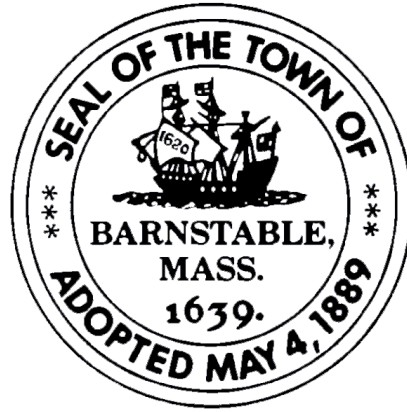


Town of Barnstable



FY19 Operating Budget Summary

Mark S. Ells
Town Manager
May 3, 2018

Table of Contents

SUMMARY OF ALL APPROPRIATED FUNDS	4
GENERAL FUND REVENUE SUMMARY	6
GENERAL FUND EXPENDITURE SUMMARY	11
DETAIL OF CHANGES IN OPERATING BUDGET	12
Education Operating Budget Changes	12
Municipal Operating Budget Changes	13
Municipal Operating Budget Changes (Continued)	14
Fixed Costs Budget Changes	14
BARNSTABLE MUNICIPAL AIRPORT ENTERPRISE FUND	15
Summary of Significant Budget Changes	15
APPROPRIATION ORDER 2018-109	15
SCHOOL DEPARTMENT – GENERAL FUND	16
Summary of Significant Budget Changes	16
APPROPRIATION ORDER 2018-110	16
POLICE DEPARTMENT – GENERAL FUND	17
Summary of Significant Budget Changes	17
APPROPRIATION ORDER 2018-111	17
PLANNING & DEVELOPMENT DEPARTMENT – GENERAL FUND	18
Summary of Significant Budget Changes	18
APPROPRIATION ORDER 2018-112	18
COMMUNITY SERVICES DEPARTMENT – GENERAL FUND	19
Summary of Significant Budget Changes	19
APPROPRIATION ORDER 2018-113	19
PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS TELEVISION ENTERPRISE FUND	20
Summary of Significant Budget Changes	20
APPROPRIATION ORDER 2018-114	20
GOLF COURSE ENTERPRISE FUND	21
Summary of Significant Budget Changes	21
APPROPRIATION ORDER 2018-115	21
HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND	22
Summary of Significant Budget Changes	22
APPROPRIATION ORDER 2018-116	22
MARINE & ENVIRONMENTAL AFFAIRS DEPARTMENT – GENERAL FUND	23

Summary of Significant Budget Changes	23
APPROPRIATION ORDER 2018-117	23
MARINA ENTERPRISE FUND	24
Summary of Significant Budget Changes	24
APPROPRIATION ORDER 2018-118	24
SANDY NECK ENTERPRISE FUND	25
Summary of Significant Budget Changes	25
APPROPRIATION ORDER 2018-119	25
LICENSING DEPARTMENT – GENERAL FUND	26
Summary of Significant Budget Changes	26
APPROPRIATION ORDER 2018-120	26
INSPECTIONAL SERVICES DEPARTMENT – GENERAL FUND	27
Summary of Significant Budget Changes	27
APPROPRIATION ORDER 2018-121	27
DEPARTMENT OF PUBLIC WORKS – GENERAL FUND	28
Summary of Significant Budget Changes	28
APPROPRIATION ORDER 2018-122	28
SOLID WASTE ENTERPRISE FUND.....	29
Summary of Significant Budget Changes	29
APPROPRIATION ORDER 2018-123	29
WATER POLLUTION CONTROL ENTERPRISE FUND	30
Summary of Significant Budget Changes	30
APPROPRIATION ORDER 2018-124	30
WATER SUPPLY ENTERPRISE FUND.....	31
Summary of Significant Budget Changes	31
APPROPRIATION ORDER 2018-125	31
TOWN COUNCIL DEPARTMENT – GENERAL FUND	32
Summary of Significant Budget Changes	32
APPROPRIATION ORDER 2018-126	32
TOWN MANAGER DEPARTMENT – GENERAL FUND.....	33
Summary of Significant Budget Changes	33
APPROPRIATION ORDER 2018-127	33
ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND	34
Summary of Significant Budget Changes	34

APPROPRIATION ORDER 2018-128	34
OTHER REQUIREMENTS – GENERAL FUND	35
Employee Benefits	36
APPROPRIATION ORDER 2018-129	36
Debt service	37
APPROPRIATION ORDER 2018-130	37
Grants.....	38
APPROPRIATION ORDER 2018-131	38
Town Council Reserve Fund.....	38
APPROPRIATION ORDER 2018-132	38
Insurance, Assessments, Transfers and Other Fixed Costs.....	39
APPROPRIATION ORDER 2018-133	39
Community Preservation Fund Budget -Minimum Set-Asides, Administrative Expenses and Debt Service	40
APPROPRIATION ORDER 2018-134	40
APPROPRIATION ORDER 2018-135	40
REVOLVING FUNDS ORDINANCE CHANGE 2018-136.....	41
REVOLVING FUNDS SPENDING LIMITS 2018-137	43
FULLY ALLOCATED BUDGET	44
Direct Operating Expenditures by Department.....	44
Allocation of Employee Benefits.....	45
Allocation of Other Fixed Costs in the General Fund.....	46
Fully Allocated Budget by Department.....	47
Allocation of Non-Property Tax Resources in the General Fund	48
Estimated Property Tax Allocation by Department	49
Allocation Worksheets	50
Allocation Worksheets	51

SUMMARY OF ALL APPROPRIATED FUNDS

Fund	Actual FY 2017	Budget FY 2018	Budget FY 2019	Change FY18 - 19	Percent Change
General Fund	\$158,383,444	\$165,402,725	\$171,855,810	\$6,453,085	3.90%
Solid Waste Enterprise	3,312,763	3,428,020	3,619,089	191,069	5.57%
Water Pollution Control Enterprise	4,264,172	4,601,261	4,744,584	143,323	3.11%
Water Supply Enterprise	6,240,599	6,789,486	6,353,929	(435,557)	-6.42%
Marina Enterprise	773,899	839,067	792,096	(46,971)	-5.60%
Sandy Neck Enterprise	867,802	1,018,462	1,240,989	222,527	21.85%
Golf Enterprise	3,382,914	3,554,772	3,679,238	124,466	3.50%
HYCC Enterprise	3,141,659	3,379,599	3,298,434	(81,165)	-2.40%
PEG Enterprise	629,489	811,627	871,059	59,432	7.32%
Airport Enterprise	5,840,008	6,508,537	6,134,859	(373,678)	-5.74%
Total All Budgeted Funds	\$186,836,749	\$196,333,556	\$202,590,087	\$6,256,531	3.19%
All Funds Net Of Transfers	\$171,805,640	\$184,637,725	\$190,970,668	\$6,332,943	3.43%
All Funds Net of Transfers and Snow Removal Deficit	\$171,805,640	\$183,181,511	\$189,695,668	\$6,514,157	3.56%
General Fund Net of Transfers and Snow Removal Deficit	\$145,725,985	\$153,163,046	\$159,897,221	\$6,734,175	4.40%
Full-time Equivalent Employees	1,294.00	1,308.85	1,320.10	11.25	

The total FY19 proposed operating budget for all appropriated funds for the Town of Barnstable is \$202,590,087. This is an increase over the FY18 budget of \$6,256,531 or 3.19%. In addition to the General Fund, this figure includes the Town's nine Enterprise Fund operations. These funds comprise the Town's annually appropriated funds.

Another way to look at the overall budget is to compare the change year-over-year net of transfers, as transfers are not direct expenditures for personnel services or operating expenses. Excluding transfers from the budget results in a FY19 budget increase of \$6,332,943 or 3.43%. The budget increase includes a net increase of 11.25 new full-time equivalent (FTE) positions. This includes 3 new dispatcher positions in the Police Department as they will be conducting dispatch services for the Hyannis Fire District. The Hyannis Fire District will reimburse the Town for the fully burdened costs associated with these positions including salaries, employee benefits, training, and uniforms. The School Department budget includes 7.2 new FTE's; mainly in the special education program area.

The General Fund accounts for revenues and expenditures necessary to provide general government 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 fund receives all property tax revenue except for property tax surcharges for the Community Preservation Act. User fees primarily support the Enterprise Funds. Residents that access these services pay a fee to support the operation. The fees charged by the Enterprise Fund operations are set at levels that should allow them cover all operational and capital costs unless a General Fund subsidy is provided.

The General Fund budget is increasing \$6.4 million in FY19 or 3.9%. This includes transfers and the prior year deficit for snow removal costs. Municipal operations are increasing \$1,436,061, all education expenditures are increasing \$3,183,481 and fixed costs are increasing \$1,933,419. Major factors contributing to the increase in the overall budget are contractual labor obligations, an increase of 11 full-time equivalents, increases in pension and healthcare costs, and an increase in debt service.

The decrease in the **Airport Enterprise Fund** budget is attributable to budget cuts necessary, as revenue has been declining. For the second year in a row, revenue is projected to decline and costs saving measures are being implemented to reduce the reliance on the operating reserves needed to balance the budget.

The increase in the **Water Pollution Control Enterprise Fund** budget is largely due to computer software upgrades to be purchased in FY19. This budget also includes an additional capital outlay cost to replace a building generator.

The **Water Enterprise Fund** budget is decreasing due to lower debt service costs in FY19 as well as a reduction in water purchased from outside sources.

The **Solid Waste Enterprise Fund** budget is increasing in FY19 due to the cost for disposal of recyclable materials, which previously did not cost anything.

The **Golf Course Enterprise Fund** budget is increasing due to an increase in debt service costs as well as contractual labor obligations and employee benefits.

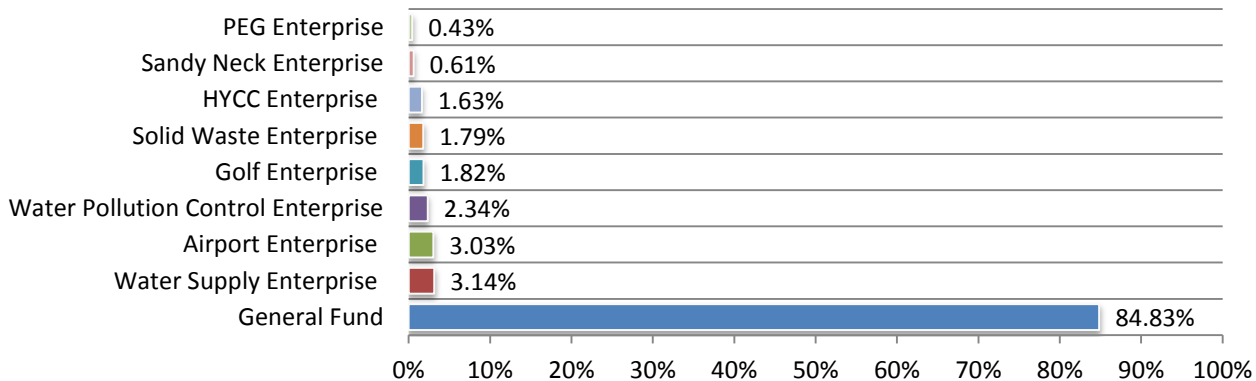
The **Marina Enterprise Fund** budget is decreasing because of a reduction in debt service costs as well as a reallocation of salary cost due to the reorganization.

The **Sandy Neck Enterprise Fund** is increasing due to capital outlay costs for facilities and grounds maintenance as well as reimbursement cost to the General Fund for sand replenishment in front of the lower parking lot performed in FY18.

The **HYCC Enterprise Fund** budget is decreasing due to reduced debt services costs and capital outlay needs at the facility.

The **PEG Enterprise Fund** is increasing due to contractual labor obligations, an increase in staffing allocations due to the reorganization and an increase in employee benefit costs..

Distribution of All Appropriated Funds



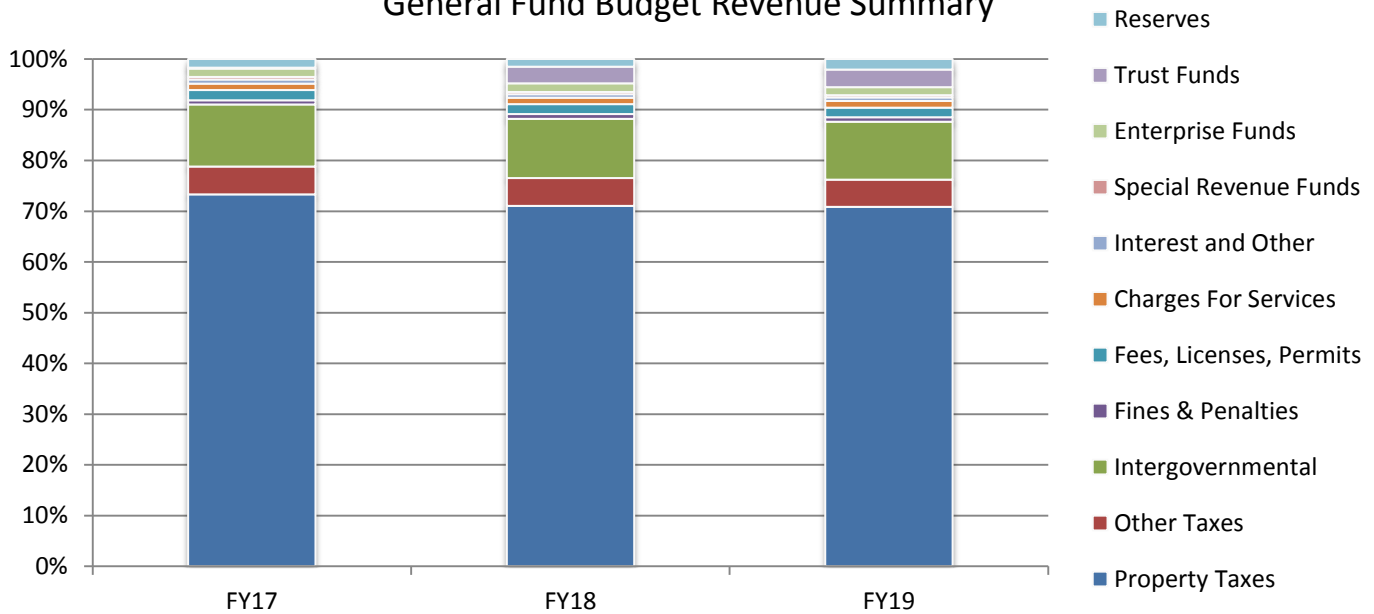
The General Fund comprises 85% of all spending for the funds requiring annual appropriation. The Water Supply is the largest Enterprise Fund and comprises 3.14% of all spending.

GENERAL FUND REVENUE SUMMARY

	Actual FY 2017	Budget FY 2018	Budget FY 2019	Change FY18 - 19	Percent Change
Property Taxes:					
Tax Levy	\$ 114,243,675	\$ 118,531,665	\$ 122,663,711	\$ 4,132,046	3.49%
Reserved for Abatements and Exemptions	(819,966)	(1,005,652)	(915,000)	90,652	-9.01%
Property Taxes Available for Operations	\$ 113,423,709	\$ 117,526,013	\$ 121,748,711	\$ 4,222,698	3.59%
Other Taxes:					
Motor Vehicle Excise Tax	\$ 7,273,204	\$ 7,034,243	\$ 7,163,187	\$ 128,944	1.83%
Boat Excise Tax	132,590	130,000	130,000	-	0.00%
Motel/Hotel Excise Tax	1,951,070	1,900,000	1,900,000	-	0.00%
Payments in Lieu of Tax	32,242	30,000	30,000	-	0.00%
Total Other Taxes	\$ 9,389,106	\$ 9,094,243	\$ 9,223,187	\$ 128,944	1.42%
Other Resources:					
Intergovernmental	\$ 19,589,371	\$ 19,232,904	\$ 19,613,832	\$ 380,928	1.98%
Fines & Penalties	1,724,212	1,567,900	1,500,000	(67,900)	-4.33%
Fees, Licenses, Permits	3,471,604	3,225,000	3,316,100	91,100	2.82%
Charges For Services	2,201,219	2,100,000	2,247,582	147,582	7.03%
Interest and Other	1,535,041	1,176,000	1,193,500	17,500	1.49%
Special Revenue Funds	752,708	761,853	732,000	(29,853)	-3.92%
Enterprise Funds	2,542,986	2,770,524	2,766,218	(4,306)	-0.16%
Trust Funds	5,037,762	5,392,981	5,927,329	534,348	9.91%
Reserves	-	2,555,307	3,587,351	1,032,044	40.39%
Total Other Resources	\$ 36,854,903	\$ 38,782,469	\$ 40,883,912	\$ 2,101,443	5.42%
Total General Fund Resources	\$ 159,667,718	\$ 165,402,725	\$ 171,855,810	\$ 6,453,085	3.90%

General Fund resources used to balance the FY19 operating budget are \$6.6 million more than the FY18 amount. Of this amount, \$4.2 million is provided from property taxes, as the tax levy will increase by 2.5% plus an estimated amount of \$950,000 for new property growth. This results in an expected increase of 3.49% in the tax levy. Additionally, the amount of the tax levy set aside for abatements and exemptions is being decreased by \$90,652 resulting in more funds available for the operating budget. Motor vehicle excise taxes are projected to increase \$128,944. Trust Funds will contribute the largest increase for all other funding sources in FY19. This source of funding is a transfer from the Capital Trust Fund for debt service payments directly related to the capital program. The amount of reserves used to balance the budget will grow by \$1,032,044, as more reserves are being used to balance the local school operating budget, and a contribution of \$250,000 for a Town Council reserve fund.

General Fund Budget Revenue Summary



Property Taxes

Property taxes are projected to grow consistent with the provisions of Proposition 2½ and the Town Council’s budget policy. No property tax overrides are proposed for FY18 to balance the operating or capital budgets. The formula used to calculate the projected tax levy for FY19 is as follows:

Base levy from FY18	\$116,900,171
Prop 2½ allowable increase	2,922,504 (2.5% of FY18 base)
Estimated new property tax growth	\$950,000
Cape Cod Commission environmental tax	\$590,770
Debt exclusions	\$1,300,266
Less reserve for abatements & exemptions	<u>(\$915,000)</u>
FY19 Tax Levy available for operations	\$121,748,711

Estimated new property tax growth is derived principally from new building construction. The Town Assessor works closely with the Inspectional Services Department and reviews building activity to arrive at the estimate for the ensuing year.

The tax for the Cape Cod Commission (CCC) is a tax that is added to the levy every year above the Proposition 2½ allowable increase. All Cape Cod communities pay this voter approved additional tax. The CCC assessments can only be increased by 2.5% every year so the tax is projected to grow by this percentage in FY19.

Debt exclusions are also voter approved initiatives that are added to the levy above the Proposition 2½ increase. These are equal to the debt service payments and they expire once the debt service expires.

Every year a provision for abatements and property tax exemptions must be made as well. For FY19 a provision of \$915,000 is being set aside, reducing the available property taxes to fund operations by this amount.

Motor Vehicle Excise Tax: Motor Vehicle Excise collections are authorized by Massachusetts General Law, Chapter 60A, Section 1. The excise tax is calculated by a formula of \$25 per \$1,000 of valuation. The auto industry has recovered from the recessionary years. Locally, many dealerships have made significant investments in their properties signifying a recovery in the industry. For FY19 the Town is projecting a 1.83% increase in this tax.

Boat Excise Tax: The boat excise tax has always been a relatively small revenue source to the Town and is set at \$10 per \$1,000 of valuation by the state. Boat excise has not experienced the increases that motor vehicle excise has in recent years. The state imposes a maximum taxable value of \$50,000 on vessels. This category is projected to be level in FY19 based on prior year collections.

Motel/Hotel Excise Tax: The Massachusetts Legislature enacted the Motel/Hotel Tax in 1985 as a local option excise tax on hotels, motels, and lodging houses (“bed and breakfasts”). The Commonwealth administers the tax by collecting the local option portion from business establishments and sending them back to the cities and towns on a quarterly basis. Cities and towns now have the option of adopting up to a 6% local tax on room sales. One-third, or 2% of the tax assessed by Barnstable has been dedicated for sewer expansion projects and certain qualifying private road improvements. The remaining 4% is used as a General Fund revenue source. This revenue source is projected to remain level FY19.

Payments in Lieu of Tax (PILOT): The Barnstable Housing Authority, a tax-exempt entity, provides an annual payment to the Town. A payment for state owned land is included under Intergovernmental Aid.

Intergovernmental: This category of revenue consists of several state aid classifications. Most notably are CH70 aid for education and unrestricted general government aid. The estimate used for the FY19 budget proposal is based on the Governor’s proposed budget for FY19, which was issued in January of 2018. The House and Senate will also propose budgets and then conference to reconcile their differences. Their budget is then sent to the Governor who can veto specific line items or make changes to state aid categories like CH70. The House and Senate can override any vetoes. Late June or early July, after the Town has already approved its budget usually completes this process. As this is a political process, the Town has historically used the Governor’s proposal to develop its budget and make budget adjustments subsequent to the state budget passage if necessary.

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

Fees, Licenses, Permits: This category is comprised of various fees charged by the cemetery operations (burial, administration, and monument fees), Town Clerk (copies of vital statistics), Police Department (alarm registration), Licensing Department (beverage licenses, rental property registration, and rental car surcharges), Inspectional Services Department (building electrical and plumbing permits) and Town Collector (municipal lien certificates).

Charges for Services: This category is mainly comprised of recreational revenues (beach stickers and beach parking) and police outside detail services.

Interest and Other: This category is mainly comprised of revenue from renewable energy projects and investment income. The renewable energy projects generating revenue include the solar arrays at the transfer station in Marstons Mills and the airport. Interest income depends almost entirely on the timing and amount of revenue collections, expenditure disbursement, interest rates and the investment vehicles available to the Town.

Special Revenue Funds: This category includes revenue from embarkation fees, the Community Preservation Fund, parking fees collected at Bismore Park, mooring fees and conservation fees collected under the Wetlands Protection Act. These fees are all required to be accounted for within the Town’s special revenue funds. The Town then transfers a sum annually out of the special revenue fund to balance the General Fund operating budget.

	Balance on 30-April-18	Estimated Annual Revenue	Amount Used For The FY19 Operating Budget
Parking Meter Receipts	\$468,721	\$330,022	\$244,000
Wetland Protection Fund	217,022	56,550	45,000
Embarkation Fee Revenue	271,402	175,420	155,000
Water Ways Improvement Fund	360,711	238,860	288,000
Totals	\$1,317,856	\$800,852	\$732,000

Enterprise Funds: For cost efficiency reasons, administrative orderliness, and the inability to be invoiced separately, several items are budgeted and managed within the Town's General Fund operations, which subsequently must be allocated to the Enterprise Funds. These costs include items such as pension assessments and property and casualty insurance. In addition, the Enterprise Funds are charged a service fee for support they receive from certain General Fund operations such as Finance, Human Resources and Information Technology. The FY19 reimbursements from the Enterprise Funds are as follows:

Indirect Cost	
Airport	\$734,716
Golf	440,012
Solid Waste	344,416
Water Pollution Control	510,970
Water Supply	177,332
Marina	67,371
Sandy Neck	94,826
Hyannis Youth & Community Center	317,446
Public, Educational, Governmental Access Television	79,128
Total Enterprise Funds Indirect Cost	\$2,766,218

Trust Fund: The Town maintains a Pension Reserve Trust Fund, which it utilizes every year to offset the pension assessment received from the County Retirement System.

General Fund Reserves: The Town will use \$3,587,351 in General Fund reserves to balance the FY19 operating budget. The Town has historically been able to generate more reserves than what it has used to balance the budget due to conservative revenue estimation and unexpended appropriations. The Town expects to generate a surplus in FY19, which will offset most if not all of what will be used in FY19 to balance the budget. In addition, most of the costs being paid for with surplus are not necessarily recurring operating costs and include the following:

- \$1,275,000 for the FY18 snow removal cost that exceeded the FY18 budget;
- \$689,000 for health insurance mitigation for employees;
- \$200,000 for retiree sick leave buyback;
- \$250,000 Town Council Reserve Fund
- \$72,666 for Municipal operating budget;
- \$300,000 for the Town’s self-insured unemployment expense; and
- \$800,686 for School Department’s operating budget.

These costs are not expected to be repeated with any certainty. Snow removal costs are dependent upon the weather. FY19 will continue with the agreement to use reserves to mitigate increases in co-pays and deductibles for employee health insurance. There are several departments with anticipated retirements in FY19 which may require a sick leave buyback payment in accordance with labor contracts and the Town has always used reserves to fund its self-insured unemployment insurance program. Following is a ten-year history of General Fund reserves used and generated.

Certification Date:	Beginning Balance	Used For:		Generated	Ending Balance
		Operations	Capital		
July 1, 2007 (FY08)	\$ 17,321,483	\$ (6,390,369)	\$ (4,500,000)	\$ 1,501,616	\$ 7,932,730
July 1, 2008 (FY09)	7,932,730.00	(1,930,000.00)	-	2,408,587.00	8,411,317.00
July 1, 2009 (FY10)	8,411,317.00	(1,080,758.00)	-	3,416,013.00	10,746,572.00
July 1, 2010 (FY11)	10,746,572.00	(1,195,000.00)	(2,000,000.00)	4,768,613.00	12,320,185.00
July 1, 2011 (FY12)	12,320,185.00	(687,330.00)	-	5,639,538.00	17,272,393.00
July 1, 2012 (FY13)	17,272,393.00	(3,579,836.00)	(7,000,000.00)	4,403,107.00	11,095,664.00
July 1, 2013 (FY14)	11,095,664.00	(3,585,000.00)	(591,993.00)	6,451,368.00	13,370,039.00
July 1, 2014 (FY15)	13,370,039.00	(4,104,926.00)	(1,037,689.00)	5,721,779.00	13,949,203.00
July 1, 2015 (FY16)	13,949,203.00	(2,726,877.00)	(4,000,000.00)	5,908,772.00	13,131,098.00
July 1, 2016 (FY17)	13,131,098.00	(2,572,316.00)	(350,000.00)	5,988,373.00	16,197,155.00
Totals		(27,852,412.00)	(19,479,682.00)	46,207,766.00	

GENERAL FUND EXPENDITURE SUMMARY

Municipal Operations:	Actual FY 2017	Approved FY 2018	Projected FY 2018	Proposed FY 2019	Change FY18 - 19	Percent Change
Police Department	\$ 13,354,483	\$ 13,835,845	\$ 13,799,326	\$ 14,532,512	\$ 696,667	5.04%
Public Works Department	9,956,612	9,437,141	10,142,104	9,691,760	254,619	2.70%
Administrative Services Department	5,719,360	5,872,596	5,806,332	6,008,108	135,512	2.31%
Marine & Environmental Affairs	978,543	1,139,996	1,101,452	1,121,341	(18,655)	-1.64%
Community Services Department	2,033,400	2,415,189	2,376,738	2,523,347	108,158	4.48%
Licensing Department	190,582	201,995	196,836	155,716	(46,279)	-22.91%
Inspectional Services	1,741,180	1,996,847	1,916,587	2,076,999	80,152	4.01%
Planning & Development	1,548,390	1,771,899	1,709,022	1,967,993	196,094	11.07%
Town Manager	589,639	650,014	647,000	671,810	21,796	3.35%
Town Council	257,070	267,685	264,706	275,682	7,997	2.99%
Total Municipal Operations	\$ 36,369,259	\$ 37,589,207	\$ 37,960,103	\$ 39,025,268	\$ 1,436,061	3.82%
Education:						
Local School System	\$ 65,474,956	\$ 67,884,706	\$ 67,841,700	\$ 70,637,000	\$ 2,752,294	4.05%
Regional School District	3,302,096	3,535,665	3,535,665	3,682,234	146,569	4.15%
Commonwealth Charter Schools	3,150,194	3,095,125	3,095,125	3,246,468	151,343	4.89%
School Choice	744,319	1,022,791	1,022,791	1,156,066	133,275	13.03%
Total Education	\$ 72,671,565	\$ 75,538,287	\$ 75,495,281	\$ 78,721,768	\$ 3,183,481	4.21%
Fixed Costs:						
Employee Benefits	\$ 21,298,203	\$ 24,031,654	\$ 23,650,250	\$ 25,282,779	\$ 1,251,125	5.21%
Debt Service	9,173,132	9,500,634	9,500,634	9,996,301	495,667	5.22%
State & County Assessments	2,497,534	2,612,054	2,552,438	2,630,105	18,051	0.69%
Grants	1,948,199	1,954,210	1,952,210	2,009,000	54,790	2.80%
Property & Liability Insurance	1,619,749	1,760,000	1,750,000	1,810,000	50,000	2.84%
Celebrations, Rent & Other	148,344	177,000	159,536	172,000	(5,000)	-2.82%
Reserve Funds & Prior Year Deficits	-	1,456,214	-	1,525,000	68,786	4.72%
Total Other Requirements	\$ 36,685,161	\$ 41,491,766	\$ 39,565,068	\$ 43,425,185	\$ 1,933,419	4.66%
Total General Fund Before Transfers	\$ 145,725,985	\$ 154,619,260	\$ 153,020,452	\$ 161,172,221	\$ 6,552,961	4.24%
Transfers to Other Funds	12,657,459	10,783,465	10,783,465	10,683,589	(99,876)	-0.93%
Grand Total General Fund	\$ 158,383,444	\$ 165,402,725	\$ 163,803,917	\$ 171,855,810	\$ 6,453,085	3.90%

The municipal operations budget is increasing \$1,436,061 or 3.82%. Total spending on education is increasing \$3,183,481 or 4.21%. Local school operations are increasing \$2,752,294 while assessments from other districts are increasing \$431,187 collectively. Fixed costs are increasing 4.66% or \$1,933,419. Most of the increase is in the employee benefits area. Health insurance premiums are rising 6% and the county retirement assessment increased 3.39%. Transfers to other funds are decreasing by \$99,876.

DETAIL OF CHANGES IN OPERATING BUDGET

Education Operating Budget Changes

SCHOOL			
Category	Amount	FTE	Description
Steps / COLA	1,710,048		Cost of negotiated step and COLA changes.
Retirements	(293,841)		Salary savings anticipated from 13 known retirements. Average \$24,486
New Positions –Contract Language +1.4FTE	91,755	1.40	1.4 FTE Art, Music, PE/Health
Reductions -1.7 FTE	(110,970)	(1.70)	1.0 Grade Teacher, 0.2 Music, 0.5 Admin Asst
Program Changes +7.5 FTE	358,368	7.50	1.0 SEAD Coach 0.5 Sped Teacher, 6.0 Sped Asst
Text / Software / Curriculum	87,250		Math curriculum, science consumables , ELL Software.
Contractual Needs	207,304		BCHMCPS Tuition, Unanticipated Expense, Bus contract, Photocopier Lease
Program Changes	132,000		Curriculum and Assessment needs. Small bus replacement
Barnstable Intermediate School (BIS)	31,920		Math Textbook / Online Program
Barnstable High School (BHS)	7,800		Carpet Removal / Tile Replacement - 1,300 sq.ft.
Barnstable High School (BHS)	12,000		Replace 40 Football Helmets
Barnstable High School (BHS)	14,000		19 Laptops for AP & CP courses
Barnstable High School (BHS)	37,000		Mac Lab Replacement (Rm 2731)
Barnstable High School (BHS)	8,800		1 AP (Politics & European History) Offerings
Barnstable High School (BHS)	5,500		4 Spin Bikes to replace 5 broken ones
Technology	305,810		35 Chrome Carts (33 BHS \$259,410, Grade 3 \$46,400)
Technology	63,800		Refresh/Roll for Tech Labs
Transportation	5,000		Student Transportation – Car Seats
Transportation	3,750		Student Data Connector & Mapnet (Tripspark & Aspen X2)
Asst. Superintendent	40,000		Elementary Writing Program: Structure, Content, & Fluency
Student Services	35,000		3 Day Responsive Classroom course for Elem. Teachers
Increase in Local School Budget	2,752,294	7.20	

Municipal Operating Budget Changes

MUNICIPAL			
Category	Amount	FTE	Description
Personnel - Contractual Salary Obligations	943,740		Costs associated with employee collective bargaining agreements, net of retirements and resignations.
Personnel - New civilian dispatchers for Police Department	12,261		Additional cost for 12 months (FY18 included 6 months funding); net of grant offset and overtime reduction.
Personnel - Finance Department staff reductions	(98,368)	(2.00)	Elimination of Property Lister and Office Manager positions in Assessing operations
Personnel - Finance Department new position	66,888	1.00	Cost of new Purchasing Agent position associated with the FY19 reorganization as 2 full-time employees from the Finance Department that assisted in procurement will be transferred to Asset Management.
Personnel - Planning & Development new positions	198,134	2.50	New Economic Development Coordinator, Assistant Director of Planning & Development and a Division Assistant position.
Personnel - former Department of Regulatory Services	(99,979)	(0.85)	Elimination of the Director of Regulatory Services
Personnel - Department of Public Works	(37,601)	(0.80)	Eliminate Section foreman position converted to a Technical Apprentice and partial funding for a Special Project Manager on embayment.
Personnel - Marine & Environmental Affairs Department	3,396	0.05	Net changes in personnel due to reorganization.
Personnel - Community Services Department	(18,914)	(0.10)	Net changes in personnel due to reorganization.
Personnel and operating expenses - Police Department	173,582	3.00	3 new civilian dispatchers to cover Hyannis Fire District.
Personnel - Police Department	39,840		Wages for Community Service Officers program to continue program previously funded from a gift.
Personnel - Police Department	(5,212)		Reduction in overtime.
Personnel - Licensing Department	(2,000)		Reduction in seasonal wages.
Personnel - Community Services Department	19,838	0.95	Additional staff to run evening enrichment programs at the senior center.
Personnel - Inspectional Services Department	14,668	0.10	Increase in seasonal hours for Coastal Resource Coord. during summer months and wages for seasonal water quality specialists.
Personnel & operating expenses - Multiple departments	22,256		Increase in overtime and registration fees for employee training.

*FTE – Full-time Equivalent

Municipal Operating Budget Changes (Continued)

MUNICIPAL			
Category	Amount	FTE	Description
Operating Expenses - multiple departments	(81,856)		Reduction in expenses that won't be repeated in FY19.
Operating Expenses - Public Works	125,000		Increase the base budget to \$825,000 for Snow & Ice removal.
Operating Expenses - Administrative Services	28,000		Outside contract services in Assessing operations to offset reduction in staffing.
Operating Expenses - multiple departments	56,600		Price increase for gasoline and diesel fuel.
Operating Expenses - multiple departments	30,136		Software & hardware license increase.
Operating expenses - Police Department	69,252		Police academy costs for 5 new officers.
Operating Expenses - multiple departments	16,460		Uniforms
Operating expenses - Public Works	33,000		Increase in utility costs.
Operating Capital	(73,060)		Reduction in funds allocated to operating capital.
Increase in Municipal Operations	1,436,061	3.85	

Fixed Costs Budget Changes

FIXED COSTS			
Category	Amount	FTE	Description
Employee benefits	1,251,125		Costs increases mainly due to retirement and health insurance.
Increase in debt service	495,667		Increase in annual debt service due to FY18 bond issue.
Increase in grant funding	54,790		FY19 budget includes a 3% increase in the library grant.
Property & casualty insurance	50,000		Increase costs associated with premiums.
Assessments & other fixed costs	13,051		Increase costs associated State, County & local assessments.
Snow & Ice Removal Deficit	(181,214)		decrease in snow removal costs.
Town Council Reserve Fund	250,000		Establish as reserve fund for extraordinary and unforeseen expenses.
Increase in fixed costs	1,933,419		

BARNSTABLE MUNICIPAL AIRPORT ENTERPRISE FUND

Airport Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Intergovernmental Aid	\$ 83,640	\$ 87,600	\$ 87,600	\$ -	\$ (87,600)	-100.00%
Fees, Licenses, Permits	640,683	663,341	668,608	673,251	9,910	1.49%
Charges for Services	4,632,131	4,956,281	4,708,709	4,807,281	(149,000)	-3.01%
Interest and Other	346,119	434,132	339,751	354,064	(80,068)	-18.44%
Transfers In	487,035	-	-	-	-	0.00%
Total Operating Source of Funding	\$ 6,189,608	\$ 6,141,354	\$ 5,804,668	\$ 5,834,596	\$ (306,758)	-4.99%
Intergovernmental Aid	\$ 2,634,272	\$ 950,000	\$ -	\$ 1,349,000	\$ 399,000	42.00%
Borrowing Authorizations	1,767,209	-	-	-	-	0.00%
Total Capital Source of Funding	\$ 4,401,481	\$ 950,000	\$ -	\$ 1,349,000	\$ 399,000	42.00%
Total Sources of Funding	\$ 10,591,089	\$ 7,091,354	\$ 5,804,668	\$ 7,183,596	\$ 92,242	1.30%
Expense Category						
Personnel	\$ 1,681,278	\$ 1,744,988	\$ 1,611,230	\$ 1,747,411	\$ 2,423	0.14%
Benefits	516,982	562,937	548,957	563,071	134	0.02%
Operating Expenses	3,128,863	3,669,440	3,337,767	3,419,523	(249,917)	-6.81%
Capital Outlay	9,158	147,600	57,358	19,600	(128,000)	-86.72%
Debt Service	68,229	170,344	170,344	185,957	15,613	9.17%
Transfers Out	435,498	213,228	288,228	199,297	(13,931)	-6.53%
Total Operating Budget	\$ 5,840,008	\$ 6,508,537	\$ 6,013,884	\$ 6,134,859	\$ (373,678)	-5.74%
Capital Improvements Program	\$ 3,830,785	\$ 1,075,000	\$ -	\$ 1,420,000	\$ 345,000	32.09%
Total Capital Expenses	\$ 3,830,785	\$ 1,075,000	\$ -	\$ 1,420,000	\$ 345,000	32.09%
Total Expenses	\$ 9,670,793	\$ 7,583,537	\$ 6,013,884	\$ 7,554,859	\$ (28,678)	-0.38%
Excess (Deficiency) Cash Basis	\$ 920,296	\$ (492,183)	\$ (209,216)	\$ (371,263)	\$ 120,920	
Full-time Equivalent Employees	23.00	23.00		23.00	-	

Summary of Significant Budget Changes

The Airport FY19 proposed budget is decreasing by \$373,678 or 5.74% over FY18 budget. Personnel and benefit costs are increasing by \$2,557 due to contractual obligations. Operating costs are decreasing by \$249,917 due to cost reductions to various line items. Capital outlay costs of \$19,600 are for building repairs to a leased facility at the airport.

APPROPRIATION ORDER 2018-109

ORDERED:

That the sum **\$6,134,859** be appropriated for the purpose of funding the Town's FY 2019 Airport Enterprise Fund budget, and to meet such appropriation that **\$5,834,596** be raised from current year revenues by the Airport Enterprise Fund, and that **\$300,263** be transferred from the Airport Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

SCHOOL DEPARTMENT – GENERAL FUND

School Department	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 51,835,573	\$ 54,249,430	\$ 54,206,424	\$ 56,047,636	\$ 1,798,206	3.31%
Intergovernmental	13,413,498	13,179,970	13,179,970	13,563,678	383,708	2.91%
Fees, Licenses, Permits	225,000	225,000	225,000	225,000	-	0.00%
Interest and Other	885	-	-	-	-	0.00%
School Savings Account	-	230,306	230,306	800,686	570,380	247.66%
Total Sources	\$65,474,956	\$67,884,706	\$67,841,700	\$70,637,000	\$ 2,752,294	4.05%

Expenditure Category	Actual	Approved	Projected	Proposed	Change	Percent
Personnel	\$ 47,864,366	\$ 49,816,504	\$ 49,877,297	\$ 51,657,811	\$ 1,841,307	3.70%
Operating Expenses	14,905,475	15,413,685	15,240,781	16,246,969	833,284	5.41%
Horace Mann Charter School	2,705,115	2,654,517	2,723,622	2,732,220	77,703	2.93%
Total Appropriation	\$65,474,956	\$67,884,706	\$67,841,700	\$70,637,000	\$ 2,752,294	4.05%

Employee Benefits Allocation:	
Life Insurance	\$ 4,850
Medicare	672,168
Health Insurance	3,457,808
County Retirement	1,964,178
Total Employee Benefits (1)	\$ 6,099,004
Total Expenditures Including Benefits	\$71,573,960

\$ 3,873
711,811
4,368,880
2,079,313
\$ 7,163,877
\$75,005,577

Full-time Equivalent Employees	840.40	841.70	848.90	7.20
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Note: The appropriation order is \$2,776,692 less than the budget of \$70,637,000 as the budget includes, \$1,801,692 of Circuit Breaker funding, \$225,000 of Transportation Fees Funding, and \$750,000 of School Choice funding, which do not require Town Council appropriation.

Summary of Significant Budget Changes

The FY19 proposed budget is \$2,752,294 more than the FY18 approved budget representing a 4.05% increase. This includes \$570,380 in one-time operating capital expenditures planned for FY19. The adjusted budget after removing the one-time expenditures for technology, curriculum and athletic items would net an increase of \$2,181,914 or 3.21% over the prior year. The increase provides for the contractual pay increases for all staff and an increase of 1.2 FTE in Specialist Teachers (Music, Art and PE/Health) and 0.50 FTE Special Education Teacher to maintain class size requirements. The major enhancement to the budget is the addition of 1.00 FTE Social Emotional Academic Development (SEAD) Coach to work with teachers and staff to support the implementation of high quality SEAD curriculum in classrooms. The Coach position will be offset by the reduction of a 1.00 FTE Grade Teacher and 0.50 FTE Central Office Administrative Assistant positions. The budget includes funds to support an additional 6.00 FTE Special Education Assistants to be filled throughout the year if student enrollment fluctuations prove necessary.

APPROPRIATION ORDER 2018-110

ORDERED:

That the sum **\$67,860,308** be appropriated for the purpose of funding the Town's FY 2019 Barnstable Public Schools budget, and that to meet this appropriation that **\$67,059,622** be raised from current year revenues, and that **\$800,686** be transferred from the General Fund reserves, as presented to the Town Council by the Town Manager.

POLICE DEPARTMENT – GENERAL FUND

Police Department	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 12,559,982	\$ 13,162,845	\$ 13,171,464	\$ 13,646,930	\$ 484,085	3.68%
Fines, Forfeitures, Penalties	132,706	126,000	126,779	126,000	-	0.00%
Fees, Licenses, Permits	228,848	149,000	162,063	194,000	45,000	30.20%
Charges for Services	380,436	345,000	287,208	513,582	168,582	48.86%
Interest and Other	2,511	3,000	1,812	2,000	(1,000)	-33.33%
Special Revenue Funds	50,000	50,000	50,000	50,000	-	0.00%
Total Sources	\$13,354,483	\$13,835,845	\$13,799,326	\$14,532,512	\$ 696,667	5.04%

Expenditure Category	Actual	Approved	Projected	Proposed	Change	Percent
Personnel	\$ 12,144,519	\$ 12,572,784	\$ 12,541,126	\$ 13,201,573	\$ 628,789	5.00%
Operating Expenses	889,671	868,941	864,200	970,939	101,998	11.74%
Capital Outlay	320,293	394,120	394,000	360,000	(34,120)	-8.66%
Total Appropriation	\$13,354,483	\$13,835,845	\$13,799,326	\$14,532,512	\$ 696,667	5.04%

Employee Benefits Allocation:	
Life Insurance	\$ 747
Medicare	149,610
Health Insurance	854,423
County Retirement	2,126,246
Total Employee Benefits (1)	\$ 3,131,026
Total Expenditures Including Benefits	\$16,485,509

Full-time Equivalent Employees	132.75	141.75	144.75	3.00
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Summary of Significant Budget Changes

The Police Department FY19 proposed budget is increasing by \$696,667 or 5.04% over FY18 budget. Personnel costs are increasing \$628,789 with most of the increase attributed to the addition of 3 full-time positions for the Hyannis Fire District dispatchers as well as contractual obligations. Personnel costs also include \$39,840 to continue the Community Service Officer Program, which was previously funded from a gift and \$20,186 for professional training services. The FY19 budget also includes fully funding the new civilian dispatch force created in FY18, which is offset by a grant of \$202,000 from the state. Operating costs are increasing \$101,998. This increase will provide additional funding to pay for the police academy cost for 5 patrol officers (\$69,252) due to retirements, IT software & hardware costs \$8,762, fuel contract price increases \$30,000, training materials \$19,260, and marketing and safety equipment for dispatchers \$6,800. Cost increases are offset by one-time costs in FY18 of (\$32,076). Capital outlay costs of \$360,000 will continue to support an annual patrol vehicle replacement program. This provides funding for 8 new vehicles.

APPROPRIATION ORDER 2018-111

ORDERED:

That the sum of **\$14,532,512** be appropriated for the purpose of funding the Town's FY 2019 Barnstable Police Department budget; and to meet such appropriation that **\$14,482,512** 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.

PLANNING & DEVELOPMENT DEPARTMENT – GENERAL FUND

Planning & Development	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 947,958	\$ 1,204,299	\$ 1,064,631	\$ 1,337,227	\$ 132,928	11.04%
Fines, Forfeitures, Penalties	288,195	249,000	253,375	250,000	1,000	0.40%
Fees, Licenses, Permits	117,320	104,000	142,344	93,500	(10,500)	-10.10%
Charges for Services	1,907	-	34,072	-	-	0.00%
Interest and Other	1,410	-	-	-	-	0.00%
Special Revenue Funds	188,100	211,100	211,100	211,100	-	0.00%
Enterprise Funds	3,500	3,500	3,500	3,500	-	0.00%
Free Cash/Surplus Funds	-	-	-	72,666	72,666	0.00%
Total Sources	\$ 1,548,390	\$ 1,771,899	\$ 1,709,022	\$ 1,967,993	\$ 196,094	11.07%

Expenditure Category						
Personnel	\$ 1,338,037	\$ 1,442,688	\$ 1,385,695	\$ 1,614,722	\$ 172,034	11.92%
Operating Expenses	210,353	247,771	243,327	236,771	(11,000)	-4.44%
Capital Outlay	-	81,440	80,000	116,500	35,060	43.05%
Total Appropriation	\$ 1,548,390	\$ 1,771,899	\$ 1,709,022	\$ 1,967,993	\$ 196,094	11.07%

Employee Benefits Allocation:			
Life Insurance	\$ 77	\$ 99	
Medicare	17,880	18,086	
Health Insurance	80,431	91,403	
County Retirement	281,553	301,540	
Total Employee Benefits (1)	\$ 379,941	\$ 411,128	
Total Expenditures Including Benefits	\$ 1,928,331	\$ 2,120,150	

Full-time Equivalent Employees	16.50	16.50	19.00	2.50
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Summary of Significant Budget Changes

Planning & Development Department's FY19 proposed budget is increasing by \$196,094 or 11.07% over FY18. Personnel costs are increasing \$172,034 due to contractual obligations and the addition of 2.5 full-time positions. The full-time positions include an Economic Development Coordinator \$76,489, Assistant Director of Planning & Development \$99,000, and a portion of a position being transferred from the Weights & Measures Revolving Fund \$22,645. Operating Costs are decreasing (\$11,000) as one-time costs for Bismore Park improvements in FY18 will not be repeated. Capital outlay costs include \$95,500 for Hydrilla Control at Mystic Lake, Middle Pond Marstons Mills and Long Pond Centerville, and \$21,000 for Fanwort Control at Wequaquet Lake, Gooseberry Cover and Bearnse Pond. Tax support is increasing by \$137,928.

APPROPRIATION ORDER 2018-112

ORDERED:

That the sum of **\$1,967,993** be appropriated for the purpose of funding the Town's FY 2019 Planning and Development Department budget, and that to meet this appropriation that **\$1,684,227** be raised from current year revenues and that **\$45,000** be transferred from the Wetlands Protection Special Revenue Fund, and that **\$166,100** be transferred from the Bismore Park Special Revenue Fund, and that **\$72,666** be transferred from the general fund reserves, as presented to the Town Council by the Town Manager.

COMMUNITY SERVICES DEPARTMENT – GENERAL FUND

Community Services Department	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 171,543	\$ 638,413	\$ 624,842	\$ 771,347	\$ 132,934	20.82%
Fees, Licenses, Permits	6,020	7,000	3,697	6,000	(1,000)	-14.29%
Charges for Services	1,818,127	1,755,000	1,727,227	1,734,000	(21,000)	-1.20%
Interest and Other	20,752	12,000	18,196	12,000	-	0.00%
Enterprise Funds	16,958	2,776	2,776	-	(2,776)	-100.00%
Total Sources	\$ 2,033,400	\$ 2,415,189	\$ 2,376,738	\$ 2,523,347	\$ 108,158	4.48%

Expenditure Category	Actual	Approved	Projected	Proposed	Change	Percent
Personnel	\$ 1,868,817	\$ 2,225,789	\$ 2,192,973	\$ 2,337,947	\$ 112,158	5.04%
Operating Expenses	149,317	156,400	150,765	156,400	-	0.00%
Capital Outlay	15,266	33,000	33,000	29,000	(4,000)	-12.12%
Total Appropriation	\$ 2,033,400	\$ 2,415,189	\$ 2,376,738	\$ 2,523,347	\$ 108,158	4.48%

Employee Benefits Allocation:	
Life Insurance	\$ 74
Medicare	24,512
Health Insurance	44,188
County Retirement	221,855
Total Employee Benefits (1)	\$ 290,629

Total Expenditures Including Benefits	\$ 2,324,029
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Full-time Equivalent Employees	18.15	20.75	21.60	0.85
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Summary of Significant Budget Changes

Community Services Department FY19 proposed budget is increasing by \$108,158 or 4.48% over FY18. Personnel costs are increasing by \$112,158. Direct FY19 personnel requests include \$15,579 for the evening enrichment program and \$4,259 for increased van driver hours at the Senior Center. All other increases in personnel costs are due to contractual obligations and reorganization of salary allocations. Operating costs are level funded. Capital outlay costs include \$29,000 for recreation equipment such as, picnic tables, grills, benches, and aquatic equipment. Tax support is increasing \$132,934.

APPROPRIATION ORDER 2018-113

ORDERED:

That the sum of **\$2,523,347** be raised and appropriated for the purpose of funding the Town's FY 2019 Community Services Department General Fund budget as presented to the Town Council by the Town Manager.

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS TELEVISION ENTERPRISE FUND

Public, Educational, Government (PEG)	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Fees, Licenses, Permits	\$ 841,270	\$ 795,000	\$ 884,919	\$ 861,059	\$ 66,059	8.31%
Interest and Other	-	-	16,000	10,000	10,000	0.00%
Total Operating Source of Funding	\$ 841,270	\$ 795,000	\$ 900,919	\$ 871,059	\$ 76,059	9.57%
Expenditure Category						
Personnel	\$ 221,970	\$ 257,785	\$ 150,925	\$ 293,598	\$ 35,813	13.89%
Benefits	14,990	65,120	52,417	79,848	14,728	22.62%
Operating Expenses	338,233	363,722	347,450	389,457	25,735	7.08%
Capital Outlay	54,296	125,000	125,000	85,000	(40,000)	-32.00%
Transfers Out	-	-	-	23,156	23,156	0.00%
Subtotal Operating Budget	\$ 629,489	\$ 811,627	\$ 675,792	\$ 871,059	\$ 59,432	7.32%
Total Expenses	\$ 629,489	\$ 811,627	\$ 675,792	\$ 871,059	\$ 59,432	7.32%
Excess (Deficiency) Cash Basis	\$ 211,781	\$ (16,627)	\$ 225,127	\$ -	\$ 16,627	
Full-time Equivalent Employees	4.00	4.00		4.25	0.25	

Summary of Significant Budget Changes

Public Educational Enterprise Fund FY19 proposed budget is increasing by \$59,432 or 7.32% over FY18 budget. Personnel costs and benefits are increasing by \$50,541 due to contractual obligations. Operating costs are increasing by \$25,735 due to the indirect cost support by the General Fund. Capital outlay costs of \$85,000 are for upgrades to broadcast system equipment.

APPROPRIATION ORDER 2018-114

ORDERED:

That the sum of **\$871,059** be appropriated for the purpose of funding the Town's FY 2019 Cable Television Public Education & Government Access Enterprise Fund budget; and to meet such appropriation that **\$871,059** be raised from enterprise fund revenues as presented to the Town Council by the Town Manager.

GOLF COURSE ENTERPRISE FUND

Golf Course Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent	
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change	
Taxes	\$ 149,140	\$ 175,217	\$ 175,217	\$ 190,012	\$ 14,795	8.44%	
Charges for Services	3,181,674	3,304,680	3,303,966	3,329,570	24,890	0.75%	
Interest and Other	11,318	10,000	11,271	10,000	-	0.00%	
Total Operating Source of Funding	\$ 3,342,132	\$ 3,489,897	\$ 3,490,454	\$ 3,529,582	\$ 39,685	1.14%	
Transfers From Closed Projects	\$ -	\$ -	\$ -	\$ 59,754	59,754	0.00%	
Borrowing Authorizations	565,000	325,000	-	-	(325,000)	-100.00%	
Total Capital Source of Funding	\$ 565,000	\$ 325,000	\$ -	\$ 59,754	\$ (265,246)	-81.61%	
Total Source of Funding	\$ 3,907,132	\$ 3,814,897	\$ 3,490,454	\$ 3,589,336	\$ (225,561)	-5.91%	
Expense Category							
Personnel	\$ 1,363,841	\$ 1,459,522	\$ 1,423,931	\$ 1,485,118	\$ 25,596	1.75%	
Benefits	144,445	392,397	378,393	428,795	36,398	9.28%	
Operating Expenses	996,737	1,067,614	1,052,048	1,092,205	24,591	2.30%	
Capital Outlay	25,140	26,000	25,994	-	(26,000)	-100.00%	
Debt Service	453,611	431,153	431,153	499,986	68,833	15.96%	
Transfers Out	399,140	178,086	178,086	173,134	(4,952)	-2.78%	
Subtotal Operating Budget	\$ 3,382,914	\$ 3,554,772	\$ 3,489,605	\$ 3,679,238	\$ 124,466	3.50%	
Capital Improvement Program	\$ 664,828	\$ 325,000	\$ -	\$ 116,285	\$ (208,715)	-64.22%	
Total Capital Expenses	\$ 664,828	\$ 325,000	\$ -	\$ 116,285	\$ (208,715)	-64.22%	
Total Expenses	\$ 4,047,742	\$ 3,879,772	\$ 3,489,605	\$ 3,795,523	\$ (84,249)	-2.17%	
Excess (Deficiency) Cash Basis	\$ (140,610)	\$ (64,875)	\$ 849	\$ (206,187)	\$ (141,312)		
Full-time Equivalent Employees	17.00	17.00		17.10	0.10		

Summary of Significant Budget Changes

Golf Enterprise Fund FY19 proposed budget is increasing by \$124,466 or 3.5% over FY18 budget. Personnel and benefit costs are increasing by \$61,994 due to contractual obligations and health insurance costs. Operating costs are increasing by \$24,591, which includes \$30,000 to purchase golf clothes and items for resale. This increase is offset by a reduction golf cart lease cost of (\$6,585).

APPROPRIATION ORDER 2018-115

ORDERED:

That the sum of **\$3,679,238** be appropriated for the purpose of funding the Town's FY 2019 Golf Course Enterprise Fund budget; and to meet such appropriation that **\$3,339,570** be raised from enterprise fund revenues, and that **\$190,012** be raised from the General Fund, and that **\$149,656** be transferred from the Golf Course Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND

Hyannis Youth & Community Center	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 719,936	\$ 971,263	\$ 971,263	\$ 976,532	\$ 5,269	0.54%
Fees, Licenses, Permits	355,440	423,500	437,897	489,500	66,000	15.58%
Charges for Services	633,031	620,500	580,731	556,102	(64,398)	-10.38%
Interest and Other	146,775	139,000	97,081	141,000	2,000	1.44%
Capital Trust Fund	1,256,476	1,170,336	1,170,336	1,135,300	(35,036)	-2.99%
Total Operating Source of Funding	\$ 3,111,658	\$ 3,324,599	\$ 3,257,308	\$ 3,298,434	\$ (26,165)	-0.79%

Expense Category						
Personnel	\$ 832,902	\$ 917,411	\$ 850,039	\$ 955,011	\$ 37,600	4.10%
Benefits	67,351	237,653	195,504	223,819	(13,834)	-5.82%
Operating Expenses	699,049	871,689	859,141	883,592	11,903	1.37%
Capital Outlay	-	80,000	72,888	25,000	(55,000)	-68.75%
Debt Service	1,219,527	1,170,336	1,170,336	1,135,300	(35,036)	-2.99%
Transfers Out	322,830	102,510	102,510	75,712	(26,798)	-26.14%
Subtotal Operating Budget	\$ 3,141,659	\$ 3,379,599	\$ 3,250,418	\$ 3,298,434	\$ (81,165)	-2.40%

Excess (Deficiency) Cash Basis	\$ (5,001)	\$ (55,000)	\$ 6,890	\$ -	\$ 55,000
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Full-time Equivalent Employees	10.50	12.50	12.60	0.10
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Summary of Significant Budget Changes

HYCC Enterprise Fund FY19 proposed budget is decreasing by (\$81,165) or (2.40%) over FY18 budget. Personnel and benefit costs are increasing by \$23,766 due to contractual obligations.

APPROPRIATION ORDER 2018-116

ORDERED:

That the sum of **\$3,298,434** be appropriated for the purpose of funding the Town's FY 2019 Hyannis Youth and Community Center Enterprise Fund budget; and to meet such appropriation that **\$1,186,602** be raised from enterprise fund revenues, and that **\$976,532** be raised from the General Fund, and that **\$1,135,300** be transferred from the Capital Trust Fund, as presented to the Town Council by the Town Manager.

MARINE & ENVIRONMENTAL AFFAIRS DEPARTMENT – GENERAL FUND

Marine & Environmental Affairs	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 629,046	\$ 789,996	\$ 751,892	\$ 772,341	\$ (17,655)	-2.23%
Fees, Licenses, Permits	60,875	62,000	61,560	61,000	(1,000)	-1.61%
Interest and Other	622	-	-	-	-	0.00%
Special Revenue Funds	288,000	288,000	288,000	288,000	-	0.00%
Total Sources	\$ 978,543	\$ 1,139,996	\$ 1,101,452	\$ 1,121,341	\$ (18,655)	-1.64%
Expenditure Category						
Personnel	\$ 762,707	\$ 888,351	\$ 864,494	\$ 902,876	\$ 14,525	1.64%
Operating Expenses	186,231	216,645	201,958	218,465	1,820	0.84%
Capital Outlay	29,605	35,000	35,000	-	(35,000)	-100.00%
Total Appropriation	\$ 978,543	\$ 1,139,996	\$ 1,101,452	\$ 1,121,341	\$ (18,655)	-1.64%
Employee Benefits Allocation:						
Life Insurance	\$ 96		\$ 105			
Medicare	7,564		9,399			
Health Insurance	37,406		43,969			
County Retirement	127,681		136,745			
Total Employee Benefits (1)	\$ 172,747		\$ 190,218			
Total Expenditures Including Benefits	\$ 1,151,290		\$ 1,291,670			
Full-time Equivalent Employees	11.25	11.80		11.85		0.05

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

Summary of Significant Budget Changes

The Marine & Environmental Affairs (MEA) Department's FY19 proposed budget is decreasing by (\$18,655) or (1.64%) from the FY18 budget. Personnel costs are increasing by \$14,525, which includes contractual obligations and direct FY19 budget request of \$1,950 for harbor master training. Furthermore, the reorganization of MEA into a separate department results in personnel cost reallocations from other areas, which contributes a net increase of \$14,460. These costs have been offset by employee turnover. Operating costs are increasing by \$1,820. This includes \$1,600 due to increases in fuel contract prices as well as a net increase of \$220 for training materials. MEA's total FY19 proposed budget is being offset by a reduction in one-time capital outlay cost of \$35,000 that was for a vehicle purchased in FY18. Tax support for the MEA department is decreasing by (\$17,655) from the FY18 budget, which coincides with the decrease in budget.

APPROPRIATION ORDER 2018-117

ORDERED:

That the sum of **\$1,121,341** be appropriated for the purpose of funding the Town's FY 2019 Marine & Environmental Affairs Department General Fund budget, and to meet such appropriation, that **\$833,341** be raised from current year revenue and that **\$288,000** be transferred from the Waterways Special Revenue Fund as presented to the Town Council by the Town Manager.

MARINA ENTERPRISE FUND

Marina Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent	
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change	
Fees, Licenses, Permits	\$ 654,535	\$ 686,500	\$ 658,877	\$ 682,665	\$ (3,835)	-0.56%	
Charges for Services	15,453	12,000	18,372	12,000	-	0.00%	
Interest and Other	28,874	23,200	25,160	10,200	(13,000)	-56.03%	
Special Revenue Funds	30,000	30,000	30,000	30,000	-	0.00%	
Capital Trust Fund Reserves	60,031	58,831	58,831	57,231	(1,600)	-2.72%	
Total Operating Source of Funding	\$ 788,893	\$ 810,531	\$ 791,240	\$ 792,096	\$ (18,435)	-2.27%	
Borrowing Authorizations	\$ 500,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Capital Source of Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Source of Funding	\$ 1,288,893	\$ 810,531	\$ 791,240	\$ 792,096	\$ (18,435)	-2.27%	
Expense Category							
Personnel	\$ 240,108	\$ 258,311	\$ 240,804	\$ 229,300	\$ (29,011)	-11.23%	
Benefits	11,224	38,692	38,243	33,423	(5,269)	-13.62%	
Operating Expenses	92,233	108,116	130,897	108,048	(68)	-0.06%	
Capital Outlay	12,956	20,000	4,806	20,000	-	0.00%	
Debt Service	356,334	378,234	388,405	366,539	(11,695)	-3.09%	
Transfers Out	61,044	35,714	35,714	34,786	(928)	-2.60%	
Subtotal Operating Budget	\$ 773,899	\$ 839,067	\$ 838,869	\$ 792,096	\$ (46,971)	-5.60%	
Capital Improvement Program	\$ 957,552	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Capital Expenses	\$ 957,552	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Expenses	\$ 1,731,451	\$ 839,067	\$ 838,869	\$ 792,096	\$ (46,971)	-5.60%	
Excess (Deficiency) cash basis	\$ (442,558)	\$ (28,536)	\$ (47,629)	\$ -	\$ 28,536		
Full-time Equivalent Employees	1.65	1.65		1.30	(0.35)		

Summary of Significant Budget Changes

The Marina Enterprise Fund FY19 proposed budget is decreasing by (\$46,971) or (5.60%) over FY18 budget. Personnel and benefits costs are decreasing by (\$34,280). These costs include contractual obligations, and due to the reorganization, a portion of salary and benefits has been allocated to the General Fund. Debt services and indirect support to the General Fund will also decrease. Capital outlay costs of \$20,000 will remain level funded to support the annual dock repairs program.

APPROPRIATION ORDER 2018-118

ORDERED:

That the sum of **\$792,096** be appropriated for the purpose of funding the Town's FY 2019 Marina Enterprise Fund budget; and to meet such appropriation that **\$704,865** be raised from enterprise fund revenues, and that **\$57,231** be transferred from the Capital Trust Fund, and that **\$30,000** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

SANDY NECK ENTERPRISE FUND

Sandy Neck Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Fees, Licenses, Permits	\$ 728,512	\$ 634,846	\$ 728,441	\$ 715,000	\$ 80,154	12.63%
Charges for Services	263,757	238,616	251,287	244,249	5,633	2.36%
Interest and Other	110,965	95,000	112,370	106,000	11,000	11.58%
Total Operating Source of Funding	\$ 1,103,234	\$ 968,462	\$ 1,092,098	\$ 1,065,249	\$ 96,787	9.99%
Total Source of Funding	\$ 1,103,234	\$ 968,462	\$ 1,092,098	\$ 1,065,249	\$ 96,787	9.99%
Expense Category						
Personnel	\$ 454,805	\$ 497,828	\$ 494,727	\$ 483,550	\$ (14,278)	-2.87%
Benefits	37,047	93,715	89,501	82,765	(10,950)	-11.68%
Operating Expenses	156,198	200,312	210,626	225,046	24,734	12.35%
Capital Outlay	39,401	93,500	62,289	254,000	160,500	171.66%
Debt Service	93,831	92,181	92,181	94,981	2,800	3.04%
Transfers Out	86,520	40,926	40,926	100,647	59,721	145.92%
Subtotal Operating Budget	\$ 867,802	\$ 1,018,462	\$ 990,250	\$ 1,240,989	\$ 222,527	21.85%
Capital Improvement Program	\$ 59,019	\$ -	\$ -	\$ -	\$ -	0.00%
Total Capital Expenses	\$ 59,019	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenses	\$ 926,821	\$ 1,018,462	\$ 990,250	\$ 1,240,989	\$ 222,527	21.85%
Excess (Deficiency) cash basis	\$ 176,413	\$ (50,000)	\$ 101,848	\$ (175,740)	\$ (125,740)	
Full-time Equivalent Employees	3.75	3.75		3.85	0.10	

Summary of Significant Budget Changes

Sandy Neck Enterprise Fund FY19 proposed budget is increasing by \$222,527 or 21.85% over FY18 budget. Personnel and benefits costs are decreasing by (\$25,228). These costs do include contractual obligations, however, due to the reorganization some salary and benefits have been allocated to the General Fund. Operating costs are increasing by \$24,734. These costs include \$10,000 for bathhouse building improvements, \$3,000 for fuel contract price increases, and \$5,000 for radio frequency identification device (RFID) software. Capital outlay cost of \$254,000 includes \$50,000 for a vehicle purchase, \$7,000 for fencing and gates, \$6,000 for a digital speed sign purchase, \$17,000 pumper truck upgrade, \$16,000 RFID system, \$125,000 for sand nourishment if needed, and \$40,000 to raise the gatehouse. Transfers Out to the General Fund includes indirect support of personnel, Munis and audit fee cost. This also includes \$60,000 reimbursement to the General Fund for sand replacement.

APPROPRIATION ORDER 2018-119

ORDERED:

That the sum of **\$1,240,989** be appropriated for the purpose of funding the Town's FY 2019 Sandy Neck Park Enterprise Fund budget; and to meet such appropriation that **\$1,065,249** be raised from enterprise fund revenues, and that **\$175,740** be transferred from the Sandy Neck Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

LICENSING DEPARTMENT – GENERAL FUND

Licensing Services	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Fees, Licenses, Permits	\$ 526,178	\$ 496,000	\$ 494,261	\$ 510,500	14,500	2.92%
Interest and Other	7,967	2,000	4,817	3,000	1,000	50.00%
Total Sources	\$ 534,145	\$ 498,000	\$ 499,078	\$ 513,500	\$ 15,500	3.11%
Expenditure Category						
Personnel	\$ 181,566	\$ 190,683	\$ 185,873	\$ 144,404	\$ (46,279)	-24.27%
Operating Expenses	9,016	11,312	10,963	11,312	-	0.00%
Total Appropriation	\$ 190,582	\$ 201,995	\$ 196,836	\$ 155,716	\$ (46,279)	-22.91%
Employee Benefits Allocation:						
Life Insurance	\$ 18		\$ 19			
Medicare	2,339		2,481			
Health Insurance	14,809		16,844			
County Retirement	39,958		42,795			
Total Employee Benefits (1)	\$ 57,124		\$ 62,139			
Total Expenditures Including Benefits	\$ 247,706		\$ 258,975			
Full-time Equivalent Employees	2.30	2.60		1.75	(0.85)	

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

Summary of Significant Budget Changes

Licensing Services Department FY19 proposed budget is decreasing by (\$46,279) or (22.91%) from the FY18 budget.

APPROPRIATION ORDER 2018-120

ORDERED:

That the sum of **\$155,716** be appropriated for the purpose of funding the Town's FY 2019 Licensing Department budget, and to meet such appropriation, that **\$155,716** be raised from current year revenue, as presented to the Town Council by the Town Manager.

INSPECTIONAL SERVICES DEPARTMENT – GENERAL FUND

Inspectional Services Department	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ -	\$ 280,747	\$ -	\$ 300,499	\$ 19,752	7.04%
Fees, Licenses, Permits	1,813,251	1,716,100	2,144,746	1,776,500	\$ 60,400	3.52%
Charges for Services	423	-	467	-	-	0.00%
Interest and Other	600	-	-	-	-	0.00%
Total Sources	\$ 1,814,274	\$ 1,996,847	\$ 2,145,213	\$ 2,076,999	\$ 80,152	4.01%

Expenditure Category	Actual	Approved	Projected	Proposed	Change	Percent
Personnel	\$ 1,596,797	\$ 1,847,218	\$ 1,778,478	\$ 1,927,370	\$ 80,152	4.34%
Operating Expenses	144,383	149,629	138,109	149,629	-	0.00%
Total Appropriation	\$ 1,741,180	\$ 1,996,847	\$ 1,916,587	\$ 2,076,999	\$ 80,152	4.01%

Employee Benefits Allocation:	Actual	Approved	Projected
Life Insurance	\$ 229		\$ 253
Medicare	20,287		23,783
Health Insurance	93,792		120,947
County Retirement	307,650		329,489
Total Employee Benefits (1)	\$ 421,958		\$ 474,472
Total Expenditures Including Benefits	\$ 2,163,138		\$ 2,391,059

Full-time Equivalent Employees	24.65	26.65	26.75	0.10
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Summary of Significant Budget Changes

The Inspectional Services Department FY19 proposed budget is increasing by \$80,152 or 4.01% over the FY18 budget. Personnel costs represent the entire budget increase which includes funding for contractual obligations, \$10,600 for a seasonal water quality specialists, and \$4,068 for an increase in the working hours for the Coastal Health Resource Coordinator position. Tax support will increase by \$19,752.

APPROPRIATION ORDER 2018-121

ORDERED:

That the sum of **\$2,076,999** be appropriated for the purpose of funding the Town's FY 2019 Inspectional Services Department budget, and to meet such appropriation, that **\$2,076,999** be raised from current year revenue as presented to the Town Council by the Town Manager.

DEPARTMENT OF PUBLIC WORKS – GENERAL FUND

Public Works Dept.	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 9,319,449	\$ 9,071,226	\$ 9,773,151	\$ 9,366,190	\$ 294,964	3.25%
Intergovernmental	268,468	-	4,159	-	-	0.00%
Fees, Licenses, Permits	174,260	189,000	187,259	170,000	(19,000)	-10.05%
Interest and Other	102,520	85,000	85,620	85,000	-	0.00%
Special Revenue Funds	70,570	70,570	70,570	70,570	-	0.00%
Enterprise Funds	21,345	21,345	21,345	-	(21,345)	-100.00%
Total Sources	\$ 9,956,612	\$ 9,437,141	\$ 10,142,104	\$ 9,691,760	\$ 254,619	2.70%

Expenditure Category	Actual	Approved	Projected	Proposed	Change	Percent
Personnel	\$ 5,388,202	\$ 5,714,156	\$ 5,486,149	\$ 5,837,575	\$ 123,419	2.16%
Operating Expenses	3,963,135	3,071,985	4,005,955	3,238,185	166,200	5.41%
Capital Outlay	605,275	651,000	650,000	616,000	(35,000)	-5.38%
Total Appropriation	\$ 9,956,612	\$ 9,437,141	\$ 10,142,104	\$ 9,691,760	\$ 254,619	2.70%

Employee Benefits Allocation:	
Life Insurance	\$ 389
Medicare	55,608
Health Insurance	208,522
County Retirement	820,297
Total Employee Benefits (1)	\$ 1,084,816
Total Expenditures Including Benefits	\$ 11,041,428

Full-time Equivalent Employees	86.00	85.50	84.70	-0.80
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Summary of Significant Budget Changes

Department Public Works (DPW) FY19 proposed budget is increasing by \$254,619 or 2.7% over the FY18 budget. Personnel costs are increasing \$123,419 due to contractual obligations and are offset by the elimination of (1) full-time Section Foreman position (\$57,346). Operating costs are increasing by \$166,200. This increase includes \$125,000 to the base budget for snow & ice removal, \$33,000 for utilities, \$25,000 for fuel contract price increases, and \$13,200 for uniforms. This is offset by a reduction of \$30,000 in professional services that was included in the FY18 budget and won't be repeated. Capital outlay cost total \$616,000, which includes \$500,000 for vehicle & equipment replacements, \$91,000 for mechanical and building improvements, and \$25,000 for leased property improvements. Tax support for this operation is increasing by \$294,964.

APPROPRIATION ORDER 2018-122

ORDERED:

That the sum of **\$9,691,760** be appropriated for the purpose of funding the Town's FY 2019 Department of Public Works General Fund budget, and to meet such appropriation, that **\$9,621,190** be raised from current year revenue, **\$45,570** be transferred from the Embarkation Fee Special Revenue Fund and **\$25,000** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

SOLID WASTE ENTERPRISE FUND

Solid Waste Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent	
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change	
Charges for Services	\$ 2,887,179	\$ 2,908,500	\$ 3,030,283	\$ 2,998,500	\$ 90,000	3.09%	
Interest and Other	68,216	71,000	37,835	71,000	-	0.00%	
Total Operating Source of Funding	\$ 2,955,395	\$ 2,979,500	\$ 3,068,118	\$ 3,069,500	\$ 90,000	3.02%	
Intergovernmental Aid	\$ 211,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Capital Source of Funding	\$ 211,000	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Sources of Funding	\$ 3,166,395	\$ 2,979,500	\$ 3,068,118	\$ 3,069,500	\$ 90,000	3.02%	
Expense Category							
Personnel	\$ 1,124,661	\$ 1,180,498	\$ 1,098,599	\$ 1,212,034	\$ 31,536	2.67%	
Benefits	113,634	352,613	331,288	363,630	11,017	3.12%	
Operating Expenses	1,174,146	1,399,999	1,424,479	1,541,871	141,872	10.13%	
Debt Service	401,208	393,368	393,368	407,362	13,994	3.56%	
Transfers Out	499,114	101,542	101,542	94,192	(7,350)	-7.24%	
Subtotal Operating Budget	\$ 3,312,763	\$ 3,428,020	\$ 3,349,276	\$ 3,619,089	\$ 191,069	5.57%	
Capital Improvements Program	\$ 275,155	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Capital Expenses	\$ 275,155	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Expenses	\$ 3,587,918	\$ 3,428,020	\$ 3,349,276	\$ 3,619,089	\$ 191,069	5.57%	
Excess (Deficiency) Cash Basis	\$ (421,523)	\$ (448,520)	\$ (281,158)	\$ (549,589)	\$ (101,069)		
Full-time Equivalent Employees	16.95	16.95		16.95	-		

Summary of Significant Budget Changes

Solid Waste Enterprise Fund FY19 proposed budget is increasing by \$191,069 or 5.57% over FY18 budget. Personnel costs are increasing \$42,552 due to contractual obligations. Operating costs are increasing \$141,872 as a result of increased cost for recycling materials disposal.

APPROPRIATION ORDER 2018-123

ORDERED:

That the sum of **\$3,619,089** be appropriated for the purpose of funding the Town's FY 2019 Department of Public Works Solid Waste Enterprise Fund budget, and to meet such appropriation that **\$3,069,500** be raised from the enterprise fund revenues, and that **\$549,589** be transferred from the Solid Waste Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

WATER POLLUTION CONTROL ENTERPRISE FUND

Water Pollution Control Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Intergovernmental Aid	\$ 7,266	\$ -	\$ 5,000	\$ -	-	0.00%
Fines & Penalties	96,193	60,000	65,157	60,000	\$ -	0.00%
Fees, Licenses, Permits	9,375	10,000	8,287	10,000	-	0.00%
Charges for Services	4,539,351	4,396,261	4,245,116	4,479,584	83,323	1.90%
Interest and Other	346,195	135,000	272,839	195,000	60,000	44.44%
Total Operating Source of Funding	\$ 4,998,380	\$ 4,601,261	\$ 4,596,399	\$ 4,744,584	\$ 143,323	3.11%
Borrowing Authorizations	\$ 2,104,000	\$ -	\$ -	\$ 701,000	\$ 701,000	0.00%
Total Capital Source of Funding	\$ 2,104,000	\$ -	\$ -	\$ 701,000	\$ 701,000	0.00%
Total Sources of Funding	\$ 7,102,380	\$ 4,601,261	\$ 4,596,399	\$ 5,445,584	\$ 844,323	18.35%
Expense Category						
Personnel	\$ 1,138,218	\$ 1,191,470	\$ 1,181,909	\$ 1,241,473	\$ 50,003	4.20%
Benefits	132,245	401,915	392,777	433,896	31,981	7.96%
Operating Expenses	1,367,898	1,571,178	1,454,419	1,618,586	47,408	3.02%
Capital Outlay	19,351	90,000	49,173	122,000	32,000	35.56%
Debt Service	1,161,588	1,174,395	1,134,107	1,159,163	(15,232)	-1.30%
Transfers Out	444,872	172,303	554,303	169,466	(2,837)	-1.65%
Subtotal Operating Budget	\$ 4,264,172	\$ 4,601,261	\$ 4,766,688	\$ 4,744,584	\$ 143,323	3.11%
Capital Improvements Program	\$ 1,655,260	\$ 382,000	\$ -	\$ 1,046,000	\$ 664,000	173.82%
Total Capital Expenses	\$ 1,655,260	\$ 382,000	\$ -	\$ 1,046,000	\$ 664,000	173.82%
Total Expenses	\$ 5,919,432	\$ 4,983,261	\$ 4,766,688	\$ 5,790,584	\$ 807,323	16.20%
Excess (Deficiency) Cash Basis	\$ 1,182,948	\$ (382,000)	\$ (170,289)	\$ (345,000)	\$ 37,000	
Full-time Equivalent Employees	15.35	15.35		15.35	-	

Summary of Significant Budget Changes

Water Pollution Control FY19 proposed budget is increasing by \$143,323 or 3.11% over FY18 budget. Personnel and benefit costs will increase by \$81,984 because of contractual obligations. Operating costs will increase by \$47,408, which includes costs for \$40,000 computer software, \$5,000 pump station upgrades, and \$5,000 laboratory supplies. Capital outlay costs of \$122,000 includes the annual \$90,000 for equipment replacements and \$32,000 for generator replacement.

APPROPRIATION ORDER 2018-124

ORDERED:

That the sum of **\$4,744,584** be appropriated for the purpose of funding the Town's FY 2019 Department of Public Works Water Pollution Control Enterprise Fund budget, and to meet such appropriation that **\$4,744,584** be raised from the enterprise fund revenues, as presented to the Town Council by the Town Manager.

WATER SUPPLY ENTERPRISE FUND

Water Supply Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Fines & Penalties	\$ 43,266	\$ 44,000	\$ 43,138	\$ 44,000	\$ -	0.00%
Fees, Licenses, Permits	127,131	29,500	178,924	29,500	-	0.00%
Charges for Services	4,969,152	5,297,000	5,137,788	5,466,000	169,000	3.19%
Interest and Other	373,359	207,500	229,984	202,500	(5,000)	-2.41%
Transfers In	434,605	-	-	-	-	0.00%
Total Operating Source of Funding	\$ 5,947,513	\$ 5,578,000	\$ 5,589,834	\$ 5,742,000	\$ 164,000	2.94%
Borrowing Authorizations	\$ 900,000	\$ 1,924,000	\$ -	\$ 1,605,000	\$ (319,000)	-16.58%
Total Capital Source of Funding	\$ 900,000	\$ 1,924,000	\$ -	\$ 1,605,000	\$ (319,000)	-16.58%
Total Sources of Funding	\$ 6,847,513	\$ 7,502,000	\$ 5,589,834	\$ 7,347,000	\$ (155,000)	-2.07%
Expense Category						
Personnel	\$ 274,937	\$ 283,716	\$ 274,365	\$ 291,837	\$ 8,121	2.86%
Benefits	16,692	86,661	87,438	94,779	8,118	9.37%
Operating Expenses	4,097,199	4,062,028	3,989,585	3,728,844	(333,184)	-8.20%
Capital Outlay	179,891	160,000	214,417	166,000	6,000	3.75%
Debt Service	1,547,248	2,129,024	2,003,531	1,983,873	(145,151)	-6.82%
Transfers Out	124,632	68,057	313,057	88,596	20,539	30.18%
Total Operating Budget	\$ 6,240,599	\$ 6,789,486	\$ 6,882,393	\$ 6,353,929	\$ (435,557)	-6.42%
Capital Improvements Program	\$ 3,805,232	\$ 2,169,000	\$ -	\$ 1,970,000	\$ (199,000)	-9.17%
Total Capital Expenses	\$ 3,805,232	\$ 2,169,000	\$ -	\$ 1,970,000	\$ (199,000)	-9.17%
Total Expenses	\$ 10,045,831	\$ 8,958,486	\$ 6,882,393	\$ 8,323,929	\$ (634,557)	-7.08%
Excess (Deficiency) Cash Basis	\$ (3,198,318)	\$ (1,456,486)	\$ (1,292,559)	\$ (976,929)	\$ 479,557	
Full-time Equivalent Employees	2.95	2.95		2.95	-	

Summary of Significant Budget Changes

Water Supply Enterprise Fund FY19 proposed budget is decreasing by \$435,557 or 6.42% over FY18 budget. Personnel and benefit costs are increasing by \$16,239 due to contractual obligations. Operating costs are decreasing by \$333,184 largely due to cost reductions of \$405,000 to purchase water outside the Town. However, these costs do include Suez contractual cost increase of \$81,118. Capital outlay costs \$166,000 includes police detail of \$16,000 and \$150,000 emergency repairs and improvements.

APPROPRIATION ORDER 2018-125

ORDERED:

That the sum of **\$6,353,929** be appropriated for the purpose of funding the Town's FY 2019 Department of Public Works Water Supply Enterprise Fund budget, and to meet such appropriation that **\$5,742,000** be raised from the enterprise fund revenues, and that **\$611,929** be transferred from the Water Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

TOWN COUNCIL DEPARTMENT – GENERAL FUND

Town Council	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 229,563	\$ 240,395	\$ 237,416	\$ 243,037	\$ 2,642	1.10%
Enterprise Funds	27,507	27,290	27,290	32,645	5,355	19.62%
Total Sources	\$ 257,070	\$ 267,685	\$ 264,706	\$ 275,682	\$ 7,997	2.99%
Expenditure Category						
Personnel	\$ 233,176	\$ 237,235	\$ 235,706	\$ 245,232	\$ 7,997	3.37%
Operating Expenses	23,894	30,450	29,000	30,450	-	0.00%
Total Appropriation	\$ 257,070	\$ 267,685	\$ 264,706	\$ 275,682	\$ 7,997	2.99%
Employee Benefits Allocation:						
Life Insurance	\$ 47		\$ 45			
Medicare	3,029		2,841			
Health Insurance	19,128		16,355			
County Retirement	28,446		30,465			
Total Employee Benefits (1)	\$ 50,650		\$ 49,706			
Total Expenditures Including Benefits	\$ 307,720		\$ 314,412			
Full-time Equivalent Employees	1.40	1.40		1.40	0.00	

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

Summary of Significant Budget Changes

There are no significant changes to this budget for FY19. The budget is increasing \$7,997 or 2.99% over FY18 budget. Taxes provide 88% of the funding for this operation with enterprise funds providing 12%.

APPROPRIATION ORDER 2018-126

ORDERED:

That the sum of **\$275,682** be raised and appropriated for the purpose of funding the Town's FY 2019 Town Council budget as presented to the Town Council by the Town Manager.

TOWN MANAGER DEPARTMENT – GENERAL FUND

Town Manager	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 339,321	\$ 444,305	\$ 432,281	\$ 443,344	\$ (961)	-0.22%
Fees, Licenses, Permits	18,104	17,900	18,261	16,900	(1,000)	-5.59%
Interest and Other	129,248	128,000	136,649	130,000	2,000	1.56%
Enterprise Funds	102,966	59,809	59,809	81,566	21,757	36.38%
Total Sources	\$ 589,639	\$ 650,014	\$ 647,000	\$ 671,810	\$ 21,796	3.35%

Expenditure Category	Actual	Approved	Projected	Proposed	Change	Percent
Personnel	\$ 495,376	\$ 550,014	\$ 549,000	\$ 571,810	\$ 21,796	3.96%
Operating Expenses	94,263	100,000	98,000	100,000	-	0.00%
Total Appropriation	\$ 589,639	\$ 650,014	\$ 647,000	\$ 671,810	\$ 21,796	3.35%

Employee Benefits Allocation:	
Life Insurance	\$ 42
Medicare	6,560
Health Insurance	37,100
County Retirement	92,889
Total Employee Benefits (1)	\$ 136,591
Total Expenditures Including Benefits	\$ 726,230

Full-time Equivalent Employees	6.50	5.50	5.50	-
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Summary of Significant Budget Changes

The Town Manager's FY19 proposed budget is increasing by \$21,796 or 3.35% over FY18 budget due to contractual obligations.

APPROPRIATION ORDER 2018-127

ORDERED:

That the sum of **\$671,810** be raised and appropriated for the purpose of funding the Town's FY 2019 Town Manager budget as presented to the Town Council by the Town Manager.

ADMINISTRATIVE SERVICES DEPARTMENT – GENERAL FUND

Administrative Services Dept.	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 2,295,516	\$ 2,855,560	\$ 2,324,063	\$ 3,064,322	\$ 208,762	7.31%
Intergovernmental	306,473	300,156	299,194	304,288	4,132	1.38%
Fines, Forfeitures, Penalties	1,303,311	1,192,900	1,333,952	1,124,000	(68,900)	-5.78%
Fees, Licenses, Permits	301,748	259,000	275,320	262,700	3,700	1.43%
Charges for Services	326	-	1,720	-	-	0.00%
Interest and Other	754,083	416,000	723,103	471,500	55,500	13.34%
Special Revenue Funds	30,000	30,000	30,000	-	(30,000)	-100.00%
Enterprise Funds	727,903	818,980	818,980	781,298	(37,682)	-4.60%
Total Sources	\$ 5,719,360	\$ 5,872,596	\$ 5,806,332	\$ 6,008,108	\$ 135,512	2.31%

Expenditure Category						
Personnel	\$ 4,386,112	\$ 4,473,183	\$ 4,440,851	\$ 4,565,318	\$ 92,135	2.06%
Operating Expenses	1,254,003	1,294,413	1,260,481	1,337,790	43,377	3.35%
Capital Outlay	79,245	105,000	105,000	105,000	-	0.00%
Total Appropriation	\$ 5,719,360	\$ 5,872,596	\$ 5,806,332	\$ 6,008,108	\$ 135,512	2.31%

Employee Benefits Allocation:			
Life Insurance	\$ 435		\$ 452
Medicare	56,703		60,743
Health Insurance	271,432		296,607
County Retirement	848,424		908,646
Total Employee Benefits (1)	\$ 1,176,994		\$ 1,266,448
Total Expenditures Including Benefits	\$ 6,896,354		\$ 7,072,780

Full-time Equivalent Employees	58.30	57.55	56.55	-1.00
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(1) Employee benefits are not included in the department's appropriation and are allocated for informational purposes only.

Summary of Significant Budget Changes

The Administration Department's FY19 proposed budget will increase by \$135,512 or 2.31% over the FY18 budget. Personnel costs will increase by \$92,135 due to contractual obligations as well as adding one full-time Purchasing Agent position. Two full-time positions in the assessing operations have been eliminated resulting in a savings of \$98,368. Operating costs will increase by \$43,377 due to annual increases in software licensing (\$21,377) and outside contract services for the assessing operations (\$28,000), offset by the reduction of \$6,000 from one-time costs included in the FY18 Town Clerk budget. Capital outlay costs will remain level funded to support the Information Technology Department's software and hardware upgrades. Tax support is expected to increase by \$208,762 as other revenue sources are estimated to decline.

APPROPRIATION ORDER 2018-128

ORDERED:

That the sum of **\$6,008,108** be raised and appropriated for the purpose of funding the Town's FY 2019 Administrative Services Department budget as presented to the Town Council by the Town Manager.

OTHER REQUIREMENTS – GENERAL FUND

Other Requirements Source of Funding	Actual FY 2017	Approved FY 2018	Projected FY 2018	Proposed FY 2019	Change FY18 - 19	Percent Change
Taxes	\$ 32,032,991	\$ 36,325,465	\$ 32,335,592	\$ 37,252,040	\$ 926,575	2.55%
Intergovernmental	5,600,932	5,752,778	5,752,778	5,745,866	(6,912)	-0.12%
Interest and Other	514,443	530,000	524,242	490,000	(40,000)	-7.55%
Special Revenue Funds	126,038	112,183	112,183	112,330	147	0.13%
Enterprise Funds	1,642,807	1,836,824	1,836,824	1,867,209	30,385	1.65%
Trust Funds	5,037,762	5,392,981	5,392,981	5,927,329	534,348	9.91%
Reserves	4,387,647	2,325,000	4,393,933	2,714,000	389,000	16.73%
Total Sources	\$ 49,342,620	\$ 52,275,231	\$ 50,348,533	\$ 54,108,774	\$ 1,833,543	3.51%

Expenditure Category						
Employee Benefits						
Retirement Assessments	\$ 8,398,711	\$ 9,003,460	\$ 9,003,459	\$ 9,309,000	\$ 305,540	3.39%
Health Insurance for Active Employees	6,423,385	7,754,715	7,573,385	8,603,709	848,994	10.95%
Retiree Health & Sick Benefits	4,051,381	4,558,479	4,500,000	4,625,070	66,591	1.46%
Workers' Compensation & Unemployment	1,361,380	1,600,000	1,474,989	1,600,000	-	0.00%
Medicare & Life Insurance	1,063,346	1,115,000	1,098,417	1,145,000	30,000	2.69%
Total	\$ 21,298,203	\$ 24,031,654	\$ 23,650,250	\$ 25,282,779	\$ 1,251,125	5.21%

Debt Service, Grants, Assessments & Other						
Debt Service	\$ 9,173,132	\$ 9,500,634	\$ 9,500,634	\$ 9,996,301	\$ 495,667	5.22%
Library Grants	1,773,990	1,827,210	1,827,210	1,882,000	54,790	3.00%
Tourism Grant	174,209	127,000	125,000	127,000	-	0.00%
Property & Liability Insurance	1,619,749	1,760,000	1,750,000	1,810,000	50,000	2.84%
Interest on Tax Refunds	599	20,000	2,961	-	(20,000)	-100.00%
Celebrations	95,745	105,000	104,575	120,000	15,000	14.29%
Lombard Trust Rent	52,000	52,000	52,000	52,000	-	0.00%
Veterans' District Assessment & Benefit Payments	327,699	420,000	360,384	400,000	(20,000)	-4.76%
Old Kings Highway	9,750	10,250	10,250	10,500	250	2.44%
Greenhead Fly Control District	5,320	5,320	5,320	5,320	-	0.00%
County Tax & Cape Cod Commission Assessments	1,121,530	1,113,942	1,113,942	1,141,791	27,849	2.50%
Mosquito Control	362,868	377,897	377,897	393,997	16,100	4.26%
Air Pollution Control Districts	22,378	21,224	21,224	21,684	460	2.17%
RMV Non-renewal Surcharge	55,540	55,540	55,540	55,540	-	0.00%
Cape Cod Regional Transit Authority	551,118	564,896	564,896	579,019	14,123	2.50%
Special Education Assessment	41,331	42,985	42,985	22,254	(20,731)	-48.23%
Snow & Ice Removal Deficit	-	1,456,214	-	1,275,000	(181,214)	-12.44%
Town Council Reserve Fund	-	-	-	250,000	250,000	0.00%
Total	\$ 15,386,958	\$ 17,460,112	\$ 15,914,818	\$ 18,142,406	\$ 682,294	3.91%

Subtotal Before Transfers	\$ 36,685,161	\$ 41,491,766	\$ 39,565,068	\$ 43,425,185	\$ 1,933,419	4.66%
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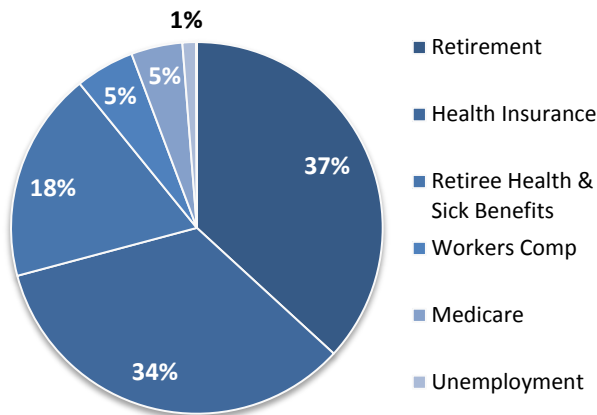
Transfers						
Transfer to Capital Trust Fund	\$11,786,673	\$ 9,636,985	\$ 9,636,985	\$ 9,517,045	\$ (119,940)	-1.24%
Transfer to Capital Projects Funds	1,710	-	-	-	-	0.00%
Transfers to Enterprise Funds	869,076	1,146,480	1,146,480	1,166,544	20,064	1.75%
Total	\$ 12,657,459	\$ 10,783,465	\$ 10,783,465	\$ 10,683,589	\$ (99,876)	-0.93%

Grand Total Other Requirements	\$ 49,342,620	\$ 52,275,231	\$ 50,348,533	\$ 54,108,774	\$ 1,833,543	3.51%
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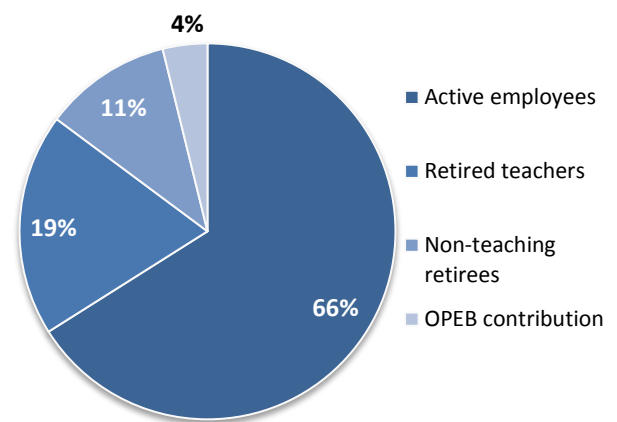
Employee Benefits

The Town is required by federal and state law as well as labor contracts to provide certain benefits to its workforce. This category of expenditures includes life insurance, health insurance, Medicare, retirement, unemployment, workers' compensation, and other retiree benefits, as well as an annual contribution to the Other Post-Employment Benefits Trust Fund.

Distribution of FY19 Employee Benefits Budget



Distribution of FY19 Health Insurance Expenditures



Health insurance for active and retired employees is the largest expenditure in this area of the budget. Collectively, they represent 52% of all employee benefits spending. This includes the contribution to the Town's trust fund for Other-Post Employment Benefits (OPEB), which is budgeted at \$500,000 for FY19. The Town's Annual Required Contribution (ARC), as calculated by actuaries, for fully funding its OPEB obligation is approximately \$5.5 million. This level of funding cannot be achieved immediately without significant cuts to services or additional increases in the tax levy. Health insurance for active employees comprises 70% of all health insurance expenses while retirees make up 30%. The county retirement assessment is the second largest expenditure in this category representing 37% of the total budget. These assessments have increased considerably over the past few years. The Town has been able to mitigate some of the increase by adopting a new payment schedule that saves approximately \$172,000 per year.

APPROPRIATION ORDER 2018-129

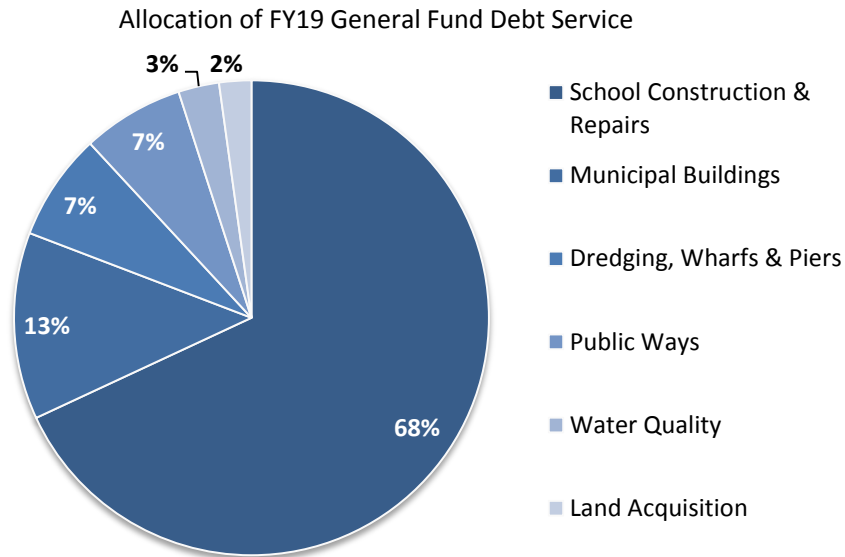
ORDERED:

That the sum of **\$22,788,710** be appropriated for the purpose of funding the Town's FY 2019 Employee Benefits budget, and to meet such appropriation, that **\$21,349,710** be raised from current year revenue, that **\$250,000** be transferred from the Pension Reserve Trust Fund, and that **\$1,189,000** be transferred from the General Fund reserves, as presented to the Town Council by the Town Manager.

Employee benefits	25,282,779
Less retired teacher health ins on cherry sheet	<u>(2,494,069)</u>
Total Appropriation for Employee Benefits and Insurance	22,788,709

Debt service

Major capital improvements within the Capital Improvements Program will be funded through the issuance of notes and bonds and repayment of the debt issuance is included in the debt service appropriation. This budget does not include debt associated with Enterprise Fund operations. Debt service for Enterprise Fund operations is included in each respective Enterprise Fund. Additionally, this budget does not include debt service on land acquisitions made by the Community Preservation Fund (CPF). The CPF, a special revenue fund, pays for its own debt service out of surtaxes added to the Town's real estate tax bills. The chart below details the General Fund debt service budget by type of capital improvement.



APPROPRIATION ORDER 2018-130

ORDERED:

That the sum of **\$9,996,301** be appropriated for the purpose of funding the Town's FY 2019 General Fund Debt Service budget, and to meet such appropriation, that **\$4,206,789** be raised from current year revenue, and that **\$5,677,329** be transferred from the Capital Trust Fund, and that **\$59,283** be transferred from the Embarkation Fee Special Revenue Fund, and that **\$52,900** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

Grants

Included in this category is the funding provided to the Town's seven village libraries and funding for a tourism promotion contract to enhance the Town's economy. Each library has its own Board of Trustees and the Town exercises no control over their daily operations. The Town is a major source of funding for the village libraries. The tourism grant is funded from the local portion of the Hotel/Motel tax collected by the Town. The FY19 proposed budget includes a tourism grant amount that represents approximately 7% of the total estimated rooms tax to be collected by the Town using a 4% rooms tax rate. The grant to the libraries is increasing 3% and the payment to the Lombard Trust remains level at \$52,000.

APPROPRIATION ORDER 2018-131

ORDERED:

That the sum of **\$2,009,000** be raised and appropriated for the purpose of funding the Town's FY 2019 Library and Tourism Grant budgets as presented to the Town Council by the Town Manager.

Town Council Reserve Fund

APPROPRIATION ORDER 2018-132

ORDERED:

That the sum of **\$250,000** be appropriated for the purpose of funding the Town's FY 2019 Reserve Fund and that the sum of **\$250,000** be transferred from the General Fund reserves.

Insurance, Assessments, Transfers and Other Fixed Costs

APPROPRIATION ORDER 2018-133

ORDERED:

That the sum of **\$15,597,099** be raised and appropriated for the purpose of funding the Town's FY 2019 Insurance, Assessments, Transfers and Other Fixed Costs budget as presented to the Town Council by the Town Manager, and that the following sums be transferred from the Town's Enterprise Funds for the purpose of reimbursing administrative, employee benefit and insurance costs budgeted within the General Fund:

Water Pollution Control	\$510,970
Solid Waste	\$344,416
Water Supply	\$177,332
Airport	\$734,716
Golf Course	\$440,012
Marinas	\$67,371
Sandy Neck	\$94,826
HYCC	\$317,446
PEG	\$79,128

And further, that the sum of **\$1,275,000** be transferred from the General Fund reserves all for the purpose of funding the Town's FY 2019 General Fund budget as presented to the Town Council by the Town Manager.

This area contains the remaining expenditures the Town must provide for as part of its on-going operations, which include assessments from other entities, insurance, transfers to the Capital Trust Fund and other items. Several of these charges are assessed to the Town on the Cherry Sheet received from the state and do not require Town Council appropriation but they must be included in the budget.

Property & Liability Insurance	1,810,000
Interest on Tax Refunds	-
Celebrations	120,000
Lombard Trust Rent	52,000
Veterans' District Assessment & Benefit Payments	400,000
Old Kings Highway	10,500
Greenhead Fly Control District	5,320
County Tax & Cape Cod Commission Assessments	1,141,791
Mosquito Control	393,997
Air Pollution Control Districts	21,684
RMV Non-renewal Surcharge	55,540
Cape Cod Regional Transit Authority	579,019
Special Education Assessment	22,254
Transfer to Capital Trust Fund	9,517,045
Regional School District Assessment	3,682,234
	<hr/>
	17,811,384

Less amounts included on the Cherry Sheet:

County Tax & Cape Cod Commission Assessments	(1,141,791)
Mosquito Control	(393,997)
Air Pollution Control Districts	(21,684)
RMV Non-renewal Surcharge	(55,540)
Cape Cod Regional Transit Authority	(579,019)
Special Education Assessment	(22,254)
	<hr/>
Appropriation Amount	15,597,099

Community Preservation Fund Budget -Minimum Set-Asides, Administrative Expenses and Debt Service

APPROPRIATION ORDER 2018-134

ORDERED:

That, pursuant to the provisions of G. L. c. 44B § 6, for the fiscal year beginning July 1, 2018, the following sums of the annual revenues of the Community Preservation Fund be set aside for further appropriation and expenditure for the following purposes: **\$393,988** for open space and recreation; **\$393,988** for historic resources; **\$393,988** for community housing; **\$593,486** for a budget reserve, and that the sum of **\$150,000** be appropriated from the annual revenues of the Community Preservation Fund for the administrative expenses the Community Preservation Committee, to be expended under the direction of the Town Manager, or the Community Preservation Committee with the prior approval of the Town Manager.

APPROPRIATION ORDER 2018-135

APPROPRIATION ORDER FOR COMMUNITY PRESERVATION FUND FY 2019 DEBT SERVICE

ORDERED:

That the Town Council hereby appropriate **\$2,107,952** for the purpose of paying the FY 2019 Community Preservation Fund debt service requirements, and to meet such appropriation, that **\$2,014,433** be provided from current year revenues of the Community Preservation Fund and that **\$93,519** be provided from the reserve for the historic preservation program within the Community Preservation Fund.

STEP 1 - Calculate Estimated CPF FY19 Revenue:	
Net FY18 surtax	\$ 3,471,262
Projected increase	2.5%
Estimated FY19 surtax	3,558,044
Estimated FY19 state match (11% of FY18 surtax)	381,839
Total estimated CPF FY19 revenue	<u>\$ 3,939,883</u>
STEP 2 - Determine CPF Revenue Available for Program Areas:	
Estimated FY19 revenue	\$ 3,939,883
FY19 revenue committed to Land Bank debt service	(2,014,433)
Balance available before deduction for administration	1,925,450
FY19 administration budget (maximum of 5% of est. revenue or \$196,994)	(150,000)
Balance available for program areas (45% of estimated FY19 revenue)	<u>\$ 1,775,450</u>
STEP 3 - Calculate Minimum Set-asides:	
Reserve for Open Space/Recreation (OSR)	\$ 393,988
Reserve for Historic Preservation (HP)	393,988
Reserve for Community Housing (CH)	393,988
Subtotal minimum set-asides	1,181,964
Balance available for program areas	1,775,450
Balance remaining - budgeted reserve	<u>\$ 593,486</u>
STEP 4 - Identify CPF FY19 Debt Service:	
FY19 Historic Preservation debt service	\$ 93,519
FY19 Land Bank debt service	2,014,433
Total FY19 debt service payments	<u>\$ 2,107,952</u>

REVOLVING FUNDS ORDINANCE CHANGE 2018-136

ORDERED: That the following changes be made to the Town's Revolving Fund ordinance under Chapter 86 Article III:

§ 86-7

A. Establishment.

The Town hereby establishes revolving funds, pursuant to Chapter 44, § 53 E 1/2 of the General Laws, within the special revenue accounts of the Town of Barnstable and for use by the designated town departments and officers in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of those programs or activities.

B. Authorized Revolving Funds.

- (1) Classroom Education Fund, Senior Services Division operated by the Community Services Department.
- (2) Recreation Program Fund, Recreation Division operated by Community Services Department.
- (3) Shellfish Propagation Fund, Natural Resources Division operated by the Marine & Environmental Affairs Department.
- (4) Consumer Protection Fund operated by Licensing Department.
- (5) Geographical Information Technology Fund, Information Technology Department operated by Administrative Services Department.
- (6) Arts and Culture Program Fund operated by Planning and Development Department.
- (7) Asset Management Fund operated by Town Manager Department.

§ 86-8 Operation and Procedures

The Senior Services Division and the Recreation Division of the Community Services Department, the Licensing Department, the Information Technology Department of the Administrative Services Department, the Planning and Development Department, the Marine and Environmental Affairs Department and the Town Manager Department are hereby authorized to operate said funds in the following manner:

A. Revenues

The Finance Director shall account for all funds separately from all other monies of the Town and to which shall be credited only the departmental receipts received in connection with the programs supported by such revolving fund. Receipts credited to each of these revolving funds shall mean the following:

- (1) For the Classroom Education Fund and the Recreation Program Fund: program registration fees to participate in these programs.
- (2) For the Shellfish Propagation Fund: fees generated from the sale of commercial and recreational shellfish permits and the sale of shellfish related merchandise.
- (3) For Consumer Protection Fund: fees generated for services performed under the weights and measures program.
- (4) For the Geographical Information Systems Fund: fees generated for the production of GIS maps and reports.
- (5) For the Arts and Culture Program Fund: lease payments received from the rental of artist shanties, gifts or contributions received for the support or promotion of arts and culture programs and any revenue generated from Town-sponsored arts and culture programming.

(6) For the Asset Management Fund: proceeds from the sale of tax foreclosed property and other town owned property not specifically required to be accounted for subject to any other general law for the support and promotion of any expenditure related to the Town's comprehensive asset management program.

B. Expenditures

Expenditures may be made from the revolving funds established and authorized by this ordinance without further appropriation, subject to the following:

(1) Expenditures shall not be made or liabilities incurred from any of the revolving funds in excess of the balance of the fund nor in excess of the total authorized expenditures from such fund. Expenditures from such revolving funds shall be at the approval of the Town Manager or their designee.

(2) Expenditures from said fund shall not be made for the purpose of paying any wages or salaries for full-time employees unless the fringe benefits associated with such wages or salaries are also charged to the fund. Subject to the foregoing, the funds may be expended for payment of teachers, recreational instructors, shellfish propagation officers, weights and measures inspectors, and other expenses of programs providing classroom education to participating senior citizens, programs providing recreational activities to participating residents of the Town, shellfish seed stock and related shellfish propagation equipment and shellfish merchandise purchased for resale, weights and measures enforcement, production of GIS reports and, expenses related to the promotion of arts and culture programs and expenses related to the support and promotion of the town's asset management program.

(3) The total amount spent during a fiscal year shall not exceed the amount authorized by the Town Council on or before July 1 of that fiscal year, or any increased amount of that authorization that is later approved during that fiscal year by the Town Council.

C. Interest earned on any revolving fund balance shall be treated as general fund revenue of the Town.

§ 86-9 Annual Spending Limitation.

Annually, at the time the Town budget is submitted to the Town Council, the Town Manager shall submit an order to the Town Council authorizing the spending limitation for each revolving funds set forth in § 86-7.

§ 86-10 Annual report.

At the end of each fiscal year, the Finance Director shall report to the Town Manager the total amount of receipts and expenditures of each revolving fund for the prior fiscal year. The program directors shall report to the Town Manager the programs, services and participants served by each of the programs. The Town Manager shall forthwith cause a report to be made to the Town Council, together with such other information, as the Town Council shall require.

§ 86-11 Revolving Fund closure.

In the event that a revolving fund is not continued in the following fiscal year, the balance in the fund at the end of the fiscal year shall revert to the general fund surplus revenue unless the Town Council, upon the recommendation for a transfer from the Town Manager, votes to transfer such balance to another revolving fund.

RATIONALE: Due to the reorganization proposed as part of the fiscal year 2019 operating budget several changes are needed to the town's existing ordinance on revolving funds. Three revolving funds are no longer used (Adult Social Day, Building Permits and Police Training) and others are moved to new departments. In addition, a new revolving fund (Asset Management) has been created.

REVOLVING FUNDS SPENDING LIMITS 2018-137

RESOLVED:

That the Town Council hereby authorizes the following spending limitations for fiscal year 2019 revolving funds:

Senior Services Classroom Education Fund - **\$75,000**

Recreation Program Fund - **\$525,000**

Shellfish Propagation Fund - **\$200,000**

Consumer Protection Fund - **\$400,000**

Geographical Information Technology Fund - **\$10,000**

Arts and Culture Program Fund - **\$50,000**

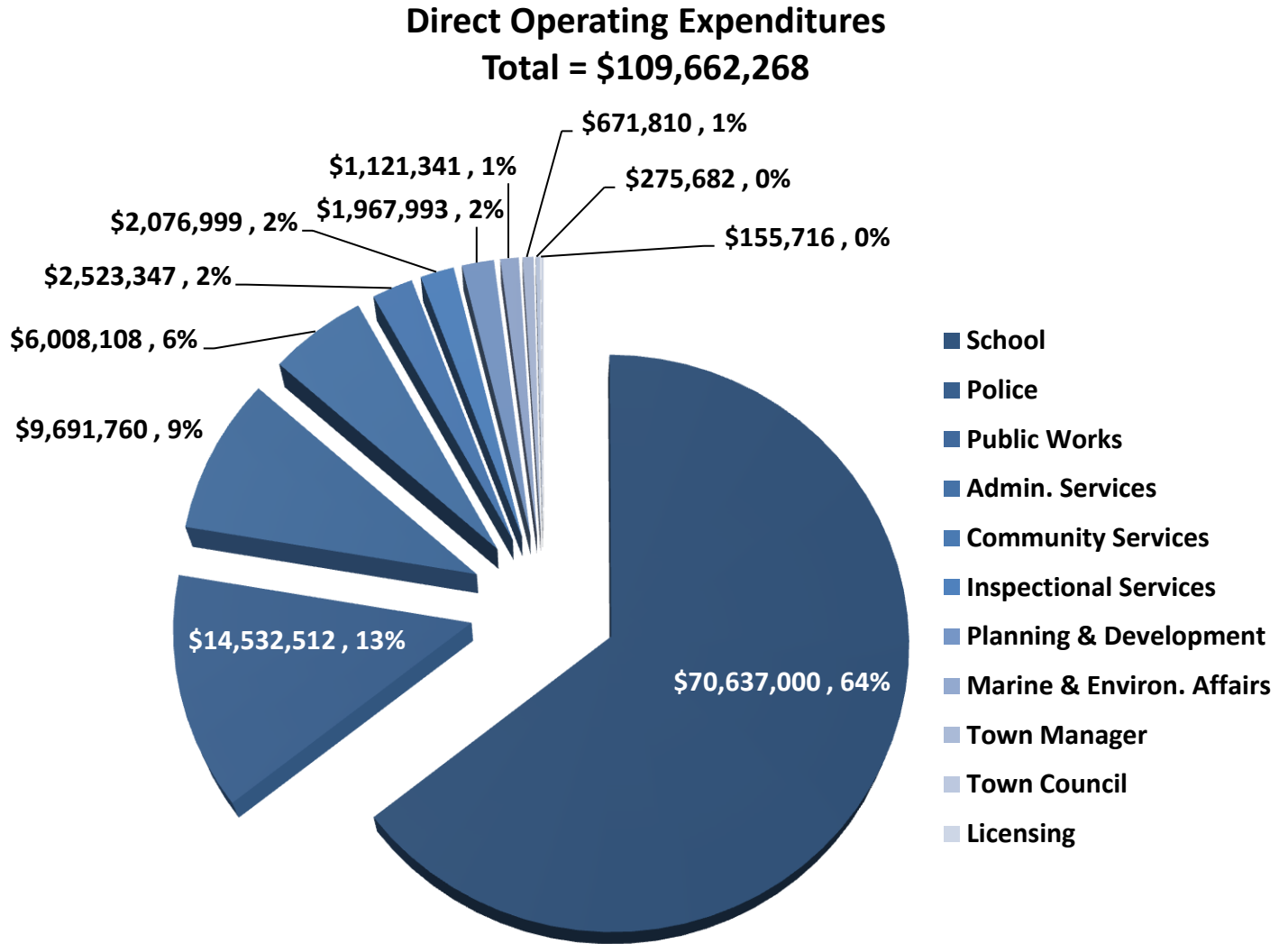
Asset Management Fund - **\$500,000**

FULLY ALLOCATED BUDGET

A Fully Allocated Budget illustrates the proposed FY 2019 General Fund operating budget on a full allocation basis. All costs included in the "Other Requirements" category are allocated to operating departments in an attempt to illustrate a fully allocated budget. Several assumptions are made to assign costs to operating departments as this is based on a proposed budget and not actual costs.

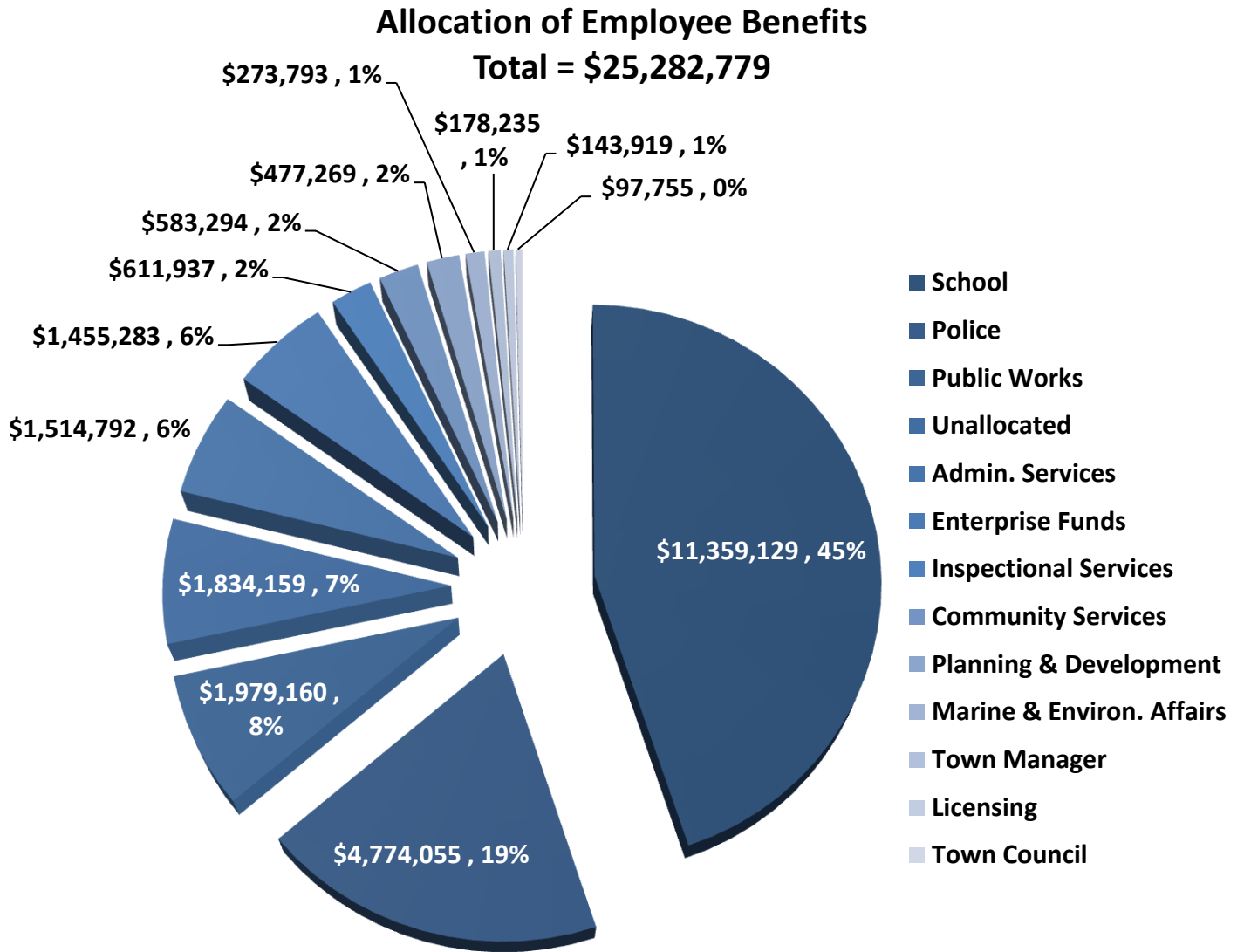
Direct Operating Expenditures by Department

The proposed FY 2019 direct operating expenditures for all General Fund departments are as follows:



Allocation of Employee Benefits

The proposed FY 2019 budget for employee benefits to the operational components of town as follows:



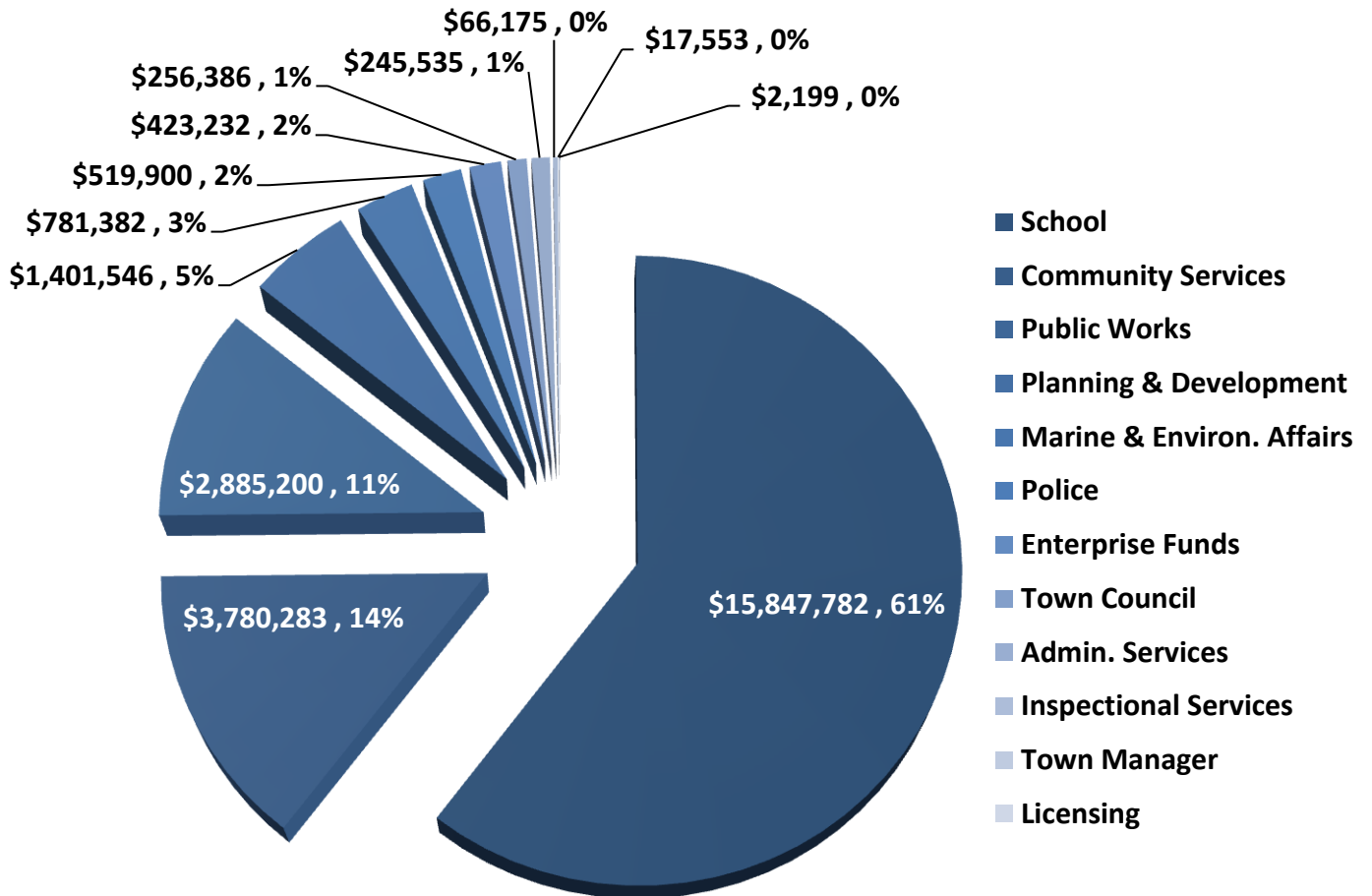
The “Unallocated” amount of \$1,834,159 represents unemployment and worker’s compensation. The town self-insures for these activities and it is not yet known where the costs will be incurred in FY 2019.

Allocation of Other Fixed Costs in the General Fund

The proposed FY 2019 budget for debt service, grants, assessments and other costs, and transfers are allocated to the operational components of town as follows:

Allocation of Debt Service, Grants, Assessments & Other Costs

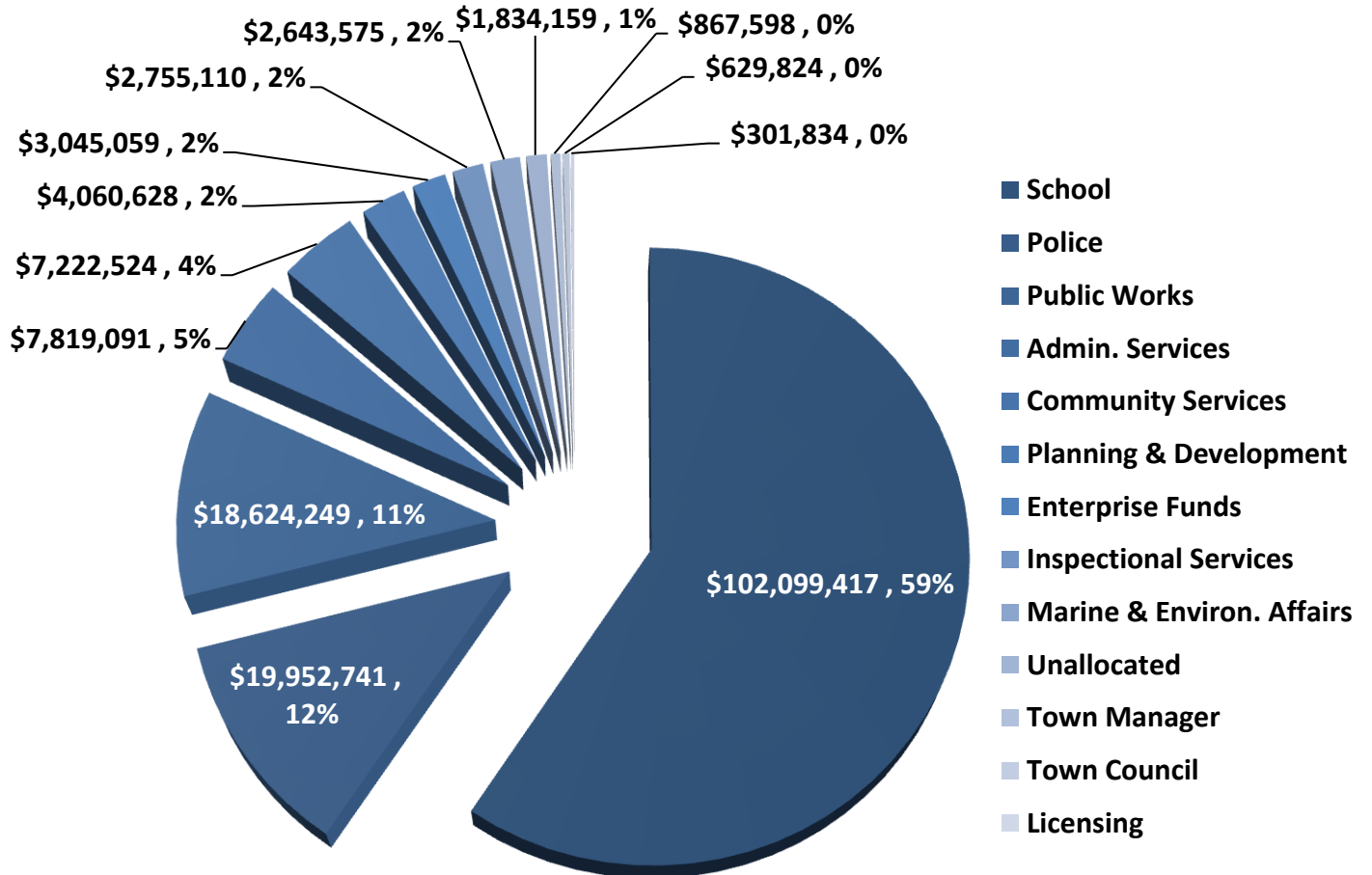
Total = \$26,227,174



Fully Allocated Budget by Department

The proposed FY 2019 fully allocated General Fund budget by department operation is as follows:

Fully Allocated Budget by Department Total = \$171,855,810



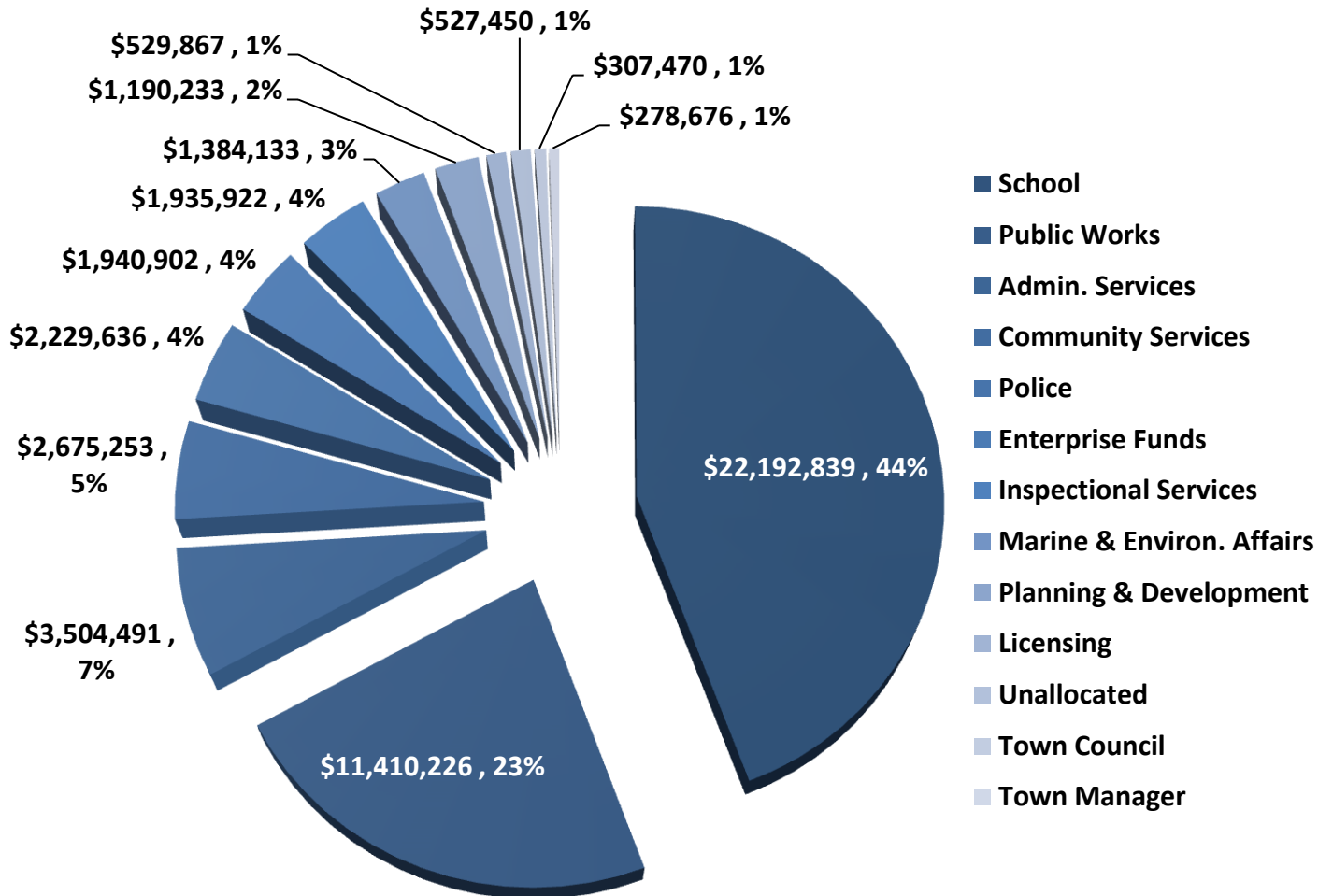
The "Unallocated" amount of \$1,834,159 includes unemployment and worker's compensation.

Allocation of Non-Property Tax Resources in the General Fund

The total estimated non-property tax resources used to balance the proposed FY 2019 General Fund includes all excise taxes, intergovernmental aid and other receipts generated at the local level. Allocated by department as follows:

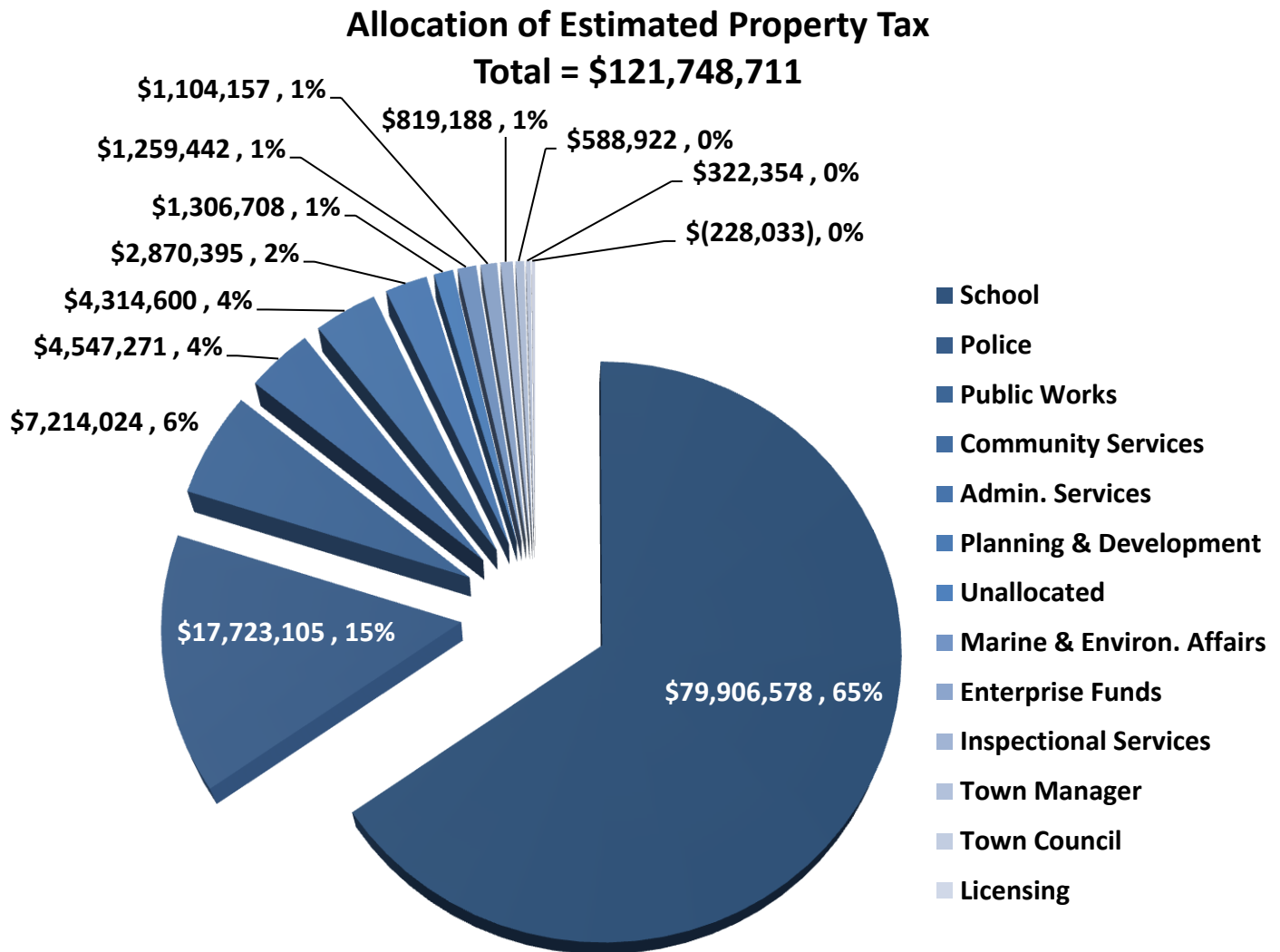
Allocation of Non-Property Tax Resources

Total = \$50,107,099



Estimated Property Tax Allocation by Department

After netting all non-property tax resources against the fully allocated General Fund operating budget for FY 2019 by department, the net amount represents the property tax support needed for each area.



Allocation Worksheets

FY 2019	General Fund											Enterprise Funds	Total		
	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environ. Affairs	Community Services	Inspectional Services	Licensing	Admin. Services			Planning & Development	
Expense Category															
Department Operations	109,662,268	-	275,682	671,810	70,637,000	14,532,512	9,691,760	1,121,341	2,523,347	2,076,999	155,716	6,008,108	1,967,993	-	109,662,268
Employee Benefits															
Retirement Assessments	9,309,000	1,961	31,604	109,247	1,967,887	2,541,432	1,173,878	186,985	396,343	354,606	113,427	864,920	257,585	1,309,125	9,309,000
Health Insurance for Active Employees	8,603,709	57,213	35,310	49,043	5,405,459	1,554,676	478,987	66,880	112,440	190,133	26,242	477,992	149,334		8,603,709
Retiree Health & Sick Benefits	4,125,070	200,000	25,148	8,239	2,948,204	418,028	219,408	6,590	34,605	30,197	-	80,093	41,418	113,139	4,125,070
Other Post Employment Benefits	500,000		2,066	2,869	316,238	90,954	28,022	3,913	6,578	11,123	1,535	27,964	8,737		500,000
Workers' Compensation & Unemployment	1,600,000	1,566,981												33,019	1,600,000
Medicare & Life Insurance	1,145,000	8,004	3,629	8,837	721,340	168,963	78,864	9,425	33,329	25,877	2,714	63,823	20,195		1,145,000
Total	25,282,779	1,834,159	97,755	178,235	11,359,129	4,774,055	1,979,160	273,793	583,294	611,937	143,919	1,514,792	477,269	1,455,283	25,282,779
Debt Service, Grants, Assessments & Other															
Debt Service	9,996,301				6,787,778	201,415	1,304,964	744,986	535,302			80,800	341,055		9,996,301
Regional School District	3,682,234				3,682,234										3,682,234
Commonwealth Charter Schools	3,246,468				3,246,468										3,246,468
School Choice	1,156,066				1,156,066										1,156,066
Library Grants	1,882,000								1,882,000						1,882,000
Tourism Grant	127,000								127,000						127,000
Property & Liability Insurance	1,810,000		2,494	8,067	952,982	113,292	168,392	20,563	49,333	15,164	-	24,363	32,117	423,232	1,810,000
Interest on Tax Refunds	-														-
Celebrations	120,000								120,000						120,000
Lombard Trust Rent	52,000								52,000						52,000
Veterans' District Assessment & Benefit Payments	400,000								400,000						400,000
Old Kings Highway	10,500												10,500		10,500
Greenhead Fly Control District	5,320												5,320		5,320
County Tax & Cape Cod Commission Assessments	1,141,791		3,893	9,486		205,193	136,844	15,833	35,629	29,326	2,199	84,832	618,557		1,141,791
Mosquito Control	393,997												393,997		393,997
Air Pollution Control Districts	21,684									21,684					21,684
RMV Non-renewal Surcharge	55,540											55,540			55,540
Cape Cod Regional Transit Authority	579,019								579,019						579,019
Special Education Assessment	22,254				22,254										22,254
Snow & Ice Removal Deficit	1,275,000						1,275,000								1,275,000
Town Council Reserve	250,000		250,000												250,000
Abatements & Exemptions Deficits	-														-
Total	26,227,174	-	256,386	17,553	15,847,782	519,900	2,885,200	781,382	3,780,283	66,175	2,199	245,535	1,401,546	423,232	26,227,174
Total Fixed Cost & Operating Expenditures	\$ 161,172,221	\$ 1,834,159	\$ 629,824	\$ 867,598	\$ 97,843,912	\$ 19,826,467	\$ 14,556,120	\$ 2,176,516	\$ 6,886,924	\$ 2,755,110	\$ 301,834	\$ 7,768,435	\$ 3,846,808	\$ 1,878,515	\$ 161,172,221
Transfers	10,683,589	-	-	-	4,255,505	126,274	4,068,130	467,059	335,601	-	-	50,656	213,820	1,166,544	10,683,589
Grand Total	\$ 171,855,810	\$ 1,834,159	\$ 629,824	\$ 867,598	\$ 102,099,417	\$ 19,952,741	\$ 18,624,249	\$ 2,643,575	\$ 7,222,524	\$ 2,755,110	\$ 301,834	\$ 7,819,091	\$ 4,060,628	\$ 3,045,059	\$ 171,855,810

Allocation Worksheets

FY 2019	General Fund											Enterprise Funds	Total		
	Unallocated	Town Council	Town Manager	School	Police	Public Works	Marine & Environ. Affairs	Community Services	Inspectional Services	Licensing	Admin. Services			Planning & Development	
Resources:															
Motor Vehicle Excise	7,163,187					7,163,187									
Boat Excise	130,000						130,000								
Motel/Hotel Excise	1,900,000	13,422	32,708		707,536	471,857	54,594	122,853	101,122	7,581	292,513	95,815			
PILOT	30,000										30,000				
Intergovernmental	19,613,832	23,212	7,971	10,980	18,174,933	252,507	334,283	33,455.07	244,641	34,867	3,820	403,240	51,388		
Charges for Services	2,247,582					513,582			1,734,000						
Fees, Licenses & Permits	3,316,100			16,900	225,000	194,000	170,000	61,000	6,000	1,776,500	510,500	262,700	93,500		
Fines & Penalties	1,500,000					126,000						1,124,000	250,000		
Interest & Other	1,193,500			130,000		2,000	575,000		12,000		3,000	471,500			
Special Revenue Funds	732,000					50,000	70,570	347,975					263,455		
Enterprise Funds	2,766,218		32,645	81,566								781,298	3,500		
Trust Funds	5,927,329	53	849	2,934	2,537,219	270,264	1,315,284	752,216	547,533	9,523	3,046	104,268	348,984		
Reserves	3,587,351	504,186	252,583	3,588	1,255,686	113,748	1,310,045	4,893	8,227	13,911	1,920	34,972	83,592		
Total Resources Excluding Property Taxes	50,107,099	527,450	307,470	278,676	22,192,839	2,229,636	11,410,226	1,384,133	2,675,253	1,935,922	529,867	3,504,491	1,190,233	1,940,902	50,107,100
Property Tax Support	\$ 121,748,711	\$ 1,306,708	\$ 322,354	\$ 588,922	\$ 79,906,578	\$ 17,723,105	\$ 7,214,024	\$ 1,259,442	\$ 4,547,271	\$ 819,188	\$ (228,033)	\$ 4,314,600	\$ 2,870,395	\$ 1,104,157	\$ 121,748,710