

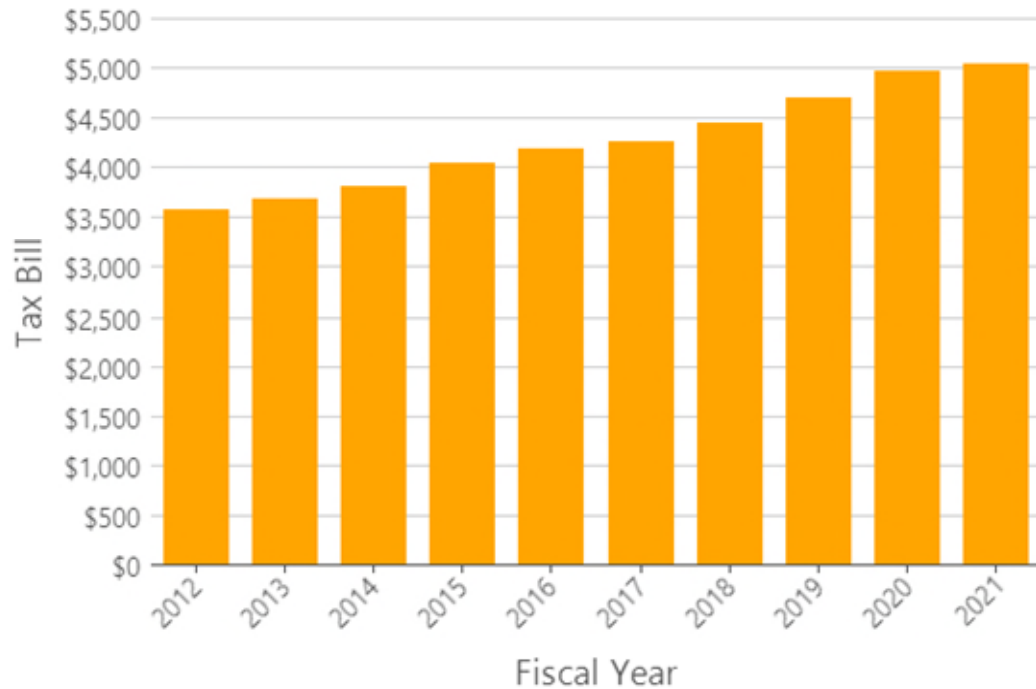
Fiscal Year 2022 Comprehensive Budget & Message

February 8, 2021



Our taxes compared to our neighbors

Harwich Yearly Trend Analysis



Town	Average Single Family Value	Average Single Family Tax Bill	Income Per Capita	Average Tax Bill as a % of Income
Brewster	\$563,843	\$4,838	36,327	13.32
Chatham	\$1,010,109	\$5,030	58,346	8.62
Dennis	\$520,658	\$3,140	36,138	8.69
Harwich	\$584,732	\$5,029	39,979	12.58
Orleans	\$840,885	\$6,593	55,533	11.87
Yarmouth	\$412,006	\$3,939	33,118	11.89



Our taxes compared to our past

Year	Single Family Parcels	% Change
2017	8,517	0.4%
2018	8,539	0.3%
2019	8,563	0.3%
2020	8,583	0.2%
2021	8,591	0.1%

Year	Single Family Tax Bill as % of Value*	% Change
2017	0.90	-1%
2018	0.88	-2%
2019	0.87	-1%
2020	0.87	0%
2021	0.86	-1%

Year	Average Single Family Value	% Change
2017	475,036	3.2%
2018	506,403	7%
2019	541,872	7%
2020	568,130	5%
2021	584,732	3%

Year	DOR Income Per Capita	% Change
2017	32,507	-5%
2018	34,146	5%
2019	36,730	8%
2020	35,976	-2%
2021	39,979	11%

Year	ASFTB State Ranking	Percentile
2017	207	62%
2018	202	60%
2019	192	58%
2020	183	55%
2021	Not available yet	

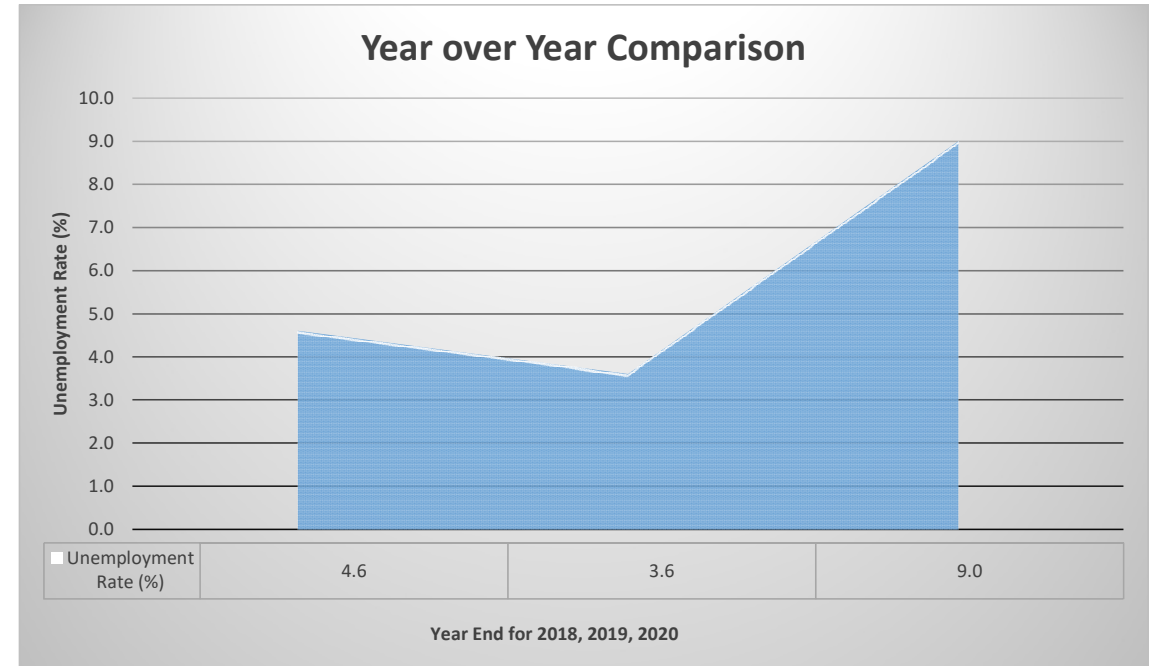
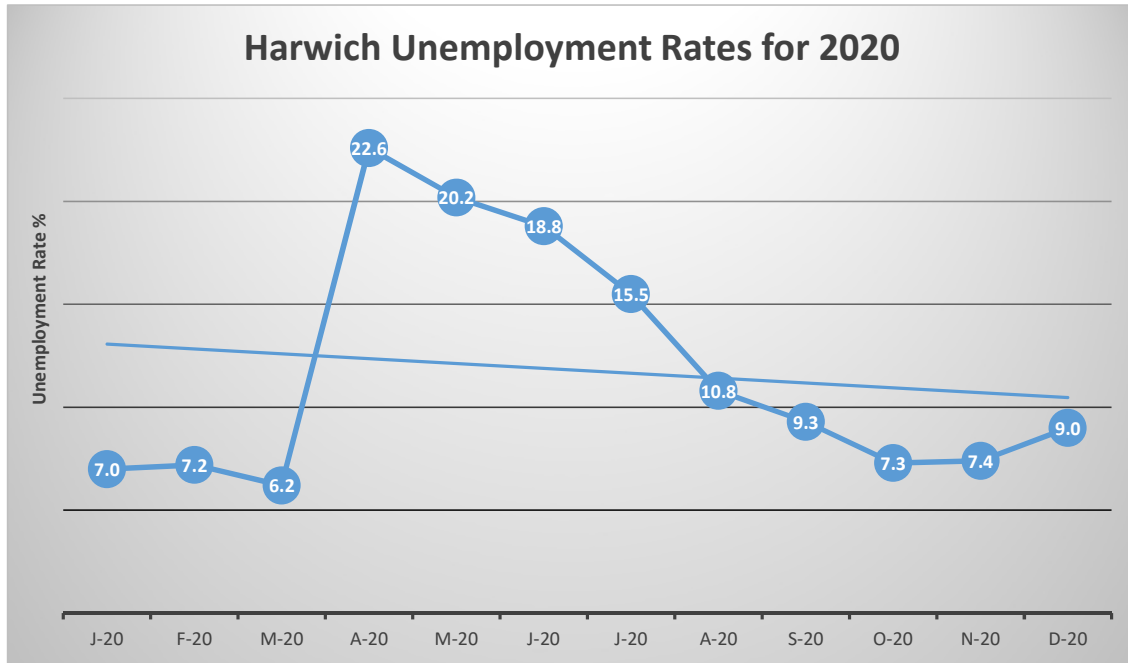
Year	Single Family Tax Bill*	% Change
2017	4,261	2%
2018	4,456	5%
2019	4,698	5%
2020	4,960	6%
2021	5,029	1%

Year	Average Tax Bill as a % of Income	% Change
2017	13.11	7%
2018	13.05	0%
2019	12.79	-2%
2020	13.79	8%
2021	12.58	-9%

All data is calculated on the Fiscal Year
Source: MA DOR, Division of Local Services



The state of our community



All data is calculated on the Calendar Year
Source: US Bureau of Labor Statistics



A snapshot of the FY 2022 Budget

Budget Directives (BOS Budget Message and/or Goals)	Result
Require a budget that is at most 2% higher than FY 2021	Total departmental budgets show an increase of <u>0.6%</u>
Develop a level-funded budget	More than a majority of budgets level-funded
Limit the use of debt exclusions	Capital Plan as proposed has two debt exclusions



Sources and Uses of Funds

Town of Harwich BUDGET 2022		Budget	Budget	
Line #	SOURCES OF FUNDS	FY 2021	FY 2022	%
1	Tax Levy Limit (R/E & PP)	53,357,522	55,648,711	4.3%
2	Local Receipts	11,986,520	12,465,198	4.0%
3	<u>State Aid</u>			
4	Cherry Sheet	664,352	667,067	0.4%
5	Overlay Surplus	200,000	200,000	0.0%
6	<u>Transfers:</u>			
7	Total Transfers In from Other Sources:	2,713,239	2,184,137	-19.5%
8	TOTAL SOURCES	68,921,633	71,165,114	3.3%
9	USES OF FUNDS			
10	<u>Charges:</u>			
11	State-Cherry Sheet Charges (CCC & BC Tax)	764,539	778,830	1.9%
12	Overlay (Abatements- Taxes)	400,000	450,000	12.5%
13	TOTAL CHARGES	1,123,358	1,228,830	9.4%
14	NET AVAILABLE Sources	67,798,275	69,936,284	3.2%
15	Town Operating Budget	25,739,671	25,895,226	0.6%
16	<u>Semi-Fixed Cost</u>			
17	Barnstable County Retirement	3,144,894	3,242,673	3.1%
18	Debt Service	4,617,408	5,178,305	12.1%
19	Health Insurance	4,833,551	4,938,071	2.2%
20	OPEB	-	250,000	0.0%
21	Property & Liab. Insurance	874,470	897,726	2.7%
23	Unemployment	20,000	20,000	0.0%
24	Total Fixed Cost	13,490,322	14,526,775	7.7%
25	Cape Cod Tech HS	1,737,789	1,688,437	-2.8%
26	Monomoy Regional School District	26,820,046	27,825,543	3.7%
27	TOTAL USES	68,911,186	71,164,811	3.3%
29	NET SOURCES & USES	\$ 10,447	\$ 302	



Sources and Uses of Funds

Sources of Funds	Amount	% Change
Levy Limit	\$56,648,711	4.3
Local Receipts	\$12,466,198	4.0
Cherry Sheet	\$667,067	0.4
Overlay Surplus	\$200,000	0.0
Transfers In	2,184,137	-19.5
TOTAL SOURCES	\$71,165,114	3.3%



Uses of Funds

Uses of Funds	Amount	% Change
Cherry Sheet Charges	\$778,830	1.9
Overlay	\$450,000	12.5
Operating Budget	25,895,226	0.6
Semi-Fixed Costs	\$14,526,775	7.7
Cape Cod Tech	\$1,688,437	-2.8
Monomoy RSD	\$27,825,543	3.7
TOTAL USES	\$71,164,811	3.3%



Use of Free Cash

Category	Amount	Narrative
Certified Balance	\$3,915,365	
Capital Outlay Budget for FY 2022	(\$1,394,740)	Overall plan \$7,502,846.00
Stabilization Fund “Reimbursement”	(\$574,171)	Article 4 of the 2020 Annual Town Meeting
Sewer Operations & Maintenance	(\$515,331)	Ongoing support of O&M for Wastewater
Monomoy Regional School District Capital	(\$273,260)	Ongoing support of Harwich’s share of capital
Snow & Ice	(\$250,000)	Standard annual amount
Information Technology Equipment	(\$45,000)	Standard annual expenditure
Promote the Town of Harwich	(\$30,000)	Support of the Chamber of Commerce
Support the other Town Libraries	(\$20,000)	Chase Library and Harwich Port Library
Support Cultural efforts	<u>(\$3,900)</u>	Supplements the annual allocation for Local Cultural Council Grants
Total of Uses	\$3,106,402	
Balance of Free Cash	\$808,963	Historically balance goes to OPEB & Stabilization

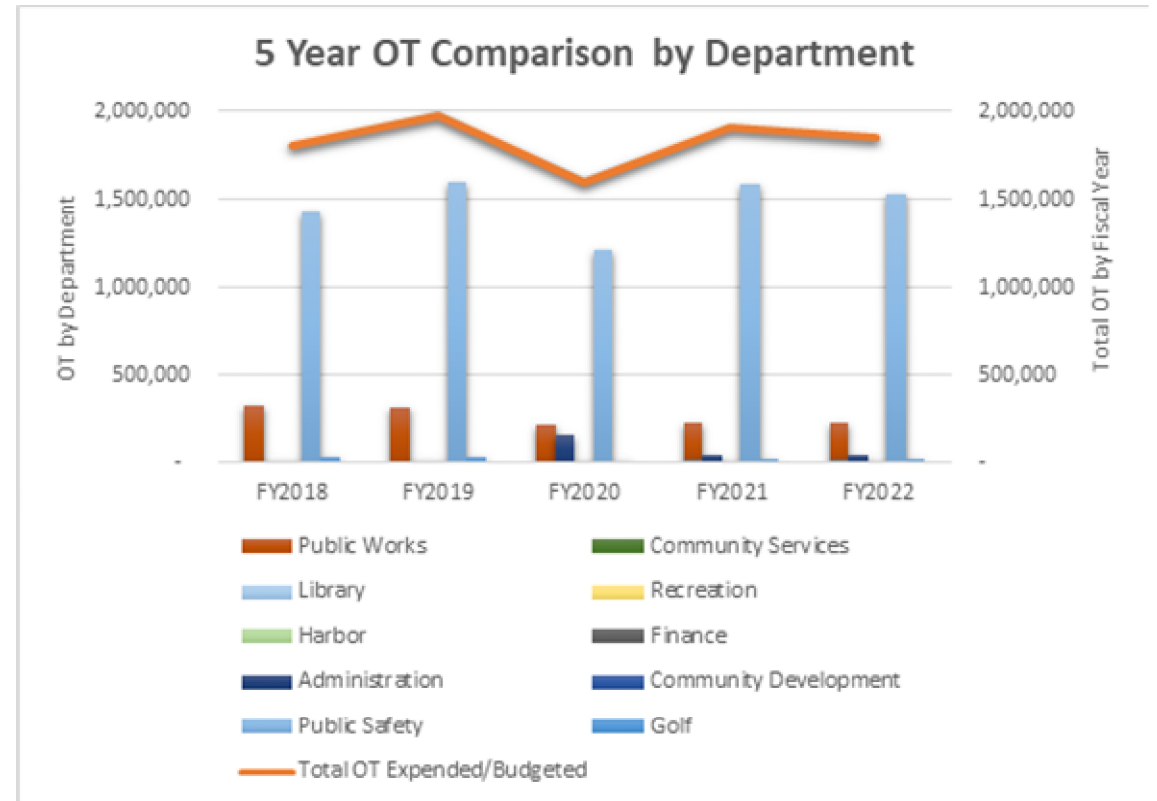
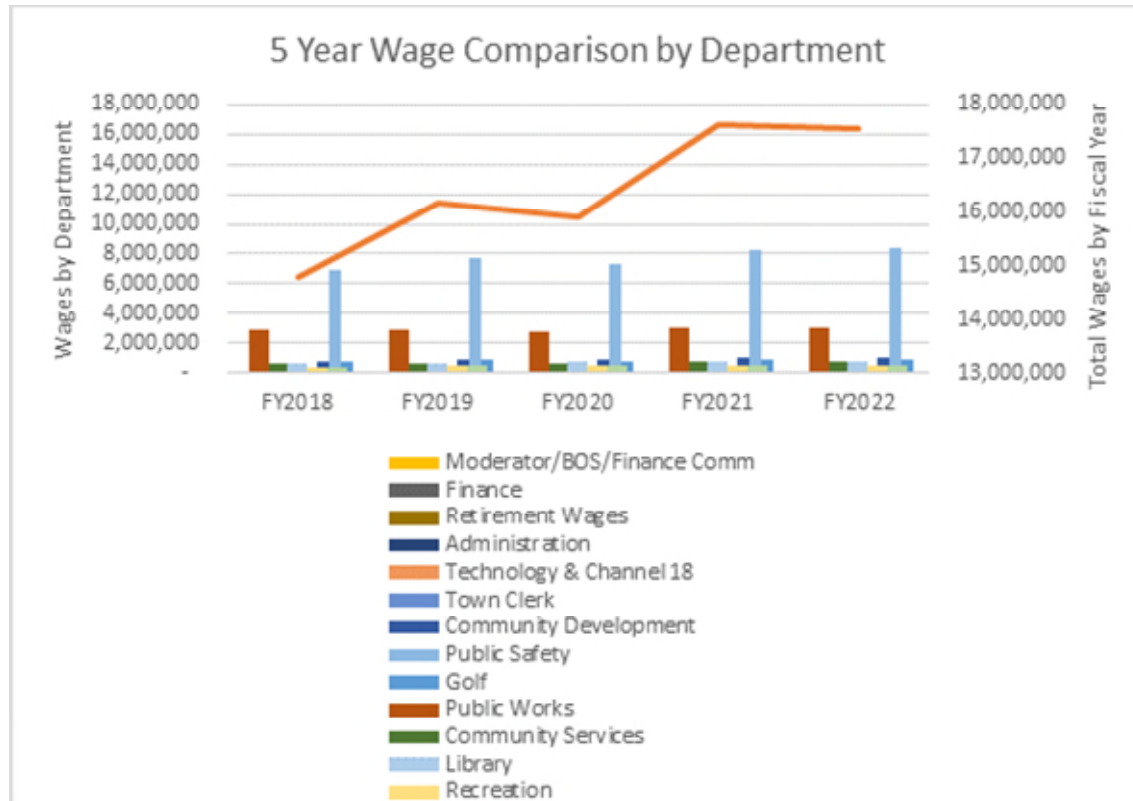


On the horizon

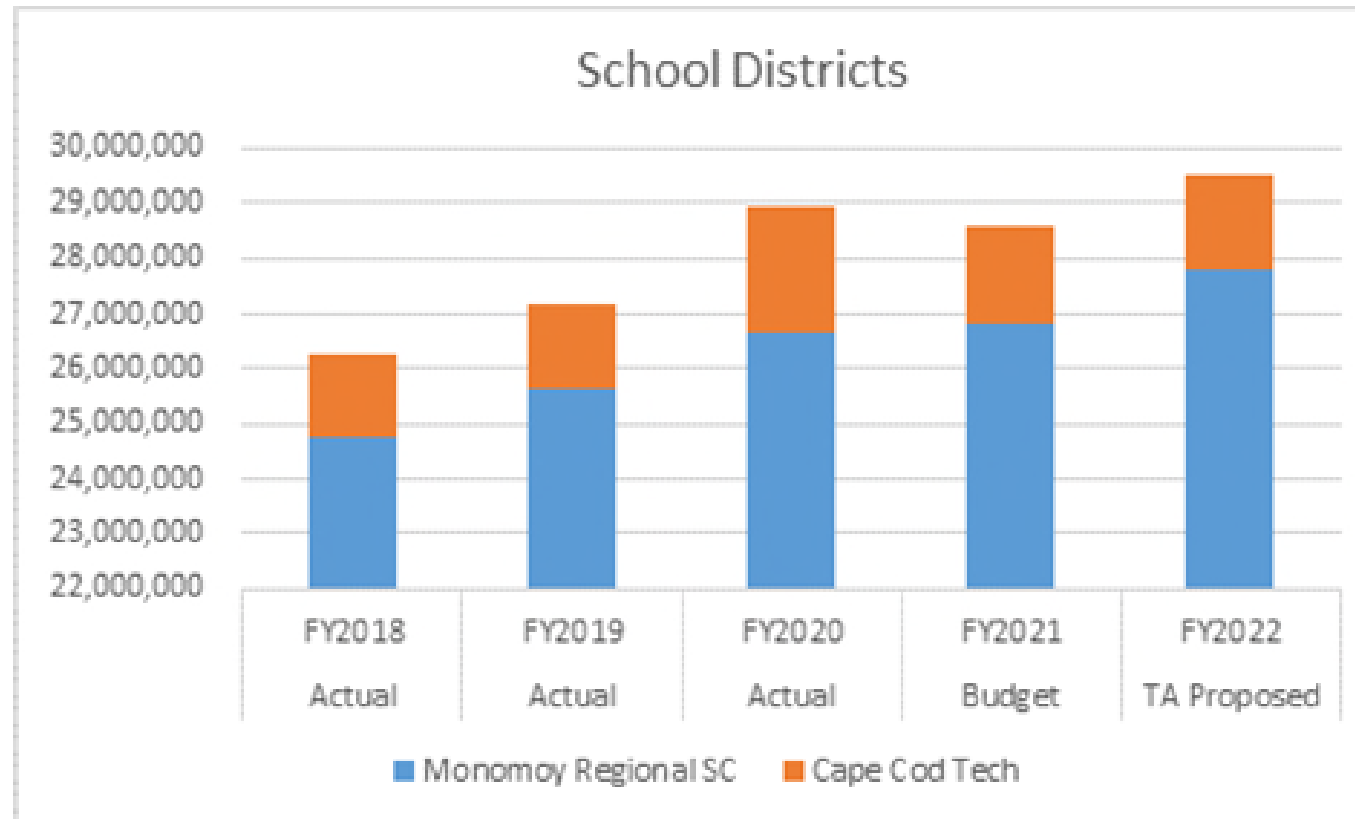
- Collective Bargaining Agreements (CBAs):
 - Expired and in negotiations:
 - Harwich Employees Association (HEA)
 - Highways & Maintenance Employees Association (HMEA)
 - Due to expire on June 30, 2021:
 - Harwich Permanent Firefighters Association (Local 2124)
 - International Association of Machinists & Aerospace Workers (Water Dept.)
 - Harwich Management Employees Association SEIU 888 (Dept. Heads)
- 0% Cost-Of-Living-Adjustment (COLA) factored into FY 2022 budget
- Other contractual obligations remain in force and effect



Wage & Overtime Comparisons



Education components



Related topics to evaluate

- Increase Golf Estimated Receipts to reflect anticipated activity
- Implement the Health Insurance “Premium Holiday” for one-time savings
- Use of Short-Term Rental Receipts to support Wastewater Operations & Maintenance (O&M) costs
- Increase Hotel/Motel tax from 4% to 6% and use to support Wastewater O&M costs
- Establish a Water Investment Implementation Fund (WIIF) to support Wastewater O&M costs



Next steps, deliverables and deadlines

DATE	DELIVERABLE
Tuesday, February 16, 2021	Board of Selectmen discusses amendments to TA Budget
Monday, February 22, 2021	Board of Selectmen approves final version of TA Budget
Tuesday, February 23, 2021	BOS shall submit approved budget to the Finance Committee
TBD	In-depth Budget Review with Department Heads
Monday, March 1, 2021	BOS begins review of draft Annual Town Meeting warrant



Planning for Town Meeting

- Hopeful eye toward Monday, May 3, 2021 “normal” Town Meeting
- Have tentative dates for outdoor COVID19 Town Meeting if needed
- Planning on Town Meeting occurring **before** the Annual Town Election on Tuesday, May 18, 2021

