

FULLY ALLOCATED FY 2018 GENERAL FUND OPERATING BUDGET

This document illustrates the proposed FY 2018 General Fund operating budget on a full allocation basis. All costs included in the “Other Requirements” category are allocated to operating departments in an attempt to illustrate a fully allocated budget. Several assumptions are made to assign costs to operating departments as this is based on a proposed budget and not actual costs.

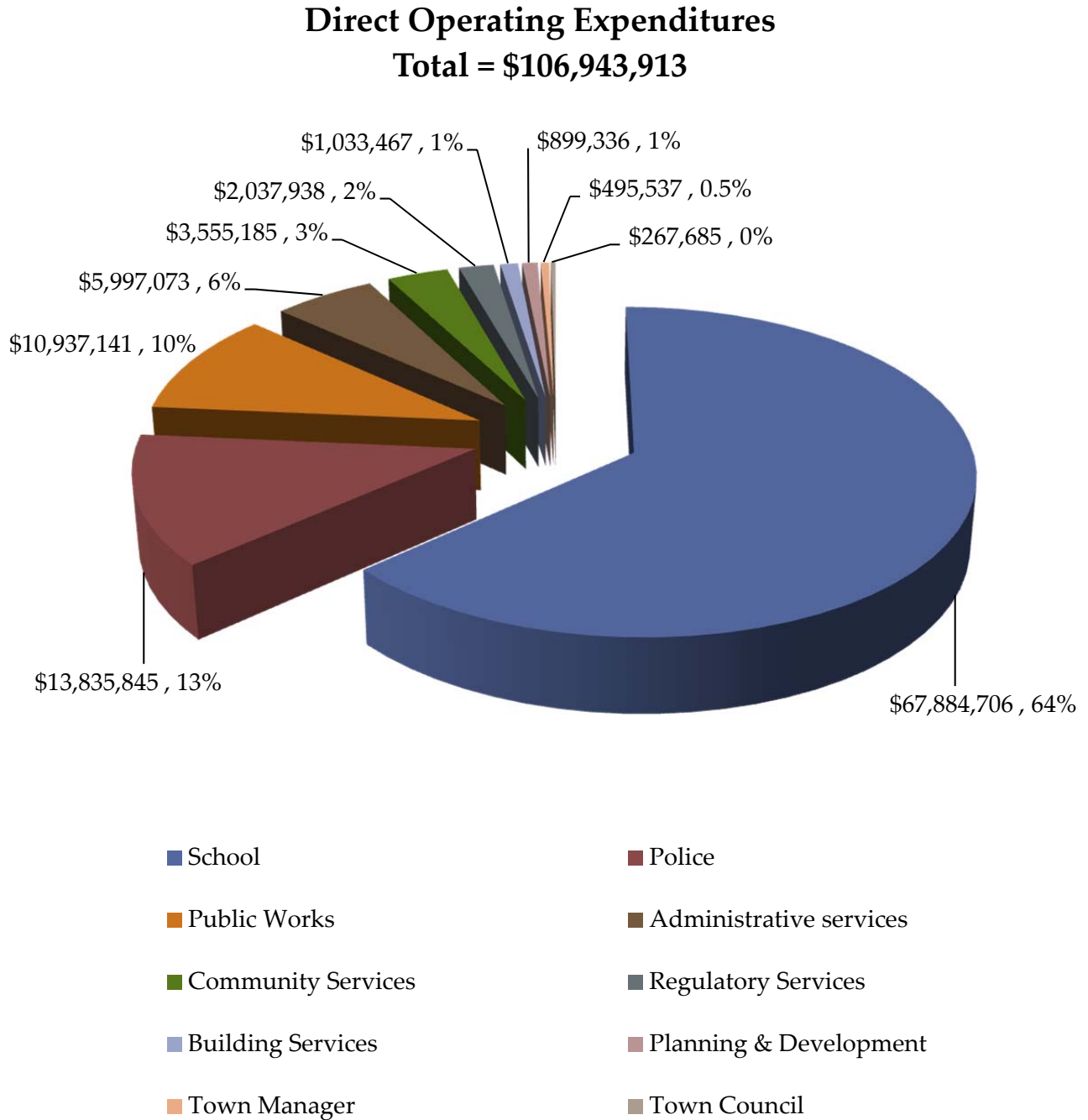
*Town of
Barnstable, MA*

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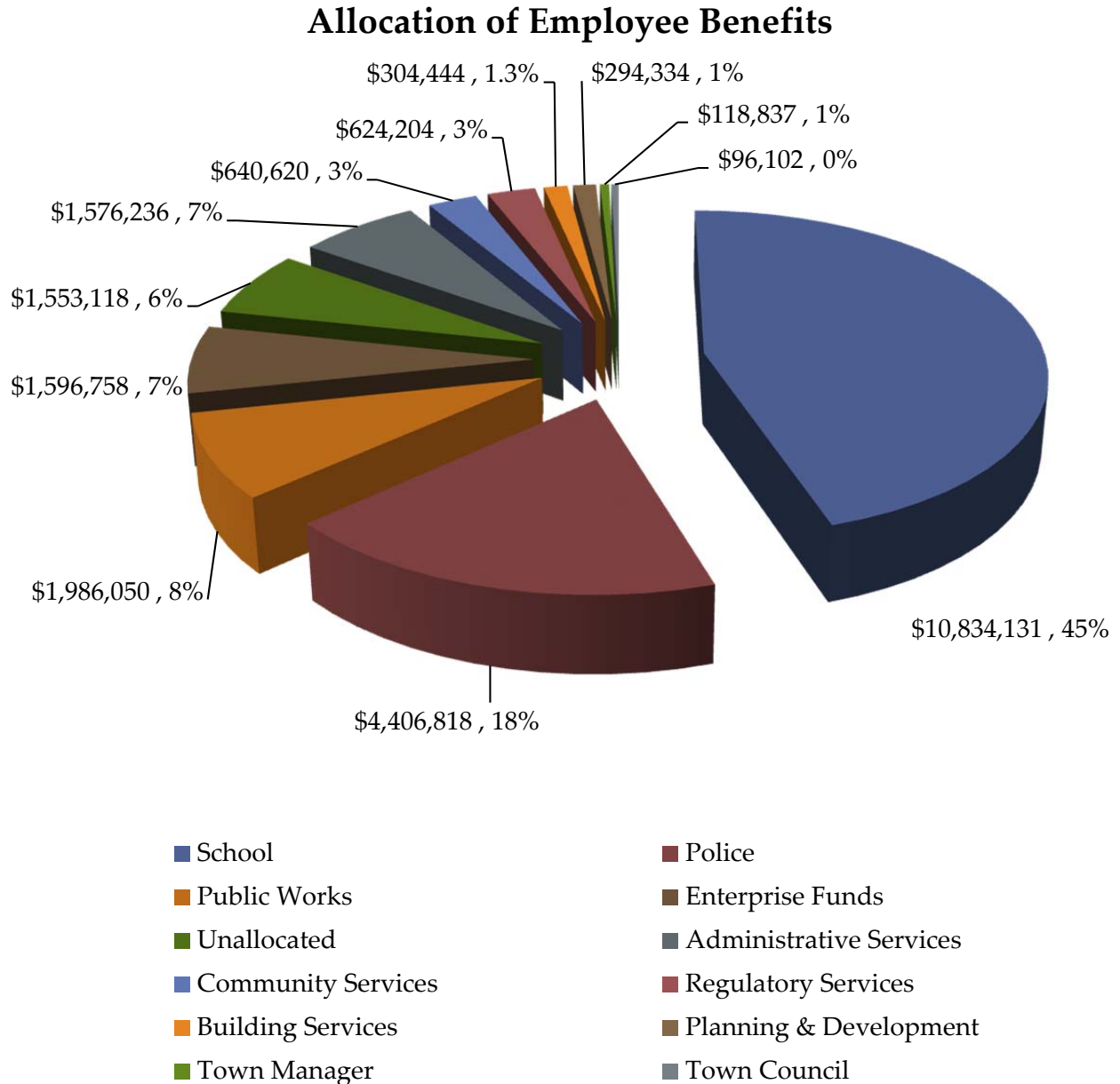
A. Direct Operating Expenditures by Department

The proposed FY 2018 direct operating expenditures for all General Fund departments are as follows:



B. Allocation of Employee Benefits

The proposed FY 2018 budget for employee benefits is \$24,031,654 and can be allocated to the operational components of town as follows:

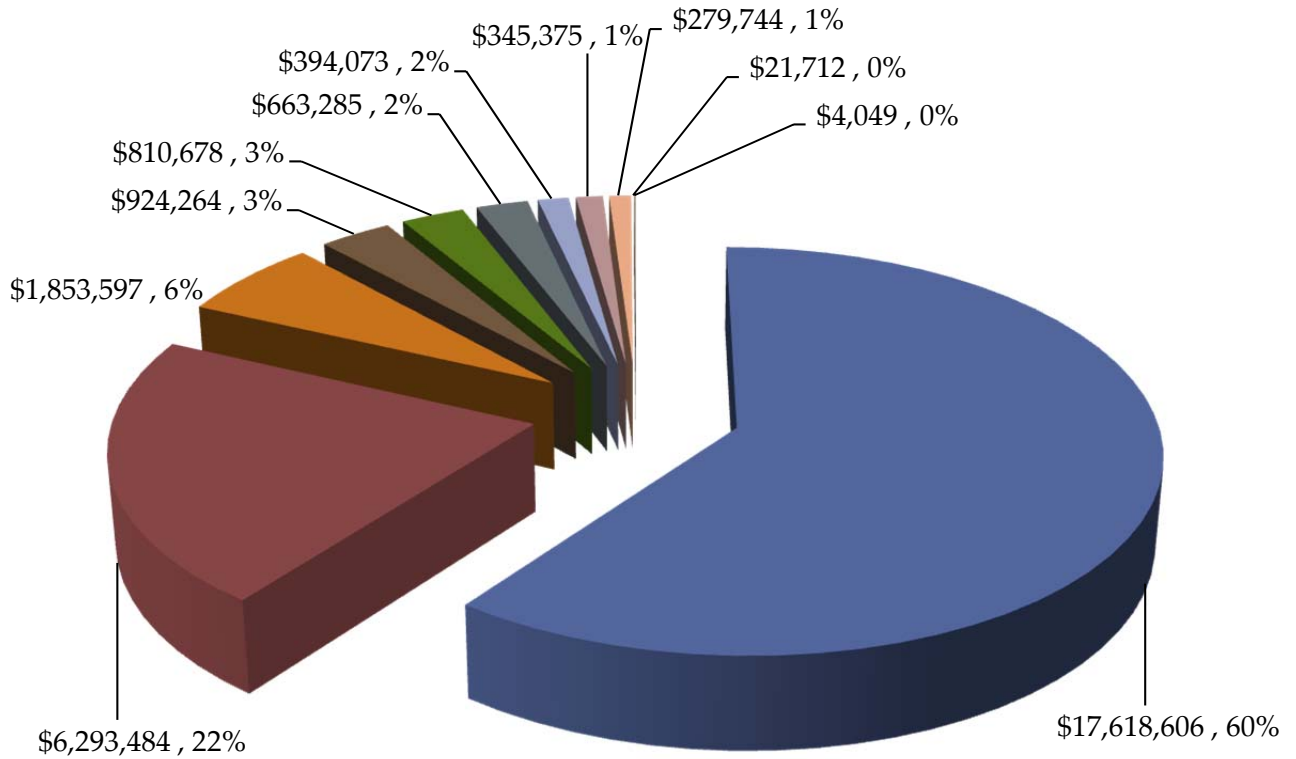


The “Unallocated” amount of \$1,553,118 represents unemployment and worker’s compensation. The town self-insures for these activities and it is not yet known where the costs will be incurred in FY 2018.

C. Allocation of Other Fixed Costs in the General Fund

The proposed FY 2018 budget for debt service, grants, assessments and other costs, and transfers are \$29,208,868 and can be allocated to the operational components of town as follows:

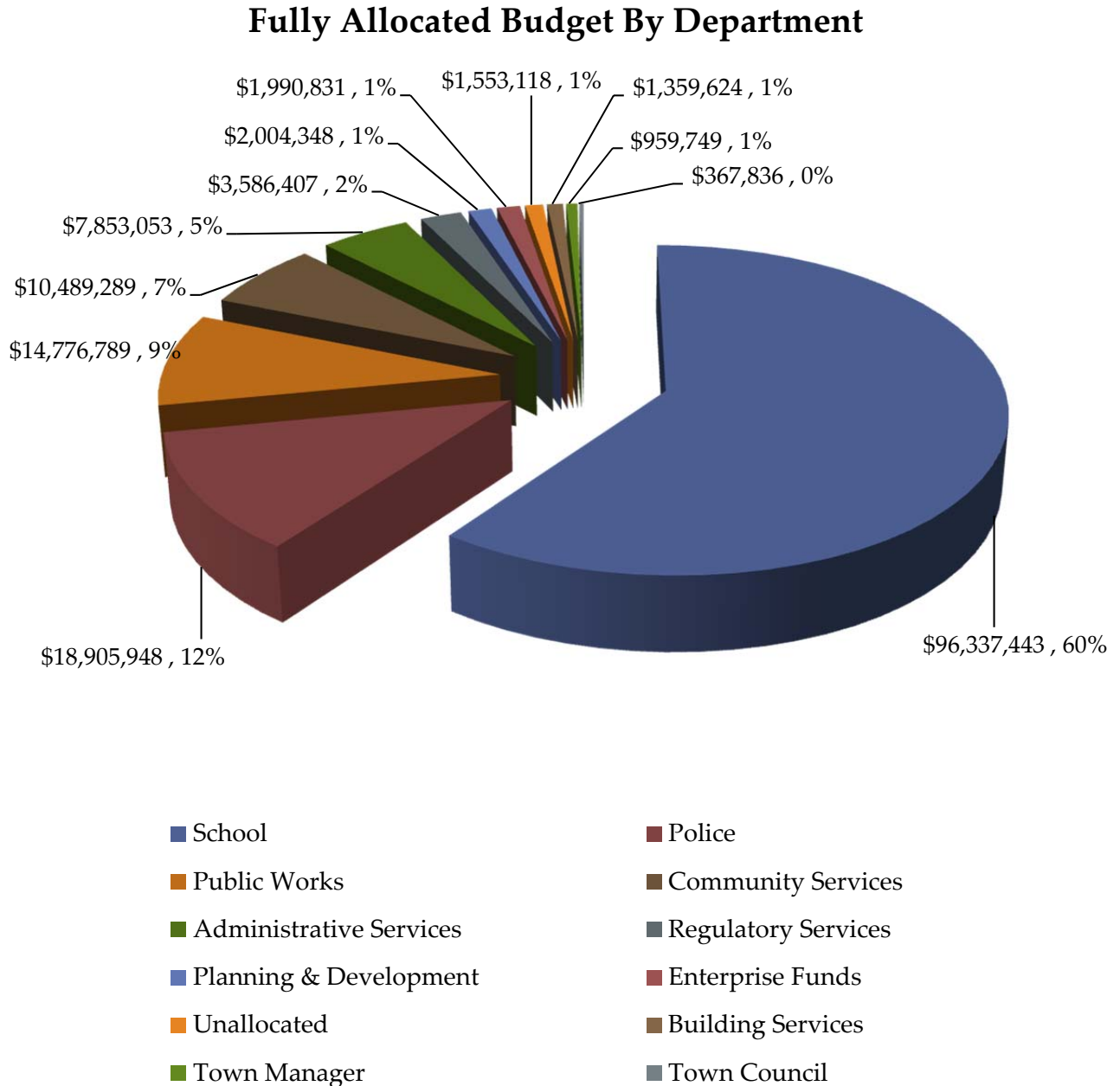
Allocation of Debt Service, Grants, Assessments & Other Costs



- School
 - Public Works
 - Planning & Development
 - Enterprise Funds
 - Administrative Services
 - Town Council
- Community Services
 - Regulatory Services
 - Police
 - Town Manager
 - Building Services

D. Fully Allocated Budget by Department

The proposed FY 2018 fully allocated General Fund budget totaling \$160,184,435 by department operation is as follows:

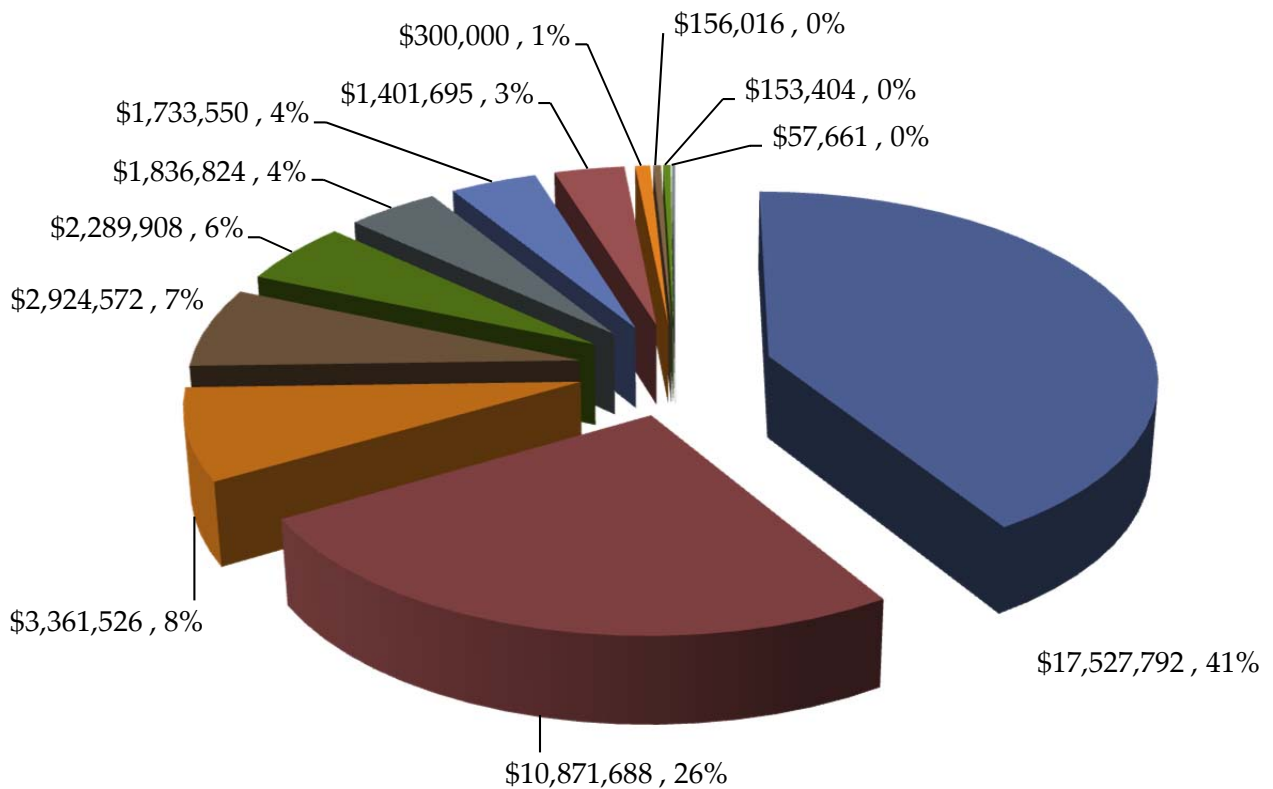


The “Unallocated” amount of \$1,553,118 includes unemployment and worker’s compensation.

E. Allocation of Non-Property Tax Resources in the General Fund

The total estimated non-property tax resources used to balance the proposed FY 2018 General Fund operating budget are \$42,614,635. This includes all excise taxes, intergovernmental aid and other receipts generated at the local level. These are allocated by department as follows:

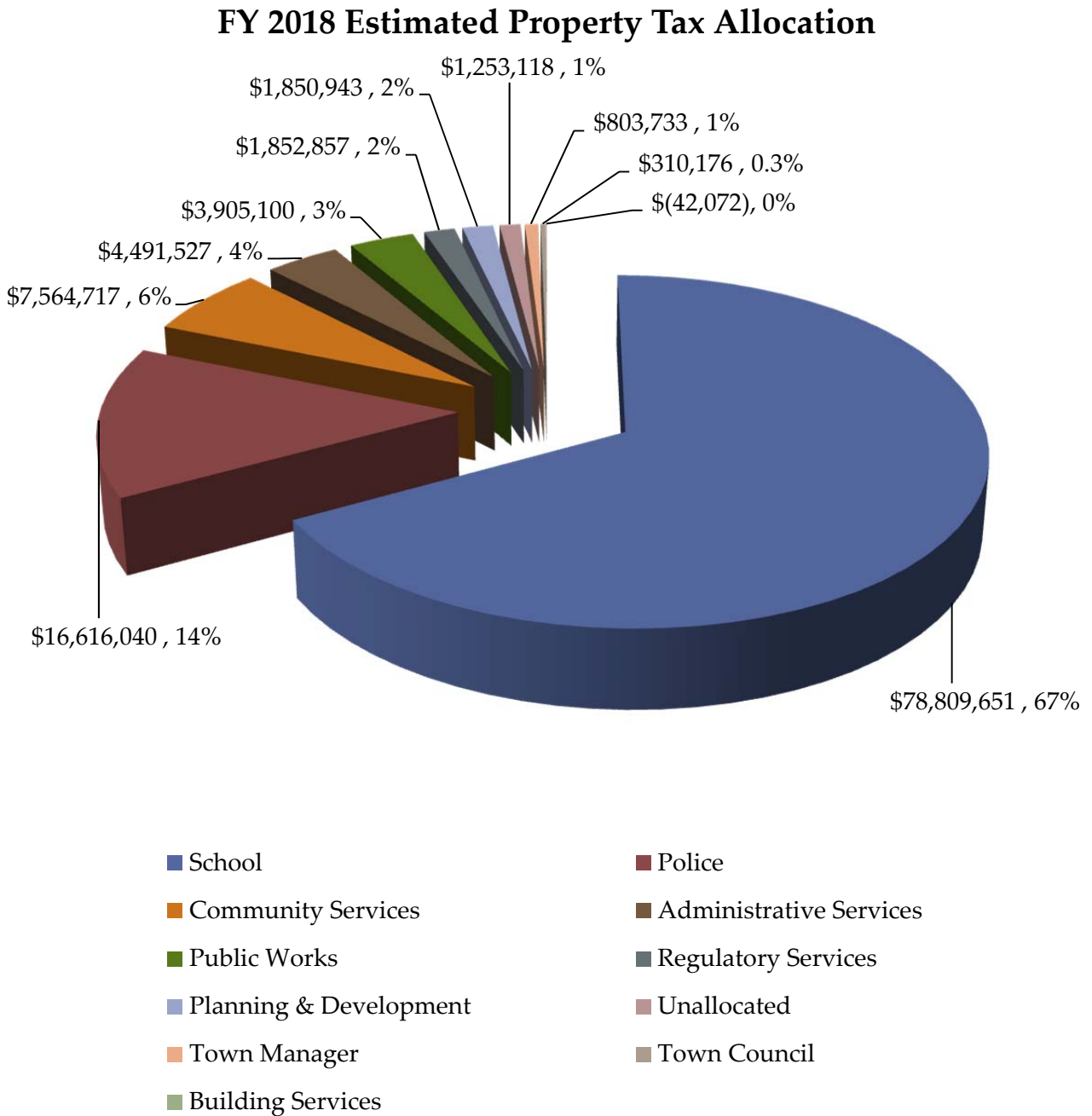
Allocation of Non-Property Tax Resources



- School
- Administrative Services
- Police
- Regulatory Services
- Unallocated
- Planning & Development
- Public Works
- Community Services
- Enterprise Funds
- Building Services
- Town Manager
- Town Council

F. Estimated Property Tax Allocation by Department

After netting all non-property tax resources against the fully allocated General Fund operating budget for FY 2018 by department, the net amount represents the property tax support needed for each area.



G. Allocation Worksheets

Expense Category	General Fund										Enterprise Funds	Total	
	Unallocated	Town Council	Town Manager	School	Police	Public Works	Community Services	Building Services	Regulatory Services	Administration Services			Planning & Development
Department Operations		267,685	495,537	67,884,706	13,835,845	10,937,141	3,555,185	1,033,467	2,037,938	5,997,073	899,336		106,943,913
Employee Benefits													
Retirement Assessments		30,472	66,783	2,079,820	2,277,733	1,118,892	396,085	183,550	368,344	941,594	176,389	1,363,797	9,003,460
Health Insurance for Active Employees		31,954	44,358	4,848,572	1,355,159	515,952	158,514	77,033	190,899	451,885	80,387		7,754,715
Retiree Health & Sick Benefits		30,284	3,514	3,219,624	591,083	268,855	44,987	30,722	38,579	118,971	25,782	186,079	4,558,479
Workers' Compensation & Unemployment	1,553,118											46,882	1,600,000
Medicare & Life Insurance		3,392	4,182	686,114	182,843	82,351	41,034	13,138	26,382	63,786	11,777		1,115,000
Total	1,553,118	96,102	118,837	10,834,131	4,406,818	1,986,050	640,620	304,444	624,204	1,576,236	294,334	1,596,758	24,031,654
Debt Service, Grants, Assessments & Other													
Debt Service			227,405	6,206,405	209,797	1,044,224	1,308,509		296,338	85,376	122,581		9,500,634
Regional School District				3,535,665									3,535,665
Commonwealth Charter Schools				3,048,128									3,048,128
School Choice				973,892									973,892
Library Grants							1,827,210						1,827,210
Tourism Grant							127,000						127,000
Property & Liability Insurance		365	4,046	889,921	164,252	178,806	77,173	7,489	16,423	16,079	11,373	394,073	1,760,000
Interest on Tax Refunds											20,000		20,000
Celebrations							105,000						105,000
Lombard Trust Rent							52,000						52,000
Veterans' District Assessment & Benefit Payments							420,000						420,000
Old Kings Highway											10,250		10,250
Greenhead Fly Control District									5,320				5,320
County Tax & Cape Cod Commission Assessments		3,684	6,820		190,426	150,530	48,931	14,224	28,049	82,539.02	588,739		1,113,942
Mosquito Control									376,199				376,199
Air Pollution Control Districts									21,224				21,224
RMV Non-renewal Surcharge										55,540			55,540
Cape Cod Regional Transit Authority							564,896						564,896
Special Education Assessment				41,484									41,484
Abatements & Exemptions Deficits													-
Total	-	4,049	238,271	14,695,495	564,474	1,373,560	4,530,719	21,712	743,552	239,534	752,944	394,073	23,558,384
Total Fixed Cost & Operating Expenditures	1,553,118	367,836	852,645	93,414,332	18,807,137	14,296,752	8,726,524	1,359,624	3,405,695	7,812,843	1,946,614	1,990,831	154,533,951
Transfers	-	-	107,104	2,923,111	98,811	480,037	1,762,765	-	180,712	40,210	57,734	-	5,650,484
Grand Total	\$ 1,553,118	\$ 367,836	\$ 959,749	\$ 96,337,443	\$ 18,905,948	\$ 14,776,789	\$ 10,489,289	\$ 1,359,624	\$ 3,586,407	\$ 7,853,053	\$ 2,004,348	\$ 1,990,831	\$ 160,184,435

	General Fund										Enterprise Funds	Total	
	Unallocated	Town Council	Town Manager	School	Police	Public Works	Community Services	Building Services	Regulatory Services	Administration Services			Planning & Development
Resources:													
Motor Vehicle Excise						7,000,000							7,000,000
Boat Excise							125,000						125,000
Motel/Hotel Excise		12,542	23,217		648,236	512,426	166,567	48,420	95,481	280,975	42,136		1,830,000
PILOT										29,000			29,000
Intergovernmental		14,401	26,659	16,144,531	744,349	694,785.41	391,770	55,599	109,638	622,790	48,383		18,852,905
Charges for Services					271,000		1,654,000						1,925,000
Fees, Licenses & Permits			18,400	225,000	89,000	184,000	69,000	1,288,000	964,500	250,500	40,500		3,128,900
Fines & Penalties					126,000				230,000	819,000			1,175,000
Interest & Other					23,000	710,148	12,000		2,000	454,000			1,201,148
Special Revenue Funds					50,000	70,570	340,900		270,383	30,000			761,853
Enterprise Funds		27,290	59,809			21,345	2,776		3,500	818,980		1,836,824	2,770,524
Trust Funds		1,037	2,273	70,782	77,518	38,079	13,480	6,247	12,536	32,045	6,003		260,000
Reserves	300,000	2,391	25,658	1,087,478	260,805	1,640,334	149,079	3,430	45,511	24,236	16,384		3,555,307
Total Resources Excluding Property Taxes	300,000	57,661	156,016	17,527,792	2,289,908	10,871,688	2,924,572	1,401,695	1,733,550	3,361,526	153,406	1,836,824	42,614,637
Property Tax Support	\$ 1,253,118	\$ 310,176	\$ 803,733	\$ 78,809,651	\$ 16,616,040	\$ 3,905,100	\$ 7,564,717	\$ (42,072)	\$ 1,852,857	\$ 4,491,527	\$ 1,850,943	\$ 154,007	\$ 117,569,798