-	-	-	147,600	147,600	0.00%
Borrowing Authorizations	-	-	2,530,000	6,899,400	4,369,400	172.70%
Total Capital Sources	\$0	\$0	\$2,530,000	\$7,047,000	\$4,517,000	178.54%
Total Sources of Funding	\$8,015,864	\$8,250,250	\$10,621,162	\$15,606,700	\$4,985,538	46.94%
Direct Operating Expenses						
Personnel	\$226,275	\$230,000	\$232,217	\$312,604	\$80,387	34.62%
Benefits	17,115	25,000	26,061	25,377	(684)	-2.62%
Operating Expenses	3,557,675	4,430,000	4,453,496	4,716,252	262,756	5.90%
Capital Outlay	79,314	166,000	166,000	166,000	-	0.00%
Debt Service	2,749,845	3,032,347	3,032,347	3,144,209	111,862	3.69%
Total Direct Operating Expenses	\$6,630,224	\$7,883,347	\$7,910,120	\$8,364,442	\$454,322	5.74%
Indirect Operating Costs						
General Fund Staff	\$86,158	\$91,981	\$91,981	\$99,188	\$7,207	7.84%
Pensions	92,318	54,825	54,825	57,225	2,400	4.38%
Audit & Software Costs	6,867	7,598	7,598	7,454	(144)	-1.90%
Property, Casualty, Liability Ins.	24,301	26,076	26,076	28,025	1,949	7.47%
Retirees Health Insurance	-	561	561	3,366	2,805	500.00%
Total Indirect Operating Expenses	\$209,644	\$181,041	\$181,041	\$195,258	\$14,217	7.85%
Total Operating Expenses	\$6,839,868	\$8,064,388	\$8,091,162	\$8,559,700	\$468,538	5.79%
Capital Improvements Program	-	-	2,795,000	7,247,000	4,452,000	159.28%
Total Capital Expenses	\$0	\$0	\$2,795,000	\$7,247,000	\$4,452,000	159.28%
Total Expenses	\$6,839,868	\$8,064,388	\$10,886,162	\$15,806,700	\$4,920,538	45.20%
Excess (Deficiency) Cash Basis	\$1,175,996	\$185,862	(\$265,000)	(\$200,000)	\$65,000	
Beginning Certified Free Cash	\$ 986,142		\$ 2,162,138	\$ 2,348,000		
FY 2021 Projected Excess (Deficiency)			\$ 185,862			
Ending Projected Certified Free Cash	\$ 2,162,138		\$ 2,348,000	\$ 2,148,000		

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 2023-169

ORDERED:

That the sum of **\$8,364,442** be appropriated for the purpose of funding the Town's FY 2024 Department of Public Works Water Supply Enterprise Fund budget, and to meet such appropriation that **\$7,324,442** be raised from the Enterprise Fund revenues, that **\$1,000,000** be provided from the Water Stabilization Fund, and that **\$40,000** be provided from the Capital Trust Fund, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The direct operating expenses for the Water Supply Enterprise Fund’s proposed FY 2024 budget are increasing \$454,322 or 5.7% over the approved FY 2023 budget. Personnel budget changes include contractual obligations, staff allocation adjustments and an increase of 0.25 full-time equivalents for the Administrative Assistant position. Operating budget changes include additional funding for the management contract with Veolia. Capital outlay is level funded and continues the funding for the annual emergency repairs program.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$8,091,162	
Contractual Obligations, Staff Turnover & Allocation Changes	62,706	-	-	62,706	0.50
Change in Indirect Costs	5,205	9,011	-	14,217	
Net Reduction in Other Operating Expenses		(3,011)		(3,011)	
Debt Service	-	111,862	-	111,862	-
FY 2024 Budget Changes					
1. Veolia Increase for Management Contract	-	265,767	-	265,767	-
2. Increase Admin. Asst. to Full-time	16,998		-	16,998	0.25
FY 2024 Proposed Budget	\$ 84,909	\$ 383,629	\$ -	\$ 8,559,700	0.75

TOWN COUNCIL DEPARTMENT – GENERAL FUND

Town Council Sources of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23-24	Percent Change
Taxes	\$235,388	\$235,041	\$245,576	\$210,577	(\$34,999)	-14.25%
Enterprise Funds	40,813	40,416	40,416	50,751	10,335	25.57%
Total Sources of Funding	\$276,201	\$275,457	\$285,992	\$261,328	(\$24,664)	-8.62%

Expenditure Category						
Personnel	\$252,185	\$254,278	\$258,570	\$233,906	(\$24,664)	-9.54%
Operating Expenses	24,016	21,179	27,422	27,422	-	0.00%
Total Appropriation	\$276,201	\$275,457	\$285,992	\$261,328	(\$24,664)	-8.62%

APPROPRIATION ORDER 2023-170

ORDERED:

That the sum of **\$261,328** be appropriated for the purpose of funding the Town's FY 2024 Town Council budget and to meet such appropriation, that **\$261,328** be raised from current year revenue, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The Town Council proposed budget for FY 2024 is decreasing \$24,664 as the budget includes the elimination of a part-time Administrative Assistant position. Operating expenses are level funded at \$27,422.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$285,992	
Contractual Obligations Net of Staff Turnover	531	-	-	531	-
One-time Charges	-	-	-	-	-
FY 2024 Budget Changes					
1. Eliminate Administrative Assistant Position	(25,195)	-	-	(25,195)	(0.40)
FY 2024 Proposed Budget	(\$24,644)	\$0	\$0	\$261,328	(0.40)

TOWN MANAGER DEPARTMENT – GENERAL FUND

Town Manager Source of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$536,427	\$575,387	\$837,214	\$878,575	\$41,361	4.94%
Fees, Licenses, Permits	520,037	465,500	377,650	482,950	1,000	27.88%
Interest and Other	11,125	10,898	10,000	10,000	-	0.00%
Enterprise Funds	131,903	131,903	123,301	164,008	40,707	33.01%
Total Sources of Funding	\$1,199,491	\$1,183,688	\$1,348,165	\$1,535,533	\$187,368	13.90%

Expenditure Category						
Personnel	\$1,053,641	\$1,062,000	\$1,220,053	\$1,407,421	\$187,368	15.36%
Operating Expenses	145,850	121,688	128,112	128,112	-	0.00%
Total Appropriation	\$1,199,491	\$1,183,688	\$1,348,165	\$1,535,533	\$187,368	13.90%

APPROPRIATION ORDER 2023-171

ORDERED:

That the sum of **\$1,535,533** be appropriated for the purpose of funding the Town's FY 2024 Town Manager budget and to meet such appropriation, that **\$1,535,533** be raised from current year revenue, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

Town Manager's proposed FY 2024 budget increased by \$187,368, or 13.90% from the approved FY 2023 budget. This entire budget change is in personnel cost, which includes 2.00 fte's for Municipal Interpretative Services and Environmental Sustainability & Integration Manager.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$1,348,165	
Contractual Obligations, Turnover & Allocation Changes	31,194	-	-	31,194	(1.20)
FY 2024 Budget Changes					
1. DEI Director	80,000	-	-	80,000	1.00
2. Assistant Safety Officer	76,174			76,174	1.00
FY 2024 Proposed Budget	\$ 187,368	\$0	\$0	\$1,535,533	0.80

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS ENTERPRISE FUND

Public, Educational, Government (PEG)	Actual	Projected	Approved	Proposed	Change	Percent
Funding Sources	FY 2022	FY 2023	FY 2023	FY 2024	FY23 - 24	Change
Fees, Licenses, Permits	\$970,606	\$950,000	\$861,168	\$933,290	\$72,122	8.37%
Interest and Other	42,068	35,000	92,000	25,000	(67,000)	-72.83%
Total Operating Sources	\$1,012,674	\$985,000	\$953,168	\$958,290	\$5,122	0.54%

Direct Operating Expenses						
Personnel	\$285,356	\$325,000	\$502,887	\$535,852	\$32,965	6.56%
Benefits	17,488	20,000	26,824	33,267	6,443	24.02%
Operating Expenses	404,554	400,000	186,871	154,738	(32,133)	-17.20%
Capital Outlay	-	103,000	153,845	133,040	(20,805)	-13.52%
Total Direct Operating Expenses	\$707,398	\$848,000	\$870,427	\$856,897	(\$13,530)	-1.55%

Indirect Operating Costs						
General Fund Staff	\$16,960	\$19,766	\$19,766	\$21,083	\$1,317	6.66%
Pensions	60,973	58,664	58,664	75,530	16,866	28.75%
Audit & Software Costs	2,065	21,216	2,216	2,470	254	11.44%
Property, Casualty, Liability Insurance		2,095	2,095	2,310	215	10.29%
Total Indirect Operating Expenses	\$79,998	\$101,741	\$82,741	\$101,393	\$18,652	22.54%

Total Operating Expenses	\$787,396	\$949,741	\$953,168	\$958,290	\$5,122	0.54%
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Excess (Deficiency) Cash Basis	\$225,278	\$35,259	(\$0)	\$0	\$0
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Beginning Certified Free Cash	<u>\$ 2,910,596</u>	<u>\$ 3,135,874</u>	<u>\$ 3,171,133</u>
FY 2023 Projected Excess (Deficiency)		<u>\$ 35,259</u>	
Ending Projected Certified Free Cash	<u>\$ 3,135,874</u>	<u>\$ 3,171,133</u>	<u>\$ 3,171,133</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 2023-172

ORDERED:

That the sum of **\$856,897** be appropriated for the purpose of funding the Town's FY 2024 Public, Education & Government (PEG) Access Channels Enterprise Fund budget, and to meet such appropriation, that **\$856,897** be raised from the PEG Enterprise Fund revenues, as presented to the Town Council by the Town Manager.

SUMMARY OF BUDGET CHANGES

The direct operating expenses for the Public, Education and Government Access Channel Enterprise Fund’s proposed FY 2024 budget are decreasing \$13,530 or 1.6% from the approved FY 2023 budget. The personnel budget change is due to contractual obligations and an allocation change for the Communications Director. Operating expense budget changes in both Government and Education programming saves \$32,133. Capital outlay costs are decreasing \$20,850 or 13.5% less than FY 2023.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$953,168	
Contractual Obligations, Staff Turnover & Allocation Changes	39,408	-	-	39,408	0.20
Change in Indirect Costs	16,866	1,786	-	18,652	
FY 2024 Budget Changes					
1. Reduction in Operating Expenses	-	(32,133)	-	(32,133)	-
2. Reduction in Capital Outlay	-	-	(20,805)	(20,805)	-
FY 2024 Proposed Budget	56,274	(30,347)	(20,805)	958,290	0.20

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND

Administrative Services Source of Funding	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$2,194,091	\$3,284,575	\$3,422,804	\$3,991,614	\$568,810	16.62%
Intergovernmental	560,919	543,474	438,184	430,221	(7,963)	-1.82%
Fines, Forfeitures, Penalties	1,438,511	1,588,970	997,000	1,087,000	90,000	9.03%
Fees, Licenses, Permits	383,712	303,377	274,100	282,100	8,000	2.92%
Charges for Services	36	36	-	-	-	0.00%
Interest and Other	1,169,343	992,266	701,500	818,000	116,500	16.61%
Enterprise Funds	674,899	536,421	812,002	921,657	109,655	13.50%
Reserves	-	-	206,391	-	(206,391)	-100.00%
Total Sources of Funding	\$6,421,511	\$7,249,119	\$6,851,981	\$7,530,592	\$678,611	9.90%

Expenditure Category						
Personnel	\$4,678,434	\$5,310,655	\$4,959,708	\$5,332,700	\$372,992	7.52%
Operating Expenses	1,638,341	1,729,514	1,787,273	2,092,892	305,619	17.10%
Capital Outlay	104,736	208,950	105,000	105,000	-	0.00%
Total Appropriation	\$6,421,511	\$7,249,119	\$6,851,981	\$7,530,592	\$678,611	9.90%

APPROPRIATION ORDER 2023-173

ORDERED:

That the sum of **\$7,530,592** be appropriated for the purpose of funding the Town's FY 2024 Administrative Services Department budget, and to meet such appropriation, that **\$7,530,592** 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 2024 budget increased by \$678,611 or 9.9% over the approved FY 2023 budget. The personnel cost increase is mostly due to contractual obligations. One additional Town Attorney is proposed with 75% budgeted within this department and 25% budgeted within the Comprehensive Wastewater Management Plan operating budget. This is partially offset by the elimination of a part-time Legal Clerk position. A Microcomputer Specialist position is also added to the General Fund as this position was formerly charged to a grant. Operating expenses include software support and license increases, cell phone services for all municipal departments and an increase in cyber security expenses. Capital outlay includes the annual technology hardware replacements.

Budget Reconciliation	Personnel	Operating	Capital	Totals	FTE
FY 2023 Approved Budget				\$6,851,981	
Contractual Obligations Net of Staff Turnover	213,283	-	-	213,264	(0.20)
One-time Costs	-	-	(105,000)	(105,000)	-
FY 2024 Budget Changes					
1. Assistant Town Attorney	90,658	-	-	90,658	0.75
2. Microcomputer Specialist (formerly grant funded)	69,051	-	-	60,051	1.00
3. Applicant Tracking / Recruitment Software	-	25,000	-	25,000	-
4. Debt Service Management Software	-	9,850	-	9,850	-
5. IT Managed Services (formerly grant funded)	-	133,224	-	133,224	-

6. Software and Mobile Licenses	-	67,745	-	67,745	-
7. IT Security Enhancements	-	56,300	-	56,300	-
8. Nearmap Software	-	13,500	-	13,500	-
9. Technology Hardware Replacements	-	-	105,000	105,000	-
FY 2024 Proposed Budget	\$ 372,992	\$305,619	\$0	\$7,530,592	1.55

OTHER REQUIREMENTS – GENERAL FUND

Other Requirements Funding Category	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Taxes	\$57,895,312	\$53,907,803	\$54,966,441	\$60,462,297	\$5,495,856	10.00%
Intergovernmental	4,160,187	4,882,985	4,682,985	4,080,875	(602,110)	-12.86%
Special Revenue Funds	66,680	86,700	86,700	83,200	(3,500)	-4.04%
Enterprise Funds	2,321,237	2,258,810	2,258,810	2,227,348	(31,462)	-1.39%
Trust Funds	-	210,000	210,000	200,000	(10,000)	-4.76%
Reserves	-	1,050,000	1,050,000	250,000	(800,000)	-76.19%
Total Sources of Funding	\$64,443,416	\$62,396,298	\$63,254,936	\$67,303,720	\$4,048,784	6.40%

Expenditure Category	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Retirement Assessments	\$10,602,208	\$11,287,644	\$11,287,644	\$12,430,911	\$1,143,267	10.13%
OPEB Contribution	600,000	700,000	700,000	750,000	50,000	7.14%
Health Insurance for Active Employees	7,203,844	7,775,000	8,000,000	8,146,474	146,474	1.83%
Retiree Health & Sick Benefits	4,729,362	5,025,000	5,297,932	5,888,445	590,513	11.15%
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	1,320,706	1,371,511	50,805	3.85%
Total Employee Benefits	\$25,813,880	\$27,157,644	\$27,806,282	\$29,787,341	\$1,981,059	7.12%

Debt Service, Grants, Assessments & Other	Actual FY 2022	Projected FY 2023	Approved FY 2023	Proposed FY 2024	Change FY23 - 24	Percent Change
Debt Service	\$ 6,488,897	\$ 6,798,286	\$ 6,798,286	\$ 7,249,889	\$ 451,603	6.64%
Library Grants	1,899,691	2,035,660	2,035,660	2,106,908	71,248	3.50%
Tourism Grant	51,078	127,000	127,000	127,000	-	0.00%
Property & Liability Insurance	2,097,430	2,300,000	2,500,000	2,600,000	100,000	4.00%
Interest on Tax Refunds	5,954	-	-	-	-	0.00%
Celebrations	11,354	134,000	134,000	182,285	48,285	36.03%
Lombard Trust Rent	52,000	52,000	52,000	52,000	-	0.00%
Veterans' District Assessment & Benefit Payments	357,494	420,000	430,000	400,000	(30,000)	-6.98%
Old Kings Highway	10,450	10,000	10,000	10,950	950	9.50%
Greenhead Fly Control District	5,820	5,820	5,820	5,820	-	0.00%
County Tax & Cape Cod Commission Assessments	1,215,102	1,261,036	1,261,036	1,306,088	45,052	3.57%
Mosquito Control	458,801	476,372	476,372	481,122	4,750	1.00%
Air Pollution Control Districts	22,201	23,143	23,143	24,191	1,048	4.53%
Regional School District Assessment	5,753,760	5,229,756	5,229,756	4,980,692	(249,064)	-4.76%
Commonwealth Charter School Assessment	4,455,087	6,177,556	6,177,556	6,151,602	(25,954)	-0.42%
School Choice Assessment	1,484,768	1,594,174	1,594,174	1,530,367	(63,807)	-4.00%
RMV Non-renewal Surcharge	66,040	71,580	71,580	82,340	10,760	15.03%
Cape Cod Regional Transit Authority	608,332	639,133	639,133	655,114	15,981	2.50%
Special Education Assessment	11,333	6,177	6,177	12,214	6,037	97.73%
Snow & Ice Deficit	-	934,821	934,821	-	(934,821)	-100.00%
Town Council Reserve Fund	-	250,000	250,000	250,000	-	0.00%
Total Debt Service, Grants, Assessments & Other	\$25,055,592	\$28,546,514	\$28,756,514	\$28,208,582	\$ (547,932)	-1.91%
Subtotal Before Transfers	\$50,869,472	\$55,704,158	\$56,562,796	\$57,995,923	\$1,433,127	2.53%
Transfer to Capital Trust Fund	\$10,442,825	\$ 5,270,682	5,270,682	7,870,803	2,600,121	49.33%
Transfer to Capital Projects Funds	781,279	-	-	-	-	0.00%
Transfers to Enterprise Funds	2,349,840	1,421,458	1,421,458	1,436,994	15,536	1.09%
Total Transfers	\$13,573,944	\$ 6,692,140	\$ 6,692,140	\$ 9,307,797	\$2,615,657	39.09%
Grand Total Other Requirements	\$64,443,416	\$62,396,298	\$63,254,936	\$67,303,720	\$4,048,784	6.40%

APPROPRIATION ORDER 2023-174

ORDERED:

That the sum of **\$250,000** be appropriated for the purpose of funding the Town Council’s FY 2024 Reserve Fund and to meet such appropriation, that **\$250,000** be provided from the General Fund reserves.

APPROPRIATION ORDER 2023-175

ORDERED:

That the sum of **\$51,770,243** be appropriated for the purpose of funding the Town’s FY 2024 Other Requirements budget, and to meet such appropriation, that **\$51,487,043** be raised from current year revenue, that **\$200,000** be provided from the Pension Reserve Trust Fund, that **\$43,680** be provided from the Embarkation Fee Special Revenue Fund, and that **\$39,520** be provided from the Bismore Park Special Revenue Fund, all for the purpose of funding the Town’s FY 2024 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	\$ 67,303,720
Town Council Reserve (2023-174)	(250,000)
Transfers to Enterprise Funds (2023-161 & 2023-163)	(1,436,994)
Retired Teacher Health Insurance Assessed on Cherry sheet	(3,603,445)
Commonwealth Charter and School Choice Assessments on Cherry Sheet	(7,681,969)
State & County Assessments on Cherry Sheet	(2,561,069)
Snow & Ice Deficit	-
Appropriation amount	\$ 51,770,243

SUMMARY OF BUDGET CHANGES

The proposed budget for Other Requirements in FY 2024 budget is increasing \$4,048,784 over the approved FY 2023 budget. Employee benefits are increasing \$1,981,059 mainly due to an increase in the county pension assessment. Debt service and the transfer to the Capital Trust Fund are increasing a combined \$3,051,724 as the proposed budget includes a 2.5% increase in base amount budgeted for these two categories plus an additional \$2,750,000 to enhance our funding for the capital program. The budgets for grants, insurance and assessments are decreasing \$64,714 due to decreases in all school related assessments. No provision is made for a snow & ice spending deficit in the FY 2024 budget (FY 2023 provision was \$934,821) as we had a mild winter and the Town Council’s reserve fund is once again funded at \$250,000.

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

APPROPRIATION ORDER 2023-176

ORDERED:

That, pursuant to the provisions of General Law Chapter 44B Section 6, for the fiscal year beginning July 1, 2023, the following sums of the annual revenues of the Community Preservation Fund be set aside for further appropriation and expenditure for the following purposes: **\$503,390** for open space and recreation; **\$503,390** for historic resources; **\$503,390** for community housing; **\$3,017,456** 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 2023-177

ORDERED:

That the sum of **\$378,795** be appropriated for the purpose of paying the FY 2024 Community Preservation Fund debt service requirements, and to meet such appropriation, that **\$306,270** be provided from current year revenues of the Community Preservation Fund and that **\$72,525** be provided from the reserves for the historic preservation program within the Community Preservation Fund.

DETERMINATION OF COMMUNITY PRESERVATION FUND (CPF) FY 2024 BUDGET APPROPRIATION ORDERS

STEP 1 - Calculate Estimated CPF FY24 Revenue:

Net FY 2023 Surtax	\$ 4,076,029
Projected increase in RE tax levy	3.5%
Estimated FY24 surtax	4,218,690
Estimated FY24 state match (20% of FY23 surtax)	815,206
Total estimated CPF FY24 revenue	\$ 5,033,896

STEP 2 - Identify CPF FY24 Debt Service:

FY24 Historic Preservation debt service	\$ 72,525
FY24 Land Bank debt service	306,270
Total FY24 debt service payments	\$ 378,795

STEP 3 - Determine CPF Revenue Available for Program Areas:

Estimated FY24 revenue	\$ 5,033,896
FY24 revenue committed to Land Bank debt service	(306,270)
FY24 administration budget (maximum of 5% of est. revenue or \$251,695)	(200,000)
Balance available for program areas (90% of FY24 estimated revenue)	\$ 4,527,626

STEP 4 - Calculate Minimum Set-asides:

Reserve for Open Space/Recreation (OSR)	\$ 503,390
Reserve for Historic Preservation (HP)	503,390
Reserve for Community Housing (CH)	503,390

Subtotal minimum set-asides	1,510,170
Balance available for program areas	4,527,626
Balance remaining - budgeted reserve	\$ 3,017,456

REVOLVING FUNDS FY 2024 REVOLVING FUND SPENDING LIMITS

COUNCIL ORDER 2023-178

RESOLVED:

That the Town Council hereby authorizes the following spending limitations for fiscal year 2024 revolving funds:

- Senior Services Classroom Education Fund - **\$100,000**
- Recreation Program Fund - **\$325,000**
- 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 2024 have not changed from the limits approved in FY 2023.

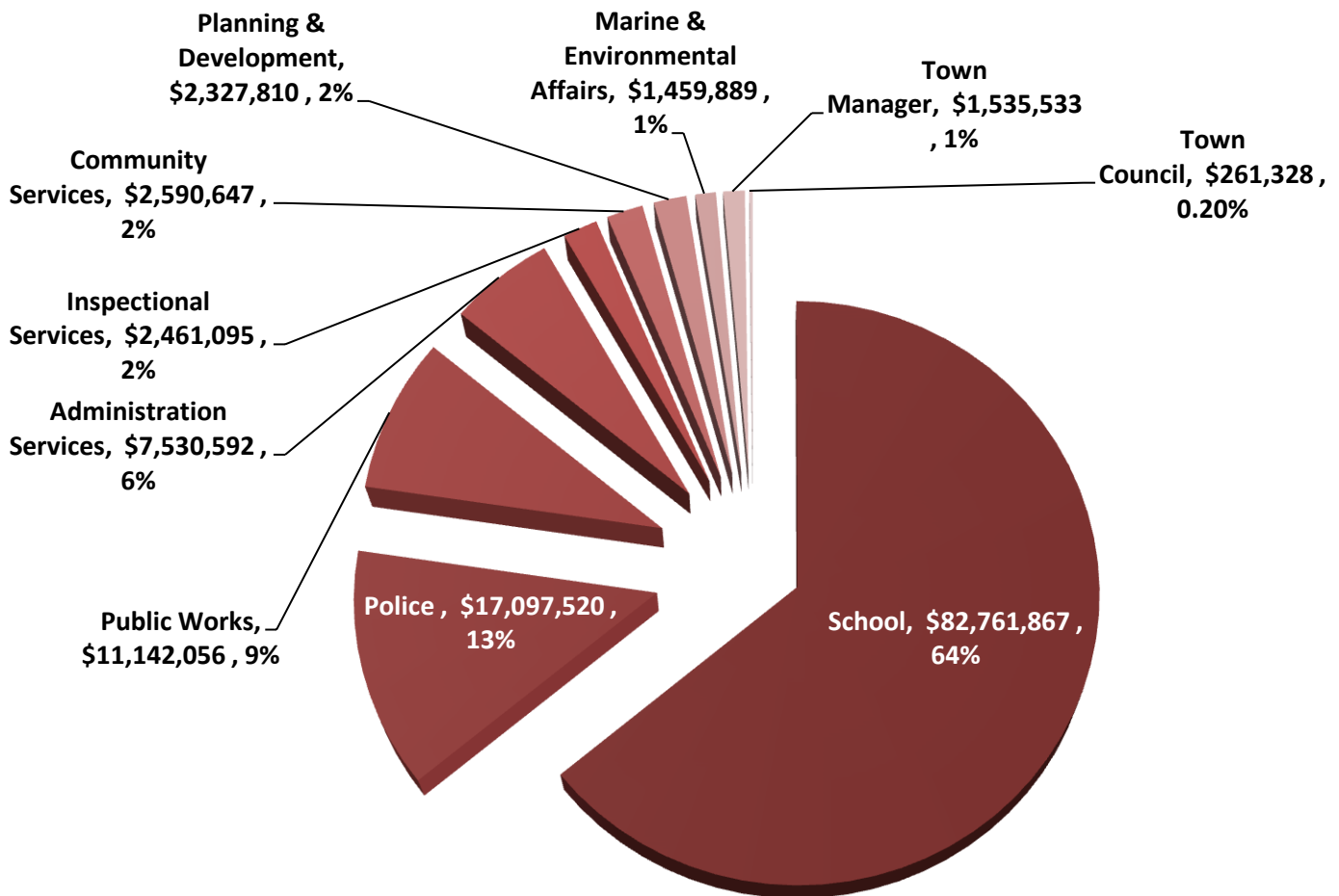
FULLY ALLOCATED BUDGET

A Fully Allocated Budget illustrates the proposed FY 2024 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 2024 direct operating expenditures for all General Fund departments are as follows:

Direct Operating Expenditures Total = \$129,168,337

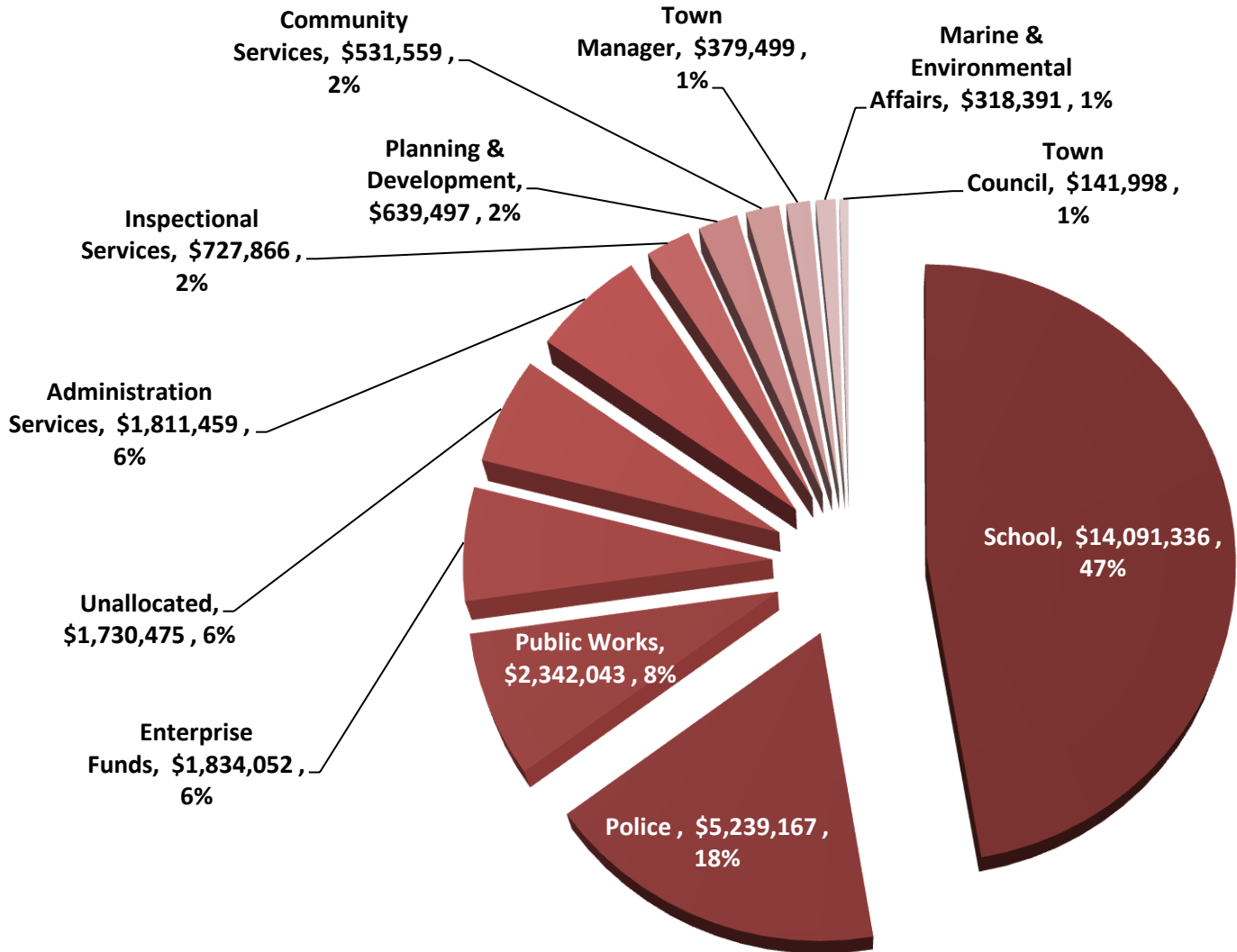


The Town's three largest departments, Schools, Police and Public Works, comprise 83% of all direct expenditures for operations.

ALLOCATION OF EMPLOYEE BENEFITS

The proposed FY 2024 budget for employee benefits allocated to the operational components of Town is as follows:

Allocation of Employee Benefits Total = \$29,787,341



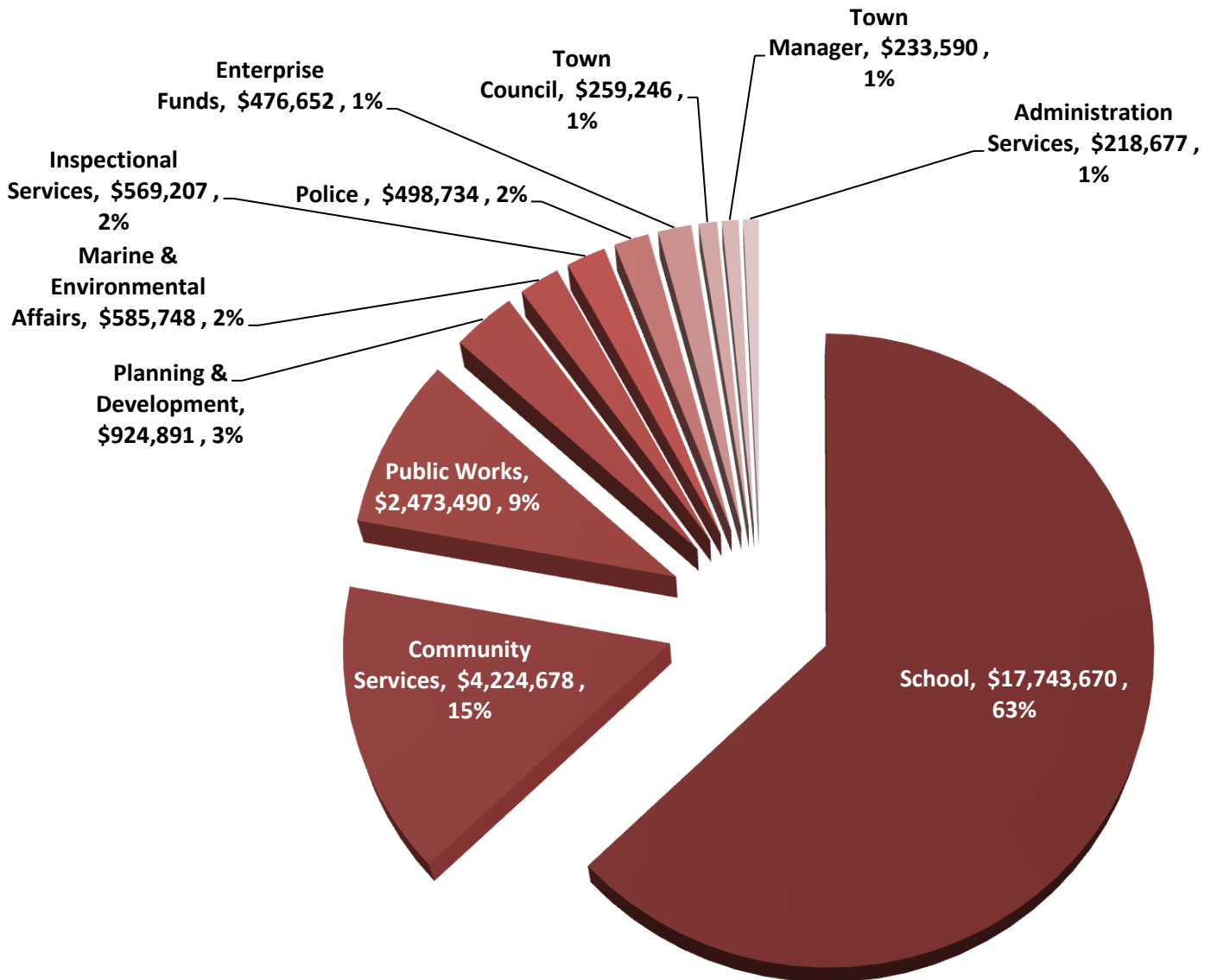
The "Unallocated" amount of \$1,730,475 represents mostly sick buyback, unemployment, and worker's compensation. The town self-insures unemployment and worker compensation, and it is not yet known where the costs of these types of expenses will be incurred in FY 2024.

ALLOCATION OF OTHER FIXED COSTS IN THE GENERAL FUND

The proposed FY 2024 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

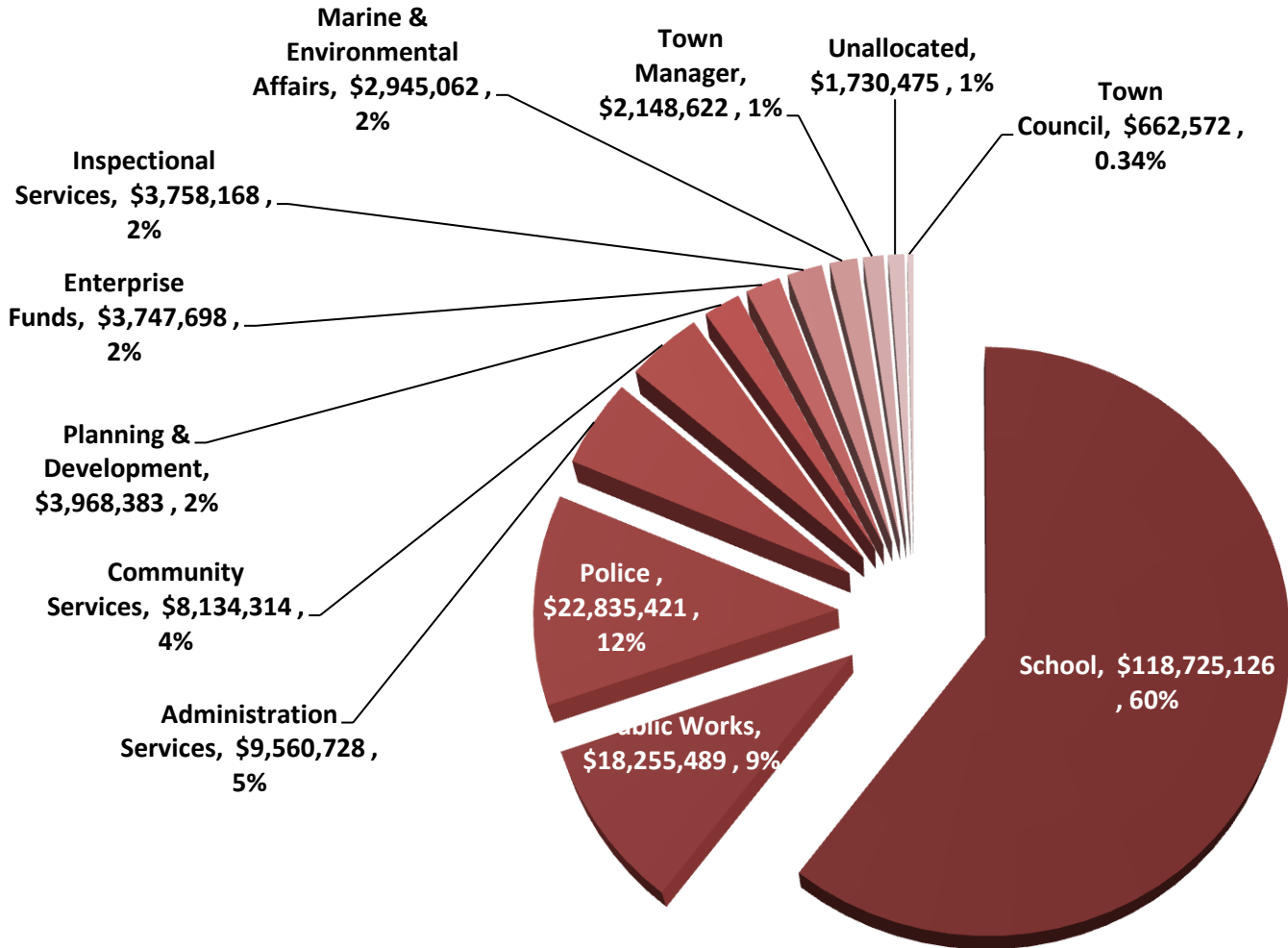
Total = \$28,208,582



FULLY ALLOCATED BUDGET BY DEPARTMENT

The proposed FY 2024 fully allocated General Fund budget by department operation is as follows:

Fully Allocated Budget by Department Total = \$196,472,057

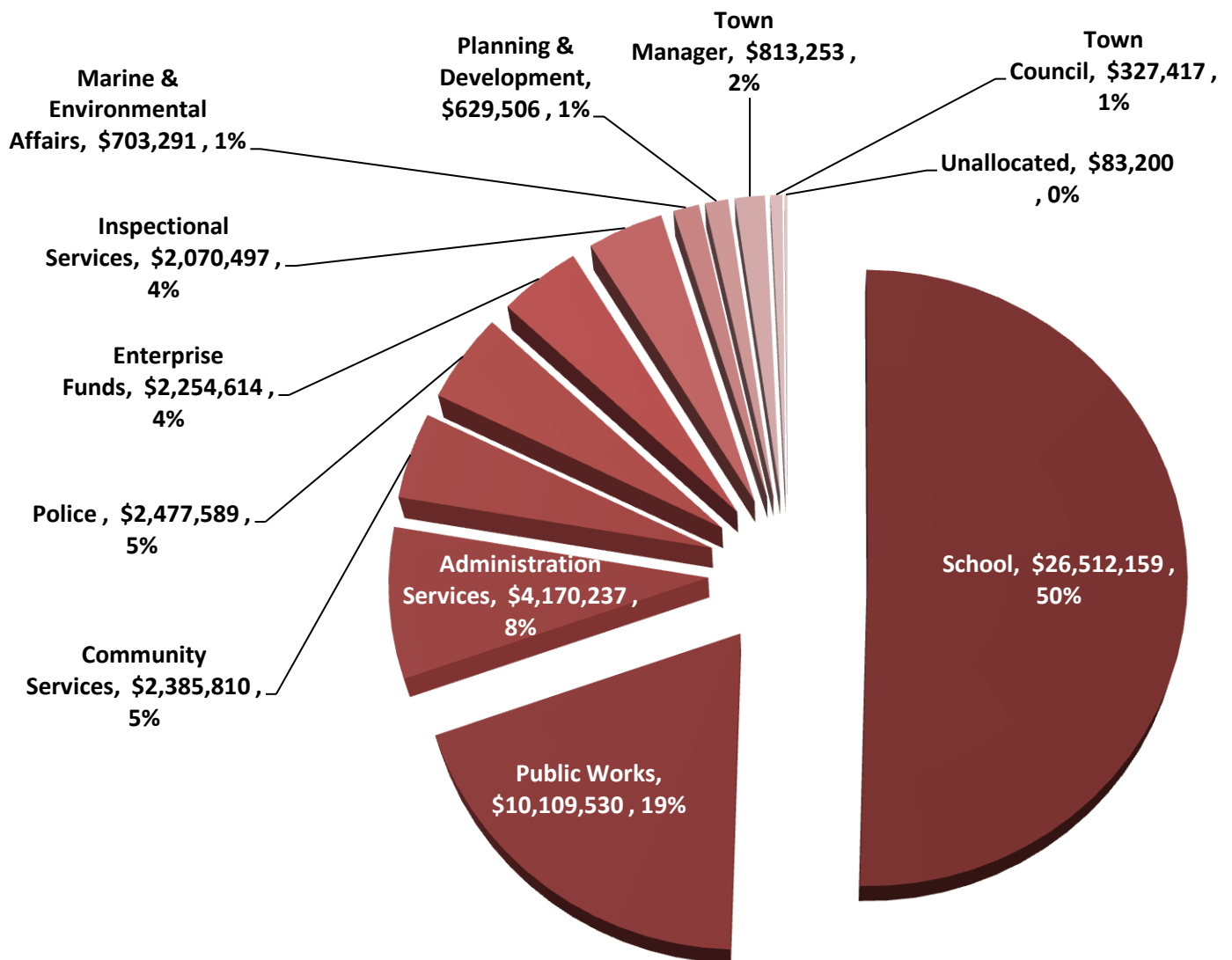


The "Unallocated" amount of \$1,730,475 represents mostly sick buyback, unemployment, and worker's compensation. The town self-insures unemployment and worker compensation, and it is not yet known where these costs will be incurred in FY 2024.

ALLOCATION OF NON-PROPERTY TAX RESOURCES IN THE GENERAL FUND

The total estimated non-property tax resources used to balance the proposed FY 2024 General Fund includes all excise taxes, intergovernmental aid and other receipts generated at the local level. These resources are allocated by department as follows:

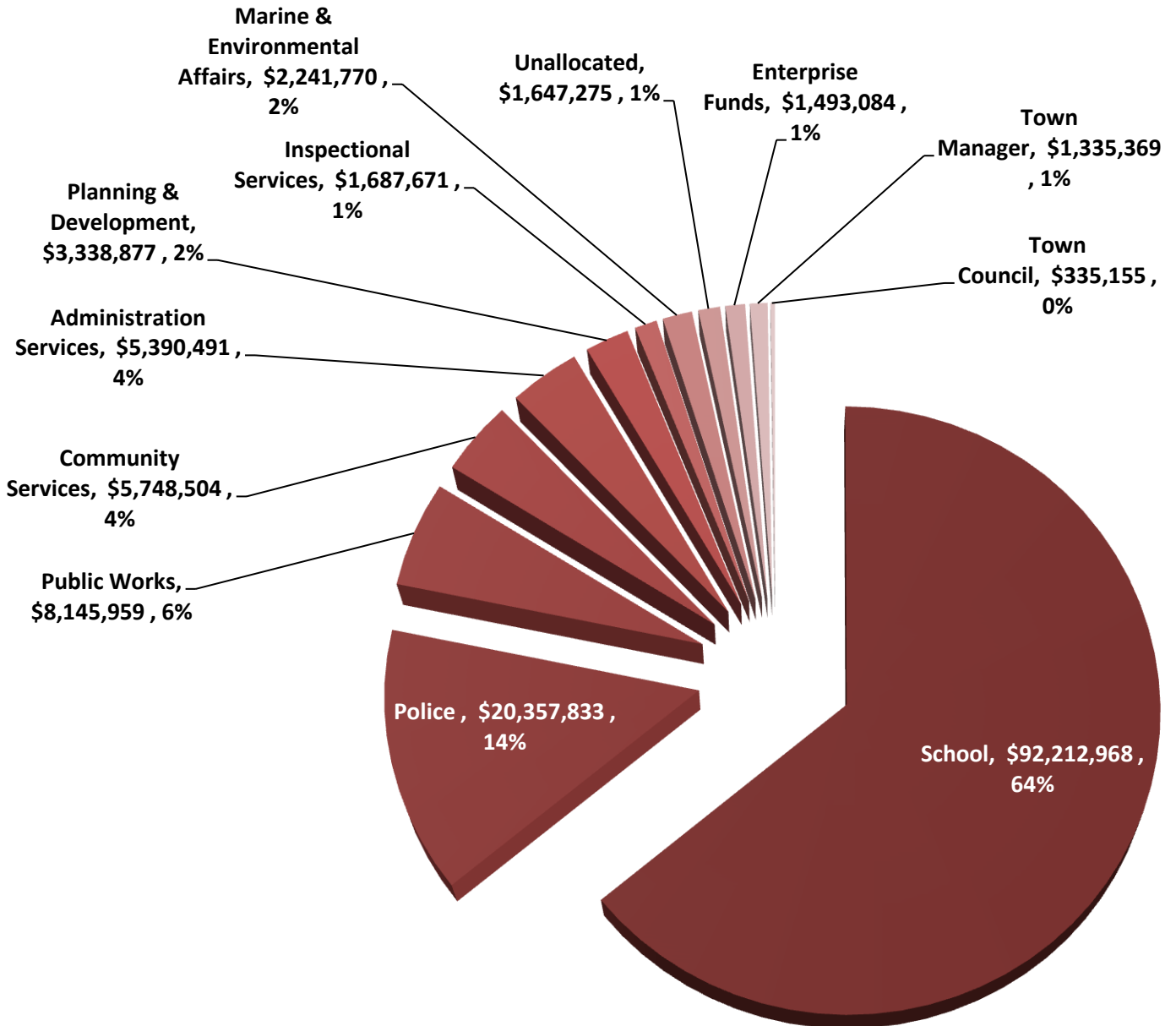
Allocation of Non-Property Tax Resources Total = \$54,557,014



ESTIMATED PROPERTY TAX ALLOCATION BY DEPARTMENT

After netting all non-property tax resources against the fully allocated General Fund operating budget for FY 2024 by department, the net amount represents the property tax support needed for each area.

Allocation of Estimated Property Tax Total = \$143,934,954



ALLOCATION WORKSHEET – EXPENDITURES / RESOURCES

Expense Category	General Fund											Enterprise Funds		
	Proposed FY 2024	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environmental Affairs	Community Services	Inspectional Services	Administration Services			Planning & Development
Department Operations	129,168,337	-	261,328	1,535,533	82,761,867	17,097,520	11,142,056	1,459,889	2,590,647	2,461,095	7,530,592	2,327,810	-	129,168,337
Employee Benefits														
Retirement Assessments	\$ 12,430,911	-	52,514	284,148	3,067,920	3,089,880	1,595,892	220,163	342,855	486,059	1,149,342	447,448	1,694,690	12,430,911
Health Insurance for Active Employees	8,146,474	256,213	53,374	65,005	5,405,499	1,088,151	352,915	57,870	121,405	152,841	449,166	144,037	-	8,146,474
Retiree Health & Sick Benefits	5,888,445	400,000	28,422	14,732	4,150,302	761,478	269,981	25,023	34,022	54,737	128,012	21,736	-	5,888,445
Other Post Employment Benefits	750,000	-	3,884	2,013	567,142	104,056	36,893	3,419	4,649	7,480	17,493	2,970	-	750,000
Workers' Compensation & Unemployment	1,200,000	1,060,638	-	-	-	-	-	-	-	-	-	-	139,362	1,200,000
Medicare & Life Insurance	1,371,511	13,624	3,804	13,601	900,474	195,602	86,362	11,916	28,628	26,749	67,447	23,305	-	1,371,511
Total	29,787,341	1,730,475	141,998	379,499	14,091,336	5,239,167	2,342,043	318,391	531,559	727,866	1,811,459	639,497	1,834,052	29,787,341
Debt Service, Grants, Assessments & Other														
Debt Service	7,249,889	-	-	-	3,802,582	-	2,116,623	535,197	725,311	-	-	70,175	-	7,249,889
Regional School District	4,980,692	-	-	-	4,980,692	-	-	-	-	-	-	-	-	4,980,692
Commonwealth Charter Schools	6,151,602	-	-	-	6,151,602	-	-	-	-	-	-	-	-	6,151,602
School Choice	1,530,367	-	-	-	1,530,367	-	-	-	-	-	-	-	-	1,530,367
Library Grants	2,106,908	-	-	-	-	-	-	-	2,106,908	-	-	-	-	2,106,908
Tourism Grant	127,000	-	-	-	-	-	-	-	-	-	-	127,000	-	127,000
Property & Liability Insurance	2,600,000	-	5,572	212,000	1,266,213	258,345	200,211	30,024	66,635	23,471	30,458	30,418	476,652	2,600,000
Interest on Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Celebrations	182,285	-	-	-	-	-	-	-	182,285	-	-	-	-	182,285
Lombard Trust Rent	52,000	-	-	-	-	-	-	-	52,000	-	-	-	-	52,000
Veterans' District Assessment & Benefit Payme	400,000	-	-	-	-	-	-	-	400,000	-	-	-	-	400,000
Old Kings Highway	10,950	-	-	-	-	-	-	-	-	-	-	10,950	-	10,950
Greenhead Fly Control District	5,820	-	-	-	-	-	-	-	-	5,820	-	-	-	5,820
County Tax & Cape Cod Commission Assesme	1,306,088	-	3,674	21,589	-	240,389	156,656	20,526	36,424.16	34,603	105,879	686,348	-	1,306,088
Mosquito Control	481,122	-	-	-	-	-	-	-	-	481,122	-	-	-	481,122
Air Pollution Control Districts	24,191	-	-	-	-	-	-	-	-	24,191	-	-	-	24,191
RMV Non-renewal Surcharge	82,340	-	-	-	-	-	-	-	-	-	82,340	-	-	82,340
Cape Cod Regional Transit Authority	655,114	-	-	-	-	-	-	-	655,114	-	-	-	-	655,114
Special Education Assessment	12,214	-	-	-	12,214	-	-	-	-	-	-	-	-	12,214
Snow & Ice Removal Deficit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Council Reserve	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	250,000
Total	28,208,582	-	259,246	233,590	17,743,670	498,734	2,473,490	585,748	4,224,678	569,207	218,677	924,891	476,652	28,208,582
Total Fixed Cost & Operating Expenditures	\$ 187,164,260	1,730,475	662,572	2,148,622	114,596,873	22,835,421	15,957,589	2,364,028	7,346,884	3,758,168	9,560,728	3,892,197	2,310,704	187,164,260
Transfers	9,307,797	-	-	-	4,128,253	-	2,297,901	581,034	787,430	-	-	76,185	1,436,994	9,307,797
Grand Total	\$ 196,472,057	\$ 1,730,475	\$ 662,572	\$ 2,148,622	\$ 118,725,126	\$ 22,835,421	\$ 18,255,489	\$ 2,945,062	\$ 8,134,314	\$ 3,758,168	\$ 9,560,728	\$ 3,968,383	\$ 3,747,698	\$ 196,472,057

ALLOCATION WORKSHEET – RESOURCES

Proposed FY 2024	General Fund											Enterprise Funds			
	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environmental Affairs	Community Services	Inspectional Services	Administration Services	Planning & Development				
Resources:															
Motor Vehicle Excise	8,000,000	-	-	-	-	-	8,000,000	-	-	-	-	-	-	-	8,000,000
Boat Excise	130,000	-	-	-	-	-	-	130,000	-	-	-	-	-	-	130,000
Motel/Hotel Excise	2,100,000	-	11,826	69,486	-	773,702	504,204	66,063	117,233	111,370	340,777	105,339	-	2,100,000	
PILOT	32,000	-	-	-	-	-	-	-	-	-	32,000	-	-	32,000	
Intergovernmental	29,563,149	-	13,996	82,237	26,462,799	915,673.71	781,510.25	78,186	302,061.53	131,806	670,211.91	124,668	-	29,563,149	
Charges for Services	2,230,000	-	-	-	-	250,000	-	-	1,960,000	-	-	20,000	-	2,230,000	
Fees, Licenses & Permits	3,062,550	-	-	482,950	-	141,000	215,000	42,000	1,000	1,819,500	282,100	79,000	-	3,062,550	
Fines & Penalties	1,230,000	-	-	-	-	76,000	-	-	-	-	1,087,000	67,000	-	1,230,000	
Interest & Other	1,600,000	-	-	10,000	-	271,500	500,000	-	-	-	818,000	500	-	1,600,000	
Special Revenue Funds	772,140	83,200	-	-	-	-	83,140	383,500	-	-	-	222,300	-	772,140	
Enterprise Funds	3,367,264	-	50,751	164,008	-	-	-	-	-	-	921,657	3,500	2,227,348	3,367,264	
Pension Trust Fund	200,000	-	844.90	4,572	49,360	49,713	25,676	3,542	5,516	7,820	18,492	7,199	27,266	200,000	
Reserves	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	250,000	
Total Resources Excluding Property Taxes	52,537,103	83,200	327,417	813,253	26,512,159	2,477,589	10,109,530	703,291	2,385,810	2,070,497	4,170,237	629,506	2,254,614	52,537,103	
Property Tax Support	\$ 143,934,954	\$ 1,647,275	\$ 335,155	\$ 1,335,369	\$ 92,212,968	\$ 20,357,833	\$ 8,145,959	\$ 2,241,770	\$ 5,748,504	\$ 1,687,671	\$ 5,390,491	\$ 3,338,877	\$ 1,493,084	\$ 143,934,954	