

FISCAL 2020 & 2021 SOURCES & USES OF FUNDS				
GENERAL FUND REVENUES				
	Budget 2020	Proposed Budget 2021	\$ Increase / Decrease over 2020	% Increase / Decrease over 2020
<u>Property Taxes</u>				
Prior Year Tax Levy Limit	46,738,964	48,442,777	1,703,813	3.65%
PY - Amended New Growth	12,259			
	46,751,223			
2.5% Allowance	1,168,781	1,211,069	42,289	3.62%
New Growth	522,773	450,000	(72,773)	-13.92%
Override				
Sub-total	48,442,777	50,103,846	1,661,069	3.43%
Debt Exclusion	4,208,712	4,440,932	232,220	5.52%
Cape Cod Commission Tax	197,615	202,552	4,937	2.50%
Unused Levy Capacity	(20,055)		20,055	-100.00%
Total Tax Levy	\$ 52,829,049	\$ 54,747,330	\$ 1,918,281	3.63%
<u>State Aid</u>				
Cherry Sheet Net Revenue	127,517	127,517	-	0.00%
Cherry Sheet Assessments	5,087,696	5,087,696	-	0.00%
Chapter 70 Total	5,215,213	5,215,213	-	0.00%
Charter School Reimbursement	201,994	201,994	-	0.00%
School Choice Receiving Tuition*	1,085,903	1,085,903	-	0.00%
Unrestricted General Govt Aid	1,556,625	1,556,625	-	0.00%
			-	
Veterans Benefits	112,204	112,204	-	0.00%
Exemptions: Vets, Blind, Surv Sp & Elderly	110,456	110,456	-	0.00%
State Owned Land	600,691	600,691	-	0.00%
Public Libraries*	22,785	22,785	-	0.00%
Total State Aid	\$ 8,905,871	\$ 8,905,871	\$ -	0.00%
<u>Local Receipts</u>				
Motor Vehicle Excise	3,215,000	3,200,000	(15,000)	-0.47%
Other Excise - Meals Tax	425,000	375,000	(50,000)	-11.76%
Other Excise - Room/Hotel	74,100	100,000	25,900	34.95%
Other Excise - Boat	55,900	55,000	(900)	-1.61%
Penalties & Interest	168,896	175,000	6,104	3.61%
Payments in Lieu	20,000	20,000	-	0.00%
Marinas	1,160,000	1,160,000	-	0.00%
Other Dept Revenue	300,000	275,000	(25,000)	-8.33%
Licenses & Permits	700,000	700,000	-	0.00%
Fines & Forfeits	130,000	130,000	-	0.00%
Investment Income	250,000	200,000	(50,000)	-20.00%
Miscellaneous-Recurring	30,000	30,000	-	0.00%
Miscellaneous-Recurring Energy Credits	700,000	700,000	-	0.00%
Miscellaneous-Non Recurring	116,560	116,560	-	0.00%
Total Local Receipts	\$ 7,345,456	\$ 7,236,560	\$ (108,896)	-1.48%
<u>Other Sources</u>				
ISWM General Fund Support	2,195,869	2,261,996	66,127	3.01%
Sewer General Fund Support	134,709	140,944	6,235	4.63%
Host Community Fee	600,000	600,000	-	0.00%
Total Other Sources	\$ 2,930,578	\$ 3,002,940	\$ 72,362	2.47%
<u>Special Revenues</u>				
Conservation Comm.	30,000	30,000	-	0.00%
PL 874	156,750	156,750	-	0.00%
Ambulance Fees	1,325,000	1,325,000	-	0.00%
CPA Fund Debt Service	699,638	674,259	(25,379)	-3.63%
Title 5 Loan Repayments	29,915	29,754	(162)	-0.54%
Waterways Fund for Operating Budget	136,970	136,970	-	0.00%
Total Special Revenue Funds	\$ 2,378,273	\$ 2,352,732	\$ (25,541)	-1.07%
Total General Fund Revenues	\$ 74,389,227	\$ 76,245,433	\$ 1,856,207	2.50%
<u>Use of Reserves</u>				
Free Cash for Budget	1,288,500	838,464	(450,036)	-34.93%
Free Cash for Articles	281,252	164,241	(117,011)	
Total Use of Reserves	\$ 1,569,752	\$ 1,002,705	\$ (567,047)	-36.12%
Grand Total Revenues	\$ 75,958,979	\$ 77,248,138	\$ 1,289,160	1.70%

FISCAL 2020 & 2021 SOURCES & USES OF FUNDS				
GENERAL FUND EXPENSES				
	Budget	Proposed Budget	\$ Increase / Decrease over	% Increase / Decrease over
	2020	2021	2020	2020
<u>Town Budget</u>				
Administrative Services-Salaries	2,480,138	2,275,321	(204,817)	-8.26%
-Expenses	1,378,532	1,412,670	34,138	2.48%
Public Safety Services-Salaries	9,236,011	9,346,500	110,489	1.20%
-Expenses	1,525,378	1,569,970	44,592	2.92%
Public Works Services-Salaries	1,844,774	1,864,658	19,884	1.08%
-Expenses	894,746	886,080	(8,666)	-0.97%
Health & Human Services-Salaries	624,943	650,588	25,645	4.10%
-Expenses	439,318	422,100	(17,218)	-3.92%
Culture & Recreation Services-Salaries	774,911	766,678	(8,233)	-1.06%
-Expenses	191,975	201,850	9,875	5.14%
Total Town	\$ 19,390,726	\$ 19,396,415	\$ 5,689	0.03%
<u>Schools</u>				
Bourne School Department	23,357,407	23,944,555	587,148	2.51%
Upper Cape Technical School	2,808,720	3,337,063	528,343	18.81%
Total Schools	\$ 26,166,127	\$ 27,281,618	\$ 1,115,491	4.26%
<u>Shared Costs</u>				
Shared Costs-Public Utilities	1,233,140	1,200,000	(33,140)	-2.69%
Shared Costs	14,693,389	15,308,908	615,519	4.19%
Total Shared Costs	\$ 15,926,529	\$ 16,508,908	\$ 582,379	3.66%
Total Operating Budget	\$ 61,483,382	\$ 63,186,941	\$ 1,703,559	2.77%
<u>Capital Budgets</u>				
Debt Service Budget Non Exempt	2,918,639	2,681,613	(237,026)	-8.12%
Debt Service Budget Exempt	4,277,884	4,504,712	226,828	5.30%
Total Debt Service	7,196,523	7,186,325	(10,198)	-0.14%
Total General Fund Budget	\$ 68,679,905	\$ 70,373,266	\$ 1,693,361	2.47%
<u>General Articles</u>				
ATM Articles	280,166	160,000	(120,166)	
STM Articles	1,086	4,241	3,155	
Elected Officials	61,098	62,347	1,249	2.04%
Reserve Fund	345,000	351,900	6,900	2.00%
Total General Articles	\$ 687,350	\$ 578,488	\$ (108,862)	-15.84%
<u>Off-Budget Expenditures</u>				
Cherry Sheet Assessments	5,087,696	5,087,696	0	0.00%
Cherry Sheet Offsets*	1,108,688	1,108,688	-	0.00%
Overlay Reserve	395,340	100,000	(295,340)	-74.71%
Total Off Budget Expenses	\$ 6,591,724	\$ 6,296,384	\$ (295,340)	-4.48%
Grand Total Expenses	\$ 75,958,979	\$ 77,248,138	\$ 1,289,160	1.70%
	\$ (0.00)	\$ (0.00)	0.00	0.00

GENERAL CAPITAL				
<u>Capital Financing Sources</u>				
Article Closeouts	-	-	-	
Capital Premium Reserve	500,080	-	(500,080)	-100.00%
Transfer from Enterprise	-	-	-	
CPA Fund for Capital Projects	-	-	-	
Waterways Fund for Capital Projects	224,000	200,000	(24,000)	-10.71%
Free Cash for Capital Projects	1,044,772	200,000	(844,772)	-80.86%
ATM Borrowing	1,056,555	-	(1,056,555)	-100.00%
STM Borrowing	5,554,210	-	(5,554,210)	-100.00%
Total Capital Financing Sources	\$ 8,379,617	\$ 400,000	\$ (7,979,617)	-95.23%
<u>Capital Expenditures</u>				
STM Articles Capital	5,754,210	-	(5,754,210)	-100.00%
ATM Separate Capital Articles	-	-	-	
ATM Articles Capital	2,625,407	400,000	(2,225,407)	-84.76%
Total Capital Expenses	\$ 8,379,617	\$ 400,000	\$ (7,979,617)	

FISCAL 2020 & 2021 SOURCES & USES OF FUNDS				
ISWM REVENUES				
	Budget 2020	Proposed Budget 2021	\$ Increase / Decrease over 2020	% Increase / Decrease over 2020
Operating Revenues				
Retained Earnings	2,035,385	1,058,030	(977,355)	-48.02%
Facility Receipts	11,486,921	11,680,771	193,850	1.69%
Total Revenues	\$ 13,522,306	\$ 12,738,801	\$ (783,505)	-5.79%
Use of Reserves				
Post Closure Reserves			-	
Retained Earnings for Articles			-	
Total Use of Reserves	-	-	-	-
Grand Total Revenues	\$ 13,522,306	\$ 12,738,801	\$ (783,505)	-5.79%
ISWM EXPENSES				
Operating Expenditures				
Salaries & Wages	2,154,189	2,287,580	133,391	6.19%
Expenses	7,672,248	6,689,225	(983,023)	-12.81%
General Fund Admin. Fees	2,195,869	2,261,996	66,127	3.01%
Host Community Fee	900,000	900,000	-	0.00%
Total Expenditures	\$ 12,922,306	\$ 12,138,801	\$ (783,505)	-6.06%
Off Budget Expenditures				
Reserve Fund	600,000	600,000	-	0.00%
Total Off Budget Expenditures	\$ 600,000	\$ 600,000	\$ -	0.00%
General Articles				
ATM Articles			-	
STM Articles			-	
Total General Articles	-	-	-	-
Grand Total Expenses	\$ 13,522,306	\$ 12,738,801	\$ (783,505)	-5.79%
ISWM CAPITAL				
Capital Financing Sources				
Retained Earnings		-	-	
Available funds	2,500,000	-	(2,500,000)	-100.00%
Bond Financing		-	-	
Total Capital Financing Sources	\$ 2,500,000	\$ -	\$ (2,500,000)	-100.00%
Capital Expenditures				
Project Costs	2,500,000	-	(2,500,000)	-100.00%
Total Capital Expenses	\$ 2,500,000	\$ -	\$ (2,500,000)	-100.00%

SEWER REVENUES				
	Budget 2020	Proposed Budget 2021	\$ Increase / Decrease over 2020	% Increase / Decrease over 2020
Revenues				
Retained Earnings	50,000	50,000	-	0.00%
Retained Earnings for Articles			-	100.00%
Sewer Enterprise Revenues	1,219,079	1,297,355	78,276	6.42%
Total Revenues	\$ 1,269,079	\$ 1,347,355	\$ 78,276	6.17%
SEWER EXPENSES				
Expenditures				
Salaries & Wages	187,842	197,680	9,838	5.24%
Expenses	896,528	908,731	12,203	1.36%
General Fund Admin. Fees	134,709	140,944	6,235	4.63%
Total Operating Budget	\$ 1,219,079	\$ 1,247,355	\$ 28,276	2.32%
Off Budget Expenditures				
Reserve Fund	50,000	100,000	50,000	100.00%
Total Off Budget Expenditures	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
General Articles				
ATM Articles	-	-	-	0.00%
STM Articles			-	
Total General Articles	\$0	\$0	\$0	0.00%
Grand Total Expenses	\$ 1,269,079	\$ 1,347,355	\$ 78,276	6.17%
SEWER CAPITAL				
Capital Financing Sources				
Retained Earnings	35,000	81,000	46,000	131.43%
Available funds			-	#DIV/0!
Bond Financing	55,000	-	(55,000)	-100.00%
Total Capital Financing Sources	\$ 90,000	\$ 81,000	\$ (9,000)	-10.00%
Capital Expenditures				
Project Costs	90,000	81,000	(9,000)	-10.00%
Total Capital Expenses	\$ 90,000	\$ 81,000	\$ (9,000)	-10.00%