

# Town Manager Introduction

## **Budgets FY 2017**

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**Town of Provincetown  
Annual Budget Fiscal Year 2017**

## **Town Manager Budget Message**

In accordance with the Town Charter, I submit for your review and consideration, the Town Manager's recommended Operating Budget for Fiscal Year 2017. The proposed budget is balanced with an excess levy capacity of \$158,511.

This budget represents our commitment to fiscal responsibility balanced by need and measured by performance. The Operating Budget is more than a summary of revenues and expenditures. It is a reflection of community priorities and values, and the operational and organization outline to accomplish our goals. For example, Town Meeting voters approved the Board of Selectmen's recommendation of an increased focus on mental health and substance abuse. Additional funding has been included in this budget to continue that work. While we pursue opportunities to improve our community, we must also ensure and account for our performance.

The Operating Budget is based on the Financial Forecast for the Town, completed now each and every fall. There are three documents that are our financial program: the Financial Forecast, the Capital Improvement Program and the Operating Budget. Each one is required to support this three-legged stool: formed through the Forecast, supported by the Capital Improvement Program and then expressed and operated through the Annual Budget. As, according to the Town Charter, we submit this budget in late December, with only five months of financial information from the current year, the reliance on the financial Forecast is greater than those communities that submit their initial budget sometime after the New Year. Certain revenues and expenses are therefore estimated and will be defined through the budget process. Examples of these are the county assessment for health insurance costs and the number of students attending Cape Cod Regional Technical High School in Fiscal Year 2017.

There are a series of changes reflected in this year's budget that I would like to highlight:

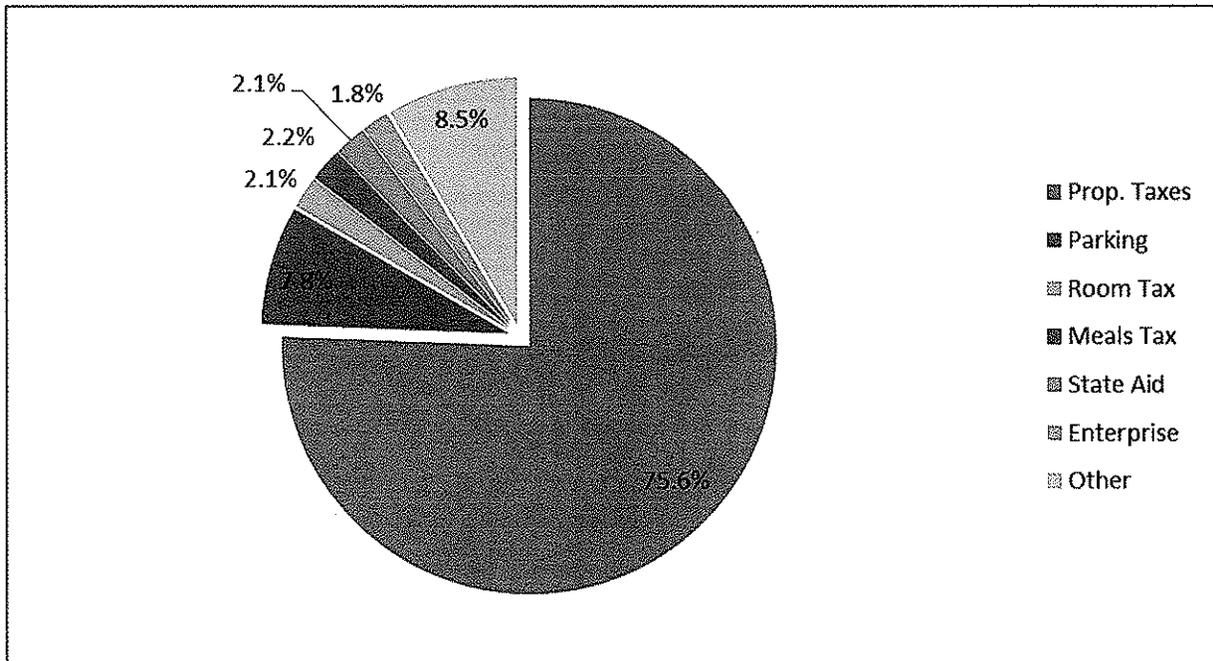
- This year, as part of the Operating Budget, each department has included performance measures. By tracking and reporting on key metrics, we are holding ourselves accountable, measuring outcomes and providing clear milestones for success. The development of the proper set of performance measures is, by no means, a finished product and will take place over a few budget cycles.
- Critical to this endeavor, is the development and adoption of financial policies. The Finance Department has committed to accomplishing this in this fiscal year.
- For Fiscal Year 2017, staff will review all department fees to ensure the fees are appropriate to the cost of the services being provided.
- The Budget Summary section now includes an itemized list of each proposed budget increase of \$500 or more.
- In support of the Capital Improvement Program, the Department of Public Works has committed to aligning each project on a known project schedule.

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- The departments are being asked to work in teams reflective of the divisions of government, with the goal that the structure of the Operating Budget, as we continue to develop it, will be a clear reflection of our operating structure.
- The Community Development Departments will now all be found in one area of the budget. Since housing is one of our critical challenges, the Housing Department has been placed in the Community Development Department, along with departments such as the Building Department and the Planning Department. As part of this strategy, we have focused on compliance with a revenue-neutral seasonal compliance officer focusing on rental certificates and licensing enforcement
- Working as a business manager for the Parking Department, as an additional new responsibility for the Finance Director, will include a complete review of the entire parking operation, including an ongoing analysis of our parking statistics, future technology and other financial improvements.
- For economic development, we have continued funding the economic development grant program which is improving our local economy by spurring job creation. This also provides limited funding for specialists in economic development to pursue our entrepreneurial efforts, public/private partnerships and to secure other state and federal resources.

There is an increased focus on revenues in the Fiscal Year 2017 budget since Proposition 2 ½ Massachusetts municipalities have been revenue, rather than expenditure, driven.

In Provincetown, 75.6% of our revenue comes from real and personal property taxes. Our revenue breakdown is as follows:



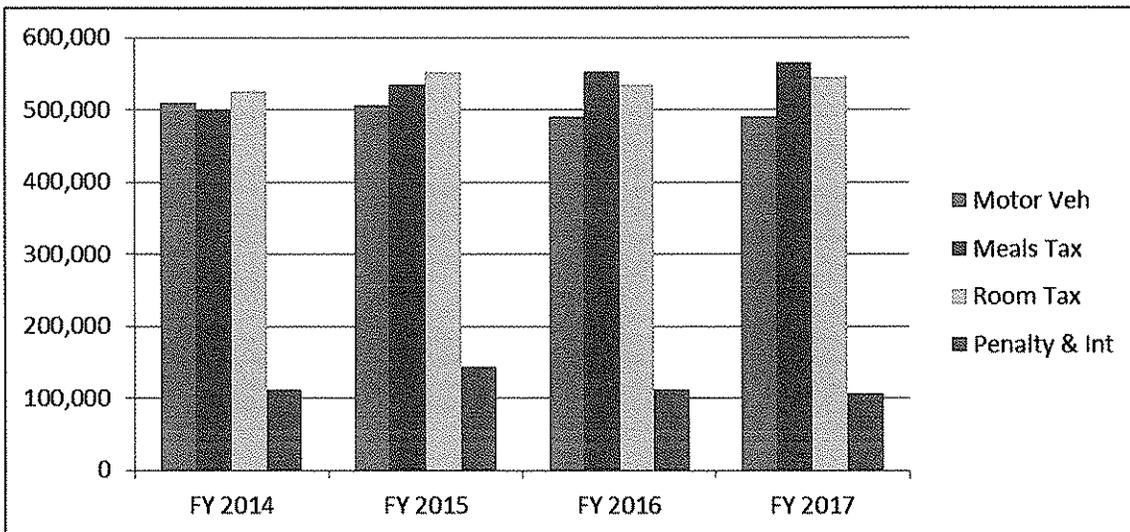
**Town of Provincetown  
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For Fiscal Year 2017, the revenue growth is limited to: \$658,981

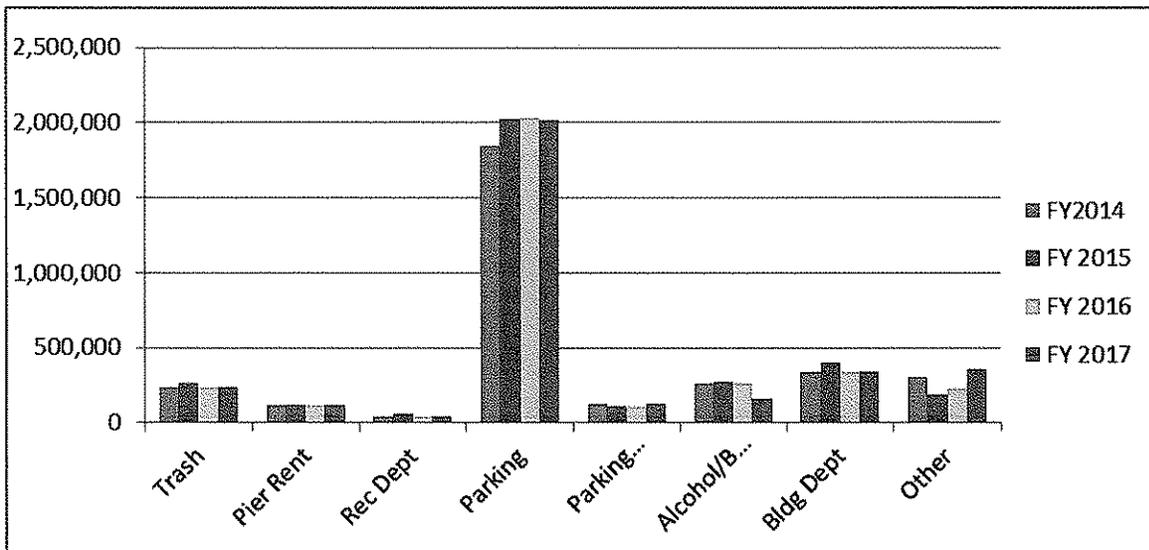
- Proposition 2 ½ increase over prior year levy limit \$448,981
- New growth estimated at \$140,000
- Local receipts \$ 70,000

Real and personal property taxes (75.6% of operating revenues) are subject to the limits imposed by Proposition 2 ½. By law, the limits imposed by Proposition 2 ½ may be increased to include any new growth in the Town, the debt service cost to pay for Town Meeting articles funded by a 2 ½ debt exclusion and the assessment to the Town to pay for the Cape Cod Commission. Revenues from local receipts are, depending on the source, established and regulated by the State and/or the Town.

**Local Receipts Governed by the State**



**Local Receipts Set by the Town**



**Town of Provincetown  
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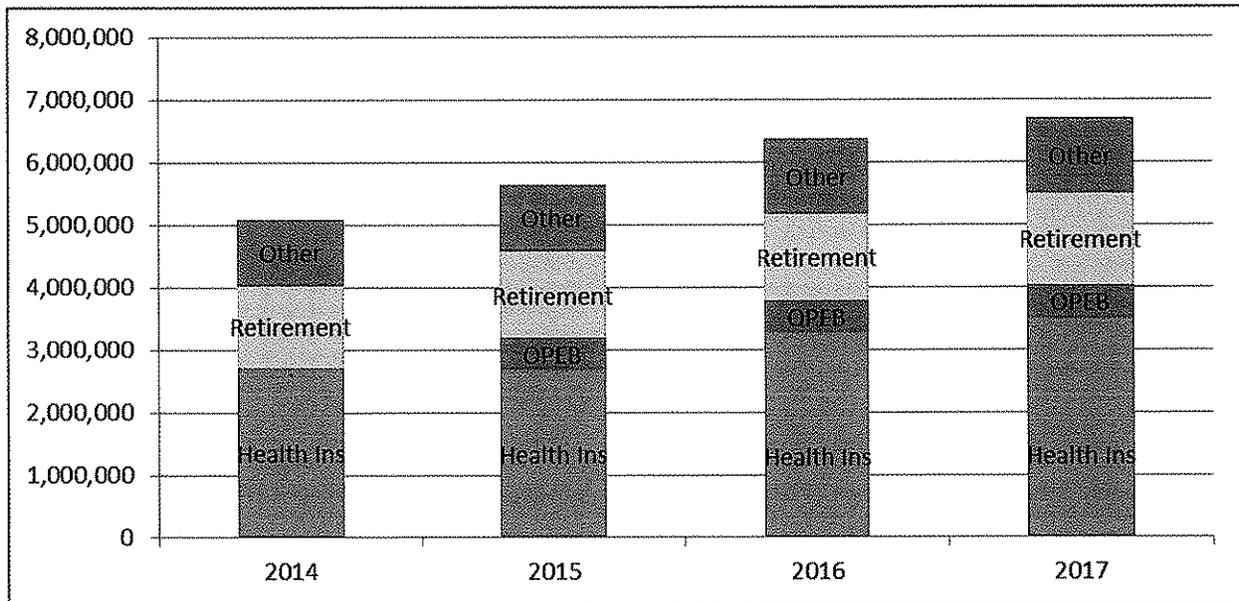
Regarding Expenses, the Operating Budget reflects an overall increase of 3.70%. In developing this Operating Budget, we have assumed revenue growth, as noted above, allows for a maximum of \$658,981 (except as otherwise funded by strategic planned reductions in other expenses or by unused levy capacity from the prior year). As payroll costs are budgeted to increase \$273,344 and employee benefits and insurance are budgeted to increase \$375,054, for a total of \$648,398, this then leaves \$10,583 for other budget growth and/or new initiatives. The details for the specific line item changes are identified in the Budget Summary Section.

The General Fund Operating Budget for Fiscal Year 2017 reflects an overall increase of 3.70%. Increases came in the following areas:

- Debt Service is down 4.05%.
  - Total debt service has decreased to \$1,980,031 in Fiscal Year 2017 from \$2,063,551 in Fiscal Year 2016.
- Public Education is up 0.82%.
  - The high school budgets are based on the cost of tuition and number of students attending each school.
- Payroll is up 3.70%.
  - The payroll budget (excluding school employees) reflects an increase of \$270,344.
- Other Expenses are up 6.64%.
  - County assessments are expected to continue to increase, but hopefully at a slower rate (a 2.5% increase this year rather than the 8.93% increase last year), which is more in line with the historic trend.
- Benefits and Other Insurance is up 5.89%.
  - Employee benefits and other insurance are regularly one of the critical drivers of increased costs in the Operating Budget. For Fiscal Year 2017, the employee benefits, health insurance and other insurance line items increase by \$375,054 or 5.89%. The largest portion of this increase is the \$228,719 (up 7%) increase in employee health insurance and the \$135,287 (up 9.7%) in the employee retirement assessment. (Please note that as of December 21, 2015, the health insurance number is an estimate only, the Town has not yet received official notification of the increase).

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**Benefits and Other Insurance**



Other expenditure highlights over \$10,000 include:

- A Mental Health & Substance Abuse Outreach Program
- A seasonal compliance officer for Community Development to focus on rental certificate registration and licensing enforcement, among other matters.
- Limited funding for specialists in economic development to focus on entrepreneurial job creation, public/private partnerships and to participate in and secure state and local grants.
- Standard health insurance benefits for the members of the Board of Selectmen.
- The purchase of additional speed radar signs for the Police Department.
- Additional Public Works costs to cover maintenance, road repairs and solid waste contracts.

Provincetown continues to be buffeted by environmental, economic and demographic challenges driven in large part by regional, national and even global trends. The Town Manager's recommended Operating Budget presents a balanced approach based upon conservative estimates. It reflects a dynamic and caring community that, as I have seen in my short tenure, is both pragmatic as well as willing to take a calculated risk when necessary. Your Town Staff will continue to move aggressively to identify cost savings and to identify grant and partnership opportunities. We look forward to assisting the Board of Selectmen during its review, as well as working with the Finance Committee to continue to seek proactive solutions to the many challenges that lie before us.

**Town of Provincetown  
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**Budget Summary**

**REVENUES**

The Town of Provincetown general fund operating budget is funded for by revenues generated in the following areas:

- Real and Personal Property Taxes
- Local Receipts
- State Aid
- Other Funds
- Enterprise Fund Indirect Cost Reimbursement

	<b>2014</b>	<b>2015</b>	<b>2016 budget</b>	<b>2017 estimate</b>
<b>Property Tax</b>	\$17,820,309	\$18,507,136	\$18,995,948	\$19,685,798
<b>Local Receipts</b>	\$4,918,133	\$5,169,899	\$5,044,131	\$5,113,353
<b>State Aid</b>	\$504,225	\$511,234	\$529,758	\$537,705
<b>Other Funds</b>	\$250,980	\$221,865	\$350,038	\$254,398
<b>Enterprise Fund Indirect</b>	\$425,155	\$439,257	\$467,062	\$467,062
<b>Total Revenues</b>	<b>\$23,918,802</b>	<b>\$24,849,391</b>	<b>\$25,386,937</b>	<b>\$26,058,316</b>

**Real and Personal Property Taxes**

Real and personal property taxes are subject to the limits imposed by Proposition 2 ½. By law the limits imposed by Proposition 2 ½ may be increased to include any new growth in the Town, the debt service cost to pay for town meeting articles funded by a 2 ½ debt exclusion and the assessment to the Town to pay for the Cape Cod Commission.

	<b>2014</b>	<b>2015</b>	<b>2016 budget</b>	<b>2017 estimate</b>
<b>Property Tax Levy Limit</b>	\$16,557,654	\$17,137,519	\$17,793,724	\$18,408,239
<b>New Growth</b>	\$161,877	\$222,211	\$165,534	\$140,000
<b>Debt Exclusions</b>	\$1,003,340	\$1,046,070	\$932,821	\$1,026,046
<b>Cape Cod Comm. Assess.</b>	\$97,438	\$99,874	\$108,793	\$111,513
<b>Total Property Taxes</b>	<b>\$17,820,309</b>	<b>\$18,505,674</b>	<b>\$19,000,872</b>	<b>\$19,685,798</b>
<b>Increase</b>	n/a	+3.84%	<b>Town Manager Introduction +2.67%</b>	<b>+3.60%</b>

**Town of Provincetown  
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**Local Receipts**

Local receipts, like the title implies, are those receipts generated locally. The Town has some say in the amounts generated although many are governed by the State of Massachusetts. The major local receipts governed by the State of Massachusetts include:

- Motor vehicle excise tax
- Meals tax
- Room occupancy tax
- Penalties and interest

Those local receipts set by the governing body of the Town include:

- Trash and landfill fees
- Pier Corporation rent
- Recreation Department fees
- Parking Receipts
- Parking fines
- Alcohol and business license fees
- Building Department permits and fees

<b>Governed by State</b>	<b>2014</b>	<b>2015</b>	<b>2016 budget</b>	<b>2017 estimate</b>
<b>Motor Vehicle Tax</b>	\$509,529	\$505,833	\$490,000	\$490,000
<b>Meals Tax</b>	\$500,009	\$534,672	\$553,000	\$564,060
<b>Room Occupancy Tax</b>	\$526,037	\$553,326	\$535,000	\$545,700
<b>Penalties and Interest</b>	\$112,363	\$142,947	\$112,100	\$107,000
<b>Total</b>	<b>\$1,648,042</b>	<b>\$1,736,778</b>	<b>\$1,690,100</b>	<b>\$1,706,676</b>

<b>Governed by Town</b>	<b>2014</b>	<b>2015</b>	<b>2016 budget</b>	<b>2017 estimate</b>
<b>Trash Fees</b>	\$240,213	\$265,366	\$233,400	\$233,400
<b>Pier Rent</b>	\$118,845	\$118,845	\$118,845	\$118,845
<b>Rec. Dept. Fees</b>	\$38,375	\$55,860	\$40,000	\$40,000
<b>Parking Repts</b>	\$1,842,943	\$2,027,397	\$2,030,000	\$2,020,000
<b>Parking Fines</b>	\$122,522	\$109,308	\$109,000	\$122,000
<b>Alcohol/Bus. Licenses</b>	\$261,850	\$271,448	\$258,000	\$160,750
<b>Bldg. Dept. Fees</b>	\$339,750	\$401,318	\$335,000	\$340,000
<b>Other</b>	\$305,593	\$183,579	\$229,786	\$371,682
<b>Total</b>	<b>\$3,270,091</b>	<b>\$3,433,121</b>	<b>\$3,354,031</b>	<b>\$3,406,677</b>

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**State Aid - History and Estimates**

<b>Receipts</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b> (estimate)
Unrestricted State Aid	\$172,152	\$121,870	\$116,995	\$108,536	\$116,995	\$119,761	\$123,082	\$127,513	\$129,426
State Owned Land	\$53,026	\$47,769	\$57,990	\$60,064	\$60,084	\$61,272	\$67,449	\$67,449	\$68,461
Exemptions	\$26,014	\$25,547	\$24,683	\$25,306	\$25,270	\$27,474	\$28,582	\$26,528	\$26,926
Veteran's Benefits	\$2,990	\$15,203	\$26,626	\$10,631	\$10,437	\$15,570	\$8,720	\$7,919	\$8,038
Education: Chapter 70	\$278,151	\$272,588	\$256,663	\$258,041	\$262,841	\$265,966	\$269,641	\$272,866	\$276,959
Education: Charter School	\$41,314	\$38,531	\$72,740	\$34,523	\$20,626	\$14,182	\$13,760	\$27,483	\$27,895
<b>Total Receipts</b>	<b>\$573,647</b>	<b>\$521,328</b>	<b>\$555,697</b>	<b>\$497,101</b>	<b>\$496,253</b>	<b>\$504,225</b>	<b>\$511,234</b>	<b>\$529,758</b>	<b>\$537,705</b>

<b>Charges</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b> (estimate)
School Choice	\$200,853	\$258,891	\$298,618	\$261,054	\$226,517	\$198,334	\$118,604	\$124,934	\$126,808
Charter School	\$164,255	\$167,671	\$233,757	\$264,917	\$228,191	\$131,796	\$126,932	\$129,252	\$130,185
Regional Transit	\$49,244	\$84,381	\$86,273	\$88,430	\$88,430	\$90,641	\$92,907	\$95,230	\$96,658
Mosquito Control	\$49,835	\$49,983	\$50,737	\$53,226	\$55,328	\$58,666	\$60,900	\$67,668	\$68,683
Air Pollution Control	\$2,861	\$2,919	\$2,986	\$3,079	\$3,086	\$3,133	\$3,130	\$3,300	\$3,350
RMV Surcharge	\$11,780	\$11,140	\$9,820	\$8,660	\$6,280	\$5,440	\$5,980	\$5,980	\$6,070
<b>Total Charges</b>	<b>\$478,828</b>	<b>\$574,985</b>	<b>\$682,191</b>	<b>\$679,366</b>	<b>\$607,832</b>	<b>\$488,010</b>	<b>\$408,453</b>	<b>\$426,364</b>	<b>\$431,754</b>

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b> (estimate)
<b>Net State Distribution</b>	<b>\$94,819</b>	<b>(53,657)</b>	<b>(126,494)</b>	<b>(182,265)</b>	<b>(111,579)</b>	<b>\$16,215</b>	<b>\$102,781</b>	<b>\$103,394</b>	<b>\$105,951</b>

The following 'offset' receipts are for a specific purpose and are not deposited into the general fund.

<b>Offset Receipts</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b> (estimate)
School Lunch	\$1,165	\$1,278	\$1,021	\$1,065	\$967	\$792	\$886	\$847	\$850
School Choice Tuition	\$297,177	\$268,572	\$254,174	\$205,520	\$107,721	\$113,241	\$118,263	\$349,339	\$125,000
Public Library Grant	\$3,983	\$2,999	\$2,866	\$2,669	\$2,565	\$2,581	\$2,865	\$3,757	\$3,813
<b>Total Receipts</b>	<b>\$302,325</b>	<b>\$272,849</b>	<b>\$258,061</b>	<b>\$209,254</b>	<b>\$111,253</b>	<b>\$116,614</b>	<b>\$122,014</b>	<b>\$353,943</b>	<b>\$129,663</b>

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**Other Funds**

Other Funds may be appropriated by Town Meeting voters to fund portions of the general fund operating budget. Those funds may include:

**The Municipal Waterways Fund**

Revenue in the Municipal Waterways Fund is generated from mooring fees. The net mooring fee receipts may vary from year to year depending on the date of payment in the Town's fiscal year. In general collections from mooring fees average approximately \$70,000 a year.

Monies in the Municipal Waterways Fund are appropriated in the Public Safety Division to fund the Harbormaster budget.

**The Ferry Embarkation Fund**

Revenue in the Ferry Embarkation Fund is generated from passenger embarkations of the ferry services serving Provincetown. The net embarkation fee receipts vary from year to year depending on the date of payment in the Town's fiscal year. In general collections from the ferry embarkation fees average approximately \$30,000 a year.

Monies in the Ferry Embarkation Fund are appropriated in the Public Safety Division to fund the Harbormaster budget.

**The Title V Revolving Fund**

Revenue in the Title V Revolving Fund reflect those monies received from payment of Title V loans issued some years ago. The loans are repaid when the property exchanges hands.

Monies in the Title V Revolving Fund are appropriated in the Finance Division.

**The Land Bank Fund**

Revenue in the Land Bank Fund is appropriated each year to fund the Land Bank budget including the debt service.

Monies in the Land Bank Fund are appropriated in the General Government Division to fund the Land Bank budget.

**Enterprise Fund Indirect Costs**

Both of the two Enterprise Funds pay monies to the general fund to reimburse the Town for the cost of their indirect costs. The indirect costs include the personnel cost of staff who provide support to the Enterprise Funds, Enterprise Fund staff health insurance and other payroll benefit costs and vehicle insurance.

The appropriation is made when the Enterprise Fund budgets are approved by Town Meeting voters.

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**EXPENSES**

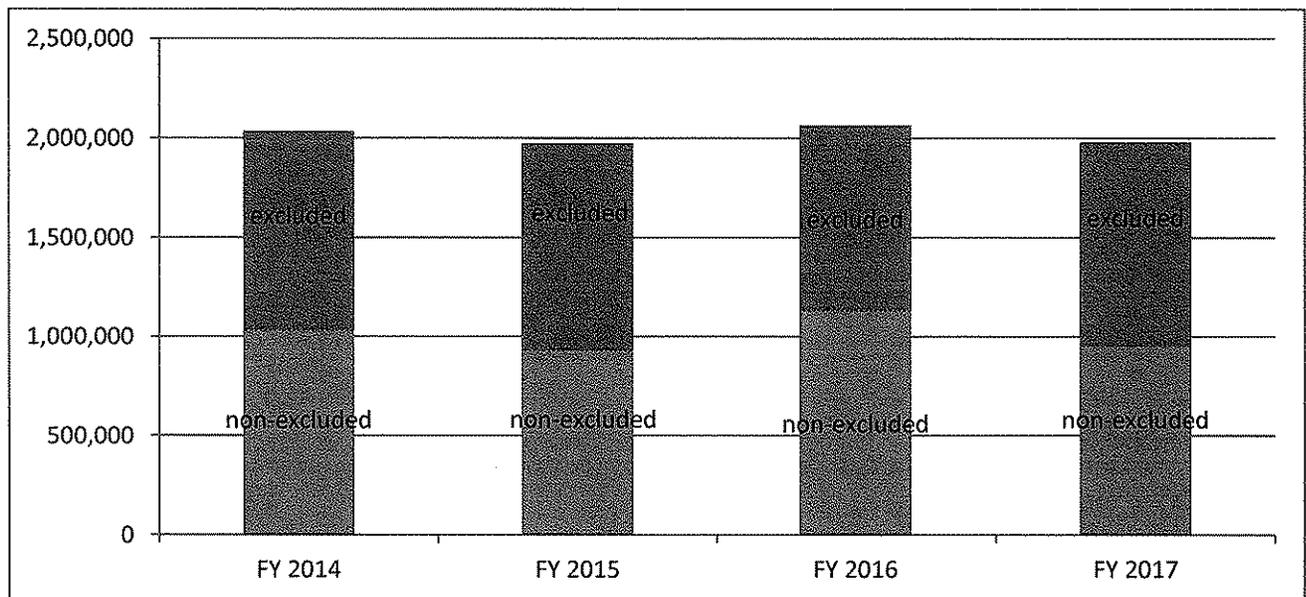
The Town of Provincetown general fund operating budget reflects an increase of 3.70%. Increases came in the following areas:

- Debt Service is down 4.05%.
- Public Education is up 0.82%
- Payroll is up 3.70%
- Benefits and Other Insurance is up 5.86%
- Other Expenses are up 6.64%

**Debt Service**

Total debt service has decreased to \$1,980,031 in FY 2017 from \$2,063,551 in FY 2016. The amount of debt service paid for out of general funds has decreased while the amount of debt service covered by debt exclusions has increased.

	2014	2015	2016	2017
<b>Non-excluded debt</b>	\$1,031,502	\$928,201	\$1,130,730	\$953,985
<b>Excluded debt</b>	\$1,003,340	\$1,046,070	\$932,821	\$1,026,046
<b>Total Debt</b>	<b>\$2,034,842</b>	<b>\$1,974,271</b>	<b>\$2,063,551</b>	<b>\$1,980,031</b>



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**Public Education**

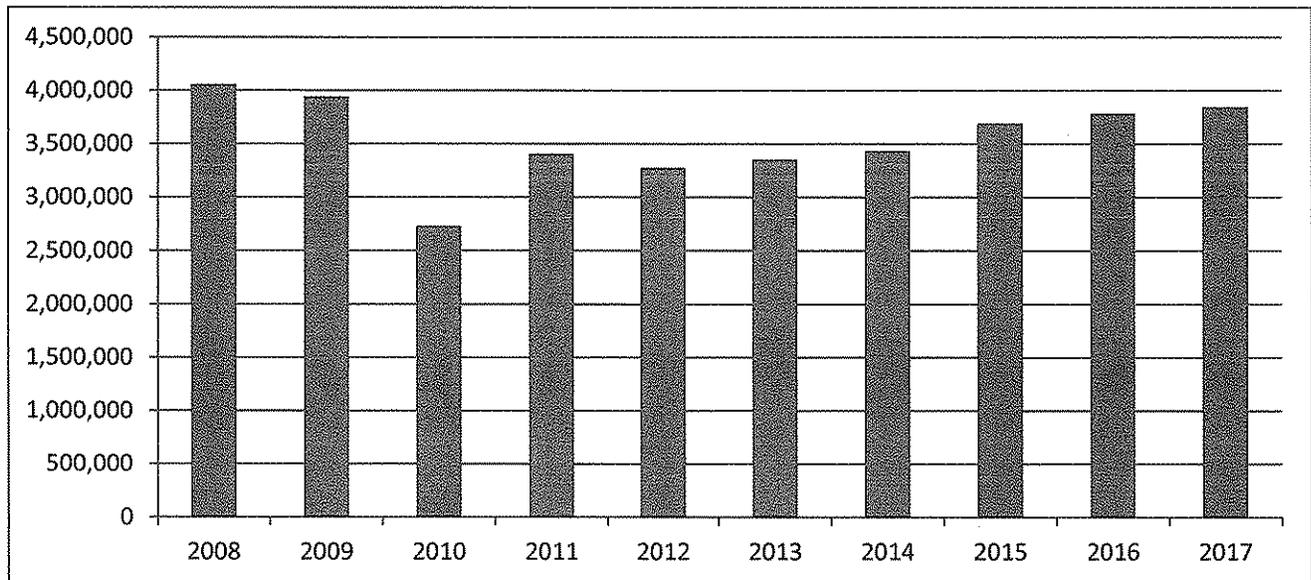
The Public Education budget may be divided into three sections.

1. Local – Grades K through 8
2. High School – Nausett
3. High School – Cape Cod Regional Technical High School (CCRTHS)

Both high school budgets are based on the cost of tuition and number of students attending each school.

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Grades K-8</b>	\$2,769,398	\$2,811,291	\$2,939,083	\$3,003,526
<b>Nausett</b>	\$598,386	\$779,007	\$769,919	\$715,265
<b>CCRTHS</b>	\$66,914	\$100,850	\$75,995	\$97,370
<b>Total Public Education</b>	<b>3,434,698</b>	<b>\$3,691,148</b>	<b>\$3,784,997</b>	<b>\$3,843,462</b>

**History of Provincetown Public Education Budget**



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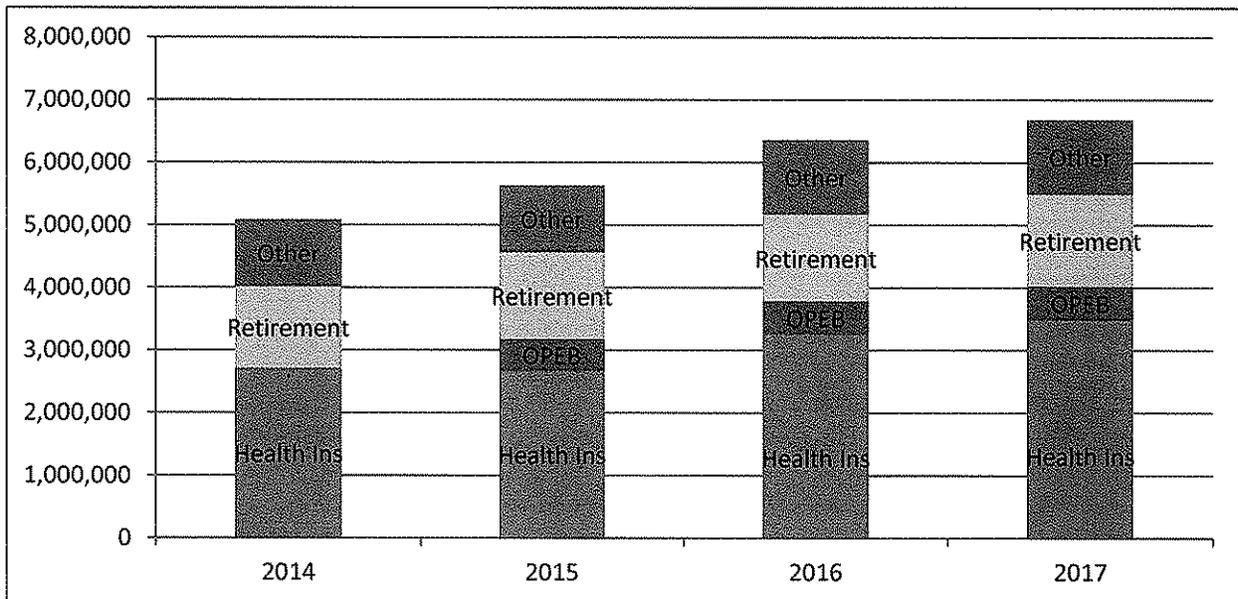
**Payroll**

The payroll budget (excluding school employees) reflects an increase of \$273,344 or 3.70%. Of the total increase \$235,528 are increases due to union contracts, the non-union employee compensation plan and a 2% increase to Schedule C employees (part-time & seasonal)

<b>\$ Increase</b>	<b>% Increase to Payroll Budget</b>	<b>Description:</b>	<b>Location:</b>
\$ 5,000	0.06%	Selectmen's Stipend	General Government – page 6
\$ 2,709	0.03%	Asst. Tax Collector	Finance – page 20
\$ 28,051	0.37%	DPW Bldgs & Grounds	Public Works – page 5
\$ 9,000	0.12%	Police Overtime	Public Safety – page 9
\$ 7,250	0.09%	Police Educ. Incentives	Public Safety – page 10
\$ 9,000	0.12%	Parking Business Manager	Public Safety – page 73
\$ 35,000	0.47%	Conservation Agent & Environmental Manager (no longer funded by grant)	Comm. Development page 41
\$ 3,237	0.04%	Council on Aging	Public Safety – page 8
\$174,097	2.35%	General Payroll Increases	

**Benefits and Other Insurance (Finance Division – page 26)**

Employee benefits and other insurance is budgeted to increase \$375,054 or 5.89%. The largest portion of this increase is the \$228,719 (up 7%) increase in employee health insurance and the \$135,287 (up 9.7%) in the employee retirement assessment. It should be noted that as of December 21<sup>st</sup> the health insurance amount is an estimate only, the Town has not yet received official notification of the increase.



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**Other Expenses**

Other expenses are increasing \$294,211 or 6.64%. With each increase of \$500 or more in operating expenses an 'Additional Budget Request' is included with the budget. Listed below is a summary of those additional requests.

**General Government Division Other Increases**

<b>\$ Increase</b>	<b>FY 16 Budget</b>	<b>Department Budget</b>	<b>Description:</b>	<b>Location:</b>
\$38,423	\$0	122 BOS	70% Town contribution to Selectmen's health insurance.	Page 6
\$3,500	\$0	123 T Mgr	Budget for technical assistance as required	Page 10
\$20,000	\$0	123 T Mgr	Budget for economic development professional services	Page 10

**Finance Division Other Increases**

<b>\$ Increase</b>	<b>FY 16 Budget</b>	<b>Department Budget</b>	<b>Description:</b>	<b>Location:</b>
\$5,697	\$0	135 T Acct	Purchase and install MUNIS general billing module.	Page 5
\$9,000	127,100	136 MIS	Increase for software maintenance agreement.	Page 10

**Public Safety Division Other Increases**

<b>\$ Increase</b>	<b>FY 16 Budget</b>	<b>Department Budget</b>	<b>Description:</b>	<b>Location:</b>
\$700	\$5,470	210 Police	New Recruits.	Page 11
\$3,100	\$15,400	210 Police	Contracted services – equipment maintenance	Page 12
\$2,700	\$24,000	210 Police	Training	Page 13
\$1,200	\$19,860	210 Police	Maintenance agreements	Page 14
\$3,900	\$6,000	210 Police	Community Oriented Policing supplies	Page 15
\$6,300	\$19,100	210 Police	Speed radar signs purchase	Page 16
\$500	\$500	210 Police	Bike Patrol	Page 17
\$20,000	\$0	250 Comm. Develop.	Compliance Officer part-time	Page 31a
\$825	\$3,150	252 Planning	Education	Page 41
\$100,000	\$0	253 Health	Mental Health & Substance Abuse contract	Page 46
\$6,000	\$0	253 Health	Title V inspection contract with Barnstable County	Page 46
\$1,000	\$0	253 Health	Office equipment purchase	Page 46
\$10,000	\$0	253 Health	Public health programming (responsibilities transferred from 512)	Page 46
\$3,150	\$3,600	291 Emer. Mgt	Outfit and training for emergency shelter	Page 67
\$8,000	\$0	299 Parking	Licensing for eight kiosks	Page 73
\$10,000	\$15,000	299 Parking	Credit card procession fees for lot and kiosk payments made via credit cards.	Page 73

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**Public Works Division Other Increases**

<b>\$ Increase</b>	<b>FY 16 Budget</b>	<b>Department Budget</b>	<b>Description:</b>	<b>Location:</b>
\$20,000	\$30,000	421 DPW Admin	Increase in gasoline and diesel fuel budget.	Page 21
\$1,300	\$2,700	421 DPW Admin	Training and Education budget.	Page 21
\$2,650	\$350	421 DPW Admin	Books and subscriptions	Page 21
\$8,000	\$2,000	421 DPW Admin	Purchase full format plotter/scanner/copier	Page 23
\$1,000	\$4,000	422 Hwy	Water billings	Page 29
\$500	\$3,500	422 Hwy	Maintenance of new HVAC system	Page 30
\$7,000	\$18,000	422 Hwy	Increase maintenance supplies	Page 30
\$3,000	\$1,000	422 Hwy	Replace small equipment & tools	Page 30
\$10,000	\$10,000	422 Hwy	Increase supplies for minor road repairs	Page 30
\$500	\$4,000	431 Tr Stn	Increased heating costs	Page 38
\$1,600	\$2,400	431 Tr Stn	Transfer station building maintenance	Page 38
\$3,000	\$7,000	431 Tr Stn	Transfer station equipment maintenance	Page 38
\$5,000	\$15,000	431 Tr Stn	Replacement parts for transfer station equipment	Page 38
\$17,000	\$48,000	431 Tr Stn	New disposal contract	Page 39
\$25,000	\$30,000	431 Tr Stn	New disposal contract	Page 39
\$1,500	\$4,500	431 Tr Stn	Increase hazardous waste disposal	Page 39
\$5,500	\$246,000	439 Solid Wste	Increases per disposal contract	Page 45

**Public Services Division Other Increases**

<b>\$ Increase</b>	<b>Department Budget</b>	<b>Description:</b>	<b>Location:</b>
		None	

**History and Estimates of County Charges**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b> (estimate)
County Tax Assessment	\$79,540	\$82,138	\$84,192	\$87,539	\$89,728	\$93,154	\$93,154	\$101,473	\$104,010
% Growth	n/a	+3.26%	+2.50%	+3.97%	+2.50%	+3.81%	+0.0%	+8.93%	+2.5%
Cape Cod Commission	\$83,198	\$85,916	\$88,063	\$91,565	\$93,854	\$97,438	\$99,874	\$108,793	\$111,513
% Growth	n/a	+3.26%	+2.50%	+3.97%	+2.50%	+3.81%	+2.50%	+8.93%	+2.5%

**SUMMARY OF ACTIVITY**

Line	REVENUES	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
<b>Real Estate Taxes</b>					
1	Prior Yr Property Tax Levy Limit	16,153,809	16,719,531	17,359,731	17,959,258
2	2.5% Tax Levy Increase	403,845	417,988	433,993	448,981
3	New Growth	161,877	222,211	165,534	140,000
4	Potential Operating Override	0	0	0	0
5	<b>LEVY LIMIT</b>	<b>16,719,531</b>	<b>17,359,731</b>	<b>17,959,258</b>	<b>18,548,239</b>
6	Debt Exclusions	1,003,340	1,046,070	932,821	1,026,046
8	Other Adjust-County Assessment	97,438	99,874	108,793	111,513
9	<b>Current Year Property Tax Levy</b>	<b>17,820,309</b>	<b>18,505,674</b>	<b>19,000,872</b>	<b>19,685,798</b>
<b>Other Revenues</b>					
10	Cherry Sheet Aid (net of offsets)	504,225	511,234	529,758	537,705
11	Estimated Local Receipts	4,918,133	5,169,899	5,044,131	5,113,353
<b>Transfers</b>					
12	Waterways & Wetlands	60,000	64,696	83,000	63,000
14	Ferry Embarkation	30,000	30,000	60,000	30,000
15	Septic Loans / Other	30,655	30,655	75,000	30,000
17	Land Bank (offsets LandBank budget)	130,325	96,514	132,038	131,398
	<b>Enterprise Fund Indirect Costs</b>	<b>425,155</b>	<b>439,257</b>	<b>467,062</b>	<b>467,062</b>
20	<b>TOTAL REVENUES</b>	<b>23,918,802</b>	<b>24,847,929</b>	<b>25,391,861</b>	<b>26,058,316</b>
<b>EXPENDITURES</b>					
<b>Charges</b>					
21	Cherry Sheet Charges	678,602	604,601	636,630	648,282
23	Overlay Reserve	180,000	180,000	238,946	220,000
24	Other 'Raise & Appropriate'	0	155,259	432,515	103,214
25	<b>Operating Budgets</b>	<b>21,451,667</b>	<b>22,526,054</b>	<b>24,038,056</b>	<b>24,928,309</b>
26	<b>TOTAL EXPENDITURES</b>	<b>22,310,269</b>	<b>23,465,913</b>	<b>25,346,147</b>	<b>25,899,805</b>
27	<b>REVNUES less EXPENDITURES</b>	<b>1,608,534</b>	<b>1,382,016</b>	<b>45,714</b>	<b>158,511</b>

**Town of Provincetown  
Town Manager's FY 2017 Budget**

<b>OPERATING BUDGET SUMMARY</b>								FY 2016 to FY 2017
	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Dept	FY 2017 Town Mgr	FY 2017 BOS	FY 2017 FinCom	
<b>Total General Gov't</b>	1,021,570	919,632	1,026,913	1,130,653	1,130,653	0	0	10.10%
% Increase			11.67%	10.10%				
<b>Total Finance</b>	8,266,492	8,683,554	9,731,389	10,068,853	10,068,853	0	0	3.47%
% Increase			12.07%	3.47%				
<b>Total Public Safety</b>	4,830,461	5,364,133	5,337,990	5,666,825	5,653,805	0	0	5.92%
% Increase			-0.49%	6.16%				
<b>Total Public Works</b>	3,138,704	3,148,372	3,314,835	3,423,781	3,403,781	0	0	2.68%
% Increase			5.29%	3.29%				
<b>Total Public Service</b>	759,741	719,216	841,932	855,056	855,056	0	0	1.56%
% Increase			17.06%	1.56%				
<b>Total Public Schools</b>	3,367,784	3,590,298	3,709,002	3,718,791	3,718,791	0	0	0.26%
% Increase			3.31%	0.26%				
<b>Total Cape Cod Reg. Tech</b>	66,914	100,850	75,995	97,370	97,370	0	0	28.13%
% Increase			-24.65%	28.13%				
<b>Total Operating Budget</b>	21,451,667	22,526,054	24,038,056	24,961,329	24,928,309	0	0	3.70%
			6.71%	3.84%	3.70%			

<b>Budget Increases</b>								
Payroll		7,262,652	7,394,318	7,673,662	7,667,662	0	0	3.70%
% Increase					3.70%			
Debt Service		1,974,271	2,063,551	1,980,031	1,980,031	0	0	-4.05%
% Increase					-4.05%			
Benefits/Other Insurance		5,444,610	6,362,952	6,738,006	6,738,006	0	0	5.89%
% Increase					5.89%			
Public Education		3,691,148	3,784,997	3,816,161	3,816,161	0	0	0.82%
% Increase					0.82%			
Other Expenses		4,153,373	4,432,238	4,753,469	4,726,449	0	0	6.64%
					6.64%			

**Town of Provincetown  
Town Manager's FY 2017 Budget**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Dept	FY 2017 Town Mgr	FY 2017 BOS	FY 2017 FinCom	
<b>GENERAL GOVERNMENT</b>								
113-Election Expenses	\$8,554	\$11,006	\$12,369	\$14,298	\$14,298	\$0	\$0	15.60%
122-Selectmen's S&W	\$43,245	\$44,924	\$53,884	\$60,818	\$60,818	\$0	\$0	12.87%
122-Selectmen's Expenses	\$35,998	\$24,138	\$8,000	\$47,623	\$47,623	\$0	\$0	495.29%
<b>Sub-total</b>	<b>\$79,243</b>	<b>\$69,062</b>	<b>\$61,884</b>	<b>\$108,441</b>	<b>\$108,441</b>	<b>\$0</b>	<b>\$0</b>	<b>75.23%</b>
123 Town Manager S&W	\$262,898	\$220,339	\$296,067	\$300,952	\$300,952	\$0	\$0	1.65%
123 Town Manager Expenses	\$18,335	\$26,206	\$12,595	\$35,095	\$35,095	\$0	\$0	178.64%
<b>Sub-total</b>	<b>\$281,233</b>	<b>\$246,545</b>	<b>\$308,662</b>	<b>\$336,047</b>	<b>\$336,047</b>	<b>\$0</b>	<b>\$0</b>	<b>8.87%</b>
151 Legal Expenses	\$249,880	\$236,609	\$230,000	\$230,000	\$230,000	\$0	\$0	0.00%
156-Administration Expenses	\$64,924	\$50,220	\$59,590	\$59,590	\$59,590	\$0	\$0	0.00%
157-Land Bank Expenses	\$130,325	\$96,514	\$132,038	\$131,398	\$131,398	\$0	\$0	-0.48%
161-Town Clerk S&W	\$105,726	\$108,126	\$113,575	\$119,934	\$119,934	\$0	\$0	5.60%
161-Town Clerk Expenses	\$4,324	\$3,870	\$4,845	\$4,845	\$4,845	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$110,050</b>	<b>\$111,996</b>	<b>\$118,420</b>	<b>\$124,779</b>	<b>\$124,779</b>	<b>\$0</b>	<b>\$0</b>	<b>5.37%</b>
181-Building Committee Exp	\$0	\$0	\$5,500	\$1,000	\$1,000	\$0	\$0	-81.82%
182-Economic Development (	\$0	\$0	\$0	\$26,000	\$26,000	\$0	\$0	100.00%
482-Airport Comm. Expenses	\$97,361	\$97,680	\$98,450	\$99,100	\$99,100	\$0	\$0	0.66%
General Government S&W	\$411,869	\$373,389	\$463,526	\$481,704	\$481,704	\$0	\$0	3.92%
General Government Expense	\$609,701	\$546,243	\$563,387	\$648,949	\$648,949	\$0	\$0	15.19%
<b>Total General Government</b>	<b>\$1,021,570</b>	<b>\$919,632</b>	<b>\$1,026,913</b>	<b>\$1,130,653</b>	<b>\$1,130,653</b>	<b>\$0</b>	<b>\$0</b>	<b>10.10%</b>

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Dept	FY 2017 Town Mgr	FY 2017 BOS	FY 2017 FinCom	
<b>FINANCE</b>								
131-Finance Cte Expenses	1,963	101,943	93,187	94,565	94,565	0	0	1.48%
131-Finance Cte Reserve Fun	56,725	719	4,325	4,325	4,325	0	0	0.00%
<b>Sub-total</b>	<b>58,688</b>	<b>102,662</b>	<b>97,512</b>	<b>98,890</b>	<b>98,890</b>	<b>0</b>	<b>0</b>	<b>1.41%</b>
135-Finance Dept S&W	170,180	184,991	189,134	195,534	195,534	0	0	3.38%
135-Finance Dept Expenses	51,930	47,875	49,375	55,072	55,072	0	0	11.54%
<b>Sub-total</b>	<b>222,110</b>	<b>232,866</b>	<b>238,509</b>	<b>250,606</b>	<b>250,606</b>	<b>0</b>	<b>0</b>	<b>5.07%</b>
136-MIS Dept S&W	173,140	177,303	184,855	194,688	194,688	0	0	5.32%
136-MIS Dept Expenses	271,116	337,574	320,600	329,600	329,600	0	0	2.81%
<b>Sub-total</b>	<b>444,256</b>	<b>514,877</b>	<b>505,455</b>	<b>524,288</b>	<b>524,288</b>	<b>0</b>	<b>0</b>	<b>3.73%</b>
141-Assessor Dept S&W	179,372	180,083	185,831	191,053	191,053	0	0	2.81%
141-Assessor Dept Expenses	27,394	42,567	59,285	59,285	59,285	0	0	0.00%
<b>Sub-total</b>	<b>206,766</b>	<b>222,650</b>	<b>245,116</b>	<b>250,338</b>	<b>250,338</b>	<b>0</b>	<b>0</b>	<b>2.13%</b>
145-Treas/Collector S&W	172,133	158,307	160,794	171,194	171,194	0	0	6.47%
145-Treas/Collector Expense:	29,962	26,103	38,500	36,500	36,500	0	0	-5.19%
<b>Sub-total</b>	<b>203,268</b>	<b>184,410</b>	<b>199,294</b>	<b>207,694</b>	<b>207,694</b>	<b>0</b>	<b>0</b>	<b>4.21%</b>
710-Debt Service Expenses	2,034,842	1,974,271	2,063,551	1,980,031	1,980,031	0	0	-4.05%
820-Tax Title Expenses	8,802	7,208	19,000	19,000	19,000	0	0	0.00%
Benefit & Insurance Expense:	5,088,934	5,444,610	6,362,952	6,738,006	6,738,006	0	0	5.89%
Finance S&W	694,826	700,684	720,614	752,469	752,469	0	0	4.42%
Finance Expenses	7,571,667	7,982,870	9,010,775	9,316,384	9,316,384	0	0	3.39%
<b>Total Finance</b>	<b>8,266,492</b>	<b>8,683,554</b>	<b>9,731,389</b>	<b>10,068,853</b>	<b>10,068,853</b>	<b>0</b>	<b>0</b>	<b>3.47%</b>

**Town of Provincetown  
Town Manager's FY 2017 Budget**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Dept	FY 2017 Town Mgr	FY 2017 BOS	FY 2017 FinCom	
<b>PUBLIC SAFETY</b>								
210-Police S&W	\$2,187,537	\$2,642,017	\$2,330,292	\$2,400,981	\$2,400,981	\$0	\$0	3.03%
210-Police Expenses	\$161,626	\$159,915	\$143,905	\$162,955	\$162,955	\$0	\$0	13.24%
<b>Sub-total</b>	<b>\$2,349,164</b>	<b>\$2,801,932</b>	<b>\$2,474,197</b>	<b>\$2,563,936</b>	<b>\$2,563,936</b>	<b>\$0</b>	<b>\$0</b>	3.63%
Fire Dept S&W	\$392,541	\$420,361	\$501,920	\$536,923	\$536,923	\$0	\$0	6.97%
Fire Dept Expenses	\$180,089	\$171,918	\$208,943	\$213,943	\$213,943	\$0	\$0	2.39%
<b>Sub-total</b>	<b>\$572,630</b>	<b>\$592,279</b>	<b>\$710,863</b>	<b>\$750,866</b>	<b>\$750,866</b>	<b>\$0</b>	<b>\$0</b>	5.63%
231-Ambulance Expenses	\$769,364	\$791,022	\$810,796	\$830,239	\$830,239	\$0	\$0	2.40%
250-Comm Dev Support S&V	\$48,665	\$52,326	\$58,869	\$80,217	\$80,217	\$0	\$0	36.26%
250-Comm Dev Support Exp	\$4,862	\$9,005	\$3,910	\$3,910	\$3,910	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$53,527</b>	<b>\$61,331</b>	<b>\$62,779</b>	<b>\$84,127</b>	<b>\$84,127</b>	<b>\$0</b>	<b>\$0</b>	34.01%
251-Bldg Dept S&W	\$173,433	\$182,748	\$195,631	\$185,208	\$185,208	\$0	\$0	-5.33%
251-Bldg Dept Expenses	\$3,126	\$6,440	\$6,460	\$6,460	\$6,460	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$176,559</b>	<b>\$189,225</b>	<b>\$202,091</b>	<b>\$191,668</b>	<b>\$191,668</b>	<b>\$0</b>	<b>\$0</b>	-5.16%
252-Planning & Dev. S&W	\$141,080	\$162,082	\$173,519	\$172,888	\$172,888	\$0	\$0	-0.36%
252-Planning & Dev Expense	\$15,165	\$27,443	\$8,320	\$6,285	\$6,285	\$0	\$0	-24.46%
<b>Sub-total</b>	<b>\$156,245</b>	<b>\$189,525</b>	<b>\$181,839</b>	<b>\$179,173</b>	<b>\$179,173</b>	<b>\$0</b>	<b>\$0</b>	-1.47%
253-Health Dept S&W	\$87,401	\$77,660	\$104,729	\$107,909	\$107,909	\$0	\$0	3.04%
253-Health Dept Expenses	\$7,763	\$5,621	\$7,850	\$130,270	\$125,250	\$0	\$0	1495.54%
<b>Sub-total</b>	<b>\$95,163</b>	<b>\$83,281</b>	<b>\$112,579</b>	<b>\$238,179</b>	<b>\$233,159</b>	<b>\$0</b>	<b>\$0</b>	107.11%
254-Licensing S&W	\$42,498	\$43,348	\$45,036	\$46,769	\$46,769	\$0	\$0	3.85%
254 Licensing - Expenses	\$0	\$3,893	\$300	\$300	\$300	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$42,498</b>	<b>\$47,241</b>	<b>\$45,336</b>	<b>\$47,069</b>	<b>\$47,069</b>	<b>\$0</b>	<b>\$0</b>	3.82%
260-ConCom S&W	\$7,357	\$5,895	\$17,515	\$0	\$0	\$0	\$0	-100.00%
260 ConComm - Expenses		\$1,729	\$3,090	\$2,741	\$2,741	\$0	\$0	-11.29%
260-ConComm Expenses	<b>\$7,357</b>	<b>\$7,624</b>	<b>\$20,605</b>	<b>\$2,741</b>	<b>\$2,741</b>	<b>\$0</b>	<b>\$0</b>	-86.70%
261-Planning Board Expense:	\$588	\$1,034	\$4,340	\$5,016	\$5,016	\$0	\$0	15.58%
262-Zoning Board Expenses	\$2,700	\$2,115	\$2,700	\$3,580	\$3,580	\$0	\$0	32.59%
263-Historical Comm. Expen:	\$500	\$500	\$500	\$600	\$600	\$0	\$0	20.00%
264-Hisoric Distr Comm. Exp	\$350	\$0	\$2,250	\$3,050	\$3,050	\$0	\$0	35.56%
265-Board of Health Expense	\$925	\$1,250	\$1,610	\$2,638	\$2,638	\$0	\$0	63.85%
291-Emergency Mgt Expense	\$10,741	\$8,580	\$8,910	\$12,060	\$12,060	\$0	\$0	35.35%
294-Harbor Cte Expenses	\$0	\$63	\$700	\$1,400	\$1,400	\$0	\$0	100.00%
295-Harbormaster Expenses	\$118,263	\$118,263	\$195,000	\$195,000	\$195,000	\$0	\$0	0.00%
296-Shellfish S&W	\$48,678	\$36,208	\$40,184	\$41,684	\$41,684	\$0	\$0	3.73%
296-Shellfish Expenses	\$6,247	\$6,179	\$7,900	\$13,250	\$13,250	\$0	\$0	67.72%
<b>Sub-total</b>	<b>\$54,925</b>	<b>\$42,387</b>	<b>\$48,084</b>	<b>\$54,934</b>	<b>\$54,934</b>	<b>\$0</b>	<b>\$0</b>	14.25%
299-Parking Dept S&W	\$330,019	\$337,574	\$354,011	\$381,749	\$375,749	\$0	\$0	6.14%
299-Parking Dept Expenses	\$88,944	\$88,944	\$98,800	\$118,800	\$116,800	\$0	\$0	18.22%
<b>Sub-total</b>	<b>\$418,963</b>	<b>\$426,518</b>	<b>\$452,811</b>	<b>\$500,549</b>	<b>\$492,549</b>	<b>\$0</b>	<b>\$0</b>	8.78%
Public Safety S&W	\$3,459,208	\$3,960,219	\$3,821,706	\$3,954,328	\$3,948,328	\$0	\$0	3.31%
Public Safety Expenses	\$1,371,253	\$1,403,914	\$1,516,284	\$1,712,497	\$1,705,477	\$0	\$0	12.48%
<b>Total Public Safety</b>	<b>\$4,830,461</b>	<b>\$5,364,133</b>	<b>\$5,337,990</b>	<b>\$5,666,825</b>	<b>\$5,653,805</b>	<b>\$0</b>	<b>\$0</b>	5.92%

**Town of Provincetown  
Town Manager's FY 2017 Budget**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Dept	FY 2017 Town Mgr	FY 2017 BOS	FY 2017 FinCom	
<b>PUBLIC WORKS</b>								
190-Bldgs & Grounds S&W	\$645,140	\$634,311	\$699,421	\$751,514	\$751,514	\$0	\$0	7.45%
190-Building Maint. Plan Exp	\$86,513	\$168,619	\$119,385	\$115,000	\$115,000	\$0	\$0	-3.67%
190-B&G Other B Budget Ex	\$475,863	\$471,758	\$566,408	\$518,408	\$518,408	\$0	\$0	-8.47%
<b>Sub-total</b>	<b>\$1,207,516</b>	<b>\$1,274,688</b>	<b>\$1,385,214</b>	<b>\$1,384,922</b>	<b>\$1,384,922</b>	<b>\$0</b>	<b>\$0</b>	<b>-0.02%</b>
421-DPW Admin S&W	\$118,032	\$122,204	\$127,758	\$131,902	\$131,902	\$0	\$0	3.24%
421-DPW Admin Expenses	\$293,323	\$222,461	\$212,800	\$242,750	\$222,750	\$0	\$0	4.68%
<b>Sub-total</b>	<b>\$411,355</b>	<b>\$344,665</b>	<b>\$340,558</b>	<b>\$374,652</b>	<b>\$354,652</b>	<b>\$0</b>	<b>\$0</b>	<b>4.14%</b>
422-Highway S&W	\$430,471	\$436,387	\$465,682	\$463,130	\$463,130	\$0	\$0	-0.55%
422-Highway Expenses	\$170,519	\$109,746	\$118,300	\$123,500	\$123,500	\$0	\$0	4.40%
<b>Sub-total</b>	<b>\$600,990</b>	<b>\$546,133</b>	<b>\$583,982</b>	<b>\$586,630</b>	<b>\$586,630</b>	<b>\$0</b>	<b>\$0</b>	<b>0.45%</b>
423-Snow & Ice S&W	\$45,946	\$64,477	\$27,000	\$27,000	\$27,000	\$0	\$0	0.00%
423-Snow & Ice Expenses	\$193,413	\$200,606	\$140,700	\$140,700	\$140,700	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$239,359</b>	<b>\$265,083</b>	<b>\$167,700</b>	<b>\$167,700</b>	<b>\$167,700</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
431-Solid Waste S&W	\$417,085	\$428,078	\$455,081	\$469,977	\$469,977	\$0	\$0	3.27%
431-Solid Waste Expenses	\$129,943	\$140,350	\$133,550	\$185,650	\$185,650	\$0	\$0	39.01%
<b>Sub-total</b>	<b>\$547,027</b>	<b>\$568,428</b>	<b>\$588,631</b>	<b>\$655,627</b>	<b>\$655,627</b>	<b>\$0</b>	<b>\$0</b>	<b>11.38%</b>
432-Recycling Committee Ex	\$2,937	\$2,750	\$2,750	\$2,750	\$2,750	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$2,937</b>	<b>\$2,750</b>	<b>\$2,750</b>	<b>\$2,750</b>	<b>\$2,750</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
439-Waste Disposal Expense:	\$129,518	\$146,625	\$246,000	\$251,500	\$251,500	\$0	\$0	2.24%
<b>Sub-total</b>	<b>\$129,518</b>	<b>\$146,625</b>	<b>\$246,000</b>	<b>\$251,500</b>	<b>\$251,500</b>	<b>\$0</b>	<b>\$0</b>	<b>2.24%</b>
Public Works S&W	\$1,656,674	\$1,685,457	\$1,774,942	\$1,843,523	\$1,843,523	\$0	\$0	3.86%
Public Works Expenses	\$1,482,030	\$1,462,915	\$1,539,893	\$1,580,258	\$1,560,258	\$0	\$0	1.32%
<b>Total Public Works</b>	<b>\$3,138,704</b>	<b>\$3,148,372</b>	<b>\$3,314,835</b>	<b>\$3,423,781</b>	<b>\$3,403,781</b>	<b>\$0</b>	<b>\$0</b>	<b>2.68%</b>

**Town of Provincetown  
Town Manager's FY 2017 Budget**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Dept	FY 2017 Town Mgr	FY 2017 BOS	FY 2017 FinCom	
<b>PUBLIC SERVICE</b>								
512-Human Services S&W	\$18,954	\$19,141	\$20,579	\$20,902	\$20,902	\$0	\$0	1.57%
512-Human Services Expense	\$23,623	\$21,706	\$28,100	\$20,390	\$20,390	\$0	\$0	-27.44%
<b>Sub-total</b>	<b>\$42,577</b>	<b>\$40,847</b>	<b>\$48,679</b>	<b>\$41,292</b>	<b>\$41,292</b>	<b>\$0</b>	<b>\$0</b>	<b>-15.17%</b>
541-Council on Aging S&W	\$186,479	\$190,047	\$205,782	\$216,209	\$216,209	\$0	\$0	5.07%
541-Council on Aging Expense	\$11,206	\$13,450	\$25,800	\$25,800	\$25,800	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$197,685</b>	<b>\$203,497</b>	<b>\$231,582</b>	<b>\$242,009</b>	<b>\$242,009</b>	<b>\$0</b>	<b>\$0</b>	<b>4.50%</b>
543-Veterans Services Expense	\$27,580	\$25,169	\$42,262	\$42,360	\$42,360	\$0	\$0	0.23%
545-Disability Comm. Expense	\$4,857	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00%
550-Animal Welfare Cte Expense	\$1,537	\$0	\$1,540	\$468	\$468	\$0	\$0	-69.61%
560-Bicycle Committee Expense	\$2,295	\$4,698	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00%
610-Library S&W	\$227,358	\$182,895	\$234,494	\$244,195	\$244,195	\$0	\$0	4.14%
610-Library Expenses	\$83,855	\$82,337	\$81,500	\$81,500	\$81,500	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$311,213</b>	<b>\$265,232</b>	<b>\$315,994</b>	<b>\$325,695</b>	<b>\$325,695</b>	<b>\$0</b>	<b>\$0</b>	<b>3.07%</b>
630-Recreation Dept S&W	\$141,706	\$150,820	\$152,675	\$160,332	\$160,332	\$0	\$0	5.02%
630-Recreation Dept Expense	\$21,108	\$19,170	\$21,450	\$21,450	\$21,450	\$0	\$0	0.00%
<b>Sub-total</b>	<b>\$162,814</b>	<b>\$169,990</b>	<b>\$174,125</b>	<b>\$181,782</b>	<b>\$181,782</b>	<b>\$0</b>	<b>\$0</b>	<b>4.40%</b>
672-Art Commission Expense	\$8,989	\$8,424	\$8,250	\$8,250	\$8,250	\$0	\$0	0.00%
673-Cultural Council Expense	\$194	\$1,359	\$6,500	\$200	\$200	\$0	\$0	-96.92%
Public Service S&W	\$574,497	\$542,903	\$613,530	\$641,638	\$641,638	\$0	\$0	4.58%
Public Service Expenses	\$185,244	\$176,313	\$228,402	\$213,418	\$213,418	\$0	\$0	-6.56%
<b>Total Public Service</b>	<b>\$759,741</b>	<b>\$719,216</b>	<b>\$841,932</b>	<b>\$855,056</b>	<b>\$855,056</b>	<b>\$0</b>	<b>\$0</b>	<b>1.56%</b>

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Dept	FY 2017 Town Mgr	FY 2017 BOS	FY 2017 FinCom	
<b>PUBLIC SCHOOLS</b>								
Local Public Schools	\$2,769,398	\$2,811,291	\$2,939,083	\$3,003,526	\$3,003,526	\$0	\$0	2.19%
High School	\$598,386	\$779,007	\$769,919	\$715,265	\$715,265	\$0	\$0	-7.10%
<b>Sub-total</b>	<b>\$3,367,784</b>	<b>\$3,590,298</b>	<b>\$3,709,002</b>	<b>\$3,718,791</b>	<b>\$3,718,791</b>	<b>\$0</b>	<b>\$0</b>	<b>0.26%</b>
Cape Cod Regional Tech	\$66,914	\$100,850	\$75,995	\$97,370	\$97,370	\$0	\$0	28.13%
<b>Sub-total</b>	<b>\$66,914</b>	<b>\$100,850</b>	<b>\$75,995</b>	<b>\$97,370</b>	<b>\$97,370</b>	<b>\$0</b>	<b>\$0</b>	<b>28.13%</b>

## ESTIMATED LOCAL RECEIPTS

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Projected
<b>ESTIMATED LOCAL RECEIPTS - SUMMARY</b>				
Motor Vehicle excise	509,529	505,833	490,000	495,000
Other excise	1,033,679	1,096,346	1,095,500	1,117,260
Penalties and interest on taxes/excise	112,363	142,947	112,100	107,000
Payment in Lieu	5,959	14,035	6,000	6,000
Charges for Services-water	0	0	0	0
Charges for Services-sewer	0	0	0	0
Charges for Services-hospital	0	0	0	0
Charges for Services-trash disposal	240,213	265,366	233,400	233,400
Charges for Services-other	0	12,600	6,300	6,300
Fees	15,218	11,097	10,300	9,940
Rentals	161,984	164,334	163,993	162,858
Dept. Revenue; School	0	0	0	0
Dept. Revenue; Library	2,238	3,644	2,600	2,560
Dept. Revenue; Cemeteries	2,300	2,950	2,500	2,300
Dept. Revenue; Recreation	38,375	55,860	40,000	40,000
Other Dept. Revenue	1,893,075	1,970,173	2,062,723	2,084,635
Licenses and permits	644,760	728,916	639,715	647,000
Special Assessments	0	0	0	0
Fines and Forfeits	125,172	111,733	111,000	123,600
Investment Income	4,696	5,936	6,000	6,000
Medicaid SPED Reimbursement	34,963	37,236	34,000	34,000
Miscellaneous recurring	11,533	28,578	17,000	17,000
Miscellaneous non-recurring	82,076	12,315	11,000	18,500
<b>Total</b>	<b>4,918,133</b>	<b>5,169,899</b>	<b>5,044,131</b>	<b>5,113,353</b>

**Town of Provincetown  
Town Manager's FY 2017 Budget**

General Ledger Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Projected
Motor Vehicle Excise Tax	509,529	505,833	490,000	495,000
Motor Vehicle Excise Tax	<b>509,529</b>	<b>505,833</b>	<b>490,000</b>	<b>495,000</b>
Boat Excise	7,633	8,348	7,500	7,500
Meals Tax	500,009	534,672	553,000	564,060
Room Occupancy Tax	526,037	553,326	535,000	545,700
Other Excise Taxes	<b>1,033,679</b>	<b>1,096,346</b>	<b>1,095,500</b>	<b>1,117,260</b>
P&I RE & PP Tax	63,188	73,459	65,000	62,000
P&I Deferred Revenue	5,445	4,635	4,600	5,000
P&I Excise Tax	13,807	12,886	12,500	13,000
P&I Other	28,473	51,967	30,000	27,000
P&I Assessor	1,450	0	0	0
P&I on Excise/Taxes	<b>112,363</b>	<b>142,947</b>	<b>112,100</b>	<b>107,000</b>
Payment in Lieu of Taxes	5,959	14,035	6,000	6,000
Payment in Lieu	<b>5,959</b>	<b>14,035</b>	<b>6,000</b>	<b>6,000</b>
Landfill Stickers	223,163	256,945	225,000	225,000
Landfill - Commercial Billing	0	0	0	0
Recycling Receipts	17,050	8,421	8,400	8,400
Chg for Serv-Trash Removal	<b>240,213</b>	<b>265,366</b>	<b>233,400</b>	<b>233,400</b>
National Seashore Fire Permits	0	12,600	6,300	6,300
Charges for Service-Other	<b>0</b>	<b>12,600</b>	<b>6,300</b>	<b>6,300</b>
Deputy Collector Fees	0	0	0	0
Treasurer Fees	5,293	272	300	440
MLC Fees Retained	9,925	10,825	10,000	9,500
Fees	<b>15,218</b>	<b>11,097</b>	<b>10,300</b>	<b>9,940</b>
Terminal Loan Repayment - Cape Air	14,432	14,432	14,432	14,432
Pier Corporation Rental	118,845	118,845	118,845	118,845
Rentals-Coastal Access	864	864	864	864
Rentals-Car Rental	611	591	250	440
Rentals-Cell Phone Tower	26,832	27,502	27,502	26,177
Firehouse Rental	200	100	100	100
Farmer's Market Rent	200	2,000	2,000	2,000
Rentals	<b>161,984</b>	<b>164,334</b>	<b>163,993</b>	<b>162,858</b>
Library Card Fees	355	487	300	260
Library Fines	1,883	3,157	2,300	2,300
Dept Revenue; Libraries	<b>2,238</b>	<b>3,644</b>	<b>2,600</b>	<b>2,560</b>
Cemetery Plot Sales	2,300	2,950	2,500	2,300
Dept Revenue; Cemeteries	<b>2,300</b>	<b>2,950</b>	<b>2,500</b>	<b>2,300</b>
Recreation Dept	38,375	55,860	40,000	40,000
Dept Revenue; Recreation	<b>38,375</b>	<b>55,860</b>	<b>40,000</b>	<b>40,000</b>

**Town of Provincetown  
Town Manager's FY 2017 Budget**

<b>General Ledger Account Description</b>	<b>FY 2014 Budget</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Projected</b>
COA Transport	1,456	1,887	1,500	1,000
Assessor Bldg Density Fees	7,075	8,625	7,200	4,500
Planning Board Fees	10,825	4,700	4,700	4,800
Assessor Abutters Fees	6,900	7,328	6,200	4,500
Police Fees	3,023	2,678	2,600	2,800
Town Clerk Fees	50,636	33,640	32,000	27,350
MIS School Services	20,000	20,000	20,000	32,500
Hist Distr Comm Appl Fees	18,300	20,685	18,000	15,000
Fire Dept Cert of Co	16,925	14,300	14,300	13,850
Fire Dept Patch	25	20	10	10
Police Detail Surcharge	6,988	5,692	5,600	7,970
Fire Rescue Reports	60	65	60	15
Assessor Copy Fees	553	553	553	340
Other	26	0	0	0
<b>Dept Revenue; Other</b>	<b>142,792</b>	<b>120,173</b>	<b>112,723</b>	<b>114,635</b>
Parking Receipts	1,841,943	2,027,394	2,030,000	2,020,000
Remains in Parking Fund	91,660	177,394	80,000	50,000
<b>Parking Receipts</b>	<b>1,750,283</b>	<b>1,850,000</b>	<b>1,950,000</b>	<b>1,970,000</b>
Alcoholic Beverage Licenses	105,228	102,306	102,000	104,750
Business Licenses	156,622	169,142	156,000	156,000
ZBA Special Permits/Variances	11,175	16,900	14,000	15,000
ZBA Appeals	600	600	0	0
Bldg Dept Permits/Fees/Licenses	339,750	401,318	335,000	340,000
BOH Health Permits, Fees, Licenses	28,200	35,195	30,000	28,000
Fire Burner Permits	320	30	30	600
Fire Tank Permits	1,195	1,410	1,100	950
Pistol Permits	763	538	535	750
Police Insurance Reports	884	1,022	950	950
Conser. Comm Permits, Fees, Licenses	23	455	100	0
<b>License &amp; Permits</b>	<b>644,760</b>	<b>728,916</b>	<b>639,715</b>	<b>647,000</b>
Court Fines	0	0	0	0
Town Clerk Non-Criminal	2,650	2,425	2,000	1,600
Parking Fines	122,522	109,308	109,000	122,000
<b>Fees and Fines</b>	<b>125,172</b>	<b>111,733</b>	<b>111,000</b>	<b>123,600</b>
Earnings on Investments	4,696	5,936	6,000	6,000
<b>Investment Income</b>	<b>4,696</b>	<b>5,936</b>	<b>6,000</b>	<b>6,000</b>
Medicaid SPED Reimbursement	34,963	37,236	34,000	34,000
<b>Medicaid SPED Reimbursement</b>	<b>34,963</b>	<b>37,236</b>	<b>34,000</b>	<b>34,000</b>
CVEC Credits		13,362	13,000	13,000
Insurance Proceeds	4,223	15,216	4,000	4,000
Misc. Receipts	0	0	0	0
Sale of Surplus Equipment	7,310	0	0	0
<b>Misc. Recurring</b>	<b>11,533</b>	<b>28,578</b>	<b>17,000</b>	<b>17,000</b>
Legal Settlements	0	0	0	0
Refund/Reimbursements	70,739	10,665	10,000	18,000
Workers Comp Reimbursement	6,943	1,150	1,000	0
Other/Projected	4,394	500	0	500
<b>Misc. Non-recurring</b>	<b>82,076</b>	<b>12,315</b>	<b>11,000</b>	<b>18,500</b>
<b>Local Receipts Not Allocated</b>	<b>4,918,133</b>	<b>5,169,899</b>	<b>5,044,131</b>	<b>5,113,353</b>
<b>TOTAL</b>	<b>4,918,133</b>	<b>5,169,899</b>	<b>5,044,131</b>	<b>5,113,353</b>