

FISCAL YEAR 2021
INTERIM TOWN ADMINISTRATOR'S PROPOSED OPERATING BUDGET



FEBRUARY 10, 2020

TOWN OF HARWICH, MA
PREPARED BY: CAROL COPPOLA, CPA
FINANCE DIRECTOR/TOWN ACCOUNTANT

OFFICE OF THE TOWN ADMINISTRATOR

Phone (508) 430-7513

Fax (508) 432-5039

Joseph F. Powers, *Interim Town Administrator*

732 MAIN STREET, HARWICH, MA



MEMO

TO: Board of Selectmen
Finance Committee

FROM: Joseph F. Powers, Interim *JFP* Town Administrator

CC: Carol Coppola, Finance Director

RE: Presentment of the FY 2021 Comprehensive Budget and Budget Message

DATE: Monday, February 10, 2020

I hereby present to the Board of Selectmen and Finance Committee of the Town of Harwich this budget message and attached Fiscal Year 2021 Comprehensive Budget in accordance with the Harwich Charter under Chapter 9, Section 2, clause 9-2-4.

This budget meets the requirements laid out in the Board of Selectmen's Goals for 2020; specifically Goal #2: Financial Leadership and Stability. The key point of this goal is to develop a budget which minimizes spending increases and is within the limits of Proposition 2 ½.

Several objectives of this goal influenced and directed my actions to achieve a balanced budget which provides critical services and programs to the residents and taxpayers of the town. Those objectives are:

- Develop a budget which limits growth in operating expenses to no more than two percent and manages debt payments as much as possible to maintain level debt service obligations;
- Develop a debt budget which avoids the use of capital exclusions, limits the use of debt exclusions and is within the limits of Proposition 2 1/2 without the need for a general over-ride; and
- Develop new approaches to factually inform potential impacts resulting from budget decisions. Provide transparency in town finances.

This message builds on the objectives listed above to shape the narrative on how the budget was balanced.

Objective A: Limiting growth in operating expenses to no more than 2%:

“Develop a budget which limits growth in operating expenses to no more than two percent and manages debt payments as much as possible to maintain level debt service obligations.”

The former Town Administrator directed department heads on October 28, 2019 to build their FY 2021 budgets to maintain “our existing levels of services” but also “be prepared to reduce the Operating Budget down to 2%”.

Departmental budget reviews began in early December and went throughout the remainder of the month. After a preliminary assessment of the budgets presented and in consultation with the Finance Director, I advised department heads on January 21st and in a follow-up email on January 23rd to recommend reductions in their budgets to achieve the goal of limiting growth to no more than 2%. In addition to their recommended budget reductions, I directed them to be prepared to defend their department or program's core mission while striving to absorb the need for reductions.

These actions were necessitated by a projected budget deficit of nearly \$1,800,000. Consequently, it was necessary to cut beyond 2% to achieve a balanced budget which does not exceed 2% growth in operating expenses.

Bottom Line Numbers:

| | |
|--|---------------------|
| Proposed FY 2021 General Fund: Budget: | \$69,235,217 |
| FY 2020 General Fund Budget: | <u>\$69,010,731</u> |
| Dollar Amount Increase: | \$ 224,486 |
| Percentage Increase: | .33% |

Negative influences:

- Increases in salaries and wages ranging from 4% to 9% approved in Fiscal Year 2020 placed considerable strain on departmental budgets;
- Pressure from the marketplace regarding commercial municipal solid waste services; and
- Greater than 2% increases in certain education costs, state and county assessments and property and liability insurance all impacted the bottom line.

Positive offsets:

- A decrease in overall assessment based on present decline in enrollment at Cape Cod Regional Technical High School; and
- No increase in approved health plan rates for active employee plans, dental plans and vision plans for Fiscal Year 2021 provided some relief.

Direct impact of reductions to ongoing programs

Wherever possible, reductions were made in the expense categories to avoid impacting on salaries and wages which is a direct impact on employees and their livelihoods. However, there are several instances where it was not possible to avoid cuts to salaries and wages. Whenever possible, the reductions offered by the impacted department heads were utilized based on their articulation of overall impact to the department or program's core mission.

The following departments bore additional reductions to achieve a balanced budget:

- Building;
- Cemetery;
- Conservation;
- Council on Aging;
- Health;
- Information Technology;
- Library;
- Public Works; and
- Youth Services

The Police and Fire Departments provided additional cuts to their operating expenses while still presenting budgets in excess of 2% growth. This was a judgement call by me to ensure sufficient staffing levels for public safety.

The Department of Public Works bore the brunt of budget reductions with a total percentage reduction of 2.32% year over year.

As referenced above and presented previously to the Board of Selectmen, the municipal solid waste (MSW) market within the Commonwealth is in flux due to external pressures on the marketplace among other factors.

The proposed DPW budget relies upon reductions made by the department head as is the case for several other departments. Reductions in commercial MSW as well as construction and debris include commensurate reductions in anticipated revenue.

There has been ample internal debate as to whether the Town should continue operating the transfer station on a seven days a week, 362 days a year schedule.

I urge the Board of Selectmen and Finance Committee to devote time for a discussion during your budget review deliberations as to whether we should reduce the overall transfer station operations to five days a week (closing on Wednesdays and Thursdays) and eliminate commercial MSW completely. While there are ramifications to revenue projections in the short-term, overall program savings could result in the long term. In any event, I believe the topic warrants further discussion.

The schedule for the departmental budget reviews to be held on Saturday, March 7, 2020 will offer sufficient time for the departments impacted by reductions to fully articulate the effects of the budget on their programs.

Objective B: Limit/avoid exclusions and overrides:

“Develop a debt budget which avoids the use of capital exclusions, limits the use of debt exclusions and is within the limits of Proposition 2 1/2 without the need for a general over-ride.”

There are two debt exclusions proposed within the Capital Outlay Plan for Fiscal Year 2021. They are for:

- The purchase of a pumper/ladder truck (known as a Quint) for the Fire Department - \$1,100,000; and
- \$700,000 for the DPW’s ongoing Five Year Road Maintenance plan.

Two items related to debt exclusions which *are not* being put forth at the Annual Town Meeting/Annual Town Election are:

- \$1,500,000 for the town’s share of proposed design work related to the DHY Treatment Facility; and
- \$8,400,000 to fund a third contract for the completion of Phase 2 of the CWMP in East Harwich.

The Town Clerk’s budget for FY 2021 accounts for a Special Town Meeting for September, 2020 and related Special Town Election for early October 2020 in the event that the town has made a decision on the proposed DHY Wastewater Partnership agreement (an article related to the same will be on the Annual Town Meeting) and significant progress is made on rephrasing future CWMP phases and establishing related funding mechanisms.

Objective C: New approaches to factually inform and provide transparency:

“Develop new approaches to factually inform potential impacts resulting from budget decisions. Provide transparency in town finances.”

Transparency and better efforts to inform are concepts that have shaped this budget development process; however the true achievement of this goal rests with the work done by the Finance Director to provide the Board of Selectmen and Finance Committee (and by extension Town Meeting) with broader and more comprehensive data and information in a format that is easy to read while providing more detail than in years past.

We will continue to provide transparency and access to information throughout the budget process and at Town Meeting to facilitate informed decision-making at each step along the way.

I offer my sincere gratitude to the Finance Director and the Department Heads for their participation and partnership in this difficult yet necessary process. Their commitment to this process and diligent efforts on a daily basis are a large part of what makes our town a great place to live, work and visit.

I look forward to working with you throughout the budget process in support of our town as we strive for a successful Town Meeting in May.

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SUMMARY OF ALL APPROPRIATED FUNDS

| Fund | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| General Fund | 64,122,363 | 69,010,731 | 69,235,217 | 224,486 | 0.33% |
| Water Enterprise | 4,222,832 | 4,333,865 | 4,304,493 | (29,372) | -0.68% |
| Sewer Enterprise | - | 225,000 | 376,100 | 151,100 | 67.16% |
| Total All Budgeted Funds | 68,345,194 | 73,569,596 | 73,915,810 | 346,214 | 0.47% |
| Full-time Equivalent Employees | | | | | |
| General Fund | 220.3 | 220.5 | 218.3 | (2.2) | -1.02% |
| Water Enterprise | 15.0 | 15.0 | 14.5 | (0.5) | -0.11% |
| Sewer Enterprise | | | 0.5 | 0.5 | 100.00% |
| Total FTE Appropriated | 235.3 | 235.5 | 233.3 | (2.2) | -0.95% |

The Town of Harwich's total FY 2021 proposed operating budget for all appropriated funds is \$73,915,810. This represents an increase over the FY 2020 budget of \$346,214 or .47%. In addition to the General Fund this figure also includes two enterprise funds – Water and Sewer. Both General Fund and Enterprise Funds encompass the total annual appropriations.

The General Fund accounts for revenue and expenditures necessary to provide general government services. As the chief operating fund of the town, the General Fund contains uncommitted resources that may be used for general purposes. All financial resources that are not required to be accounted for in other funds are accounted for in the General Fund. The fund accounts for general municipal operations such as public safety, education, public works, parks and recreation, etc. User fees support the Water Enterprise Fund. Residents who access water services pay a fee to support the operation. The fees that are charged by the Water Enterprise Fund are set at levels that allow for them to cover all operational and capital costs. The Sewer Enterprise Fund is currently funded through a General Fund subsidy.

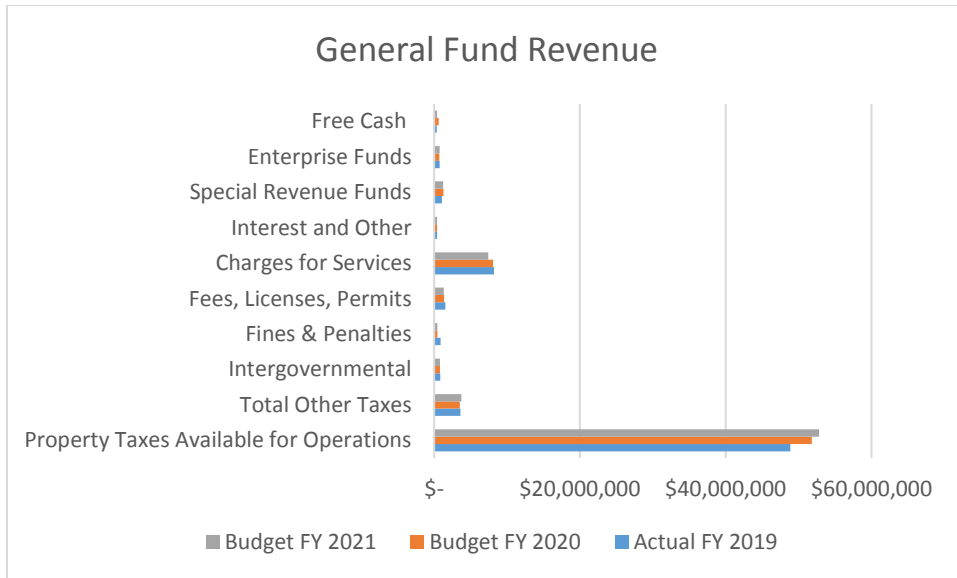
The General Fund budget is increasing \$224,486 in FY 2021 or .33%. Municipal operations are increasing \$252,069, education costs are increasing \$133,595, fixed costs are decreasing \$286,178 and transfers to support sewer operating costs are increasing \$125,000. The major contributors to the overall increase in the operating budget are contractual labor obligations.

The Water Enterprise Fund budget is decreasing in FY 2021 largely due to salary transfers to accurately reflect the work occurring within the Sewer Enterprise Fund.

The Sewer Enterprise Fund budget is increasing to include operation and maintenance costs as called for within the Inter Municipal Agreement with the Town of Chatham as well as anticipated internal operation costs. The Agreement with the Town of Chatham includes fixed and variable components, fixed costs include operation and maintenance of the wastewater plant located in Chatham; Harwich's agreed upon share is 23.08% of the total category cost. Variable costs consist of categories such as chemicals, utilities and solid waste disposal and are dependent on flow quantities. The Town anticipates flow to begin on or about the second quarter of fiscal year 2021.

| GENERAL FUND REVENUE SUMMARY | | | | | |
|--|----------------|----------------|----------------|----------------------|-------------------|
| Property Taxes: | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Tax Levy | 49,317,339 | 52,239,968 | 53,195,586 | 955,618 | 1.83% |
| Reserve for Abatements & Exemptions | (450,000) | (437,775) | (400,000) | 37,775 | -8.63% |
| Property Taxes Available for Operations | \$ 48,867,339 | \$ 51,802,193 | \$ 52,795,586 | \$ 993,393 | 1.92% |
| Other Taxes: | | | | | |
| Motor Vehicle & Boat Excise Tax | \$ 2,407,537 | \$ 2,350,000 | \$ 2,375,000 | 25,000 | 1.06% |
| Motel/Hotel & Meals Excise Tax | 1,124,753 | 1,100,000 | 1,310,000 | 210,000 | 19.09% |
| Payments in Lieu of Tax | 61,960 | 55,000 | 55,000 | - | 0.00% |
| Total Other Taxes | \$ 3,594,250 | \$ 3,505,000 | \$ 3,740,000 | 235,000 | 6.70% |
| Other Resources: | | | | | |
| Intergovernmental | 852,731 | 793,934 | 780,841 | (13,093) | -1.65% |
| Fines & Penalties | 883,127 | 427,794 | 428,800 | 1,006 | 0.24% |
| Fees, Licenses, Permits | 1,536,555 | 1,362,200 | 1,325,360 | (36,840) | -2.70% |
| Charges for Services | 8,235,980 | 8,080,600 | 7,412,100 | (668,500) | -8.27% |
| Interest and Other | 397,835 | 395,079 | 400,500 | 5,421 | 1.37% |
| Special Revenue Funds | 1,079,501 | 1,285,283 | 1,245,400 | (39,883) | -3.10% |
| Enterprise Funds | 732,843 | 720,295 | 730,290 | 9,995 | 1.39% |
| Free Cash | 378,038 | 639,034 | 390,000 | (249,034) | -38.97% |
| Total Other Resources | 14,096,610 | 13,704,219 | 12,713,291 | (990,928) | -7.23% |
| Total General Fund Resources | \$ 66,558,198 | \$ 69,011,411 | \$ 69,248,877 | 237,466 | 0.34% |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| FY 20 Base Levy | \$ 45,589,304 | | | | |
| Prop 2 1/2 allowable increase (2.5% of base) | 1,139,733 | | | | |
| Estimated new property tax growth | 400,000 | | | | |
| Cape Cod Commission environmental tax | 240,570 | | | | |
| Debt exclusions - town | 3,667,033 | | | | |
| Debt exclusions - schools | 2,158,947 | | | | |
| Less reserve for abatements & exemptions | \$ 400,000 | | | | |
| FY 21 Tax Levy available for operations | \$ 52,795,586 | | | | |

The Total General Fund Resources for FY 2021 are increasing \$237,466 over the FY 2020 budget or .34%, which results in a decrease in the use of free cash to support one-time expenses. Utilization of free cash in fiscal year 2020 was largely to support educational expenses (\$398,794), Barnstable County Wastewater support (\$100,000) and small capital purchases. Taxes provide nearly 82% of the funding for the General Fund budget. This includes property taxes, motor vehicle excise, hotel/motel and meals excise tax. Most of the revenue growth in FY 2021 is in property taxes and hotel/motel excise tax. The second largest funding group is charges for services. This category of revenue includes harbor, golf, disposal and recreational fees charged to participants as well as ambulance fees; the category encompasses nearly 11% of total revenue. All other sources, including free cash, comprise 7% of the total funding sources used to balance the budget.



Property Taxes:

Property taxes are projected to increase according to the provisions of Proposition 2 ½. Estimated new property tax growth is derived primarily from new building construction.

The Cape Cod Commission (CCC) assesses a tax that is added to the levy each year above the Proposition 2 ½ allowable increase. This tax assessment is required of each Cape Cod community.

Debt exclusions are voter approved projects and capital improvements that are added to the levy above the Proposition 2 ½ increase. These are equal to the respective debt service payments and they expire once the debt service obligation has been met.

Each year a provision for abatements and property tax exemptions is calculated, for FY 2021 a provision of \$400,000 is being set aside, this set aside reduces the available property taxes to fund operational costs.

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. For FY 21 the Town is projecting a minimal increase in this tax.

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. The state imposes a maximum taxable value of \$50,000 on vessels. This category is projected to be level in FY 21 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 State has also enacted a tax on short term rentals, this excise tax is estimated at \$200,000 for FY 21. 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. Cities and towns now

have the option of adopting up to a 6% local tax on room sales. This revenue source is projected to increase 19% in FY 21.

Payments in Lieu of Tax (PILOT):

The Town of Harwich has a number of tax-exempt entities that provide an annual payment to the Town. A payment for state owned land is included under Intergovernmental Aid.

Intergovernmental:

This category of revenue consists of several state aid classifications. The estimate used for the FY 21 budget proposal is based on the Governor’s proposed budget for FY 21, which was issued in January of 2020. 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. The House and Senate can override any vetoes. Late June or early July, after the Town has already approved its budget, the state usually completes this process. 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.

Fines & Penalties:

This category is comprised of various charges by the Police Department (false alarms, and non-criminal violations), Town Collector and Treasurer (interest and penalties on the late payment of taxes).

Fees, Licenses, Permits:

This category is comprised of various fees charged by the Selectmen’s office (various licenses including beverage and franchise fees), Town Clerk (copies of vital statistics), Board of Health (sewerage permits and health inspection fees), Building Department (building, electrical, and plumbing permits) and renewable energy projects (solar arrays).

Charges for Services:

This category includes of recreational revenues (beach stickers and beach parking), ambulance fees, golf and harbor revenue as well as disposal area receipts.

Interest and Other:

This category is mainly comprised of revenue from investment income.

Special Revenue Funds:

This category includes revenue from Community Preservation Act to support land bank debt service, waterways and golf to support debt for Cranberry Valley golf course for infrastructure improvements and Saquatucket Harbor capital improvements. The PEG access fund fully funds the Channel 18 budget and the FEMA fund supports Emergency Management budget. A summary of Special Revenue Funds to support the FY 21 budget are as follows:

| Special Revenue Funds | Balance on December 31, 2019 | Estimated Annual Revenue | Amount Used for The FY 21 Operating Budget | Estimated Ending Balance |
|--|---------------------------------|-----------------------------|---|-----------------------------|
| CPA (Land Bank Debt) | 1,365,161 | 1,776,003 | 341,750 | 2,799,414 |
| PEG Access Receipts Reserved Fund | 1,231,239 | 375,935 | 210,107 | 1,397,067 |
| Waterways Improvement Receipts Reserved Fund | 300,591 | 346,130 | 204,806 | 441,915 |
| Waterways Mooring Receipts Reserved Fund | 318,132 | 125,123 | 153,056 | 290,199 |
| Golf Improvement Fund | 70,614 | 82,181 | 108,200 | 44,595 |
| Allan Harbor Betterment Fund | 35,000 | 65,000 | 131,210 | (31,210) |
| Road Betterment Funds | 145,437 | 60,000 | 51,100 | 154,337 |
| Septic Loan Fund | 1,392 | 15,779 | 17,171 | 0 |
| FEMA Fund | 30,575 | 10,000 | 13,855 | 26,720 |
| Town Clerk State Aid | 15,758 | 5,000 | 12,000 | 8,758 |
| County Dog License | 2,144 | - | 2,144 | - |
| Total | 3,516,043 | 2,861,151 | 1,245,400 | 5,131,794 |

Enterprise Funds:

Enterprise funds require a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Revenues and expenses of the service are segregated into a fund with financial statements separate from all other governmental activities. Enterprise funds identify a total service cost that includes items such as pension assessments, health insurance, and organizational costs to support finance and administration services, and property and liability insurance which are budgeted as part of the General Fund. The mechanism used to identify and charge back these costs are contained within the indirect cost calculation. The FY 21 reimbursements from the Water Enterprise Fund is as follows:

| Indirect Cost - Water Enterprise Fund | FY 2020 | FY 2021 |
|--|----------------|----------------|
| Town Administration | 19,972 | 20,934 |
| Finance Division | 57,829 | 62,082 |
| Water Department Employee Benefits | 534,723 | 544,054 |
| Property & Vehicle Insurance | 60,051 | 59,579 |
| Workers' Compensation Insurance | 47,720 | 43,641 |
| Total Indirect Cost - Water Enterprise Fund | 720,295 | 730,290 |

Free Cash Reserves:

The Town will use \$390,000 in Free Cash reserves to balance the FY 21 operating budget. Flow from sewers is anticipated to commence early in the second quarter of FY 21. Operation and maintenance costs to support the Sewer Enterprise Fund have been included in the budget proposal. \$250,000 in Free Cash is proposed to support the relatively new Enterprise Fund. Free Cash is also proposed to support the purchase of a new police vehicle as well as small capital to be purchased in support of technology needs. The proposed use of Free Cash to support the operating budget is shown below as well as a summary of reserves.

| Description | Amount |
|--|-------------------|
| IT Capital Equipment | \$ 35,000 |
| Police Cruiser & Equipment | \$ 55,000 |
| Municipal Surface Drainage Plan & Improvements | \$ 50,000 |
| Sewer Operating Budget | \$ 250,000 |
| Total | \$ 390,000 |

| Reserves | | | | |
|-------------------|----------------|----------------|----------------|----------------|
| Fiscal Year | Free Cash | Stabilization | OPEB Trust | Balance |
| FY 2010 | \$442,284.00 | \$898,298.00 | \$300,000.00 | \$1,640,582.00 |
| FY 2011 | \$1,535,321.00 | \$980,855.00 | \$300,000.00 | \$2,816,176.00 |
| FY 2012 | -\$132,664.00 | \$990,411.00 | \$300,440.00 | \$1,158,187.00 |
| FY 2013 | \$1,453,985.00 | \$993,730.00 | \$300,440.00 | \$2,748,155.00 |
| FY 2014 | \$445,804.00 | \$1,099,244.00 | \$303,512.00 | \$1,848,560.00 |
| FY 2015 | \$1,353,050.00 | \$1,099,440.00 | \$404,673.00 | \$2,857,163.00 |
| FY 2016 | \$4,023,702.00 | \$1,100,521.00 | \$510,000.00 | \$5,634,223.00 |
| FY 2017 | \$1,984,792.00 | \$1,101,635.00 | \$667,252.00 | \$3,753,679.00 |
| FY 2018 | \$3,576,156.00 | \$2,855,862.00 | \$866,987.00 | \$7,299,005.00 |
| FY 2019 | \$3,492,074.00 | \$3,355,862.00 | \$1,716,987.00 | \$8,564,923.00 |
| FY 2020 Estimated | \$1,466,115.00 | \$4,402,184.00 | \$3,303,020.00 | \$9,171,319.00 |

Revolving Funds:

In addition to annually appropriated funds the Town relies heavily on revolving funds to support programs offered for public consumption and to support the ongoing operations of the community. The chart below presents all revolving funds authorized within the Town.

| Revolving Funds | Balance on December 31, 2019 | Estimated Annual Revenue | Estimated Annual Expenditures | Estimated Ending Balance | FY 20 Spending Limit |
|--|---------------------------------|-----------------------------|----------------------------------|-----------------------------|-------------------------|
| Recreation | 18,164 | 190,700 | 189,935 | 18,929 | 175,000 |
| Cranberry Valley Infrastructure Revitalization | 85,490 | 71,611 | 30,000 | 127,101 | 140,000 |
| Council on Aging | 17,252 | 42,064 | 39,800 | 19,516 | 125,000 |
| Golf Proshop & Restaurant | 328,880 | 232,428 | 204,655 | 356,653 | 250,000 |
| Community Center | 268,501 | 75,622 | 38,887 | 305,236 | 100,000 |
| Albro House | 19,367 | 5,300 | - | 24,667 | 10,000 |
| ADA Services | - | - | - | - | 2,500 |
| Sidewalk | 53,405 | 3,000 | - | 56,405 | 50,000 |
| Tax Title | 1,823 | 31,550 | 26,800 | 6,573 | 36,000 |
| Cultural Center | 286,473 | 154,500 | 58,700 | 382,273 | 100,000 |
| Cemetery | 1,392 | 50,315 | 40,577 | 11,130 | 100,000 |
| Wetlands | 38,448 | 9,850 | - | 48,298 | 6,000 |
| Total | 1,119,195 | 866,940 | 629,354 | 1,356,781 | 1,094,500 |

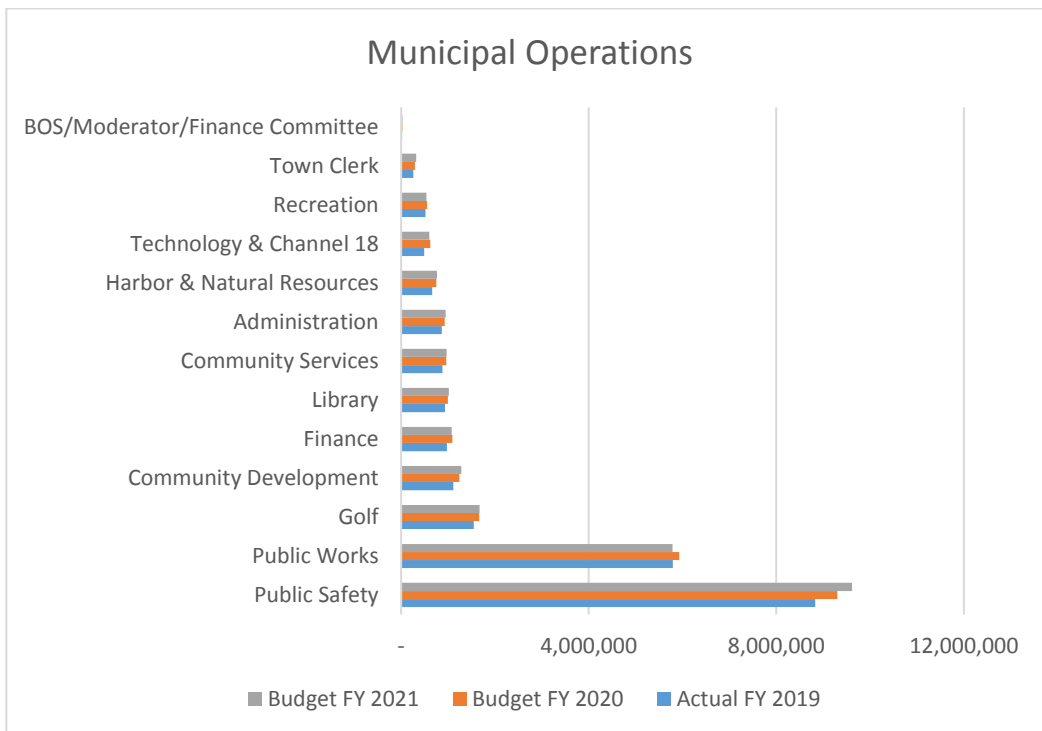
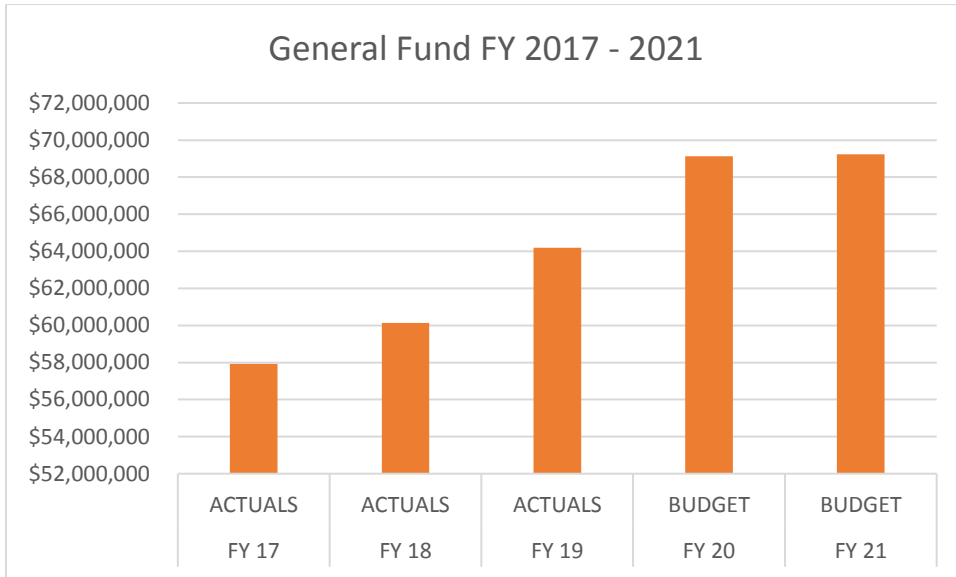
GENERAL FUND EXPENDITURE SUMMARY

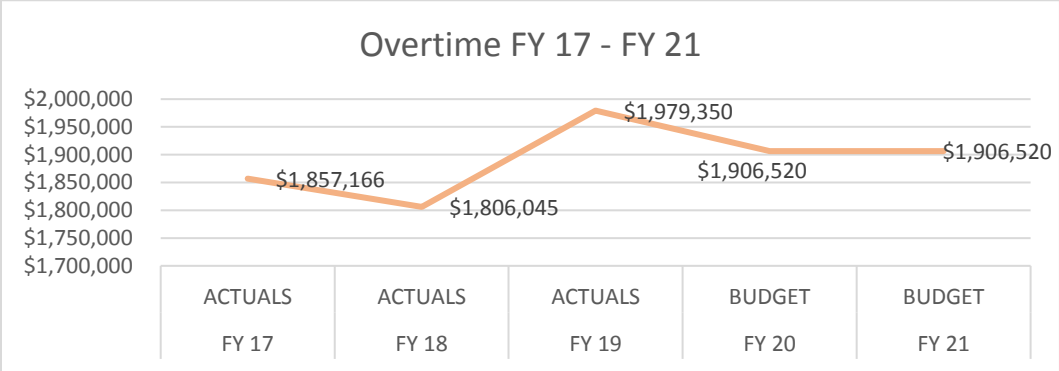
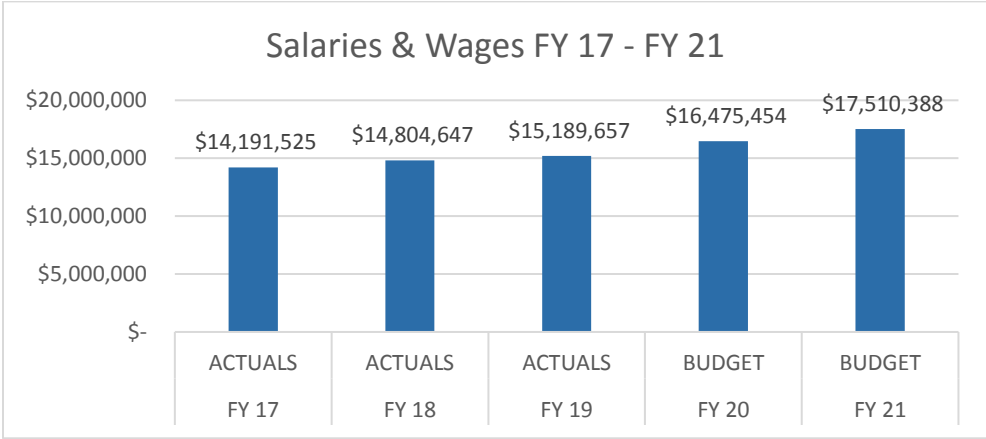
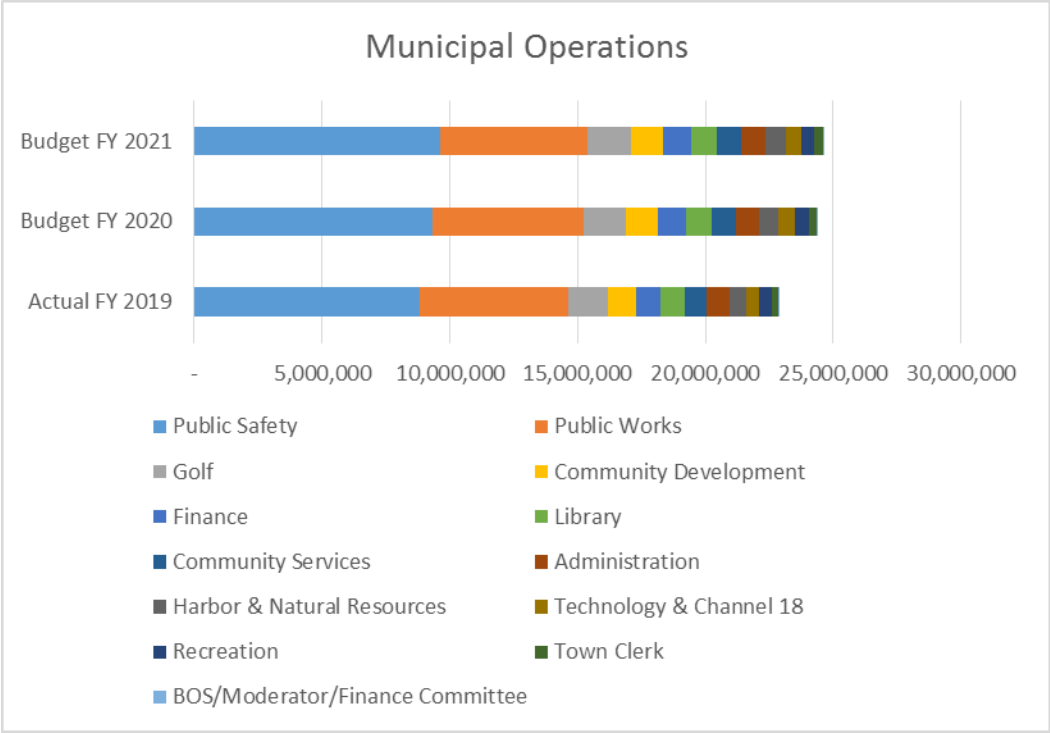
| Municipal Operations | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|--|----------------------|----------------------|----------------------|-------------------|----------------|
| Public Safety | 8,829,771 | 9,304,345 | 9,617,362 | 313,017 | 3.36% |
| Public Works | 5,794,030 | 5,927,070 | 5,789,398 | (137,672) | -2.32% |
| Golf | 1,546,170 | 1,667,607 | 1,671,902 | 4,295 | 0.26% |
| Community Development | 1,109,224 | 1,244,959 | 1,283,840 | 38,881 | 3.12% |
| Finance | 977,971 | 1,092,187 | 1,075,062 | (17,125) | -1.57% |
| Library | 932,792 | 995,483 | 1,014,918 | 19,435 | 1.95% |
| Community Services | 878,674 | 963,527 | 968,977 | 5,450 | 0.57% |
| Administration | 863,956 | 929,754 | 950,961 | 21,207 | 2.28% |
| Harbor & Natural Resources | 664,977 | 749,909 | 761,575 | 11,666 | 1.56% |
| Technology & Channel 18 | 491,914 | 621,508 | 597,456 | (24,053) | -3.87% |
| Recreation | 517,133 | 550,697 | 536,219 | (14,477) | -2.63% |
| Town Clerk | 262,462 | 290,786 | 322,056 | 31,270 | 10.75% |
| BOS/Moderator/Finance Committee | 20,982 | 27,075 | 27,250 | 175 | 0.65% |
| Total Municipal Operations | \$ 22,890,056 | \$ 24,364,907 | \$ 24,616,976 | \$ 252,069 | 1.03% |
| Education: | | | | | |
| Monomoy Regional School District | \$ 25,609,390 | \$ 26,643,415 | \$ 27,340,929 | 697,514 | 2.62% |
| Cape Cod Regional Technical High School | 1,581,236 | 2,332,198 | 1,768,279 | (563,919) | -24.18% |
| Total Education | \$ 27,190,626 | \$ 28,975,613 | \$ 29,109,208 | 133,595 | 0.46% |
| Other Requirements/Costs: | | | | | |
| Employee Benefits | 8,037,682 | 8,634,386 | 8,899,321 | 264,935 | 3.07% |
| Debt Service | 4,710,046 | 5,379,126 | 4,722,027 | (657,099) | -12.22% |
| State & County Assessments | 701,638 | 702,047 | 764,572 | 62,525 | 8.91% |
| Property & Liability Insurance | 414,225 | 464,545 | 505,211 | 40,666 | 8.75% |
| Celebrations & Other | 10,630 | 14,844 | 14,844 | - | 0.00% |
| Veterans Benefits | 97,461 | 125,263 | 128,058 | 2,796 | 2.23% |
| Reserve Fund | - | 125,000 | 125,000 | - | 0.00% |
| Total Other Requirements | 13,971,681 | 15,445,211 | 15,159,033 | (286,178) | -1.85% |
| Total General Fund Before Transfers | \$ 64,052,363 | \$ 68,785,731 | \$ 68,885,217 | 99,486 | 0.14% |
| Transfers to Other Funds | 70,000 | 225,000 | 350,000 | 125,000 | 55.56% |
| Grand Total General Fund | \$ 64,122,363 | \$ 69,010,731 | \$ 69,235,217 | 224,486 | 0.33% |

Municipal Operations Full Time Equivalents

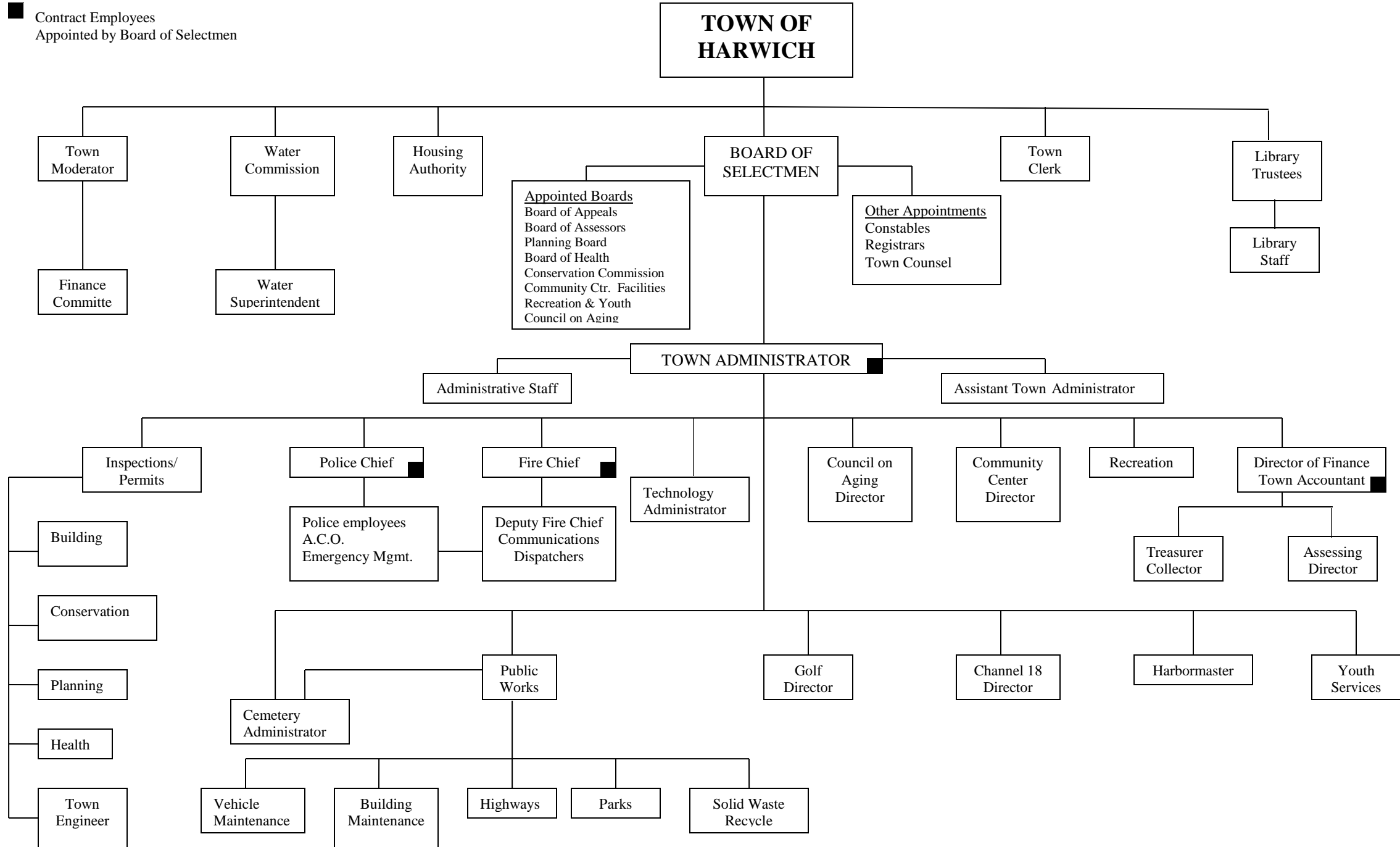
| | FY 2019 | FY 2020 | FY 2021 | Change FY 20 - 21 | Percent Change |
|-----------------------|--------------|--------------|--------------|-------------------|----------------|
| Administration | 4.0 | 4.0 | 4.0 | - | |
| Community Services | 9.5 | 9.7 | 9.7 | - | |
| Community Development | 15.0 | 14.1 | 14.1 | - | |
| Public Works | 44.0 | 44.6 | 43.7 | (0.9) | |
| Finance | 10.1 | 10.1 | 10.1 | - | |
| Golf | 18.0 | 17.8 | 17.9 | 0.1 | |
| Harbormaster | 4.2 | 4.2 | 4.2 | - | |
| Library | 12.0 | 11.9 | 11.9 | - | |
| Public Safety | 84.8 | 84.4 | 84.0 | (0.4) | |
| Technology | 3.3 | 4.3 | 3.3 | (1.0) | |
| Recreation | 12.4 | 12.4 | 12.4 | - | |
| Town Clerk | 3.0 | 3.0 | 3.0 | - | |
| Total FTE | 220.3 | 220.5 | 218.3 | (2.2) | -1.02% |

The municipal operations budget is increasing \$252,069 or 1.03%. Total spending on education is increasing \$133,595 or .46%. Monomoy Regional School District assessment is increasing \$697,514 or 2.62% while Cape Cod Regional Technical High School's assessment is decreasing by \$563,919 or (24.18%) due to a reduction in enrollment of Harwich students. Other costs are decreasing \$286,178 or (1.85%). Most of the decrease is due a reduction in debt service obligations. The county retirement assessment increased 3.97% and health insurance for active employees was recently finalized at a zero percent increase for the second year in a row. Transfers to other funds will be increasing to support the Sewer Enterprise Fund.

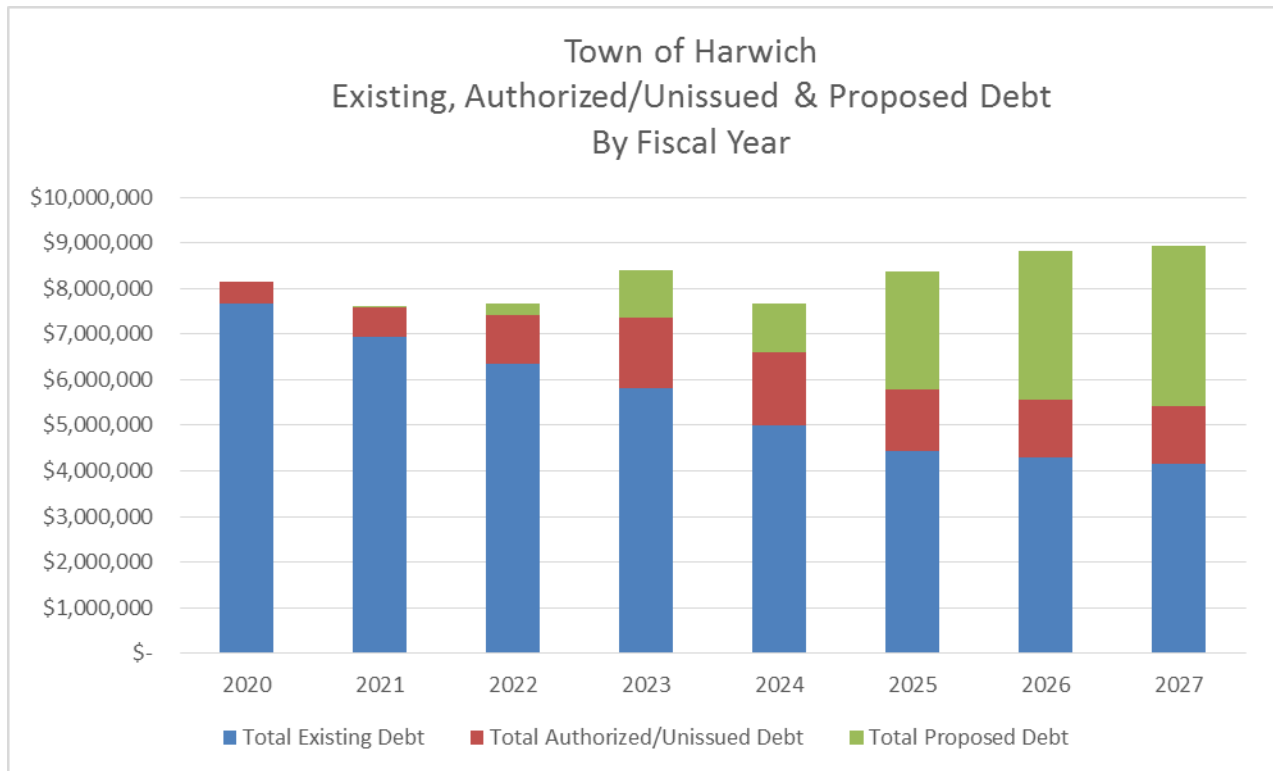
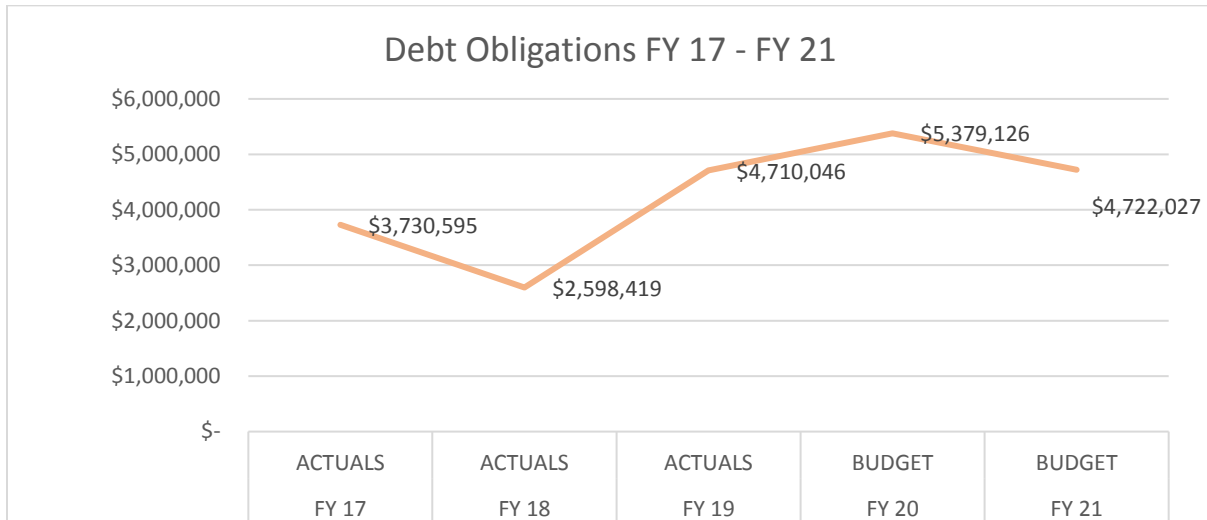




Contract Employees
 Appointed by Board of Selectmen



Long Term Debt Obligations



The budget process in Harwich provides an opportunity for individual departments to submit budget proposals that reflect their individual needs. During this process the Town Administrator provides guidance to employees as they build their budgets. Department leaders are asked to separate new programs/services in a specific category title Enhancement of Services (EOS). Unfortunately the Town Administrator was not able to support any of the enhancements within the constraints of Proposition 2 ½. The chart below summarizes these individual requests.

| ORG | OBJ | DESCRIPTION | REQUEST | Department/Description |
|--------|--------|-------------------------|------------|---|
| 011351 | 516000 | ENHANCEMENT OF SERVICES | \$ 5,250 | Finance Division - Seasonal Intern |
| 011352 | 573500 | ENHANCEMENT OF SERVICES | \$ 20,320 | Finance Division - Munis module - Socrata (financial transparency) and Munis training |
| 011452 | 573500 | ENHANCEMENT OF SERVICES | \$ 61,095 | Town Clerk - Records Retention Clerk |
| 014211 | 516000 | ENHANCEMENT OF SERVICES | \$ 72,126 | DPW - Building Maintenance Position H3/6 & New Disposal Area Position L4/4 |
| 015401 | 516000 | ENHANCEMENT OF SERVICES | \$ 5,100 | Community Center - Front desk for sick and vacation coverage |
| 016301 | 516000 | ENHANCEMENT OF SERVICES | \$ 37,763 | Recreation - Program Specialist II |
| | | Total EOS | \$ 201,654 | |

The Town Administrator is proposing a responsible budget that falls within the limits of Proposition 2 ½. In order to adhere to the Board of Selectmen’s goals and guidance on the preparation of the FY 21 budget, further budget reductions were necessary. A list of reductions and subsequent increases is provided below:

| ORG | OBJ | DESCRIPTION | FY 2021 Request | FY 2021 TA Budget | Diff | Department/Description |
|--------|--------|---------------------------------|-----------------|-------------------|-----------|-------------------------------------|
| 01 | 596000 | INTERFUND TRANSFER OUT | 150,000 | 350,000 | 200,000 | Fund Sewer Operations |
| 011322 | 578001 | RESERVE FUND | 150,000 | 125,000 | (25,000) | Level Fund |
| 011442 | 534300 | POSTAGE | 50,000 | 41,500 | (8,500) | year |
| 011452 | 530900 | OTHER PROFESSIONAL/TECH SVC | 21,400 | 17,200 | (4,200) | year |
| 011482 | 517500 | MEDICARE TOWN SHARE | 262,888 | 242,888 | (20,000) | Reduction in wages |
| 011491 | 511900 | SALARIES & WAGES | 420,379 | 437,694 | 17,315 | Support Staff Supervisor - Admin |
| 011551 | 511900 | SALARIES & WAGES | 209,490 | 103,503 | (105,987) | not fill unfilled FY 20 position |
| 011551 | 515007 | SICK LEAVE BONUS PER CONTRACT | 700 | 350 | (350) | Do not fill unfilled FY 20 position |
| 011552 | 542013 | HARDWARE/SOFTWARE/OFFICE | 89,655 | 87,555 | (2,100) | TA Budget Reduction |
| 011712 | 529000 | PURCHASED SERVICES | 4,000 | - | (4,000) | TA Budget Reduction |
| 011712 | 538000 | PURCHASED SERVICES | 930 | - | (930) | TA Budget Reduction |
| 011712 | 573000 | DUES, SUBSCR. & IN STATE TRAVEL | 765 | 45 | (720) | TA Budget Reduction |
| 011741 | 511900 | SALARIES & WAGES | 96,046 | 94,954 | (1,092) | Anticipated overlap for Planner |
| 012101 | 511800 | PART-TIME YEAR-ROUND S&W | 35,009 | 26,612 | (8,397) | Reduce p/t records clerk position |
| 012102 | 517900 | CLOTHING | 64,650 | 60,650 | (4,000) | Remove anticipated retirement |
| 012102 | 530600 | MEDICAL OR RELATED SERVICES | 9,964 | 8,165 | (1,799) | Remove AED replacement |
| 012102 | 530900 | OTHER PROFESSIONAL/TECH SVC | 50,224 | 42,504 | (7,720) | testing |
| 012102 | 538000 | OTHER PURCHASED SERVICES | 57,850 | 53,350 | (4,500) | service fees |
| 012102 | 543000 | MAINT/REP SUP-BLDGS&EQUIPMENT | 6,100 | 6,050 | (50) | |
| 012102 | 558000 | OTHER SUPPLIES NEC | 65,572 | 48,647 | (16,925) | and computer replacement |
| 012201 | 511800 | PT S&W | 48,649 | 65,029 | 16,380 | Restore Office Assistant |

| ORG | OBJ | DESCRIPTION | FY 2021 Request | FY 2021 TA Budget | Diff | Department/Description |
|--------|--------|--------------------------------|-----------------|-------------------|-------------|---|
| 012201 | 513000 | FD OT | 971,667 | 955,287 | (16,380) | Restore Office Assistant |
| 012201 | 515009 | EDUCATION INCENTIVE | 205,839 | 189,438 | (16,401) | Reduce education incentive |
| 012202 | 524100 | VEHICLE REPAIR SERVICE | 18,000 | 8,000 | (10,000) | Reduce maintenance and repair budget for special projects |
| 012311 | 513000 | OVERTIME | 172,612 | 160,238 | (12,374) | Reduce fire department drill training |
| 012412 | 529000 | OTHER PROPERTY RELATED SERVICE | 10,000 | - | (10,000) | Remove demolition of condemned structures |
| 012412 | 573000 | DUES,SUBSCR. & IN STATE TRAVEL | 15,658 | 4,908 | (10,750) | TA Budget Reduction |
| 013012 | 532000 | TUITION-STUDENTS AT OTHER SYST | 2,324,806 | 1,768,279 | (556,527) | CCRTHS - reduction in Harwich students |
| 013022 | 532000 | TUITION-STUDENTS AT OTHER SYST | 27,304,425 | 27,340,930 | 36,505 | MRSD Draft Budget |
| 014211 | 511900 | Hwy S&W | 1,060,923 | 1,005,382 | (55,541) | Reduce one open position - Hwy |
| 014211 | 513000 | OVERTIME | 58,543 | 55,949 | (2,594) | Reduce OT for open position |
| 014212 | 517900 | OTHER FRINGE BENEFITS | 40,232 | 39,143 | (1,089) | Eliminate commercial MSW, reduce C&D |
| 014212 | 524300 | OTHER MAINT/REPAIR SERVICE | 97,250 | 76,650 | (20,600) | DPW Budget Reduction |
| 014212 | 527000 | RENTALS & LEASES | 35,500 | 16,000 | (19,500) | Reduce rental of bucket truck and screener |
| 014212 | 529000 | OTHER PROPERTY RELATED SERVICE | 252,700 | 242,700 | (10,000) | Reduce anticipated repairs |
| 014212 | 530600 | MEDICAL OR RELATED SERVICES | 7,200 | 6,645 | (555) | Reduce first aid supplies & new employee physical |
| 014212 | 538000 | OTHER PURCHASED SERVICES | 2,271,000 | 1,751,345 | (519,655) | Reduce commercial MSW, reduce C&D |
| 014212 | 543000 | MAINT/REP SUP-BLDGS&EQUIPMENT | 31,000 | 21,000 | (10,000) | Reduce carpentry supplies |
| 014212 | 545000 | CUSTODIAL SUPPLIES | 43,850 | 38,000 | (5,850) | Reduce supplies for various buildings |
| 014212 | 548100 | BULK FUEL | 180,972 | 156,923 | (24,049) | Reduce fuel for vehicles |
| 014212 | 553000 | PUBLIC WORKS SUPPLIES | 75,000 | 65,000 | (10,000) | Reduce public works supplies |
| 014212 | 554000 | ROAD MAINTENANCE/SUPPLIES | 75,400 | 25,400 | (50,000) | Reduce Road Maintenance |
| 014212 | 573000 | DUES,SUBSCR. & IN STATE TRAVEL | 3,277 | 1,527 | (1,750) | Eliminate Hazwoper training |
| 014231 | 513000 | OVERTIME | 50,000 | 40,000 | (10,000) | Level fund snow & ice |
| 014232 | 527000 | RENTALS & LEASES | 75,000 | 50,000 | (25,000) | Level fund snow & ice |
| 014232 | 553000 | PUBLIC WORKS SUPPLIES | 75,000 | 45,000 | (30,000) | Level fund snow & ice |
| 014912 | 573000 | DUES,SUBSCR. & IN STATE TRAVEL | 1,886 | 1,276 | (610) | TA Budget Reduction |
| 015101 | 511800 | PART-TIME YEAR-ROUND S&W | 43,117 | 39,861 | (3,256) | TA Budget Reduction |
| 015102 | 538000 | OTHER PURCHASED SERVICES | 6,900 | 6,000 | (900) | TA Budget Reduction |
| 015102 | 573000 | DUES,SUBSCR. & IN STATE TRAVEL | 4,080 | 2,986 | (1,094) | TA Budget Reduction |
| 015411 | 511800 | PART-TIME YEAR-ROUND S&W | 52,400 | 50,262 | (2,138) | TA Budget Reduction |
| 015412 | 530900 | PROFESSIONAL/TECHNICAL SERVICE | 10,800 | 5,938 | (4,862) | TA Budget Reduction |
| 015422 | 542000 | OFFICE SUPPLIES | 960 | 135 | (825) | TA Budget Reduction |
| 015432 | 577000 | VETERANS BENEFITS | 100,000 | 85,000 | (15,000) | Level fund |
| 016101 | 511800 | PART-TIME YEAR-ROUND S&W | 232,103 | 217,628 | (14,475) | TA Budget Reduction |
| 017764 | 591500 | INTEREST ON LONG TERM DEBT | 84,463 | 135,287 | 50,825 | Phase 2 - Contract 2 debt |
| 017781 | 591500 | INTEREST ON LONG TERM DEBT | - | 89,619 | 89,619 | Chatham Pump Station debt |
| 018212 | 563400 | M V EXCISE ASSESSMENT | 10,360 | 10,180 | (180) | State Aid Assessments |
| 018212 | 563900 | MOSQUITO CONTROL ASSESSMENT | 161,603 | 175,108 | 13,505 | State Aid Assessments |
| 018212 | 564000 | AIR POLLUTION ASSESSMENT | 7,482 | 7,627 | 145 | State Aid Assessments |
| 018212 | 566300 | REGIONAL TRANSIT ASSESSMENT | 105,353 | 107,986 | 2,633 | State Aid Assessments |
| 018312 | 562100 | BARNSTABLE COUNTY TAX | 218,910 | 223,101 | 4,191 | State Aid Assessments |
| 018352 | 562600 | CAPE COD COMMISSON ASSSES | 234,702 | 240,570 | 5,868 | State Aid Assessments |
| 019142 | 575000 | GROUP HEALTH TOWN ACTIVE | 2,802,360 | 2,611,589 | (190,771) | Health Ins - 0% Increase & FY 20 unfilled positions remain unfilled |
| 019142 | 575040 | GRP HEALTH-SCHOOL RETIREES | 634,264 | 626,529 | (7,735) | Health Ins - 0% Increase |
| 019142 | 575050 | GROUP HEALTH-WATER ACTIVE | 248,126 | 234,081 | (14,045) | Health Ins - 0% Increase |
| 019142 | 575060 | GRP HEALTH-WATER RETIREES | 51,507 | 50,263 | (1,244) | Health Ins - 0% Increase |
| | | | | | (1,465,034) | |

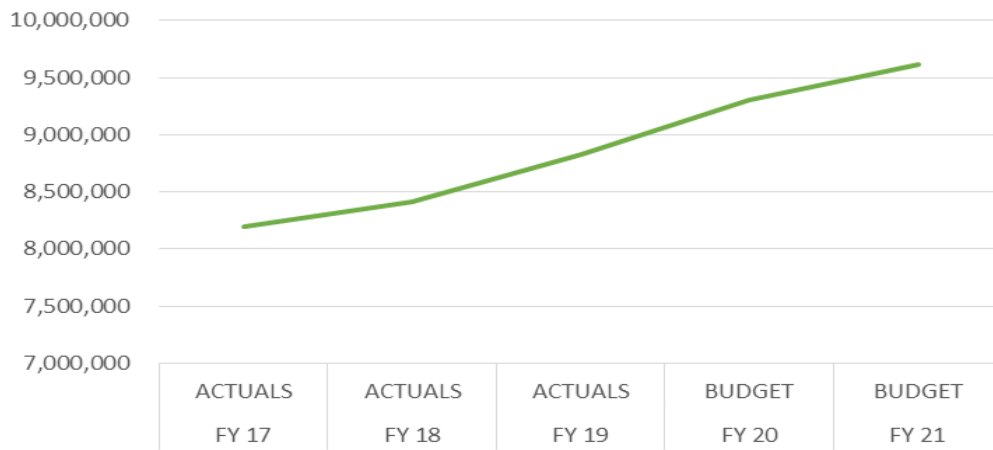
PUBLIC SAFETY - GENERAL FUND

| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|---|---------------------|---------------------|----------------------|-------------------|----------------|
| Taxes | 6,986,417 | 7,537,590 | 7,080,454 | (457,137) | |
| Hotel/Motel & Meals Excise | | | 521,648 | 521,648 | |
| Intergovernmental | | | 289,705 | 289,705 | |
| Fines, Forfeitures, Penalties | 10,056 | 7,300 | 7,300 | - | |
| Fees, Licenses, Permits | 121,001 | 105,400 | 104,400 | (1,000) | |
| Charges for Services | 1,664,188 | 1,600,000 | 1,600,000 | - | |
| Special Revenue Funds | 13,608 | 13,815 | 13,855 | 40 | |
| Free Cash/Reserves | 34,500 | 40,240 | 55,000 | 14,760 | |
| Total Operating Source of Funding | \$ 8,829,771 | \$ 9,304,345 | \$ 9,617,362 | \$ 368,017 | 3.96% |
| | | | | | |
| Expenditure Category | | | | | |
| Personnel | \$ 7,728,810 | \$ 8,064,563 | \$ 8,425,921 | 361,358 | 4.48% |
| Operating Expenses | 969,861 | 1,151,270 | 1,081,441 | (69,829) | -6.07% |
| Capital Outlay | 131,100 | 88,512 | 110,000 | 21,488 | 24.28% |
| Total Appropriation | \$ 8,829,771 | \$ 9,304,345 | \$ 9,617,362 | 313,017 | 3.36% |
| | | | | | |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 2,768 | | |
| Medicare | | | 88,053 | | |
| Health Insurance | | | 1,732,064 | | |
| County Retirement | | | 1,139,661 | | |
| Retiree Payout Vacation & Sick Benefit | | | 67,810 | | |
| Total Employee Benefits (1) | | | 3,030,357 | | |
| | | | | | |
| Debt Service (1) | | | 1,156,013 | | |
| | | | | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 13,803,732 | | |
| | | | | | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

The Public Safety budget includes budgets for police, fire, ambulance and emergency response departments. Public Safety's FY 21 proposed budget is increasing \$313,017 or 3.36% over the FY 20 budget. Personnel costs are increasing \$361,358 largely due to Collective Bargaining Agreements ratified by the Board of Selectmen and Bargaining Units. The capital outlay category supports the purchase of two police cruisers and necessary ancillary equipment. One of the cruisers is proposed to be funded from Free Cash.

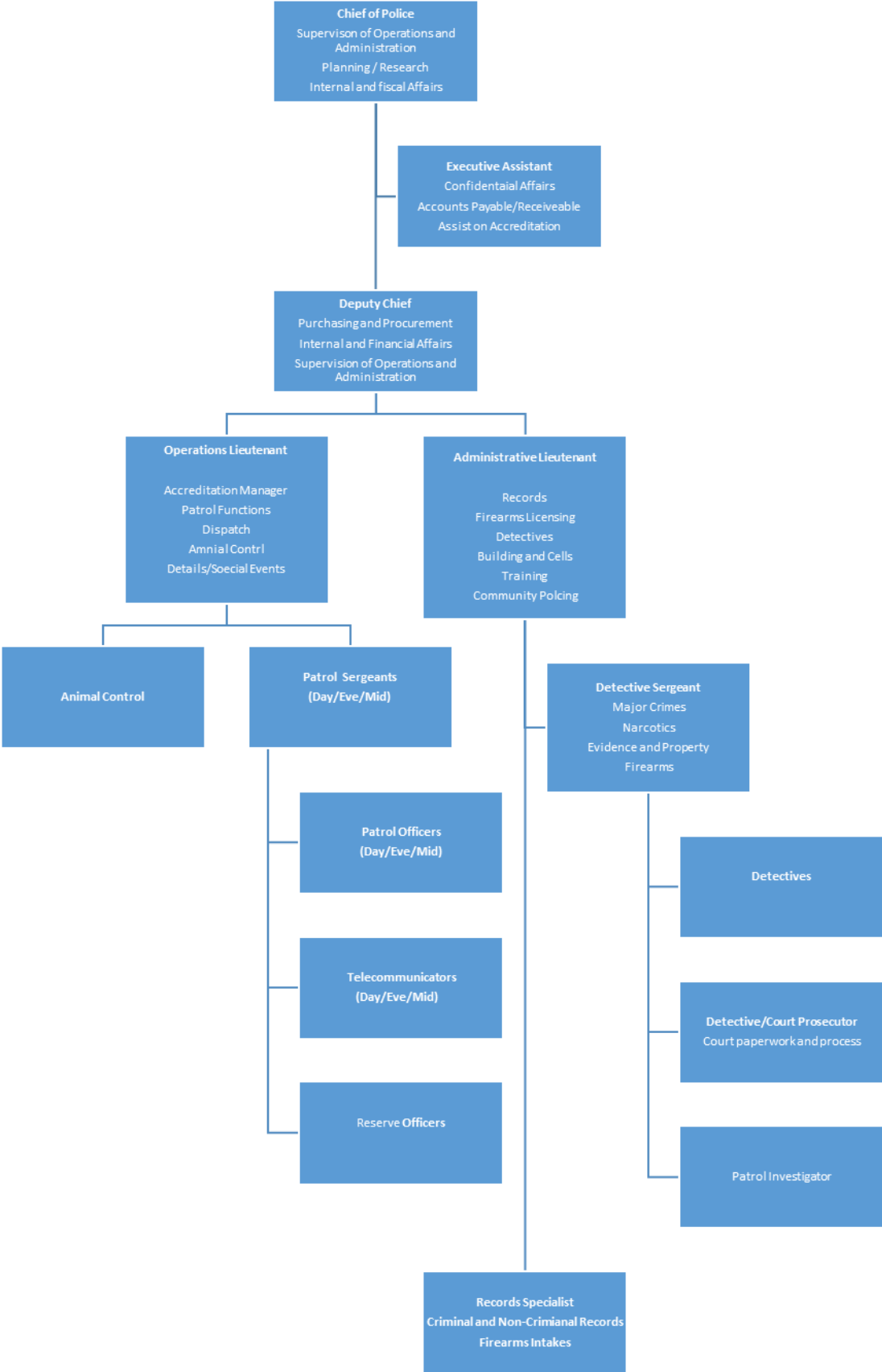
Public Safety Operating Budget FY 17 - FY 21

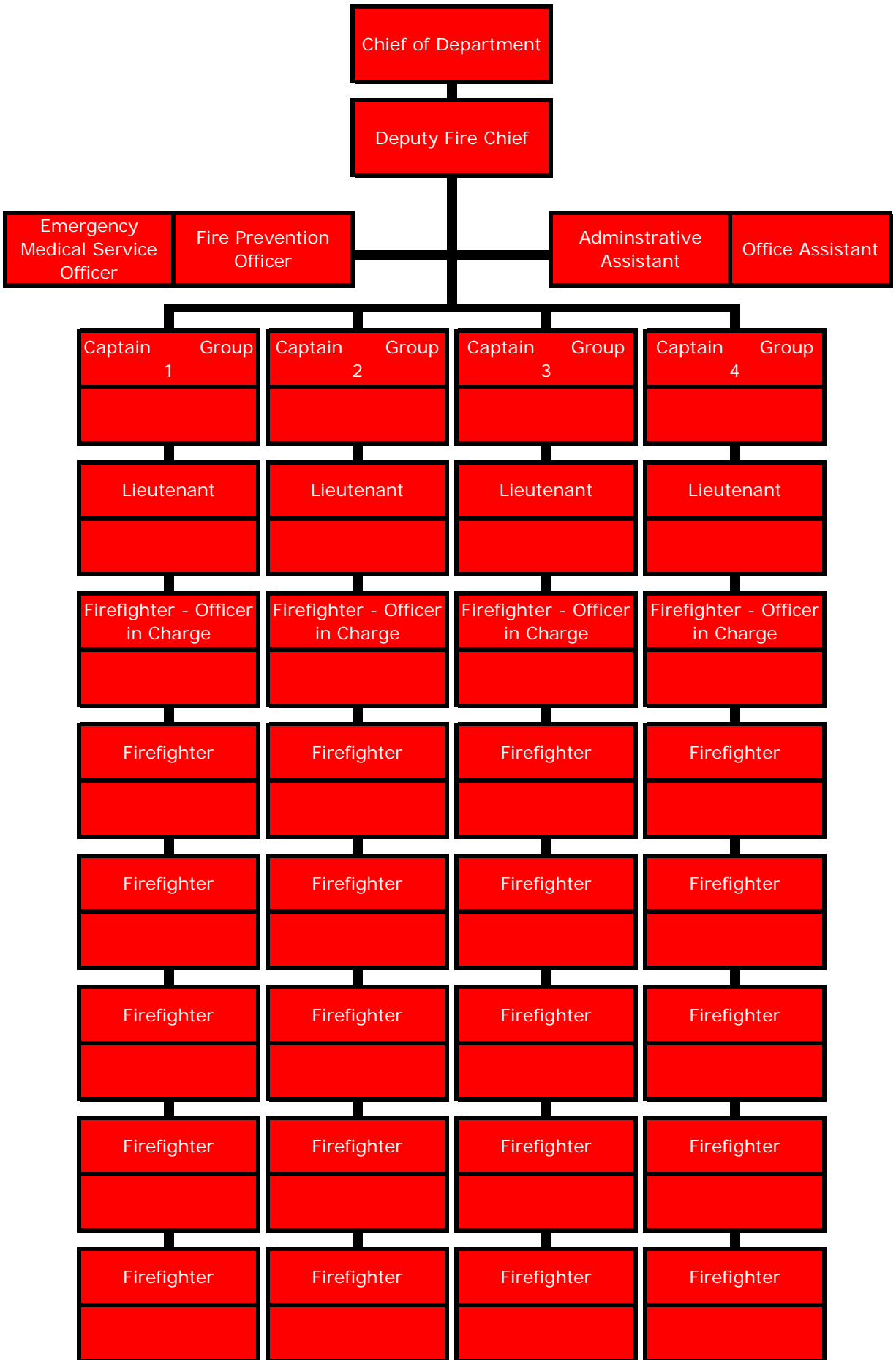


Full Time Equivalents

| Police Department Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-------------|-------------|-------------|----------|
| Animal Control Officer | 1.0 | 1.0 | 1.0 | - |
| Assistant to the Police Chief | 1.0 | 1.0 | 1.0 | - |
| Detective | 2.0 | 2.0 | 2.0 | - |
| Deputy Police Chief | 1.0 | 1.0 | 1.0 | - |
| Dispatch | 7.0 | 7.0 | 7.0 | - |
| Emergency Management | 0.1 | 0.1 | 0.1 | - |
| Leutenant | 2.0 | 2.0 | 2.0 | - |
| Police Chief | 1.0 | 1.0 | 1.0 | - |
| Office Assistant | 0.6 | 0.3 | 0.3 | - |
| Officer | 24.3 | 24.3 | 24.3 | - |
| Records Specialist | 1.0 | 1.0 | 1.0 | - |
| Seargent | 5.0 | 5.0 | 5.0 | - |
| Special Officers | 0.2 | 0.2 | 0.2 | - |
| Telecommunications | 0.2 | 0.2 | 0.2 | - |
| Full-time Equivalent Employees | 46.5 | 46.1 | 46.1 | - |

| Fire Department Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-------------|-------------|-------------|--------------|
| Assistant to the Fire Chief | 0.6 | 0.6 | 0.6 | - |
| Captain | 4.0 | 4.0 | 4.0 | - |
| Deputy Fire Chief | 1.0 | 1.0 | 1.0 | - |
| EMS Officer | 1.0 | 1.0 | 1.0 | - |
| Fire Chief | 1.0 | 1.0 | 1.0 | - |
| Fire Fighter | 24.0 | 24.0 | 24.0 | - |
| Fire Inspector | 1.0 | 1.0 | 1.0 | - |
| Fire Prevention Clerk | 0.4 | 0.4 | - | (0.4) |
| Leutenant | 4.0 | 4.0 | 4.0 | - |
| Full-time Equivalent Employees | 37.0 | 37.0 | 36.6 | (0.4) |

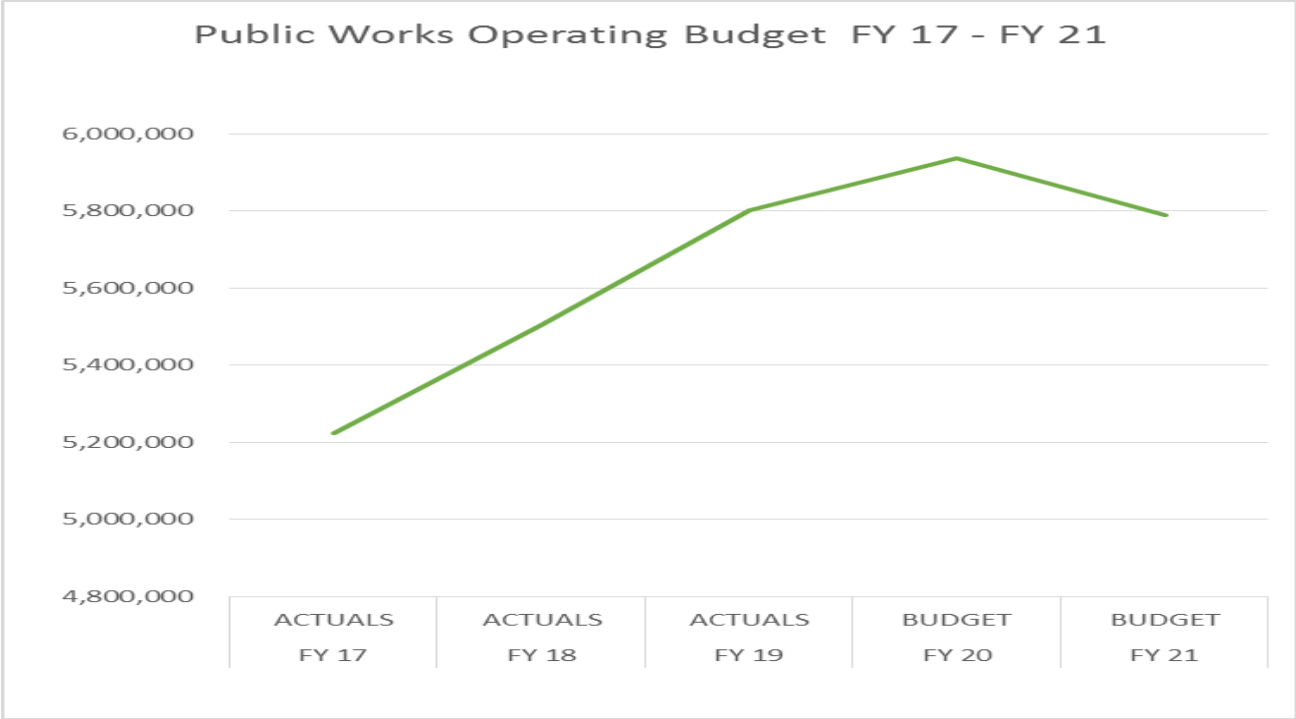




| PUBLIC WORKS - GENERAL FUND | | | | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | 40,621 | 372,070 | 189,739 | (182,331) | |
| Motor Vehicle Excise | 2,380,708 | 2,325,000 | 2,350,000 | 25,000 | |
| Hotel/Motel & Meals Excise | | | 347,495 | 347,495 | |
| Intergovernmental | | | 179,664 | 179,664 | |
| Charges for Services | 3,372,701 | 3,230,000 | 2,722,500 | (507,500) | |
| Total Operating Source of Funding | \$ 5,794,030 | \$ 5,927,070 | \$ 5,789,398 | \$ (137,672) | -2.32% |
| Expenditure Category | | | | | |
| Personnel | \$ 2,769,891 | \$ 2,840,275 | \$ 2,845,955 | 5,680 | 0.20% |
| Operating Expenses | 3,024,139 | 3,086,795 | 2,943,443 | (143,352) | -4.64% |
| Total Appropriation | \$ 5,794,030 | \$ 5,927,070 | \$ 5,789,398 | (137,672) | -2.32% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 1,242 | | |
| Medicare | | | 53,006 | | |
| Health Insurance | | | 908,727 | | |
| County Retirement | | | 686,046 | | |
| Total Employee Benefits (1) | | | 1,649,021 | | |
| Debt Service (1) | | | 450,025 | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 7,888,444 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases/Decreases

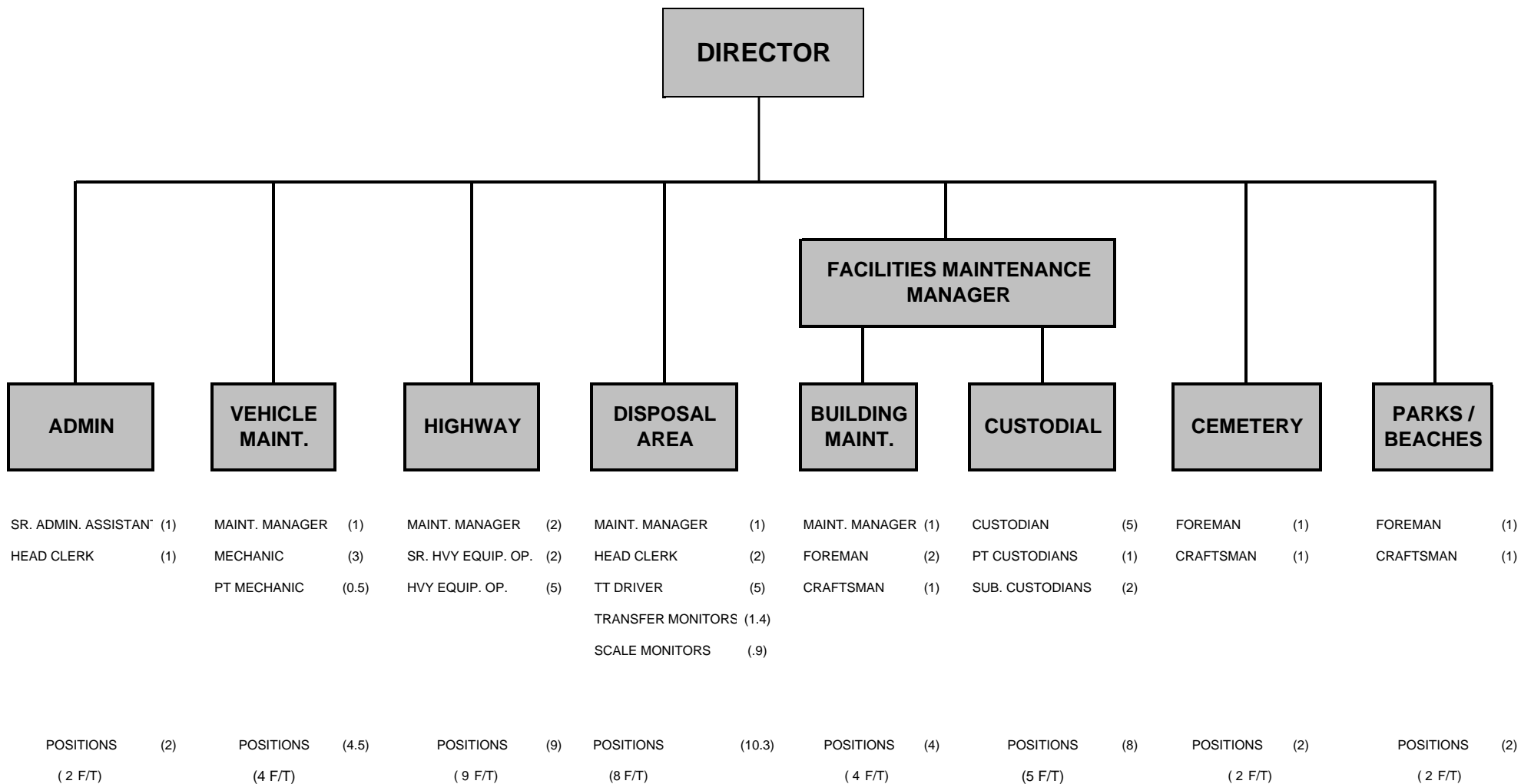
The Public Works Division is comprised of the Department of Public Works which includes roadways, facilities, parks and cemetery maintenance, disposal and custodial services. The division also includes cemetery administration, snow and ice and street lighting. There is a significant decrease in the proposed FY 21 budget of \$137,672 or a decrease of 2.32% largely due to the elimination of commercial municipal solid waste and a reduction in construction and demolition debris. Further the proposed budget includes a reduction of one full-time employee, a position that is currently vacant.



Public Works Division – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---|-------------|-------------|-------------|--------------|
| Custodian | 5.0 | 5.4 | 5.4 | - |
| DPW Director | 1.0 | 1.0 | 1.0 | - |
| Head Clerk | 2.0 | 2.0 | 3.0 | 1.0 |
| Heavy Equip Oper/Truck Driver/Craftsman | 8.0 | 7.0 | 7.0 | - |
| Maintenance Manager | 5.0 | 5.0 | 5.0 | - |
| Mechanic | 2.3 | 3.3 | 3.3 | - |
| Scalehouse Operator | 1.0 | 1.0 | - | (1.0) |
| Seasonal Operations | 3.7 | 3.8 | 3.9 | 0.1 |
| Senior Heavy Equipment Operator | 2.0 | 2.0 | 2.0 | - |
| Senior Administrative Assistant | 1.0 | 1.0 | 1.0 | - |
| Small Equipment Operator | 1.0 | 1.0 | - | (1.0) |
| Substitute Custodian | 0.6 | 0.8 | 0.8 | 0.0 |
| Tractor Trailer Driver | 4.0 | 4.0 | 5.0 | 1.0 |
| Transfer/Scale Monitors | 1.4 | 1.4 | 1.4 | - |
| Working Foreman | 5.0 | 5.0 | 4.0 | (1.0) |
| Full-time Equivalent Employees | 43.0 | 43.6 | 42.7 | (0.9) |
| | | | | |
| | | | | |
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
| Cemetery Administrator | 1.0 | 1.0 | 1.0 | - |
| Full-time Equivalent Employees | 1.0 | 1.0 | 1.0 | - |

HARWICH DPW ORGANIZATIONAL CHART

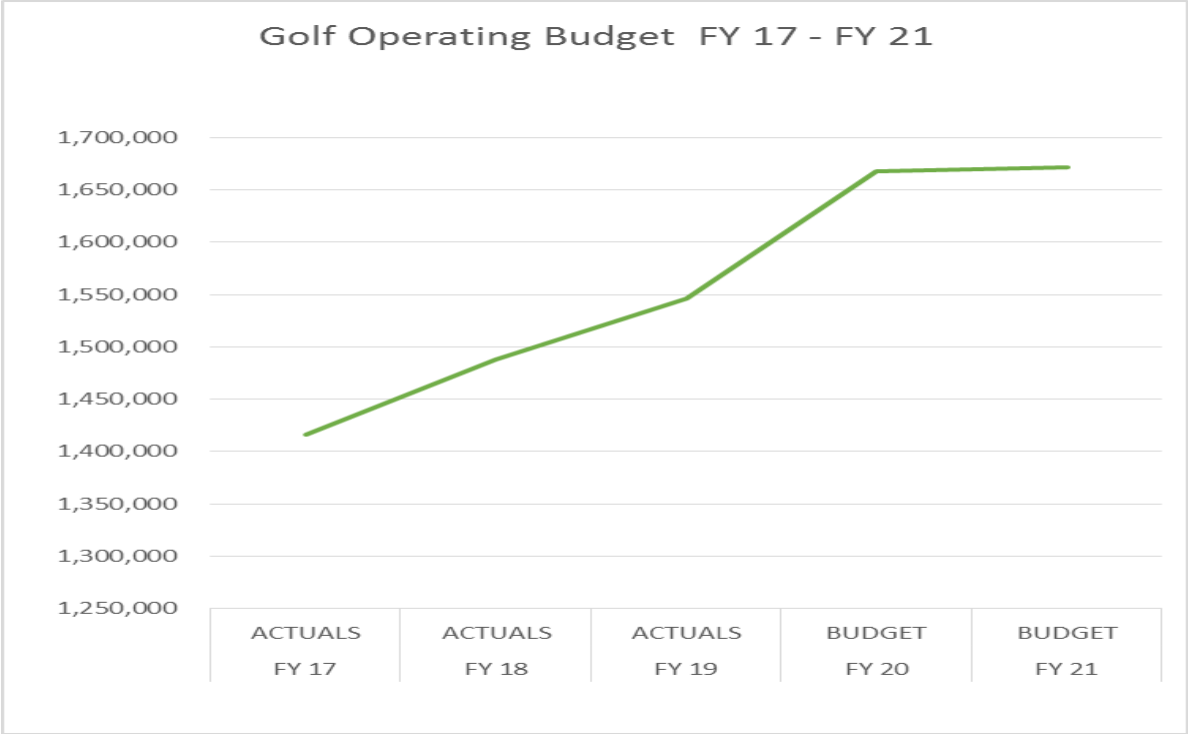


GOLF - GENERAL FUND

| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|---|---------------------|---------------------|---------------------|----------------------|-------------------|
| Taxes | (449,329) | (247,893) | (466,901) | (219,008) | |
| Hotel/Motel & Meals Excise | | | 85,078 | 85,078 | |
| Intergovernmental | | | 127,525 | 127,525 | |
| Charges for Services | 1,895,899 | 1,776,500 | 1,818,000 | 41,500 | |
| Special Revenue Funds | 75,600 | 139,000 | 108,200 | (30,800) | |
| Free Cash/Reserves | 24,000 | | | - | |
| Total Operating Source of Funding | \$ 1,546,170 | \$ 1,667,607 | \$ 1,671,902 | \$ 4,295 | 0.26% |
| Expenditure Category | | | | | |
| Personnel | \$ 865,827 | \$ 917,841 | \$ 919,180 | 1,339 | 0.15% |
| Operating Expenses | 614,144 | 676,766 | 679,722 | 2,956 | 0.44% |
| Capital Outlay | 66,199 | 73,000 | 73,000 | - | 0.00% |
| Total Appropriation | \$ 1,546,170 | \$ 1,667,607 | \$ 1,671,902 | 4,295 | 0.26% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 267 | | |
| Medicare | | | 15,307 | | |
| Health Insurance | | | 227,073 | | |
| County Retirement | | | 198,121 | | |
| Total Employee Benefits (1) | | | 440,768 | | |
| Debt Service (1) | | | 243,525 | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 2,356,195 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

The Golf Department proposes small changes to the proposed FY 21 budget. Employee turnover allowed for a slight reorganization of staff which resulted in reductions in personnel costs.



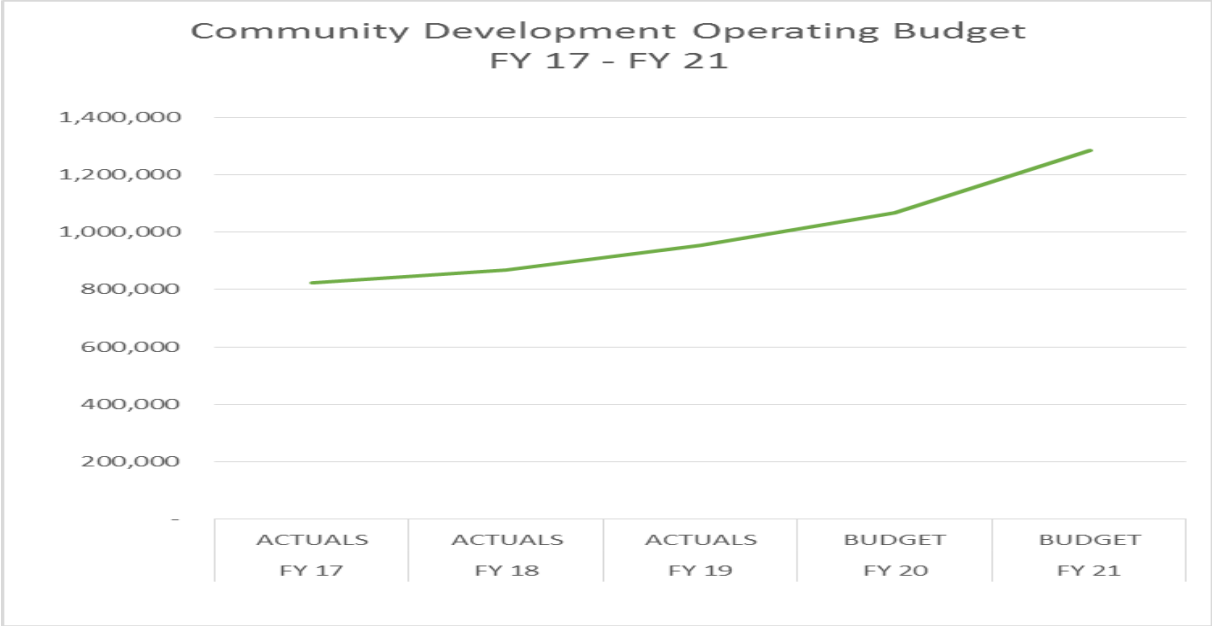
Golf Department - Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-------------|-------------|-------------|------------|
| Administrative Assistant | - | 0.8 | 0.8 | - |
| Assistant Golf Operations Manager | - | 0.6 | 1.0 | 0.4 |
| Assistant Golf Superintendent | 1.0 | 1.0 | 1.0 | - |
| Executive Assistant | 0.8 | - | - | - |
| Foreman | 1.0 | 1.0 | 1.0 | - |
| Golf Director | 1.0 | 1.0 | 1.0 | - |
| Golf Superintendent | 1.0 | 1.0 | 1.0 | - |
| Greenskeeper I | 1.0 | 1.0 | 1.0 | - |
| Greenskeeper II | 1.0 | 1.0 | 1.0 | - |
| Mechanic | 1.0 | 1.0 | 1.0 | - |
| Office Assistant | 0.8 | - | - | - |
| Seasonal Golf Operations | 5.7 | 5.7 | 5.3 | (0.4) |
| Seasonal Golf Maintenance | 3.7 | 3.7 | 3.7 | - |
| Full-time Equivalent Employees | 18.0 | 17.8 | 17.9 | 0.1 |

| COMMUNITY DEVELOPMENT - GENERAL FUND | | | | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | 267,022 | 465,659 | 425,022 | (40,637) | |
| Hotel/Motel & Meals Excise | | | 27,697 | 27,697 | |
| Intergovernmental | | | 14,320 | 14,320 | |
| Fees, Licenses, Permits | 842,202 | 779,300 | 766,800 | (12,500) | |
| Free Cash/Reserves | | | 50,000 | 50,000 | |
| Total Operating Source of Funding | \$ 1,109,224 | \$ 1,244,959 | \$ 1,283,840 | \$ 38,881 | 3.12% |
| Expenditure Category | | | | | |
| Personnel | \$ 1,038,466 | \$ 1,112,949 | \$ 1,153,233 | 40,284 | 3.62% |
| Operating Expenses | 70,758 | 132,010 | 130,606 | (1,403) | -1.06% |
| Total Appropriation | \$ 1,109,224 | \$ 1,244,959 | \$ 1,283,840 | 38,881 | 3.12% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 330 | | |
| Medicare | | | 11,754 | | |
| Health Insurance | | | 223,834 | | |
| County Retirement | | | 152,135 | | |
| Retiree Payout Vacation & Sick Benefit | | | 16,696 | | |
| Total Employee Benefits (1) | | | 404,751 | | |
| Debt Service (1) | | | - | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 1,688,590 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

The Community Development Division encompasses Conservation, Planning, Community Development, Building and Health Departments. Overall the proposed FY 21 budget increases \$38,881 or 3.12%, the increase is largely due to contractual increases due to Collective Bargaining Agreements.



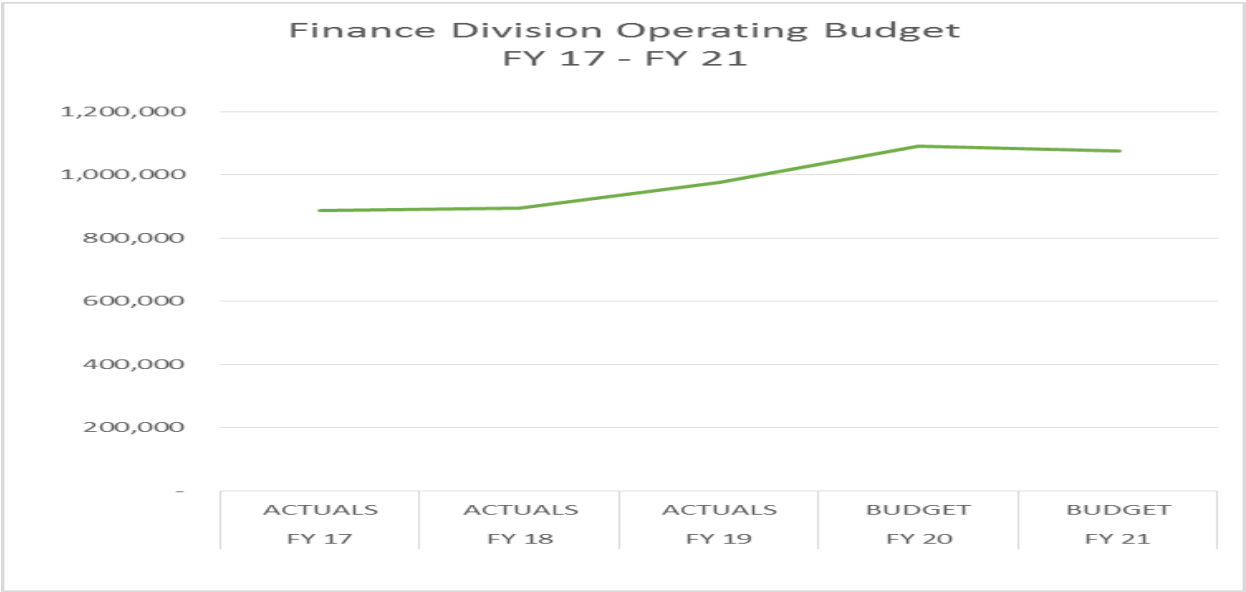
Community Development – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-------------|-------------|-------------|----------|
| Alternative Building Commissioner | 0.1 | 0.1 | 0.1 | - |
| Assistant Conservation Agent | 1.0 | 1.0 | 1.0 | - |
| Building Commissioner | 1.0 | 1.0 | 1.0 | - |
| Building Inspector | 1.6 | 1.6 | 1.6 | - |
| Conservation Administrator | 1.0 | 1.0 | 1.0 | - |
| Engineer | 1.0 | 1.0 | 1.0 | - |
| Executive Assistant | 3.0 | 3.0 | 3.0 | - |
| Health Director | 1.0 | 1.0 | 1.0 | - |
| Health Inspector | 0.6 | 0.6 | 0.6 | - |
| Gas, Plumbing & Electrical Inspector | 0.6 | 0.6 | 0.6 | - |
| Planning Assistant | 1.0 | 1.0 | 1.0 | - |
| Senior Health Agent | 1.0 | 1.0 | 1.0 | - |
| Shorebird Monitor | 0.2 | 0.2 | 0.2 | - |
| Surveyor | 1.0 | - | - | - |
| Town Planner | 1.0 | 1.0 | 1.0 | - |
| Full-time Equivalent Employees | 15.0 | 14.1 | 14.1 | - |

| FINANCE DIVISION - GENERAL FUND | | | | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | (352,959) | 230,375 | 459,337 | 228,962 | |
| Hotel/Motel & Meals Excise | | | 56,553 | 56,553 | |
| Intergovernmental | | | 84,239 | 84,239 | |
| Fees, Licenses, Permits | 12,291 | 11,850 | 12,350 | 500 | |
| Interest & Other | 1,318,639 | 792,133 | 400,500 | (391,633) | |
| Enterprise Fund | | 57,829 | 62,082 | 4,253 | |
| Total Operating Source of Funding | \$ 977,971 | \$ 1,092,187 | \$ 1,075,062 | \$ (17,125) | -1.57% |
| Expenditure Category | | | | | |
| Personnel | \$ 696,521 | \$ 767,758 | \$ 774,309 | 6,551 | 0.85% |
| Operating Expenses | 281,450 | 324,429 | 300,753 | (23,676) | -7.30% |
| Total Appropriation | \$ 977,971 | \$ 1,092,187 | \$ 1,075,062 | (17,125) | -1.57% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 457 | | |
| Medicare | | | 9,843 | | |
| Health Insurance | | | 191,679 | | |
| County Retirement | | | 127,395 | | |
| Total Employee Benefits (1) | | | 329,374 | | |
| Debt Service (1) | | | | | |
| | | | - | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 1,404,436 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases/Decreases

The Finance Division includes functions of Treasury, Collections, Assessing and Accounting. The proposed FY 21 budget is \$17,125 lower than the FY 20 budget. The Treasurer/Collector has proposed a reduction in the amount of times property tax bills are sent to property owners. Currently bills are mailed quarterly, the proposal supports mailings twice per year. The mailings will include return envelopes and a second payment stub.



Finance Division – Full Time Equivalents

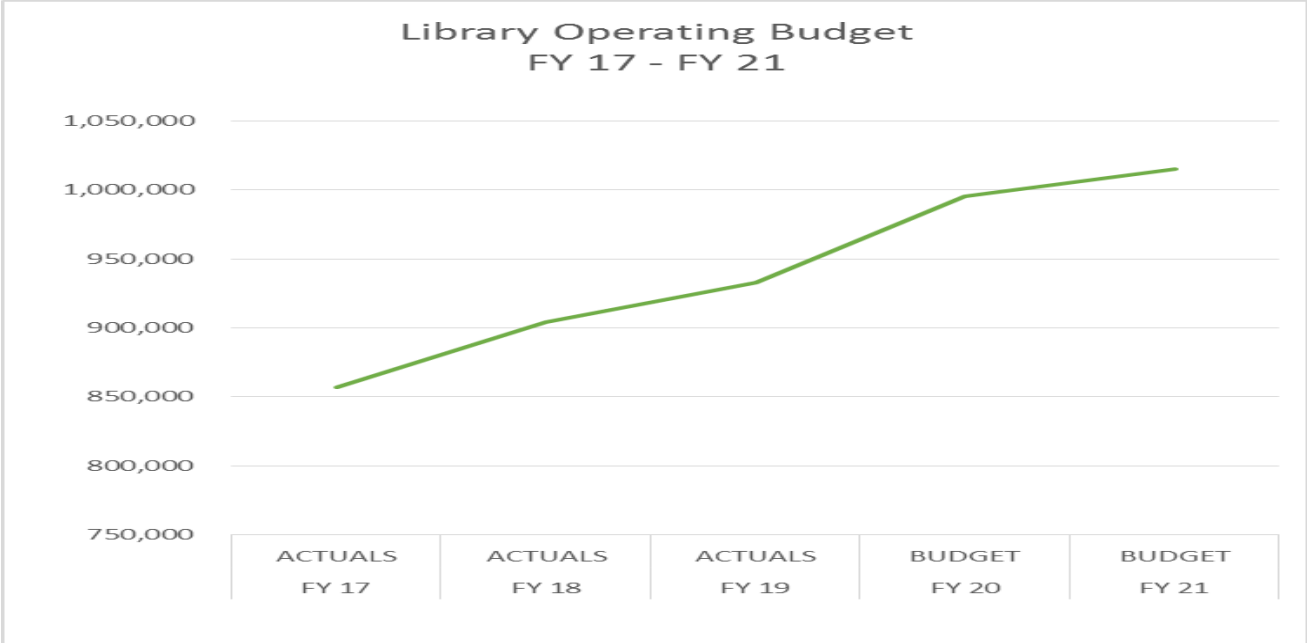
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---|-------------|-------------|-------------|----------|
| Administrative Assistant | 1.0 | 1.0 | 1.0 | - |
| Assistant Assessor | 1.0 | 1.0 | 1.0 | - |
| Assistant Treasurer/Collector | 1.0 | 1.0 | 1.0 | - |
| Assistant Town Accountant | 1.0 | 1.0 | 1.0 | - |
| Assessing Director | 1.0 | 1.0 | 1.0 | - |
| Executive Assistant | 2.0 | 2.0 | 2.0 | - |
| Executive Assistant to the Finance Director | 1.0 | 1.0 | 1.0 | - |
| Finance Director | 1.0 | 1.0 | 1.0 | - |
| Seasonal - Customer Service | 0.1 | 0.1 | 0.1 | - |
| Treasurer/Collector | 1.0 | 1.0 | 1.0 | - |
| Full-time Equivalent Employees | 10.1 | 10.1 | 10.1 | - |

| Finance Department | | | | |
|--|---------------------------|---------------------------|---------------------------|------------------------------|
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Estimated |
| Workload Indicators | | | | |
| Vendor Payments Processed | 14328 | 15233 | 15449 | 15550 |
| G/L Accounts Maintained | N/A | N/A | 15257 | 15265 |
| G/L Transactions Processed | 63640 | 83138 | 84844 | 85000 |
| Treasury Department | | | | |
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Estimated |
| Workload Indicators | | | | |
| Vendor Checks Processed | 7005 | 7446 | 7541 | 7650 |
| Payroll Checks Processed | 2743 | 1499 | 1212 | 1000 |
| Direct Deposits | 12324 | 13697 | 14298 | 14500 |
| Performance Measures | | | | |
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Estimated |
| Percentage of the net property tax levy collected in the fiscal year levied | 99.10% | 99.30% | 98.50% | 98.00% |
| Percentage of the new property tax levy collected to date including the amounts collected subsequent to the fiscal year levied | 100.00% | 99.80% | 98.50% | 98.00% |
| Assessing Department | | | | |
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Estimated |
| Performance Measures | | | | |
| Total Properties Assessed | 10915 | 10919 | 11362 | 11372 |
| Number of RE Abatements Filed | 24 | 27 | 38 | 20 |
| % of Properties Filing Abatements | 0.22% | 0.25% | 0.33% | 0.18% |
| Number of Abatements Granted | 14 | 20 | 22 | 15 |
| Average Abatement Dollar per Appeal | 799 | 1,155 | 1,945 | 1,713 |
| Total Tax Dollar Value for Appeals Granted | 11,189 | 23,106 | 42,784 | 25,693 |
| Percentage of FY Tax Levy for Appeals Granted | 0.03% | 0.05% | 0.09% | 0.05% |
| Workload Indicators | | | | |
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Estimated |
| Appellate Tax Board Appeals Settled | 2 | 3 | 2 | 2 |
| Exemptions Processed | 333 | 294 | 326 | 250 |
| RE/PP Abatements Processed | 39 | 33 | 68 | 30 |
| MVE Abatements Processed | 926 | 840 | 914 | 900 |
| Building Permits Inspected | 446 | 1250 | 1072 | 1000 |
| Re-listing Inspections | 563 | 2008 | 2770 | 1200 |
| Property Transfers (Deeds) Processed | 979 | 889 | 879 | 917 |

| LIBRARY - GENERAL FUND | | | | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | 926,978 | 990,483 | 930,620 | (59,863) | |
| Hotel/Motel & Meals Excise | | | 52,272 | 52,272 | |
| Intergovernmental | | | 27,026 | 27,026 | |
| Fines, Forfeitures, Penalties | 5,814 | 5,000 | 5,000 | - | - |
| Total Operating Source of Funding | \$ 932,792 | \$ 995,483 | \$ 1,014,918 | \$ 19,435 | 1.95% |
| Expenditure Category | | | | | |
| Personnel | \$ 665,422 | \$ 713,111 | \$ 725,619 | 12,508 | 1.75% |
| Operating Expenses | 267,370 | 282,372 | 289,299 | 6,927 | 2.45% |
| Total Appropriation | \$ 932,792 | \$ 995,483 | \$ 1,014,918 | 19,435 | 1.95% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 235 | | |
| Medicare | | | 9,292 | | |
| Health Insurance | | | 125,182 | | |
| County Retirement | | | 120,268 | | |
| Retiree Payout Vacation & Sick Benefit | | | 20,383 | | |
| Total Employee Benefits (1) | | | 275,361 | | |
| Debt Service (1) | | | - | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 1,290,279 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

The Library's proposed budget for FY 21 represents an increase of \$19,435 or 1.95%. Increases to support operating expenditures in accordance with minimum spending requirements as required for state grant funding. Other increases are due to labor contracts currently in place.



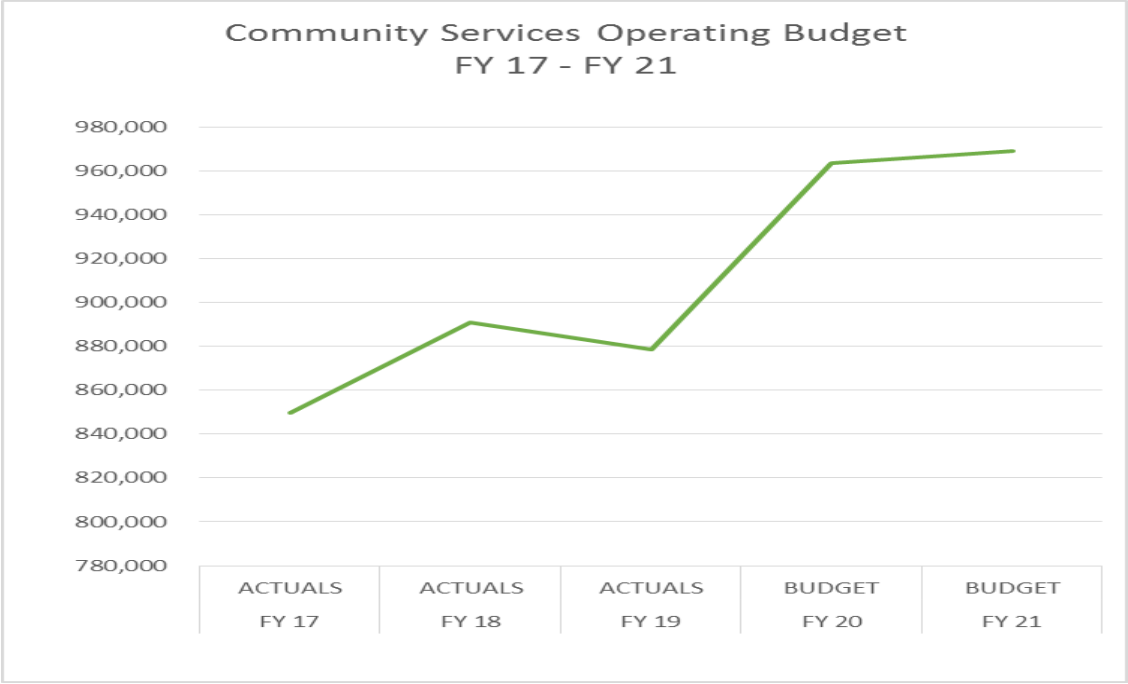
Library – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-------------|-------------|-------------|----------|
| Assistant Director | 1.0 | 1.0 | 1.0 | - |
| Assistive Tech Coordinator | 0.3 | 0.3 | 0.3 | - |
| Executive Assistant | 0.9 | 1.0 | 1.0 | - |
| Library Assistant | 0.5 | 0.6 | 0.6 | - |
| Library Director | 1.0 | 1.0 | 1.0 | - |
| Senior Library Technician | 3.5 | 3.2 | 3.2 | - |
| Shift Supervisor | 0.5 | 0.5 | 0.5 | - |
| Staff Librarian | 2.0 | 2.0 | 2.0 | - |
| Substitutes | 0.2 | 0.2 | 0.2 | - |
| Summer Library Assistant | 0.2 | 0.2 | 0.2 | - |
| Reference Librarian | 1.0 | 1.0 | 1.0 | - |
| Youth Librarian | 1.0 | 1.0 | 1.0 | - |
| Full-time Equivalent Employees | 12.0 | 11.9 | 11.9 | - |

| COMMUNITY SERVICES - GENERAL FUND | | | | | |
|---|-------------------|-------------------|---------------------|------------------------------|--------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - Percent 21 | Change |
| Taxes | 806,575 | 895,927 | 810,826 | (85,101) | |
| Hotel/Motel & Meals Excise | | | 61,008 | 61,008 | |
| Intergovernmental | | | 31,543 | 31,543 | |
| Fees, Licenses, Permits | 1,210 | 500 | 500 | - | |
| Charges for Services | 60,890 | 67,100 | 65,100 | (2,000) | |
| Free Cash/Reserves | 10,000 | - | - | - | |
| Total Operating Source of Funding | \$ 878,674 | \$ 963,527 | \$ 968,977 | \$ 5,450 | 0.57% |
| Expenditure Category | | | | | |
| Personnel | \$ 614,086 | \$ 656,404 | \$ 679,617 | 23,213 | 3.54% |
| Operating Expenses | 264,588 | 307,123 | 289,359 | (17,763) | -5.78% |
| Total Appropriation | \$ 878,674 | \$ 963,527 | \$ 968,977 | 5,450 | 0.57% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 377 | | |
| Medicare | | | 8,872 | | |
| Health Insurance | | | 165,281 | | |
| County Retirement | | | 114,824 | | |
| Retiree Payout Vacation & Sick Benefit | | | - | | |
| Total Employee Benefits (1) | | | 289,354 | | |
| Debt Service (1) | | | | | |
| | | | - | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 1,258,330 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases/Decreases

The Community Services Division includes Council on Aging, the Community Center, Youth Service and Human Service Departments. Overall there is a slight increase to the individual budgets totaling \$5,450. Personnel costs comprise the largest increase due to contractual labor obligations.



Community Services – Full Time Equivalents

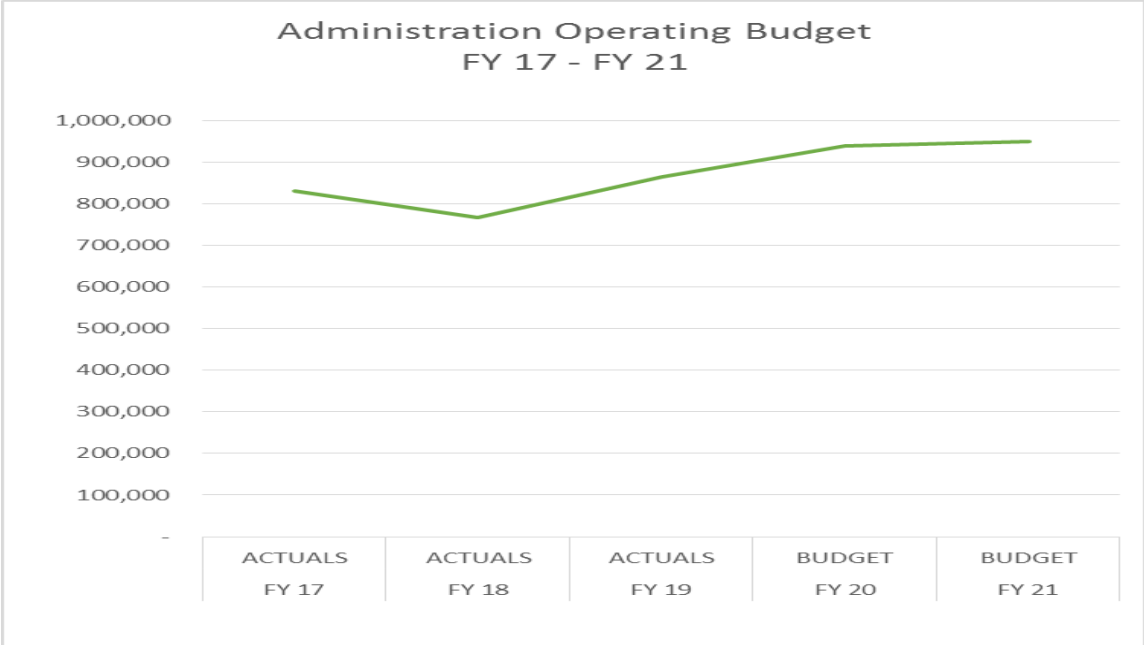
| | | | | | |
|--------------------------------|---------|---------|---------|--------|--|
| Community Center | | | | | |
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change | |
| Administrative Assistant | 0.5 | 0.5 | 0.5 | - | |
| Community Center Director | 1.0 | 1.0 | 1.0 | - | |
| Executive Assistant | 1.0 | 1.0 | 1.0 | - | |
| Full-time Equivalent Employees | 2.5 | 2.5 | 2.5 | - | |
| Council on Aging | | | | | |
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change | |
| Executive Assistant | 1.0 | 1.0 | 1.0 | - | |
| Council on Aging Director | 1.0 | 1.0 | 1.0 | - | |
| Nurse | 1.0 | 1.0 | 1.0 | - | |
| Van Driver | 0.9 | 0.9 | 0.9 | - | |
| Chef | 1.1 | 1.1 | 1.1 | - | |
| Social Services Coordinator | 1.0 | 1.0 | 1.0 | - | |
| Program Specialist | - | 0.2 | 0.2 | - | |
| Full-time Equivalent Employees | 6.1 | 6.3 | 6.3 | - | |
| Youth Services | | | | | |
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change | |
| Youth Counselor | 1.0 | 1.0 | 1.0 | - | |
| Full-time Equivalent Employees | 1.0 | 1.0 | 1.0 | - | |

ADMINISTRATION - GENERAL FUND

| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|---|-------------------|-------------------|---------------------|----------------------|-------------------|
| Taxes | 844,441 | 909,782 | 865,820 | (43,962) | |
| Hotel/Motel & Meals Excise | | | 42,324 | 42,324 | |
| Intergovernmental | | | 21,883 | 21,883 | |
| Enterprise Fund | 19,515 | 19,972 | 20,934 | 962 | |
| Total Operating Source of Funding | \$ 863,956 | \$ 929,754 | \$ 950,961 | \$ 21,207 | 2.28% |
| | | | | | |
| Expenditure Category | | | | | |
| Personnel | \$ 426,047 | \$ 459,967 | \$ 455,356 | (4,611) | -1.00% |
| Operating Expenses | 433,108 | 464,287 | 490,105 | 25,818 | 5.56% |
| Capital Outlay | 4,801 | 5,500 | 5,500 | - | 0.00% |
| Total Appropriation | \$ 863,956 | \$ 929,754 | \$ 950,961 | 21,207 | 2.28% |
| | | | | | |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 189 | | |
| Medicare | | | 7,942 | | |
| Health Insurance | | | 135,912 | | |
| County Retirement | | | 102,790 | | |
| Retiree Payout Vacation & Sick Benefit | | | - | | |
| Total Employee Benefits (1) | | | 246,833 | | |
| | | | | | |
| Debt Service (1) | | | 10,600 | | |
| | | | | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 1,208,394 | | |
| | | | | | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

Department budgets included within Administration include the Town Administrator, Legal Counsel, Constable, utility and maintenance budgets supporting the Albrow House, Old Recreation Building and the West Harwich School. In addition the budgets include town reports, advertising and solar array reimbursement for property tax assessments. Overall the proposed budget for FY 21 is increasing \$21,207 or 2.28%. \$5,750 of this increase supports advertising, \$4,290 supports the solar array reimbursement and \$15,000 supports a comprehensive review of existing job descriptions.



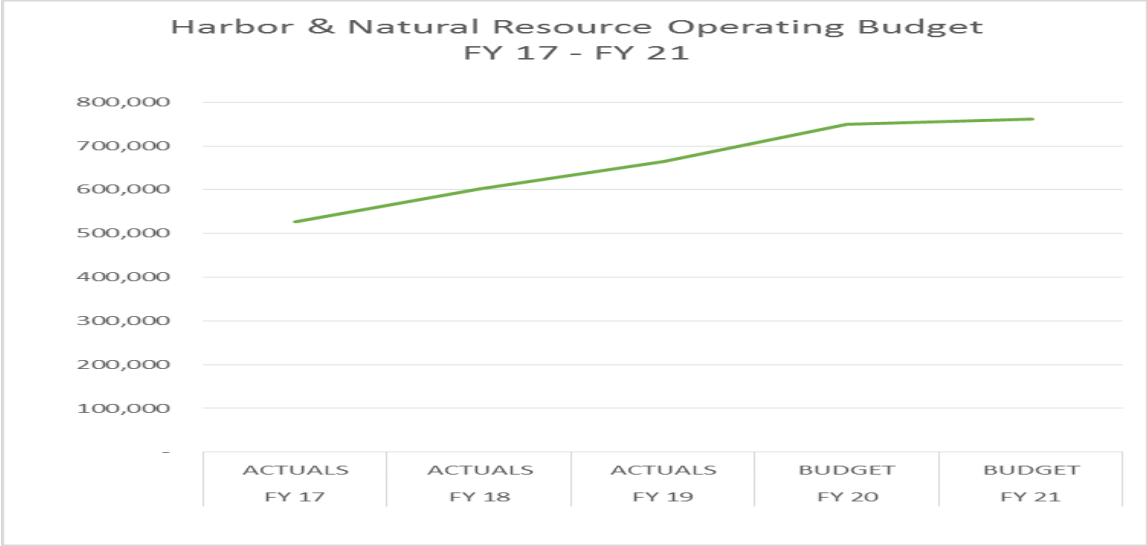
Administration – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---|---------|---------|---------|--------|
| Administrative Assistant | 1.0 | 1.0 | 1.0 | - |
| Assistant Town Administrator | 1.0 | 1.0 | 1.0 | - |
| Executive Assistant to the Town Administrator | 1.0 | 1.0 | 1.0 | - |
| Town Administrator | 1.0 | 1.0 | 1.0 | - |
| Full-time Equivalent Employees | 4.0 | 4.0 | 4.0 | - |

| HARBOR & NATURAL RESOURCES - GENERAL FUND | | | | | |
|---|-------------------|-------------------|---------------------|-------------------|----------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | (361,219) | (394,166) | (471,132) | (76,966) | |
| Boat Excise | 26,829 | 25,000 | 25,000 | - | |
| Hotel/Motel & Meals Excise | | | 30,220 | 30,220 | |
| Intergovernmental | | | 15,624 | 15,624 | |
| Fines, Forfeitures, Penalties | 9,363 | 9,000 | 9,000 | - | |
| Charges for Services | 806,754 | 872,000 | 795,000 | (77,000) | |
| Special Revenue Funds | 173,250 | 238,075 | 357,863 | 119,788 | |
| Free Cash/Reserves | 10,000 | - | - | - | |
| Total Operating Source of Funding | \$ 664,977 | \$ 749,909 | \$ 761,575 | \$ 11,666 | 1.56% |
| Expenditure Category | | | | | |
| Personnel | \$ 413,516 | \$ 444,489 | \$ 457,035 | 12,546 | 2.82% |
| Operating Expenses | 251,461 | 305,420 | 304,540 | (880) | -0.29% |
| Total Appropriation | \$ 664,977 | \$ 749,909 | \$ 761,575 | 11,666 | 1.56% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 126 | | |
| Medicare | | | 6,973 | | |
| Health Insurance | | | 98,136 | | |
| County Retirement | | | 90,247 | | |
| Retiree Payout Vacation & Sick Benefit | | | - | | |
| Total Employee Benefits (1) | | | 195,482 | | |
| Debt Service (1) | | | 1,262,938 | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 2,219,994 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

Budgets for both Town Harbors and Natural Resources are included within the budget presented above. Overall the proposed budget supports an increase of \$11,666 or 1.56%. Increases in the area of contractual labor agreements are the most significant budget increases proposed for FY 21.



Harbor & Natural Resources – Full Time Equivalents

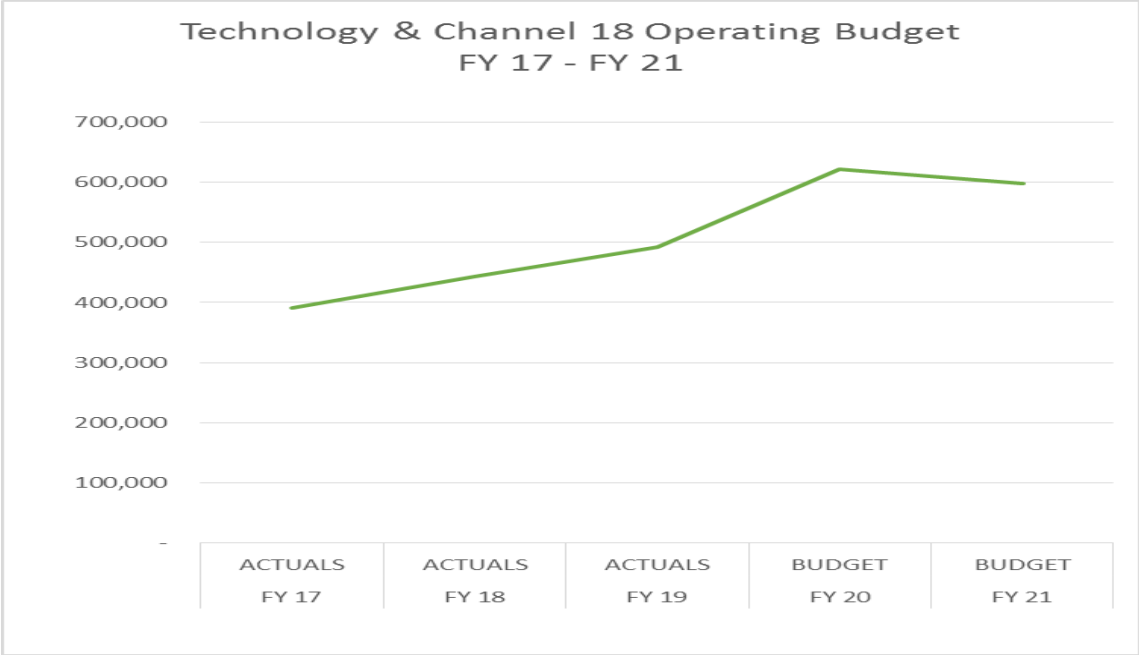
| Harbor | | | | |
|---------------------------------------|------------|------------|------------|----------|
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
| Assistant Harbormaster | 1.0 | 1.0 | 1.0 | - |
| Dockhand | 1.0 | 1.0 | 1.0 | - |
| Harbormaster | 1.0 | 1.0 | 1.0 | - |
| Substitute Custodian | 0.2 | 0.2 | 0.2 | |
| Waterways Specialist | 1.0 | 1.0 | 1.0 | - |
| Full-time Equivalent Employees | 4.2 | 4.2 | 4.2 | - |
| | | | | |
| Natural Resources | | | | |
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
| Natural Resources Director | 1.0 | 1.0 | 1.0 | - |
| Shellfish Lab Workers | 0.3 | 0.3 | 0.3 | - |
| Full-time Equivalent Employees | 1.3 | 1.3 | 1.3 | - |

TECHNOLOGY AND CHANNEL 18 - GENERAL FUND

| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|
| Taxes | 335,459 | 402,915 | 298,050 | (104,865) | |
| Hotel/Motel & Meals Excise | | | 35,793 | 35,793 | |
| Intergovernmental | | | 18,506 | 18,506 | |
| Special Revenue Funds | 156,450 | 168,594 | 210,107 | 41,514 | |
| Free Cash/Reserves | - | 50,000 | 35,000 | (15,000) | |
| Total Operating Source of Funding | \$ 491,909 | \$ 621,508 | \$ 597,456 | \$ (24,053) | -3.87% |
| | | | | | |
| Expenditure Category | | | | | |
| Personnel | \$ 219,282 | \$ 315,347 | \$ 254,725 | (60,621) | -19.22% |
| Operating Expenses | 272,631 | 306,162 | 322,730 | 16,569 | 5.41% |
| Capital Outlay | - | - | 20,000 | 20,000 | |
| Total Appropriation | \$ 491,914 | \$ 621,508 | \$ 597,456 | (24,053) | -3.87% |
| | | | | | |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 79 | | |
| Medicare | | | 5,470 | | |
| Health Insurance | | | 66,822 | | |
| County Retirement | | | 70,799 | | |
| Retiree Payout Vacation & Sick Benefit | | | 33,838 | | |
| Total Employee Benefits (1) | | | 177,007 | | |
| | | | | | |
| Debt Service (1) | | | - | | |
| | | | | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 774,463 | | |
| | | | | - | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases/Decreases

Budgets for the Technology Department and Channel 18 are presented for FY 21. Overall the proposed budget is \$24,053 less than the current FY 20 budget largely due to the reduction of an unfilled position within the technology department. The Town is currently negotiating a new contract with Comcast, as such funding has been included to support necessary legal fees. Further funding to support ongoing Channel 18 broadcasting equipment has been added as a capital outlay item within the budget. PEG Access funds support 100% of the appropriations for Channel 18.



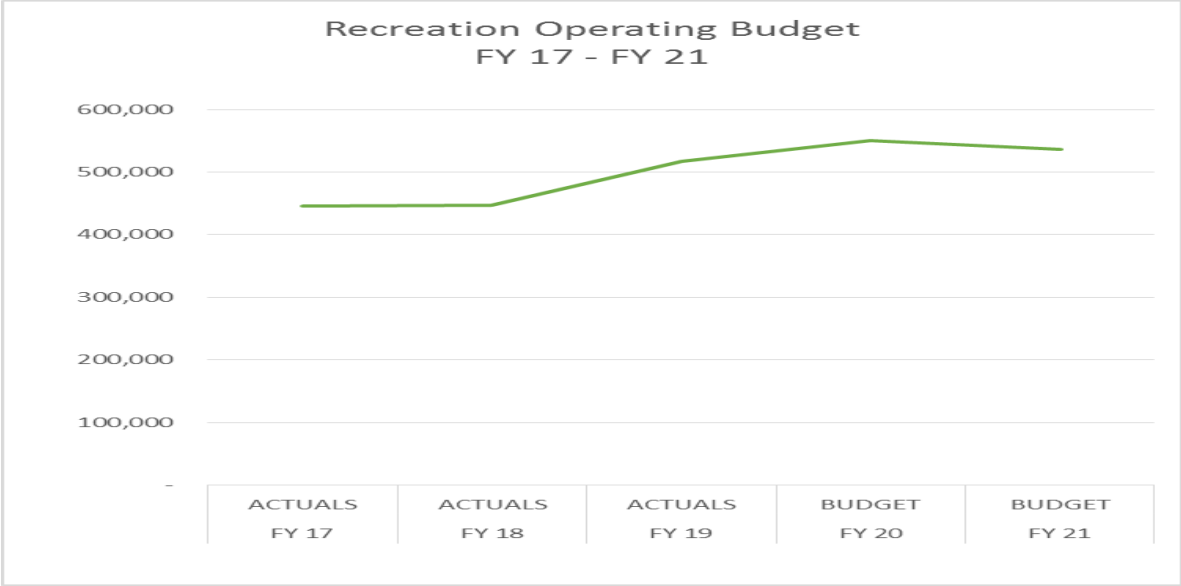
Technology and Channel 18 – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|------------|------------|------------|--------------|
| Ch 18 Station Manager | 1.0 | 1.0 | 1.0 | - |
| Ch 18 Information Specialist | 1.0 | 1.0 | 1.0 | - |
| Technology Assistant | | 1.0 | - | (1.0) |
| Technology Director | 1.0 | 1.0 | 1.0 | - |
| Videographer | 0.3 | 0.3 | 0.3 | - |
| Full-time Equivalent Employees | 3.3 | 4.3 | 3.3 | (1.0) |

| RECREATION - GENERAL FUND | | | | | |
|---|-------------------|-------------------|-------------------|--------------------|----------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | 81,585 | 142,197 | 80,572 | (61,624) | |
| Hotel/Motel & Meals Excise | | | 29,101 | 29,101 | |
| Intergovernmental | | | 15,046 | 15,046 | |
| Charges for Services | 435,548 | 408,500 | 411,500 | 3,000 | |
| Total Operating Source of Funding | \$ 517,133 | \$ 550,697 | \$ 536,219 | \$ (14,477) | -2.63% |
| Expenditure Category | | | | | |
| Personnel | \$ 461,823 | \$ 493,122 | \$ 490,644 | (2,477) | -0.50% |
| Operating Expenses | 46,281 | 45,575 | 45,575 | - | 0.00% |
| Capital Outlay | 9,029 | 12,000 | - | (12,000) | -100.00% |
| Total Appropriation | \$ 517,133 | \$ 550,697 | \$ 536,219 | (14,477) | -2.63% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 110 | | |
| Medicare | | | 6,973 | | |
| Health Insurance | | | 63,863 | | |
| County Retirement | | | 63,542 | | |
| Retiree Payout Vacation & Sick Benefit | | | - | | |
| Total Employee Benefits (1) | | | 134,488 | | |
| Debt Service (1) | | | - | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 670,707 | | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases/Decreases

Overall the Recreation Department's proposed FY 21 budget is lower than the current year by \$14,477 or a decrease of 2.63%. The decrease is largely from a reduction in capital outlay to support Whitehouse Field lighting. The capital expense is now budgeted within the Department of Public Works.



Recreation – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-------------|-------------|-------------|----------|
| Assistant Beach Supervisor | 0.3 | 0.3 | 0.3 | - |
| Beach Supervisor | 0.3 | 0.3 | 0.3 | - |
| Executive Assistant | 1.0 | 1.0 | 1.0 | - |
| Lifeguard | 6.1 | 6.1 | 6.1 | - |
| Parking Attendant | 1.5 | 1.5 | 1.5 | - |
| Parking Enforcement Officers | 0.3 | 0.3 | 0.3 | - |
| Program Specialist II | 1.4 | 1.4 | 1.4 | - |
| Recreation Director | 1.0 | 1.0 | 1.0 | - |
| Swimming Instructor | 0.4 | 0.4 | 0.4 | - |
| Waterfront Director | 0.2 | 0.2 | 0.2 | - |
| Full-time Equivalent Employees | 12.4 | 12.4 | 12.4 | - |

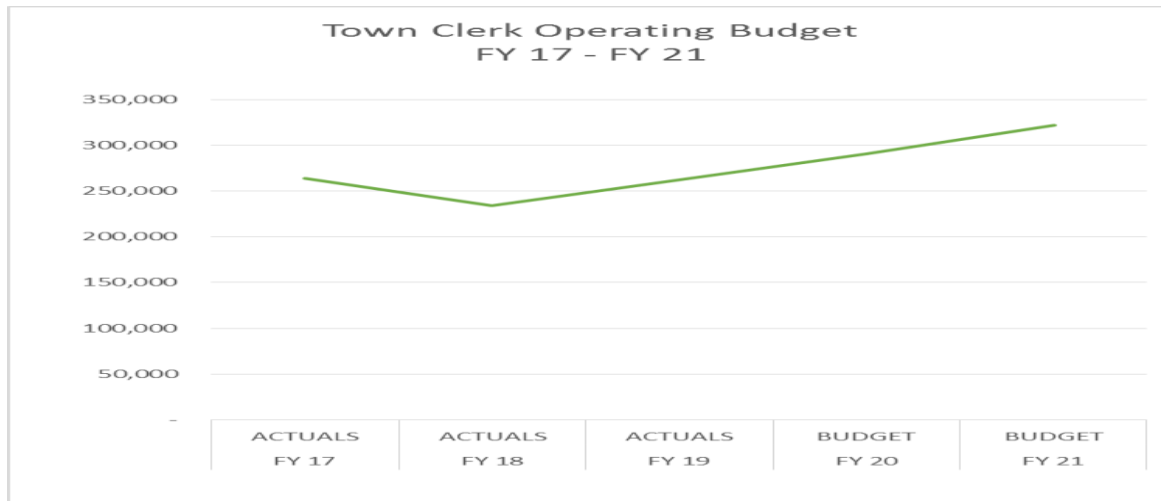
TOWN CLERK - GENERAL FUND

| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|
| Taxes | 202,299 | 255,771 | 243,989 | (11,782) | |
| Hotel/Motel & Meals Excise | | | 19,428 | 19,428 | |
| Intergovernmental | | | 10,045 | 10,045 | |
| Fines, Forfeitures, Penalties | 2,275 | 1,500 | 1,500 | - | |
| Fees, Licenses, Permits | 42,304 | 33,515 | 32,950 | (565) | |
| Special Revenue Funds | 15,585 | - | 14,144 | 14,144 | |
| Total Operating Source of Funding | \$ 262,462 | \$ 290,786 | \$ 322,056 | \$ 31,270 | 10.75% |
| | | | | | |
| Expenditure Category | | | | | |
| Personnel | \$ 229,276 | \$ 253,418 | \$ 272,756 | 19,338 | 7.63% |
| Operating Expenses | 33,186 | 37,368 | 49,300 | 11,932 | 31.93% |
| Total Appropriation | \$ 262,462 | \$ 290,786 | \$ 322,056 | 31,270 | 10.75% |
| | | | | | |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 126 | | |
| Medicare | | | 2,949 | | |
| Health Insurance | | | 43,799 | | |
| County Retirement | | | 38,164 | | |
| Retiree Payout Vacation & Sick Benefit | | | - | | |
| Total Employee Benefits (1) | | | 85,038 | | |
| | | | | | |
| Debt Service (1) | | | - | | |
| | | | | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 407,094 | | |
| | | | | | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

The Town Clerk budget for FY 21 has increased considerably due to the addition of state primary in September and the Presidential election in November. Increases in both personnel and operating expenses support the required additional work to be completed by the department in FY 21. The Commonwealth provides some funding for elections through a state aid program for early voting initiatives.

| PERFORMANCE INDICATORS | 2016 | 2017 | 2018 | 2019 | Est 2020 |
|--|------|------|------|------|----------|
| Births Recorded | 88 | 85 | 73 | 82 | 90 |
| Births Certificates Issued | 184 | 258 | 268 | 337 | 350 |
| Marriages Recorded | 103 | 79 | 90 | 62 | 110 |
| Marriages Certificates Issued | 151 | 204 | 170 | 263 | 275 |
| Marriage Intentions | 80 | 86 | 90 | 81 | 95 |
| Deaths Recorded | 239 | 220 | 240 | 230 | 250 |
| Death Certificates Issued | 1120 | 1046 | 939 | 1274 | 1300 |
| Burial Permits Issued | 103 | 62 | 117 | 153 | 165 |
| Dog Licenses | 1187 | 1235 | 1291 | 1249 | 1260 |
| Kennel Licenses Recorded | 13 | 12 | 8 | 4 | 4 |
| Business Registration (d/b/a Certificates) | 94 | 125 | 95 | 122 | 120 |
| Underground Storage Registrations (Fuel) | 16 | 16 | 16 | 16 | 16 |
| Raffle Permits Issued | 14 | 11 | 12 | 6 | 12 |
| Utility Pole Hearings Recorded | 10 | 31 | 2 | 16 | 15 |
| Public Records Requests (FIOA) | 12 | 33 | 17 | 40 | 45 |
| Planning Board Applications Recorded | 23 | 33 | 39 | 50 | 53 |
| Board of Appeals Recorded | 33 | 39 | 41 | 42 | 45 |
| Voter Registrations and Deletions | 1950 | 2089 | 2135 | 2458 | 2900 |



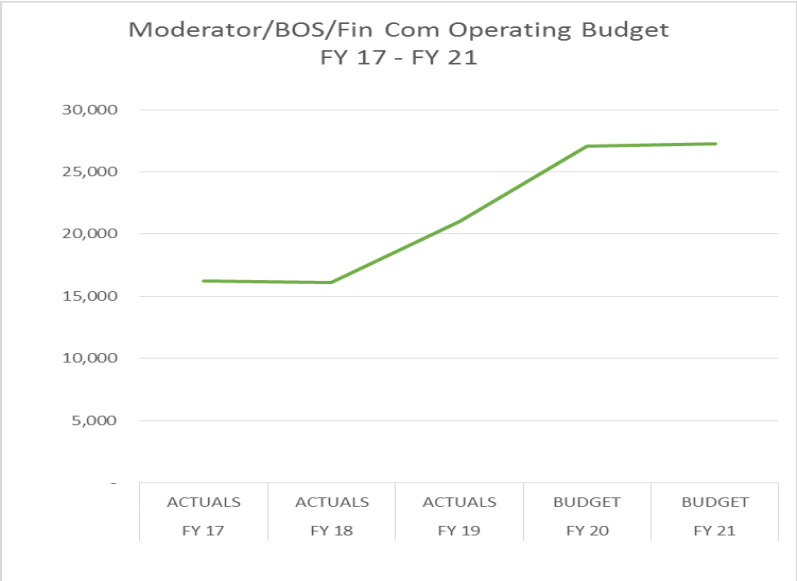
Town Clerk – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|--------------------------------|---------|---------|---------|--------|
| Administrative Assistant | 1.0 | 1.0 | 1.0 | - |
| Assistant Town Clerk | 1.0 | 1.0 | 1.0 | - |
| Town Clerk | 1.0 | 1.0 | 1.0 | - |
| Full-time Equivalent Employees | 3.0 | 3.0 | 3.0 | - |

| BOS/MODERATOR/FINANCE COMMITTEE - GENERAL FUND | | | | | |
|---|------------------|------------------|------------------|-------------------|----------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | (152,155) | (100,260) | (99,706) | 554 | |
| Hotel/Motel & Meals Excise | | | 1,382 | 1,382 | |
| Intergovernmental | | | 714 | 714 | |
| Fees, Licenses, Permits | 173,137 | 127,335 | 124,860 | (2,475) | |
| Total Operating Source of Funding | \$ 20,982 | \$ 27,075 | \$ 27,250 | \$ 175 | 0.65% |
| Expenditure Category | | | | | |
| Personnel | \$ 12,229 | \$ 16,500 | \$ 16,500 | - | 0.00% |
| Operating Expenses | 8,753 | 10,575 | 10,750 | 175 | 1.65% |
| Total Appropriation | \$ 20,982 | \$ 27,075 | \$ 27,250 | 175 | 0.65% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 32 | | |
| Medicare | | | 249 | | |
| Health Insurance | | | 15,738 | | |
| County Retirement | | | - | | |
| Retiree Payout Vacation & Sick Benefit | | | - | | |
| Total Employee Benefits (1) | | | 16,019 | | |
| Debt Service (1) | | | | | |
| | | | - | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 43,269 | | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

Summary of Significant Budget Increases

Budgets supporting the Moderator, Board of Selectmen and Finance Committee are presented within the above table. No significant increases are proposed for the FY 21 budget.



| SCHOOL DISTRICTS - GENERAL FUND | | | | | |
|---|----------------|----------------|----------------|-------------------|----------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
| Taxes | 26,930,588 | 28,576,819 | 29,109,208 | 532,389 | |
| Free Cash/Reserves | 260,038 | 398,794 | - | (398,794) | |
| Total Operating Source of Funding | \$ 27,190,626 | \$ 28,975,613 | \$ 29,109,208 | \$ 133,595 | 0.46% |
| Expenditure Category | | | | | |
| Monomoy Regional School District | \$ 25,609,390 | \$ 26,643,415 | \$ 27,340,929 | 697,514 | 2.62% |
| Cape Cod Technical High School | 1,581,236 | 2,332,198 | 1,768,279 | (563,919) | -24.18% |
| Total Appropriation | \$ 27,190,626 | \$ 28,975,613 | \$ 29,109,208 | 133,595 | 0.46% |
| Employee Benefits Allocation: | | | | | |
| Life Insurance | | | 1,397 | | |
| Medicare | | | - | | |
| Health Insurance | | | 647,233 | | |
| County Retirement | | | - | | |
| Retiree Payout Vacation & Sick Benefit | | | - | | |
| Total Employee Benefits (1) | | | 648,630 | | |
| Debt Service (1) | | | | | |
| | | | 47,700 | | |
| Total Expenditures Including Benefits & Debt Service | | | \$ 29,805,538 | | |
| (1) Employee benefits and debt service costs are not included in the department's appropriation and are allocated for informational purposes only. | | | | | |

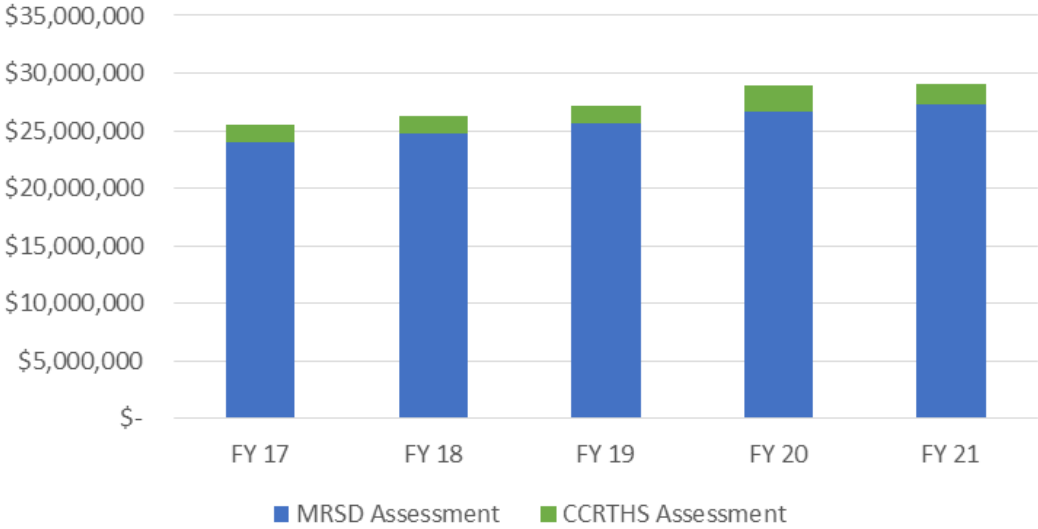
Summary of Significant Budget Increases/Decreases

The total proposed budget for school district assessment increases accounts for \$133,595 or .46%. Of these increases Monomoy Regional School District’s budget increase is \$697,514 or 2.62% while Cape Cod Regional Technical High School’s proposed budget represents a reduction over the current year assessment of \$563,919 or a decrease of 24.18% due to a reduction in enrollment for students residing in Harwich.

A three year rolling average for enrollment drives the educational assessment for Monomoy Regional School District; for FY 21 Harwich will be assessed at 74.35%, a .9% increase over FY 20. A three year rolling average for transportation is also included in the proposed budget up .5% reflecting additional ridership of Harwich pupils.

| | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|
| Operating | 21,644,248 | 22,508,423 | 23,282,215 | 24,265,940 | 24,930,505 |
| Capital | 224,723 | 175,692 | 260,038 | 223,794 | 263,943 |
| Transportation | 412,558 | 367,275 | 430,896 | 495,663 | 577,016 |
| Debt | 1,776,772 | 1,708,359 | 1,636,241 | 1,658,018 | 1,569,466 |
| MRSD Assessment | \$ 24,058,301 | \$ 24,759,749 | \$ 25,609,390 | \$ 26,643,415 | \$ 27,340,930 |
| CCRTHS Assessment | \$ 1,437,053 | \$ 1,487,362 | \$ 1,581,237 | \$ 2,332,198 | \$ 1,768,279 |
| Education Assessments | \$ 25,495,354 | \$ 26,247,111 | \$ 27,190,627 | \$ 28,975,613 | \$ 29,109,209 |

Educational Assessments

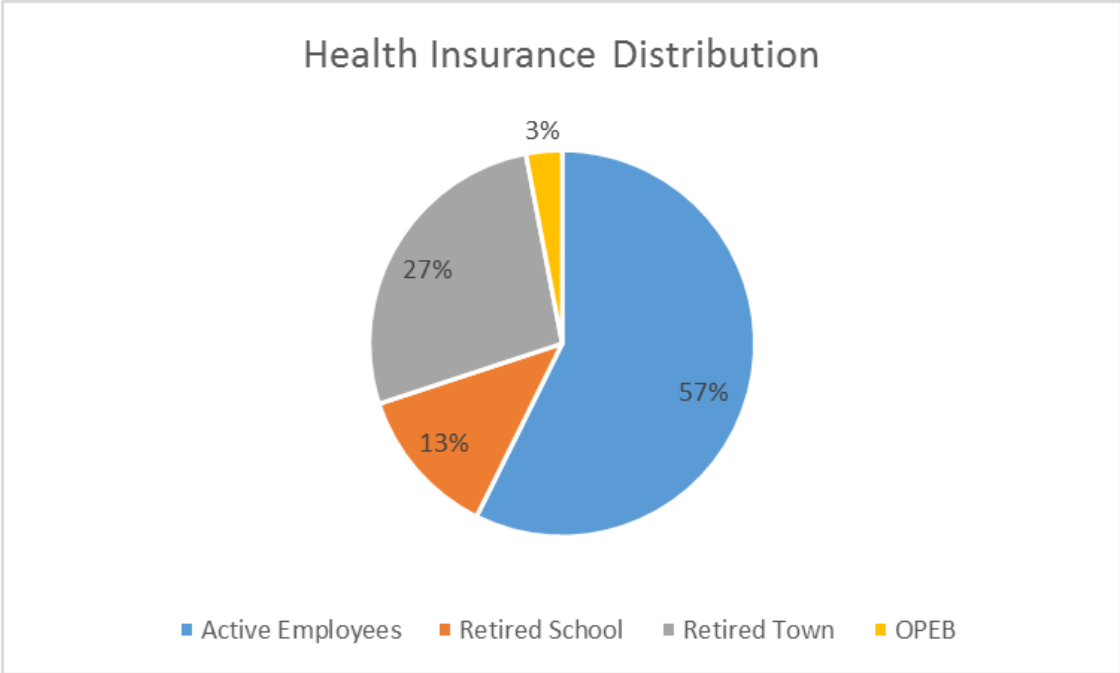
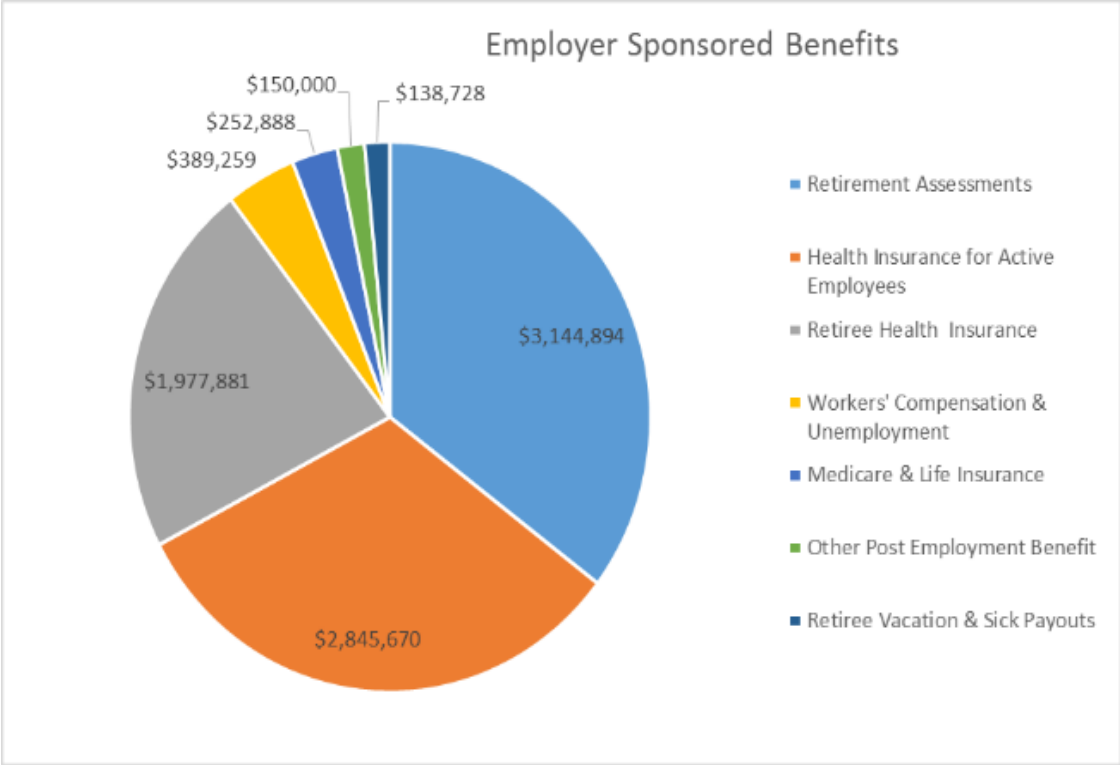


| OTHER REQUIREMENTS - GENERAL FUND | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|----------------|
| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 2021 | Percent Change |
| Taxes | 14,041,681.30 | 15,670,210.47 | 14,967,800.97 | (702,410) | |
| Special Revenue Funds | - | - | 541,231 | - | |
| Total Operating Source of Funding | \$ 14,041,681 | \$ 15,670,210 | \$ 15,509,032 | \$ (702,410) | -4.48% |
| Expenditure Category | | | | | |
| Employee Benefits | | | | - | |
| Retirement Assessments | \$ 2,763,836 | \$ 3,024,763 | \$ 3,144,894 | 120,131 | 3.97% |
| Health Insurance for Active Employees | 2,900,862 | 3,045,881 | 2,845,670 | (200,211) | -6.57% |
| Retiree Health Insurance | 1,604,215 | 1,734,286 | 1,977,881 | 243,595 | 14.05% |
| Workers' Compensation & Unemployment | 351,336 | 351,285 | 389,259 | 37,974 | 10.81% |
| Medicare & Life Insurance | 246,359 | 230,942 | 252,888 | 21,946 | 9.50% |
| Other Post Employment Benefit | 125,000 | 150,000 | 150,000 | - | - |
| Retiree Vacation & Sick Payouts | 46,074 | 97,229 | 138,728 | 41,499 | 42.68% |
| Total | \$ 8,037,682 | \$ 8,634,386 | \$ 8,899,321 | 264,935 | 3.07% |
| Debt Service, Assessments & Other | | | | | |
| Debt Service | 4,710,046 | 5,379,126 | 4,722,027 | (657,099) | -12.22% |
| Property & Liability Insurance | 414,225 | 464,545 | 505,211 | 40,666 | 8.75% |
| Celebrations/Brooks Museum/Historical | 10,630 | 14,844 | 14,844 | - | 0.00% |
| Veterans' District Assessment & Benefit Payment | 97,461 | 125,263 | 128,058 | 2,795 | 2.23% |
| State & County Assessments | 701,638 | 702,047 | 764,572 | 62,525 | 8.91% |
| Finance Committee Reserve | - | 125,000 | 125,000 | - | 0.00% |
| Total | 5,934,000 | 6,810,825 | 6,259,712 | (551,113) | -8.09% |
| Subtotal Before Transfers | \$ 13,971,681 | \$ 15,445,210 | \$ 15,159,032 | \$ (286,178) | -1.85% |
| Transfers | | | | | |
| Transfer to Sewer Enterprise Fund | \$ 70,000 | \$ 225,000 | \$ 350,000 | 125,000 | 55.56% |
| Total | \$ 70,000 | \$ 225,000 | \$ 350,000 | 125,000 | 55.56% |
| Grand Total Other Requirements | \$ 14,041,681 | \$ 15,670,210 | \$ 15,509,032 | \$ (161,178) | -1.03% |

Summary of Significant Budget Increases/Decreases

The categories of expenses within this table represent all employer sponsored benefit programs for all employees of the Town. The Town of Harwich, along with many other municipalities on Cape Cod, are experiencing an aging of population and employees. Budget increases support retirement of long term employees as well as additional costs of health insurance to be incurred upon their retirement. Modest increases in Medicare and workers' compensation support the workforce of over 200 full time equivalent employees.

The Town is required by federal and state law as well as negotiated labor contracts to provide employer sponsored benefits. This category of expenses include Barnstable County retirement assessment, health insurance for active and retired employees, Medicare, life insurance, unemployment and workers' compensation, an annual contribution to Other Post-Employment Benefits (OPEB) Trust Fund.



The Town will meet obligations for long term debt during fiscal year 2020, as such expiring debt reduced the overall budget by over \$650,000.

During the early part of October 2020 we anticipate flow of sewage to the Chatham wastewater plant to begin. Funding in support of operations and maintenance is also included as a transfer to the sewer enterprise fund.

WATER - ENTERPRISE FUND

| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|--|---------------------|---------------------|---------------------|----------------------|-------------------|
| User Fees | 4,252,709 | 4,959,993 | 4,950,674 | (9,319) | -0.19% |
| Interest & Other | 82,686 | 77,046 | 77,742 | 696 | 0 |
| Transfer In | 59,768 | | | - | |
| Total Operating Source of Funding | \$ 4,395,163 | \$ 5,037,039 | \$ 5,028,416 | \$ (8,623) | -0.17% |
| | | | | | |
| Expenditure Category | | | | | |
| Personnel | \$ 1,240,467 | \$ 1,337,473 | \$ 1,321,050 | (16,423) | -1.23% |
| Operational Expenses | 1,296,977 | 1,484,995 | 1,468,390 | (16,605) | -1.12% |
| Debt Service | 752,366 | 741,102 | 721,345 | (19,757) | -2.67% |
| Other Post Employment Benefits | 50,000 | 50,000 | 50,000 | - | 0.00% |
| Transfer Out | 883,022 | 720,295 | 730,290 | 9,995 | 1.39% |
| Total Appropriation | \$ 4,222,832 | \$ 4,333,865 | \$ 4,291,075 | (42,790) | -0.99% |

Summary of Significant Budget Increases/Decreases

The Water Enterprise Fund proposes an overall budget decrease of \$42,790 or .99%. The decrease is largely due to personnel cost shift from this enterprise fund to the sewer enterprise fund. Other cost reductions reflect the expiring long term debt obligations.

Water Enterprise Fund – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-----------|-----------|--------------|--------------|
| Administrative Assistant | 1 | 1 | 1 | 0 |
| Assistant Superintendent | 1 | 1 | 1 | 0 |
| Distribution Mechanic/Operator II | 1 | 1 | 1 | 0 |
| Distribution Mechanic/Operator III | 1 | 1 | 1 | 0 |
| Distribution Operations Foreman | 1 | 1 | 1 | 0 |
| Electrician Journeyman | 1 | 1 | 1 | 0 |
| Executive Assistant | 1 | 1 | 0.95 | -0.05 |
| Primary Distribution Operator | 1 | 1 | 1 | 0 |
| Secondary Distribution Operator D1 | 1 | 1 | 1 | 0 |
| Secondary Distribution Operator D3 | 2 | 2 | 2 | 0 |
| Superintendent (Water & Wastewater) | 1 | 1 | 0.5 | -0.5 |
| Treatment Operator T2 | 2 | 2 | 2 | 0 |
| Water Comptroller | 1 | 1 | 1 | 0 |
| Full-time Equivalent Employees | 15 | 15 | 14.45 | -0.55 |

SEWER - ENTERPRISE FUND

| Source of Funding | Actual FY 2019 | Budget FY 2020 | Budget FY 2021 | Change FY 20 - 21 | Percent Change |
|--|------------------|-------------------|-------------------|-------------------|----------------|
| Transfer In - General Fund | 70,000 | 225,000 | 350,000 | 125,000 | |
| Total Operating Source of Funding | \$ 70,000 | \$ 225,000 | \$ 350,000 | \$ 125,000 | 55.56% |
| | | | | | |
| Expenditure Category | | | | | |
| Personnel | \$ - | \$ - | \$ 77,285 | 77,285 | |
| Operational Expenses | 70,000 | 225,000 | 298,815 | 73,815 | |
| Debt Service | - | - | - | - | |
| Other Post Employment Benefits | - | - | - | - | |
| Transfer Out | - | - | - | - | |
| Total Appropriation | \$ 70,000 | \$ 225,000 | \$ 376,100 | 151,100 | 67.16% |

Summary of Significant Budget Increases/Decreases

Beginning in FY 21 the Town of Harwich will begin sending the flow of sewage to the Town of Chatham. In accordance with the Inter Municipal Agreement a milestone payment will be incurred in the amount of \$1,500,000 upon acceptance of the flow. In addition to the milestone payment Harwich will be responsible for operation and maintenance expenses to the Town of Chatham for both fixed and variable costs incurred. Further the Town of Harwich will experience internal operating costs to test, maintain, insure, repair and provide utilities to the pump stations located in the community. The table below provides summarized information of these estimated costs for operation.

| | CHATHAM Request with Supplement | Fixed O&M Expenses | Q3 % (48.92%) | Flow Variable Expenses Q3 0% (Jul - Sept) | Q4 % (16.28) | Flow Variable Expenses Q4 0.25% (Oct - Dec) | Q1 % (11.33%) | Flow Variable Expenses Q1 1.49% (Jan - Mar) | Q2 % (23.48%) | Flow Variable Expenses Q2 1.25% (Apr-Jun) | Harwich FY21 Budget Request |
|--|---------------------------------|--------------------|---------------|---|--------------|---|---------------|---|---------------|---|-----------------------------|
| Operating Expenses | | | | | | | | | | | |
| A Personal Services | | | | | | | | | | | \$80,488.97 |
| IMA Regular Wages | 28,788 | 23.08% | \$6,644.17 | | | \$1,661.04 | | \$1,661.04 | | \$1,661.04 | \$3,204.04 |
| HAR Superintendent | | | | | | | | | | | \$63,866.79 |
| HAR HWD Support (Admin & Meter Reading) | | | | | | | | | | | \$13,418.14 |
| A Personal Services | 28,788 | | | | | | | | | | \$80,488.97 |
| Expenses | | | | | | | | | | | |
| IMA Testing | 18,500 | | \$9,050.20 | \$0.00 | \$3,011.80 | \$341.24 | \$2,096.05 | \$31.23 | \$4,343.80 | \$54.30 | \$426.77 |
| IMA Electric WWFT | 137,000 | | \$67,020.40 | \$0.00 | \$22,303.60 | \$2,527.00 | \$15,522.10 | \$231.28 | \$32,167.60 | \$402.10 | \$3,160.37 |
| IMA Gas Heat | 34,500 | | \$16,877.40 | \$0.00 | \$5,616.60 | \$636.36 | \$3,908.85 | \$58.24 | \$8,100.60 | \$101.26 | \$795.86 |
| IMA Plant Maintenance | 145,000 | 23.08% | \$33,466.00 | | | \$8,366.50 | | \$8,366.50 | | \$8,366.50 | \$25,099.50 |
| IMA Solid Waste Disposal | 75,000 | | \$36,690.00 | \$0.00 | \$12,210.00 | \$1,383.39 | \$8,497.50 | \$126.61 | \$17,610.00 | \$220.13 | \$1,730.13 |
| IMA Contract Services | 584,000 | 23.08% | \$134,787.20 | | | \$33,696.80 | | \$33,696.80 | | \$33,696.80 | \$101,090.40 |
| IMA Operational Supplies | 750 | 23.08% | \$173.10 | | | \$43.28 | | \$43.28 | | \$43.28 | \$129.83 |
| IMA Building & Grounds Maintenance | 250 | 23.08% | \$57.70 | | | \$14.43 | | \$14.43 | | \$14.43 | \$43.28 |
| IMA Chemicals | 40,000 | | \$19,568.00 | \$0.00 | \$6,512.00 | \$737.81 | \$4,532.00 | \$67.53 | \$9,392.00 | \$117.40 | \$923.74 |
| IMA Ground Water Monitoring | 20,000 | 23.08% | \$4,616.00 | | | \$1,154.00 | | \$1,154.00 | | \$1,154.00 | \$3,462.00 |
| HAR Contract Operations | 375,000 | | | | | | | | | | \$150,000.00 |
| HAR Generator Maintenance | | | | | | | | | | | |
| HAR Electric Utility | 7,500 | | | | | | | | | | \$7,500.00 |
| HAR Nat Gas | 600 | | | | | | | | | | \$600.00 |
| HAR Printing & Postage & Office Services | 650 | | | | | | | | | | \$650.00 |
| HAR SCADA | - | | | | | | | | | | |
| B Expenses | 1,141,650 | | | | | | | | | | \$295,610.87 |
| Department Total | | | | | | | | | | | |
| TOTAL Operating Expense | 1,170,438 | | | | | | | | | | \$376,099.83 |

Sewer Enterprise Fund – Full Time Equivalents

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|-------------------------------------|---------|---------|---------|--------|
| Executive Assistant | 0 | 0 | 0.05 | 0.05 |
| Superintendent (Water & Wastewater) | 0 | 0 | 0.5 | 0.5 |
| Full-time Equivalent Employees | 0 | 0 | 0.55 | 0.55 |

Long Term Debt Obligations

General Obligation Bonds & SRF Loans Outstanding as of June 30, 2019

\$195,088.95 Massachusetts Water Abatement Trust Dated February 2004

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|------------|-------------------|------------------------------|
| 2004 | 2021 | 0% | \$195,088.95 | \$21,878.45 |

\$1,405,000 General Obligation Land Acquisition Bonds Dated June 15, 2005

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2005 | 2020 | 3.57% | \$1,405,000 | \$85,000 |

\$121,316 Massachusetts Water Pollution Abatement Trust Dated August 2005

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|------------|-------------------|------------------------------|
| 2005 | 2023 | 0% | \$121,316 | \$30,605 |

\$3,140,000 General Obligation Bonds Dated October 15, 2006

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2006 | 2021 | 3.69% | \$3,140,000 | \$390,000 |

\$8,750,000 General Obligation Police Station Construction Bonds Dated February 15, 2009

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2009 | 2029 | 3.37% | \$8,750,000 | \$4,250,000 |

\$8,525,000 General Obligation Refunding Bonds Dated September 16, 2009

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2009 | 2020 | 2.09% | \$8,525,000 | \$455,000 |

\$1,592,000 General Obligation Bonds Dated March 15, 2010

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2010 | 2030 | 3.26% | \$1,592,000 | \$830,000 |

\$4,962,000 General Obligation Bonds Dated October 1, 2011

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2011 | 2036 | 2.71% | \$4,962,000 | \$2,850,000 |

\$5,485,000 General Obligation Refunding Bonds Dated October 30, 2012

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2012 | 2033 | 1.54% | \$5,485,000 | \$2,735,000 |

\$2,900,000 General Obligation Allen Harbor Dredging Bonds Dated July 15, 2013

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC ¹</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|-------------------------|-------------------|------------------------------|
| 2013 | 2022 | 1.71% | \$2,900,000 | \$1,250,000 |

\$1,721,937.46 Massachusetts Water Pollution Abatement Trust Dated February 21, 2018

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|------------|-------------------|------------------------------|
| 2018 | 2036 | 2.0% | \$1,721,937.46 | \$1,642,746.20 |

\$12,525,000 General Obligation Municipal Purpose Loan of 2018 Bonds Dated June 21, 2018

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|------------|-------------------|------------------------------|
| 2018 | 2038 | 2.79% | \$12,525,000 | \$11,600,000 |

\$9,105,000 General Obligation Municipal Purpose Loan of 2019 Bonds Dated June 20, 2019

| <u>Issue Year</u> | <u>Final Maturity Year</u> | <u>TIC</u> | <u>Par Amount</u> | <u>Principal Outstanding</u> |
|-------------------|----------------------------|------------|-------------------|------------------------------|
| 2019 | 2039 | 2.31% | \$9,105,000 | \$9,105,000 |

¹ Does not include underwriter's spread or costs of issuance.

Town of Harwich Existing Debt Obligations
General and Water Enterprise Funds
Principal & Interest Obligations

| Purpose | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 - FY 40 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| MCWT Title V | 10,829 | 11,050 | | | | | | | | 21,878 |
| MCWT Title V | 6,121 | 6,121 | 6,121 | 6,121 | 6,121 | | | | | 30,605 |
| Land Acquisition - Keeler/Rose | 88,400 | | | | | | | | | 88,400 |
| School Roof Repairs | 27,500 | 26,500 | 25,500 | | | | | | | 79,500 |
| School Roof Repairs | 22,000 | 21,200 | 20,400 | | | | | | | 63,600 |
| Brooks Academy Repairs | 11,000 | 10,600 | 10,200 | | | | | | | 31,800 |
| Golf Course Renovations | 82,500 | 79,500 | 76,500 | | | | | | | 238,500 |
| Land Acquisition - Bascom | 150,625 | 41,000 | | | | | | | | 191,625 |
| Recycling Facility | 69,875 | 66,625 | | | | | | | | 136,500 |
| Land Acquisition - Church | 53,500 | 46,125 | | | | | | | | 99,625 |
| Land Acquisition - Slowatycy | 26,625 | 20,500 | | | | | | | | 47,125 |
| Old Post Road Betterment | 5,200 | | | | | | | | | 5,200 |
| Water Treatment Plant | 105,563 | 102,563 | 100,125 | 97,688 | 95,063 | 92,438 | 89,813 | 87,000 | 243,000 | 1,013,250 |
| McQuerty Road Betterment | 16,350 | 15,900 | 15,300 | | | | | | | 47,550 |
| Greensand Water Treatment Facility | 203,970 | 200,070 | 194,870 | 190,808 | 187,655 | 184,178 | 180,440 | 176,540 | 1,529,580 | 3,048,110 |
| Water Storage Tank | 168,950 | 164,300 | 158,100 | | | | | | | 491,350 |
| Land Acquisition - Krumin | 36,575 | 35,525 | | | | | | | | 72,100 |
| Golf Course Clubhouse | 57,475 | 55,825 | | | | | | | | 113,300 |
| Land Acquisition - Shea | 191,000 | 185,900 | 180,800 | 170,775 | 166,650 | | | | | 895,125 |
| Land Acquisition - Copelas | 60,475 | 58,825 | 52,250 | 50,750 | | | | | | 222,300 |
| Police Station Planning | 5,525 | 5,375 | 5,225 | 5,075 | | | | | | 21,200 |
| Golf Course | 35,525 | | | | | | | | | 35,525 |
| Water Storage Tank | 146,206 | 137,981 | 134,831 | 131,681 | 129,056 | 121,881 | 119,631 | 112,438 | 682,553 | 1,716,259 |
| Dredging | 347,600 | 335,063 | 327,188 | 304,125 | | | | | | 1,313,975 |
| MCWT Water Improvements | 116,232 | 116,250 | 116,289 | 116,289 | 116,310 | 116,330 | 116,351 | 116,372 | 1,048,400 | 1,978,802 |
| Downey Land Acquisition | 62,850 | 61,450 | 59,700 | 57,950 | 56,200 | 54,450 | 52,700 | 50,950 | 429,963 | 886,213 |
| Muddy Creek Bridge | 34,575 | 33,775 | 32,775 | 31,775 | 30,775 | 29,775 | 28,775 | 27,775 | 206,081 | 456,081 |
| Saquatuucket Building/Boardwalk | 245,314 | 236,600 | 229,850 | 223,100 | 216,350 | 209,600 | 202,850 | 196,100 | 1,644,513 | 3,404,276 |
| Gingery Plum Way Betterment | 16,400 | 16,000 | 15,500 | 15,000 | 14,500 | 14,000 | 13,500 | 13,000 | 62,800 | 180,700 |
| Skinequit Road Betterment | 19,800 | 19,200 | 18,450 | 17,700 | 6,950 | 6,700 | 6,450 | 6,200 | 22,300 | 123,750 |
| Saquatuucket Harbor Improvements | 602,575 | 587,775 | 564,275 | 546,025 | 527,775 | 504,525 | 481,525 | 463,775 | 2,367,700 | 6,645,950 |
| Saquatuucket Harbor Design | 112,300 | 103,500 | 99,000 | 94,500 | | | | | | 409,300 |
| Sewer Interconnection & Planning | 828,102 | 795,975 | 755,475 | 655,475 | 468,975 | 220,475 | 213,475 | 206,475 | 1,823,981 | 5,968,409 |
| Sewer - Cold Brook Planning | 10,496 | 12,750 | 12,250 | 11,750 | 11,250 | 5,750 | 5,500 | 5,250 | | 74,996 |
| Fire Station #2 Construction | 554,563 | 535,700 | 520,700 | 523,500 | 490,700 | 475,700 | 460,700 | 445,700 | 4,318,250 | 8,325,513 |
| Cranberry Valley Infrastructure Imp | 118,832 | 108,200 | 104,950 | 101,700 | 98,450 | 95,200 | 91,950 | 83,700 | 645,050 | 1,448,032 |
| Police Station Construction | 479,181 | 536,400 | 520,400 | 504,400 | 488,400 | 467,400 | 451,600 | 435,800 | 659,400 | 4,542,981 |
| Existing Debt Obligations | \$ 5,130,608 | \$ 4,790,122 | \$ 4,357,004 | \$ 3,856,186 | \$ 3,111,179 | \$ 2,598,401 | \$ 2,515,259 | \$ 2,427,075 | \$ 15,683,570 | \$ 44,469,406 |
| School Debt Obligations | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 - FY 40 | Total |
| Cape Cod Regional Technical HS | 910,435 | 589,481 | 588,999 | 572,592 | 556,186 | 539,779 | 523,372 | 506,966 | 4,908,871 | 9,696,681 |
| Monomoy Regional School District | 1,617,669 | 1,569,466 | 1,412,276 | 1,372,126 | 1,331,976 | 1,291,826 | 1,251,676 | 1,211,526 | 12,994,046 | 24,052,588 |
| Total Existing Debt Obligations | \$ 7,658,712 | \$ 6,949,069 | \$ 6,358,279 | \$ 5,800,905 | \$ 4,999,342 | \$ 4,430,006 | \$ 4,290,308 | \$ 4,145,567 | \$ 33,586,487 | \$ 78,218,675 |

Town of Harwich Authorized/Unissued Debt
Estimated Principal & Interest Obligations

| Purpose | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 - FY 51 | Total |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Wychmere Harbor Pier and Bulkhead | 70,831 | - | | | | | | | | 70,831 |
| Road Maintenance FY 17 | 112,706 | 112,375 | 109,375 | 106,375 | 103,375 | 12,875 | | | | 557,081 |
| Fire Station #2 Planning | 63,202 | 62,675 | 60,950 | 59,225 | | | | | | 246,052 |
| Wastewater IMA - Chatham | - | - | 127,500 | 252,375 | 374,625 | 366,750 | 358,875 | 351,000 | 4,322,625 | 6,153,750 |
| Road Maintenance FY 18 | 116,115 | 116,500 | 113,500 | 110,500 | 107,500 | 104,500 | 51,500 | | | 720,115 |
| Road Maintenance FY 19 | 117,354 | 118,000 | 115,000 | 112,000 | 109,000 | 106,000 | 103,000 | | | 780,354 |
| Cold Brook Design & Construction | - | - | 195,118 | 190,642 | 186,168 | 181,694 | 177,221 | 172,747 | 1,436,822 | 2,540,410 |
| Pleasant Bay Watershed Construction | - | 135,287 | 737,889 | 737,888 | 738,427 | 737,888 | 737,888 | 737,888 | 17,709,004 | 22,272,160 |
| Chatham Pump Station | - | 89,619 | 217,645 | 213,164 | 208,683 | 204,203 | 199,722 | 195,241 | 2,390,898 | 3,719,174 |
| Total Authorized/Unissued Debt Authorizations | \$ 480,207 | \$ 634,456 | \$ 1,676,976 | \$ 1,782,169 | \$ 1,827,779 | \$ 1,713,909 | \$ 1,628,205 | \$ 1,456,875 | \$ 25,859,349 | \$ 37,059,925 |

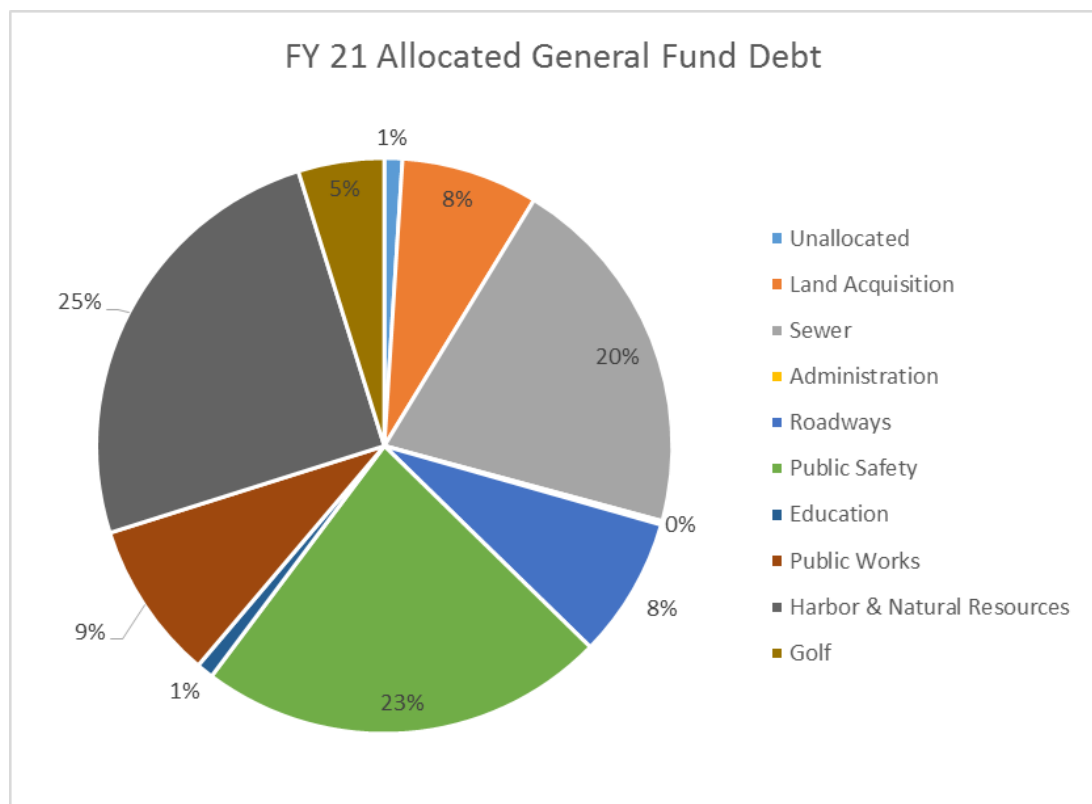
Town of Harwich Proposed Debt Authorizations
Estimated Principal & Interest Potential Obligations

| Purpose | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | FY 28 - FY 70 | Total |
|-----------------------------------|-------------|------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Quint - Fire Apparatus | - | 15,000 | 117,071 | 114,321 | 111,571 | 108,821 | 106,071 | 103,321 | 727,571 | 1,403,750 |
| Road Maintenance FY 21 | - | - | 94,500 | 92,050 | 89,600 | 87,150 | 84,700 | 82,250 | 304,500 | 834,750 |
| Wastewater Phase - DHY | - | - | - | 255,000 | 364,750 | 1,688,700 | 2,269,390 | 2,229,460 | 95,856,400 | 102,663,700 |
| Allen Harbor Jetty Reconstruction | - | - | 27,300 | 135,000 | 131,500 | 128,000 | 124,500 | 121,000 | 552,500 | 1,219,800 |
| Road Maintenance FY 22 | - | - | 10,500 | 94,500 | 92,050 | 89,600 | 87,150 | 84,700 | 386,750 | 845,250 |
| Road Maintenance FY 23 | - | - | - | 10,500 | 94,500 | 92,050 | 89,600 | 87,150 | 471,450 | 845,250 |
| Pleasant Bay Watershed | - | - | 58,800 | 292,600 | 292,180 | 291,760 | 291,340 | 290,920 | 7,136,500 | 8,654,100 |
| Road Maintenance FY 24 | - | - | - | - | 10,500 | 94,500 | 92,050 | 89,600 | 558,600 | 845,250 |
| Road Maintenance FY 25 | - | - | - | - | - | 10,500 | 94,500 | 92,050 | 648,200 | 845,250 |
| Road Maintenance FY 26 | - | - | - | - | - | - | 10,500 | 94,500 | 740,250 | 845,250 |
| DPW Facility & Mechanic Shop | - | - | - | - | - | - | 18,000 | 102,000 | 1,539,000 | 1,659,000 |
| SAQ Harbor East & North Bulkhead | - | - | - | - | - | - | 22,500 | 117,000 | 1,824,000 | 1,963,500 |
| Proposed Debt Obligations | \$ - | \$ 15,000 | \$ 308,171 | \$ 993,971 | \$ 1,186,651 | \$ 2,591,081 | \$ 3,290,301 | \$ 3,493,951 | \$ 110,745,721 | \$ 122,624,850 |

In FY 20 the Town will be extinguishing long term debt obligations for land acquisition, road betterments and golf course improvements. As the debt service continues to mature the budget reflects reductions in required principal and interest payments for existing debt. In August of FY 20 the Town refunded existing debt for the construction of the police station. The refunding resulted in a savings of over \$500,000 in interest over the life of the obligation.

A number of authorized and unissued debt exclusions are outstanding as of February 10, 2020. The majority support wastewater projects currently underway totaling over \$31M. Of these outstanding debt items \$4.5M was authorized for the Inter Municipal Agreement with the Town of Chatham. \$2.5M supports the construction of a pumping station located in Chatham, \$1.9M was previously authorized for the Cold Brook design and construction of sewers and \$22.2M is allocated to the Pleasant Bay Watershed sewers. The Town has received approval to secure funding with the Massachusetts Clean Water Trust at 0% interest for the Pleasant Bay Watershed project. Long term debt is calculated with interest rates in the vicinity of 3 – 3.5%, likely the actual debt will differ from the estimates provided.

The remaining proposed debt table provided above includes projects and infrastructure improvements identified within the 6 year capital plan. For sewer projects the above table includes projects through phase 4 of the Comprehensive Wastewater Management Plan. Within this category General Obligation Debt is calculated with interest rates also in the vicinity of 3 – 3.5%, these will also fluctuate as economic conditions continue to change.

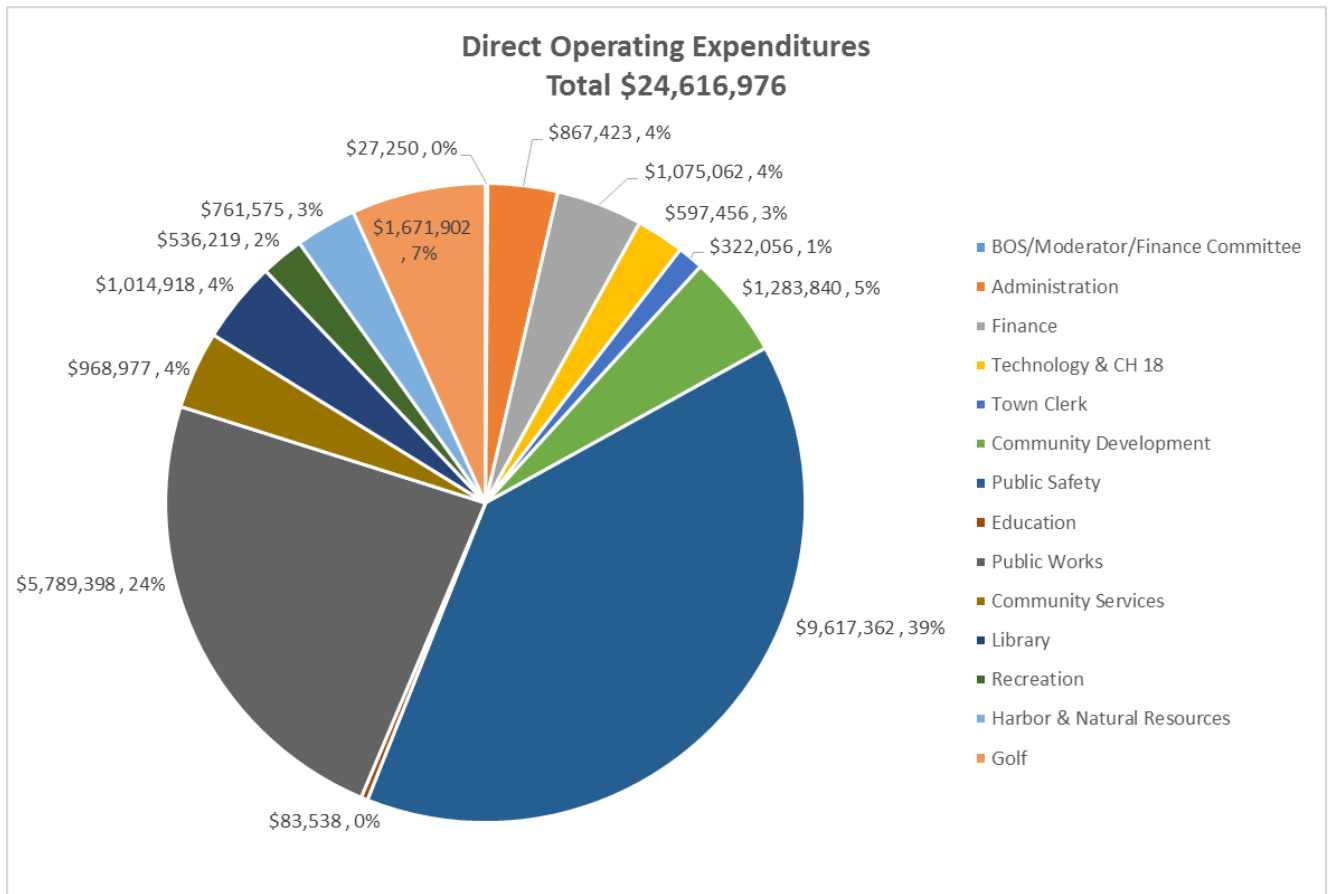


Fully Allocated Budget

A Fully Allocated Budget demonstrates the proposed FY 2021 General Fund operating budget on a full allocation basis. All costs included on the “Other Requirements” category are allocated to operating departments in an attempt to illuminate a fully allocated budget. For clarification, operating departments were not allocated to other departments in this exercise. Further numerous assumptions were made to assign costs, as we further refine this new approach our future assumptions will be more refined. All assumptions are based on budgeted projections, not actual costs.

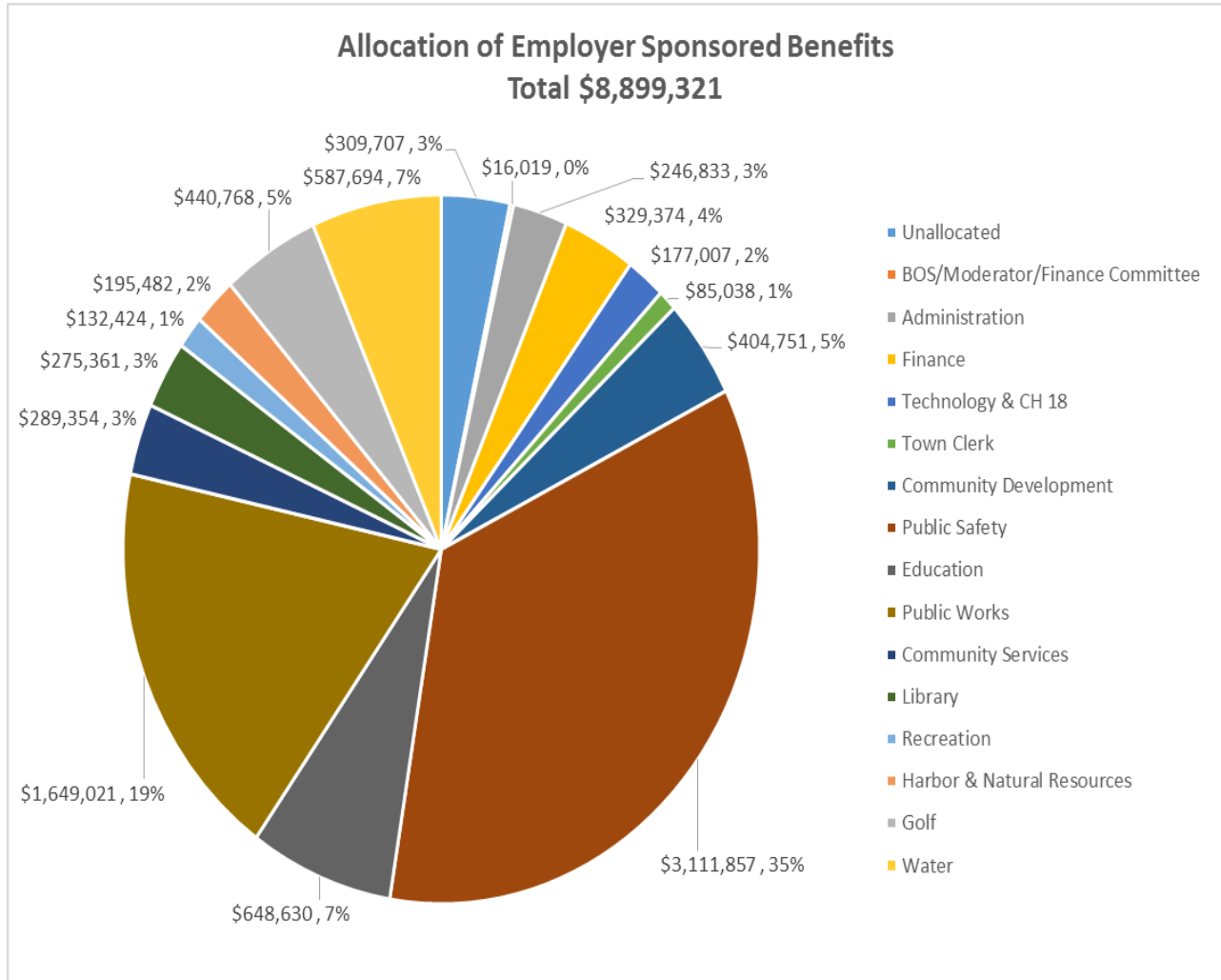
Direct Operating Expenditures by Department

The proposed FY 21 direct operating expenditures for all General Fund departments are as follows:



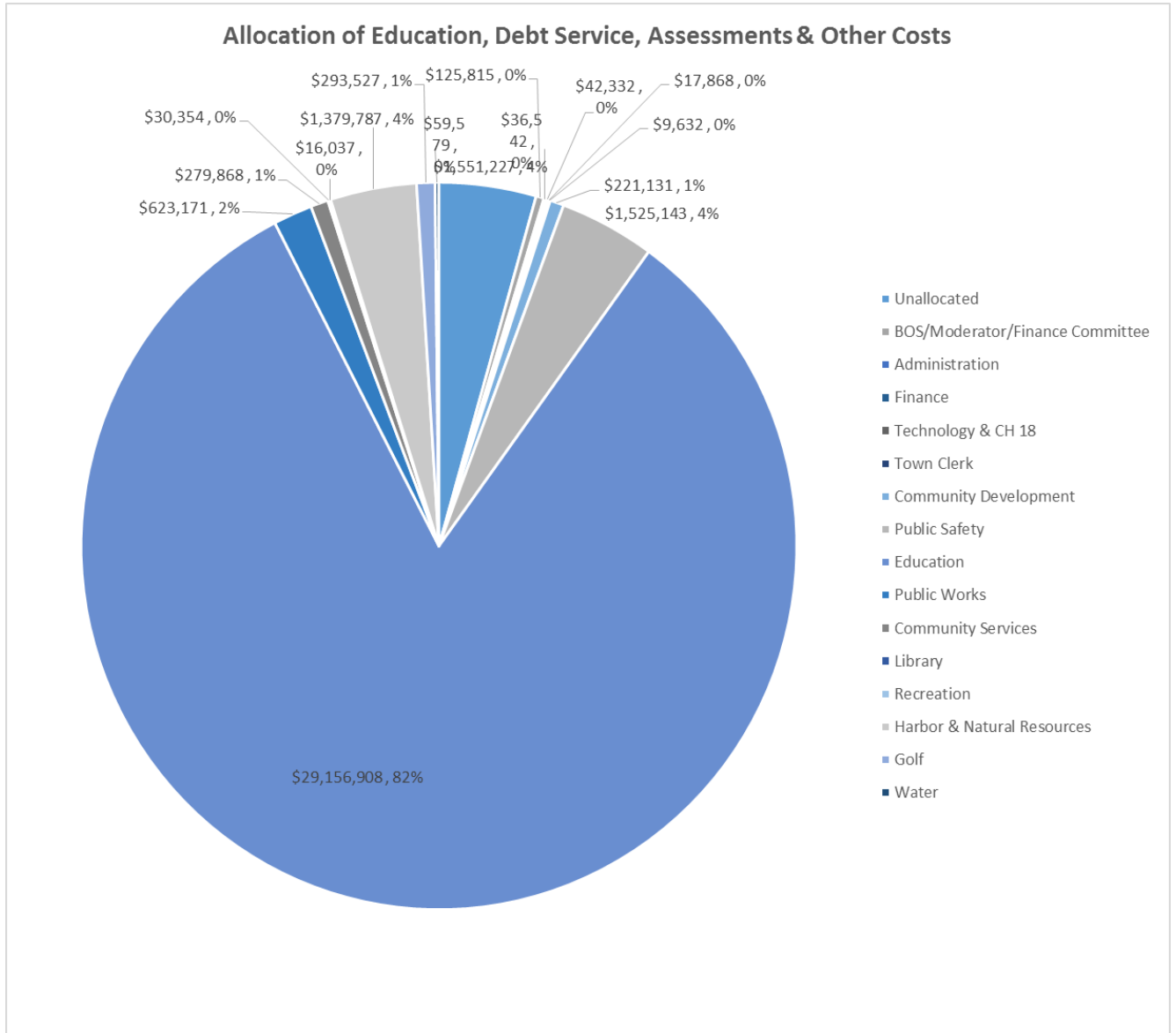
Allocation of Employee Benefits

The proposed FY 2021 budget for employer sponsored benefits in an allocated format is illustrated below:



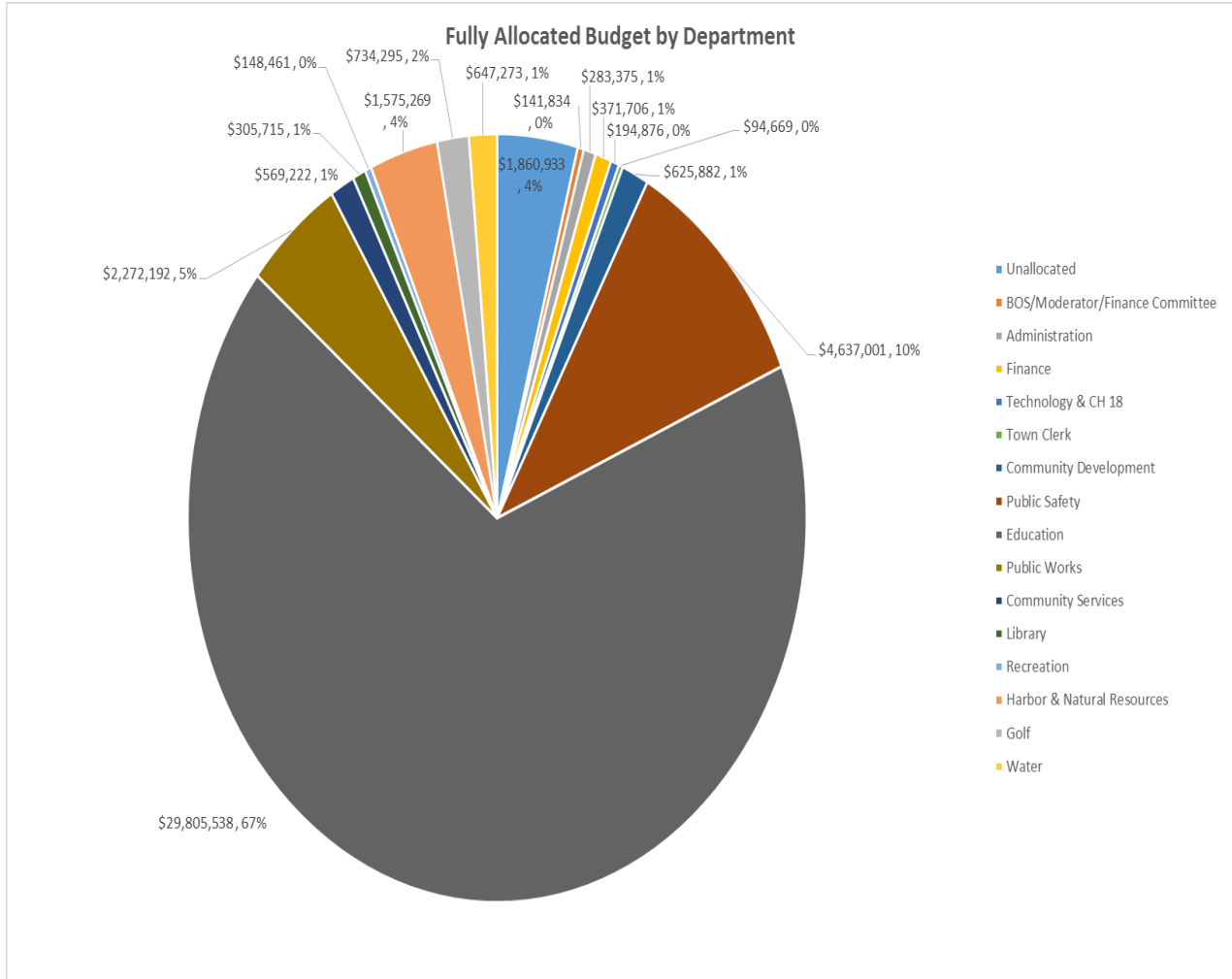
Allocation of Other Fixed Costs in the General Fund

The proposed FY 2021 budget for debt service, education, property & liability insurances, state and county assessments as well as veteran’s benefits and Finance Committee Reserve funds are allocated as follows:



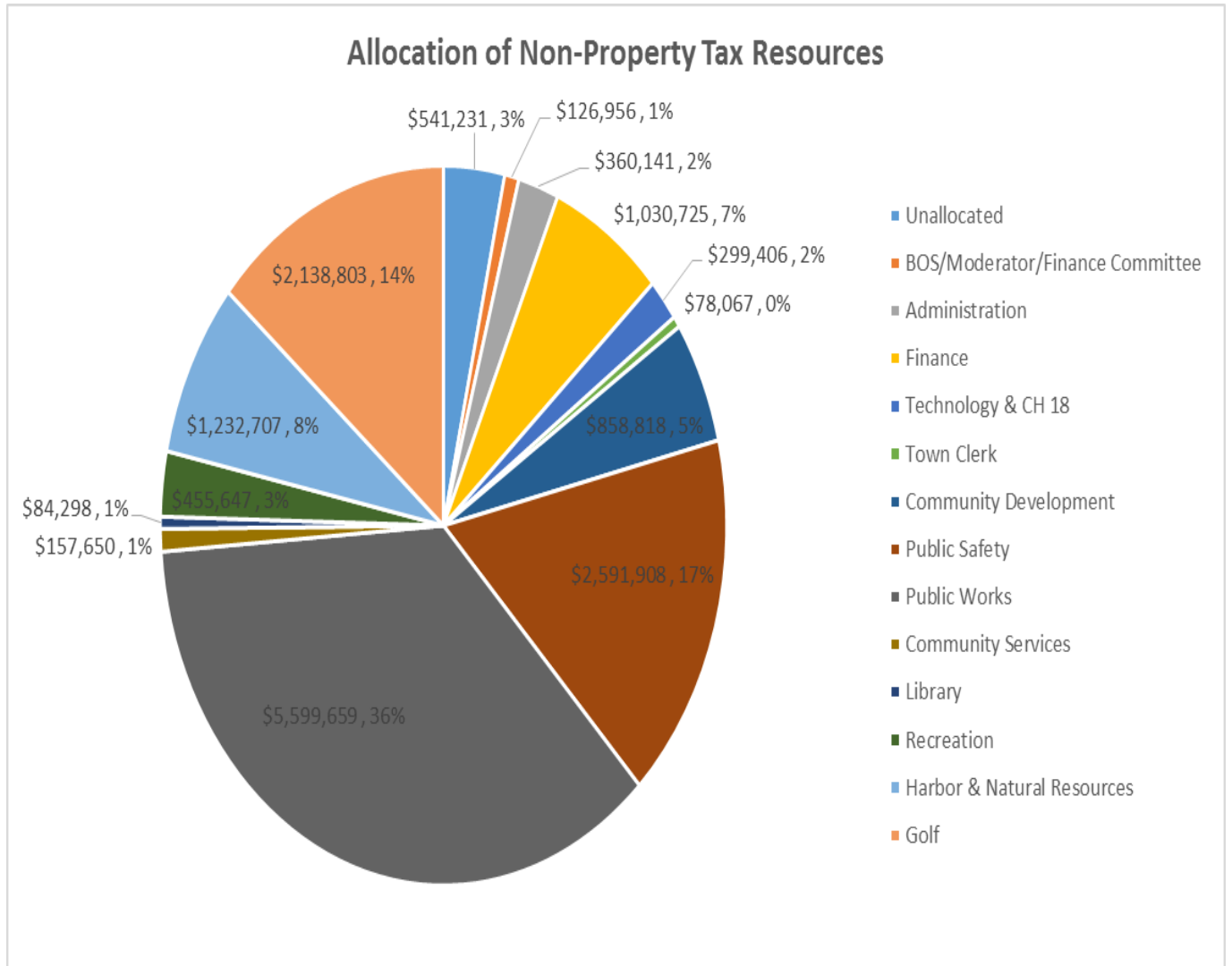
Fully Allocated Budget by Department

The proposed FY 2021 fully allocated General Fund budget by department operation is as follows:



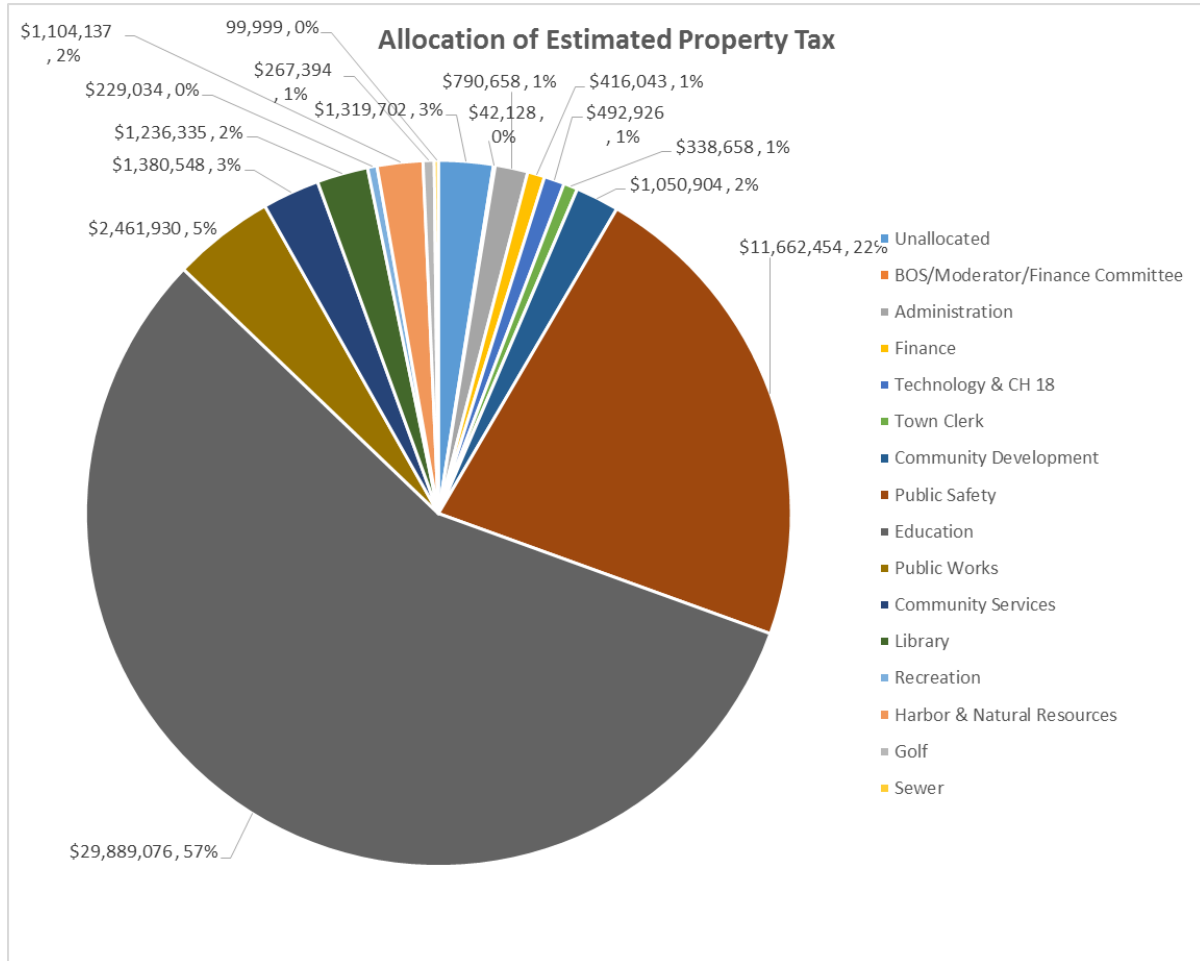
Allocation of Non-Property Tax Resources in the General Fund

The total estimated non-property tax resources used to balance the proposed FY 2021 General Fund budget includes all excise taxes, intergovernmental aid, charges for services and other receipts generated at the local level. The estimated allocations are as follows:



Estimated Property Tax Allocation by Department

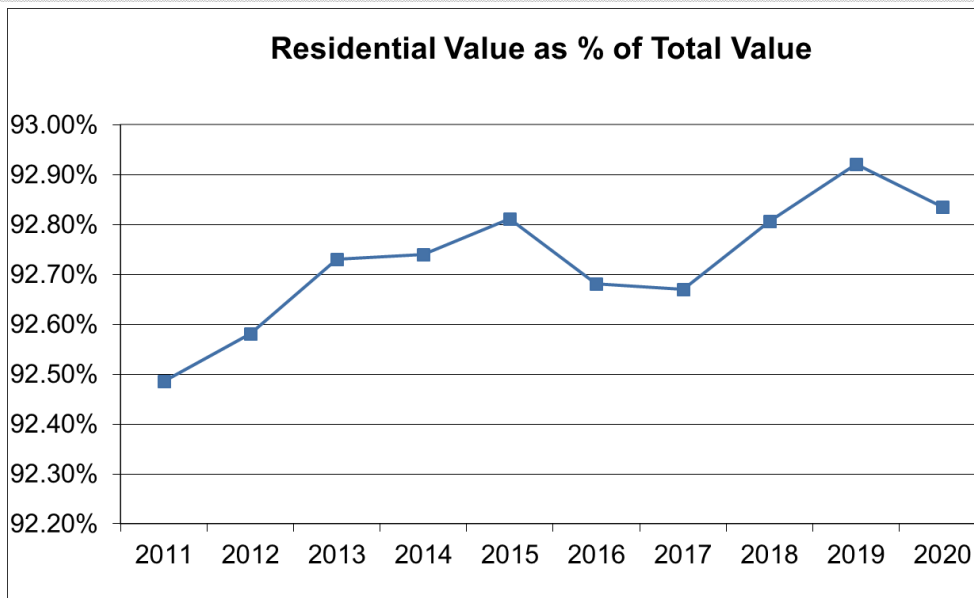
After netting all non-property tax resources against the fully allocated General Fund operating budget for FY 2021 by department, the net amount represents the estimated property tax support necessary for each department.



Single Family Home Value

| | Average | | | | Median | | | |
|--------------|------------|--------|----------|-----------|------------|--------|----------|-----------|
| | Value | % Incr | Tax \$\$ | \$\$ Incr | Value | % Incr | Tax \$\$ | \$\$ Incr |
| FY 20 | \$ 568,100 | 4.83% | \$ 4,960 | \$ 261 | \$ 413,800 | 4.81% | \$ 3,612 | \$ 190 |
| FY 19 | \$ 541,900 | 7.00% | \$ 4,698 | \$ 242 | \$ 394,800 | 6.04% | \$ 3,423 | \$ 147 |
| FY 18 | \$ 506,400 | 6.61% | \$ 4,456 | \$ 196 | \$ 372,300 | 6.83% | \$ 3,276 | \$ 150 |

| Year | Assessed and Actual Values and Tax Rates | | | | | | |
|------|--|--|------------------|------------------|-------------------|------------------------|------------------|
| | Residential Value | Residential & Personal Property Tax Rate | Commercial Value | Industrial Value | Personal Property | Total Commercial Value | Total Town Value |
| 2011 | \$4,302,286,678 | \$7.70 | \$254,909,182 | \$30,476,500 | \$64,157,150 | \$349,542,832 | \$4,651,829,510 |
| 2012 | \$4,257,186,934 | \$8.12 | \$254,536,416 | \$22,985,400 | \$63,646,450 | \$341,168,266 | \$4,598,355,200 |
| 2013 | \$4,154,166,443 | \$8.58 | \$237,620,107 | \$18,169,700 | \$69,888,320 | \$325,678,127 | \$4,479,844,570 |
| 2014 | \$4,205,723,813 | \$8.77 | \$239,364,277 | \$19,467,100 | \$70,368,150 | \$329,199,527 | \$4,534,923,340 |
| 2015 | \$4,362,218,987 | \$8.97 | \$245,771,003 | \$19,809,600 | \$72,314,360 | \$337,894,963 | \$4,700,113,950 |
| 2016 | \$4,461,686,152 | \$9.07 | \$251,670,218 | \$26,499,900 | \$74,153,530 | \$352,323,648 | \$4,814,009,800 |
| 2017 | \$4,617,995,392 | \$8.97 | \$259,151,168 | \$28,645,900 | \$77,454,040 | \$365,251,108 | \$4,983,246,500 |
| 2018 | \$4,931,447,716 | \$8.80 | \$269,576,804 | \$30,490,100 | \$82,166,200 | \$382,233,104 | \$5,313,680,820 |
| 2019 | \$5,281,196,190 | \$8.67 | \$278,842,570 | \$30,042,500 | \$93,413,130 | \$402,298,200 | \$5,683,494,390 |
| 2020 | \$5,545,219,026 | \$8.73 | \$288,115,194 | \$31,235,300 | \$108,599,480 | \$427,949,974 | \$5,973,169,000 |



| Expense Category | Proposed FY 2021 | Unallocated | BOS/Moderator/Finance Committee | Administration | Finance | Technology & CH 18 | Town Clerk | Community Development | Public Safety | Education | Public Works | Community Services | Library | Recreation | Harbor & Natural Resources | Golf | Enterprise Funds | Total |
|--|-----------------------|------------------|---------------------------------|------------------|------------------|--------------------|----------------|-----------------------|-------------------|-------------------|------------------|--------------------|------------------|----------------|----------------------------|------------------|------------------|-------------------|
| | Department Operations | 24,616,976 | | 27,250 | 867,423 | 1,075,062 | 597,456 | 322,056 | 1,283,840 | 9,617,362 | 83,538 | 5,789,398 | 968,977 | 1,014,918 | 536,219 | 761,575 | 1,671,902 | - |
| Employee Benefits | | | | | | | | | | | | | | | | | | |
| Retirement Assessment | 3,144,894 | | | 102,790 | 127,395 | 70,799 | 38,164 | 152,135 | 1,139,661 | | 686,046 | 114,824 | 120,268 | 63,542 | 90,247 | 198,121 | 240,903 | 3,144,894 |
| Health Insurance for Active Employees | 2,845,670 | - | | 92,440 | 114,568 | 63,670 | 34,321 | 136,817 | 1,024,908 | | 616,968 | 103,262 | 108,158 | 57,144 | 81,160 | 178,172 | 234,081 | 2,845,670 |
| Retiree Health Insurance | 1,977,881 | 43,863 | 15,738 | 38,896 | 71,439 | | 7,779 | 80,244 | 656,414 | 626,529 | 261,214 | 56,906 | 11,669 | 3,890 | 12,958 | 40,079 | 50,263 | 1,977,881 |
| Other Post Employment Benefits | 150,000 | - | - | 4,577 | 5,672 | 3,152 | 1,699 | 6,774 | 50,742 | 20,704 | 30,545 | 5,112 | 5,355 | 2,829 | 4,018 | 8,821 | - | 150,000 |
| Workers' Compensation & Unemployment | 389,259 | 264,118 | | | | | | 81,500 | | | | | | | | | 43,641 | 389,259 |
| Medicare | 242,888 | | 249 | 7,942 | 9,843 | 5,470 | 2,949 | 11,754 | 88,053 | - | 53,006 | 8,872 | 9,292 | 4,909 | 6,973 | 15,307 | 18,268 | 242,888 |
| Life Insurance | 10,000 | 1,725 | 32 | 189 | 457 | 79 | 126 | 330 | 2,768 | 1,397 | 1,242 | 377 | 235 | 110 | 126 | 267 | 539 | 10,000 |
| Retiree Vacation & Sick Payouts | 138,728 | | | | | 33,838 | | 16,696 | 67,810 | | | | 20,383 | | | | | 138,728 |
| Total | 8,899,321 | 309,707 | 16,019 | 246,833 | 329,374 | 177,007 | 85,038 | 404,751 | 3,111,857 | 648,630 | 1,649,021 | 289,354 | 275,361 | 132,424 | 195,482 | 440,768 | 587,694 | 8,899,320 |
| Debt Service, Assessments & Other | | | | | | | | | | | | | | | | | | |
| Debt Service | 4,722,027 | 1,551,227 | | 10,600 | | | | | 1,156,013 | 47,700 | 450,025 | | | | 1,262,938 | 243,525 | | 4,722,027 |
| Monomoy Regional School District | 27,340,929 | | | | | | | | | 27,340,929 | | | | | | | | 27,340,929 |
| Cape Cod Technical High School | 1,768,279 | | | | | | | | | 1,768,279 | | | | | | | | 1,768,279 |
| Property & Liability Insurance | 505,211 | - | 300 | 9,548 | 11,834 | 6,577 | 3,545 | 14,132 | 187,367 | - | 63,728 | 10,666 | 11,172 | 5,903 | 102,456 | 18,404 | 59,579 | 505,211 |
| Celebrations/Brooks Museum/Historical | 14,844 | | | | | | | | | | | 14,844 | | | | | | 14,844 |
| Veterans' District Assessment & Benefit Payments | 128,058 | | | | | | | | | | | 128,058 | | | | | | 128,058 |
| County Tax & Cape Cod Commission Assessments | 463,671 | | 515 | 16,394 | 20,318 | 11,292 | 6,087 | 24,264 | 181,764 | - | 109,417 | 18,313 | 19,182 | 10,134 | 14,393 | 31,598 | | 463,671 |
| Mosquito Control | 175,108 | | | | | | | 175,108 | | | | | | | | | | 175,108 |
| Air Pollution Control | 7,627 | | | | | | | 7,627 | | | | | | | | | | 7,627 |
| RMV Non-renewal Surcharge | 10,180 | | | | 10,180 | | | | | | | | | | | | | 10,180 |
| Cape Cod Regional Transit Authority | 107,986 | | | | | | | | | | | 107,986 | | | | | | 107,986 |
| Finance Committee Reserve | 125,000 | | 125,000 | | | | | | | | | | | | | | | 125,000 |
| Total | 35,368,920 | 1,551,227 | 125,815 | 36,542 | 42,332 | 17,868 | 9,632 | 221,131 | 1,525,143 | 29,156,908 | 623,171 | 279,868 | 30,354 | 16,037 | 1,379,787 | 293,527 | 59,579 | 35,368,920 |
| Total Fixed Cost & Operating Expenditures | 44,268,241 | 1,860,933 | 141,834 | 283,375 | 371,706 | 194,876 | 94,669 | 625,882 | 4,637,001 | 29,805,538 | 2,272,192 | 569,222 | 305,715 | 148,461 | 1,575,269 | 734,295 | 647,273 | 44,268,240 |
| Transfers | 350,000 | | | | | | | | | | | | | | | | | 350,000 |
| Grand Total | 69,235,217 | 1,860,933 | 169,084 | 1,150,799 | 1,446,768 | 792,331 | 416,726 | 1,909,722 | 14,254,363 | 29,889,076 | 8,061,590 | 1,538,198 | 1,320,633 | 684,681 | 2,336,844 | 2,406,197 | 997,273 | 69,235,216 |

| Proposed FY 2021 | General Fund | | | | | | | | | | | | | | | Enterprise Funds | Total | | | |
|--|----------------------|---------------------------------|-------------------|-------------------|---------------------|-------------------|-----------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|-------|--|-------------------|----------------------|
| | Unallocated | BOS/Moderator/Finance Committee | Administration | Finance | Technology & CH 18 | Town Clerk | Community Development | Public Safety | Education | Public Works | Community Services | Library | Recreation | Harbor & Natural Resources | Golf | | | | | |
| Resources: | | | | | | | | | | | | | | | | | | | | |
| Motor Vehicle & Boat Excise | 2,375,000 | | | | | | | | | 2,350,000 | | | | 25,000 | | | | | 2,375,000 | |
| Motel/Hotel & Meals Excise | 1,310,000 | 1,382 | 42,324 | 56,553 | 35,793 | 19,428 | 27,697 | 521,648 | - | 347,495 | 61,008 | 52,272 | 29,101 | 30,220 | 85,078 | | | | 1,310,000 | |
| PILOT | 55,000 | | | 55,000 | | | | | | | | | | | | | | | 55,000 | |
| Intergovernmental | 677,303 | 714 | 21,883 | 29,239 | 18,506 | 10,045 | 14,320 | 269,705 | | 179,664 | 31,543 | 27,026 | 15,046 | 15,624 | 43,987 | | | | 677,303 | |
| Intergovernmental - Site Specific | 103,538 | | | | | | | 20,000 | | | | | | | 83,538 | | | | 103,538 | |
| Charges for Services | 7,412,100 | - | - | - | - | - | - | 1,600,000 | | 2,722,500 | 65,100 | - | 411,500 | 795,000 | 1,818,000 | | | | 7,412,100 | |
| Fees, Licenses & Permits | 1,325,360 | 124,860 | 275,000 | 12,350 | - | 32,950 | 766,800 | 104,400 | - | - | - | - | - | 9,000 | - | | | | 1,325,360 | |
| Fines & Penalties | 428,800 | | | 415,000 | | 1,500 | | 7,300 | | | | 5,000 | | | | | | | 428,800 | |
| Interest & Other | 400,500 | | | 400,500 | | | | | | | | | | | | | | | 400,500 | |
| Special Revenue Funds | 1,245,400 | 541,231 | | | 210,107 | 14,144 | | 13,855 | | | | | | 357,863 | 108,200 | | | | 1,245,400 | |
| Enterprise Funds | 730,290 | | 20,934 | 62,082 | | | | | | | | | | | | | | | 730,290 | |
| Free Cash/Reserves | 390,000 | | | | 35,000 | | 50,000 | 55,000 | | | | | | | | | | | 390,000 | |
| Total Revenues Excluding Property Taxes | \$ 16,453,291 | \$ 541,231 | \$ 126,956 | \$ 360,141 | \$ 1,030,725 | \$ 299,406 | \$ 78,067 | \$ 858,818 | \$ 2,591,908 | \$ - | \$ 5,599,659 | \$ 157,650 | \$ 84,298 | \$ 455,647 | \$ 1,232,707 | \$ 2,138,803 | | | \$ 897,274 | \$ 16,453,291 |
| Property Tax Support | \$ 52,781,926 | \$ 1,319,702 | \$ 42,128 | \$ 790,658 | \$ 416,043 | \$ 492,926 | \$ 338,658 | \$ 1,050,904 | \$ 11,662,454 | \$ 29,889,076 | \$ 2,461,930 | \$ 1,380,548 | \$ 1,236,335 | \$ 229,034 | \$ 1,104,137 | \$ 267,394 | | | \$ 99,999 | \$ 52,781,925 |

**Town of Harwich
BUDGET 2021**

| | | Budget | Budget | |
|--------|---|-------------------|-------------------|---------------|
| Line # | SOURCES OF FUNDS | FY 2020 | FY 2021 | % |
| 1 | Tax Levy Limit (R/E & PP) | 52,239,968 | 53,195,586 | 1.8% |
| 2 | Local Receipts | 13,773,433 | 13,210,298 | -4.1% |
| 3 | <u>State Aid</u> | | | |
| 4 | Cherry Sheet | 691,174 | 677,303 | -2.0% |
| 5 | Overlay Surplus | 100,000 | 200,000 | 100.0% |
| 6 | <u>Transfers:</u> | | | |
| 7 | Total Transfers In from Other Sources: | 2,644,612 | 2,365,690 | -10.5% |
| 8 | TOTAL SOURCES | 69,449,186 | 69,648,877 | 0.3% |
| 9 | USES OF FUNDS | | | |
| 10 | <u>Charges:</u> | | | |
| 11 | State-Cherry Sheet Charges (CCC & BC Tax) | 701,867 | 764,572 | 8.9% |
| 12 | Overlay (Abatements- Taxes) | 437,775 | 400,000 | -8.6% |
| 13 | TOTAL CHARGES | 1,123,358 | 1,164,572 | 3.7% |
| 14 | NET AVAILABLE Sources | 68,325,828 | 68,484,305 | 0.2% |
| 15 | Town Operating Budget | 25,173,285 | 25,616,494 | 1.8% |
| 16 | <u>Semi-Fixed Cost</u> | | | |
| 17 | Barnstable County Retirement | 3,024,763 | 3,144,894 | 4.0% |
| 18 | Debt Service | 5,379,126 | 4,722,027 | -12.2% |
| 19 | Health Insurance | 4,790,067 | 4,833,551 | 0.9% |
| 20 | OPEB | 150,000 | 150,000 | 0.0% |
| 21 | Property & Liab. Insurance | 800,830 | 874,470 | 9.2% |
| 23 | Unemployment | 15,000 | 20,000 | 33.3% |
| 24 | Total Fixed Cost | 14,159,786 | 13,744,941 | -2.9% |
| 25 | Cape Cod Tech HS | 2,332,198 | 1,768,279 | -24.2% |
| 26 | Monomoy Regional School District | 26,643,415 | 27,340,929 | 2.6% |
| 27 | TOTAL USES | 69,432,041 | 69,635,215 | 0.3% |
| 29 | NET SOURCES & USES | \$ 17,145 | \$ 13,661 | |

**Town of Harwich
Budget
Raise and Appropriate**

| Town of Harwich Raise & Appropriate | FY 18 Actual | FY 19 Actual | FY 20 Budget | FY 21 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| BASE LEVY LIMIT | \$ 41,283,806 | \$ 42,683,458 | \$ 44,144,163 | \$ 45,589,304 |
| PLUS 2.5% LEVY | 1,033,372 | 1,067,086 | 1,103,604 | 1,139,733 |
| PLUS GROWTH | <u>366,280</u> | <u>393,619</u> | <u>341,536</u> | <u>400,000</u> |
| <u>SUBTOTAL</u> | 42,683,458 | 44,144,163 | 45,589,304 | 47,129,036 |
| CAPITAL EXCLUSION/ FIRE DEPT | 420,000 | - | - | - |
| EXCLUDED DEBT(DE-1) | 1,816,989 | 3,337,870 | 3,848,155 | 3,667,033 |
| MRSD HS Debt Sevice | 1,635,757 | 1,611,912 | 1,658,018 | 1,569,466 |
| CCRTHS | | | 910,435 | 589,481 |
| CAPE COD COMMISSION | <u>217,944</u> | <u>223,393</u> | <u>234,056</u> | <u>240,570</u> |
| <u>TAX LEVY LIMIT</u> | \$ 46,774,148 | \$ 49,317,339 | \$ 52,239,968 | \$ 53,195,586 |
| <u>Levy increase</u> | \$ 3,018,130 | \$ 2,543,190 | \$ 2,922,629 | \$ 955,618 |
| <u>Overlay (Abatements)</u> | \$ 413,262 | \$ 450,000 | \$ 437,775 | \$ 400,000 |
| <u>Overlay Surplus</u> | 100,000 | 100,000 | 100,000 | 200,000 |

Raise and Appropriate

| BUDGET FY 2021 REVENUES | Town Meeting | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------|
| | Actual FY2018 | Actual FY2019 | Budget FY2020 | Budget FY2021 | % Change |
| Real Estate & Personal Property Taxes | \$46,774,148 | \$49,317,339 | \$52,239,968 | \$53,195,586 | 1.8% |
| Local Receipts: | | | | | |
| Excise Tax | 2,372,767 | 2,407,537 | 2,350,000 | 2,375,000 | 1.1% |
| Hotel/Motel & Meals | 1,098,022 | 1,124,753 | 1,100,000 | 1,310,000 | 19.1% |
| Ambulance | 1,452,109 | 1,664,188 | 1,600,000 | 1,600,000 | 0.0% |
| Waste Disposal | 3,110,693 | 3,372,701 | 3,280,000 | 2,722,500 | -17.0% |
| Beach, Recreation & Youth | 413,637 | 435,548 | 408,500 | 411,500 | 0.7% |
| Harbors & Landings | 929,773 | 806,754 | 933,500 | 795,000 | -14.8% |
| Golf Operations | 1,856,221 | 1,895,899 | 1,791,500 | 1,818,000 | 1.5% |
| Other Local Receipts | 2,231,851 | 3,016,935 | 2,309,933 | 2,178,298 | -5.7% |
| Total Local Receipts | 13,465,072 | 14,724,316 | 13,773,433 | 13,210,298 | -10.3% |
| State Aid: | | | | | |
| Cherry Sheet | 705,430 | 676,162 | 691,174 | 677,303 | -2.0% |
| School Building Assistance | - | - | - | - | 0.0% |
| Other: | | | | | |
| Free Cash | 305,244 | 378,038 | 639,034 | 390,000 | -39.0% |
| Overlay Surplus | 100,000 | 100,000 | 100,000 | 200,000 | 100.0% |
| Waterways Mgmt. | | | | | #DIV/0! |
| Harbor Capital Improvement - Wychmere | 110,930 | 62,808 | 72,227 | 0 | -100.0% |
| Cable Fund (Comcast) | 143,417 | 156,450 | 168,594 | 210,107 | 24.6% |
| Septic Loan | 17,358 | 17,358 | 13,574 | 17,171 | 26.5% |
| Water Enterprise Indirect Costs | 650,178 | 732,843 | 720,295 | 730,290 | 1.4% |
| FEMA | 13,508 | 13,608 | 13,815 | 13,855 | 0.3% |
| Road Betterments | 49,194 | 58,277 | 56,973 | 51,100 | -10.3% |
| Allan Harbor Betterments | 185,550 | 182,250 | 29,325 | 131,210 | 347.4% |
| Golf Improvement Fund | | 75,600 | 139,000 | 108,200 | -22.2% |
| SAQ Mooring | | 103,125 | 136,888 | 153,056 | 11.8% |
| SAQ Waterways | | 70,125 | 101,188 | 204,806 | 102.4% |
| CPA Funds (Land Bank) | 608,950 | 588,750 | 553,700 | 341,750 | -38.3% |
| Dog License Fund | | | | 2,144 | |
| Town Clerk State Aid | | 15,585 | 0 | 12,000 | 77.0% |
| Total Revenue | \$63,128,979 | \$67,272,633 | \$69,449,186 | \$69,648,877 | 3.5% |

TOWN OF HARWICH
Local Receipts

| Local Receipts General Fund | Actual FY2018 | Actual FY2019 | Budget FY2020 | Budget FY2021 | 2019 vs 2021 Variance |
|--|------------------|------------------|------------------|------------------|--------------------------|
| 010004 432029 PRIOR YEAR RECOVERY | - | - | - | - | - |
| 01000a 436004 Bldg. Use | - | - | - | - | - |
| 010004 458901 MEDICAID | - | - | - | - | - |
| 010004 481004 SALE OF PROPERTY | - | - | - | - | - |
| 010004 481005 CC REG TECH FEE(RES OFFICER) | 20,000 | 20,000 | 20,000 | 20,000 | - |
| 010004 484010 WORKERS COMP RECOVERY | - | - | - | - | - |
| 010004 484026 MRSD REIMB. FOR SERVICE | - | - | - | - | - |
| 010004 484099 GEN FUND MISC REVENUE | (3,912) | 156,569 | 82,760 | 83,538 | 73,031 |
| TOTAL GENERAL FUND - MISC REVENUE | 16,088 | 176,569 | 102,760 | 103,538 | 73,031 |

011224 SELECTMEN - REV

| | | | | | |
|--|----------------|----------------|----------------|----------------|---------|
| 011224-432029 PRIOR YEAR REVENUE | - | 5,000 | - | - | 5,000 |
| 011224-436008 OLD REC BLDG/JR THEATER LEAS | 11,388 | 4,015 | 6,500 | 6,500 | (2,485) |
| 011224 436005 FRANCISE FEES | 39,614 | 82,154 | 40,000 | 40,000 | 42,154 |
| 011224 441000 LIQUOR LICENSES | 69,616 | 73,178 | 72,000 | 70,000 | 3,178 |
| 011224 442001 HOTEL, MOTEL, INN | 785 | 750 | 785 | 700 | 50 |
| 011224 442003 CABLE | - | - | - | - | - |
| 011224 442004 JUNK COLLECTOR, DEALER | 140 | 105 | 140 | 100 | 5 |
| 011224 442005 USED CAR DEALER | 2,200 | 2,100 | 2,200 | 2,000 | 100 |
| 011224 442006 AMUSEMENT DEVICE LICENSE | 100 | - | 100 | - | - |
| 011224 442008 TAXI/LIMO LICENSE | - | - | - | - | - |
| 011224 442009 ENTERTAINMENT LICENSE | 3,990 | 3,775 | 3,500 | 3,500 | 275 |
| 011224 442010 MOTION PICTURE LICENSE | - | - | - | - | - |
| 011224 442011 ACTIONEER LICENSE | - | - | - | - | - |
| 011224 442012 COMMON VICTUALLER LICENSE | 2,250 | 2,000 | 2,050 | 2,000 | - |
| 011224 442013 OTHER FOOD SERVICE LICENSE | - | - | - | - | - |
| 011224 445001 SHELLFISH PERMITS | - | - | - | - | - |
| 011224 484014 BID DOC DEPOSIT NON REFUND | - | - | - | - | - |
| 011224 45005 MISCELLANEOUS LIC/PERMITS | 60 | 60 | 60 | 60 | - |
| 011224 469900 OTHER STATE REVENUE | - | - | - | - | - |
| 011224-481004 SALE OF PROPERTY | - | - | - | - | - |
| 011224 484004 PUBLIC RECORDS FEES | - | - | - | - | - |
| TOTAL SELECTMEN - REV | 130,143 | 173,137 | 127,335 | 124,860 | 48,277 |

| | | | | | |
|--------------------------------------|---------------|---------------|---------------|---------------|-----|
| 011414 432003 PHOTOCOPIES | 856 | 1,007 | 850 | 850 | 157 |
| 011414-432045 ABUTTERS FEES | 9,262 | 11,284 | 11,000 | 11,000 | 284 |
| 011414-461100 IN LIEU OF TAXES STATE | - | - | - | - | - |
| TOTAL ASSESSORS - REV | 10,118 | 12,291 | 11,850 | 11,850 | 441 |

011454 TREASURER - REV

| | | | | | |
|-----------------------------------|-----|-----|-----|-----|----|
| 011454 431455 ADMINISTRATION FEES | - | - | - | - | - |
| 011454 432003 PHOTOCOPIES | 26 | - | - | - | - |
| 011454 432007 BOUNCED CHECK FEE | 750 | 525 | 800 | 500 | 25 |
| 011454 480099 MISC | - | - | - | - | - |
| 011445 482010 SALE OF BONDS | - | - | - | - | - |

TOWN OF HARWICH
Local Receipts

| Local Receipts General Fund | Actual FY2018 | Actual FY2019 | Budget FY2020 | Budget FY2021 | 2019 vs 2021 Variance |
|--|------------------|------------------|------------------|------------------|--------------------------|
| 011454 482001 INVESTMENT REVENUE | 157,972 | 281,825 | 294,579 | 200,000 | 81,825 |
| 011454 484099 MISCELLANEOUS REVENUE | - | 14,737 | | | 14,737 |
| TOTAL TREASURER - REV | 158,748 | 297,088 | 295,379 | 200,500 | 96,588 |
| 011464 COLLECTOR REV | | | | | - |
| ----- | | | | | - |
| 011464-414200 TAX TITLE | 254,864 | 351,715 | - | - | 351,715 |
| 011464-414400 TAX DEFERRED REDEEMED | - | 6,207 | - | - | 6,207 |
| 011464-414704 SEPTIC BETTERMENTS | - | - | - | - | - |
| 011464 417001 PEN & INT REAL ESTATE TAXES | 106,388 | 117,964 | 105,000 | 100,000 | 17,964 |
| 011464 417002 PEN & INT PERS PROP TAXES | 10,724 | 12,495 | 10,000 | 10,000 | 2,495 |
| 011464 417003 PEN & INT MV EXCISE TAXES | 107,332 | 101,383 | 105,000 | 100,000 | 1,383 |
| 011464 417004 PEN & INT BOAT EXCISE TAXES | 2,428 | 4,535 | 2,000 | 2,000 | 2,535 |
| 011464 417005 PEN & INT TAX TITLE | 152,658 | 237,586 | 163,994 | 175,000 | 62,586 |
| 011464 417006 PEN & INT DEFERRED TAXES | 1,176 | 4,373 | - | - | 4,373 |
| 011464 417009 PENALTY & INTEREST LAND BANK | | | | | - |
| 011464 417010 PEN & INT SEPTIC BETTERMENT | 1,036 | - | - | - | - |
| 011464 417013 INTEREST CPC | - | - | - | - | - |
| 011464 418001 IN LIEU OF TAXES LOCAL | 58,616 | 61,960 | 55,000 | 55,000 | 6,960 |
| 011464 432001 COLLECTORS FEES & CHARGES | - | - | - | - | - |
| 011464 432003 PHOTOCOPIES | | | | | - |
| 011464 432008 MARKING FEES | 10,680 | 10,320 | 10,000 | 10,000 | 320 |
| 011464 432009 MUNICIPAL LIEN CERTIFICATES | 18,375 | 18,425 | 18,000 | 18,000 | 425 |
| 011464 484001 MISC | - | (20) | - | - | (20) |
| TOTAL COLLECTOR - REV | 724,276 | 926,942 | 468,994 | 470,000 | 456,942 |
| 011614 TOWN CLERK - REV | | | | | - |
| ----- | | | | | - |
| 011614 432003 PHOTOCOPIES | 1,115 | 454 | 1,000 | 500 | (47) |
| 011614 432011 DOG LICENCES | 14,289 | 13,530 | 12,000 | 12,000 | 1,530 |
| 011614 432039 UTILITY POLES | 40 | 320 | 40 | 100 | 220 |
| 011614 442017 BIRTH, MARRIAGE, DEATH CERT | 16,240 | 21,140 | 16,000 | 16,000 | 5,140 |
| 011614 442018 BUSINESS CERTIFICATE | 3,800 | 4,920 | 3,000 | 3,000 | 1,920 |
| 011614 442020 MEDICAL CERTIFICATES | | | | | - |
| 011614 445002 RAFFLE PERMIT | 120 | 60 | 100 | 50 | 10 |
| 011614 445007 GASOLINE STORAGE | 375 | 350 | 375 | 300 | 50 |
| 011614 445015 BURIAL | 1,120 | 1,530 | 1,000 | 1,000 | 530 |
| 011614 468500 INCREASE POLLING HOURS | | | | | - |
| 011614 477000 NON CRIMINAL FINES FIRE | 300 | - | - | - | - |
| 011614 477001 NON CRIMINAL FINES POLICE | 125 | 100 | - | - | 100 |
| 011614 477002 NON CRIMINAL FINES HEALTH | - | 25 | - | - | 25 |
| 011614 477006 NON CRIMINAL FINES HARBOR | 500 | 50 | - | - | 50 |
| 011614 477007 NON CRIMINAL FINES CONSERVA | 1,500 | 2,100 | 1,500 | 1,500 | 600 |
| 011614 484099 TOWN CLERK MISC | | 62 | | | 62 |
| TOTAL TOWN CLERK - REV | 39,524 | 44,641 | 35,015 | 34,450 | 10,191 |
| 011714 CONSERVATION - REV | | | | | - |
| 011714 432038 GARDEN PLOTS | 2,983 | 3,140 | 2,900 | 2,900 | 240 |
| 011714 436003 BOG LEASE | 4,780 | 5,211 | 4,000 | 4,000 | 1,211 |
| 011714 437001 HEARINGS | 10,661 | 10,333 | 10,000 | 10,000 | 333 |
| 011714 484099 COMSERV MISC REVENUE | 5,420 | 3,845 | 5,000 | 3,500 | 345 |

TOWN OF HARWICH
Local Receipts

| Local Receipts General Fund | Actual FY2018 | Actual FY2019 | Budget FY2020 | Budget FY2021 | 2019 vs 2021 Variance |
|---|------------------|------------------|------------------|------------------|--------------------------|
| TOTAL CONSERVATION - REV | 23,844 | 22,529 | 21,900 | 20,400 | 2,129 |
| 011744 TOWN PLANNER - REV | | | | | - |
| ----- | | | | | - |
| 011744 432003 PHOTOCOPIES | 20 | | | | - |
| 011744 432040 PLANNING LOCAL FILING FE | 9,458 | 6,100 | 9,000 | 6,000 | 100 |
| 011744 437001 HEARINGS | 16,786 | 36,037 | 16,000 | 16,000 | 20,037 |
| 011744 445005 MISC LICENSES/PERMITS | 265 | 265 | - | - | 265 |
| TOTAL TOWN PLANNER - REV | 26,529 | 42,402 | 25,000 | 22,000 | 20,402 |
| 011764 BOARD OF APPEALS - REV | | | | | - |
| ----- | | | | | - |
| 011764 437001 HEARINGS | 10,395 | 15,120 | 10,000 | 10,000 | 5,120 |
| TOTAL BOARD OF APPEALS - REV | 10,395 | 15,120 | 10,000 | 10,000 | 5,120 |
| 011994-421000 CVEC ELECTRIC FEES | 270,608 | 272,162 | 295,000 | 275,000 | (21,485) |
| 012104 POLICE - REV | | | | | - |
| ----- | | | | | - |
| 012104 432015 POLICE ADMINISTRATION FEES | 59,684 | 57,201 | 50,000 | 50,000 | 7,201 |
| 012104 4270012 AUCTION | | | | | - |
| 012104 432016 POLICE INSURANCE CO FEES | - | - | - | - | - |
| 012104 432017 USE OF CRUISER POLICE | 10,370 | 6,570 | 7,700 | 6,500 | 70 |
| 012104 432050 FALSE ALARM FEES | - | - | - | - | - |
| 012104 442008 TAXI/LIMO LICENSE | - | - | - | - | - |
| 012104 445003 GUN PERMITS | 6,525 | 5,525 | 5,400 | 5,400 | 125 |
| 012104 445004 FIREARMS DEALER | | | | | - |
| 012104 445005 MISC LICENSES/PERMITS | | | | | - |
| 012104 468000 REG OF MV FINES | 6,589 | 8,714 | 6,500 | 6,500 | 2,214 |
| 012104 468100 COURT DEFAULT WARRANTS | | | | | - |
| 012104 469501 COURT FINES | 825 | 968 | 800 | 800 | 168 |
| 012104 477004 PARKING VIOLATIONS | - | 375 | - | - | 375 |
| 012104 477005 RESTITUTION | | | | | - |
| 012104 484099 MISCELLANEOUS REVENUE | - | - | - | - | - |
| TOTAL POLICE - REV | 83,993 | 79,353 | 70,400 | 69,200 | 10,153 |
| 012204 FIRE - REV | | | | | - |
| ----- | | | | | - |
| 012204 432003 PHOTOCOPIES | 100 | 230 | - | - | 230 |
| 012204 432018 FIRE/OIL BURNER INSPECTIONS | 37,240 | 39,820 | 35,000 | 35,000 | 4,820 |
| 12204 4445006 BURN PERMITS | 5,040 | 4,750 | 4,000 | 4,000 | 750 |
| 012204 445005 MISCELLANEOUS LICENSES/PERM | 3,770 | 2,860 | 3,000 | 3,000 | (140) |
| 012204 445007 GASOLINE STORAGE | 310 | 1,120 | 300 | 500 | 620 |
| 012204 469900 OTHER STATE REVENUE | | 63,565 | | | |
| 012204 484099 MISCELLANEOUS REVENUE | 2,875 | 2,925 | - | - | 2,925 |
| TOTAL FIRE - REV | 49,335 | 115,270 | 42,300 | 42,500 | 9,205 |
| 012314 AMBULANCE - REV | | | | | - |
| ----- | | | | | - |
| 012314 437000 AMBULANCE FEES | 1,452,109 | 1,664,188 | 1,600,000 | 1,600,000 | 64,188 |
| TOTAL AMBULANCE - REV | 1,452,109 | 1,664,188 | 1,600,000 | 1,600,000 | 64,188 |

**TOWN OF HARWICH
Local Receipts**

| Local Receipts General Fund | Actual FY2018 | Actual FY2019 | Budget FY2020 | Budget FY2021 | 2019 vs 2021 Variance |
|---|------------------|------------------|------------------|------------------|--------------------------|
| 012414 BUILDING - REV | | | | | - |
| ----- | | | | | - |
| 01004 436004 Build Use Fee | | | | | - |
| 012414 432003 PHOTOCOPIES | 1,649 | 1,679 | 1,600 | 1,600 | 79 |
| 012414 432019 BUILDING INSPECTION | 3,966 | 6,210 | 4,000 | 4,000 | 2,210 |
| 012414 432048 BLDG. APPLICATION FEES | - | - | - | - | - |
| 012414 455008 BUILDING PERMITS | 278,699 | 394,330 | 380,000 | 380,000 | 14,330 |
| 012414 455009 SIGN PERMITS | 2,695 | 3,125 | 2,500 | 2,500 | 625 |
| 012414 455010 DEMO PERMITS | - | - | - | - | - |
| 012414 455011 RENTAL DENSITY PERMIT | 1,100 | 2,900 | 1,000 | 1,000 | 1,900 |
| 012414 494099 MISC REVENUE + Trenching | 3,565 | 4,445 | 3,500 | 3,500 | 945 |
| TOTAL BUILDING - REV | 291,674 | 412,689 | 392,600 | 392,600 | 20,089 |
| 012424 GAS INSPECTION - REV | | | | | - |
| ----- | | | | | - |
| 012424 432020 GAS INPECTION &Trench Permits | 47,545 | 53,595 | 50,000 | 50,000 | 3,595 |
| TOTAL GAS INSPECTION - REV | 47,545 | 53,595 | 50,000 | 50,000 | 3,595 |
| 012434 PLUMBING | | | | | - |
| ----- | | | | | - |
| 012434 432021 PLUMBING INSPECTION | 49,765 | 61,040 | 55,000 | 55,000 | 6,040 |
| TOTAL PLUMBING | 49,765 | 61,040 | 55,000 | 55,000 | 6,040 |
| 012454 ELECTRICAL REVENUE | | | | | - |
| ----- | | | | | - |
| 012454 432023 ELECTRICAL INSPECTION | 75,745 | 86,455 | 80,000 | 75,000 | 11,455 |
| TOTAL ELECTRICAL REVENUE | 75,745 | 86,455 | 80,000 | 75,000 | 11,455 |
| 012914 468600 EMERGENCY MGMT GRANT | | | | | - |
| 012964 445001 SHELLFISH | 9,645 | 9,363 | 9,000 | 9,000 | 1,417 |
| 014394 WASTE DISPOSAL REVENUE | | | | | - |
| ----- | | | | | - |
| 014394 424701 DISPOSAL AREA STICKERS | 894,280 | 896,360 | 900,000 | 900,000 | (3,640) |
| 014394 424702 DISPOSAL REGULAR FEES | 848,525 | 917,012 | 900,000 | 850,000 | 67,012 |
| 014394 424703 DISPOSAL COMMERCIAL FEES | 1,252,243 | 1,483,134 | 1,400,000 | 900,000 | 583,134 |
| 014394 427010 RECYCLE NEWSPAPER | 25,700 | (11,696) | - | - | (11,696) |
| 014394 427011 RECYCLE BOTTLES | 16,588 | 22,662 | 16,000 | 12,500 | 10,162 |
| 014394 427012 RECYCLE OTHER ITEMS | 4,352 | 2,283 | 4,000 | - | 2,283 |
| 014394 427013 RECYCLE METAL | 69,005 | 62,946 | 60,000 | 60,000 | 2,946 |
| TOTAL WASTE DISPOSAL REVENUE | 3,110,693 | 3,372,701 | 3,280,000 | 2,722,500 | 650,201 |
| 014914 CEMETERY ADMINISTRATION REV | | | | | - |
| ----- | | | | | - |
| 014914 431455 ADMINISTRATION FEES | - | - | - | - | - |
| TOTAL CEMETERY ADMINISTRATION REV | - | - | - | - | - |
| 015104 BOARD OF HEALTH | | | | | - |
| ----- | | | | | - |
| 015104 432003 PHOTOCOPIES | 1,638 | 1,214 | - | - | 1,214 |

TOWN OF HARWICH
Local Receipts

| Local Receipts General Fund | Actual FY2018 | Actual FY2019 | Budget FY2020 | Budget FY2021 | 2019 vs 2021 Variance |
|--|------------------|------------------|------------------|------------------|--------------------------|
| 015104 432025 TEST HOLES | 17,600 | 21,670 | 20,000 | 20,000 | 1,670 |
| 015104 432037 FLU CLINIC FEES | - | - | - | - | - |
| 015104 442001 HOTEL, MOTEL, INN | 525 | 825 | 500 | 500 | 325 |
| 015104 442002 STABLE | 2,640 | 1,360 | 800 | 800 | 560 |
| 015104 442004 JUNK COLLECTOR/RUBBISH HAUL | 1,000 | 1,250 | 1,000 | 1,000 | 250 |
| 015104 442007 MASSAGE LICENSE | - | - | - | - | - |
| 015104 442013 OTHER FOOD SERVICE LICENSE | 21,995 | 19,445 | 18,000 | 18,000 | 1,445 |
| 015104 442014 TOBACCO LICENSE | 1,175 | 1,275 | 500 | 500 | 775 |
| 015104 442015 FUNERAL DIRECTOR LICENSE | 150 | 150 | - | - | 150 |
| 015104 445005 MISC LIC/PERMITS | 13,300 | 13,675 | 12,000 | 12,000 | 1,675 |
| 015104 445010 SEPTAGE CARRIER | 3,725 | 3,855 | 2,000 | 2,000 | 1,855 |
| 015104 445011 SEWERAGE PERMITS | 36,315 | 32,283 | 35,000 | 35,000 | (2,717) |
| 015104 445012 WELL PERMITS | 1,485 | 1,140 | 1,000 | 1,000 | 140 |
| 015104 445027 SWIMMING POOL | 2,850 | 3,990 | 2,000 | 2,000 | 1,990 |
| 015104 445029 HEALTH INPECTION FEES | 41,317 | 37,950 | 40,000 | 40,000 | (2,050) |
| 015104 484099 MISC REVENUE/ TRENCH INSP. | 6,545 | 8,290 | 12,000 | 9,000 | (710) |
| TOTAL BOARD OF HEALTH | 152,261 | 148,372 | 144,800 | 141,800 | 6,572 |
| 015394 CHANNEL 18 TELEVISION STATION | | | | | - |
| ----- | | | | | - |
| 015394 432041 VIDEO TAPE COPIES | - | 5 | - | - | 5 |
| TOTAL CHANNEL 18 TELEVISION STATION | - | 5 | - | - | 5 |
| 015404 COMMUNITY CENTER REVENUE | | | | | - |
| ----- | | | | | - |
| 015404-432003 PHOTOCOPIES | 78 | 102 | - | - | 102 |
| 015404 432044 PROGRAM FEES | 2,890 | 3,815 | 2,000 | 2,000 | 1,815 |
| 015404 42049 PASSPORT FEES | 14,570 | 18,264 | 14,000 | 12,000 | 6,264 |
| 015404 436004 BUILDING USE | 20,970 | 20,435 | 20,000 | 20,000 | 435 |
| 015404 484098 COM CENTER WEIGHT ROOM USE | - | - | 15,000 | 15,000 | (15,000) |
| TOTAL COMMUNITY CENTER REVENUE | 38,508 | 42,616 | 51,000 | 49,000 | (6,384) |
| 015414 COUNCIL ON AGING | | | | | - |
| ----- | | | | | - |
| 015414 432044 PROGRAM FEES | 15,684 | 15,846 | 15,000 | 15,000 | 846 |
| 015414 483003 CATERING REVENUE | 1,145 | 2,428 | 1,100 | 1,100 | 1,328 |
| TOTAL COUNCIL ON AGING | 16,829 | 18,274 | 16,100 | 16,100 | 2,174 |
| 015424 YOUTH COUNSELOR | | | | | - |
| ----- | | | | | - |
| 015424 BLDG USE FEE | - | - | - | - | - |
| TOTAL VETERANS REVENUE | - | - | - | - | - |
| 016104 LIBRARY REVENUE | | | | | - |
| ----- | | | | | - |
| 016104 432003 PHOTOCOPIES | | | | | - |
| 016104 447003 FINES | 5,565 | 5,814 | 5,000 | 5,000 | 814 |
| 016104 484099 MISC REVENUE | | | | | - |
| TOTAL LIBRARY REVENUE | 5,565 | 5,814 | 5,000 | 5,000 | 814 |
| 016304 RECREATION & YOUTH REVENUE | | | | | - |

TOWN OF HARWICH
Local Receipts

| Local Receipts General Fund | Actual FY2018 | Actual FY2019 | Budget FY2020 | Budget FY2021 | 2019 vs 2021 Variance |
|--|----------------------|----------------------|----------------------|----------------------|--------------------------|
| ----- | | | | | - |
| 016304 427014 BEACH CONCESSIONS | 17,798 | 11,507 | 17,500 | 17,500 | (5,993) |
| 016304 432030 SUMMER PROGRAM FEES | 9,425 | 15,250 | 15,000 | 8,000 | 7,250 |
| 016304 432044 PROGRAM FEES | 1,695 | 2,130 | 1,000 | 1,000 | 1,130 |
| 016304 436004 BLDG USE | - | - | - | - | - |
| 016304 445013 BEACH STICKERS | 296,164 | 319,246 | 290,000 | 300,000 | 19,246 |
| 016304 445014 BEACH PARKING | 88,555 | 87,415 | 85,000 | 85,000 | 2,415 |
| TOTAL RECREATION & YOUTH REVENUE | 413,637 | 435,548 | 408,500 | 411,500 | 24,048 |
| 016334 HARBORMASTER REVENUE | | | | | - |
| ----- | | | | | - |
| 016334 432002 TELEPHONE COMMISSION | - | - | - | - | - |
| 016334 432042 MOORING AGENT FEES | 600 | 600 | 500 | 500 | 100 |
| 016334 436000 OTHER DOCKAGE LATE FEES | 10,064 | 10,640 | 9,000 | 10,000 | 640 |
| 016334 436001 HARBOR FUEL CONCESSION | 6,449 | 7,597 | 9,000 | 7,500 | 97 |
| 016334 436002 ALLEN HARBOR PARKING RENTAL | 10,900 | 10,900 | 10,000 | 10,000 | 900 |
| 016334 436300 SEASONAL DOCKAGE | 729,951 | 551,950 | 650,000 | 550,000 | 1,950 |
| 016334 436400 VISITOR DOCKAGE | 112,738 | 154,163 | 130,000 | 150,000 | 4,163 |
| 016334 445014 PARKING | - | 1,970 | - | - | 1,970 |
| 016334 445200 OFFLOAD/WEIR PERMITS | 28,106 | 35,013 | 30,000 | 35,000 | 13 |
| 016334 454012 RAMP FEES/PASSES | - | 32,142 | 20,000 | 32,000 | 142 |
| 016334 469900 OTHER STATE REVENUE | 29,285 | - | - | - | - |
| 016334 454010 Misc | 1,680 | 1,780 | 75,000 | - | 1,780 |
| TOTAL HARBORMASTER REVENUE | 929,773 | 806,754 | 933,500 | 795,000 | 11,754 |
| 016914 HISTORIC COMM REVENUE | | | | | - |
| 016914 437001 HEARINGS | 715 | 1,210 | 500 | 500 | 710 |
| TOTAL HISTORIC COMM REVENUE | 715 | 1,210 | 500 | 500 | 710 |
| 016954 GOLF OPERATIONS REVENUE | | | | | - |
| ----- | | | | | - |
| 016954 427002 SNACK BAR CONCESSION | - | 15,000 | - | - | 15,000 |
| 016954 432031 GREENS FEES | 787,622 | 754,762 | 750,000 | 750,000 | 4,762 |
| 016954 432032 DRIVING RANGE | 71,523 | 72,858 | 65,000 | 70,000 | 2,858 |
| 016954 432033 PULL CARTS | 8,625 | 8,087 | 7,500 | 8,000 | 87 |
| 016954 432034 RESIDENTS FEES | 690,839 | 718,012 | 700,000 | 710,000 | 8,012 |
| 016954 432035 CART RENTAL | 246,824 | 265,011 | 240,000 | 250,000 | 15,011 |
| 016954 432046 NON RESIDENT GOLF MEMBERS | 32,375 | 16,765 | 20,000 | 20,000 | (3,235) |
| 016954 432047 GOLF RANGE MEMBERSHIP | 14,500 | 18,255 | 9,000 | 10,000 | 8,255 |
| 016954 432056 MEMBER CAPITAL FEE | | 21,428 | | | |
| 016954 484099 MISC REVENUE | 3,914 | 5,720 | 0 | 0 | 5,720 |
| TOTAL GOLF OPERATIONS REVENUE | 1,856,221 | 1,895,899 | 1,791,500 | 1,818,000 | 56,471 |
| Sub Total Local Receipts | \$ 9,994,283 | \$ 11,192,026 | \$ 10,323,433 | \$ 9,525,298 | 1,564,142 |
| ----- | | | | | - |
| 011464-484099 MOTOR VECH. & BOAT | \$ 2,372,767 | \$ 2,407,537 | \$ 2,350,000 | \$ 2,375,000 | 32,537 |
| 011414-469901 MOTEL & HOTEL TAX(Current 4%) | 674,717 | 684,793 | 680,000 | 880,000 | (195,207) |
| Total Local Receipts | \$ 13,041,767 | \$ 14,284,356 | \$ 13,353,433 | \$ 12,780,298 | (162,670) |
| 011414 699001 MEALS TAX (new .75%) | 423,305 | 439,960 | 420,000 | 430,000 | 9,960 |
| Total LOCAL RECEIPTS | \$ 13,465,072 | \$ 14,724,316 | \$ 13,773,433 | \$ 13,210,298 | 1,411,432 |

**Town of Harwich
State Aid**

| HARWICH State Aid | FY 18 | FY 19 | FY 20 | FY 21 |
|--|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| B. GENERAL GOVERNMENT: | | | | |
| Distributions and Reimbursements: | | | | |
| Lottery, Beano & charity Games | 430,312 | 445,373 | 457,398 | 470,205 |
| Annual Formula Local Aid | | | | |
| Veterans | 51,448 | 51,193 | 51,892 | 45,183 |
| Exemptions: Vets, Blind & Surviving Spc | 119,891 | 109,222 | 99,854 | 80,321 |
| Exemptions: Elderly Ch 58s 9A;Ch59s5 | | | | |
| State Owned Land CH 58ss19A | 74,511 | 74,511 | 82,030 | 81,594 |
| Offset Items-Reserve for Direct Expenditures | | | | |
| Public Libraries Ch.78 s 19A | <u>15,304</u> | <u>15,342</u> | <u>16,525</u> | <u>16,241</u> |
| <u>Sub Total, All General Government</u> | <u>691,466</u> | <u>695,641</u> | <u>707,699</u> | <u>693,544</u> |
| <u>TOTAL ESTIMATE RECEIPTS</u> | <u>691,466</u> | <u>695,641</u> | <u>707,699</u> | <u>693,544</u> |
| <u>Less: Offset Items-Reserve for Direct Expenditures</u> | (15,304) | (15,342) | (16,525) | (16,241) |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>Gross State Aid</u> | <u>676,162</u> | <u>680,299</u> | <u>691,174</u> | <u>677,303</u> |
| <u>LESS STATE CHARGES</u> | | | | |
| County Assessments,-Barnstable County Tax | 203,280 | 202,302 | 213,571 | 223,101 |
| Cape Cod Commission | 217,944 | 229,452 | 203,498 | 240,570 |
| State Assessments and Charges | 160,851 | 167,099 | 179,445 | 192,915 |
| Transportation | 100,277 | 102,784 | 105,353 | 107,986 |
| <u>TOTAL ESTIMATE CHARGES</u> | <u>682,352</u> | <u>701,637</u> | <u>701,867</u> | <u>764,572</u> |
| <u>TOTAL NET STATE AID</u> | <u>\$ (6,190)</u> | <u>\$ (21,338)</u> | <u>\$ (10,693)</u> | <u>\$ (87,269)</u> |
| Off Sets | \$ 15,304 | \$ 15,342 | \$ 16,525 | \$ 16,241 |
| Debt Svc. | | | | |
| Snow & Ice | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Off sets | <u>\$ 15,304</u> | <u>\$ 15,342</u> | <u>\$ 16,525</u> | <u>\$ 16,241</u> |

| <u>TOWN OPERATION BUDGET 2021</u> | | <u>Actual FY2018</u> | <u>Actual FY2019</u> | <u>Voted Budget FY2020</u> | <u>Town Meeting Budget FY2021</u> | <u>PCT CHANGE</u> |
|-----------------------------------|--------------------------------|--------------------------|--------------------------|--------------------------------|---|-----------------------|
| 1 | MODERATOR S&W | - | - | 1,000 | 1,000 | 0.0% |
| 2 | SELECTMEN S&W | 7,500 | 12,000 | 12,500 | 12,500 | 0.0% |
| 3 | SELECTMEN - EXP | 7,077 | 7,237 | 8,575 | 8,750 | 2.0% |
| 4 | Sub-Total | 14,577 | 19,237 | 21,075 | 21,250 | 0.8% |
| 5 | FINANCE COMMITTEE S&W | 745 | 229 | 3,000 | 3,000 | 0.0% |
| 6 | FINANCE COMMITTEE - EXP | 809 | 1,516 | 2,000 | 2,000 | 0.0% |
| 7 | Sub-Total | 1,554 | 1,744 | 5,000 | 5,000 | 0.0% |
| 8 | FINANCE COMMITTEE RESERVE FUND | - | - | 125,000 | 125,000 | 0.0% |
| 9 | TOWN ACCOUNTANT - SAL | 233,658 | 246,777 | 254,601 | 265,485 | 4.3% |
| 10 | TOWN ACCOUNTANT - EXP | 3,626 | 2,570 | 10,875 | 7,875 | -27.6% |
| 11 | AUDIT - EXP | 37,900 | 40,505 | 40,000 | 40,000 | 0.0% |
| 12 | Sub-Total | 275,183 | 289,853 | 305,476 | 313,360 | 2.6% |
| 13 | ASSESSORS - S&W | 153,113 | 182,201 | 215,571 | 204,048 | -5.3% |
| 14 | ASSESSORS - EXP | 68,266 | 97,871 | 107,780 | 110,520 | 2.5% |
| 15 | Sub-Total | 221,379 | 280,071 | 323,351 | 314,568 | -2.7% |
| 16 | TOWN COLLECTIONS - S&W | 12,476 | 12,837 | 16,000 | 16,000 | 0.0% |
| 17 | TOWN COLLECTIONS - EXP | 3,154 | 3,760 | 3,800 | 5,500 | 44.7% |
| 18 | Sub-Total | 15,631 | 16,597 | 19,800 | 21,500 | 8.6% |
| 19 | POSTAGE | 46,452 | 39,128 | 55,000 | 41,500 | -24.5% |
| 20 | Sub-Total | 46,452 | 39,128 | 55,000 | 41,500 | -24.5% |
| 21 | TREASURER - S&W | 234,025 | 254,705 | 281,585 | 288,776 | 2.6% |
| 22 | TREASURER - EXP | 102,106 | 97,616 | 106,974 | 95,358 | -10.9% |
| 23 | Sub-Total | 336,131 | 352,322 | 388,559 | 384,134 | -1.1% |
| 24 | VACATION & SICK LEAVE BUY BACK | - | 46,074 | 97,229 | 138,728 | 42.7% |
| 25 | MEDICARE | 217,264 | 236,704 | 221,042 | 242,888 | 9.9% |
| 26 | ADMINISTRATION - S&W | 418,242 | 425,860 | 459,259 | 454,648 | -1.0% |
| 27 | ADMINISTRATION - EXP | 75,450 | 74,692 | 81,879 | 96,879 | 18.3% |
| 28 | ADMINISTRATION - CAP OUTLAY | 4,958 | 4,801 | 5,500 | 5,500 | 0.0% |
| 29 | UNION CONTRACTS | 5,000 | - | - | - | 100.0% |
| 30 | Sub-Total | 503,651 | 505,352 | 546,638 | 557,027 | 1.9% |
| 31 | LEGAL SERVICES - EXP | 159,374 | 170,825 | 185,000 | 185,000 | 0.0% |
| 32 | CLAIMS & SUITS | - | - | 500 | 500 | 0.0% |
| 33 | Sub-Total | 159,374 | 170,825 | 185,500 | 185,500 | 0.0% |
| 34 | INFORMATION TECHNOLOGY - S&W | 99,800 | 101,439 | 178,233 | 111,098 | -37.7% |
| 35 | INFORMATION TECHNOLOGY - EXP | 211,708 | 244,542 | 274,682 | 276,250 | 0.6% |
| 36 | Sub-Total | 311,507 | 345,981 | 452,915 | 387,349 | -14.5% |
| 38 | IT CHANNEL 18 - S&W | 106,300 | 117,843 | 137,114 | 143,627 | 4.8% |
| 39 | IT CHANNEL 18 - EXP | 24,790 | 28,089 | 31,480 | 66,480 | 111.2% |
| 40 | Sub-Total | 131,091 | 145,933 | 168,594 | 210,107 | 24.6% |
| 41 | CONSTABLE S & W | 356 | 188 | 708 | 708 | 0.0% |

| TOWN OPERATION BUDGET 2021 | | Actual FY2018 | Actual FY2019 | Voted Budget FY2020 | Town Meeting Budget FY2021 | PCT CHANGE |
|-----------------------------------|-----------------------------|--------------------------|--------------------------|--------------------------------|---|-----------------------|
| 42 | TOWN CLERK - S&W | 202,280 | 229,276 | 253,418 | 272,756 | 7.6% |
| 43 | TOWN CLERK - EXP | 30,684 | 33,186 | 37,368 | 49,300 | 31.9% |
| 44 | Sub-Total | 232,964 | 262,462 | 290,786 | 322,056 | 10.8% |
| 45 | CONSERVATION - S&W | 111,527 | 138,789 | 154,865 | 162,444 | 4.9% |
| 46 | CONSERVATION - EXP | 6,673 | 8,198 | 9,185 | 4,845 | -47.2% |
| 47 | Sub-Total | 118,200 | 146,987 | 164,050 | 167,289 | 2.0% |
| 48 | TOWN PLANNER - S&W | 69,515 | 87,324 | 93,443 | 95,480 | 2.2% |
| 49 | TOWN PLANNER - EXP | 1,928 | 3,580 | 4,531 | 4,531 | 0.0% |
| 50 | Sub-Total | 71,443 | 90,904 | 97,974 | 100,011 | 2.1% |
| 51 | BOARD OF APPEALS - S&W | - | - | - | - | 0.0% |
| 52 | BOARD OF APPEALS - EXP | 594 | 15 | 735 | 735 | 0.0% |
| 53 | Sub-Total | 594 | 15 | 735 | 735 | 0.0% |
| 54 | ALBRO HOUSE - EXP | 3,148 | 2,928 | 6,355 | 6,355 | 0.0% |
| 55 | OLD RECR BUILDING - EXP | 5,321 | 4,123 | 7,627 | 7,627 | 0.0% |
| 56 | W. HARWICH SCHOOL - EXP | 408 | 404 | 1,424 | 1,424 | 0.0% |
| 57 | Sub-Total | 8,876 | 7,455 | 15,405 | 15,405 | 0.0% |
| 58 | COMMUNITY DEVELOPMENT - S&W | 218,879 | 225,761 | 235,636 | 242,945 | 3.1% |
| 59 | COMMUNITY DEVELOPMENT - EXP | 10,834 | 9,207 | 14,762 | 13,113 | -11.2% |
| 60 | Sub-Total | 229,713 | 234,968 | 250,398 | 256,058 | 2.3% |
| 61 | PUBLIC BUILDINGS REPAIRS | - | - | 2,133 | 2,133 | 0.0% |
| 62 | TOWN/FIN COM REPORTS | 7,658 | 7,766 | 10,000 | 10,000 | 0.0% |
| 63 | ADVERTISING | 21,671 | 22,229 | 17,000 | 22,750 | 33.8% |
| 64 | POLICE - S&W | 3,384,205 | 3,716,952 | 3,900,045 | 4,079,607 | 4.6% |
| 65 | POLICE - EXP | 544,305 | 484,541 | 569,514 | 521,943 | -8.4% |
| 66 | POLICE - CAP OUTLAY | 121,482 | 131,100 | 88,512 | 110,000 | 24.3% |
| 67 | Sub-Total | 4,049,992 | 4,332,593 | 4,558,071 | 4,711,550 | 3.4% |
| 68 | FIRE - S&W | 3,353,682 | 3,872,857 | 3,990,453 | 4,180,721 | 4.8% |
| 69 | FIRE - EXP | 394,875 | 362,291 | 450,761 | 426,903 | -5.3% |
| 71 | Sub-Total | 3,748,556 | 4,235,148 | 4,441,214 | 4,607,624 | 3.7% |
| 72 | AMBULANCE - S&W | 112,767 | 137,969 | 168,750 | 160,238 | -5.0% |
| 73 | EMS - EXP | 136,314 | 118,467 | 122,495 | 124,095 | 1.3% |
| 74 | Sub-Total | 249,081 | 256,436 | 291,245 | 284,333 | -2.4% |
| 75 | EMERG. TELECOM - S&W | - | - | - | - | 0.0% |
| 76 | EMERG. TELECOM - EXP | - | - | - | - | 0.0% |
| 77 | Sub-Total | - | - | - | - | 0.0% |
| 78 | BUILDING - S&W | 246,408 | 291,192 | 322,832 | 337,190 | 4.4% |
| 79 | BUILDING - EXP | 11,349 | 13,822 | 20,197 | 12,676 | -37.2% |
| 80 | Sub-Total | 257,757 | 305,013 | 343,029 | 349,866 | 2.0% |
| 81 | EMERG. MGMT - S&W | 2,444 | 1,032 | 5,315 | 5,355 | 0.8% |
| 82 | EMERG. MGMT - EXP | 3,317 | 4,562 | 8,500 | 8,500 | 0.0% |
| 83 | Sub-Total | 5,761 | 5,593 | 13,815 | 13,855 | 0.3% |
| 84 | NATURAL RESOURCES - S&W | 96,343 | 102,223 | 110,639 | 113,631 | 2.7% |

| TOWN OPERATION BUDGET 2021 | | Actual FY2018 | Actual FY2019 | Voted Budget FY2020 | Town Meeting Budget FY2021 | PCT CHANGE |
|-----------------------------------|--|--------------------------|--------------------------|--------------------------------|---|-----------------------|
| 85 | NATURAL RESOURCES - EXP | 26,998 | 27,835 | 28,380 | 28,200 | -0.6% |
| 86 | Sub-Total | 123,341 | 130,058 | 139,019 | 141,831 | 2.0% |
| 87 | PLEASANT BAY ALLIANCE | 17,343 | 20,160 | 23,760 | 23,760 | 0.0% |
| 88 | TOWN ENGINEER - S&W | 174,256 | 131,618 | 112,310 | 114,549 | 2.0% |
| 89 | TOWN ENGINEER - EXP | 9,831 | 22,695 | 65,670 | 80,310 | 22.3% |
| 90 | Sub-Total | 184,088 | 154,313 | 177,980 | 194,859 | 9.5% |
| 91 | HIGHWAY - S&W | 2,495,639 | 2,623,322 | 2,730,844 | 2,734,521 | 0.1% |
| 92 | HIGHWAY - EXP | 2,501,442 | 2,805,897 | 2,946,182 | 2,808,368 | -4.7% |
| 93 | Sub-Total | 4,997,081 | 5,429,219 | 5,677,026 | 5,542,889 | -2.4% |
| 94 | SNOW/ICE - S&W | 104,576 | 81,499 | 40,000 | 40,000 | 0.0% |
| 95 | SNOW/ICE - EXP | 260,924 | 190,965 | 95,000 | 95,000 | 0.0% |
| 96 | Sub-Total | 365,500 | 272,463 | 135,000 | 135,000 | 0.0% |
| 97 | STREET LIGHTS | 31,372 | 22,731 | 40,000 | 35,000 | -12.5% |
| 98 | INTERGOVERNMENTAL TRANS - WW COUNTY WW SUPPORT FUND | | 70,000 | 125,000 100,000 | 350,000 - | 180.0% 100.0% |
| 99 | CEMETERY ADMIN - S&W | 63,203 | 65,070 | 69,431 | 71,434 | 2.9% |
| 100 | CEMETERY ADMIN - EXP | 3,164 | 4,546 | 5,613 | 5,075 | -9.6% |
| 101 | Sub-Total | 66,367 | 69,617 | 75,044 | 76,509 | 2.0% |
| 102 | BOARD OF HEALTH - S&W | 139,795 | 163,782 | 193,863 | 200,625 | 3.5% |
| 103 | BOARD OF HEALTH - EXP | 16,209 | 13,241 | 16,930 | 14,396 | -15.0% |
| 104 | Sub-Total | 156,004 | 177,023 | 210,793 | 215,022 | 2.0% |
| 105 | COMMUNITY CENTER S&W | 165,498 | 176,286 | 185,367 | 193,389 | 4.3% |
| 106 | COMMUNITY CENTER EXP | 131,306 | 117,063 | 142,556 | 128,054 | -10.2% |
| 107 | Sub-Total | 296,804 | 293,349 | 327,923 | 321,443 | -2.0% |
| 108 | COUNCIL ON AGING - S&W | 370,042 | 352,597 | 377,594 | 389,973 | 3.3% |
| 109 | COUNCIL ON AGING - EXP | 63,690 | 63,932 | 77,507 | 74,070 | -4.4% |
| 110 | Sub-Total | 433,732 | 416,529 | 455,101 | 464,043 | 2.0% |
| 111 | YOUTH COUNSELOR - S&W | 81,511 | 85,203 | 93,443 | 96,255 | 3.0% |
| 112 | YOUTH COUNSELOR - EXP | 4,017 | 4,604 | 4,310 | 3,485 | -19.1% |
| 113 | Sub-Total | 85,528 | 89,807 | 97,753 | 99,740 | 2.0% |
| 114 | VETERANS EXPENSE/BENEFITS | 99,997 | 97,461 | 125,263 | 128,058 | 2.2% |
| 115 | DISABILTY RIGHT - EXP | - | 300 | 500 | 500 | 0.0% |
| 116 | HUMAN SERVICES | 72,605 | 78,690 | 82,250 | 83,250 | 1.2% |
| 117 | LIBRARY - S&W | 630,719 | 665,422 | 713,111 | 725,619 | 1.8% |
| 118 | LIBRARY - EXP | 269,410 | 267,370 | 282,372 | 289,299 | 2.5% |
| 119 | Sub-Total | 900,128 | 932,792 | 995,483 | 1,014,918 | 2.0% |
| 120 | RECREATION - SEASONAL - S&W | 174,725 | 216,097 | 228,507 | 218,026 | -4.6% |
| 121 | RECREATION - S&W | 228,268 | 245,726 | 264,615 | 272,618 | 3.0% |
| 122 | RECREATION - EXP | 41,735 | 46,281 | 45,575 | 45,575 | 0.0% |
| 123 | RECREATION - CAP OUTLAY | - | 9,029 | 12,000 | - | -100.0% |
| 124 | Sub-Total | 444,728 | 517,133 | 550,697 | 536,219 | -2.6% |

| TOWN OPERATION BUDGET 2021 | | Actual FY2018 | Actual FY2019 | Voted Budget FY2020 | Town Meeting Budget FY2021 | PCT CHANGE |
|-----------------------------------|--|--------------------------|--------------------------|--------------------------------|---|-----------------------|
| 125 | HARBORMASTER -S&W | 289,490 | 311,293 | 333,851 | 343,404 | 2.9% |
| 126 | HARBORMASTER - EXP | 171,596 | 203,466 | 253,280 | 252,580 | -0.3% |
| 127 | Sub-Total | 461,086 | 514,759 | 587,131 | 595,984 | 1.5% |
| 128 | BROOKS ACAD MUSEUM COMMISSION | 10,754 | 9,440 | 12,894 | 12,894 | 0.0% |
| 129 | HISTORICAL COMMISSION | 540 | - | - | - | 0.0% |
| 130 | HISTORICAL COMMISSION | - | 198 | 350 | 350 | 0.0% |
| 131 | Sub-Total | 540 | 198 | 350 | 350 | 0.0% |
| 132 | CELEBRATIONS | 1,299 | 992 | 1,600 | 1,600 | 0.0% |
| 133 | GOLF - S&W | 798,628 | 865,827 | 917,841 | 919,180 | 0.1% |
| 134 | GOLF - EXP | 621,381 | 614,144 | 676,766 | 679,722 | 0.4% |
| 135 | GOLF CAP OUTLAY | 66,277 | 66,199 | 73,000 | 73,000 | 0.0% |
| 136 | Sub-Total | 1,486,286 | 1,546,170 | 1,667,607 | 1,671,902 | 0.3% |
| 137 | GOLF IMA MRSD | - | 82,000 | 82,760 | 83,538 | 0.9% |
| 138 | ELECTRICITY - CVEC | 66,254 | 68,140 | 69,610 | 73,900 | 6.2% |
| 139 | Total Departmental Budgets | 21,537,254 | 23,350,924 | 25,173,285 | 25,616,494 | 1.8% |
| 140 | Total Debt Service (Prin & Int) | 2,494,459 | 4,710,046 | 5,379,126 | 4,722,027 | -12.2% |
| 141 | STATE ASSESSMENTS | 261,135 | 269,883 | 284,978 | 300,901 | 5.6% |
| 142 | BARNSTABLE CTY RETIREMENT | 2,681,194 | 2,763,836 | 3,024,763 | 3,144,894 | 4.0% |
| 143 | CAPE COD COMMISSION ASSESSMENT | 217,944 | 223,393 | 203,498 | 240,570 | 18.2% |
| 144 | BARNSTABLE COUNTY ASSESSMENT | 203,280 | 208,362 | 213,571 | 223,101 | 4.5% |
| 145 | UNEMPLOYMENT COMPENSATION | 5,087 | 32,401 | 15,000 | 20,000 | 33.3% |
| 146 | GROUP HEALTH INSURANCE | 4,296,270 | 4,514,731 | 4,790,067 | 4,833,551 | 0.9% |
| 147 | OPEB | 100,000 | 125,000 | 150,000 | 150,000 | 0.0% |
| 148 | GENERAL INSURANCE | 656,366 | 726,142 | 790,830 | 854,470 | 8.0% |
| 149 | GENERAL INSURANCE DEDUCTIBLE | 4,603 | 7,018 | 10,000 | 20,000 | 100.0% |
| 150 | TOTAL TOWN | 32,457,592 | 36,931,737 | 40,035,118 | 40,126,007 | 0.2% |
| 151 | OVERLAY (Abatements/Exemptions) | | 450,000 | 437,775 | 400,000 | |
| 152 | C C REGIONAL TECH HIGH MONOMOY REG. SCH. DISTRICT | 1,487,362 | 1,581,236 | 2,332,198 | 1,768,279 | -24.2% |
| 153 | TOTAL MRSD ASSESMENT | 24,759,749 | 25,609,390 | 26,643,415 | 27,340,929 | 2.62% |
| 154 | TOTAL | 58,704,703 | 64,572,363 | 69,448,506 | 69,635,215 | 0.3% |
| Reconciliation to Article: | | | | | | |
| Total from line 154 | | | | | \$ | 69,635,215 |
| Less: | | | | | | |
| State & County Assessments | | | | | | 764,572 |
| Overlay | | | | | | 400,000 |
| Wastewater/Sewer | | | | | | 350,000 |
| Cape Cod Technical High School | | | | | | 1,768,279 |
| Monomoy Regional School District | | | | | | 27,340,929 |
| Total Reductions | | | | | | 30,623,780 |
| Article | | | | | \$ | 39,011,435 |

FY 2018-2021

Debt Service by Departments

| | <u>FY 18</u> | <u>FY 19</u> | <u>FY 20</u> | <u>FY 21</u> |
|--|-----------------------|-----------------------|-------------------------|-------------------------|
| | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| Land Acquisition (1997)-Principal - Church Land | 50,000 | 50,000 | 50,000 | 45,000 |
| Land Acquisition (1997)-Interest Church Land | 8,500 | 6,000 | 3,500 | 1,125 |
| Land Acquisition (2015)-Principal -Downey Prop | 45,000 | 40,000 | 35,000 | 35,000 |
| Land Acquisition (2015)-Interest - Downey Property | 9,435 | 29,400 | 27,850 | 26,450 |
| Land Acquisition (2000)-Principal Bascom | 145,000 | 145,000 | 145,000 | 40,000 |
| Land Acquisition (2000)-Interest - Bascom | 20,125 | 12,875 | 5,625 | 1,000 |
| Land Acquisition Slowatycki (2001)-Principal | 25,000 | 25,000 | 25,000 | 20,000 |
| Land Acquisition Slowatycki (2001)-Interest | 4,125 | 2,875 | 1,625 | 500 |
| Land Acquisition Krumin (2002)-Principal | 40,000 | 40,000 | 35,000 | 35,000 |
| Land Acquisition Krumin (2002)-Interest | 3,900 | 2,700 | 1,575 | 525 |
| Land Acquisition Copelas (2002)-Principal | 55,000 | 55,000 | 55,000 | 55,000 |
| Land Acquisition Copelas (2002)-Interest | 8,775 | 7,125 | 5,475 | 3,825 |
| Land Acquisition Shea (2002)-Principal | 175,000 | 175,000 | 170,000 | 170,000 |
| Land Acquisition Shea (2002)-Interest | 31,425 | 26,175 | 21,000 | 15,900 |
| Land Acquisition Keeler/Rose (2004)-Principal | 90,000 | 90,000 | 85,000 | - |
| Land Acquisition Keeler/Rose (2004)-Interest | 10,600 | 7,000 | 3,400 | - |
| Total Land | <u>721,885</u> | <u>714,150</u> | <u>670,050</u> | <u>449,325</u> |
| Police Station Repairs/Plans (2003)- Principal | 5,000 | 5,000 | 5,000 | 5,000 |
| Police Station Repairs/Plans (2003)- Interest | 825 | 675 | 525 | 375 |
| Fire Station 2 Planning - Principal | | 80,000 | 57,500 | 57,500 |
| Fire Station 2 Planning - Interest | | 12,400 | 10,350 | 6,038 |
| Fire Station 2 Construction - Principal | | | 340,000 | 300,000 |
| Fire Station 2 Construction - Interest | | | 303,750 | 235,700 |
| Public Safety Bldg. | 450,000 | 450,000 | 445,000 | 400,000 |
| Public Safety Bldg.Interest | 194,463 | 180,963 | 162,963 | 136,400 |
| Total Public Safety | <u>650,288</u> | <u>729,038</u> | <u>1,325,088</u> | <u>1,141,013</u> |
| Middle School Roof Principal | 25,000 | 25,000 | 25,000 | 25,000 |
| Middle School Roof Interest | 3,600 | 3,500 | 2,500 | 1,500 |
| High School Roof Principal | 30,000 | 20,000 | 20,000 | 20,000 |
| High School Roof Interest | 4,600 | 2,800 | 2,000 | 1,200 |
| Total Education | <u>58,200</u> | <u>51,300</u> | <u>49,500</u> | <u>47,700</u> |
| Landfill Capping (1999) - Principal | 65,000 | 65,000 | 65,000 | 65,000 |
| Landfill Capping (1999) - Interest | 11,375 | 8,125 | 4,875 | 1,625 |
| Road Maintenance Principal (2016) | 50,000 | 50,000 | 100,000 | - |
| Road Maintenance Interest (2016) | 2,859 | 5,000 | 27,000 | - |
| Road Maintenance Principal (2017) | - | 50,000 | - | 100,000 |
| Road Maintenance Interest (2017) | - | 5,000 | - | 12,375 |
| Road Maintenance Principal (2018) | - | - | 100,000 | 100,000 |
| Road Maintenance Interest (2018) | - | - | 27,000 | 19,250 |
| Road Maintenance Principal (2019) | - | - | 100,000 | 100,000 |
| Road Maintenance Interest (2019) | - | - | 31,500 | 18,000 |
| Total Highway | <u>337,241</u> | <u>183,125</u> | <u>455,375</u> | <u>416,250</u> |
| Old Post Road private repairs Prin. | 10,000 | 5,000 | 5,000 | - |
| Old Post Road private repairs- Int. | 950 | 450 | 200 | - |
| McGuerty Road private repairs- Prin. | 15,000 | 15,000 | 15,000 | 15,000 |
| McGuerty Road private repairs- Int. | 2,100 | 1,650 | 1,350 | 900 |
| Skinequi Road private repairs- Prin. | 20,000 | 13,200 | 15,000 | 15,000 |

FY 2018-2021

Debt Service by Departments

| | FY 18 | FY 19 | FY 20 | FY 21 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| Skinequi Road private repairs- Int. | 1,144 | 5,168 | 4,800 | 4,200 |
| Ginger Plum private way - Principal | - | 14,047 | 10,000 | 10,000 |
| Ginger Plum private way - Interest | - | 3,762 | 6,400 | 6,000 |
| Total Road Betterments | <u>49,194</u> | <u>58,277</u> | <u>57,750</u> | <u>51,100</u> |
| WW Phase 2A & 2B - Principal | | 276,814 | 296,786 | 210,000 |
| WW Phase 2A & 2B - Interest | | 302,585 | 150,125 | 115,475 |
| WW Ph 2A - IMA Design | | | 430,000 | 400,000 |
| WW Ph 2A - IMA Design | | | 88,650 | 70,500 |
| WW - Cold Brook Design | | | 5,000 | 10,000 |
| WW - Cold Brook Design | | | 1,200 | 2,750 |
| MCWAT Fees | | | | 135,287 |
| WW - Ph 2 C Cold Brook Design | | | 25,000 | - |
| WW - Ph 2 C Cold Brook Design | | | 20,925 | - |
| WW - Chatham Pump Station | | | - | - |
| WW - Chatham Pump Station | | | - | 89,619 |
| Total Waste Water | - | <u>579,399</u> | <u>1,017,686</u> | <u>1,033,631</u> |
| Septic Loan Program #1 | 10,829 | 10,829 | 10,829 | 11,050 |
| Septic Loan Program #2 | 6,529 | 6,529 | 6,121 | 6,121 |
| Total Septic Loans | <u>17,358</u> | <u>17,358</u> | <u>16,950</u> | <u>17,171</u> |
| Brooks Academy Renovations Principal | 10,000 | 10,000 | 10,000 | 10,000 |
| Brooks Academy Renovations Interest | 1,800 | 1,400 | 1,000 | 600 |
| Total Brooks | <u>11,800</u> | <u>11,400</u> | <u>11,000</u> | <u>10,600</u> |
| Golf Clubhouse (2000)-Principal | 60,000 | 55,000 | 55,000 | 55,000 |
| Golf Clubhouse (2000)-Interest | 5,850 | 4,125 | 2,475 | 825 |
| Golf Course Irrigation System - Principal | 115,000 | 110,000 | 35,000 | - |
| Golf Course Irrigation System - Interest | 6,075 | 2,700 | 525 | - |
| Golf Course Bunkers Principal | 75,000 | 75,000 | 75,000 | 75,000 |
| Golf Course Bunkers Interest | 13,500 | 10,500 | 7,500 | 4,500 |
| CVGC Barn and Infrastructure - Principal | - | 60,000 | 85,000 | 65,000 |
| CVGC Barn and Infrastructure - Interest | - | 48,000 | 54,000 | 43,200 |
| Total Golf | <u>275,425</u> | <u>365,325</u> | <u>314,500</u> | <u>243,525</u> |
| Muddy Creek Bridge & Culvert - Principal | - | 19,200 | 20,000 | 20,000 |
| Muddy Creek Bridge & Culvert - Interest | - | 15,360 | 14,575 | 13,775 |
| Total Engineering General Fund | - | <u>34,560</u> | <u>34,575</u> | <u>33,775</u> |
| Allen Harbor Dredging (39.16% Betterment) Principal | 330,000 | 330,000 | 320,000 | 315,000 |
| Allen Harbor Dredging (39.16% Betterment) Interest | 41,100 | 34,500 | 27,600 | 20,063 |
| Total Dredging General Fund | <u>371,100</u> | <u>364,500</u> | <u>347,600</u> | <u>335,063</u> |
| SAQ Design - Principal | | 100,000 | 95,000 | 90,000 |
| SAQ Design - Interest | | 20,000 | 17,300 | 13,500 |
| SAQ Waterside - Principal | | 305,000 | 370,000 | 385,000 |
| SAQ Waterside - Interest | | 240,000 | 232,575 | 227,225 |
| SAQ Landside - Principal | | 150,000 | 120,000 | 120,000 |
| SAQ Landside - Interest | | 120,000 | 96,950 | 92,150 |
| Wychmere Pier Replacement - Principal | 106,150 | 56,079 | 69,117 | - |
| Wychmere Pier Replacement - Interest | 4,781 | 6,729 | 3,110 | - |
| BAN Interest | - | 441,224 | 75,000 | 15,000 |
| Total Harbor General Fund | <u>110,931</u> | <u>1,439,032</u> | <u>1,079,052</u> | <u>942,875</u> |
| MUNIS ROUNDING | | | | |
| Total Debt SERVICE (PRIN & INT)General Fund | <u>\$ 2,603,422</u> | <u>\$ 4,547,464</u> | <u>\$ 5,379,126</u> | <u>\$ 4,722,026</u> |

FY 2018-2021

Debt Service by Departments

| | FY 18 | FY 19 | FY 20 | FY 21 |
|--|----------------------|-----------------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| Total Debt SERVICE (PRIN & INT)General Fund | \$ 2,603,422 | \$ 4,547,464 | \$ 5,379,126 | \$ 4,722,026 |
| Change from prior year | \$ 970,699 | \$ (1,944,042) | \$ (831,662) | \$ 657,099 |
| Water Debt Service Enterprise | | | | |
| TRANSMISSION MAIN Water P | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| TRANSMISSION MAIN Water Int. | 38,063 | 34,313 | 30,563 | 27,563 |
| Water 2004 P | 110,000 | 110,000 | 110,000 | 105,000 |
| Water 2004 Int. | 42,806 | 39,506 | 36,206 | 32,981 |
| Water/Tank/2011 - Principal | 155,000 | 155,000 | 155,000 | 155,000 |
| Water/Tank/2011 - Interest | 21,700 | 17,050 | 13,950 | 9,300 |
| Water/Greensand/2011-Principal | 130,000 | 130,000 | 130,000 | 130,000 |
| Water/Greensand/2011-Interest | 80,470 | 76,570 | 73,970 | 70,070 |
| North Westgate WTP (SRF)=Principal | 77,628 | 79,315 | 80,913 | 82,671 |
| North Westgate WTP (SRF)-Interest | 47,976 | 34,493 | 35,319 | 31,237 |
| Water BAN - Principal | 50,000 | - | - | - |
| Water BAN - Interest | 1,715 | - | - | - |
| | 830,358 | 751,247 | 740,920 | 718,821 |
| Total Debt SERVICE (PRIN & INT) | \$ 2,603,422 | \$ 5,298,710 | \$ 6,120,046 | \$ 5,440,848 |
| <u>Debt Funded by other available funds</u> | | | | |
| CPC Debt (land bank) | 608,950 | 588,750 | 553,700 | 341,750 |
| Septic Loan Program #1 | 10,829 | 10,829 | 10,829 | 11,050 |
| Septic Loan Program #2 | 6,529 | 6,529 | 6,121 | 6,121 |
| Allen Harbor Betterment | - | 182,250 | 104,071 | 131,210 |
| Water debt paid by Water Fund | 830,358 | 751,247 | 740,920 | 718,821 |
| Golf Improvements (100% CVGC Cart Barn) | | 75,600 | 139,000 | 108,200 |
| Harbor (Wynchmere Pier) | 110,931 | 62,808 | 72,227 | - |
| Harbor (Mooring) | | 103,125 | 101,188 | 204,806 |
| Harbor (Waterways) | | 70,125 | 136,888 | 153,056 |
| Road betterment | 49,194 | 58,277 | 57,750 | 51,100 |
| TOTAL deductions from Levy | 786,433 | 1,909,540 | 1,922,694 | 1,726,115 |
| Education - not Excluded Debt | | 51,300 | 49,500 | 47,700 |
| TOTAL DE-1 EXCLUDED DEBT (from Tax Lev | 1,816,989 | 3,337,870 | 4,147,852 | 3,667,033 |

Statistical Section



East Harwich Fire Station

Statistical Section

This part of the Town of Harwich's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

Financial Trends

- These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

Revenue Capacity

- These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

Debt Capacity

- These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

Demographic and Economic Information

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

Operating Information

- These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

SOURCES: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Net Position By Component

Last Ten Years

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | (as revised) 2017 | 2018 | 2019 |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Governmental activities | | | | | | | | | | |
| Net investment in capital assets..... | \$ 52,547,816 | \$ 51,959,245 | \$ 52,699,878 | \$ 52,374,860 | \$ 52,837,023 | \$ 53,791,322 | \$ 56,460,827 | \$ 59,469,911 | \$ 59,186,082 | \$ 60,136,904 |
| Restricted..... | 8,181,034 | 8,040,807 | 8,131,884 | 6,087,680 | 7,767,504 | 8,549,230 | 8,370,616 | 5,722,339 | 6,980,230 | 7,046,170 |
| Unrestricted..... | <u>5,245,360</u> | <u>2,666,227</u> | <u>(3,113,601)</u> | <u>(6,512,217)</u> | <u>(8,670,952)</u> | <u>(31,243,743)</u> | <u>(27,808,099)</u> | <u>(46,205,784)</u> | <u>(47,758,544)</u> | <u>(46,002,205)</u> |
| Total governmental activities net position..... | \$ <u>65,974,210</u> | \$ <u>62,666,279</u> | \$ <u>57,718,161</u> | \$ <u>51,950,323</u> | \$ <u>51,933,575</u> | \$ <u>31,096,809</u> | \$ <u>37,023,344</u> | \$ <u>18,986,466</u> | \$ <u>18,407,768</u> | \$ <u>21,180,869</u> |
| Business-type activities | | | | | | | | | | |
| Net investment in capital assets..... | \$ 9,953,276 | \$ 11,551,259 | \$ 12,098,465 | \$ 11,558,803 | \$ 11,929,482 | \$ 11,235,181 | \$ 10,706,776 | \$ 12,268,450 | \$ 13,874,150 | \$ 13,203,237 |
| Unrestricted..... | <u>2,562,450</u> | <u>3,078,139</u> | <u>3,530,953</u> | <u>4,145,597</u> | <u>3,750,094</u> | <u>5,149,897</u> | <u>3,509,809</u> | <u>652,672</u> | <u>(2,328,606)</u> | <u>(2,476,855)</u> |
| Total business-type activities net position..... | \$ <u>12,515,726</u> | \$ <u>14,629,398</u> | \$ <u>15,629,418</u> | \$ <u>15,704,400</u> | \$ <u>15,679,576</u> | \$ <u>16,385,078</u> | \$ <u>14,216,585</u> | \$ <u>12,921,122</u> | \$ <u>11,545,544</u> | \$ <u>10,726,382</u> |
| Primary government | | | | | | | | | | |
| Net investment in capital assets..... | \$ 62,501,092 | \$ 63,510,504 | \$ 64,798,343 | \$ 63,933,663 | \$ 64,766,505 | \$ 65,026,503 | \$ 67,167,603 | \$ 71,738,361 | \$ 73,060,232 | \$ 73,340,141 |
| Restricted..... | 8,181,034 | 8,040,807 | 8,131,884 | 6,087,680 | 7,767,504 | 8,549,230 | 8,370,616 | 5,722,339 | 6,980,230 | 7,046,170 |
| Unrestricted..... | <u>7,807,810</u> | <u>5,744,366</u> | <u>417,352</u> | <u>(2,366,620)</u> | <u>(4,920,858)</u> | <u>(26,093,846)</u> | <u>(24,298,290)</u> | <u>(45,553,112)</u> | <u>(50,087,150)</u> | <u>(48,479,060)</u> |
| Total primary government net position..... | \$ <u>78,489,936</u> | \$ <u>77,295,677</u> | \$ <u>73,347,579</u> | \$ <u>67,654,723</u> | \$ <u>67,613,151</u> | \$ <u>47,481,887</u> | \$ <u>51,239,929</u> | \$ <u>31,907,588</u> | \$ <u>29,953,312</u> | \$ <u>31,907,251</u> |

FY2015 reflects the implementation of GASB 68.
 FY2017 reflects the implementation of GASB 75.

Changes in Net Position

Last Ten Years

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 (a) | 2018 | 2019 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government..... | \$ 5,787,671 | \$ 5,911,252 | \$ 6,294,029 | \$ 4,477,098 | \$ 4,529,058 | \$ 4,188,411 | \$ 5,179,542 | \$ 5,290,047 | \$ 5,798,473 | \$ 5,586,547 |
| Public safety..... | 14,524,872 | 15,416,202 | 16,249,845 | 13,620,409 | 13,624,984 | 12,432,338 | 13,172,473 | 13,996,114 | 13,781,945 | 14,125,237 |
| Education..... | 20,234,651 | 21,090,133 | 21,699,049 | 21,789,074 | 22,751,503 | 22,333,529 | 25,225,308 | 26,444,962 | 26,979,835 | 27,706,467 |
| Public works..... | 8,765,415 | 8,811,754 | 9,618,093 | 8,562,148 | 9,968,987 | 10,357,930 | 9,545,765 | 10,085,199 | 12,333,394 | 10,132,868 |
| Human services..... | 2,566,832 | 2,059,364 | 2,150,044 | 2,314,405 | 2,014,775 | 1,825,742 | 1,805,606 | 1,857,258 | 1,971,772 | 1,860,906 |
| Culture and recreation..... | 5,438,952 | 5,230,583 | 5,931,980 | 7,698,789 | 5,272,952 | 4,664,382 | 5,161,159 | 5,108,459 | 5,717,217 | 6,212,939 |
| Community preservation..... | - | - | - | - | - | - | - | 97,390 | 88,219 | 262,485 |
| Interest..... | 1,119,991 | 1,000,510 | 874,085 | 688,728 | 662,307 | 624,347 | 518,438 | 451,254 | 485,291 | 941,593 |
| Total government activities expenses..... | 58,438,384 | 59,519,798 | 62,817,125 | 59,150,651 | 58,824,566 | 56,426,679 | 60,608,291 | 63,330,683 | 67,156,146 | 66,829,042 |
| Business-type activities: | | | | | | | | | | |
| Water..... | 3,555,497 | 3,142,944 | 3,663,971 | 3,824,382 | 3,779,970 | 4,017,528 | 4,064,788 | 4,759,477 | 3,647,456 | 5,417,978 |
| Total primary government expenses..... | \$ 61,993,881 | \$ 62,662,742 | \$ 66,481,096 | \$ 62,975,033 | \$ 62,604,536 | \$ 60,444,207 | \$ 64,673,079 | \$ 68,090,160 | \$ 67,156,146 | \$ 72,247,020 |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Education charges for services..... | \$ 661,318 | \$ 797,810 | \$ 624,645 | \$ 39,857 | \$ 2,216 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public works charges for services..... | 1,527,456 | 1,778,065 | 1,709,337 | 1,553,597 | 2,030,989 | 2,111,827 | 2,663,526 | 2,979,259 | 3,443,227 | 3,844,297 |
| Culture and recreation charges for services..... | 2,868,662 | 2,901,935 | 3,395,224 | 3,089,454 | 3,754,561 | 3,127,083 | 3,336,146 | 3,555,448 | 3,854,106 | 4,073,921 |
| Other charges for services..... | 2,224,193 | 2,131,532 | 2,270,103 | 2,015,173 | 2,846,976 | 2,895,705 | 2,736,733 | 3,095,105 | 2,643,033 | 3,738,247 |
| Operating grants and contributions..... | 8,485,086 | 9,613,606 | 8,904,353 | 5,100,667 | 4,761,309 | 2,034,958 | 1,899,658 | 1,021,267 | 675,551 | 886,785 |
| Capital grant and contributions..... | 539,038 | 768,456 | 663,258 | 667,249 | 912,606 | 1,862,815 | 4,803,000 | 4,072,965 | 3,124,074 | 1,097,971 |
| Total government activities program revenues..... | 16,305,753 | 17,991,404 | 17,566,920 | 12,465,997 | 14,308,657 | 12,032,388 | 15,439,063 | 14,724,044 | 13,739,991 | 13,641,221 |
| Business-type activities: | | | | | | | | | | |
| Charges for services - water..... | 2,675,606 | 3,747,650 | 3,535,581 | 3,894,809 | 3,784,821 | 4,722,072 | 4,948,020 | 4,800,457 | 2,922,056 | 4,504,728 |
| Total primary government program revenues..... | \$ 18,981,359 | \$ 21,739,054 | \$ 21,102,501 | \$ 16,360,806 | \$ 18,093,478 | \$ 16,754,460 | \$ 20,387,083 | \$ 19,524,501 | \$ 16,622,047 | \$ 18,145,949 |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental activities..... | \$ (42,132,631) | \$ (41,528,394) | \$ (45,250,205) | \$ (46,684,654) | \$ (44,515,909) | \$ (44,394,291) | \$ (45,169,228) | \$ (48,606,639) | \$ (53,416,155) | \$ (53,187,821) |
| Business-type activities..... | (879,891) | 604,706 | (128,390) | 70,427 | 4,851 | 704,544 | 883,232 | 40,980 | (725,400) | (913,250) |
| Total primary government net expense..... | \$ (43,012,522) | \$ (40,923,688) | \$ (45,378,595) | \$ (46,614,227) | \$ (44,511,058) | \$ (43,689,747) | \$ (44,285,996) | \$ (48,565,659) | \$ (54,141,555) | \$ (54,101,071) |
| General Revenues and other Changes in Net Position | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Real estate and personal property taxes, net of tax refunds payable..... | \$ 34,529,435 | \$ 35,584,755 | \$ 37,792,886 | \$ 37,971,741 | \$ 39,513,264 | \$ 42,191,684 | \$ 43,216,843 | \$ 44,467,932 | \$ 46,865,775 | \$ 49,151,540 |
| Motor vehicle and other excise taxes..... | 1,409,183 | 1,569,078 | 1,549,898 | 1,740,250 | 1,833,844 | 1,619,573 | 2,211,927 | 2,297,637 | 2,387,732 | 2,414,404 |
| Hotel/Motel tax..... | 405,249 | 446,821 | 500,138 | 534,951 | 553,174 | 939,539 | 649,119 | 678,226 | 674,717 | 684,793 |
| Meals tax..... | 108,763 | 281,647 | 308,570 | 334,050 | 328,522 | 359,441 | 379,689 | 406,465 | 423,305 | 439,960 |
| Community preservation tax..... | 1,021,395 | 1,059,753 | 1,104,656 | 1,135,123 | 1,174,624 | 1,287,789 | 1,267,529 | 1,311,440 | 1,366,320 | 1,445,251 |
| Penalties and interest on taxes and excise..... | 259,200 | 324,661 | 219,427 | 285,346 | 374,774 | 325,349 | 314,847 | 432,405 | 405,047 | 503,894 |
| Payments in lieu of taxes..... | 55,603 | 52,430 | 52,025 | 57,482 | 54,851 | 54,873 | 58,319 | 56,741 | 58,616 | 61,960 |
| Grants and contributions not restricted to specific programs..... | 379,514 | 364,333 | 364,336 | 364,336 | 646,248 | 578,188 | 668,191 | 552,299 | 538,689 | 580,046 |
| Unrestricted investment income..... | 116,921 | 42,878 | 29,091 | 52,315 | 77,492 | 40,044 | 108,189 | 120,365 | 167,256 | 749,074 |
| Miscellaneous..... | - | - | (76,924) | 2,125 | - | - | - | - | - | - |
| Transfers..... | - | (1,505,893) | - | (3,394) | - | - | - | - | (50,000) | (70,000) |
| Total governmental activities..... | 38,285,263 | 38,220,463 | 41,844,103 | 42,474,325 | 44,556,793 | 47,396,480 | 48,874,653 | 50,323,510 | 52,837,457 | 55,960,922 |
| Business-type activities: | | | | | | | | | | |
| Investment income..... | 4,611 | 3,073 | 776 | 1,161 | - | 958 | 963 | 296 | - | 24,088 |
| Transfers..... | - | 1,505,893 | - | 3,394 | - | - | - | - | (650,178) | 70,000 |
| Total primary government..... | \$ 38,289,874 | \$ 39,729,429 | \$ 41,844,879 | \$ 42,478,880 | \$ 44,556,793 | \$ 47,397,438 | \$ 48,875,616 | \$ 50,323,806 | \$ 52,187,279 | \$ 56,055,010 |
| Changes in Net Position | | | | | | | | | | |
| Governmental activities..... | \$ (3,847,368) | \$ (3,307,931) | \$ (3,406,102) | \$ (4,210,329) | \$ 40,884 | \$ 3,002,189 | \$ 3,705,425 | \$ 1,716,871 | \$ (578,698) | \$ 2,773,101 |
| Business-type activities..... | (875,280) | 2,113,672 | (127,614) | 74,982 | 4,851 | 705,502 | 884,195 | 41,276 | (1,375,578) | (819,162) |
| Total primary government..... | \$ (4,722,648) | \$ (1,194,259) | \$ (3,533,716) | \$ (4,135,347) | \$ 45,735 | \$ 3,707,691 | \$ 4,589,620 | \$ 1,758,147 | \$ (1,954,276) | \$ 1,953,939 |

(a) Beginning in fiscal year 2017, the Town has segregated noncapital community preservation expenses as a function.

Fund Balances, Governmental Funds

Last Ten Years

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| General Fund | | | | | | | | | | |
| Reserved..... | \$ 2,971,608 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved..... | 2,389,593 | - | - | - | - | - | - | - | - | - |
| Restricted..... | - | - | - | 16,843 | 59,735 | 59,735 | 59,735 | - | - | - |
| Committed..... | - | 3,784,777 | 1,346,210 | 2,883,956 | 1,028,708 | 2,282,380 | 5,147,433 | 1,428,213 | 655,728 | 1,021,754 |
| Assigned..... | - | 824,110 | 334,782 | 351,706 | 16,253 | 165,245 | 191,116 | 2,044,375 | 230,369 | 3,531,564 |
| Unassigned..... | - | 1,891,757 | 3,228,630 | 2,358,533 | 4,387,532 | 5,638,148 | 4,312,454 | 7,149,286 | 10,080,250 | 6,817,432 |
| Total general fund..... | \$ 5,361,201 | \$ 6,500,644 | \$ 4,909,622 | \$ 5,611,038 | \$ 5,492,228 | \$ 8,145,508 | \$ 9,710,738 | \$ 10,621,874 | \$ 10,966,347 | \$ 11,370,750 |
| All Other Governmental Funds | | | | | | | | | | |
| Unreserved, reported in: | | | | | | | | | | |
| Special revenue funds..... | \$ 5,694,885 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital projects funds..... | 316,089 | - | - | - | - | - | - | - | - | - |
| Permanent funds..... | 1,085,623 | - | - | - | - | - | - | - | - | - |
| Nonspendable..... | - | 799,692 | 769,863 | 149,669 | 156,746 | 156,746 | 137,442 | 601,676 | 575,620 | 588,952 |
| Restricted..... | - | 5,128,801 | 6,414,440 | 5,283,083 | 6,569,076 | 8,035,820 | 7,814,281 | 7,889,698 | 10,142,796 | 12,259,665 |
| Committed..... | - | 10,541 | 19,713 | 40,224 | 371,107 | 296,927 | 450,958 | - | - | - |
| Unassigned..... | - | (135,988) | (157,699) | (2,694,905) | (241,162) | (1,000,618) | (3,791,429) | (2,608,172) | (985,252) | (28,755) |
| Total all other governmental funds..... | \$ 7,096,597 | \$ 5,803,046 | \$ 7,046,317 | \$ 2,778,071 | \$ 6,855,767 | \$ 7,488,875 | \$ 4,611,252 | \$ 5,883,202 | \$ 9,733,164 | \$ 12,819,862 |

The Town implemented GASB 54 in year 2011, fund balances prior to year 2011 have been reported in the pre-GASB 54 format.

Changes in Fund Balances, Governmental Funds

Last Ten Years

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|-----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| Revenues: | | | | | | | | | | |
| Real estate and personal property taxes, net of tax refunds..... | \$ 35,470,833 | \$ 36,681,949 | \$ 38,273,160 | \$ 39,265,378 | \$ 40,628,331 | \$ 43,275,829 | \$ 44,240,027 | \$ 45,906,995 | \$ 46,824,452 | \$ 49,180,230 |
| Motor vehicle and other excise taxes..... | 1,404,171 | 1,536,396 | 1,571,572 | 1,660,920 | 1,929,747 | 1,972,008 | 2,106,253 | 2,350,985 | 2,398,639 | 2,434,366 |
| Hotel/motel tax..... | 405,249 | 446,821 | 500,138 | 534,951 | 553,174 | 589,322 | 649,119 | 678,226 | 674,717 | 684,793 |
| Meals tax..... | 108,763 | 281,647 | 308,570 | 334,050 | 328,522 | 359,441 | 379,689 | 406,465 | 423,305 | 439,960 |
| Other fees and charges for services..... | 969,105 | 1,116,161 | 1,202,708 | 1,513,922 | 1,767,977 | 2,096,797 | 2,119,239 | 2,082,057 | 1,495,312 | 1,683,252 |
| Penalties and interest on taxes and excise..... | 259,200 | 324,661 | 219,376 | 284,963 | 372,574 | 307,873 | 314,847 | 410,681 | 405,047 | 503,894 |
| Fees and rentals..... | - | - | - | - | - | - | - | - | 264,414 | 107,521 |
| Recreation fees..... | 2,461,139 | 2,454,198 | 2,536,230 | 2,511,958 | 2,556,706 | 1,770,473 | 1,875,887 | 2,898,807 | 3,107,877 | 3,139,411 |
| Sanitation fees..... | 1,532,262 | 1,667,582 | 1,699,684 | 1,713,368 | 1,931,322 | 2,156,538 | 2,455,995 | 2,749,461 | 3,110,692 | 3,372,701 |
| Payments in lieu of taxes..... | 55,603 | 52,430 | 52,025 | 57,482 | 54,851 | 55,962 | 58,319 | 56,741 | 58,616 | 61,960 |
| Licenses and permits..... | 747,673 | 739,693 | 821,559 | 848,300 | 975,256 | 1,688,049 | 1,777,026 | 694,880 | 731,490 | 913,619 |
| Intergovernmental..... | 10,192,396 | 10,272,151 | 10,320,518 | 6,212,743 | 6,725,263 | 4,140,679 | 7,005,754 | 5,173,694 | 3,548,977 | 1,713,048 |
| Departmental and other..... | 1,689,445 | 1,779,018 | 2,336,766 | 756,280 | 1,450,236 | 1,248,203 | 1,614,355 | 1,630,206 | 2,024,635 | 2,635,738 |
| Community preservation taxes..... | - | - | - | - | - | - | - | - | 1,371,737 | 1,448,794 |
| Community preservation state match..... | - | - | - | - | - | - | - | - | 304,606 | - |
| Special assessments..... | - | - | - | - | - | - | - | 106,661 | 169,003 | 98,751 |
| Contributions and donations..... | 72,056 | 67,754 | 197,454 | 63,492 | 42,338 | 117,968 | 38,733 | 38,664 | 9,110 | 7,235 |
| Investment income..... | 162,718 | 178,213 | 79,584 | 72,098 | 90,754 | 48,887 | 108,189 | 120,365 | 167,256 | 749,074 |
| Total revenues..... | 55,530,613 | 57,598,674 | 60,119,344 | 55,829,905 | 59,407,051 | 59,828,029 | 64,743,432 | 65,304,888 | 67,089,885 | 69,174,347 |
| Expenditures: | | | | | | | | | | |
| General government..... | 3,776,288 | 4,184,821 | 3,226,562 | 2,328,162 | 2,815,828 | 2,688,988 | 3,097,869 | 3,217,922 | 3,683,572 | 3,537,246 |
| Public safety..... | 10,130,915 | 7,471,552 | 8,467,745 | 7,570,722 | 8,107,909 | 8,433,586 | 8,909,986 | 9,024,268 | 9,597,470 | 14,432,126 |
| Education..... | 19,258,353 | 20,090,937 | 20,905,851 | 20,915,309 | 21,759,572 | 21,343,766 | 24,235,546 | 25,495,354 | 26,247,111 | 27,190,613 |
| Public works..... | 4,660,207 | 4,762,220 | 5,132,324 | 5,147,687 | 6,278,572 | 9,054,635 | 13,411,113 | 8,774,422 | 11,045,317 | 9,187,789 |
| Human services..... | 1,738,820 | 1,184,779 | 1,256,566 | 1,660,018 | 1,397,057 | 1,302,963 | 1,247,826 | 1,232,738 | 1,374,904 | 1,332,714 |
| Culture and recreation..... | 3,152,939 | 2,936,863 | 3,969,709 | 5,879,033 | 3,968,526 | 3,394,215 | 5,094,883 | 4,130,106 | 14,594,041 | 6,157,691 |
| Community preservation..... | - | - | - | - | - | - | - | 948,441 | 163,205 | 1,222,411 |
| Pension benefits..... | - | - | - | - | - | - | - | 2,364,925 | 2,681,194 | 2,542,729 |
| Employee benefits..... | 10,511,933 | 11,822,414 | 12,523,989 | 9,732,233 | 9,621,497 | 6,106,443 | 6,469,592 | 4,124,629 | 5,115,326 | 5,618,378 |
| State and county charges..... | 549,542 | 563,373 | 579,642 | 626,146 | 627,779 | 642,174 | 536,513 | 646,442 | 682,359 | 701,638 |
| Debt service: | | | | | | | | | | |
| Principal..... | 3,382,250 | 3,259,013 | 3,662,227 | 3,269,227 | 2,825,000 | 2,812,358 | 2,802,358 | 2,777,358 | 1,782,356 | 2,687,358 |
| Interest..... | 1,625,893 | 1,476,810 | 904,485 | 707,299 | 643,018 | 662,513 | 548,892 | 485,197 | 498,958 | 1,189,155 |
| Total expenditures..... | 58,787,140 | 57,752,782 | 60,629,100 | 57,835,836 | 58,044,758 | 56,441,641 | 66,354,578 | 63,221,802 | 77,465,813 | 75,799,848 |
| Excess (deficiency) of revenues over (under) expenditures..... | (3,256,527) | (154,108) | (509,756) | (2,005,931) | 1,362,293 | 3,386,388 | (1,611,146) | 2,083,086 | (10,375,928) | (6,625,501) |
| Other Financing Sources (Uses): | | | | | | | | | | |
| Issuance of bonds and notes..... | 92,000 | - | 162,000 | - | 2,900,000 | - | - | - | 12,525,000 | 9,105,000 |
| Issuance of refunding bonds..... | 8,525,000 | - | - | 3,565,000 | - | - | - | - | - | - |
| Premium from issuance of bonds and notes..... | - | - | - | - | - | - | - | - | 1,395,185 | 1,081,602 |
| Premium from issuance of refunding bonds..... | - | - | - | 343,949 | - | - | - | - | - | - |
| Payments to refunded bond escrow agent..... | (8,525,000) | - | - | (3,908,949) | - | - | - | - | - | - |
| Transfers in..... | 2,961,936 | 2,547,809 | 1,155,330 | 1,825,159 | 1,188,549 | 2,024,960 | 1,498,095 | 2,465,537 | 2,898,336 | 2,717,401 |
| Transfers out..... | (2,946,716) | (2,547,809) | (1,155,330) | (1,828,553) | (1,492,062) | (2,124,960) | (1,498,095) | (2,465,537) | (2,248,158) | (2,787,401) |
| Total other financing sources (uses)..... | 107,220 | - | 162,000 | (3,394) | 2,596,487 | (100,000) | - | - | 14,570,363 | 10,116,602 |
| Net change in fund balance..... | \$ (3,149,307) | \$ (154,108) | \$ (347,756) | \$ (2,009,325) | \$ 3,958,780 | \$ 3,286,388 | \$ (1,611,146) | \$ 2,083,086 | \$ 4,194,435 | \$ 3,491,101 |
| Debt service as a percentage of noncapital expenditures..... | 8.52% | 8.20% | 7.53% | 6.88% | 5.97% | 6.16% | 5.05% | 5.61% | 3.64% | 5.98% |

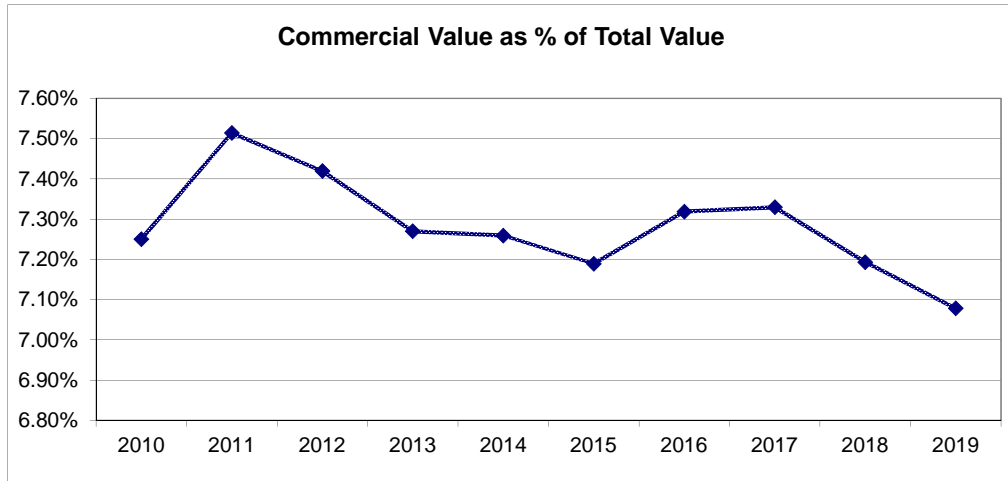
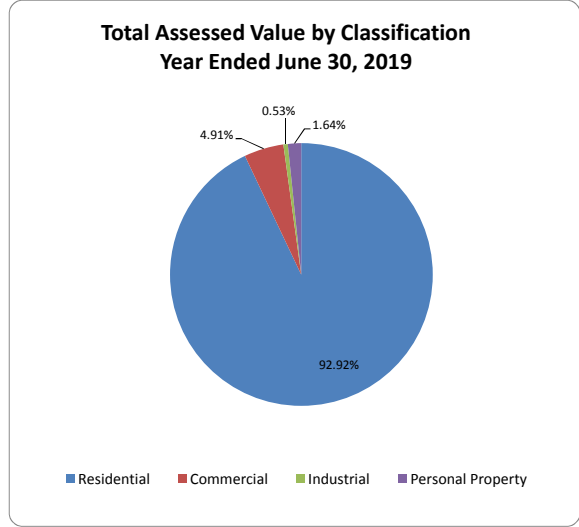
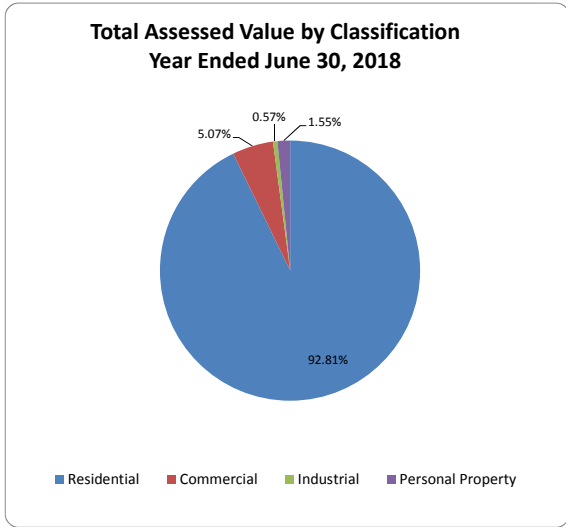
Notes:

Beginning in fiscal year 2017 the Town has segregated special assessment revenue and community preservation and pension benefit expenditures.

Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates

Last Ten Years

| Year | Assessed and Actual Values and Tax Rates | | | | | | | | Total Town Value |
|------|--|--|------------------|------------------|-------------------|------------------------|---------------------|-----------------------|------------------|
| | Residential Value | Residential & Personal Property Tax Rate | Commercial Value | Industrial Value | Personal Property | Total Commercial Value | Commercial Tax Rate | Total Direct Rate (1) | |
| 2010 | \$4,586,390,128 | \$7.03 | \$263,347,052 | \$32,410,500 | \$62,764,060 | \$358,521,612 | \$7.03 | \$7.03 | \$4,944,911,740 |
| 2011 | \$4,302,286,678 | \$7.70 | \$254,909,182 | \$30,476,500 | \$64,157,150 | \$349,542,832 | \$7.70 | \$7.70 | \$4,651,829,510 |
| 2012 | \$4,257,186,934 | \$8.12 | \$254,536,416 | \$22,985,400 | \$63,646,450 | \$341,168,266 | \$8.12 | \$8.12 | \$4,598,355,200 |
| 2013 | \$4,154,166,443 | \$8.58 | \$237,620,107 | \$18,169,700 | \$69,888,320 | \$325,678,127 | \$8.58 | \$8.58 | \$4,479,844,570 |
| 2014 | \$4,205,723,813 | \$8.77 | \$239,364,277 | \$19,467,100 | \$70,368,150 | \$329,199,527 | \$8.77 | \$8.77 | \$4,534,923,340 |
| 2015 | \$4,362,218,987 | \$8.97 | \$245,771,003 | \$19,809,600 | \$72,314,360 | \$337,894,963 | \$8.97 | \$8.97 | \$4,700,113,950 |
| 2016 | \$4,461,686,152 | \$9.07 | \$251,670,218 | \$26,499,900 | \$74,153,530 | \$352,323,648 | \$9.07 | \$9.07 | \$4,814,009,800 |
| 2017 | \$4,617,995,392 | \$8.97 | \$259,151,168 | \$28,645,900 | \$77,454,040 | \$365,251,108 | \$8.97 | \$8.97 | \$4,983,246,500 |
| 2018 | \$4,931,447,716 | \$8.80 | \$269,576,804 | \$30,490,100 | \$82,166,200 | \$382,233,104 | \$8.80 | \$8.80 | \$5,313,680,820 |
| 2019 | \$5,281,196,190 | \$8.67 | \$278,842,570 | \$30,042,500 | \$93,413,130 | \$402,298,200 | \$8.67 | \$8.67 | \$5,683,494,390 |



(1) Weighted average direct tax rate, calculated as weighted average of residential, commercial and personal property tax rates.
 Source: Department of Revenue, Division of Local Services
 All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the Town. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value. The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

Principal Taxpayers

Current Year and Nine Years Ago

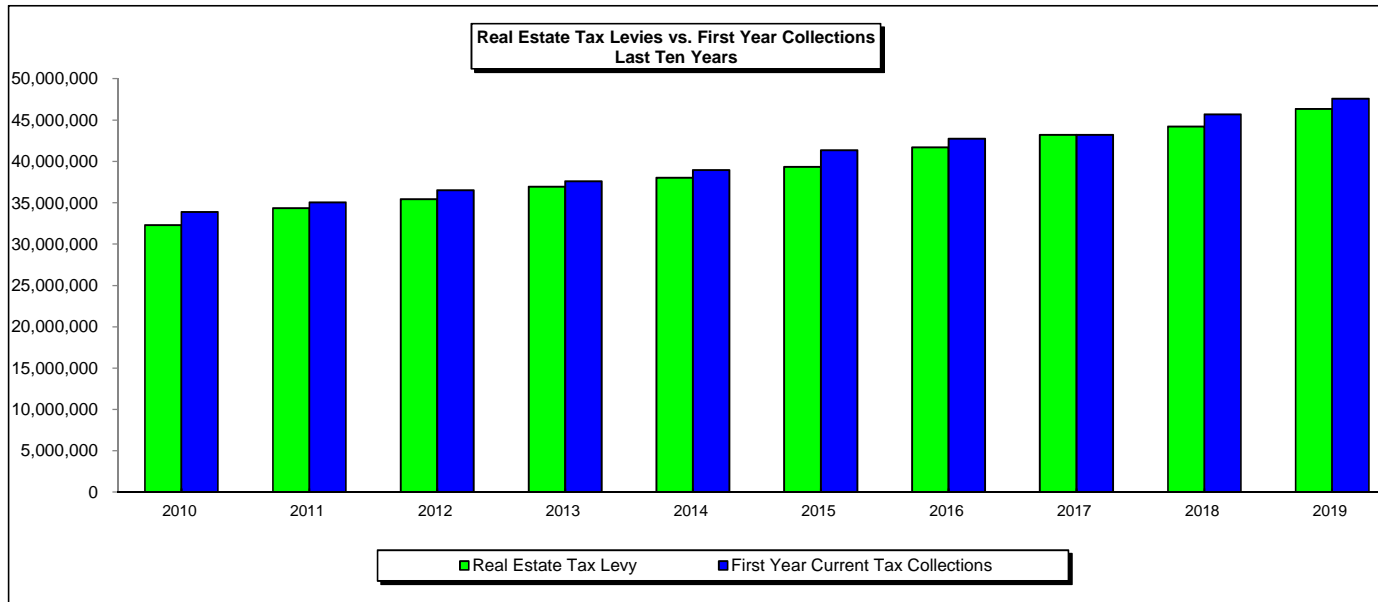
| Name | Nature of Business | 2019 | | | 2010 | | |
|------------------------------|----------------------|----------------------|------|--|----------------------|------|--|
| | | Assessed Valuation | Rank | Percentage of Total Taxable Assessed Value | Assessed Valuation | Rank | Percentage of Total Taxable Assessed Value |
| Wequasset Inn LLP | Inn | \$36,665,570 | 1 | 0.69% | \$34,469,720 | 1 | 0.66% |
| Colonial Gas | Utility | \$24,410,990 | 2 | 0.46% | \$15,795,220 | 4 | 0.30% |
| Nstar Service | Utility | \$19,575,950 | 3 | 0.37% | \$20,202,190 | 2 | 0.39% |
| WJG Realty Trust | Super Store/Stores | \$17,734,800 | 4 | 0.33% | \$17,476,200 | 3 | 0.33% |
| NPH Harwich LLC | Nursing Home | \$13,351,300 | 5 | 0.25% | \$13,084,600 | 5 | 0.25% |
| Wychmere Harbor R.E. | Inn | \$12,022,000 | 6 | 0.23% | \$11,673,300 | 6 | 0.22% |
| Individual | Individual Residence | \$10,583,500 | 7 | 0.20% | \$9,869,900 | 7 | 0.19% |
| Individual | Individual Residence | \$10,088,100 | 8 | 0.19% | \$8,184,730 | 9 | 0.16% |
| MS Harwich LLC | Super Market | \$8,780,000 | 9 | 0.17% | \$8,650,000 | 8 | 0.17% |
| Individual | Individual Residence | \$8,566,900 | 10 | 0.16% | | | |
| Linear Retail Harwich #1 LLC | Shopping Center | | | | \$6,670,400 | 10 | 0.13% |
| | Totals | <u>\$161,779,110</u> | | <u>3.04%</u> | <u>\$146,076,260</u> | | <u>2.79%</u> |

Source: Assessor's Department

Property Tax Levies and Collections

Last Ten Years

| Year | (1) Total Tax Levy | Less Reserve for Abatements & Exemptions | (1) Net Tax Levy | Net as % of Total | First Year Current Tax Collections | Percent of Net Levy Collected | Delinquent Tax Collections | Total Tax Collections | Percent of Total Tax Collections to Net Tax Levy (2) |
|------|--------------------------|---|------------------------|----------------------|--|-------------------------------------|----------------------------------|-----------------------------|---|
| 2010 | \$34,762,730 | \$400,000 | \$34,362,730 | 98.85% | \$33,894,287 | 98.64% | \$319,621 | \$34,213,908 | 99.57% |
| 2011 | \$35,819,087 | \$400,000 | \$35,419,087 | 98.88% | \$35,037,810 | 98.92% | \$290,882 | \$35,328,692 | 99.74% |
| 2012 | \$37,338,644 | \$400,000 | \$36,938,644 | 98.93% | \$36,535,229 | 98.91% | \$325,236 | \$36,860,465 | 99.79% |
| 2013 | \$38,437,066 | \$420,000 | \$38,017,066 | 98.91% | \$37,603,177 | 98.91% | \$377,041 | \$37,980,218 | 99.90% |
| 2014 | \$39,771,278 | \$430,000 | \$39,341,278 | 98.92% | \$38,970,524 | 99.06% | \$372,296 | \$39,342,820 | 100.00% |
| 2015 | \$42,160,022 | \$440,000 | \$41,720,022 | 98.96% | \$41,353,997 | 99.12% | \$283,280 | \$41,637,277 | 99.80% |
| 2016 | \$43,663,069 | \$451,039 | \$43,212,030 | 98.97% | \$42,734,389 | 98.89% | \$415,253 | \$43,149,642 | 99.86% |
| 2017 | \$44,699,721 | \$467,623 | \$44,232,098 | 98.95% | \$43,202,536 | 97.67% | \$381,846 | \$43,584,382 | 98.54% |
| 2018 | \$46,761,271 | \$413,262 | \$46,348,009 | 99.12% | \$45,679,828 | 98.56% | \$600,618 | \$46,280,446 | 99.85% |
| 2019 | \$49,275,896 | \$450,000 | \$48,825,896 | 99.09% | \$47,582,459 | 97.45% | \$0 | \$47,582,459 | 97.45% |



(1) Includes tax liens.

(2) If the actual abatements and exemptions are lower than the estimate, the actual collections can exceed the net levy.

Source: Official Statements, Town of Harwich.

Ratios of Outstanding Debt by Type

Last Ten Years

| Year | Governmental Activities | | Business-type Activities | | Total Debt Outstanding | Percentage of Personal Income (2) | U. S. Census Population | Debt Per Capita |
|------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------|-----------------------------------|-------------------------|-----------------|
| | General Obligation Bonds (1) | General Obligation Bonds (1) | General Obligation Bonds (1) | General Obligation Bonds (1) | | | | |
| 2010 | \$ 30,205,003 | \$ 3,845,000 | \$ 34,050,003 | | 34,050,003 | 7.88% | 12,243 | \$ 2,781 |
| 2011 | 26,510,990 | 3,655,000 | 30,165,990 | | 30,165,990 | 7.84% | 12,648 | 2,385 |
| 2012 | 23,010,763 | 8,265,000 | 31,275,763 | | 31,275,763 | 7.24% | 12,691 | 2,464 |
| 2013 | 19,696,536 | 7,905,000 | 27,601,536 | | 27,601,536 | 6.24% | 12,832 | 2,151 |
| 2014 | 19,754,271 | 7,430,000 | 27,184,271 | | 27,184,271 | 6.38% | 12,479 | 2,178 |
| 2015 | 16,941,913 | 8,838,232 | 25,780,145 | | 25,780,145 | 6.07% | 12,432 | 2,074 |
| 2016 | 14,434,369 | 8,568,638 | 23,003,007 | | 23,003,007 | 4.32% | 12,872 | 1,787 |
| 2017 | 11,584,637 | 7,999,249 | 19,583,886 | | 19,583,886 | 3.68% | 12,873 | 1,521 |
| 2018 | 23,660,458 | 7,427,194 | 31,087,652 | | 31,087,652 | 6.20% | 12,133 | 2,562 |
| 2019 | 30,879,284 | 6,857,943 | 37,737,227 | | 37,737,227 | 7.08% | 12,745 | 2,961 |

(1) Presented net of original issuance discounts and premiums.

(2) Personal income is disclosed on the Schedule of Demographic and Economic Statistics.

Source: Audited Financial Statements, U. S. Census

Ratios of General Bonded Debt Outstanding

Last Ten Years

| Year | General Obligation Bonds | Percentage of Estimated Actual Taxable Value of Property (1) | Per Capita (2) |
|------|--------------------------------|---|-------------------|
| 2010 | \$ 34,050,003 | 0.69% | 2,781 |
| 2011 | 30,165,990 | 0.65% | 2,385 |
| 2012 | 31,275,763 | 0.68% | 2,464 |
| 2013 | 27,601,536 | 0.62% | 2,151 |
| 2014 | 27,184,271 | 0.60% | 2,178 |
| 2015 | 25,780,145 | 0.55% | 2,074 |
| 2016 | 23,003,007 | 0.48% | 1,787 |
| 2017 | 19,583,886 | 0.39% | 1,521 |
| 2018 | 31,087,652 | 0.59% | 2,562 |
| 2019 | 37,737,227 | 0.66% | 2,961 |

(1) Property value data is disclosed on the Schedule of Assessed Value of Taxable Property by Classification and Tax Rates.

(2) Population data is disclosed on the Schedule of Demographic and Economic Statistics.

Source: Audited Financial Statements, U. S. Census

Direct and Overlapping Governmental Activities Debt

As of June 30, 2019

| <u>Overlapping Entities</u> | <u>Debt Outstanding</u> | <u>Percentage Applicable</u> | <u>Share of Overlapping Debt</u> |
|--|-----------------------------|----------------------------------|--|
| Debt repaid with property taxes | | | |
| Barnstable County..... | \$ 23,061,312 | 6.36% | \$ 1,466,699 |
| Cape Cod Regional Technical High School..... | 68,985,000 | 12.40% | 8,554,140 |
| Monomoy Regional School District..... | 23,200,000 | 73.48% | <u>17,047,360</u> |
| Subtotal, overlapping debt..... | | | 27,068,199 |
| Town direct debt..... | | | <u>30,879,284</u> |
| Total direct and overlapping debt..... | | | <u>\$ 57,947,483</u> |

Source: Official Statements

Note: The Town obtains the debt outstanding and percentages directly from Barnstable County.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the Town. This schedule calculates the portion of the outstanding debt of those overlapping governments that is borne by the taxpayers of Town. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Computation of Legal Debt Margin

Last Ten Years

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Equalized Valuation..... | \$ <u>5,372,328,900</u> | \$ <u>5,372,328,900</u> | \$ <u>4,982,071,300</u> | \$ <u>4,982,071,300</u> | \$ <u>4,818,012,600</u> | \$ <u>4,818,012,600</u> | \$ <u>5,172,756,600</u> | \$ <u>5,172,756,600</u> | \$ <u>5,697,974,900</u> | \$ <u>5,697,974,900</u> |
| Debt Limit -5% of Equalized Valuation..... | \$ 268,616,445 | \$ 268,616,445 | \$ 249,103,565 | \$ 249,103,565 | \$ 240,900,630 | \$ 240,900,630 | \$ 258,637,830 | \$ 258,637,830 | \$ 284,898,745 | \$ 284,898,745 |
| Less: | | | | | | | | | | |
| Outstanding debt applicable to limit..... | 29,100,003 | 25,605,990 | 22,285,764 | 19,146,537 | 19,279,272 | 16,541,914 | 13,809,556 | 11,015,000 | 21,840,000 | 28,340,000 |
| Authorized and unissued debt applicable to limit..... | <u>92,125</u> | <u>1,754,125</u> | <u>3,050,000</u> | <u>3,572,000</u> | <u>8,451,000</u> | <u>9,351,000</u> | <u>9,151,000</u> | <u>17,166,037</u> | <u>44,445,150</u> | <u>33,451,617</u> |
| Legal debt margin..... | \$ <u><u>239,424,317</u></u> | \$ <u><u>241,256,330</u></u> | \$ <u><u>223,767,801</u></u> | \$ <u><u>226,385,028</u></u> | \$ <u><u>213,170,358</u></u> | \$ <u><u>215,007,716</u></u> | \$ <u><u>235,677,274</u></u> | \$ <u><u>230,456,793</u></u> | \$ <u><u>218,613,595</u></u> | \$ <u><u>223,107,128</u></u> |
| Total debt applicable to the limit as a percentage of debt limit..... | 10.87% | 10.19% | 10.17% | 9.12% | 11.51% | 10.75% | 8.88% | 10.90% | 23.27% | 21.69% |

Source: Assessor's Office

Demographic and Economic Statistics

Last Ten Years

| Year | Population Estimates | Personal Income | Per Capita Personal Income | Median Age | School Enrollment | Unemployment Rate |
|------|-------------------------|--------------------|-------------------------------------|---------------|----------------------|----------------------|
| 2010 | 12,243 | \$ 432,312,573 | \$ 35,311 * | 52.4 * | 1,376 | 9.9% |
| 2011 | 12,648 | 384,701,568 | 30,416 | 51.8 | 1,423 | 7.4% |
| 2012 | 12,691 | 432,217,387 | 34,057 | 51.8 | 1,412 | 7.5% |
| 2013 | 12,832 | 442,177,888 | 34,459 * | 51.0 * | 1,421 | 7.8% |
| 2014 | 12,479 | 426,107,934 | 34,146 | 50.9 | 1,432 | 6.9% |
| 2015 | 12,432 | 424,503,072 | 34,146 | 52.0 | 1,631 | 6.4% |
| 2016 | 12,872 | 531,909,656 | 41,323 | 52.0 | 1,622 | 5.2% |
| 2017 | 12,873 | 531,950,979 | 41,323 | 52.0 | 1,474 | 4.8% |
| 2018 | 12,133 | 501,371,959 | 41,323 | 52.8 | 1,487 | 4.5% |
| 2019 | 12,745 | 532,983,155 | 41,819 | 52.8 | 1,507 | 4.3% |

Source: U. S. Census, Division of Local Services, and Annual Town Reports
 Median age and personal income is estimated based on most recent census data

* Five Year Average

Principal Employers (excluding Town)

Current Year and Nine Years Ago

| Employer | Nature of Business | 2019 | | | 2010 | | |
|--------------------------------|--------------------|-------------|------|-------------------------------------|-------------|------|-------------------------------------|
| | | Employees | Rank | Percentage of Total Town Employment | Employees | Rank | Percentage of Total Town Employment |
| Stop & Shop Supermarket | Grocery Store | 200 | 1 | 2.93% | 200 | 1 | 3.16% |
| Wequasset Resort | Resort | 150 | 2 | 2.20% | 150 | 2 | 2.37% |
| Robert B. Our Co., Inc. | Construction | 130 | 3 | 1.90% | 130 | 3 | 2.05% |
| Epoch Health Care | Senior Health Care | 120 | 4 | 1.76% | 120 | 4 | 1.89% |
| Cape Cod Technical HS | Education | 110 | 5 | 1.61% | 110 | 5 | 1.74% |
| Fontaine Center | Medical Facility | 100 | 6 | 1.46% | 100 | 6 | 1.58% |
| Wychmere Harbor Beach & Tennis | Private Resort | 92 | 7 | 1.35% | 92 | 7 | 1.45% |
| Star Market | Grocery Store | 90 | 8 | 1.32% | 90 | 8 | 1.42% |
| Brax Landing | Restaurant | 50 | 9 | 0.73% | 50 | 9 | 0.79% |
| 400 East | Restaurant | 40 | 10 | 0.59% | 40 | 10 | 0.63% |
| Totals | | <u>1082</u> | | <u>15.84%</u> | <u>1082</u> | | <u>17.08%</u> |

Source: Massachusetts Department of Employment and Training and Official Statements

Full-time Equivalent Town Employees by Function

Last Ten Years

| | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Function | | | | | | | | | | |
| General government..... | 22 | 22 | 23 | 23 | 27 | 28 | 28 | 29 | 29 | 29 |
| Public safety..... | 70 | 70 | 69 | 69 | 74 | 75 | 75 | 76 | 76 | 76 |
| Education..... | 300 | 320 | - | - | - | - | - | - | - | - |
| Public works..... | 42 | 45 | 47 | 46 | 49 | 50 | 51 | 52 | 52 | 52 |
| Human services..... | 7 | 8 | 8 | 7 | 8 | 10 | 11 | 11 | 11 | 11 |
| Culture and recreation..... | 20 | 20 | 19 | 20 | 20 | 22 | 23 | 22 | 22 | 22 |
| Total | <u>461</u> | <u>485</u> | <u>166</u> | <u>165</u> | <u>178</u> | <u>185</u> | <u>188</u> | <u>190</u> | <u>190</u> | <u>190</u> |

Source: Various Town Departments

Note: Beginning in fiscal year 2012, the Town joined a Regional School District.

Operating Indicators by Function/Program

Last Ten Years

| Function/Program | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Fire Department | | | | | | | | | | |
| Total incidents..... | 3,942 | 4,069 | 3,900 | 3,900 | 4,014 | 4,294 | 4,322 | 4,205 | 5,029 | N/A |
| Rescue/EMS..... | 2,600 | 1,917 | 1,917 | 1,939 | 2,204 | 2,274 | 2,492 | 2,318 | 2,605 | N/A |
| Inspectional Services Department | | | | | | | | | | |
| Number of building permits (quick and zoning)... | 1,045 | 1,007 | 1,099 | 1,157 | 1,395 | 1,047 | 1,331 | 1,242 | 1,321 | 1,389 |
| Number of plumbing/gas permits..... | N/A | N/A | N/A | 1,218 | 1,146 | 1,208 | 1,199 | 1,176 | 1,320 | 1,419 |
| Number of electrical permits..... | N/A | N/A | N/A | 780 | 774 | 804 | 904 | 935 | 916 | 951 |
| Water/Sewer | | | | | | | | | | |
| Number of gallons pumped (millions)..... | 770 | 683 | 781 | 711 | 752 | 854 | 853 | 699 | 773 | N/A |
| Number of new services added..... | 37 | 16 | 35 | 32 | 32 | 42 | 36 | 40 | 52 | N/A |
| Number of main improvements..... | 6 | 2 | 1 | - | 11 | 14 | 3 | 5 | 5 | N/A |
| Highway | | | | | | | | | | |
| Number of work orders..... | 268 | 315 | 207 | 403 | 571 | 507 | 507 | 498 | 785 | N/A |
| Cemetery | | | | | | | | | | |
| Burials..... | 72 | 95 | N/A | N/A | 77 | 81 | 88 | 83 | 62 | N/A |
| Recreation | | | | | | | | | | |
| Number of programs added..... | N/A | N/A | 10 | 9 | 9 | 12 | 13 | 11 | 9 | N/A |
| Number of participants-winter..... | N/A | N/A | N/A | 308 | 310 | 408 | 426 | 389 | 385 | N/A |
| Number of participants-spring..... | N/A | N/A | N/A | 203 | 200 | 203 | 230 | 229 | 229 | N/A |
| Number of participants-summer..... | N/A | N/A | N/A | 927 | 952 | 662 | 1,028 | 1,161 | 1,250 | N/A |
| Number of participants-fall..... | N/A | N/A | N/A | 249 | 274 | 274 | 357 | 373 | 402 | N/A |
| Police Department | | | | | | | | | | |
| Arrests/PCs..... | 348 | 199 | 197 | 175 | 190 | 216 | 235 | 216 | 210 | N/A |
| Summons Arrests..... | 179 | 450 | 166 | 136 | 172 | 141 | 135 | 135 | 156 | N/A |
| Total Calls for Service..... | 18,337 | 17,952 | 19,711 | 19,018 | 17,168 | 18,118 | 16,879 | 16,872 | 18,154 | N/A |

Source: Various Town Departments

N/A - Information not available

Several operating indicators are maintained on a calendar year basis. As a result, 2019 information is not yet available.

Capital Asset Statistics by Function/Program

Last Ten Years

| <u>Function/Program</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | | | | | |
| Number of buildings..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Police | | | | | | | | | | |
| Number of stations..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fire | | | | | | | | | | |
| Number of stations..... | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Harbors | | | | | | | | | | |
| Number of buildings..... | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Public beaches..... | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Public landings..... | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Education | | | | | | | | | | |
| Number of elementary schools..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of middle schools..... | 1 | 1 | (A) | - | - | - | - | - | - | - |
| Number of high schools..... | 1 | 1 | 1 | 1 | (A) | - | - | - | - | - |
| Public Works | | | | | | | | | | |
| Highway Department Building..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water pumping stations..... | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Water corrosion facilities..... | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Water storage tanks..... | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Miles of water mains..... | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 |
| Fire hydrants..... | 1,333 | 1,349 | 1,349 | 1,349 | 1,360 | 1,360 | 1,360 | 1,360 | 1,360 | 1360 |
| Service connections..... | 9,806 | 9,844 | 9,869 | 9,887 | 9,824 | 9,848 | 9,925 | 9,823 | 9,957 | N/A |
| Water office buildings..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water service garage (4 bays)..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water equipment garage (1 bay)..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water storage garage (1 bay)..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Cemeteries..... | 16 | 16 | 16 | 16 | 17 | 17 | 17 | 17 | 17 | 17 |
| Human Services | | | | | | | | | | |
| Community Center..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Culture and Recreation | | | | | | | | | | |
| Brooks Academy, Town Museum..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Cultural Center..... | - | - | - | - | - | - | 1 | 1 | 1 | 1 |
| Parks..... | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Athletic fields..... | 5 | 5 | 5 | 5 | 7 | 7 | 7 | 7 | 7 | 7 |
| Golf courses..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Golf clubhouses..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Golf course buildings..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Town owned libraries..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

Source: Various Town Departments

(A) The Town is now part of a Regional School District and these buildings are no longer utilized.

June 30, 2018 OPEB Valuation – Department Results

| | Accounting | Assessor | Assessors | Building | Cemetery |
|---|----------------|--------------|----------------|---------------|----------------|
| Actuarial Accrued Liability by Participant Category | | | | | |
| 1 Current retirees, beneficiaries and dependents | \$221,270 | \$165,958 | \$0 | \$292,054 | \$0 |
| 2 Current active employees | <u>174,707</u> | <u>0</u> | <u>111,963</u> | <u>30,127</u> | <u>157,691</u> |
| 3 Total as of June 30, 2018: (1) + (2) | \$395,977 | \$165,958 | \$111,963 | \$322,181 | \$157,691 |
| 4 Actuarial value of assets as of June 30, 2018 | <u>9,989</u> | <u>4,187</u> | <u>2,824</u> | <u>8,127</u> | <u>3,978</u> |
| 5 UAAL as of June 30, 2018: (3)-(4) | \$385,988 | \$161,771 | \$109,139 | \$314,054 | \$153,713 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2019 | | | | | |
| 6 Normal Cost adjusted for timing | \$10,807 | \$0 | \$10,184 | \$15,338 | \$8,404 |
| 7 Amortization payment adjusted for timing | <u>22,151</u> | <u>9,284</u> | <u>6,263</u> | <u>18,023</u> | <u>8,821</u> |
| 8 Total Actuarially Determined Contribution (ADC): (6) + (7) | \$32,958 | \$9,284 | \$16,447 | \$33,361 | \$17,225 |
| 9 Projected benefit payments for fiscal year ending June 30, 2019 | \$20,285 | \$17,985 | \$1,221 | \$28,119 | \$29 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2020 | | | | | |
| 10 Normal Cost adjusted for timing | \$11,158 | \$0 | \$10,515 | \$15,836 | \$8,677 |
| 11 Amortization payment adjusted for timing | <u>22,871</u> | <u>9,586</u> | <u>6,467</u> | <u>18,609</u> | <u>9,108</u> |
| 12 Total Actuarially Determined Contribution (ADC): (10) + (11) | \$34,029 | \$9,586 | \$16,982 | \$34,445 | \$17,785 |

Notes: Assets are allocated in proportion to total liability.
Adjustment for timing assumes payment in the middle of the fiscal year.

June 30, 2018 OPEB Valuation – Department Results

| | Channel 18 | COA | Community Center | Conservation | Disposal |
|---|---------------|----------------|------------------|---------------|----------------|
| Actuarial Accrued Liability by Participant Category | | | | | |
| 1 Current retirees, beneficiaries and dependents | \$118,291 | \$96,588 | \$0 | \$44,101 | \$0 |
| 2 Current active employees | <u>44,929</u> | <u>148,873</u> | <u>176,239</u> | <u>26,020</u> | <u>276,642</u> |
| 3 Total as of June 30, 2018: (1) + (2) | \$163,220 | \$245,461 | \$176,239 | \$70,121 | \$276,642 |
| 4 Actuarial value of assets as of June 30, 2018 | <u>4,117</u> | <u>6,192</u> | <u>4,446</u> | <u>1,769</u> | <u>6,979</u> |
| 5 UAAL as of June 30, 2018: (3)-(4) | \$159,103 | \$239,269 | \$171,793 | \$68,352 | \$269,663 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2019 | | | | | |
| 6 Normal Cost adjusted for timing | \$4,468 | \$6,875 | \$8,639 | \$4,616 | \$18,168 |
| 7 Amortization payment adjusted for timing | <u>9,130</u> | <u>13,731</u> | <u>9,859</u> | <u>3,923</u> | <u>15,475</u> |
| 8 Total Actuarially Determined Contribution (ADC): (6) + (7) | \$13,598 | \$20,606 | \$18,498 | \$8,539 | \$33,643 |
| 9 Projected benefit payments for fiscal year ending June 30, 2019 | \$5,759 | \$9,569 | \$43 | \$4,401 | \$57 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2020 | | | | | |
| 10 Normal Cost adjusted for timing | \$4,613 | \$7,098 | \$8,920 | \$4,766 | \$18,758 |
| 11 Amortization payment adjusted for timing | <u>9,427</u> | <u>14,177</u> | <u>10,179</u> | <u>4,050</u> | <u>15,978</u> |
| 12 Total Actuarially Determined Contribution (ADC): (10) + (11) | \$14,040 | \$21,275 | \$19,099 | \$8,816 | \$34,736 |

Notes: Assets are allocated in proportion to total liability.
Adjustment for timing assumes payment in the middle of the fiscal year.

June 30, 2018 OPEB Valuation – Department Results

| | Elected Official | Emergency Telecom | Engineer | Engineering | Fire |
|---|---------------------|----------------------|--------------|----------------|------------------|
| Actuarial Accrued Liability by Participant Category | | | | | |
| 1 Current retirees, beneficiaries and dependents | \$281,073 | \$0 | \$31,708 | \$101,796 | \$2,110,248 |
| 2 Current active employees | <u>0</u> | <u>284,946</u> | <u>0</u> | <u>165,814</u> | <u>3,087,904</u> |
| 3 Total as of June 30, 2018: (1) + (2) | \$281,073 | \$284,946 | \$31,708 | \$267,610 | \$5,198,152 |
| 4 Actuarial value of assets as of June 30, 2018 | <u>7,090</u> | <u>7,188</u> | <u>800</u> | <u>6,751</u> | <u>131,131</u> |
| 5 UAAL as of June 30, 2018: (3)-(4) | \$273,983 | \$277,758 | \$30,908 | \$260,859 | \$5,067,021 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2019 | | | | | |
| 6 Normal Cost adjusted for timing | \$0 | \$25,099 | \$0 | \$11,535 | \$249,649 |
| 7 Amortization payment adjusted for timing | <u>15,723</u> | <u>15,940</u> | <u>1,774</u> | <u>14,970</u> | <u>290,781</u> |
| 8 Total Actuarially Determined Contribution (ADC): (6) + (7) | \$15,723 | \$41,039 | \$1,774 | \$26,505 | \$540,430 |
| 9 Projected benefit payments for fiscal year ending June 30, 2019 | \$33,536 | \$163 | \$3,324 | \$11,810 | \$179,282 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2020 | | | | | |
| 10 Normal Cost adjusted for timing | \$0 | \$25,915 | \$0 | \$11,910 | \$257,764 |
| 11 Amortization payment adjusted for timing | <u>16,234</u> | <u>16,458</u> | <u>1,832</u> | <u>15,457</u> | <u>300,231</u> |
| 12 Total Actuarially Determined Contribution (ADC): (10) + (11) | \$16,234 | \$42,373 | \$1,832 | \$27,367 | \$557,995 |

Notes: Assets are allocated in proportion to total liability.
Adjustment for timing assumes payment in the middle of the fiscal year.

June 30, 2018 OPEB Valuation – Department Results

| | Golf | Harbor | Health | Highway | Library |
|---|----------------|---------------|--------------|------------------|----------------|
| Actuarial Accrued Liability by Participant Category | | | | | |
| 1 Current retirees, beneficiaries and dependents | \$263,391 | \$222,120 | \$61,132 | \$1,242,330 | \$114,566 |
| 2 Current active employees | <u>645,003</u> | <u>76,253</u> | <u>6,674</u> | <u>2,003,832</u> | <u>406,663</u> |
| 3 Total as of June 30, 2018: (1) + (2) | \$908,394 | \$298,373 | \$67,806 | \$3,246,162 | \$521,229 |
| 4 Actuarial value of assets as of June 30, 2018 | <u>22,916</u> | <u>7,527</u> | <u>1,711</u> | <u>81,889</u> | <u>13,149</u> |
| 5 UAAL as of June 30, 2018: (3)-(4) | \$885,478 | \$290,846 | \$66,095 | \$3,164,273 | \$508,080 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2019 | | | | | |
| 6 Normal Cost adjusted for timing | \$38,760 | \$2,783 | \$3,489 | \$108,777 | \$21,448 |
| 7 Amortization payment adjusted for timing | <u>50,815</u> | <u>16,691</u> | <u>3,793</u> | <u>181,588</u> | <u>29,157</u> |
| 8 Total Actuarially Determined Contribution (ADC): (6) + (7) | \$89,575 | \$19,474 | \$7,282 | \$290,365 | \$50,605 |
| 9 Projected benefit payments for fiscal year ending June 30, 2019 | \$33,233 | \$31,974 | \$7,683 | \$120,258 | \$15,674 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2020 | | | | | |
| 10 Normal Cost adjusted for timing | \$40,020 | \$2,873 | \$3,602 | \$112,312 | \$22,145 |
| 11 Amortization payment adjusted for timing | <u>52,466</u> | <u>17,233</u> | <u>3,916</u> | <u>187,490</u> | <u>30,105</u> |
| 12 Total Actuarially Determined Contribution (ADC): (10) + (11) | \$92,486 | \$20,106 | \$7,518 | \$299,802 | \$52,250 |

Notes: Assets are allocated in proportion to total liability.
Adjustment for timing assumes payment in the middle of the fiscal year.

June 30, 2018 OPEB Valuation – Department Results

| | Park | Planning | Police | Recreation | School |
|---|----------------|----------------|------------------|----------------|----------------|
| Actuarial Accrued Liability by Participant Category | | | | | |
| 1 Current retirees, beneficiaries and dependents | \$0 | \$259,587 | \$3,968,151 | \$64,101 | \$11,476,262 |
| 2 Current active employees | <u>182,650</u> | <u>103,937</u> | <u>2,836,831</u> | <u>277,476</u> | <u>0</u> |
| 3 Total as of June 30, 2018: (1) + (2) | \$182,650 | \$363,524 | \$6,804,982 | \$341,577 | \$11,476,262 |
| 4 Actuarial value of assets as of June 30, 2018 | <u>4,608</u> | <u>9,170</u> | <u>171,666</u> | <u>8,617</u> | <u>289,506</u> |
| 5 UAAL as of June 30, 2018: (3)-(4) | \$178,042 | \$354,354 | \$6,633,316 | \$332,960 | \$11,186,756 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2019 | | | | | |
| 6 Normal Cost adjusted for timing | \$6,026 | \$10,178 | \$207,298 | \$7,377 | \$0 |
| 7 Amortization payment adjusted for timing | <u>10,217</u> | <u>20,335</u> | <u>380,665</u> | <u>19,108</u> | <u>641,974</u> |
| 8 Total Actuarially Determined Contribution (ADC): (6) + (7) | \$16,243 | \$30,513 | \$587,963 | \$26,485 | \$641,974 |
| 9 Projected benefit payments for fiscal year ending June 30, 2019 | \$19 | \$31,624 | \$266,466 | \$8,893 | \$952,324 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2020 | | | | | |
| 10 Normal Cost adjusted for timing | \$6,222 | \$10,509 | \$214,036 | \$7,617 | \$0 |
| 11 Amortization payment adjusted for timing | <u>10,549</u> | <u>20,996</u> | <u>393,037</u> | <u>19,729</u> | <u>662,838</u> |
| 12 Total Actuarially Determined Contribution (ADC): (10) + (11) | \$16,771 | \$31,505 | \$607,073 | \$27,346 | \$662,838 |

Notes: Assets are allocated in proportion to total liability.
Adjustment for timing assumes payment in the middle of the fiscal year.

June 30, 2018 OPEB Valuation – Department Results

| | Town Administrator | Town Clerk | Town Hall | Transfer Station | Treasurer |
|---|--------------------|----------------|--------------|------------------|----------------|
| Actuarial Accrued Liability by Participant Category | | | | | |
| 1 Current retirees, beneficiaries and dependents | \$68,032 | \$117,089 | \$164,408 | \$156,431 | \$107,443 |
| 2 Current active employees | <u>149,901</u> | <u>156,603</u> | <u>0</u> | <u>0</u> | <u>174,425</u> |
| 3 Total as of June 30, 2018: (1) + (2) | \$217,933 | \$273,692 | \$164,408 | \$156,431 | \$281,868 |
| 4 Actuarial value of assets as of June 30, 2018 | <u>5,498</u> | <u>6,904</u> | <u>4,147</u> | <u>3,946</u> | <u>7,111</u> |
| 5 UAAL as of June 30, 2018: (3)-(4) | \$212,435 | \$266,788 | \$160,261 | \$152,485 | \$274,757 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2019 | | | | | |
| 6 Normal Cost adjusted for timing | \$9,882 | \$11,918 | \$0 | \$0 | \$11,103 |
| 7 Amortization payment adjusted for timing | <u>12,191</u> | <u>15,310</u> | <u>9,197</u> | <u>8,751</u> | <u>15,767</u> |
| 8 Total Actuarially Determined Contribution (ADC): (6) + (7) | \$22,073 | \$27,228 | \$9,197 | \$8,751 | \$26,870 |
| 9 Projected benefit payments for fiscal year ending June 30, 2019 | \$4,364 | \$7,617 | \$12,764 | \$10,491 | \$10,788 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2020 | | | | | |
| 10 Normal Cost adjusted for timing | \$10,203 | \$12,305 | \$0 | \$0 | \$11,464 |
| 11 Amortization payment adjusted for timing | <u>12,587</u> | <u>15,808</u> | <u>9,496</u> | <u>9,035</u> | <u>16,279</u> |
| 12 Total Actuarially Determined Contribution (ADC): (10) + (11) | \$22,790 | \$28,113 | \$9,496 | \$9,035 | \$27,743 |

Notes: Assets are allocated in proportion to total liability.
Adjustment for timing assumes payment in the middle of the fiscal year.

June 30, 2018 OPEB Valuation – Department Results

| | Veterans | Water | Youth Counselor | Total |
|---|--------------|----------------|-----------------|-------------------|
| Actuarial Accrued Liability by Participant Category | | | | |
| 1 Current retirees, beneficiaries and dependents | \$161,246 | \$1,157,531 | \$0 | \$23,066,907 |
| 2 Current active employees | <u>0</u> | <u>972,812</u> | <u>76,997</u> | <u>12,755,912</u> |
| 3 Total as of June 30, 2018: (1) + (2) | \$161,246 | \$2,130,343 | \$76,997 | \$35,822,819 |
| 4 Actuarial value of assets as of June 30, 2018 | <u>4,068</u> | <u>53,741</u> | <u>1,942</u> | <u>903,684</u> |
| 5 UAAL as of June 30, 2018: (3)-(4) | \$157,178 | \$2,076,602 | \$75,055 | \$34,919,135 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2019 | | | | |
| 6 Normal Cost adjusted for timing | \$0 | \$50,374 | \$5,017 | \$868,212 |
| 7 Amortization payment adjusted for timing | <u>9,020</u> | <u>119,170</u> | <u>4,307</u> | <u>2,003,904</u> |
| 8 Total Actuarially Determined Contribution (ADC): (6) + (7) | \$9,020 | \$169,544 | \$9,324 | \$2,872,116 |
| 9 Projected benefit payments for fiscal year ending June 30, 2019 | \$13,806 | \$93,789 | \$1,896 | \$1,939,246 |
| Annual Required Contribution for Fiscal Year Ending June 30, 2020 | | | | |
| 10 Normal Cost adjusted for timing | \$0 | \$52,011 | \$5,180 | \$896,429 |
| 11 Amortization payment adjusted for timing | <u>9,313</u> | <u>123,043</u> | <u>4,447</u> | <u>2,069,031</u> |
| 12 Total Actuarially Determined Contribution (ADC): (10) + (11) | \$9,313 | \$175,054 | \$9,627 | \$2,965,460 |

Notes: Assets are allocated in proportion to total liability.
Adjustment for timing assumes payment in the middle of the fiscal year.

Monomoy FY21 DRAFT Budget

January 23, 2020 Presentation to Monomoy Regional School Committee
January 27, 2020 Presentation to Harwich and Chatham Selectmen

Scott Carpenter, Superintendent
Katie Isernio, Business Manager



Monomoy FY21 DRAFT Budget

The 30,000 foot view

- ◆ This is a level staff budget, but because of declining enrollment at the elementary level and increasing enrollment at the high school level, FTE resources begin to shift to the upper grades.
- ◆ This budget maintains all existing services and programs.
- ◆ The declining number of children in Chatham, relative to Harwich, continues to shift the minimum required contribution (as calculated by the state) towards Harwich.

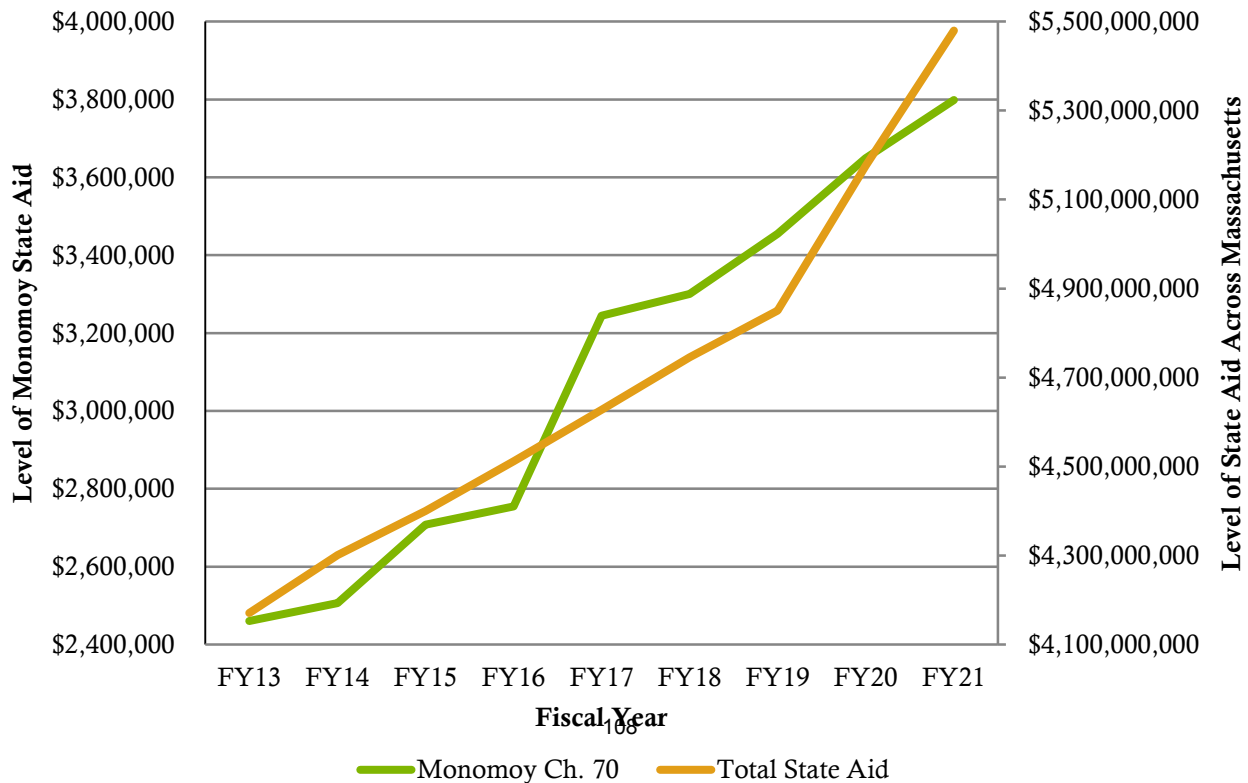
State Aid and Minimum Required Contribution

Chapter 70 Statutory Funding

- ◆ Chapter 70 is the Commonwealth's formula which defines the "foundation budget," the amount which needs to be spent to provide children an adequate education – this can vary based on the demographics and programs offered in districts. The foundation budget is adjusted annually by an "inflation factor."
- ◆ Within this formula is a minimum required contribution, based on a city or town's fiscal ability to provide its children an adequate education. The minimum required contribution is based on a combination of property value and income within the community. The minimum required contribution is adjusted each year by the Municipal Revenue Growth Factor, determined by the State, which is a measure of a community's change in annual revenues.
- ◆ Chapter 70 Aid from the state augments the community's "required minimum contribution" to bring the minimum school funding up to an adequate level (the foundation budget). Many municipalities, like Chatham and Harwich, choose to spend more on schools than their minimum required contribution.
- ◆ $\text{Foundation Budget} = \text{Minimum Required Contribution} + \text{Chapter 70 Aid}$

State Aid Trends

Trajectory of Chapter 70 State Aid FY13-FY21



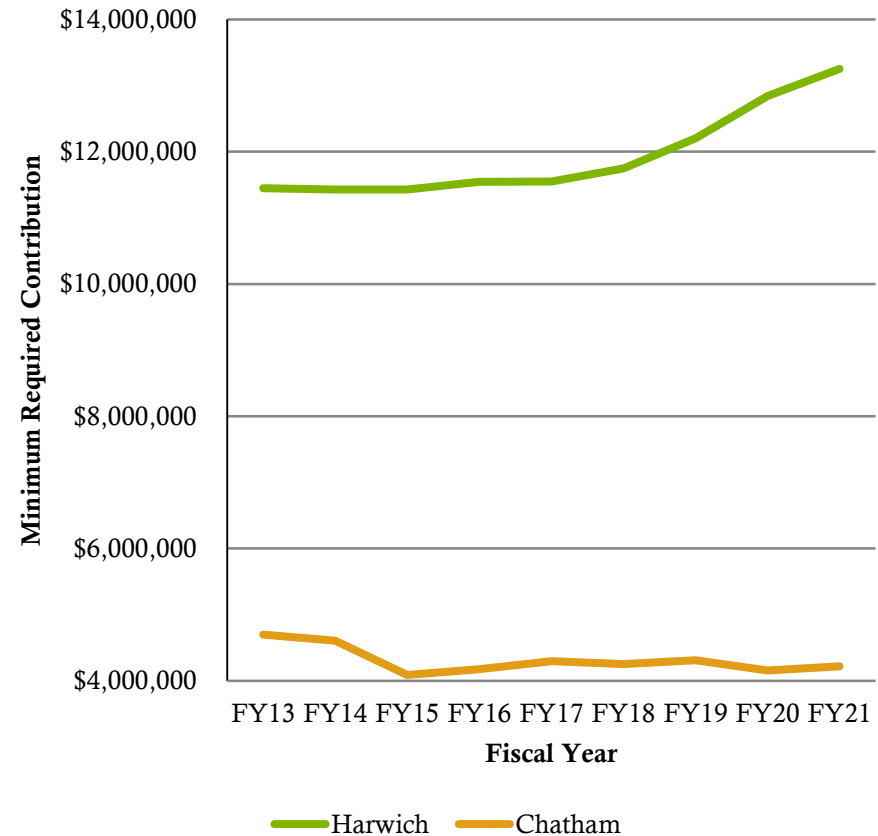
Minimum Required Contribution Trends

Minimum Required Contribution came out with the Governor's FY21 Budget January 22.

Chatham's Minimum Required Contribution increased by 1.5%; Harwich's increased 3.2%.

The differential in these increases is due to foundation enrollment trends and ultimately results in a difference in the percent increase in the assessment for our two towns.

Minimum Required Contribution FY13-FY21



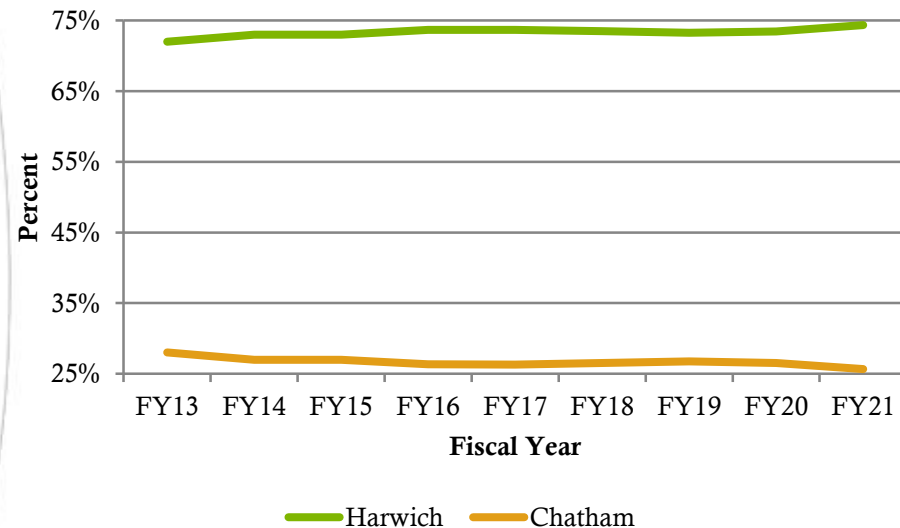
Foundation Enrollment Trends

The three-year rolling average for foundation enrollment is used to calculate the Assessment -- this does not include school choice students coming into the district. Foundation enrollment does include school choice students, attending other districts and charter schools, who live in Chatham and Harwich.

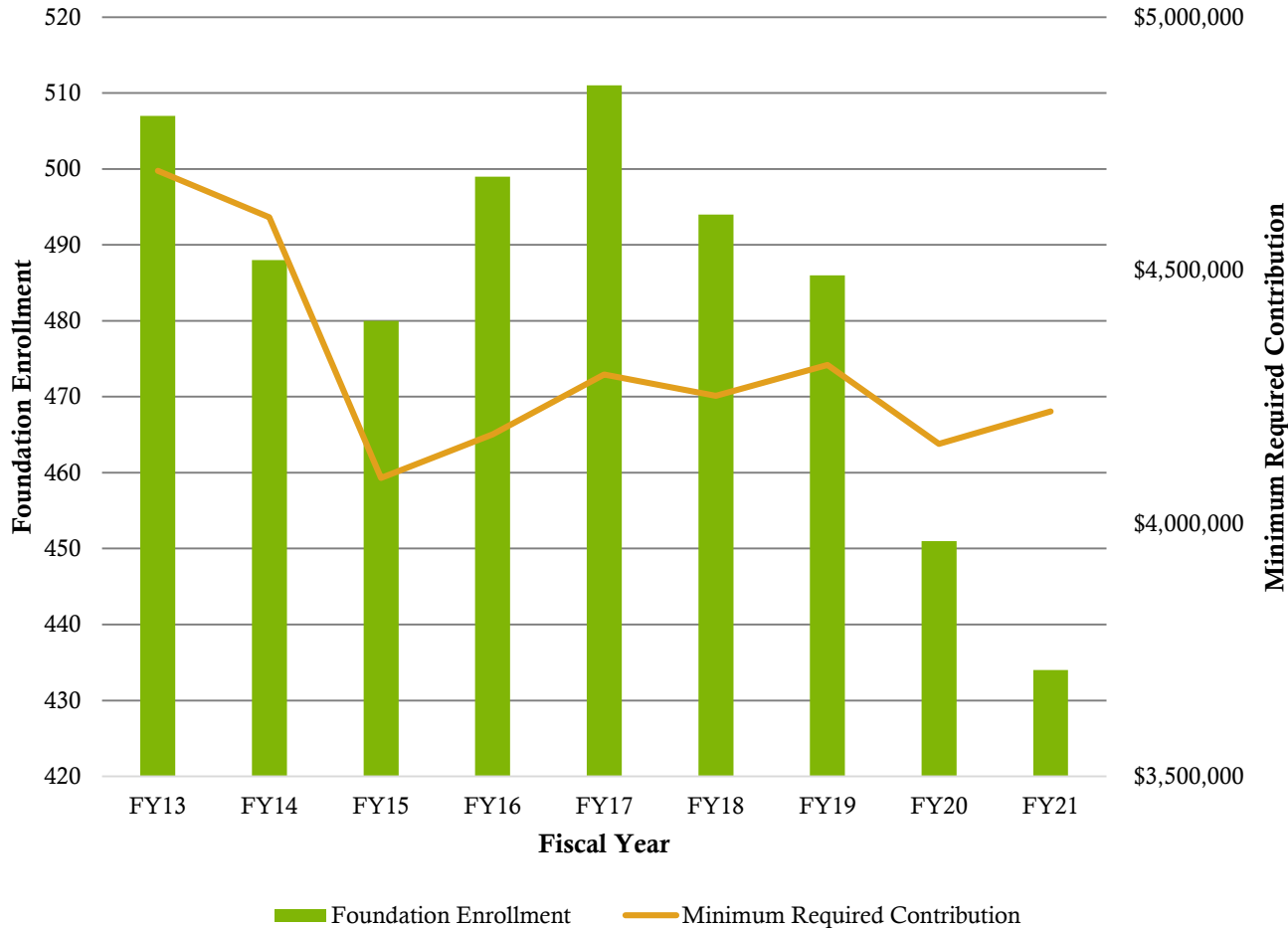
Behind the FY21 Budget is a three-year rolling average enrollment split 74.35% Harwich and 25.65% Chatham. In FY21, the three-year rolling average shifted 0.9% towards Harwich.

Three Year Rolling Average of Foundation Enrollment Percentages FY13-FY21

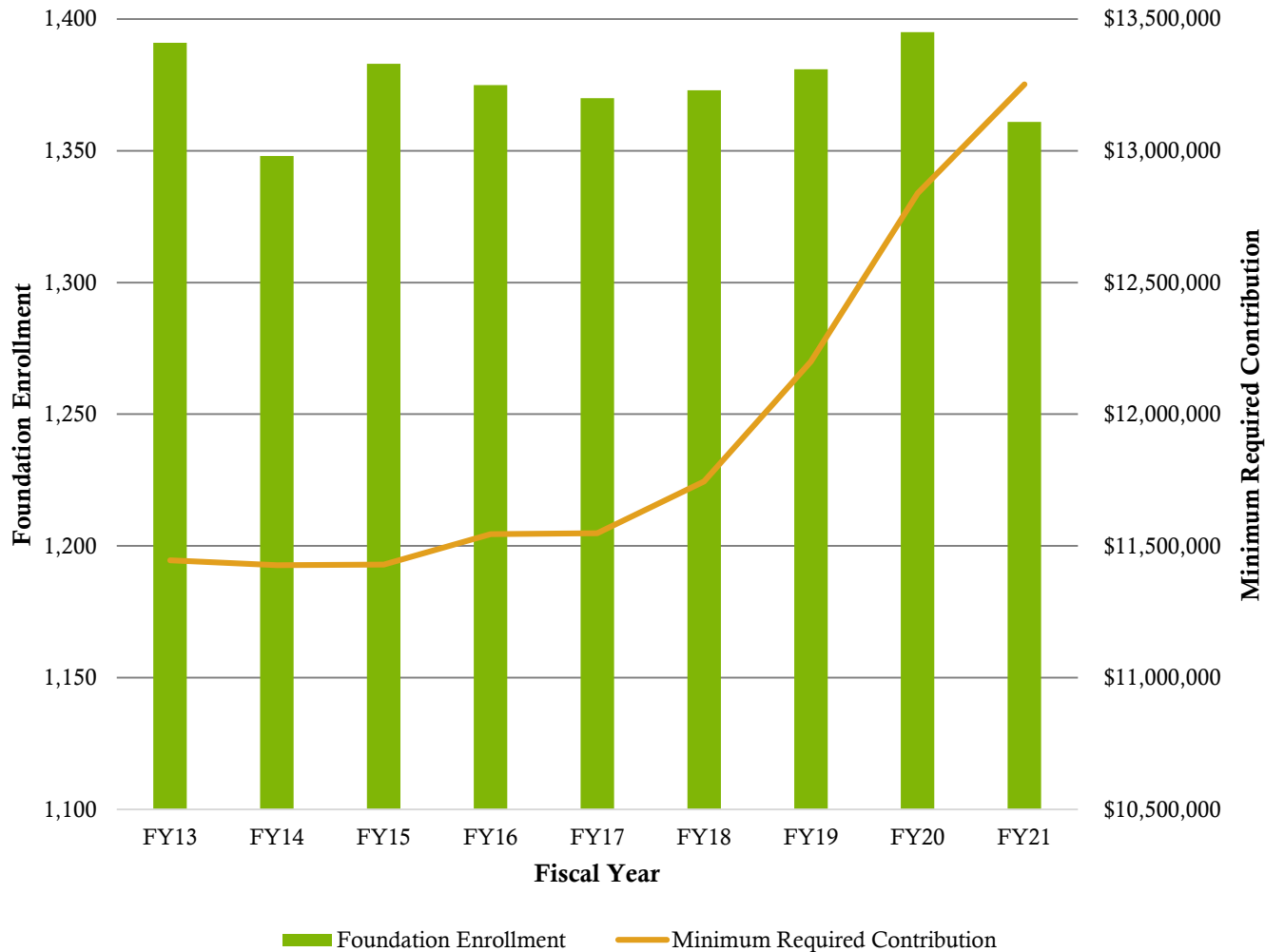
Used in Calculating Assessments



Chatham Foundation Enrollment vs. Minimum Required Contribution FY13-FY21



Harwich Foundation Enrollment vs. Minimum Required Contribution FY13-FY21



Harwich

Guidelines and Assumptions

Budget Development Guidelines

- ◆ Support the district's Mission Statement
 - ◆ *Monomoy Regional School District is a community of learners of all ages focused on building knowledge, positive character, and resiliency in a safe, supportive, creative, and challenging environment*

- ◆ Support advancement of the district's new 2018-2022 Strategic Plan Objectives
 - ◆ Expand Community Engagement and Partnerships
 - ◆ Strengthen Social and Emotional Well-Being
 - ◆ Close the Achievement Gap
 - ◆ Improve Curriculum, Instruction and Assessment for All Learners

- ◆ Maintain programs across the grade-levels and educationally supportive class size guidelines of 19±2 students per class at the middle & high school level 18±1 at the elementary level

- ◆ Complementary to the budgets and fiscal circumstances of the Towns of Chatham and Harwich.

FY21 Budget Assumptions

This is a Level Staff Budget with Level Services

- ◆ Anticipates level enrollment in our schools, with the high school beginning to grow in population, while the lower grade levels contract
- ◆ No changes to services at the lower grades, but 1.0 FTE of staffing will be reallocated to the high school
- ◆ Advance staff with contractually-obligated steps and lanes following ratified contracts with all bargaining units
- ◆ Uses January 22, 2020, FY21 Governor's numbers for Chapter 70 State Aid and Minimum Required Contributions.
- ◆ Health Insurance increase estimated at 6%, which is consistent with what the Town of Harwich is carrying in its budget as a placeholder. Rates should be set for FY21 by Cape Cod Municipal Health Group by the end of January.
- ◆ Three-year rolling average for Transportation shifts modestly towards Harwich by .50%
 - ◆ 25.20% (C) 74.80% (H)
- ◆ Three-year rolling average for Operations and Debt shifts modestly again towards Harwich by .90%
 - ◆ 25.65% (C) 74.35% (H)
- ◆ District's FY21 OPEB funding is maintained at the same level as FY20 at \$100,000
- ◆ Restores \$50,000 funding toward district's Stabilization account

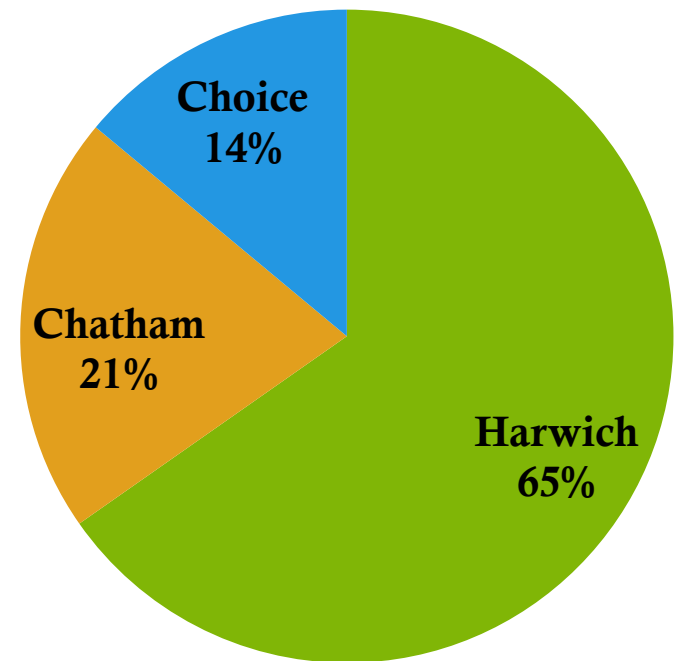
Important Factors Behind School Budgets

- Enrollment
- Class Size
- Staffing
- Out-of-district Placements
- School Choice and Charter School
- Strategic Initiatives

District Enrollment

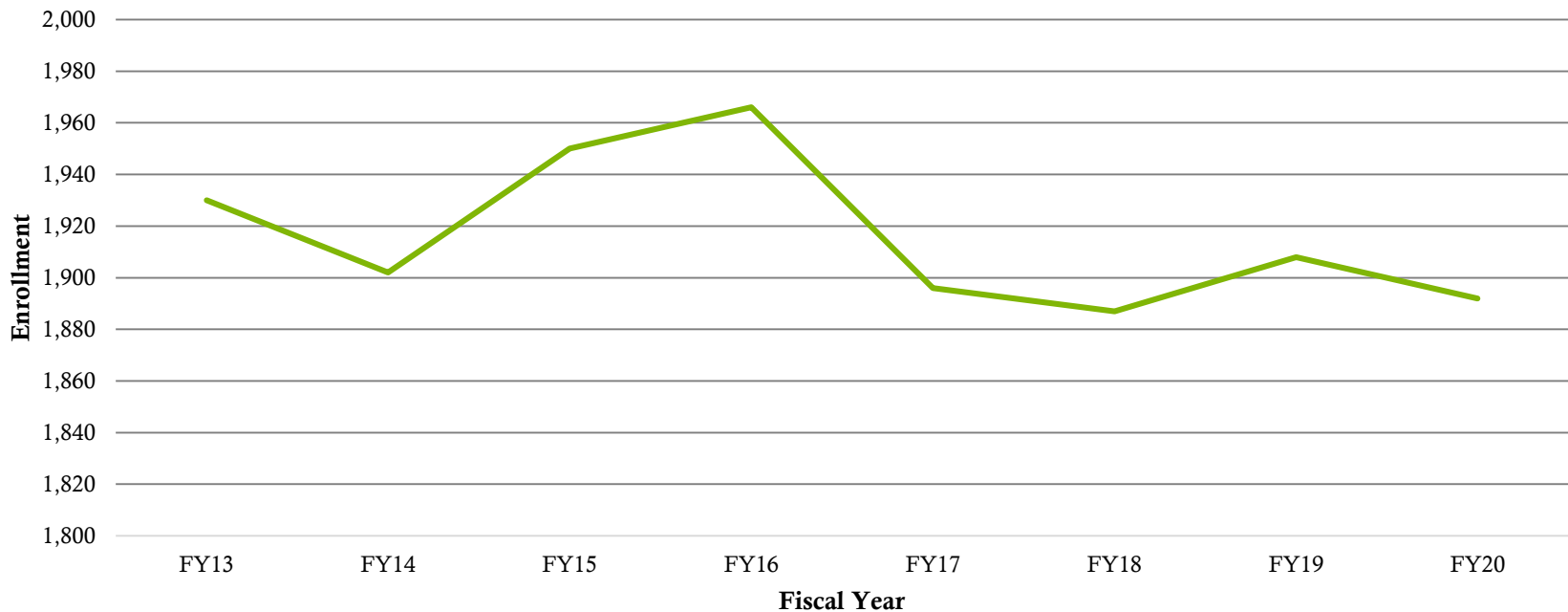
The three-year rolling average for foundation enrollment is used to calculate the Assessment -- this does not include school choice students coming into the district. Foundation enrollment does include school choice students, attending other districts and charter schools, who live in Chatham and Harwich.

Monomoy Enrollment 2019-2020



District Enrollment Trend

**Monomoy October 1 Enrollment FY13-FY20
(includes Preschool and SPED 18-22)**



The FY21 Budget presumes level enrollment, with an in-district enrollment equivalent to the present year's 1,892 students.

Anticipated Average Class Sizes

2020-2021

| Chatham Elementary | |
|--------------------------|--------|
| Kindergarten (2 classes) | 17 |
| 1st Grade (2 classes) | 17 |
| 2nd Grade (2 classes) | 17 |
| 3rd Grade (2 classes) | 15.5** |
| 4th Grade (3 classes) | 15.3** |

| Harwich Elementary | |
|--------------------------|-------|
| Kindergarten (5 classes) | 18 |
| 1st Grade (5 classes) | 18 |
| 2nd Grade (5 classes) | 17.8* |
| 3rd Grade (6 classes) | 19.3 |
| 4th Grade (5 classes) | 20 |

| Monomoy Regional Middle School (presumes 8 sections/grade) | |
|---|------|
| 5th Grade | 18.6 |
| 6th Grade | 20 |
| 7th Grade | 17 |

| Monomoy Regional High School | |
|---|-------|
| 8th Grade Core Academic (presumes 9 sections) | 21* |
| Grades 9-12 Core Academic | 15-18 |

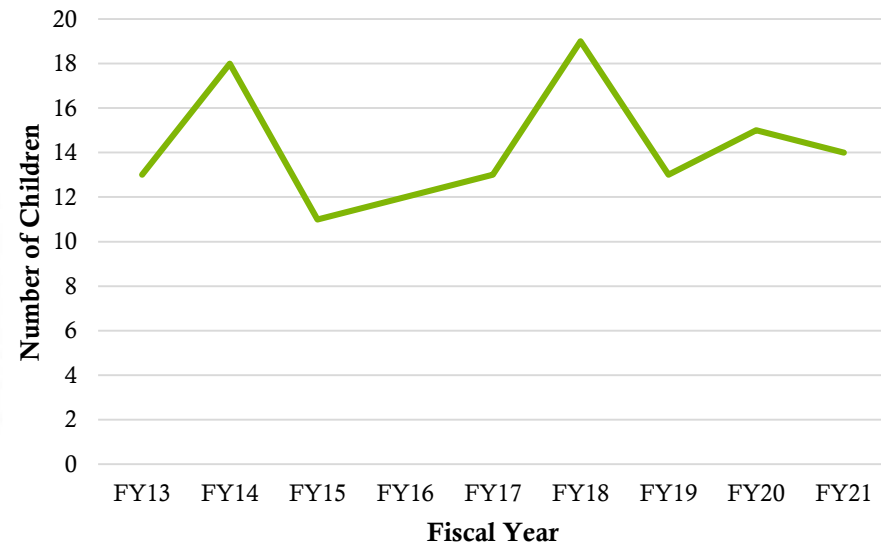
*Indicates resulting class size with FTE reduction of one FTE at Harwich Elementary and adding one FTE at the high school.

**School choice will be used to help balance 3rd & 4th grade class size inequities, only to fill "empty seats."

Special Education Out-of-District Trends

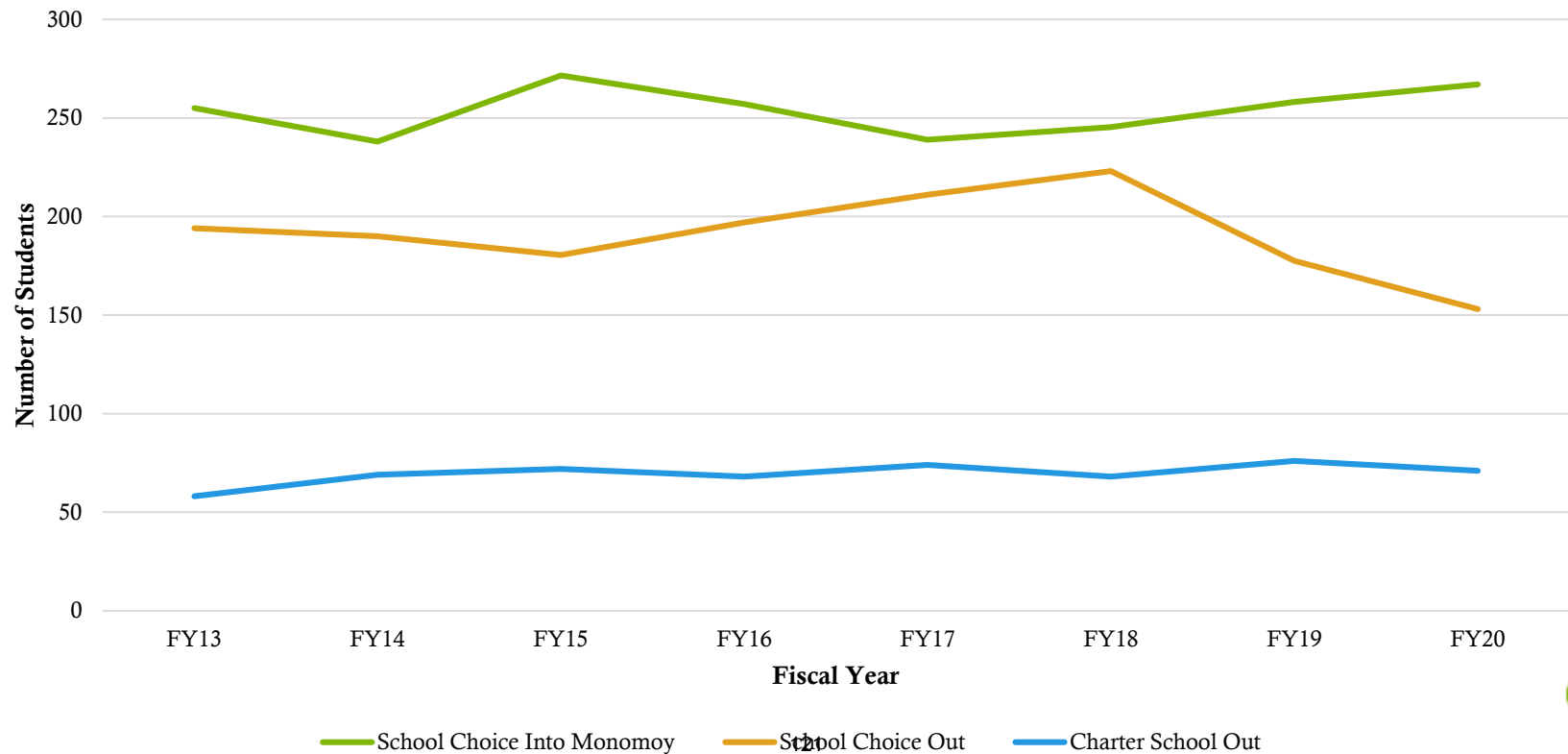
Rising out-of-district numbers and associated costs were a concern in FY20. As of January 23, 2020, this may be an area of some fiscal relief in FY21.

**Monomoy Out-of-District (OOD)
Placements FY13-FY21**



School Choice and Charter School Enrollment Trends

School Choice and Charter School Enrollments FY13-FY20



Budget Offsets & Expenses

- Excess & Deficiency
- School Choice
- Circuit Breaker
- School Choice and Charter School Tuitions

Excess and Deficiency

At the end of every fiscal year, any surplus or deficit in the district's general fund are closed out to the Excess & Deficiency fund (E&D). These are certified by the Department of Revenue annually. If the certified balance exceeds 5% of the proposed budget, the regional school committee must use the amount in excess of 5% as a revenue source to offset its proposed budget.

| Fiscal Year | E&D | E&D Used | Fiscal Year offset by E&D (2 years later) |
|-------------|---|---|--|
| FY13 | \$514,648 | | |
| FY14 | \$1,401,630 | \$600,000 | to support FY16 Budget |
| FY15 | \$967,615 | \$331,821 | to support FY17 Budget |
| FY16 | \$1,665,707 | \$371,326 | to support FY18 Budget |
| FY17 | \$1,891,678 | \$705,000 | to support FY19 Budget |
| FY18 | \$1,592,984 | \$550,000 | to support FY20 Budget |
| FY19 | \$2,095,281 This is over 5% by \$22,653. | \$550,000 Plus \$120,000 To support ELA Strategic Initiative | proposed to support FY21 Budget |

School Choice

| School Choice | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 Budget | FY21 Projected |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|
| School Choice Revenue | \$1,555,378 | \$1,507,345 | \$1,683,336 | \$1,508,000 | \$1,359,051 | \$1,352,531 | \$1,424,309 | \$1,352,531 | \$1,352,531 |
| School Choice Budget Offset | \$1,817,251 | \$1,563,244 | \$2,548,062 | \$1,474,350 | \$1,407,001 | \$1,385,274 | \$1,159,370 | \$1,259,000 | \$1,359,000 |
| Projected Balance | | | | | | | | \$594,191 | |

School choice revenues are used to offset salaries before calculating the assessments for our towns. \$100,000 more School Choice Revenue is used to offset the FY21 Budget, compared to the prior fiscal year.

Circuit Breaker

| Circuit Breaker | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 Budget | FY21 Projected |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-------------|----------------|
| Circuit Breaker Revenue | \$454,141 | \$525,197 | \$492,116 | \$348,691 | \$359,035 | \$186,150 | \$324,069* | \$348,466 | \$348,466 |
| Circuit Breaker Expenditures | \$420,408 | \$598,902 | \$463,934 | \$323,316 | \$276,762 | \$241,025 | \$291,273 | \$340,124 | \$290,262 |
| Projected Balance | | | | | | | | \$274,933 | |

\$49,862 less Circuit Breaker Revenue is used to offset the FY21 Budget. This leaves the district with a reserve should an unexpected out-of-district placement occur.

*Monomoy received Extraordinary Relief in FY19 as anticipated¹²⁵ because of large increase in out-of-district students/expenses.

Tuitions Out

| General Fund Expenses | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 Budget | FY21 Projected |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|
| School Choice Tuitions | \$1,072,669 | \$1,062,677 | \$1,052,745 | \$1,474,350 | \$1,287,193 | \$1,387,208 | \$1,151,244 | \$1,216,326 | \$1,219,326 |
| Charter School Tuitions | \$707,868 | \$996,558 | \$1,052,136 | \$1,055,982 | \$1,218,017 | \$1,146,649 | \$1,298,471 | \$1,218,017 | \$1,218,017 |
| Total Out | \$1,780,537 | \$2,059,235 | \$2,104,881 | \$2,530,332 | \$2,505,210 | \$2,533,857 | \$2,449,715 | \$2,434,343 | \$2,437,343 |

FY21 Strategic Initiative

- Improving Elementary ELA Curriculum using Excess & Deficiency for a “one time” purchase
- Taking this approach does not inflate the FY21 Budget

ELA Curriculum Resource Adoption

Goal

- ◆ Provide a consistent, equitable learning experience for our elementary aged students across the district that is rigorous, standards-aligned, grounded in quality text and inclusive of diverse perspectives
- ◆ Currently two different primary resources for ELA instruction in Grades 1 through 4 (CES vs. HES)
- ◆ Both the HES and CES ELA curricula do **not** “meet expectations” for alignment to standards and quality text (via Ed Reports)

Process

- ◆ Spring 2019
 - ◆ Task Force created
 - ◆ Analyzed current “State of the Curriculum”
- ◆ Summer 2019
 - ◆ Deepened knowledge around quality curriculum materials
 - ◆ Identified horizontal and vertical gaps
- ◆ Fall 2019
 - ◆ Joined DESE High Quality Materials Network
 - ◆ Used Ed Reports to Select quality materials for review
- ◆ Winter 2020
 - ◆ Winnowed list to two choices
 - ◆ In deep review to find “best match” for Monomoy

The DRAFT FY21 Budget

In Detail

FY21 DRAFT General Fund Expenditure Budget By Cost Center

| | | FY21 REVISED DRAFT Budget 1/22/2020 |
|------|--|---|
| 1000 | District Leadership & Administration Salaries & Wages | \$741,302 |
| 1000 | District Leadership & Administration Expenses | \$376,295 |
| 2000 | Instruction Salaries & Wages | \$19,333,503 |
| 2000 | Instruction Expenses | \$1,100,323 |
| 3000 | Other School Services Salaries & Wages | \$1,037,382 |
| 3000 | Other School Services Expenses | \$1,824,113 |
| 4000 | Operations & Maintenance Salaries & Wages | \$1,508,169 |
| 4000 | Operations & Maintenance Expenses | \$1,894,577 |
| 5000 | Fixed Charges | \$7,987,890 |
| 7000 | Capital | \$355,000 |
| 8000 | Debt Retirement & Service | \$2,110,916 |
| 9000 | Programs With Other School Districts and Transfers Out | \$3,557,153 |
| | Total General Fund | \$41,826,623 |

Comparative Budgets by Category

| | | FY21 Draft Budget | FY20 Budget | FY19 Budget | FY18 Actual | FY17 Actual | FY16 Actual | FY15 Actual |
|------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1000 | District Leadership & Administration Salaries & Wages | \$741,302 | \$688,653 | \$688,653 | \$945,064 | \$951,887 | \$847,951 | \$853,512 |
| 1000 | District Leadership & Administration Expenses | \$376,295 | \$415,069 | \$410,069 | \$382,795 | \$346,107 | \$284,447 | \$409,021 |
| 2000 | Instruction Salaries & Wages | \$19,333,503 | \$18,549,753 | \$18,357,563 | \$17,494,093 | \$16,728,741 | \$16,175,914 | \$15,046,779 |
| 2000 | Instruction Expenses | \$1,100,324 | \$1,003,365 | \$944,610 | \$846,312 | \$1,020,692 | \$865,727 | \$884,357 |
| 3000 | Other School Services Salaries & Wages | \$1,037,382 | \$874,710 | \$825,456 | \$784,806 | \$749,295 | \$667,226 | \$648,333 |
| 3000 | Other School Services Expenses | \$1,824,113 | \$1,988,970 | \$1,801,093 | \$1,632,453 | \$1,583,843 | \$1,628,508 | \$1,525,209 |
| 4000 | Operations & Maintenance Salaries & Wages | \$1,508,169 | \$1,417,113 | \$1,471,297 | \$1,153,274 | \$1,114,073 | \$1,035,728 | \$1,072,424 |
| 4000 | Operations & Maintenance Expenses | \$1,894,577 | \$1,880,765 | \$1,849,369 | \$1,665,347 | \$1,663,580 | \$1,533,944 | \$1,501,620 |
| 5000 | Fixed Charges | \$7,987,890 | \$7,770,608 | \$7,471,900 | \$6,990,925 | \$6,362,336 | \$5,827,507 | \$5,864,593 |
| 9000 | Programs With Other School Districts | \$3,557,153 | \$3,699,790 | \$3,299,567 | \$3,147,156 | \$3,031,165 | \$2,835,637 | \$2,561,647 |
| | Total General Fund Operating | \$39,360,707 | \$38,289,139 | \$37,119,577 | \$35,042,225 | \$33,556,719 | \$31,702,589 | \$30,367,495 |
| 7000 | Capital | \$355,000 | \$355,000 | \$355,000 | \$281,008 | \$305,000 | \$250,000 | \$49,864 |
| 8000 | Debt Retirement & Service | \$2,110,916 | \$2,257,343 | \$2,233,776 | \$2,324,931 | \$2,411,471 | \$2,473,481 | \$804,423 |
| | | \$2,465,916 | \$2,538,776 | \$2,538,776 | \$2,605,939 | \$2,716,471 | \$2,723,481 | \$854,287 |
| | Total General Fund | \$41,826,623 | \$40,901,482 | \$39,708,353 | \$37,648,164 | \$36,273,190 | \$34,426,070 | \$31,221,782 |

FY21 Capital Plan

Maintenance & Technology

| Maintenance | |
|----------------------------------|-----------------|
| Chatham Elementary School | |
| Carpet/Tile classrooms (2 to 4) | \$ 4,000 |
| HVAC Controls Upgrade | \$20,395 |
| Roof repairs | <u>\$10,000</u> |
| | \$34,395 |
| Harwich Elementary School | |
| HVAC Controls Upgrade | \$20,395 |
| Roof repairs | <u>\$10,000</u> |
| | \$30,395 |

| Technology | |
|----------------------------------|----------|
| Chatham Elementary School | |
| Promethean Boards | \$16,864 |
| | |
| | |
| Harwich Elementary School | |
| Promethean Boards | \$16,865 |
| | |

Within the DRAFT FY21 Budget, total combined Maintenance is \$171,187 and Technology is \$183,813 for all four schools. Totaling \$305,000 in addition to \$50,000 Stabilization . Harwich's share would be \$263,943 and Chatham's \$91,057.

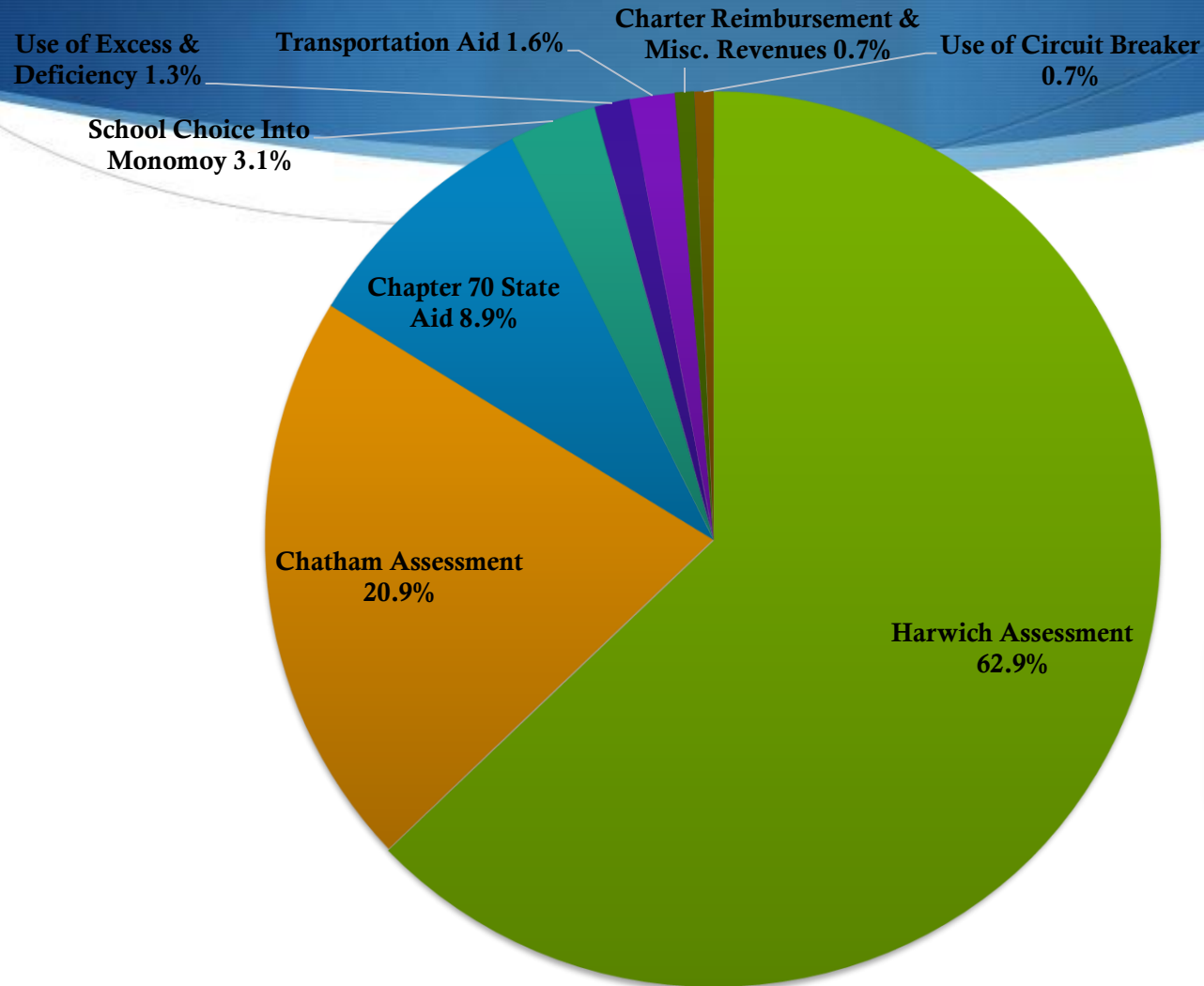
FY21 Capital Plan

Maintenance & Technology

| Maintenance | |
|---|-----------------|
| Monomoy Regional Middle School | |
| HVAC Controls Upgrade | \$20,397 |
| Roof Repairs | <u>\$10,000</u> |
| | \$30,397 |
| Monomoy Regional High School | |
| Vape Detectors | \$16,000 |
| Roofing Inspection and Repair as needed | <u>\$10,000</u> |
| | \$26,000 |

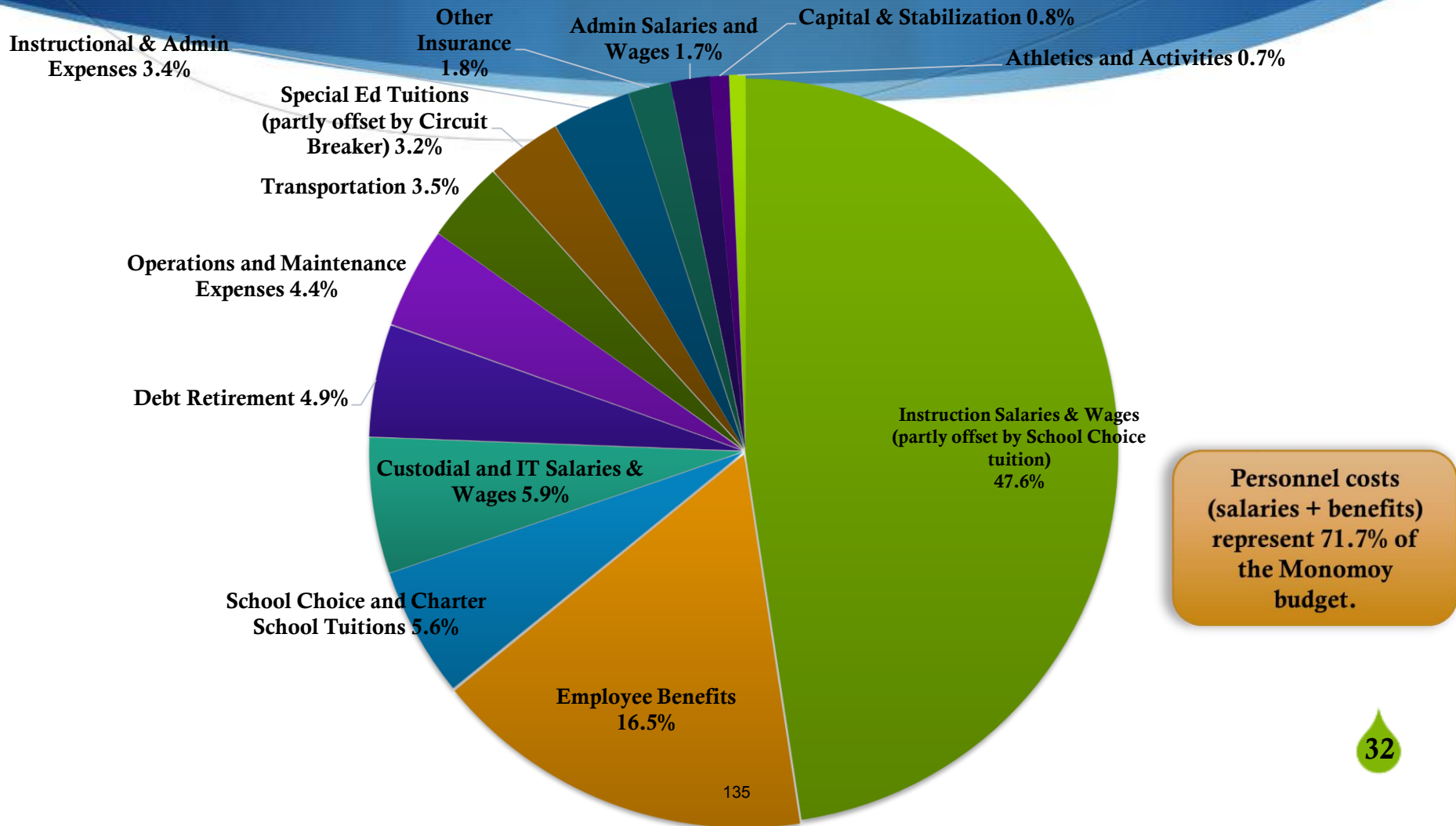
| Technology | |
|--|-----------------|
| Monomoy Regional Middle School | |
| Teacher Laptops | \$10,378 |
| Chromebooks | <u>\$51,225</u> |
| | \$61,603 |
| Monomoy Regional High School | |
| MAC Lab, Graphics Lab and Robotics Lab | \$35,853 |
| Chromebooks | <u>\$52,628</u> |
| | \$88,481 |

How the DRAFT FY21 Budget is funded



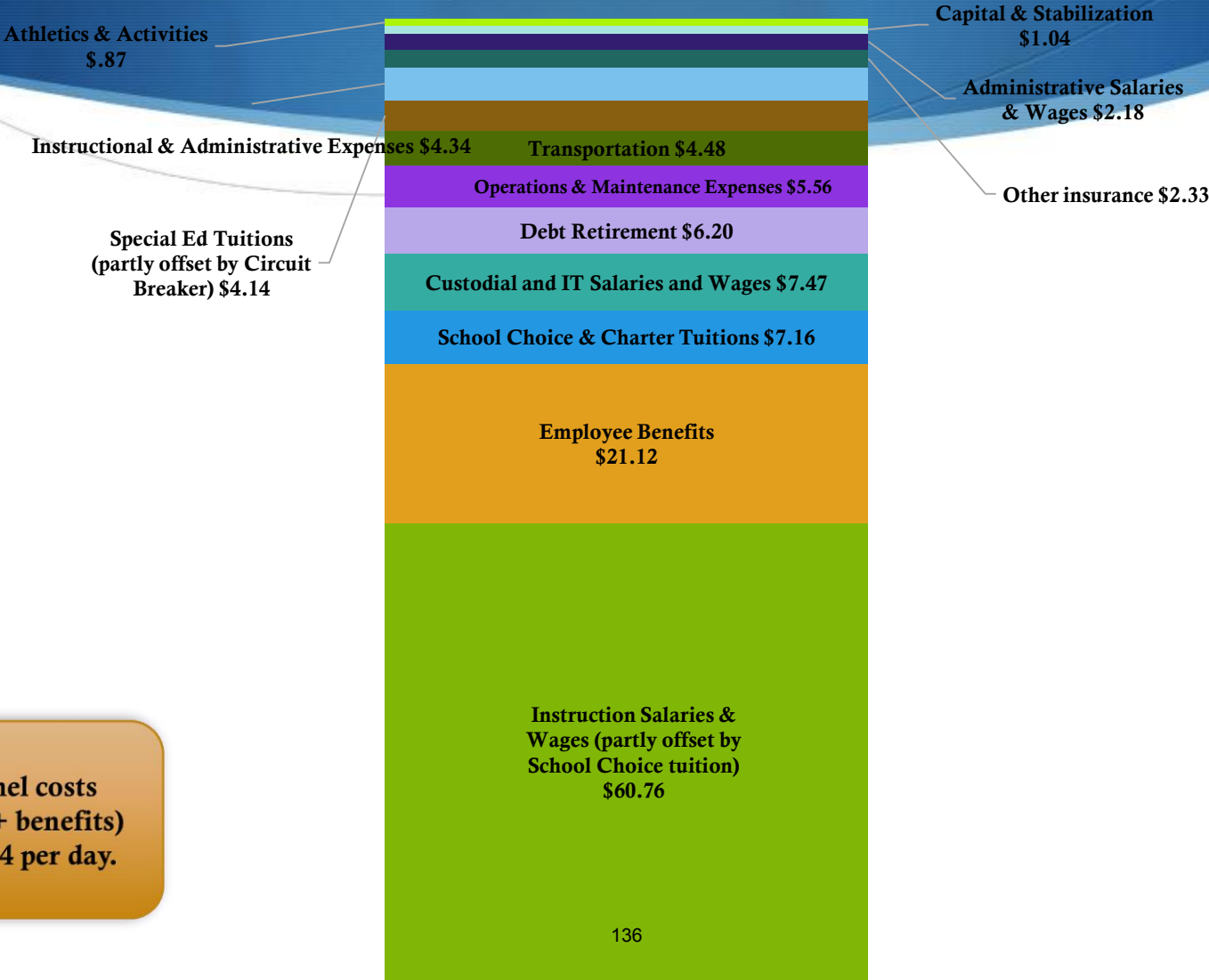
Local tax dollars, in the form of the Assessments to the towns, fund 83.8% of the district's budget.

How school funding is used to support the FY21 DRAFT Budget



\$127.66

FY21 Daily Cost to Educate a Monomoy Student



Personnel costs (salaries + benefits) are \$91.54 per day.

Comparative Budgets by Category

| | FY21 Draft | FY20 Budget | FY19 Budget | FY18 Actual | FY17 Actual | FY16 Actual | FY15 Actual |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries & Wages | \$22,620,356 | \$21,530,572 | \$21,342,969 | \$20,377,237 | \$19,543,996 | \$18,726,819 | \$17,621,048 |
| Expenses | \$5,195,308 | \$5,288,169 | \$5,005,141 | \$4,526,907 | \$4,619,222 | \$4,312,626 | \$4,320,207 |
| Fixed Charges | \$7,987,890 | \$7,770,608 | \$7,471,900 | \$6,990,925 | \$6,362,336 | \$5,827,507 | \$5,864,593 |
| Programs With Other School Districts | <u>\$3,557,153</u> | <u>\$3,699,790</u> | <u>\$3,299,567</u> | <u>\$3,147,156</u> | <u>\$3,031,165</u> | <u>\$2,835,637</u> | <u>\$2,561,647</u> |
| | \$39,360,707 | \$38,727,687 | \$37,169,577 | \$35,042,225 | \$33,556,719 | \$31,702,589 | \$30,367,495 |
| Capital and Debt Retirement & Service | \$2,465,916 | \$2,612,343 | \$2,538,776 | \$2,605,939 | \$2,716,471 | \$2,723,481 | \$854,287 |
| Total General Fund | \$41,826,623 | \$41,340,030 | \$39,708,354 | \$37,648,164 | \$36,273,190 | \$34,426,070 | \$31,221,782 |

Comparative Budgets by Percent by Category

| Expenditure Budget By Percent | FY21 Draft | FY20 Budget | FY19 Budget | FY18 Actual | FY17 Actual | FY16 Actual | FY15 Actual |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Salaries & Wages | 54.08% | 52.64% | 53.75% | 54.13% | 53.88% | 54.40% | 56.44% |
| Expenses | 12.42% | 12.93% | 12.60% | 12.02% | 12.73% | 12.53% | 13.84% |
| Fixed Charges | 19.10% | 19.00% | 18.82% | 18.57% | 17.54% | 16.93% | 18.78% |
| Capital and Debt Retirement & Service | 5.90% | 6.39% | 6.52% | 6.92% | 7.49% | 7.91% | 2.74% |
| Programs With Other School Districts | <u>8.50%</u> | <u>9.05%</u> | <u>8.31%</u> | <u>8.36%</u> | <u>8.36%</u> | <u>8.24%</u> | <u>8.20%</u> |
| | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

Budget Increase Over Prior Fiscal Year

| FY21 Draft Budget | | FY20 Budget | Δ | % |
|---------------------|-----------|---------------------|--------------------|---------------|
| \$39,360,707 | Operating | \$38,189,139 | \$1,171,568 | 3.07% |
| \$355,000 | Capital | \$305,000 | \$50,000 | 16.39% |
| <u>\$2,110,916</u> | MRHS Debt | <u>\$2,257,343</u> | <u>-\$146,427</u> | <u>-6.49%</u> |
| \$41,826,623 | | \$40,751,482 | \$1,075,141 | 2.64% |

The total FY21 budget increase, including benefits, is 2.64%.

Using the Governor's Jan. 22 numbers, increases in Chapter 70, regional transportation aid, and charter reimbursement is anticipated. Additional school choice funds are used to offset salaries in FY21. These factors position the assessment increase to be ¹³⁹less than the budget increase.

Monomoy: Great schools & bargain for taxpayers

Per Pupil Comparisons

Using last DESE reported figures from FY18

| Town | Per Pupil Expenditure* |
|-----------------|------------------------|
| Falmouth | \$ 18,630 |
| Bourne | \$ 15,782 |
| Sandwich | \$ 17,460 |
| Mashpee | \$ 17,643 |
| Barnstable | \$ 15,762 |
| Dennis-Yarmouth | \$ 15,777 |
| Monomoy | \$ 17,503 |
| Brewster | \$ 20,168 |
| Orleans | \$ 22,560 |
| Nauset | \$ 20,710 |
| Eastham | \$ 24,828 |
| Wellfleet | \$ 29,143 |
| Truro | \$ 31,460 |
| Provincetown | \$ 30,903 |

The average per pupil expenditures for Cape Cod towns is \$21,309. Monomoy's per pupil expenditure is \$3,806 less than the Cape average, and significantly less (\$2,665 to \$8,975) than the per pupil expenditures for the town making up our neighboring Nauset district.

*DESE calculates **Per Pupil Expenditure** by dividing a district's **Total Expenditures** (all expenditures and funding sources used for in-district programs and out-of-district placements, except capital and debt expenditures) by the **Average Enrollment** across the school year for the towns' resident students enrolled at local schools and those publicly-funded students enrolled through school choice at other districts, at charter schools, or out-of-district special education placements.

Moving from Budget to Assessment

The district's \$41,826,623 budget does not cost the towns \$41,826,623 .

Budget vs. Assessment

- ◆ The Monomoy FY21 Budget is how much it costs to fund the education of children in Harwich and Chatham.
- ◆ The Assessment is how much each town pays to fund the Monomoy Regional School District according to the formula in the district's Regional Agreement.
- ◆ Chapter 70 State Aid is anticipated to offset the cost of funding our schools by almost \$3.65M. The school district also receives funding from the state to defray the cost of bus transportation, expensive Special Education placements (Circuit Breaker), and a small portion of charter school tuitions.
- ◆ Each town also has a “minimum required contribution,” calculated by the State, using the number of school aged children in the town attending public schools and real estate and income wealth within the town.
- ◆ The enrollment of students attending public schools in each town is calculated using three-year rolling average of the enrollments to determine how much each town pays for the Operating, Transportation, Debt, and Capital portions of the Monomoy budget.

FY21 Assessment Drivers

Disproportionately Impacting Harwich

- ◆ A slight increase (.90%) in the three-year rolling average in enrollment for Harwich
- ◆ Harwich's FY21 Assessment percentage increase is significantly more than Chatham's

| | FY21 Minimum Required Contribution | FY20 Minimum Required Contribution | Increase |
|---------|---|---|-----------------|
| Chatham | \$4,220,991 | \$4,156,810 | \$64,181 |
| Harwich | \$13,252,174 | \$12,839,288 | \$412,886 |

DRAFT FY21 ASSESSMENT

| | | |
|--|---------------|----------------------|
| | | \$41,826,623 |
| | | \$120,000* |
| Chapter 70 State Aid | (\$3,852,164) | Governor's # 1/22/20 |
| E+D | (\$550,000) | |
| *E+D used for ELA Curriculum one time purchase | (\$120,000) | |
| Charter School | (\$117,380) | Governor's # 1/22/20 |
| Medicaid | (\$155,000) | |
| Interest | (\$7,500) | |
| Misc. Revenues | (\$13,562) | |
| | | (\$4,815,606) |
| Non Operating Expenditures | | |
| Transportation | (\$1,484,699) | |
| Capital | (\$355,000) | |
| Debt | (\$2,110,916) | |
| | | (\$3,950,615) |
| Total Operating Assessment | | \$33,180,402 |

| | Harwich | Chatham | Total |
|--|---------------------|--------------------|-------------------------------|
| Required Minimum Contribution | \$13,252,174 | \$4,220,991 | \$17,473,165 |
| | 74.35% | 25.65% | per DESE1/22/20 |
| Funds Needed to Support District Budget | \$11,678,331 | \$4,028,906 | \$15,707,237 |
| Operating Assessment Per Member | \$24,930,505 | \$8,249,897 | \$33,180,402 |
| | Harwich | Chatham | \$1,484,699 |
| | 74.80% | 25.20% | |
| Less State Transportation Aid | | | <u>\$713,287</u> |
| Transportation Assessment Per Member | \$577,016 | \$194,396 | \$771,412 |
| | | | Governor's # 1/22/20 + offset |
| FY21 Debt | Harwich | Chatham | |
| | 74.35% | 25.65% | |
| MRHS Bond (principal and interest) | \$1,475,197 | \$508,928 | \$1,984,125 |
| MRHS Final Financing | \$94,269 | \$32,522 | \$126,791 |
| Debt | \$1,569,465 | \$541,450 | \$2,110,916 |
| | Harwich | Chatham | |
| | 74.35% | 25.65% | |
| Capital/Stabilization Assessment Per Member | \$263,942.50 | \$91,057.50 | \$355,000 |

| | |
|---------------------|-----------|
| FY21 Budget | |
| \$39,360,707 | Operating |
| \$355,000 | Capital |
| <u>\$2,110,916</u> | Debt |
| \$41,826,623 | |

FY21 Assessment

DRAFT FY21 ASSESSMENT

| | Harwich | Chatham | Total |
|-----------------------------|--------------------|------------------|--------------------|
| Operating Budget | \$24,930,505 | \$8,249,897 | \$33,180,402 |
| Transportation | \$577,016 | \$194,396 | \$771,412 |
| Capital | <u>\$263,943</u> | <u>\$91,058</u> | <u>\$355,000</u> |
| | \$25,771,463 | \$8,535,351 | \$34,306,814 |
| Debt | <u>\$1,569,466</u> | <u>\$541,450</u> | <u>\$2,110,916</u> |
| TOTAL FY21 DRAFT ASSESSMENT | \$27,340,929 | \$9,076,801 | \$36,417,730 |

FY20 ASSESSMENT

| | | | |
|------------------|---------------------|--------------------|--------------------|
| Operating Budget | \$24,266,548 | \$8,287,426 | \$32,553,974 |
| Transportation | \$494,826 | \$171,158 | \$665,984 |
| Capital | <u>\$224,022.50</u> | <u>\$80,977.50</u> | <u>\$355,000</u> |
| | \$24,985,397 | \$8,593,562 | \$32,586,300 |
| Debt | <u>\$1,658,018</u> | <u>\$599,325</u> | <u>\$2,257,343</u> |
| TOTAL FY20 | \$26,643,415 | \$9,138,887 | \$35,782,301 |

Δ From FY20 to DRAFT FY21

| | Harwich | Chatham | Total |
|------------------|------------------|------------------|-------------------|
| Operating Budget | \$663,957 | -\$37,529 | \$626,428 |
| Transportation | \$82,190 | \$23,238 | \$105,428 |
| Capital | <u>\$39,920</u> | <u>\$10,080</u> | <u>\$50,000</u> |
| | \$786,067 | -\$4,211 | \$781,856 |
| Debt | <u>-\$88,552</u> | <u>-\$57,875</u> | <u>-\$146,427</u> |
| | \$697,515 | -\$62,086 | \$635,429 |
| | 2.62% | -0.68% | 1.78% |

The FY21 Budget is a 2.64% increase over the prior fiscal year, but the assessment increase is only 1.78% over FY20.

FY21 Assessment

Budget Timeline Milestones

| ACTIVITY | DATE |
|--|---------------------------------------|
| Meetings with Town Managers and Finance Directors: Monomoy, Chatham, & Harwich | Monthly and ongoing |
| Principals and Administrators input FY21 DRAFT Budget information | October 24, 2019 |
| Budget meetings with each Principal and Athletic Director | November 1 through 18, 2019 |
| Meetings with MRSC Budget subcommittee | November 26, 2019 January 22, 2020 |
| First DRAFT Budget to School Committee | December 12, 2019 |
| Budget Discussion at School Committee Meeting | December 13, 2019 |
| Budget Discussion at School Committee Meeting | January 9, 2020 |
| First Draft Budget provided to Towns and placed in Libraries | January 15, 2020 |
| Budget Presentation at School Committee Meeting | January 23, 2020 |
| Presentation to Harwich BOS and Chatham BOS | January 27, 2020 |
| FY20 MRSC Budget Public Hearing | February 11, 2020 |
| FY20 MRSC Budget Vote | March 12, 2020 |
| Submit MRSC approved FY20 budget to both Towns | March 13, 2020 |
| Harwich Town Meeting | May 4, 2020 |
| Chatham Town Meeting | May 11, 2020 |

Massachusetts Department of Elementary and Secondary Education
Office of School Finance
FY21 Chapter 70 Determination of City and Town Total Required Contribution

126 Harwich

Effort Goal

| | |
|--|---------------|
| 1) 2018 equalized valuation | 5,697,974,900 |
| 2) Uniform property percentage | 0.3741% |
| 3) Local effort from property wealth | 21,316,405 |
| | |
| 4) 2017 income | 485,064,000 |
| 5) Uniform income percentage | 1.4789% |
| 6) Local effort from income | 7,173,649 |
| 7) Combined effort yield (3 + 6) | 28,490,054 |
| 8) FY21 Foundation budget | 17,147,367 |
| 9) Maximum local contribution (82.5% * 8) | 14,146,578 |
| 10) Target local contribution (lesser of 7 or 9) | 14,146,578 |
| 11) Target local share (10 as % of 8) | 82.50% |
| 12) Target aid share (100% minus 11) | 17.50% |

[See a listing of all 351 communities](#)

FY21 Increments Toward Goal

| | |
|---|------------|
| 13) FY20 required local contribution | 13,818,048 |
| 14) Municipal revenue growth factor (DOR) | 3.55% |
| 15) FY21 preliminary contribution (13 raised by 14) | 14,308,589 |
| 16) Preliminary contribution pct of foundation (15 / 8) | 83.44% |

If preliminary contribution is above the target share:

| | |
|---|-------------------|
| 17) Excess local effort (15 - 10) | 162,011 |
| 18) 100% reduction toward target (17 x 100%) | 162,011 |
| 19) FY21 required local contribution (15 - 18), capped at 90% of foundation | 14,146,578 |
| 20) Contribution as percentage of foundation (19 / 8) | 82.50% |

If preliminary contribution is below the target share:

| | |
|---|--|
| 21) Shortfall from target local share (10 - 15) | |
| 22) Shortfall percentage (11 - 16) | |
| 23) Added increment toward target (13 x 1% or 2%)* | |
| <i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i> | |
| 24) Special increment toward 82.5% target** | |
| <i>**if combined effort yield > 175% foundation</i> | |
| Combined effort yield as % of foundation | |
| 25) Shortfall from target after adding increments (10 - 15 - 23 - 24) | |
| 26) FY21 required local contribution (15 + 22 + 23 + 24) | |
| 27) Contribution as percentage of foundation (26 / 8) | |

**Massachusetts Department of Elementary and Secondary Education
Office of School Finance
FY21 Chapter 70 Determination of City and Town Total Required Contribution**

55 Chatham

Effort Goal

| | |
|--|---------------|
| 1) 2018 equalized valuation | 7,374,670,100 |
| 2) Uniform property percentage | 0.3741% |
| 3) Local effort from property wealth | 27,589,005 |
| 4) 2017 income | 359,411,000 |
| 5) Uniform income percentage | 1.4789% |
| 6) Local effort from income | 5,315,357 |
| 7) Combined effort yield (3 + 6) | 32,904,362 |
| 8) FY21 Foundation budget | 5,303,271 |
| 9) Maximum local contribution (82.5% * 8) | 4,375,199 |
| 10) Target local contribution (lesser of 7 or 9) | 4,375,199 |
| 11) Target local share (10 as % of 8) | 82.50% |
| 12) Target aid share (100% minus 11) | 17.50% |

[See a listing of all 351 communities](#)

FY21 Increments Toward Goal

| | |
|---|-----------|
| 13) FY20 required local contribution | 4,312,491 |
| 14) Municipal revenue growth factor (DOR) | 4.20% |
| 15) FY21 preliminary contribution (13 raised by 14) | 4,493,616 |
| 16) Preliminary contribution pct of foundation (15 / 8) | 84.73% |

If preliminary contribution is above the target share:

| | |
|---|------------------|
| 17) Excess local effort (15 - 10) | 118,417 |
| 18) 100% reduction toward target (17 x 100%) | 118,417 |
| 19) FY21 required local contribution (15 - 18), capped at 90% of foundation | 4,375,199 |
| 20) Contribution as percentage of foundation (19 / 8) | 82.50% |

If preliminary contribution is below the target share:

| | |
|---|--|
| 21) Shortfall from target local share (10 - 15) | |
| 22) Shortfall percentage (11 - 16) | |
| 23) Added increment toward target (13 x 1% or 2%)* | |
| <i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i> | |
| 24) Special increment toward 82.5% target** | |
| <i>**if combined effort yield > 175% foundation</i> | |
| Combined effort yield as % of foundation | |
| 25) Shortfall from target after adding increments (10 - 15 - 23 - 24) | |
| 26) FY21 required local contribution (15 + 22 + 23 + 24) | |
| 27) Contribution as percentage of foundation (26 / 8) | |



CAPE COD

R E G I O N A L

Technical High School



FY21 Operating Budget

Cape Cod Tech

Finance Committee

Anthony Tullio – Wellfleet (chair)

Dave Bloomfield – Mashpee

Normand Machaud - Yarmouth

Stefan Galazzi – Orleans

Paul Hebert - Barnstable

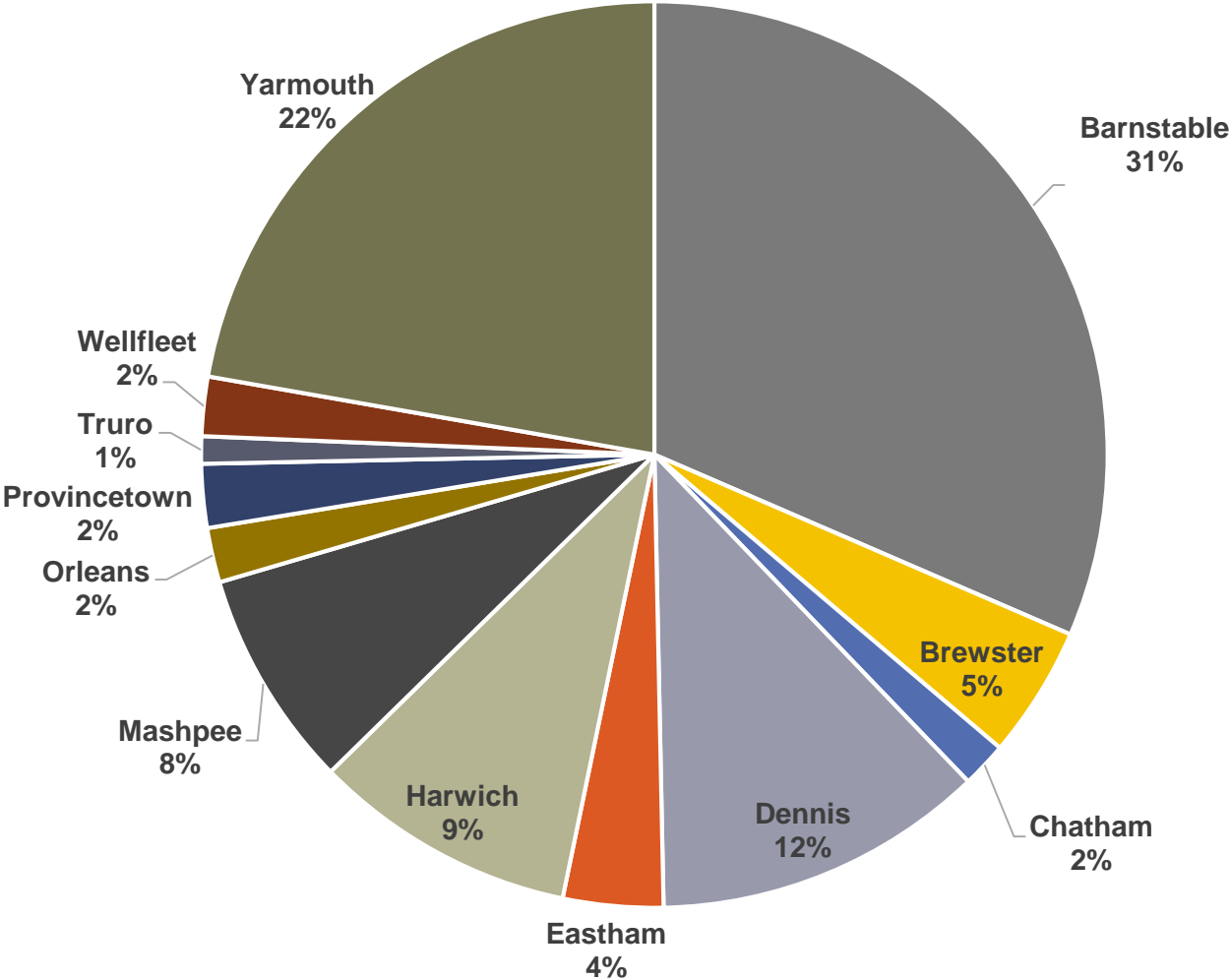


FY21 Enrollment by Town

| Enrollments | Students FY21 | Students FY20 | Change |
|--------------|---------------|---------------|--------|
| Barnstable | 194 | 176 | 18 |
| Brewster | 29 | 36 | -7 |
| Chatham | 10 | 8 | 2 |
| Dennis | 73 | 68 | 5 |
| Eastham | 22 | 22 | 0 |
| Harwich | 58 | 67 | -9 |
| Mashpee | 48 | 45 | 3 |
| Orleans | 12 | 9 | 3 |
| Provincetown | 14 | 11 | 3 |
| Truro | 6 | 6 | 0 |
| Wellfleet | 13 | 12 | 1 |
| Yarmouth | 137 | 110 | 27 |
| Total | 616 | 570 | 46 |



FY21 Enrollment



*Enrollment as of 10/1/2019



Student Enrollment Trend

| | FY17 Students | % | FY18 Students | % | FY19 Students | % | FY20 Students | % | FY21 Students | % |
|------------------------|------------------|-------|------------------|-------|------------------|-------|------------------|-------|------------------|-------|
| Barnstable | 173 | 28.0% | 183 | 29.5% | 179 | 30.3% | 176 | 30.9% | 194 | 31.5% |
| Brewster | 43 | 7.0% | 43 | 6.9% | 41 | 7.0% | 36 | 6.1% | 29 | 4.7% |
| Chatham | 11 | 1.8% | 10 | 1.6% | 7 | 1.2% | 8 | 1.4% | 10 | 1.6% |
| Dennis | 76 | 12.3% | 67 | 10.8% | 61 | 10.4% | 68 | 11.6% | 73 | 11.9% |
| Eastham | 16 | 2.6% | 15 | 2.4% | 22 | 3.7% | 22 | 3.7% | 22 | 3.6% |
| Harwich | 75 | 12.1% | 77 | 12.4% | 77 | 13.1% | 67 | 11.4% | 58 | 9.4% |
| Mashpee | 59 | 9.6% | 57 | 9.2% | 53 | 9.0% | 45 | 7.7% | 48 | 7.8% |
| Orleans | 13 | 2.1% | 15 | 2.4% | 11 | 1.9% | 9 | 1.5% | 12 | 1.9% |
| Provincetown | 3 | 0.5% | 5 | 0.8% | 7 | 1.2% | 11 | 1.9% | 14 | 2.3% |
| Truro | 1 | 0.2% | 3 | 0.5% | 6 | 1.0% | 6 | 1.0% | 6 | 1.0% |
| Wellfleet | 7 | 1.1% | 9 | 1.5% | 13 | 2.2% | 12 | 2.0% | 13 | 2.1% |
| Yarmouth | 141 | 22.8% | 137 | 22.1% | 114 | 19.4% | 110 | 18.7% | 137 | 22.2% |
| Out-of-District | | | | | | | | | | |
| | 648 | | 621 | | 591 | | 570 | | 616 | |

The FY21 Budget

2.76%



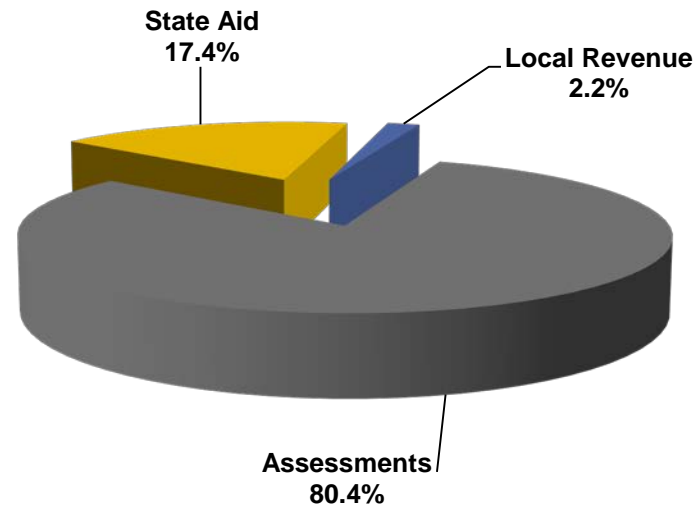
\$15,504,000

Six Year History

| Fiscal Year | Budget |
|-------------|--------|
| FY16 | 4.49%* |
| FY17 | -.50% |
| FY18 | 1.89 % |
| FY19 | 1.44 % |
| FY20 | 0.96 % |
| FY21 | 2.76 % |

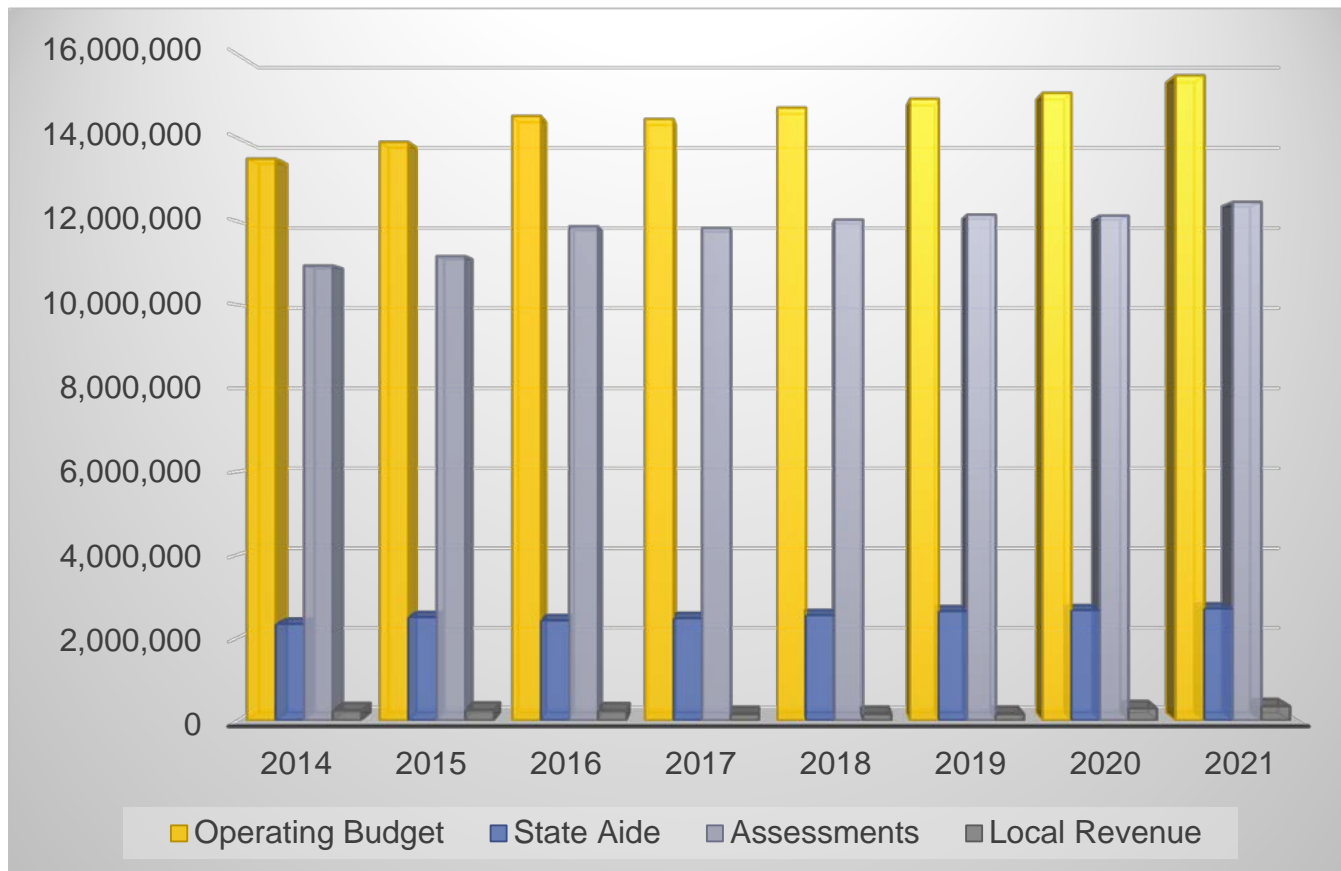


Where Does the Money Come From?



| FY21 Revenue Sources | |
|----------------------|---------------|
| Assessments | \$ 12,464,853 |
| State Aid | \$ 2,699,147 |
| Local Revenue | \$ 340,000 |

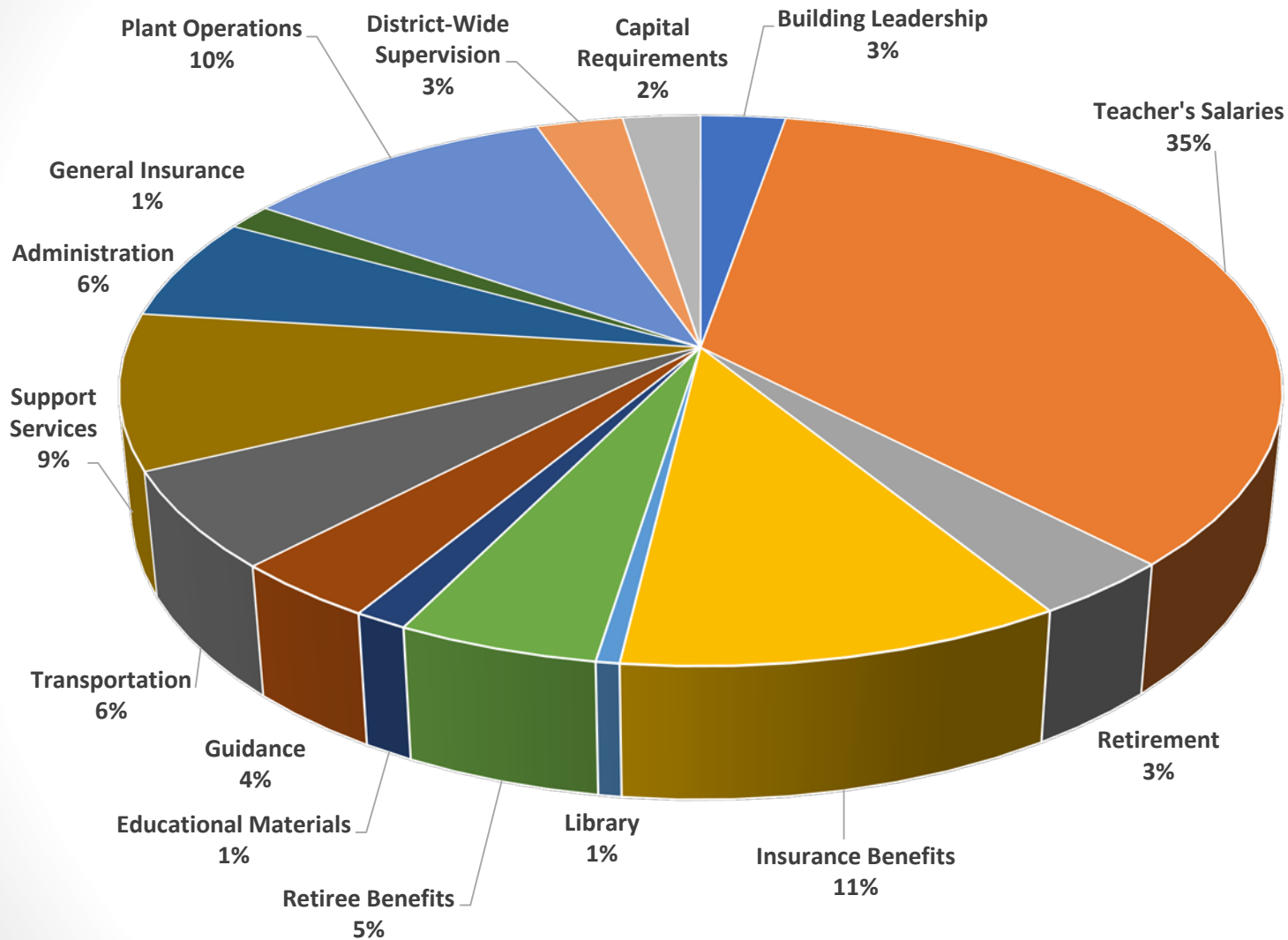
Revenue Source vs. The Operating Budget



Revenue Source vs. The Operating Budget

| Fiscal Year | Operating Budget | State Aide | Assessments | Local Revenue |
|--------------------|-------------------------|-------------------|--------------------|----------------------|
| 2014 | 13,505,905 | 2,324,559 | 10,940,346 | 241,000 |
| 2015 | 13,908,300 | 2,490,657 | 11,166,643 | 251,000 |
| 2016 | 14,532,300 | 2,413,040 | 11,885,260 | 234,000 |
| 2017 | 14,459,000 | 2,466,487 | 11,844,513 | 148,000 |
| 2018 | 14,732,000 | 2,538,847 | 12,043,153 | 150,000 |
| 2019 | 14,944,000 | 2,634,067 | 12,159,933 | 150,000 |
| 2020 | 15,087,000 | 2,659,133 | 12,137,867 | 290,000 |
| 2021 | 15,504,000 | 2,699,147 | 12,464,853 | 340,000 |

What is the Money Used For?



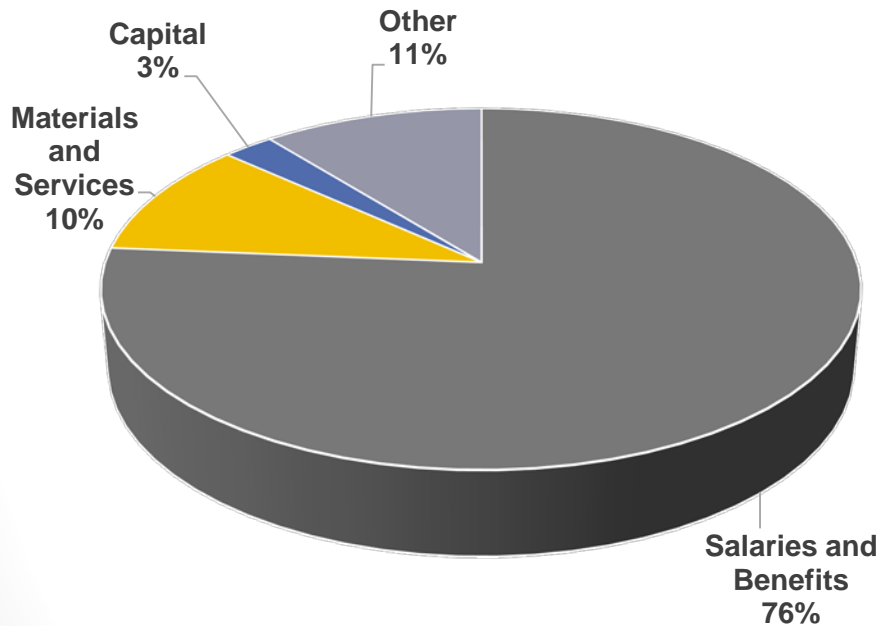
| WHAT IS THE MONEY FOR? | | |
|-------------------------------|--------------|--------|
| Building Leadership | \$424,655 | 2.80% |
| Teacher's Salaries | \$5,426,038 | 35.10% |
| Retirement | \$531,906 | 3.20% |
| Insurance Benefits | \$1,663,825 | 10.90% |
| Library | \$88,153 | 0.60% |
| Retiree Benefits | \$753,909 | 4.90% |
| Educational Materials | \$199,050 | 1.30% |
| Guidance | \$547,182 | 3.60% |
| Transportation | \$892,525 | 5.40% |
| Support Services | \$1,414,336 | 8.90% |
| Administration | \$934,825 | 6.30% |
| General Insurance | \$230,250 | 1.60% |
| Plant Operations | \$1,573,893 | 10.10% |
| District-Wide Supervision | \$433,453 | 2.80% |
| Capital Requirements | \$390,000 | 2.60% |
| | \$15,504,000 | |



Why a 2.76% Increase?

| Category | FY21 | FY20 | Change | % Change | FY19 | FY18 | FY17 |
|--------------------------------------|-------------------|-------------------|----------------|--------------|-------------------|-------------------|-------------------|
| Salaries | 8,882,881 | 8,602,172 | 280,709 | 3.26% | 8,374,094 | 8,230,444 | 7,984,716 |
| Benefits | 2,949,640 | 2,960,925 | -11,285 | -0.38% | 3,177,760 | 2,971,380 | 2,799,120 |
| Materials & Services | 1,605,734 | 1,530,598 | 75,136 | 4.91% | 1,400,721 | 1,575,872 | 1,632,655 |
| Transportation | 892,525 | 822,000 | 70,525 | 8.58% | 754,918 | 762,397 | 777,016 |
| Utilities & Heating | 552,970 | 542,416 | 10,554 | 1.95% | 572,120 | 529,856 | 511,649 |
| Insurance | 230,250 | 233,889 | -3,639 | -1.56% | 226,659 | 204,815 | 210,691 |
| TOTAL OPERATING | 15,114,000 | 14,692,000 | 422,000 | | 14,506,272 | 14,274,765 | 13,915,847 |
| Capital Budget | 390,000 | 395,000 | -5,000 | -1.27% | 430,523 | 453,900 | 527,108 |
| Total Operating & Capital | 15,504,000 | 15,087,000 | 417,000 | 2.76% | 14,936,796 | 14,728,665 | 14,442,955 |

FY21 Budget Cost Drivers



| Budget Cost Drivers | |
|------------------------|---------------|
| Salaries and Benefits | \$ 11,832,521 |
| Materials and Services | \$ 1,605,734 |
| Capital | \$ 390,000 |
| Other | \$ 1,675,745 |

Salaries & Benefits account for 76% of the FY21 budget

FY21 Operating Budget Assessment

| | |
|-----------------------------|---------------------|
| Town of Barnstable | \$3,884,557.00 |
| Town of Brewster | \$577,891.00 |
| Town of Chatham | \$203,242.00 |
| Town of Dennis | \$1,483,660.00 |
| Town of Eastham | \$447,131.00 |
| Town of Harwich | \$1,178,798.00 |
| Town of Mashpee | \$1,077,178.00 |
| Town of Orleans | \$243,889.00 |
| Town of Provincetown | \$284,538.00 |
| Town of Truro | \$121,945.00 |
| Town of Wellfleet | \$264,214.00 |
| Town of Yarmouth | \$2,697,811.00 |
| | \$12,464,854 |

Capital Debt Schedule

| | Principal | Interest | Total P&I |
|------|---------------------|---------------------|----------------------|
| 2020 | 2,935,000 | 4,682,300 | 7,617,300 |
| 2021 | 3,320,000 | 2,940,700 | 6,260,700 |
| 2022 | 3,485,000 | 2,770,575 | 6,255,575 |
| 2023 | 3,485,000 | 2,596,325 | 6,081,325 |
| 2024 | 3,485,000 | 2,422,075 | 5,907,075 |
| 2025 | 3,485,000 | 2,247,825 | 5,732,825 |
| 2026 | 3,485,000 | 2,073,575 | 5,558,575 |
| 2027 | 3,485,000 | 1,899,325 | 5,384,325 |
| 2028 | 3,485,000 | 1,725,075 | 5,210,075 |
| 2029 | 3,485,000 | 1,550,825 | 5,035,825 |
| 2030 | 3,485,000 | 1,376,575 | 4,861,575 |
| 2031 | 3,485,000 | 1,202,325 | 4,687,325 |
| 2032 | 3,485,000 | 1,045,500 | 4,530,500 |
| 2033 | 3,485,000 | 906,100 | 4,391,100 |
| 2034 | 3,485,000 | 766,700 | 4,251,700 |
| 2035 | 3,485,000 | 627,300 | 4,112,300 |
| 2036 | 3,485,000 | 487,900 | 3,972,900 |
| 2037 | 3,485,000 | 348,500 | 3,833,500 |
| 2038 | 3,485,000 | 209,100 | 3,694,100 |
| 2039 | 3,485,000 | 69,700 | 3,554,700 |
| | \$68,985,000 | \$31,948,300 | \$100,933,300 |

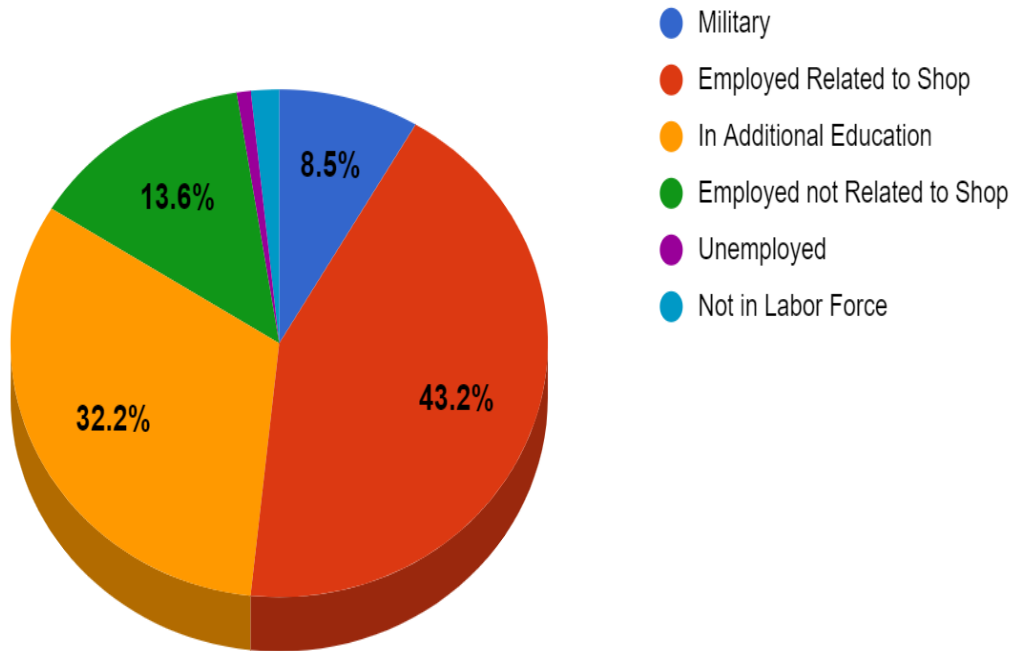
**In FY19
Cape Tech issued a
Bond in the amount of
\$68,985,000 at 3.32% for
20 Years Fixed Principal**

FY21 Capital Debt Assessment

| | |
|-----------------------------|--------------------|
| Town of Barnstable | \$1,971,714 |
| Town of Brewster | \$294,741 |
| Town of Chatham | \$101,635 |
| Town of Dennis | \$741,934 |
| Town of Eastham | \$223,596 |
| Town of Harwich | \$589,481 |
| Town of Mashpee | \$487,847 |
| Town of Orleans | \$121,962 |
| Town of Provincetown | \$142,289 |
| Town of Truro | \$60,981 |
| Town of Wellfleet | \$132,125 |
| Town of Yarmouth | \$1,392,396 |
| | \$6,260,701 |

Graduate Follow-up Study

Class of 2018 Post Graduate Outcomes
(Response Rate 119 out of 137 graduates 91.9%)



| | |
|-------------------------------------|------------|
| Military | 10 |
| Employed Related to Shop | 51 |
| In Additional Education | 38 |
| Employed not Related to Shop | 16 |
| Unemployed | 1 |
| Not in Labor Force | 2 |
| | 118 |

Eighty-four percent (84%) of these students stayed on Cape Cod



Saquatucket Harbor