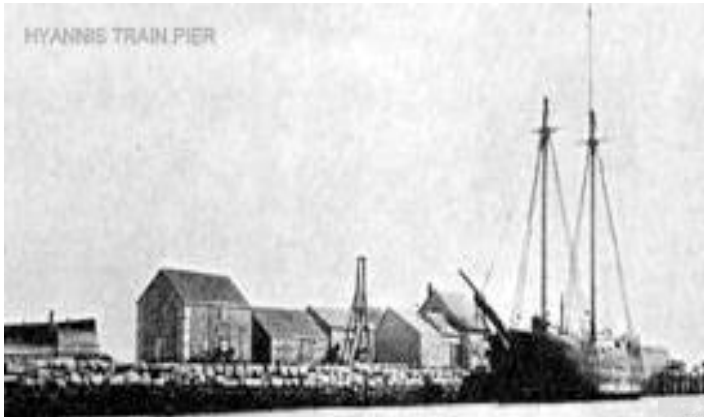


FY 2015 SUMMARY



OPERATING BUDGET – FISCAL YEAR 2015 TOWN OF BARNSTABLE, MASSACHUSETTS



Thomas K. Lynch,
Town Manager
May 22, 2014

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SUMMARY OF ALL APPROPRIATED FUNDS

Fund	FY14 Budget	FY15 Budget	\$ Change	% Change
General Fund	\$138,811,388	\$143,461,014	\$4,649,626	3.35%
Airport Enterprise Fund	\$7,230,647	\$7,313,808	\$83,161	1.15%
Sewer Enterprise Fund	\$4,328,518	\$4,410,053	\$81,535	1.88%
Water Supply Enterprise Fund	\$3,662,420	\$4,021,468	\$359,048	9.80%
Golf Enterprise Fund	\$3,082,980	\$3,036,657	-\$46,323	-1.50%
HYCC Enterprise Fund	\$3,021,660	\$3,172,059	\$150,399	4.98%
Solid Waste Enterprise Fund	\$2,696,341	\$3,077,550	\$381,209	14.14%
Sandy Neck Enterprise Fund	\$740,382	\$745,195	\$4,813	0.65%
Marina Enterprise Fund	\$680,231	\$684,713	\$4,482	0.66%
Total All Budgeted Funds	\$164,254,567	\$169,922,517	\$5,667,950	3.45%

State laws require that the General Fund and all Enterprise Fund budgets be appropriated annually. These are the only funds requiring such annual authorization.

The total proposed FY15 operating budgets for the Town of Barnstable's appropriated funds is \$169,922,517. This is an increase from the FY14 budget of \$164,254,567 or 3.45%. In addition to the General Fund, this figure includes the Town's eight enterprise fund operations. These funds comprise the Town's annually appropriated funds.

The General Fund accounts for revenues and expenditures necessary to provide general governmental services. By definition, all financial resources that are not required to be accounted for in other funds are accounted for in the General Fund. This is the fund that receives all property tax revenue except for property tax surcharges for the Community Preservation Act.

The enterprise funds are primarily supported by user fees. Residents that access these services pay a fee to support the operation. The fees charged by the enterprise fund operations are set at levels which should allow them to cover all operational and capital costs unless a general fund subsidy is provided.

The General Fund budget is increasing \$4,649,626 in FY15. Municipal operations are increasing \$1,319,467; school operations are increasing \$1,512,630; and other requirements are increasing \$1,817,529. Factors contributing to the increase are contractual labor obligations, the addition of 5 new sworn officers on the general fund budget, a large snow removal cost incurred in FY14 that must be budgeted in FY15, and increases in employee benefits. Some of the increase has been mitigated by the reduction of just over 3 full-time equivalents in the municipal operations budgets.

The increase in the Airport Enterprise Fund budget is principally due to contractual labor obligations; employee benefit costs increases, and an increase in the transfer to the general fund reimbursing it for a large workers' compensation expense incurred in the prior fiscal year.

The increase in the Sewer Enterprise Fund budget is due to cost increases in all categories including personnel, benefits, operating expense and transfers to the general fund. These are partially offset by a reduction in debt service.

The Water Enterprise Fund budget is increasing primarily due to an increase in the management contract for operating the system and an increase in debt service for bonds issued to fund the capital program.

The decrease in the Golf Course Enterprise Fund is primarily due to reductions in various operating expenses and a reduction in workers compensation costs.

The HYCC Enterprise Fund is increasing due to additional funds dedicated to an enhanced maintenance program for the facility.

The Solid Waste Enterprise Fund budget is increasing mainly due a new contract for the disposal of trash that goes into effect on January 1, 2015.

There are no major changes to the Sandy Neck and Marina Enterprise Fund budgets.

GENERAL FUND REVENUE SUMMARY

	<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>	<u>Percent</u>
<u>Property Taxes:</u>				
Property Tax Base Subject to Prop 2 1/2		\$ 101,225,604		
<u>Add:</u>				
Proposition 2 1/2 Increase (2.5% of \$101,225,604)		2,530,640		
Estimated New Growth		600,000		
Voter Approved Debt Exclusions		1,295,442		
Voter Approved Cape Cod Commission Assessment		555,466		
Total FY15 Additions to Base		<u>4,981,548</u>		
Tax Levy Limit	\$ 103,522,018	106,207,152	\$ 2,685,134	2.59%
Reserved for Abatements and Exemptions	(1,526,093)	(1,400,000)	126,093	-8.26%
Property Taxes Available for Operations	<u>101,995,925</u>	<u>104,807,152</u>	<u>2,811,227</u>	<u>2.76%</u>
<u>Other Taxes:</u>				
Motor Vehicle Excise Tax	4,937,861	5,500,000	562,139	11.38%
Boat Excise Tax	140,000	135,000	(5,000)	-3.57%
Motel/Hotel Excise Tax	1,625,000	1,641,250	16,250	1.00%
Payments in Lieu of Tax	25,000	25,000	-	0.00%
Total Other Taxes	<u>6,727,861</u>	<u>7,301,250</u>	<u>573,389</u>	<u>8.52%</u>
<u>Other Resources:</u>				
State Aid	14,435,861	14,839,427	403,566	2.80%
Penalties and Interest on Taxes	914,000	822,500	(91,500)	-10.01%
Fines	336,000	336,000	-	0.00%
Fees and Rentals	1,287,756	1,387,160	99,404	7.72%
Total Licenses, Permits, Inspections	1,659,310	1,732,355	73,045	4.40%
Total Charges For Services	1,620,000	1,740,160	120,160	7.42%
Departmental and Other	310,000	236,500	(73,500)	-23.71%
Investment Income	625,000	650,000	25,000	4.00%
School Medicaid Reimbursements	275,000	270,000	(5,000)	-1.82%
Enterprise Fund Reimbursements	2,171,379	2,371,386	200,007	9.21%
Transfers From Special Revenue Funds	3,516,462	3,092,124	(424,338)	-12.07%
Transfer From Trust Funds	300,000	290,000	(10,000)	-3.33%
General Fund Reserves	2,636,836	3,585,000	948,164	35.96%
Total Other Resources	<u>30,087,604</u>	<u>31,352,612</u>	<u>1,265,008</u>	<u>4.20%</u>
Total General Fund Resources	<u>\$ 138,811,390</u>	<u>\$ 143,461,014</u>	<u>\$ 4,649,624</u>	<u>3.35%</u>

Total general fund resources are projected to increase \$4,649,624 or 3.35 percent. Removing the funding from the general fund reserves, and the increase in recurring revenue sources total \$3,701,460 or 2.72 percent. Property taxes

available for operations are projected to increase \$2.8 million, other taxes are projected to increase \$573,000, and all other recurring revenue sources are projected to increase \$317,000.

Significant changes to the general fund revenue estimates include the following:

- The amount of property taxes set aside for abatements and exemptions are reduced by \$126,093 resulting in this additional amount available to fund operating budgets.
- Motor vehicle excise taxes are increasing over 11% as actual collections are trending upwards.
- The state aid projection of \$14,839,427 is based on the joint resolution passed by the House and Senate.
- Penalties and interest on taxes are projected to decline as there are fewer property tax payments in arrears.
- The increase in fees is mainly attributable to alarm registration fees that will be renewing in fiscal year 2015. These are biennial registrations administered by the Barnstable Police Department.
- Building permits revenue is also projected to grow accounting for the increase of \$73,000 in licenses, permits and inspections.
- Other revenue is projected to decline as the town received a supplemental disbursement of \$100,000 in FY14 from the Cape Cod Municipal Health Group for Medicare Part D reimbursements which is not anticipated to be repeated in FY15.
- Enterprise fund reimbursements are increasing \$200,000 as they continue to grow in activity, and the general fund will recapture nearly \$100,000 of workers' compensation benefits paid on their behalf in the previous year.
- Transfers from special revenue funds are declining \$424,000 as the School Department will draw down less money from their School Choice Special Revenue Fund.

GENERAL FUND EXPENDITURE SUMMARY

	ACTUAL	BUDGET	PROJECTED	PROPOSED	CHANGE FY14 TO FY15	
	FY 2013	FY 2014	FY 2014	FY 2015	\$	%
<u>Municipal Operations:</u>						
Town Council	\$ 252,570	\$ 276,383	\$ 270,000	\$ 281,251	\$ 4,868	1.76%
Town Manager	577,686	565,822	561,000	579,800	13,978	2.47%
Administrative Services Department	4,846,010	5,389,288	5,183,000	5,490,179	100,891	1.87%
Growth Management Department	844,838	968,435	926,300	859,897	(108,538)	-11.21%
Community Services Department	2,434,516	2,670,058	2,590,200	2,745,204	75,146	2.81%
Police Department	11,181,423	11,601,168	11,595,000	12,441,808	840,640	7.25%
Public Works Department	8,454,266	8,114,347	9,801,000	8,555,962	441,615	5.44%
Regulatory Services Department	2,349,817	2,585,459	2,484,000	2,536,326	(49,133)	-1.90%
TOTAL MUNICIPAL OPERATIONS	30,941,126	32,170,960	33,410,500	33,490,427	1,319,467	4.10%
<u>Education:</u>						
Local School System	58,886,514	60,557,479	60,524,619	62,070,109	1,512,630	2.50%
Regional School District	2,657,683	2,810,364	2,810,364	2,830,850	20,486	0.73%
Commonwealth Charter Schools	1,943,110	2,377,582	2,375,000	2,416,539	38,957	1.64%
School Choice	696,025	699,275	695,000	694,899	(4,376)	-0.63%
TOTAL EDUCATION	64,183,332	66,444,700	66,404,983	68,012,397	1,567,697	2.36%
<u>Other Requirements:</u>						
Debt Service	9,298,006	8,803,309	8,855,000	8,703,407	(99,902)	-1.13%
Lombard Trust Lease	50,658	51,924	51,924	51,924	-	0.00%
Property, Casualty & Liability Insurance	1,295,179	1,495,650	1,494,715	1,570,000	74,350	4.97%
Employee Benefits	17,636,273	19,645,585	19,323,272	20,916,506	1,270,921	6.47%
Grants	1,649,061	1,752,854	1,752,854	1,794,753	41,899	2.39%
State & County Assessments	2,338,210	2,443,538	2,409,472	2,499,357	55,819	2.28%
Celebrations	61,414	125,000	125,000	100,000	(25,000)	-20.00%
Prior Year Deficits to be Raised	-	1,419,742	-	2,100,000	680,258	47.91%
TOTAL OTHER REQUIREMENTS	32,328,801	35,737,602	34,012,237	37,735,947	1,998,345	5.59%
TOTAL GENERAL FUND BEFORE TRANSFERS	127,453,259	134,353,262	133,827,720	139,238,771	4,885,509	3.64%
Transfers to Other Funds	17,137,016	4,458,126	4,458,126	4,222,243	(235,883)	-5.29%
GRAND TOTAL GENERAL FUND	\$ 144,590,275	\$ 138,811,388	\$ 138,285,846	\$ 143,461,014	\$ 4,649,626	3.35%

The municipal operations are increasing \$1.319 million or 4.1%. The increase is comprised of additional resources allocated to the Police Department, Public Works and Community Services. Collectively, these operations are increasing \$1.357 million. Resources are being allocated to these operations to strengthen the Town's commitment to public safety and infrastructure maintenance. Additionally, the Community Services Department budget proposal includes an increase of \$54,000 for the anticipated reopening of the Shooting Range.

General fund spending on education is increasing \$1.568 million or 2.36%. A majority of the increase is attributable to the local district as assessment increases for regional and charter schools are minimal.

Other requirements are increasing almost \$2 million. Employee benefits and snow removal are the major contributors to the increase in this area of the fiscal year 2015 budget.

BARNSTABLE POLICE DEPARTMENT

DEPARTMENT EXPENDITURES AND FUNDING SOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 10,428,275	\$ 10,621,608	\$ 10,619,000	\$ 11,334,508	\$ 712,900	6.71%
Operating Expenses	753,148	758,700	756,000	828,300	69,600	9.17%
Capital Outlay	-	220,860	220,000	279,000	58,140	26.32%
Total Appropriation	11,181,423	11,601,168	11,595,000	12,441,808	840,640	7.25%
Employee Benefits Allocation:						
Life Insurance	593		616			
Medicare	125,915		129,010			
Health Insurance	719,536		686,199			
County Retirement	1,695,353		1,856,209			
Total Employee Benefits (1)	2,541,397		2,672,034			
Total Expenditures Including Benefits	\$ 13,722,820		\$ 14,267,034			
Full-time Equivalent Employees	125.76	125.76		130.76	5.00	
Sources of Funds						
Taxes	\$ 10,298,876	\$ 11,000,933	\$ 10,916,307	\$ 11,770,054	\$ 769,121	6.99%
Intergovernmental	61,992	-	7,458	-	-	0.00%
Fines, Forfeitures, Penalties	183,157	176,000	200,000	176,000	-	0.00%
Fees, Licenses, Permits	194,891	69,000	75,000	172,254	103,254	149.64%
Charges for Services	354,088	265,000	285,000	265,000	-	0.00%
Interest and Other	38,419	8,000	29,000	8,500	500	6.25%
Special Revenue Funds	50,000	50,000	50,000	50,000	-	0.00%
Free Cash/Surplus Funds	-	32,235	32,235	-	(32,235)	-100.00%
Total Sources	\$ 11,181,423	\$ 11,601,168	\$ 11,595,000	\$ 12,441,808	\$ 840,640	7.25%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed budget is increasing \$840,640 or 7.25%. Personnel costs include funding for contractual obligations, as well as five additional sworn officers. These positions were originally created with the acceptance of a federal grant which will be expiring in FY15. The Town is committed to the continued funding for these positions and the financial impact to the FY15 budget is \$241,000. An additional \$31,000 is also being provided for overtime. Operating expenses are increasing \$69,600. Additional funding is provided for the leases and operating costs for the two police substations. Previously, the Police Department had to rely on fund raising efforts to pay for the Hyannis substation. This funding will ensure the substation's continued operation. Together with the Marstons Mills substation on the west side of town, a total of \$44,600 has been provided. An additional \$25,000 has also been provided for training materials. Capital outlay of \$279,000 is being proposed to provide for the replacement of five marked cruisers (\$212,765); the continued replacement of computer systems (\$32,235); and \$34,000 for body armor and tasers. Tax support is increasing \$769,121 to fund a majority of the budget increase. Alarm registration fees will renew in FY15, raising an additional \$103,254 to assist in covering the FY15 budget increase.

APPROPRIATION ORDER 2014-150 BARNSTABLE POLICE DEPARTMENT

ORDERED:

That the sum of **\$12,441,808** be appropriated for the purpose of funding the Town's FY 2015 Barnstable Police Department budget; and to meet such appropriation that **\$12,391,808** be raised from current year revenues and that **\$50,000** be transferred from the Embarkation Fee Special Revenue Fund as presented to the Town Council by the Town Manager.

BARNSTABLE PUBLIC SCHOOLS

DEPARTMENT EXPENDITURES AND FUNDING RESOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 43,064,146	\$ 43,603,860	\$ 43,590,000	\$ 44,988,320	\$ 1,384,460	3.18%
Operating Expenses	13,316,499	14,519,000	14,500,000	14,685,997	166,997	1.15%
Horace Mann Charter School	2,505,869	2,434,619	2,434,619	2,395,792	(38,827)	-1.59%
Total Appropriation	58,886,514	60,557,479	60,524,619	62,070,109	1,512,630	2.50%
Employee Benefits Allocation:						
Life Insurance	4,481		7,040			
Medicare	612,532		625,442			
Health Insurance	3,615,291		4,537,032			
County Retirement	2,636,459		2,850,640			
Total Employee Benefits (1)	6,868,763		8,020,154			
Total Expenditures Including Benefits	\$ 65,755,277		\$ 68,544,773			
Full-time Equivalent Employees	815.53	809.23		810.93	1.70	
Sources of Funds						
Taxes	\$ 47,926,432	\$ 48,500,260	\$ 49,037,619	\$ 50,452,438	\$ 1,952,178	4.03%
Intergovernmental	8,204,487	8,755,100	8,185,000	8,710,922	(44,178)	-0.50%
Fees, Licenses, Permits	180,434	425,000	425,000	425,000	-	0.00%
Special Revenue Funds	2,575,161	2,877,119	2,877,000	2,481,749	(395,370)	-13.74%
Total Sources	\$ 58,886,514	\$ 60,557,479	\$ 60,524,619	\$ 62,070,109	\$ 1,512,630	2.50%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The school department's FY15 school budget is \$62,070,109, which represents an increase of \$1,512,629 or 2.50%. Through the continual assessment of student needs, as well as the review of school programs, resources have been reallocated to provide a high quality education for all students. In this proposed budget, there are no reductions of student programs or services.

The district-wide increase in the ELL (English Language Learner) population, 190 students in 2009 to 440 students (projected) in 2015, requires the reallocation of resources to create 4.4 full-time equivalent (FTE) new ELL teachers and a program director to further develop curriculum and service this population. Additionally, expansion to the Intermediate and High Schools of successful special education interventions will allow a continuum of services in-district, allowing our students to be educated in their home school, and simultaneously avoiding costly out-of-district placements and transportation cost.

Included in the FY15 budget will be \$25,000 to conduct an evaluation of the district's 1:1 i-Pad initiative, and the impact technology has made on student learning and achievement.

In order to best meet the needs of all students, a reallocation of resources was needed with respect to staffing of specific positions. This proposed budget includes the addition of 20.40 FTE's (Full Time Equivalents) and the reduction of 18.7 FTE's, resulting in a net gain of 1.7 FTE.

An additional \$1,381,865 in tax support will be used to fund the FY15 proposed budget. Intergovernmental aid will increase \$526,135. Funding from special revenue accounts (Circuit Breaker and School Choice) will decline \$395,370.

APPROPRIATION ORDER 2014-151 BARNSTABLE PUBLIC SCHOOLS

ORDERED:

That the sum of **\$59,163,360** be raised and appropriated for the purpose of funding the Town's FY 2015 Barnstable Public Schools budget as presented to the Town Council by the Town Manager.

GROWTH MANAGEMENT DEPARTMENT

DEPARTMENT EXPENDITURES AND FUNDING RESOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 790,057	\$ 870,035	\$ 836,300	\$ 761,497	\$ (108,538)	-12.48%
Operating Expenses	54,781	98,400	90,000	98,400	-	0.00%
Total Appropriation	844,838	968,435	926,300	859,897	(108,538)	-11.21%
Employee Benefits Allocation:						
Life Insurance	55		64			
Medicare	9,623		10,070			
Health Insurance	37,728		37,657			
County Retirement	179,144		174,481			
Total Employee Benefits (1)	226,550		222,272			
Total Expenditures Including Benefits	\$ 1,071,388		\$ 1,148,572			
Full-time Equivalent Employees	11.50	12.00		10.15	-1.85	
Sources of Funds						
Taxes	\$ 793,596	\$ 933,435	\$ 888,175	\$ 824,897	\$ (108,538)	-11.63%
Fees, Licenses, Permits	51,242	35,000	38,125	35,000	-	0.00%
Total Sources	\$ 844,838	\$ 968,435	\$ 926,300	\$ 859,897	\$ (108,538)	-11.21%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed budget is decreasing \$108,538, or 11.2%, mainly as a result of 1.85 full-time equivalents being transferred to other departments. The full-time Traffic Engineer position is being transferred to the Department of Public Works to better coordinate this type of work with analogous work being conducted within the Public Works Department. Additionally, one-half of a Division Assistant position is being transferred to the Community Services Department to provide administrative support to the Community Services Director who currently has no administrative staff. Lastly, the Property Management Coordinator position is being transferred to the Finance Division within the Administrative Services Department as the range of work performed by this position is more appropriately suited to work in collaboration with the Town's Chief Procurement Officer. This position represents a .35 FTE reduction, as the other 65% of the position is paid for out of the Community Preservation Special Revenue Fund. Operating expenses for this department are level funded at \$98,400. Funding for this operation is provided from taxes, permits and fees. Tax support is declining \$108,538 or the same amount of the budget decrease.

APPROPRIATION ORDER 2014-152 GROWTH MANAGEMENT DEPARTMENT

ORDERED:

That the sum of **\$859,897** be raised and appropriated for the purpose of funding the Town's FY 2015 Growth Management Department budget as presented to the Town Council by the Town Manager.

DEPARTMENT OF PUBLIC WORKS

DEPARTMENT EXPENDITURES AND FUNDING SOURCES – GENERAL FUND

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 4,732,481	\$ 4,984,192	\$ 4,873,000	\$ 5,237,107	\$ 252,915	5.07%
Operating Expenses	3,287,870	2,601,355	4,400,000	2,714,855	113,500	4.36%
Capital Outlay	433,915	528,800	528,000	604,000	75,200	14.22%
Total Appropriation	8,454,266	8,114,347	9,801,000	8,555,962	441,615	5.44%
Employee Benefits Allocation:						
Life Insurance	483		498			
Medicare	52,333		55,190			
Health Insurance	346,331		305,730			
County Retirement	887,646		979,290			
Total Employee Benefits (1)	1,286,793		1,340,708			
Total Expenditures Including Benefits	\$ 9,741,059		\$ 11,141,708			
Full-time Equivalent Employees	82.55	82.55		82.55	0.00	
Sources of Funds						
Taxes	\$ 8,203,096	\$ 7,850,528	\$ 9,529,481	\$ 8,292,117	\$ 441,589	5.62%
Fees, Licenses, Permits	194,526	179,000	185,000	179,000	-	0.00%
Interest and Other	637	-	1,700	-	-	0.00%
Special Revenue Funds	56,007	63,474	63,474	63,500	26	0.04%
Enterprise Funds	-	21,345	21,345	21,345	-	0.00%
Total Sources	\$ 8,454,266	\$ 8,114,347	\$ 9,801,000	\$ 8,555,962	\$ 441,615	5.44%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed budget is increasing \$441,615 or 5.4%. Personnel costs are increasing \$252,915 and include all contractual obligations. There are no changes to the overall staffing levels; however, there are two changes to positions. The Grants Coordinator's position has been eliminated and this function will be assumed by the remaining department staff. The Traffic Engineer position within the Growth Management Department has been transferred into Public Works in order to coordinate the similar type of work performed by the Town Engineer and his staff. In addition, \$87,800 has been added to the personnel budget to provide seasonal and temporary help for roadside maintenance, open space maintenance and facility maintenance. Operating expenses are increasing a net amount of \$113,500 and include additional funds for the following: \$12,000 for catch basin cleaning; \$63,000 for emergency repairs to private roads; \$30,000 for street light maintenance; \$10,000 for tools; \$6,000 for hazmat testing services; \$6,500 for software upgrades; \$13,000 for staff license renewals and \$15,000 for trash disposal. These increases are offset by a decrease of \$20,000 in contract services for facility cleaning; and \$22,000 in utilities for the vacant Marstons Mills elementary school facility. Facility cleaning will be brought in-house using some of the additional \$87,800 added to the personnel budget

and the town plans to find another non-municipal use for the vacant school building during the fiscal year. Operating capital has been increased \$75,200 to address the increasing backlog of equipment and vehicle replacements in the department. Tax support will increase \$441,589 to support the budget increase.

APPROPRIATION ORDER 2014-153 DEPARTMENT OF PUBLIC WORKS GENERAL FUND BUDGET

ORDERED:

That the sum of **\$8,555,962** be appropriated for the purpose of funding the Town's FY 2015 Department of Public Works General Fund budget; and to meet such appropriation, that **\$8,492,462** be raised from current year revenue, **\$43,500** be transferred from the Embarkation Fee Special Revenue Fund and **\$20,000** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

EXPENDITURES AND FUNDING SOURCES FOR THE SOLID WASTE ENTERPRISE FUND

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 971,812	\$ 1,050,586	\$ 1,045,000	\$ 1,071,642	\$ 21,056	2.00%
Benefits	74,364	88,385	85,000	112,827	24,442	27.65%
Operating Expenses	689,631	853,996	850,000	1,147,896	293,900	34.41%
Capital Outlay	32,348	35,600	35,200	35,000	(600)	-1.69%
Debt Service	403,010	401,403	401,400	403,667	2,264	0.56%
Transfers Out	270,195	266,371	266,371	306,518	40,147	15.07%
Subtotal Operating Budget	2,441,360	2,696,341	2,682,971	3,077,550	381,209	14.14%
Capital Program	5,240	415,000	415,000	245,000	(170,000)	-40.96%
Total Expenses	2,446,600	3,111,341	3,097,971	3,322,550	211,209	6.79%
Permanent full-time equivalent employees	15.75	15.75		15.75	-	
Funding Sources						
Charges for Services	2,167,999	2,201,472	2,225,000	2,528,935	327,463	14.87%
Interest and Other	90,029	66,500	66,000	68,000	1,500	2.26%
Total Sources	2,258,028	2,267,972	2,291,000	2,596,935	328,963	14.50%
Excess (Deficiency) cash basis	(188,572)	(843,369)	(806,971)	(725,615)	\$117,754	
Adjustment to accrual basis	509,812	-	400,000	-		
Beginning Net Assets per CAFR	\$ 4,206,399	\$ 4,527,639	\$ 4,527,639	\$ 4,120,668		
Ending Net Assets per CAFR	\$ 4,527,639	\$ 3,684,270	\$ 4,120,668	\$ 3,395,053		
Invested in capital assets, net of related debt (1)	\$ (911,982)					
Intergovernmental receivable (1)	\$ (658,621)					
Reserved for subsequent year's budget (2)	\$ (843,369)					
Reserved for encumbrances (3)	\$ (117,939)					
Other post employment benefits obligation (4)	\$ 390,071					
Compensated absences (4)	\$ 63,158					
Landfill post closure care liability (4)	\$ 980,000					
Net assets available for appropriation (free cash) (5)	\$ 3,428,957					

(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.

(2) This amount represents the net assets appropriated for the subsequent year's (FY14) capital program budget.

(3) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.

(4) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.

(5) Amount certified by the Division of Local Services.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DIVISION

The FY15 proposed operating budget is increasing \$318,209 or 14.14%. Personnel costs are increasing \$21,056. This includes all contractual obligations. There are no changes to staffing levels. The benefits increase of \$24,442 includes a contribution of \$15,000 to the Town's OPEB Trust Fund for the Solid Waste Fund's share of the liability. Operating expenses are increasing \$294,000 as a result of the expiration of the Town's contract with SEMASS for disposal at \$37.51 per ton. The new disposal contract rate jumps to \$67.00 per ton and will become effective January 1, 2015. Capital outlay of \$35,000 is repeated. Transfers to the general fund for indirect support are increasing \$40,147. Solid waste

revenue generated will provide for the FY15 budget. \$725,615 of surplus will be used to balance the budget; \$245,000 for the capital program, \$325,048 for the landfill capping debt and \$155,567 for operations.

APPROPRIATION ORDER 2014-154 DEPARTMENT OF PUBLIC WORKS SOLID WASTE ENTERPRISE FUND

ORDERED:

That the sum of **\$3,077,550** be appropriated for the purpose of funding the Town's FY 2015 Department of Public Works Solid Waste Enterprise Fund budget, and to meet such appropriation that **\$2,596,935** be raised from current year revenues by the solid waste facility, and that **\$480,615** be transferred from the solid waste enterprise fund reserves, as presented to the Town Council by the Town Manager.

**EXPENDITURES AND FUNDING SOURCES FOR THE WATER POLLUTION CONTROL ENTERPRISE
FUND**

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 903,693	\$ 1,043,996	\$ 1,005,000	\$ 1,071,094	\$ 27,098	2.60%
Benefits	83,905	95,050	92,000	119,148	24,098	25.35%
Operating Expenses	1,297,450	1,402,450	1,380,000	1,448,450	46,000	3.28%
Capital Outlay	77,605	90,000	90,000	90,000	-	0.00%
Debt Service	1,313,594	1,307,000	1,300,000	1,257,000	(50,000)	-3.83%
Transfers Out	390,865	390,022	390,022	424,361	34,339	8.80%
Subtotal Operating Budget	4,067,112	4,328,518	4,257,022	4,410,053	81,535	1.88%
Capital Program	645,721	370,000	370,000	782,000	412,000	111.35%
Total Expenses	4,712,833	4,698,518	4,627,022	5,192,053	493,535	10.50%
Permanent full-time equivalent employees	15.15	15.15		15.15	-	
Funding Sources						
Intergovernmental Aid	1,511,455	-	-	-	-	0.00%
Fines & Penalties	77,175	80,000	150,000	80,000	-	0.00%
Charges for Services	4,129,465	4,028,518	4,200,000	4,140,053	111,535	2.77%
Interest and Other	324,803	220,000	255,000	190,000	(30,000)	-13.64%
Total Sources	6,042,898	4,328,518	4,605,000	4,410,053	81,535	1.88%
Excess (Deficiency) cash basis	1,330,065	(370,000)	(22,022)	(782,000)	<u>\$(412,000)</u>	
Adjustment to accrual basis	1,515,621	-	1,500,000	-		
Beginning Net Assets per CAFR	\$ 37,774,635	\$ 40,620,321	\$ 40,620,321	\$ 42,098,299		
Ending Net Assets per CAFR	\$ 40,620,321	\$ 40,250,321	\$ 42,098,299	\$ 41,316,299		
Invested in capital assets, net of related debt (1)	\$ (23,364,199)					
User Charges Receivable (1)	\$ (1,798,942)					
Special Assessments Receivable (1)	\$ (1,509,609)					
Intergovernmental receivable (1)	\$ (1,384,038)					
Reserved for subsequent year's budget (2)	\$ (370,000)					
Reserved for encumbrances (3)	\$ (299,780)					
Reserved for continuing appropriations (4)	\$ (157,017)					
Other post employment benefits obligation (5)	\$ 276,971					
Compensated absences (5)	\$ 56,446					
Net assets available for appropriation (free cash) (6)	<u>\$ 12,070,153</u>					
(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.						
(2) This amount represents the net assets appropriated for the subsequent year's (FY14) capital program budget.						
(3) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.						
(4) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2013.						
(5) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.						
(6) Amount certified by the Division of Local Services.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DIVISION

The FY15 proposed operating budget is increasing \$81,535 or 1.88%. There are no proposed changes to staffing levels. Operating expenses are increasing \$46,000 and includes additional funds for building maintenance and an annual rate study. Benefits are increasing \$24,098 and this includes a \$25,000 payment to the Town's OPEB Trust Fund for the operation's share of this cost. Operating capital is level funded for \$90,000. Revenue generated by the operation will cover the operating budget. \$782,000 of surplus will be used for the FY15 capital program.

**APPROPRIATION ORDER 2014-155 DEPARTMENT OF PUBLIC WORKS WATER POLLUTION CONTROL
ENTERPRISE FUND**

ORDERED:

That the sum of **\$4,410,053** be appropriated for the purpose of funding the Town's FY 2015 Department of Public Works Water Pollution Control Enterprise Fund budget, and to meet such appropriation that **\$4,410,053** be raised from current year revenues by the water pollution control facility, as presented to the Town Council by the Town Manager.

EXPENDITURES AND FUNDING SOURCES FOR THE WATER SUPPLY ENTERPRISE FUND

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 214,115	\$ 245,497	\$ 245,000	\$ 252,775	\$ 7,278	2.96%
Benefits	9,647	12,215	12,000	19,783	7,568	61.96%
Operating Expenses	2,020,265	1,991,853	2,005,000	2,231,801	239,948	12.05%
Capital Outlay	151,770	160,000	160,000	160,000	-	0.00%
Debt Service	931,357	1,146,000	1,140,000	1,235,000	89,000	7.77%
Transfers Out	92,933	106,855	106,855	122,109	15,254	14.28%
Subtotal Operating Budget	3,420,087	3,662,420	3,668,855	4,021,468	359,048	9.80%
Capital Program	2,136,151	2,579,500	2,500,000	1,997,300	(582,200)	-22.57%
Total Expenses	5,556,238	6,241,920	6,168,855	6,018,768	(223,152)	-3.58%
Permanent full-time equivalent employees	2.90	2.90		2.90	-	
Funding Sources						
Intergovernmental Aid	428,627				-	0.00%
Fines & Penalties	55,508	45,000	53,000	50,000	5,000	11.11%
Fees, Licenses, Permits	101,519	37,500	10,000	42,500	5,000	13.33%
Charges for Services	3,798,822	3,402,920	3,800,000	3,772,968	370,048	10.87%
Interest and Other	203,905	177,000	180,000	156,000	(21,000)	-11.86%
Borrowing Authorizations		2,379,500	2,379,500	1,383,000	(996,500)	-41.88%
Total Sources	4,588,381	6,041,920	6,422,500	5,404,468	(637,452)	-10.55%
Excess (Deficiency) cash basis	(967,857)	(200,000)	253,645	(614,300)	\$ (414,300)	
Adjustment to accrual basis	2,112,705	-	2,500,000	-		
Beginning Net Assets per CAFR	\$ 11,172,690	\$ 12,317,538	\$ 12,317,538	\$ 15,071,183		
Ending Net Assets per CAFR	\$ 12,317,538	\$ 12,117,538	\$ 15,071,183	\$ 14,456,883		
Invested in capital assets, net of related debt (1)	\$ (7,987,172)					
User Charges Receivable (1)	\$ (1,083,750)					
Intergovernmental receivable (1)	\$ (355,435)					
Reserved for subsequent year's budget (2)	\$ (200,000)					
Reserved for encumbrances (3)	\$ (65,699)					
Reserved for continuing appropriations (4)	\$ (532,910)					
Accrued Interest (5)	\$ 159,707					
Other post employment benefits obligation (5)	\$ 83,618					
Compensated absences (5)	\$ 12,036					
Net assets available for appropriation (free cash) (6)	\$ 2,347,933					

(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.

(2) This amount represents the net assets appropriated for the subsequent year's (FY14) capital program budget.

(3) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.

(4) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2013.

(5) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.

(6) Amount certified by the Division of Local Services.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DIVISION

The FY15 proposed budget is increasing \$359,048 or 9.8%. Personnel costs are increasing \$7,278 and there are no changes to staffing levels. Benefits are increasing \$7,568 and this includes an \$8,000 contribution to the Town's OPEB Trust Fund for its share of the liability. Operating expenses are increasing \$239,948. Significant increases include \$188,848 for the escalation in the operations contract and \$37,000 on the land lease for well heads located on airport property. Operating capital is level funded at \$160,000. Debt service is increasing \$89,000 for new loans issued to finance the capital program and transfers to the general fund for indirect support is increasing \$15,254. Estimated revenue generated by the operations will provide for the increase in the budget. No reserves will be used to finance the FY15 operating budget. \$614,300 of reserves will be used to finance the FY15 capital program.

APPROPRIATION ORDER 2014-156 DEPARTMENT OF PUBLIC WORKS WATER SUPPLY ENTERPRISE FUND

ORDERED:

That the sum of **\$4,021,468** be appropriated for the purpose of funding the Town's FY 2015 Department of Public Works Water Supply Enterprise Fund budget, and to meet such appropriation that **\$4,021,468** be raised from current year revenues by the water supply operations, as presented to the Town Council by the Town Manager.

TOWN COUNCIL

DEPARTMENT EXPENDITURES AND FUNDING SOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 233,247	\$ 249,583	\$ 247,000	\$ 254,451	\$ 4,868	1.95%
Operating Expenses	19,323	26,800	23,000	26,800	-	0.00%
Total Appropriation	252,570	276,383	270,000	281,251	4,868	1.76%
Employee Benefits Allocation:						
Life Insurance	42		50			
Medicare	2,801		3,670			
Health Insurance	52,167		30,166			
County Retirement	31,316		29,416			
Total Employee Benefits (1)	86,326		63,302			
Total Expenditures Including Benefits	\$ 338,896		\$ 333,302			
Full-time Equivalent Employees	2.00	2.00		2.00	0.00	
Sources of Funds						
Taxes	\$ 195,368	\$ 243,083	\$ 236,700	\$ 234,317	\$(8,766)	-3.61%
Enterprise Funds	57,202	33,300	33,300	46,934	13,634	40.94%
Total Sources	\$ 252,570	\$ 276,383	\$ 270,000	\$ 281,251	\$ 4,868	1.76%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed budget is \$4,868 more than the FY14 approved budget; an increase of 1.76%. The budget includes funding for two full-time staff positions; the same level as the FY14 budget. Operating expenses are level funded with the FY14 amount of \$26,800. Funding for this operation is comprised of taxes and enterprise fund charges. Enterprise fund support is increasing \$13,634 resulting in a decrease in tax support of \$8,766.

APPROPRIATION ORDER 2014-157 TOWN COUNCIL DEPARTMENT

ORDERED:

That the sum of **\$81,251** be raised and appropriated for the purpose of funding the Town's FY 2015 **Town Council** budget as presented to the Town Council by the Town Manager.

TOWN MANAGER

DEPARTMENT EXPENDITURES AND FUNDING SOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 510,407	\$ 436,490	\$ 436,000	\$ 452,968	\$ 16,478	3.78%
Operating Expenses	67,279	129,332	125,000	126,832	(2,500)	-1.93%
Total Appropriation	577,686	565,822	561,000	579,800	13,978	2.47%
Employee Benefits Allocation:						
Life Insurance	2,232		34			
Medicare	7,006		5,499			
Health Insurance	32,000		33,207			
County Retirement	91,468		80,273			
Total Employee Benefits (1)	132,706		119,013			
Total Expenditures Including Benefits	\$ 710,392		\$ 680,013			
Full-time Equivalent Employees	4.50	4.50		4.50	0.00	
Sources of Funds						
Taxes	\$ 452,827	\$ 455,448	\$ 430,126	\$ 408,345	\$(47,103)	-10.34%
Fees, Licenses, Permits	41,358	19,500	40,000	19,500	-	0.00%
Interest and Other	1,260	-	-	-	-	0.00%
Enterprise Funds	82,241	90,874	90,874	151,955	61,081	67.22%
Total Sources	\$ 577,686	\$ 565,822	\$ 561,000	\$ 579,800	\$ 13,978	2.47%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed budget is \$13,978 more than the FY14 approved budget representing a 2.47% increase. The increase provides for the contractual pay increases for all department staff. This budget includes funding for 4.5 full-time employees. Operating expenses are reduced by \$2,500 to \$126,832. Funding sources are comprised of taxes, enterprise funds and permits. Tax support is decreasing \$47,103 for FY15 as enterprise fund support is increasing \$61,081.

APPROPRIATION ORDER 2014-158 TOWN MANAGER DEPARTMENT

ORDERED:

That the sum of **\$579,800** be raised and appropriated for the purpose of funding the Town's FY 2015 **Town Manager** budget as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2014-159 LIBRARIES

ORDERED:

That the sum of **\$1,671,753** be raised and appropriated for the purpose of funding the Town's FY 2015 Library Grant as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2014-160 FOR FY 2015 COMMUNITY PRESERVATION FUND ADMINISTRATION EXPENSES AND FY 2015 PROGRAM SET-ASIDES

ORDERED:

That, pursuant to the provisions of G. L. c. 44B § 6, for the fiscal year ending June 30, 2015, the following sums of the annual revenues of the Community Preservation Fund be set aside for further appropriation and expenditure for the following purposes: **\$464,046** for open space and recreation; **\$464,046** for historic resources; **\$464,046** for community housing; and that the sum of **\$150,000** be appropriated from the annual revenues of the Community Preservation Fund to be expended under the direction of the Town Manager, or the Community Preservation Committee with the prior approval of the Town Manager, for appraisal, title search, hazardous materials assessment, consulting services, and pre-development costs, and administrative expenses, and to assist in the development and performance of contracts for community preservation.

APPROPRIATION ORDER 2014-161 FOR COMMUNITY PRESERVATION FUND FY 2015 DEBT SERVICE

ORDERED:

That the Town Council hereby appropriate **\$2,491,672** for the purpose of paying the FY 2015 Community Preservation Fund debt service requirements, and to meet such appropriation, that **\$2,383,378** be provided from current year revenues of the Community Preservation Fund and that **\$108,294** be provided from the reserve for the historic preservation program within the Community Preservation Fund.

COMMUNITY SERVICES DEPARTMENT

DEPARTMENT EXPENDITURES AND FUNDING SOURCES – GENERAL FUND

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 2,077,963	\$ 2,226,592	\$ 2,168,000	\$ 2,314,139	\$ 87,547	3.93%
Operating Expenses	305,356	365,466	344,200	378,065	12,599	3.45%
Capital Outlay	51,197	78,000	78,000	53,000	(25,000)	-32.05%
Total Appropriation	2,434,516	2,670,058	2,590,200	2,745,204	75,146	2.81%
Employee Benefits Allocation:						
Life Insurance	141		153			
Medicare	25,077		25,915			
Health Insurance	77,639		69,285			
County Retirement	348,930		344,009			
Total Employee Benefits (1)	451,787		439,362			
Total Expenditures Including Benefits	\$ 2,886,303		\$ 3,029,562			
Full-time Equivalent Employees	23.70	24.50		24.60	0.10	
Sources of Funds						
Taxes	\$ 785,191	\$ 889,238	\$ 719,380	\$ 824,803	\$(64,435)	-7.25%
Fees, Licenses, Permits	71,799	96,500	48,500	150,500	54,000	55.96%
Charges for Services	1,350,810	1,334,000	1,470,000	1,454,160	120,160	9.01%
Interest and Other	12,735	5,000	7,000	5,000	-	0.00%
Special Revenue Funds	213,981	291,075	291,075	279,097	(11,978)	-4.12%
Enterprise Funds	-	31,644	31,644	31,644	-	0.00%
Free Cash/Surplus Funds	-	22,601	22,601	-	(22,601)	-100.00%
Total Sources	\$ 2,434,516	\$ 2,670,058	\$ 2,590,200	\$ 2,745,204	\$ 75,146	2.81%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed budget is increasing \$75,146 or 2.81%. Personnel costs are increasing \$87,547 which includes all contractual obligations, as well as \$22,200 for a half-time Administrative Assistant position being transferred from the Growth Management Department, and \$42,000 for wages to operate the Shooting Range. It is anticipated that the Shooting Range will reopen in FY15. This is offset by a reduction in the Youth Services Coordinator Position from 32 hours per week to 16 hours per week totaling \$22,098. Operating expenses are increasing \$12,599 as funds are being provided to conduct a senior service needs assessment (\$25,000), as well as \$12,000 for shooting range expenses. This is offset by a reduction of \$24,400 in operating expenses for software upgrades and expenses associated with the boarding of dogs under the Animal Control Program. Capital outlay is decreased by \$25,000 as the FY14 budget included funds for the purchase of a new boat. The FY15 budget of \$53,000 includes funds for one vehicle replacement (\$25,000), and \$28,000 for the continuation of beach and park equipment replacement. Tax support for this budget is decreasing

\$64,435 as revenue is projected to increase in other categories including \$54,000 for shooting range permits and \$120,000 in chargers for services.

APPROPRIATION ORDER 2014-162 COMMUNITY SERVICES DEPARTMENT GENERAL FUND BUDGET

ORDERED:

That the sum of **\$2,745,204** be appropriated for the purpose of funding the Town's FY 2015 Community Services Department General Fund budget, and to meet such appropriation, that **\$2,466,107** be raised from current year revenue, that **\$279,097** be transferred from the Mooring Fee Special Revenue Fund as presented to the Town Council by the Town Manager.

EXPENDITURES AND FUNDING SOURCES FOR THE GOLF ENTERPRISE FUND

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 1,075,399	\$ 1,144,890	\$ 1,135,000	\$ 1,171,555	\$26,665	2.33%
Benefits	101,279	115,127	113,000	117,944	2,817	2.45%
Operating Expenses	979,611	1,018,864	1,013,000	937,995	(80,869)	-7.94%
Capital Outlay	92,160	10,000	10,000	55,000	45,000	450.00%
Debt Service	382,411	382,811	382,811	382,811	-	0.00%
Transfers Out	250,000	411,288	250,000	371,352	(39,936)	-9.71%
Subtotal Operating Budget	2,880,860	3,082,980	2,903,811	3,036,657	(46,323)	-1.50%
Permanent full-time equivalent employees	15.75	15.75		15.75	-	
Funding Sources						
Taxes	-	161,288	-	121,352	(39,936)	-24.76%
Charges for Services	2,881,765	2,879,692	2,890,000	2,908,305	28,613	0.99%
Interest and Other	7,943	7,000	7,000	7,000	-	0.00%
Total Sources	2,889,708	3,047,980	2,897,000	3,036,657	(11,323)	-0.37%
Excess (Deficiency) cash basis	8,848	(35,000)	(6,811)	-	\$35,000	
Adjustment to accrual basis	482,376	-	350,000	-		
Beginning Net Assets per CAFR	\$ 10,122,984	\$ 10,614,208	\$ 10,614,208	\$ 10,957,397		
Ending Net Assets per CAFR	\$ 10,614,208	\$ 10,579,208	\$ 10,957,397	\$ 10,957,397		
Invested in capital assets, net of related debt (1)	\$ (10,667,702)					
Invested in inventory (1)	\$ (77,796)					
User fees receivable (1)	\$ (24,102)					
Reserved for subsequent year's budget (2)	\$ (35,000)					
Reserved for encumbrances (3)	\$ (26,333)					
Other post employment benefits obligation (4)	\$ 481,206					
Compensated absences (4)	\$ 73,615					
Accrued Interest (4)	\$ 49,805					
Net assets available for appropriation (free cash) (5)	\$ 387,901					

(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.
(2) This amount represents the net assets appropriated for the subsequent year's (FY14) capital program budget.
(3) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.
(4) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.
(5) Amount certified by the Division of Local Services.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DIVISION

The Golf Course Enterprise Fund budget is decreasing \$46,323 or 1.5%. Personnel cost increases of \$26,665 include all contractual obligations. There are no changes to staffing levels. Operating expenses are decreasing \$80,869. Various supply lines have been reduced and professional services have been reduced by \$35,000. This was for a comprehensive course assessment that was completed in FY14. Operating capital is increasing \$45,000 and includes funds for new equipment for course maintenance. Transfers to the general fund are decreasing \$39,936 as a large expense for workers' compensation in FY14 is not repeated. Funding for the proposed FY15 budget is comprised of \$2,915,305 in estimated golf course revenue and \$121,352 in tax support. The FY15 indirect cost charges to the golf course from the general fund total \$371,352. The golf course can cover \$250,000 from their estimated revenue resulting in a general fund subsidy of \$121,352.

APPROPRIATION ORDER 2014-163 COMMUNITY SERVICES DEPARTMENT GOLF ENTERPRISE FUND

ORDERED:

That the sum of **\$2,915,305** be appropriated for the purpose of funding the Town's FY 2015 Golf Course Enterprise Fund budget; and to meet such appropriation that **\$2,915,305** be raised from current year revenues by the golf course facilities as presented to the Town Council by the Town Manager.

**EXPENDITURES AND FUNDING SOURCES FOR THE HYANNIS YOUTH & COMMUNITY CENTER
ENTERPRISE FUND**

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 664,286	\$ 694,386	\$ 692,000	\$ 762,258	\$ 67,872	9.77%
Benefits	57,103	63,420	63,000	67,581	4,161	6.56%
Operating Expenses	524,865	618,744	615,000	722,790	104,046	16.82%
Debt Service	1,425,988	1,391,423	1,391,423	1,359,000	(32,423)	-2.33%
Transfers Out		253,687	253,687	260,430	6,743	2.66%
Subtotal Operating Budget	2,672,242	3,021,660	3,015,110	3,172,059	150,399	4.98%
Permanent full-time equivalent employees	9.50	9.50		10.50	1.00	
Funding Sources						
Taxes		469,687	469,687	570,578	100,891	21.48%
Fees, Licenses, Permits	309,978	301,100	310,000	292,500	(8,600)	-2.86%
Charges for Services	747,446	718,200	725,000	738,981	20,781	2.89%
Interest and Other	201,415	141,250	145,000	141,000	(250)	-0.18%
Trust Funds	1,425,988	1,391,423	1,391,423	1,359,000	(32,423)	-2.33%
Total Sources	2,684,827	3,021,660	3,041,110	3,102,059	80,399	2.66%
Excess (Deficiency) cash basis	12,585	-	26,000	(70,000)	\$(70,000)	
Adjustment to accrual basis	317,800	-	350,000	-		
Beginning Net Assets per CAFR	\$ 9,606,169	\$ 9,936,554	\$ 9,936,554	\$ 10,312,554		
Ending Net Assets per CAFR	\$ 9,936,554	\$ 9,936,554	\$ 10,312,554	\$ 10,242,554		
Invested in capital assets, net of related debt (1)	\$ (9,988,746)					
Reserved for encumbrances (2)	\$ (21,336)					
Deferred revenue (3)	\$ (30,247)					
Accrued interest (4)	\$ 126,550					
Other post employment benefits obligation (4)	\$ 168,509					
Compensated absences (4)	\$ 30,992					
Net assets available for appropriation (free cash) (5)	\$ 222,276					

(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.
(2) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.
(3) This represents revenue accrued for financial statement reporting purpose but deferred for the calculation of surplus.
(4) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.
(5) Amount certified by the Division of Local Services.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DIVISION

The FY15 proposed budget is increasing \$150,399 or 4.98%. Personnel costs are increasing \$67,872. This includes all contractual obligations, as well as one new full-time custodial position and an additional \$7,500 in overtime for the maintenance operations. Operating expenses are increasing \$104,046. This includes an additional \$70,000 for utilities and \$34,000 for maintenance contracts. The center's very favorable utility contracts expired in FY14 and the new utility rates have increased significantly. Debt service is down \$32,423 and transfers to the general fund are up \$6,743. Funding for this operation is comprised of \$1,172,481 in estimated operating revenue; \$1,359,000 transfer from the Capital Trust Fund to cover debt service payments on the facility's construction bonds; a \$570,578 transfer from the general fund; and \$70,000 of enterprise fund reserves.

APPROPRIATION ORDER 2014-164 COMMUNITY SERVICES DEPARTMENT HYANNIS YOUTH AND COMMUNITY
CENTER ENTERPRISE FUND

ORDERED:

That the sum of **\$2,911,629** be appropriated for the purpose of funding the Town's FY 2015 Hyannis Youth and Community Center Enterprise Fund budget; and to meet such appropriation that **\$1,172,481** be raised from current year revenues by the Hyannis Youth and Community Center operations, and that **\$310,148** be raised from the general fund, and that **\$1,359,000** be transferred from the Capital Trust Fund, and that **\$70,000** be transferred from the Hyannis Youth and Community Center Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

EXPENDITURES AND FUNDING SOURCES FOR THE MARINA ENTERPRISE FUND

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 199,021	\$ 228,963	\$ 225,000	\$ 230,558	\$ 1,595	0.70%
Benefits	5,215	5,905	5,900	10,865	4,960	84.00%
Operating Expenses	73,051	134,033	125,000	134,650	617	0.46%
Capital Outlay	16,894	20,000	20,000	20,000	-	0.00%
Debt Service	178,150	234,371	234,371	227,701	(6,670)	-2.85%
Transfers Out	55,674	56,959	56,959	60,939	3,980	6.99%
Subtotal Operating Budget	528,005	680,231	667,230	684,713	4,482	0.66%
Capital Program	55,633	-	-	-	-	0.00%
Total Expenses	583,638	680,231	667,230	684,713	4,482	0.66%
Permanent full-time equivalent employees	1.45	1.45		1.45	-	
Funding Sources						
Fees, Licenses, Permits	610,840	563,500	615,000	570,782	7,282	1.29%
Charges for Services	8,595	7,500	8,000	7,500	-	0.00%
Interest and Other	37,847	22,000	30,000	20,000	(2,000)	-9.09%
Special Revenue Funds	24,000	24,000	24,000	24,000	-	0.00%
Enterprise Fund Reimbursements		63,231	63,231	62,431	(800)	-1.27%
Total Sources	681,282	680,231	740,231	684,713	4,482	0.66%
Excess (Deficiency) cash basis	97,644	-	73,001	-	\$ -	
Adjustment to accrual basis	(99,787)	-	(50,000)	-		
Beginning Net Assets per CAFR	\$ 4,587,519	\$ 4,585,376	\$ 4,585,376	\$ 4,608,377		
Ending Net Assets per CAFR	\$ 4,585,376	\$ 4,585,376	\$ 4,608,377	\$ 4,608,377		
Invested in capital assets, net of related debt (1)	\$ (4,074,341)					
Reserved for encumbrances (2)	\$ (15,031)					
Reserved for continuing appropriations (3)	\$ (103,266)					
Other post employment benefits obligation (4)	\$ 162,812					
Compensated absences (4)	\$ 14,546					
Net assets available for appropriation (free cash) (5)	\$ 570,096					

(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.
(2) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.
(3) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2013.
(4) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.
(5) Amount certified by the Division of Local Services.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE PROGRAM

The FY15 proposed budget is increasing \$4,482 or 0.66%. Benefits include a \$5,000 contribution to the Town's Other Post-Employment Benefits Trust Fund for this operation's share of the unfunded liability. There are no significant changes to operating expenses. The general fund's indirect service charge is increasing \$3,908 to \$60,939. This is offset by a reduction in debt service of \$6,670. Funding for this operation comes from fees collected at the marinas, as well as a transfer of \$24,000 from the Bismore Park Special Revenue Fund to cover the operation's costs for maintaining the park. This operation also receives funding from the Capital Trust Fund to cover a portion of the debt service on the loan issued to rebuild the Barnstable Harbor Marina bulkhead in the amount of \$62,431 for FY15.

APPROPRIATION ORDER 2014-165 COMMUNITY SERVICES DEPARTMENT MARINA ENTERPRISE FUND

ORDERED:

That the sum of **\$684,713** be appropriated for the purpose of funding the Town's FY 2015 Marina Enterprise Fund budget; and to meet such appropriation that **\$598,282** be raised from current year revenues by the marina facilities, and that **\$62,431** be transferred from the Capital Trust Fund, and that **\$24,000** be transferred from the Bismore Park Special Revenue Fund as presented to the Town Council by the Town Manager.

EXPENDITURES AND FUNDING SOURCES FOR THE SANDY NECK ENTERPRISE FUND

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 382,527	\$ 383,150	\$ 381,000	\$ 403,253	\$ 20,103	5.25%
Benefits	24,830	27,725	27,000	34,915	7,190	25.93%
Operating Expenses	123,637	111,750	110,000	132,400	20,650	18.48%
Capital Outlay	21,384	52,500	52,000	-	(52,500)	-100.00%
Debt Service	94,481	93,000	93,000	92,000	(1,000)	-1.08%
Transfers Out	68,744	72,257	72,257	82,627	10,370	14.35%
Subtotal Operating Budget	715,603	740,382	735,257	745,195	4,813	0.65%
Capital Program	-	175,000	150,000	-	(175,000)	0.00%
Total Expenses	715,603	915,382	885,257	745,195	(170,187)	-18.59%
Permanent full-time equivalent employees	2.75	2.75		3.75	1.00	
Funding Sources						
Fees, Licenses, Permits	431,782	433,947	450,000	468,695	34,748	8.01%
Charges for Services	212,330	210,435	215,000	209,500	(935)	-0.44%
Interest and Other	70,475	65,000	70,000	67,000	2,000	3.08%
Total Sources	714,587	709,382	735,000	745,195	35,813	5.05%
Excess (Deficiency) cash basis	(1,016)	(206,000)	(150,257)	-	\$206,000	
Adjustment to accrual basis	66,011	-	50,000	-		
Beginning Net Assets per CAFR	\$ 720,141	\$ 785,136	\$ 785,136	\$ 684,879		
Ending Net Assets per CAFR	\$ 785,136	\$ 579,136	\$ 684,879	\$ 684,879		
Invested in capital assets, net of related debt (1)	\$ (181,054)					
Reserved for encumbrances (2)	\$ (3,259)					
Reserved for continuing appropriations (3)	\$ (1,711)					
Reserved for subsequent year's budget (4)	\$ (31,000)					
Other post employment benefits obligation (5)	\$ 37,639					
Compensated absences (5)	\$ 5,697					
Net assets available for appropriation (free cash) (6)	\$ 611,448					

(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.

(2) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.

(3) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2013.

(4) This amount represents the net assets appropriated for the subsequent year's (FY14) capital program budget.

(5) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.

(6) Amount certified by the Division of Local Services.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE PROGRAM

The FY15 proposed budget is increasing \$4,813 or 0.65%. One new full-time position is proposed, a Division Assistant for \$35,612. This is partially offset by a reduction of \$18,500 in seasonal wages. Benefits include a \$5,000 contribution to the Town's Other Post-Employment Benefits Trust Fund for this operation's share of the unfunded liability. Operating expenses are increasing \$20,650 and include additional funds for fuel and merchandise for resale. Operating capital has been eliminated for FY15 with some of these funds transferred to operating expenses for vehicle and Marsh Trail maintenance. The general fund's indirect service charge is increasing \$10,370. Funding for this operation comes from fees collected at the park and there is no general fund subsidy.

APPROPRIATION ORDER 2014-166 COMMUNITY SERVICES DEPARTMENT SANDY NECK PARK ENTERPRISE
FUND

ORDERED:

That the sum of **\$745,195** be appropriated for the purpose of funding the Town's FY 2015 Sandy Neck Park Enterprise Fund budget; and to meet such appropriation that **\$745,195** be raised from current year revenues by the Sandy Neck Park operations, as presented to the Town Council by the Town Manager.

AIRPORT ENTERPRISE FUND

DEPARTMENT EXPENDITURES AND FUNDING SOURCES

Expense Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 1,563,142	\$ 1,660,534	\$ 1,650,000	\$ 1,712,617	\$ 52,083	3.14%
Benefits	365,713	419,476	400,000	439,855	20,379	4.86%
Operating Expenses	4,434,327	4,649,451	5,000,000	4,538,708	(110,743)	-2.38%
Capital Outlay	119,275	112,500	112,000	103,000	(9,500)	-8.44%
Debt Service	50,850	55,100	55,100	54,500	(600)	-1.09%
Transfers Out	313,603	333,586	333,586	465,128	131,542	39.43%
Subtotal Operating Budget	6,846,910	7,230,647	7,550,686	7,313,808	83,161	1.15%
Capital Program	2,896,579	10,096,000	10,000,000	3,718,125	(6,377,875)	-63.17%
Total Expenses	9,743,489	17,326,647	17,550,686	11,031,933	(6,294,714)	-36.33%
Permanent full-time equivalent employees	25.30	25.50		25.50	-	
Funding Sources						
Intergovernmental Aid	1,660,894	87,600	9,600,000	2,244,800	2,157,200	2462.56%
Fees, Licenses, Permits	705,752	645,191	625,000	683,922	38,731	6.00%
Charges for Services	6,222,379	6,446,856	6,800,000	6,490,886	44,030	0.68%
Interest and Other	57,918	51,000	50,000	51,400	400	0.78%
Borrowing Authorizations	-	9,504,000	-	1,205,000	(8,299,000)	-87.32%
Total Sources	8,646,943	16,734,647	17,075,000	10,676,008	(6,058,639)	-36.20%
Excess (Deficiency) cash basis	(1,096,546)	(592,000)	(475,686)	(355,925)	\$ 236,075	
Adjustment to accrual basis	1,121,768	-	8,000,000	-		
Beginning Net Assets per CAFR	\$ 70,231,405	\$ 70,256,627	\$ 70,256,627	\$ 77,780,941		
Ending Net Assets per CAFR	\$ 70,256,627	\$ 69,664,627	\$ 77,780,941	\$ 77,425,016		
Invested in capital assets, net of related debt (1)	\$ (64,808,838)					
Invested in inventory (1)	\$ (67,175)					
User fees receivable (1)	\$ (378,481)					
Reserved for continuing appropriations (2)	\$ (1,839,690)					
Reserved for subsequent year's budget (3)	\$ (592,000)					
Reserved for encumbrances (4)	\$ (373,850)					
Other post employment benefits obligation (5)	\$ 689,970					
Compensated absences (5)	\$ 109,637					
Net assets available for appropriation (free cash) (6)	\$ 2,996,200					

(1) These are non-cash assets which cannot be appropriated for expenditure. They would need to be converted to cash through sale or collection (accounts receivable) in order to become cash available for appropriation.

(2) This represents the portion of the airport enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2013.

(3) This amount represents the net assets appropriated for the subsequent year's (FY14) capital program budget.

(4) This amount represents a reservation of funds to cover obligations arising from purchase orders or contracts that is chargeable to, but not yet paid from, a specific appropriation account.

(5) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.

(6) Amount certified by the Division of Local Services.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed operating budget is increasing \$83,161 or 1.15%. Personnel costs are increasing \$52,083 and include all contractual pay increases. There are no proposed changes to staffing levels. Benefits are increasing \$20,379 or 4.86%. This is principally due to an increase in the retirement assessment from the Barnstable County Retirement System. Operating expenses are declining \$110,743; largely due to the anticipated reduction in electricity from the new solar array which should go on-line early in the FY15 budget season, as well as a reduction in the cost budgeted for FAA security standards. Additional funds of \$44,500 are provided for an Air Service Development Consultant. \$103,000 is provided for operating capital for a roof replacement and equipment replacements. Transfers out are increasing \$131,542. This is a reimbursement to the general fund for indirect cost. The significant increase in FY15 includes \$72,000 in worker's compensation paid, on behalf of airport employees in FY13, out of the general fund. Revenue generated by the airport operations will cover the additional \$83,161 budget increase.

APPROPRIATION ORDER 2014-167 BARNSTABLE MUNICIPAL AIRPORT ENTERPRISE FUND

ORDERED:

That the sum **\$7,313,808** be appropriated for the purpose of funding the Town's FY 2015 Airport Enterprise Fund budget, and to meet such appropriation that **\$7,313,808** be raised from current year revenues by the airport as presented to the Town Council by the Town Manager.

REGULATORY SERVICES DEPARTMENT

DEPARTMENT EXPENDITURES AND FUNDING SOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 2,077,376	\$ 2,287,641	\$ 2,199,000	\$ 2,265,964	\$ (21,677)	-0.95%
Operating Expenses	272,441	297,818	285,000	270,362	(27,456)	-9.22%
Total Appropriation	2,349,817	2,585,459	2,484,000	2,536,326	(49,133)	-1.90%
Employee Benefits Allocation:						
Life Insurance	296		289			
Medicare	23,692		25,095			
Health Insurance	168,406		139,237			
County Retirement	388,385		462,593			
Total Employee Benefits (1)	580,779		627,214			
Total Expenditures Including Benefits	<u>\$ 2,930,596</u>		<u>\$ 3,111,214</u>			
Full-time Equivalent Employees	33.60	34.10		33.50	-0.60	
Sources of Funds						
Taxes	\$ 14,213	\$ 591,587	\$ 120,833	\$ 522,079	\$ (69,508)	-11.75%
Fines, Forfeitures, Penalties	239,516	160,000	200,000	160,000	-	0.00%
Fees, Licenses, Permits	2,002,498	1,731,005	2,058,500	1,750,050	19,045	1.10%
Charges for Services	2,324	-	1,300	-	-	0.00%
Interest and Other	1,960	2,000	2,500	2,000	-	0.00%
Special Revenue Funds	85,806	97,367	97,367	98,697	1,330	1.37%
Enterprise Funds	3,500	3,500	3,500	3,500	-	0.00%
Total Sources	2,349,817	2,585,459	2,484,000	2,536,326	(49,133)	-1.90%

(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The FY15 proposed budget is decreasing \$49,133 or 1.9%. Personnel costs are declining \$21,677. This includes the reduction of 0.60 full-time equivalents (FTE). The Regulatory Review Coordinator's position is reduced by one-half to 0.50 full-time equivalents, and a portion (0.10 FTE) of the Consumer Affairs Division Supervisor's position is being transferred to the Weights & Measures Revolving Fund. These reductions combined with contractual pay increase for the department staff results in a net decrease of \$21,677 in the personnel budget. Operating expenses are reduced by \$27,456. Various supply lines across all departments are reduced by \$20,000 based on historical spending trends. Land maintenance funds in Conservation are reduced by \$7,456 as a trust fund set up for this purpose will be utilized if necessary.

APPROPRIATION ORDER 2014-168 REGULATORY SERVICES DEPARTMENT

ORDERED:

That the sum of **\$2,536,326** be appropriated for the purpose of funding the Town's FY 2015 Regulatory Services Department budget, and to meet such appropriation, that **\$2,437,629** be raised from current year revenue, and that **\$43,697** be transferred from the Wetlands Protection Special Revenue Fund, and that **\$55,000** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

ADMINISTRATIVE SERVICES DEPARTMENT

DEPARTMENT EXPENDITURES AND FUNDING SOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Personnel	\$ 4,050,156	\$ 4,214,232	\$ 4,065,000	\$ 4,305,423	\$ 91,191	2.16%
Operating Expenses	763,250	1,070,056	1,018,000	1,079,756	9,700	0.91%
Capital Outlay	32,604	105,000	100,000	105,000	-	0.00%
Total Appropriation	4,846,010	5,389,288	5,183,000	5,490,179	100,891	1.87%
Employee Benefits Allocation:						
Life Insurance	463		456			
Medicare	49,453		50,109			
Health Insurance	289,902		261,487			
County Retirement	710,292		779,089			
Total Employee Benefits (1)	1,050,110		1,091,141			
Total Expenditures Including Benefits	\$ 5,896,120		\$ 6,274,141			
Full-time Equivalent Employees	61.30	61.50		60.85	-0.65	
Sources of Funds						
Taxes	\$ 1,465,599	\$ 2,229,232	\$ 2,071,119	\$ 2,404,850	\$ 175,618	7.88%
Intergovernmental	304,352	298,449	371,684	309,896	11,447	3.84%
Fines, Forfeitures, Penalties	1,004,950	914,000	890,000	822,500	(91,500)	-10.01%
Fees, Licenses, Permits	292,346	262,060	237,000	262,060	-	0.00%
Charges for Services	1,663	21,000	20,000	21,000	-	0.00%
Interest and Other	1,202,535	1,042,000	970,650	989,150	(52,850)	-5.07%
Enterprise Funds	574,565	622,547	622,547	680,723	58,176	9.34%
Total Sources	\$ 4,846,010	\$ 5,389,288	\$ 5,183,000	\$ 5,490,179	\$ 100,891	1.87%
(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.						

SUMMARY OF SIGNIFICANT BUDGET CHANGES FOR THE DEPARTMENT

The Administrative Services Department budget is increasing \$100,891 or 1.87% over the FY15 approved budget. The increase in personnel cost of \$91,191 includes all contractual pay increases. Two new positions are added to this area of the budget for FY15 including a full-time Budget Analyst in the Finance Division and the transfer of the full-time Property Management Coordinator position from the Growth Management Department. The Property Management Coordinator position will be partially funded by the Community Preservation Special Revenue Fund (65%) as it was in the past. These additional positions are offset by the reduction of 2 full-time equivalents; one in the Finance Division and one in the Information Technology Division, for a net reduction of 0.65 full-time equivalents.

Operating expenses are increasing \$9,700. This includes an additional \$19,540 for the Information Technology Division for software support and licensing fees offset by a reduction of \$5,000 in Human Resources and \$4,840 in the Finance

Division. Operating capital is level funded at \$105,000. This funds the replacement of computer technology throughout the municipal operations, with the exception of the Police Department. An increase in tax support and enterprise fund support will fund the increase in the operating budget.

APPROPRIATION ORDER 2014-169 ADMINISTRATIVE SERVICES DEPARTMENT

ORDERED:

That the sum of **\$5,490,179** be raised and appropriated for the purpose of funding the Town's FY 2014 **Administrative Services Department** budget as presented to the Town Council by the Town Manager.

OTHER REQUIREMENTS

SUMMARY OF EXPENDITURES AND FUNDING SOURCES

Expenditure Category	Actual FY 2013	Approved FY 2014	Projected FY 2014	Proposed FY 2015	Change FY14 - 15	Percent Change
Employee Benefits						
Retirement Assessments	\$ 6,968,993	\$ 7,556,556	\$ 7,556,000	\$ 7,871,271	\$ 314,715	4.16%
Health Insurance for Active Employees	5,339,000	6,187,273	6,100,000	6,410,318	223,045	3.60%
Retired Teachers Health Insurance	1,999,215	2,133,072	2,133,072	2,330,293	197,221	9.25%
Non-Teaching Retirees Health Insurance	933,300	1,050,000	1,020,000	1,050,000	-	0.00%
Retirees' Sick Benefits	-	-	-	100,000	100,000	0.00%
Workers' Compensation	1,000,000	1,050,000	1,050,000	1,184,624	134,624	12.82%
Medicare Tax	908,432	910,184	930,000	960,000	49,816	5.47%
Unemployment Insurance	278,547	500,000	275,000	300,000	(200,000)	-40.00%
OPEB Trust Fund Contribution	200,000	250,000	250,000	700,000	450,000	180.00%
Life Insurance	8,786	8,500	9,200	10,000	1,500	17.65%
Total Employee Benefits	17,636,273	19,645,585	19,323,272	20,916,506	1,270,921	6.47%
Debt Service	9,275,827	8,778,309	8,850,000	8,678,407	(99,902)	-1.14%
Fire, Casualty & Liability Insurance	1,295,179	1,495,650	1,494,715	1,570,000	74,350	4.97%
School Assessments	5,296,818	5,887,221	5,880,364	5,942,288	55,067	0.94%
State Assessments	905,817	932,221	932,221	958,639	26,418	2.83%
County Assessments	1,034,155	1,057,931	1,057,931	1,084,379	26,448	2.50%
Library Grants	1,525,444	1,630,979	1,630,979	1,671,753	40,774	2.50%
Tourism Grant	123,617	121,875	121,875	123,000	1,125	0.92%
Lombard Trust Rent	50,658	51,924	51,924	51,924	-	0.00%
Veterans' District Assessment & Benefit Payments	384,668	439,816	405,000	442,019	2,203	0.50%
Old Kings Highway	8,750	8,250	9,000	9,000	750	9.09%
Greenhead Fly Control District	4,820	5,320	5,320	5,320	-	0.00%
Interest on Tax Refunds	22,179	25,000	5,000	25,000	-	0.00%
Celebrations	61,414	125,000	125,000	100,000	(25,000)	-20.00%
Total	19,989,346	20,559,496	20,569,329	20,661,729	102,233	0.50%
Transfers						
Transfer to Trust Funds	16,947,016	3,827,151	3,827,151	3,530,313	(296,838)	-7.76%
Transfer to Special Revenue Funds	130,000	-	-	-	-	0.00%
Transfers to Enterprise Funds	60,000	630,975	630,975	691,930	60,955	9.66%
Total	17,137,016	4,458,126	4,458,126	4,222,243	(235,883)	-5.29%
Appropriation Deficits						
Snow & Ice Removal	-	1,345,683	-	2,100,000	754,317	56.05%
Abatements & Exemptions	-	74,059	-	-	(74,059)	-100.00%
Total	-	1,419,742	-	2,100,000	680,258	47.91%
Grand Total Other Requirements	\$ 54,762,635	\$ 46,082,949	\$ 44,350,727	\$ 47,900,478	\$ 1,817,529	3.94%
Sources of Funds						
Taxes	\$ 43,239,790	\$ 35,459,728	\$ 33,601,109	\$ 36,374,502	\$ 914,774	2.58%
Intergovernmental	6,107,083	6,235,625	6,240,000	6,096,609	(139,016)	-2.23%
Interest and Other	48,217	-	122,022	-	-	0.00%
Special Revenue Funds	149,626	137,427	137,427	119,082	(18,345)	-13.35%
Enterprise Funds	969,267	1,368,169	1,368,169	1,435,285	67,116	4.91%
Trust Funds	4,248,652	300,000	300,000	290,000	(10,000)	-3.33%
Free Cash/Surplus Funds	-	2,582,000	2,582,000	3,585,000	1,003,000	38.85%
Total Sources	\$ 54,762,635	\$ 46,082,949	\$ 44,350,727	\$ 47,900,478	\$ 1,817,529	3.94%

SUMMARY OF SIGNIFICANT BUDGET CHANGES IN OTHER REQUIREMENTS

The total budget for Other Requirements is increasing \$1,817,529 or 3.94%. A majority of the increase is in employee benefits. This area of the budget is increasing almost \$1.3 million. Factors contributing to the increase are health insurance premium increases, health insurance enrollment increases, increases in the county retirement assessment, increases in workers' compensation costs, as well as an additional \$400,000 payment into the Town's OPEB Trust Fund. Debt service payments are declining almost \$100,000 while assessments from State, County and other entities are increasing over \$200,000. The town incurred a snow removal deficit of \$2.1 million in FY14. This will be included in the FY15 operating budget and is reflected within this category of spending.

APPROPRIATION ORDER 2014-170 FOR DEBT SERVICE

ORDERED:

That the sum of **\$8,678,407** be appropriated for the purpose of funding the Town's FY 2015 General Fund Debt Service budget, and to meet such appropriation, that **\$8,559,325** be raised from current year revenue, and that **\$62,963** be transferred from the Embarkation Fee Special Revenue Fund, and that **\$56,119** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2014-171 EMPLOYEE BENEFITS & INSURANCE

ORDERED:

That the sum of **\$22,486,506** be appropriated for the purpose of funding the Town's FY 2015 Employee Benefits & Insurance budgets, and to meet such appropriation, that **\$20,711,506** be raised from current year revenue, that **\$290,000** be transferred from the Pension Reserve Trust Fund, and that **\$1,485,000** be transferred from the general fund reserves, as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2014-172 OTHER GRANTS

ORDERED:

That the sums of **\$123,000** and **\$51,924** be raised and appropriated for the purpose of funding the Town's FY 2015 Tourism Grant and Lombard Land Lease budgets; respectively, as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2014-173 ASSESSMENTS AND OTHER COSTS

ORDERED:

That the sum of **\$3,412,189** be raised for the purpose of funding the Town's FY 2015 Assessments and Other Costs budgets, and to meet such appropriation, that **\$3,412,189** be raised from current year revenue, as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2014-174 TRANSFERS

ORDERED:

That the sum of **\$3,530,313** be raised and appropriated for the purpose of funding the Town's FY 2015 Transfers budget, as presented to the Town Council by the Town Manager, and that the following sums be transferred from the Town's enterprise accounts for the purpose of reimbursing administrative, employee benefit and insurance costs budgeted within the General Fund:

Water Pollution:	\$424,361
Solid Waste:	\$306,518
Water:	\$122,109
Airport:	\$743,051
Golf Course:	\$250,000
Marinas:	\$60,939
Sandy Neck:	\$82,627

and further, that the sum of **\$2,100,000** be transferred from General Fund reserves, all for the purpose of funding the Town's FY 2015 General Fund budget as presented to the Town Council by the Town Manager.

**2014-175 AUTHORIZING EXPENDITURE OF COMCAST LICENSING FEES FOR THE FUNDING OF THE PUBLIC,
EDUCATION AND GOVERNMENT (PEG) ACCESS CHANNELS**

RESOLVED:

That the Town Council hereby authorizes the Town Manager to expend funds for the FY 2015 operation of Public, Educational and Government access channels from licensing fees provided in the cable licensing agreement with Comcast, as signed by the Town Manager on June 8, 2008.

REVOLVING FUNDS AUTHORIZATION ORDER 2014-176

ORDERED:

Pursuant to Chapter II, Article XVIII-A, Section 3 of the General Ordinances, the Town Council hereby authorizes the following revolving funds for FY 2015:

Fund	Revenue Source	Department Officer Authorized to Expend Funds	Use of Fund	Total Expenditure Limit FY 2015
Classroom Education Fund	Program registration fees	Senior Services Director	Salaries, benefits, expenses, contract services to operate program	\$65,000
Adult Social Day Fund	Program registration fees	Senior Services Director	Salaries, benefits, expenses, contract services to operate program	\$175,000
Recreation Program Fund	Program registration fees	Leisure Services Director	Salaries, benefits, expenses, contract services to operate program	\$400,000
Shellfish Propagation Fund	Fees from permits	Natural Resources Director	Salaries, benefits, expenses, contract services, shellfish equipment to operate	\$120,000
Building Inspections Fund	Fees from permits for municipal & private projects	Building Commissioner	Salaries, benefits, expenses, contract services to operate program	\$150,000
Consumer Protection Fund	Fees from weights & measures services,	Director Regulatory Services Dept.	Salaries, benefits, expenses, contract services to operate program	\$390,000
Geographic Information Technology Fund	Fees for GIS maps & reports	Information Technology Director	Salaries, benefits, expenses, contract services to operate program	\$20,000
Arts and Culture Program Fund	Shanty revenue, and gifts or contributions for arts and culture	Growth Management Director	Expenses related to arts and culture program	\$50,000
			Total	\$1,370,000