

TOWN OF BARNSTABLE, MASSACHUSETTS

FY16

Operating Budget Summary



Thomas K. Lynch,
Town Manager
June 4, 2015

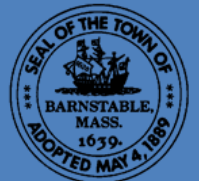


Table of Contents

SUMMARY OF ALL APPROPRIATED FUNDS.....	1
GENERAL FUND REVENUE SUMMARY	3
GENERAL FUND EXPENDITURE SUMMARY	5
DETAIL OF CHANGES IN MUNICIPAL OPERATING BUDGET	6
DETAIL OF CHANGES IN EDUCATION BUDGET.....	8
DETAIL OF CHANGES IN FIXED COSTS	9
BARNSTABLE MUNICIPAL AIRPORT ENTERPRISE FUND.....	10
Summary of Significant Budget Changes	11
APPROPRIATION ORDER 2015-154	11
SCHOOL DEPARTMENT	12
Summary of Significant Budget Changes	12
APPROPRIATION ORDER 2015-155	12
POLICE DEPARTMENT	13
Summary of Significant Budget Changes	13
APPROPRIATION ORDER 2015-156	14
GROWTH MANAGEMENT DEPARTMENT.....	15
Summary of Significant Budget Changes	15
APPROPRIATION ORDER 2015-157	15
COMMUNITY SERVICES DEPARTMENT GENERAL FUND.....	16
Summary of Significant Budget Changes	16
APPROPRIATION ORDER 2015-158	17
GOLF COURSE ENTERPRISE FUND.....	18
Summary of Significant Budget Changes	18
APPROPRIATION ORDER 2015-159	19
HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND	20
Summary of Significant Budget Changes	20
APPROPRIATION ORDER 2015-160	21
MARINA ENTERPRISE FUND	22

Summary of Significant Budget Changes	22
APPROPRIATION ORDER 2015-161	23
SANDY NECK ENTERPRISE FUND	24
Summary of Significant Budget Changes	24
APPROPRIATION ORDER 2015-162	25
REGULATORY SERVICES DEPARTMENT	26
Summary of Significant Budget Changes	26
APPROPRIATION ORDER 2015-163	26
DEPARTMENT OF PUBLIC WORKS GENERAL FUND	27
Summary of Significant Budget Changes	27
APPROPRIATION ORDER 2015-164	28
SOLID WASTE ENTERPRISE FUND.....	29
Summary of Significant Budget Changes	29
APPROPRIATION ORDER 2015-165	30
WATER POLLUTION CONTROL ENTERPRISE FUND	31
Summary of Significant Budget Changes	32
APPROPRIATION ORDER 2015-166	32
WATER SUPPLY ENTERPRISE FUND.....	33
Summary of Significant Budget Changes	33
APPROPRIATION ORDER 2015-167	34
TOWN COUNCIL DEPARTMENT	35
Summary of Significant Budget Changes	35
APPROPRIATION ORDER 2015-168	35
TOWN MANAGER DEPARTMENT.....	36
Summary of Significant Budget Changes	36
APPROPRIATION ORDER 2015-169	36
ADMINISTRATIVE SERVICES DEPARTMENT.....	37
Summary of Significant Budget Changes	37
APPROPRIATION ORDER 2015-170	37
OTHER REQUIREMENTS	38
APPROPRIATION ORDER 2015-171 Employee Benefits & Insurance.....	39
APPROPRIATION ORDER 2015-172 Debt Service.....	39

APPROPRIATION ORDER 2015-173 Grants 39

APPROPRIATION ORDER 2015-174 Insurance, Assessments, Transfers and Other Fixed Costs 39

APPROPRIATION ORDER 2015-175 COMMUNITY PRESERVATION FUND ADMINISTRATION EXPENSES
AND FY 2016 PROGRAM SET-ASIDES 40

APPROPRIATION ORDER 2015-176 APPROPRIATION ORDER FOR COMMUNITY PRESERVATION
FUND FY 2016 DEBT SERVICE 40

APPROPRIATION ORDER 2015-177 AUTHORIZING EXPENDITURE OF COMCAST LICENSING FEES FOR
THE FUNDING OF THE PUBLIC, EDUCATIONAL AND GOVERNMENT (PEG) ACCESS CHANNELS75 40

REVOLVING FUNDS AUTHORIZATION ORDER 2015-178 41

SUMMARY OF ALL APPROPRIATED FUNDS

Fund	FY14 Actual	Budget		\$ Change	% Change
		FY 2015	FY 2016		
General Fund	\$138,773,084	\$144,338,860	\$149,255,778	\$4,916,918	3.41%
Airport Enterprise	7,594,405	7,313,808	7,915,852	602,044	8.23%
Water Pollution Control Enterprise	4,024,979	4,410,053	4,463,158	53,105	1.20%
Water Supply Enterprise	3,588,061	4,021,468	4,389,768	368,300	9.16%
Solid Waste Enterprise	2,989,538	3,077,550	3,362,811	285,261	9.27%
Golf Enterprise	2,872,371	3,036,657	3,242,906	206,249	6.79%
HYCC Enterprise	2,979,209	3,172,059	3,185,270	13,211	0.42%
Marina Enterprise	626,500	684,713	873,731	189,018	27.61%
Sandy Neck Enterprise	730,358	835,195	865,717	30,522	3.65%
Total All Budgeted Funds	\$164,178,504	\$170,890,363	\$177,554,990	\$6,664,627	3.90%

Full-time Equivalent Employees	1254.39	1282.66	1290.76	8.10
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State laws require that the General Fund and all Enterprise Fund budgets be appropriated annually. These are the only funds requiring such annual authorization.

The total proposed FY16 operating budgets for the Town of Barnstable's appropriated funds is \$177,554,990. This is an increase from the FY15 budget of \$6,664,627 or 3.90%. In addition to the General Fund, this figure includes the Town's eight enterprise fund operations. These funds comprise the Town's annually appropriated funds.

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

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

The General Fund budget is increasing \$4,916,918 in FY16. Municipal operations are increasing \$2,157,566; school operations are increasing \$2,971,973; and other requirements are decreasing \$212,621. Factors contributing to the increase are contractual labor obligations, the addition of 6.4 staff members on the general fund budget, a large snow removal cost incurred in FY15 that must be budgeted in FY16, and increases in employee benefits.

The increase in the Airport Enterprise Fund budget is principally due to contractual labor obligations; employee benefit costs increases, fuel purchases for resale, and an increase in the transfer to the general fund reimbursing it for indirect cost provided by various administrative services.

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

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

The Solid Waste Enterprise Fund budget is increasing mainly due a new contract for the disposal of trash.

The Golf Course Enterprise Fund budget is increasing in all categories except capital outlay. Personnel cost will receive one additional staff member and incur state mandatory wage increases. Debt cost is set to increase from a new vehicle loan in FY15.

The HYCC Enterprise Fund budget is increasing modestly due to contractual obligations and state mandatory minimum increases being offset by debt service cost.

The Marina Enterprise Fund budget will mainly increase because of the reinstallation of piles in Barnstable Harbor.

The Sandy Neck Enterprise Fund budget increase is due to contractual obligations and state mandatory minimum wages increases.

GENERAL FUND REVENUE SUMMARY

	Actual FY 2014	Budget FY 2015	Budget FY 2016	Change FY15 - 16	Percent Change
<u>Property Taxes:</u>					
Tax Levy	\$ 103,522,018	\$ 106,676,485	110,479,501	\$ 3,803,016	3.56%
Reserved for Abatements and Exemptions	(1,526,093)	(1,869,334)	(1,750,000)	119,334	-6.38%
Property Taxes Available for Operations	101,995,925	104,807,151	108,729,501	3,922,350	3.74%
<u>Other Taxes:</u>					
Motor Vehicle Excise Tax	6,493,473	5,486,717	6,309,864	823,147	15.00%
Boat Excise Tax	132,358	135,000	130,000	(5,000)	-3.70%
Motel/Hotel Excise Tax	1,810,513	1,641,250	1,790,000	148,750	9.06%
Payments in Lieu of Tax	29,283	25,000	28,000	3,000	12.00%
Total Other Taxes	8,465,627	7,287,967	8,257,864	969,897	13.31%
<u>Other Resources:</u>					
Intergovernmental	18,261,926	17,744,627	17,291,502	(453,125)	-2.55%
Fines & Penalties	1,499,805	1,158,500	1,300,000	141,500	12.21%
Fees, Licenses, Permits	3,456,373	2,993,355	3,099,600	106,245	3.55%
Charges For Services	1,827,184	1,740,160	1,750,000	9,840	0.57%
Interest and Other	2,078,807	1,012,650	1,449,747	437,097	43.16%
Special Revenue Funds	649,247	610,376	640,053	29,677	4.86%
Enterprise Funds	2,171,377	2,371,386	2,409,351	37,965	1.60%
Trust Funds	300,000	290,000	280,000	(10,000)	-3.45%
General Fund Reserves	-	4,322,689	4,048,160	(274,529)	-6.35%
Total Other Resources	30,244,719	32,243,743	32,268,413	24,670	0.08%
Total General Fund Resources	\$ 140,706,271	\$ 144,338,861	\$ 149,255,778	\$ 4,916,918	3.41%

Total General Fund resources used to balance the FY16 budget are projected to grow \$4.9 million, or 3.4%. Sixty-six percent of the revenue growth is from property taxes. Other taxes are increasing \$970,000; mostly comprised of an increase from motor vehicle excise taxes. Intergovernmental aid is decreasing \$453,000 principally due to an expiring school construction aid reimbursements and reductions in the Commonwealth Charter School aid reimbursements. Revenue from local receipts is increasing \$762,000. Much of this increase is due to an increase in investment income and revenue generated from renewable energy projects. Transfers from reserves and other funds are decreasing \$285,000. Fewer General Fund reserves are being used to balance the budget.

- **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 FY16 to balance the operating or capital budgets.
- **Motor Vehicle Excise:** collections are authorized by Massachusetts General Law, Chapter 60A, and Section 1. The excise tax is calculated by a formula of \$25 per \$1,000 of valuation.

- **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. The state imposes a maximum taxable value of \$50,000 on vessels.
- **Motel/Hotel Exercise 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 Town of Barnstable recently adopted this increase in July 2010. The revenue collected from the additional 2% has been dedicated for sewer expansion projects and certain qualifying private road improvements.
- **Intergovernmental:** This category of revenue consists of several state aid classifications. Most notably are CH70 aid for education and unrestricted general government aid.
- **Local Receipts:** This category includes revenue generated from charges for services, fees, permits, licenses, fines, penalties, investment income and other sources generated at the local level.
- **Special Revenue Funds:** This category includes revenue from embarkation fees, Bismore Park parking fees, mooring fees and Conservation fees collected under the Wetlands Protection Act.
- **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:** In the General Fund a total of \$4,048,160 of fund balance, or surplus, will be used to fund the operating budget. This will still leave a healthy fund balance of over \$15 million which represents over 10% of General Fund expenditures. Additionally, the FY15 budget is trending very favorably and is expected to generate in excess of \$2 million of surplus which will increase fund balance at the close out of the fiscal year. The surplus will be used to finance the following costs:

\$2,711,000 for FY15 snow removal costs that exceeded the FY15 budget
 \$32,000 in overlay deficits for tax refunds issued on the FY09 and FY10 tax levy years
 \$585,000 for health insurance mitigation for employees
 \$200,000 for retiree sick leave buyback
 \$300,000 for the Town’s self-insured unemployment expense
 \$220,160 for the local school’s operating budget

These costs are not expected to be repeated with any certainty. Snow removal costs are dependent upon the weather and FY15 was an extraordinary, recording-breaking year for the Town. There are no more outstanding Appellate Tax Board cases for the FY09 and FY10 tax levy years. FY16 is the final year of a three year agreement to use reserves to mitigate increases in co-pays and deductibles for employee health insurance. The Police Department has several superior officers retiring in FY16 who will receive a sick leave buyback payment in accordance with the labor contract and the Town has always used reserves to fund its self-insured unemployment insurance program. A majority of the \$220,160 for the school’s budget is for furniture at the Early Learning Center.

GENERAL FUND EXPENDITURE SUMMARY

	ACTUAL	APPROVED	PROJECTED	PROPOSED	CHANGE FY15 - 16	
	FY 2014	FY 2015	FY 2015	FY 2016	\$	%
Municipal Operations:						
Police Department	\$ 11,645,813	\$ 12,441,808	\$ 12,399,166	\$ 13,192,241	\$ 750,433	6.03%
Public Works Department	9,858,305	10,575,029	10,904,978	11,493,377	918,348	8.68%
Administrative Services Department	5,254,413	5,490,179	5,491,503	5,739,396	249,218	4.54%
Community Services Department	2,568,789	2,745,204	2,684,428	2,857,738	112,534	4.10%
Regulatory Services Department	2,405,385	2,536,326	2,489,101	2,632,848	96,522	3.81%
Growth Management Department	956,942	859,897	857,111	904,585	44,688	5.20%
Town Manager	555,587	579,800	590,430	596,116	16,316	2.81%
Town Council	270,452	281,251	282,247	250,759	(30,492)	-10.84%
Total Municipal Operations	33,515,686	35,509,494	35,698,963	37,667,060	2,157,566	6.08%
Education:						
Local School System	60,797,528	62,070,109	61,745,792	64,250,000	2,179,891	3.51%
Regional School District	2,810,364	2,830,850	2,830,850	3,195,407	364,557	12.88%
Commonwealth Charter Schools	2,277,229	2,644,118	2,640,000	2,863,624	219,506	8.30%
School Choice	679,328	687,132	685,000	895,151	208,019	30.27%
Total Education	66,564,449	68,232,209	67,901,642	71,204,182	2,971,973	4.36%
Fixed Costs:						
Employee Benefits	18,864,474	20,916,506	20,750,655	21,439,410	522,904	2.50%
Debt Service	8,830,555	8,678,407	8,670,000	8,647,981	(30,426)	-0.35%
State & County Assessments	2,389,262	2,499,989	2,482,970	2,521,142	21,153	0.85%
Grants	1,773,948	1,794,753	1,794,753	1,838,250	43,497	2.42%
Property & Liability Insurance	1,439,324	1,570,000	1,539,715	1,580,000	10,000	0.64%
Celebrations, Rent & Other	157,137	176,924	175,924	172,000	(4,924)	-2.78%
Abatements & Exemptions Deficits	-	646	-	32,000	31,354	4853.56%
Total Other Requirements	33,454,700	35,637,225	35,414,017	36,230,783	593,558	1.67%
Total General Fund Before Transfers	133,534,834	139,378,928	139,014,622	145,102,025	5,723,097	4.11%
Transfers to Other Funds	5,238,250	4,959,932	4,959,932	4,153,753	(806,179)	-16.25%
Grand Total General Fund	\$ 138,773,084	\$ 144,338,860	\$ 143,974,554	\$ 149,255,778	\$ 4,916,918	3.41%

The municipal operations budget is increasing \$2,157,566 or 6.1%. This includes a \$692,000 increase in the snow removal deficit from the prior year. This is included in the Public Works budget above. Excluding the snow removal deficit from recurring operations results in an increase of \$1,465,663, or 4.4%. Total spending on education is increasing \$2,971,973 or 4.4%. Local school operations are increasing \$2,179,891 while assessments from other districts are increasing \$792,082 collectively. Fixed costs are increasing 1.7% or \$593,558 with a majority of the increase attributed to employee benefits. Transfers to other funds are declining by over \$800,000 as the FY15 budget included several transfers from reserves for grant matches and capital improvements that are not repeated in the FY16 budget.

DETAIL OF CHANGES IN MUNICIPAL OPERATING BUDGET

Category	Amount	FTE	Description
Contractual Salary Obligations	\$1,004,375		Costs associated with employee collective bargaining agreements.
Seasonal and hourly staff	209,380		Costs associated with the state minimum wage increases that went into effect January 1, 2015 and January 1, 2016.
Athletic field maintenance crew	85,455	1.00	A new Working Foreman supported by two seasonal laborers to increase the maintenance of municipal athletic fields. \$10,000 included for materials and supplies.
Vehicle and equipment replacements	81,360		Increased costs For Police and Public Works vehicles and equipment replacements.
Technology costs	78,250		Costs associated with support and licensing for various software utilized by the Town including new ePermitting software and a new Financial Transparency program.
Training academy	72,128		Costs associated with hiring 7 new recruits to replace sworn officers who have retired.
Consumer Affairs police officer	62,000	1.00	To replace existing officer who will support the Consumer Affairs Division's Licensing and Parking programs full-time.
Community Impact Unit police officer	62,000	1.00	One new sworn officer to complement the existing 3 members of the Community Impact Unit.
Vehicle maintenance	16,800		Costs associated with maintaining Public Works vehicle and equipment.
Employee safety	15,000		Costs associated with workplace safety evaluations and safety training.
Solid waste disposal	15,000		Costs associated with disposing municipal trash at new disposal contract rates.
Police firearms certification	14,300		Costs associated with overtime and facility rental for firearms certification.
Town Council expense allowance	13,000		Costs associated with new expense allowance approved.
Senior Center Staffing	11,277	0.20	An increase of 8 hours per week for an Outreach Worker at the Senior Center.
Arts program	10,000		Funds to enhance Growth Management's Arts Program
Sewer fees	3,000		Costs associated with sewer fee rate increases.
Assistant Harbormaster training funds	(7,700)		Costs included in the FY15 budget that will not be repeated.

Natural gas	(9,000)		Reduction due to new contract rate.
Renewable energy	(12,000)		Savings from Senior Center renewable energy project
Senior service assessment	(25,000)		Costs included in the FY15 budget that will not be repeated.
Town Council staffing	(43,492)	(0.60)	Reduction of one position to 16 hours per week and the downgrade of the remaining full-time position.
Defunding for closed shooting range	(54,000)		Costs included in the FY15 budget that will not be repeated.
Fuel contracts	(136,500)		Costs savings on new 12 month contracts for gasoline and diesel fuel.
Increase in Municipal Operations	\$1,465,633	2.60	
Increase in Snow removal deficit (DPW)	691,933		Costs associated with the FY15 snow removal.
Increase in Municipal operations	\$2,157,566	2.60	

DETAIL OF CHANGES IN EDUCATION BUDGET

Category	Amount	FTE	Description
Contractual Salary Obligations	\$1,135,176		Costs associated with employee collective bargaining agreements.
Kindergarten Grant	160,466		Projected elimination of state funding that has been used to employ part-time Teacher Assistants in Kindergarten classrooms. This allocation will move all Kindergarten Assistants from the grant budget into the general fund.
MTSS Schedule	241,090	3.90	Funds allocated to the hiring and reorganization of specialist teachers in the K-5 grades, enabling concentrated blocks of instruction and the delivery of enhanced Tier 1 & 2 intervention supports.
Preschool Programming	218,908	3.90	Funds allocated for the additional staff members needed due to the expansion of the Early Learning Center.
Programming Changes	174,880	4.40	Funding allocated for departmental programming changes and increasing needs at different grade levels.
Reduction in Positions	(508,764)	(8.40)	Salary reductions are due to changes in class schedules, student course selections, and faculty retirements.
Instructional Equipment & Text	400,700		Includes funding for the purchasing of new instructional and athletic equipment, curriculum materials, and the replacement of outdated textbooks.
BCHMCPS	113,726		Includes funding for the Kindergarten Grant elimination and annual increase from FY15 to FY16.
Operating capital	23,520		Funding allocated for the traffic and parking upgrades at WVES in order to keep our faculty and students safe.
Non-salary Program Reductions	(52,545)		Reductions in Maintenance and System Administration programs which are not needed at this time.
Fixed Costs Increases	272,734		Costs associated with transportation, technology, and utility obligations. Includes funds for known current obligations and projected future expenses.
Increase in Local School Budget	\$2,179,891	3.80	
School assessments	792,082		Increases in Charter School and Regional School Assessments.
Total Increase in Education	\$2,971,973		

DETAIL OF CHANGES IN FIXED COSTS

Category	Amount	FTE	Description
Employee benefits	\$522,904		Costs increases mainly due to retirement and health insurance.
Reduction in debt service	(30,426)		Costs savings as retired bonds exceed the cost of new issues.
Grants	43,497		Increase in grants for libraries and tourism.
Property & casualty insurance	10,000		Increase costs associated with premiums
Assessments & other fixed costs	47,581		Increase costs associated State, County & local assessments
Transfers	(806,179)		Reduction in net transfer to the Capital Trust Fund and amounts used for the supplemental FY15 capital program.
Decrease in Fixed Costs & Transfers	(\$212,623)		

Increase in General Fund Budget	\$4,916,918
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BARNSTABLE MUNICIPAL AIRPORT ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 1,622,984	\$ 1,712,617	\$ 1,710,000	\$ 1,721,125	\$ 8,508	0.50%
Benefits	404,119	511,996	505,000	534,790	22,794	4.45%
Operating Expenses	5,178,075	4,538,708	4,525,000	4,956,182	417,474	9.20%
Capital Outlay	540	103,000	100,000	247,000	144,000	139.81%
Debt Service	55,100	54,500	54,500	53,600	(900)	-1.65%
Transfers Out	333,586	392,987	392,987	403,155	10,168	2.59%
Subtotal Operating Budget	7,594,405	7,313,808	7,287,487	7,915,852	602,044	8.23%
Capital Program	4,640,739	3,718,125	3,700,000	5,912,000	2,193,875	59.00%
Total Expenses	12,235,144	11,031,933	10,987,487	13,827,852	2,795,919	25.34%
Permanent full-time equivalent employees	25.30	25.50		25.00	(0.50)	
Source of Funding						
Intergovernmental Aid	6,623,845	2,244,800	3,500,000	87,600	(2,157,200)	-96.10%
Fees, Licenses, Permits	591,565	683,922	690,000	1,052,227	368,305	53.85%
Charges for Services	6,561,246	6,490,886	6,800,000	6,725,125	234,239	3.61%
Interest and Other	74,851	51,400	90,000	50,900	(500)	-0.97%
Borrowing Authorizations	-	1,205,000	-	5,422,350	4,217,350	349.99%
Total Sources	13,851,507	10,676,008	11,080,000	13,338,202	2,662,194	24.94%
Excess (Deficiency) cash basis	1,616,363	(355,925)	92,513	(489,650)	\$ (133,725)	
Adjustment to accrual basis	1,761,718	-	2,000,000	-		
Beginning Net Assets per CAFR	70,256,627	73,634,708	73,634,708	75,727,221		
Ending Net Assets per CAFR	73,634,708	\$ 73,278,783	\$ 75,727,221	\$ 75,237,571		
Invested in capital assets, net of related debt (1)	(69,524,058)					
Invested in inventory (1)	(75,975)					
User fees receivable (1)	(271,610)					
Reserved for continuing appropriations (2)	(4,077,498)					
Reserved for subsequent year's budget (3)	(615,000)					
Reserved for encumbrances (4)	(379,249)					
Other post employment benefits obligation (5)	755,890					
Compensated absences (5)	108,934					
Intergovernmental receivables collected (6)	3,007,835					
Net assets available for appropriation (free cash) (6)	\$ 2,563,977					

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

(2) This represents the portion of the airport enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2014.

(3) This amount represents the net assets appropriated for the subsequent year's (FY15) capital program budget.

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

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

(6) This represents amounts received prior to certification and subsequent to the fiscal year end.

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$602,044 or 8.23%. Personnel costs are increasing a modest 0.5% which includes all contractual pay increases and one part-time position being eliminated. Benefits are increasing 4.5% due to an increase in health insurance costs. Operating expenses are increasing \$417,474 to support purchases in jet fuel for resale and electricity. Jet fuel sales are increasing requiring more funds to purchase inventory. Electricity is up significantly because of changes in the method of accounting for the renewable energy projects. Capital outlay is up \$144,000 to support vehicle replenishments and runway improvements.

Revenue generated by the airport operations will cover the FY16 proposed operating budget increase. The Airport generates a significant amount of revenue from its jet fuels sales and this is reflected in the increased revenue in charges for services. FY16 revenue from fee, licenses and permits included the new revenue from the renewable energy projects. The enterprise fund will use \$489,650 in reserves and \$5,422,350 in borrowing authorizations for the FY16 capital improvement program

APPROPRIATION ORDER 2015-154

ORDERED:

That the sum **\$7,915,852** be appropriated for the purpose of funding the Town's FY 2016 Airport Enterprise Fund budget, and to meet such appropriation that **\$7,915,852** be raised from current year revenues by the airport as presented to the Town Council by the Town Manager.

SCHOOL DEPARTMENT

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 44,288,369	\$ 44,988,320	\$ 44,750,000	\$ 46,259,772	\$ 1,271,452	2.83%
Operating Expenses	14,074,540	14,685,997	14,600,000	15,519,104	833,107	5.67%
Horace Mann Charter School	2,434,619	2,395,792	2,395,792	2,471,124	75,332	3.14%
Total Appropriation	60,797,528	62,070,109	61,745,792	64,250,000	2,179,891	3.51%

Employee Benefits Allocation:

Life Insurance	4,523		7,712	
Medicare	629,792		645,703	
Health Insurance	3,731,448		4,290,569	
County Retirement	1,921,731		1,649,482	
Total Employee Benefits (1)	6,287,494		6,593,467	

Total Expenditures Including Benefits **\$ 67,085,022** **\$ 68,339,259**

Full-time Equivalent Employees **815.53** **830.35** **834.15** **3.80**

Source of Funding

Taxes	\$ 48,794,301	\$ 50,452,436	\$ 50,120,792	\$ 52,245,737	\$ 1,793,301	3.55%
Intergovernmental	11,558,976	11,192,673	11,200,000	11,419,103	226,430	2.02%
Fees, Licenses, Permits	425,000	425,000	425,000	365,000	(60,000)	-14.12%
Interest and Other	19,251	-	-	-	-	0.00%
Free Cash/Surplus Funds	-	-	-	220,160	220,160	0.00%
Total Sources	\$ 60,797,528	\$ 62,070,109	\$ 61,745,792	\$ 64,250,000	\$ 2,179,891	3.51%

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

Summary of Significant Budget Changes

The FY16 proposed budget is \$2,179,891 more than the FY15 approved budget representing a 3.51% increase. The increase provides for the contractual pay increases for all department staff. This budget includes funding for 689.99 full-time equivalent employees. Throughout the district 23.3 positions are being added due to the MTSS schedules and other programming changes, and are offset by 11.5 position reductions. Increases in supplies and operating expenses are due to furniture and fixture upgrades at the Early Learning Center and Centerville, new curriculum supplies and materials for the ELL department, and curriculum material upgrades at BUES & BHS. The school savings account is being used to fund one-time expenses which include new furniture, fixtures, and equipment at the Early Learning Center, iPads for the ELL Department, new curriculum materials for the ELL department, and the traffic and parking upgrades at West Villages Elementary School.

APPROPRIATION ORDER 2015-155

ORDERED:

That the sum **\$61,429,646** be appropriated for the purpose of funding the Town's FY 2016 Barnstable Public Schools budget, and that to meet this appropriation that **\$61,209,486** be raised from current year revenues and that **\$220,160** be transferred from the General Fund reserves as presented to the Town Council by the Town Manager.

POLICE DEPARTMENT

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 10,670,247	\$ 11,334,508	\$ 11,302,127	\$ 12,013,453	\$ 678,945	5.99%
Operating Expenses	754,868	828,300	818,039	839,428	11,128	1.34%
Capital Outlay	220,698	279,000	279,000	339,360	60,360	21.63%
Total Appropriation	11,645,813	12,441,808	12,399,166	13,192,241	750,433	6.03%
Employee Benefits Allocation:						
Life Insurance	651		700			
Medicare	129,899		129,885			
Health Insurance	706,199		776,544			
County Retirement	1,856,209		2,025,316			
Total Employee Benefits (1)	2,692,958		2,932,445			
Total Expenditures Including Benefits	\$ 14,338,771		\$ 15,331,611			
Full-time Equivalent Employees	125.76	130.76		132.76	2.00	
Source of Funding						
Taxes	\$ 10,909,347	\$ 11,770,054	\$ 11,705,294	\$ 12,586,401	\$ 816,347	6.94%
Intergovernmental	10,715	-	-	-	-	0.00%
Fines, Forfeitures, Penalties	214,918	176,000	155,765	176,000	-	0.00%
Fees, Licenses, Permits	113,933	172,254	195,254	99,840	(72,414)	-42.04%
Charges for Services	316,167	265,000	264,250	265,000	-	0.00%
Interest and Other	30,734	8,500	28,603	15,000	6,500	76.47%
Special Revenue Funds	50,000	50,000	50,000	50,000	-	0.00%
Total Sources	\$ 11,645,813	\$ 12,441,808	\$ 12,399,166	\$ 13,192,241	\$ 750,433	6.03%

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$750,433 or 6%. Personnel costs include funding for contractual obligations as well as two additional sworn officers. An additional \$14,300 is also being provided for officer firearms training (\$11,300 for overtime and \$3,000 for range rental). Operating expenses are increasing \$11,128. This includes \$72,128 towards the training academy for seven (7) officers and \$7,000 for technology costs. A significant amount of this additional funding has been offset by the cost savings from a favorable gasoline contract in FY16. Capital outlay of \$339,360 is being proposed to provide for the replacement of five marked cruisers for \$215,360; the continued replacement of computer systems \$45,000, \$38,000 for pistol replacements, and \$41,000 for AED replacements. These expenses equate to a 22% increase in capital outlay from the previous year.

Tax support is increasing \$816,347 to fund the budget increase. Additionally, department revenue from alarm registration fees are declining due to FY16 being a nonrenewal year. Registrations are biennial which is reflected in the \$72,414 decrease in fees for FY16.

APPROPRIATION ORDER 2015-156

ORDERED:

That the sum of **\$13,192,241** to be appropriated for the purpose of funding the Town's FY 2016 Barnstable Police Department budget; and to meet such appropriation that **\$13,142,241** 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.

GROWTH MANAGEMENT DEPARTMENT

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 844,256	\$ 761,497	\$ 765,163	\$ 796,185	\$ 34,688	4.56%
Operating Expenses	112,685	98,400	91,948	108,400	10,000	10.16%
Total Appropriation	956,942	859,897	857,111	904,585	44,688	5.20%
Employee Benefits Allocation:						
Life Insurance	59		36			
Medicare	10,337		9,766			
Health Insurance	39,087		41,560			
County Retirement	174,481		154,705			
Total Employee Benefits (1)	223,964		206,067			
Total Expenditures Including Benefits	\$ 1,180,906		\$ 1,063,178			
Full-time Equivalent Employees	12.00	11.50		11.50	0.00	
Source of Funding						
Taxes	\$ 901,174	\$ 824,897	\$ 819,428	\$ 865,585	\$ 40,688	4.93%
Fees, Licenses, Permits	55,768	35,000	37,508	39,000	4,000	11.43%
Interest and Other	-	-	175	-	-	0.00%
Total Sources	\$ 956,942	\$ 859,897	\$ 857,111	\$ 904,585	\$ 44,688	5.20%

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$44,688, or 5.2%, mainly as a result of contractual obligations. There is an additional \$10,000 in operating expenses for funding the arts program. Funding for this operation is provided from taxes, permits and fees. Tax support is increasing \$40,688.

APPROPRIATION ORDER 2015-157

ORDERED:

That the sum of **\$904,585** be raised and appropriated for the purpose of funding the Town's FY 2016 Growth Management Department budget as presented to the Town Council by the Town Manager.

COMMUNITY SERVICES DEPARTMENT GENERAL FUND

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 2,174,024	\$ 2,314,139	\$ 2,262,962	\$ 2,452,723	\$ 138,584	5.99%
Operating Expenses	310,147	378,065	368,373	343,015	(35,050)	-9.27%
Capital Outlay	84,618	53,000	53,092	62,000	9,000	16.98%
Total Appropriation	2,568,789	2,745,204	2,684,428	2,857,738	112,534	4.10%
Employee Benefits Allocation:						
Life Insurance	157		162			
Medicare	26,133		24,857			
Health Insurance	72,438		74,727			
County Retirement	365,008		400,488			
Total Employee Benefits (1)	463,736		500,234			
Total Expenditures Including Benefits	\$ 3,032,525		\$ 3,184,662			
Full-time Equivalent Employees	24.48	24.45		24.65	0.20	
Source of Funding						
Taxes	\$ 681,558	\$ 824,803	\$ 729,342	\$ 982,330	\$ 157,527	19.10%
Fees, Licenses, Permits	62,262	150,500	55,297	60,000	(90,500)	-60.13%
Charges for Services	1,487,693	1,454,160	1,577,985	1,484,000	29,840	2.05%
Interest and Other	14,557	5,000	11,062	10,000	5,000	100.00%
Special Revenue Funds	291,075	279,097	279,097	288,000	8,903	3.19%
Enterprise Funds	31,644	31,644	31,644	33,408	1,764	5.57%
Total Sources	\$ 2,568,789	\$ 2,745,204	\$ 2,684,428	\$ 2,857,738	\$ 112,534	4.10%

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$112,534 or 4.1%. Personnel costs are increasing \$138,584 which includes contractual obligations and the state's new minimum wage increase requirement. The mandatory minimum wage increase will contribute \$113,000 to personnel cost. The Senior Services Outreach & Development Coordinator will move into a fulltime position adding 0.2 Fte's to the department.

Operating expenses are decreasing \$35,050 which is attributed to a senior service needs assessment and shooting range expenses being removed which were included in the FY15 budget. There is also \$1,500 in savings in gasoline expenses. These items are offset by \$5,250 in operating expenses for software upgrades regarding mobile on-line registration.

Capital outlay is increasing by \$9,000 as the FY16 proposed budget includes funds for the purchase of a replacement vehicle in Marine & Environmental Affairs Division (\$25,000) and the continuation of equipment replacement in the Recreation, Leisure & Aquatics Division (\$37,000).

Tax support for the proposed FY 16 budget is increasing \$157,527 as revenue from the shooting range permits will not materialize due to being closed.

APPROPRIATION ORDER 2015-158

ORDERED:

That the sum of **\$2,857,738** be appropriated for the purpose of funding the Town's FY 2016 Community Services Department General Fund budget, and to meet such appropriation, that **\$2,569,738** be raised from current year revenue, that **\$288,000** be transferred from the Mooring Fee Special Revenue Fund as presented to the Town Council by the Town Manager.

GOLF COURSE ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 1,118,681	\$ 1,171,555	\$ 1,155,000	\$ 1,301,442	\$129,887	11.09%
Benefits	112,414	117,944	117,250	134,001	16,057	13.61%
Operating Expenses	998,484	937,995	930,000	1,012,765	74,770	7.97%
Capital Outlay	9,981	55,000	-	-	(55,000)	-100.00%
Debt Service	382,811	382,811	428,800	419,100	36,289	9.48%
Transfers Out	250,000	371,352	371,352	375,598	4,246	1.14%
Subtotal Operating Budget	2,872,371	3,036,657	3,002,402	3,242,906	206,249	6.79%
Capital Program	-	-	-	314,000	314,000	0.00%
Total Expenses	2,872,371	3,036,657	3,002,402	3,556,906	520,249	17.13%
Permanent full-time equivalent employees	15.75	15.75		16.75	1.00	
Source of Funding						
Taxes	-	121,352	-	125,598	4,246	3.50%
Charges for Services	2,980,647	2,908,305	3,030,033	3,112,180	203,875	7.01%
Interest and Other	11,398	7,000	12,613	5,128	(1,872)	-26.74%
Borrowing Authorizations	-	-	-	314,000	314,000	0.00%
Total Sources	2,992,046	3,036,657	3,042,645	3,556,906	520,249	17.13%
Excess (Deficiency) cash basis	119,675	-	40,243	-	\$ -	
Adjustment to accrual basis	(27,994)	-	(50,000)	-		
Beginning Net Assets per CAFR	10,614,208	10,705,889	10,705,889	10,696,132		
Ending Net Assets per CAFR	10,705,889	\$ 10,705,889	\$ 10,696,132	\$ 10,696,132		
Invested in capital assets, net of related debt (1)	(10,749,817)					
Invested in inventory (1)	(78,150)					
User fees receivable (1)	(24,736)					
Reserved for encumbrances (3)	(32,532)					
Other post employment benefits obligation (4)	557,764					
Compensated absences (4)	76,270					
Accrued Interest (4)	46,055					
Net assets available for appropriation (free cash) (5)	\$ 500,743					

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

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

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

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

Summary of Significant Budget Changes

The Golf Course Enterprise Fund budget is increasing \$206,249 or 6.8%. Personnel cost are increasing \$129,887 which includes all contractual obligations and one additional fulltime employee to staffing levels for a Director of Golf Maintenance. Operating expenses are increasing \$74,770 due to incremental increase in routine operation needs in all categories. Debt services will increase by \$36,289 for a new equipment loan issued in FY15. Funding for the FY16 proposed operating budget is comprised of \$3,117,308 in estimated golf course revenue and \$125,598 in tax support. A borrowing authorization of \$314,000 will pay for the FY16 capital program.

APPROPRIATION ORDER 2015-159

ORDERED:

That the sum of **\$3,117,308** to be appropriated for the purpose of funding the Town's FY 2016 Golf Course Enterprise Fund budget; and to meet such appropriation that **\$3,117,308** be raised from current year revenues by the golf course facilities as presented to the Town Council by the Town Manager.

HYANNIS YOUTH AND COMMUNITY CENTER ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY 15 - 16	Percent Change
Personnel	\$ 679,108	\$ 762,258	\$ 752,000	\$ 831,163	\$ 68,905	9.04%
Benefits	61,512	67,581	65,000	72,033	4,452	6.59%
Operating Expenses	592,979	722,790	720,000	708,002	(14,788)	-2.05%
Debt Service	1,391,923	1,359,000	1,359,000	1,291,400	(67,600)	-4.97%
Transfers Out	253,687	260,430	260,430	282,672	22,242	8.54%
Subtotal Operating Budget	2,979,209	3,172,059	3,156,430	3,185,270	13,211	0.42%
Capital Program	-	-	-	-	-	0.00%
Total Expenses	2,979,209	3,172,059	3,156,430	3,185,270	13,211	0.42%
Permanent full-time equivalent employees	9.50	10.50		10.50	-	
Source of Funding						
Taxes	469,687	570,578	570,578	592,820	22,242	3.90%
Fees, Licenses, Permits	314,202	292,500	293,000	299,000	6,500	2.22%
Charges for Services	787,378	738,981	740,000	735,450	(3,531)	-0.48%
Interest and Other	165,538	141,000	140,000	141,000	-	0.00%
Trust Funds	1,391,423	1,359,000	1,359,000	1,292,000	(67,000)	-4.93%
Total Sources	3,128,227	3,102,059	3,102,578	3,060,270	(41,789)	-1.35%
Excess (Deficiency) cash basis	149,019	(70,000)	(53,852)	(125,000)	\$(55,000)	
Adjustment to accrual basis	259,594	-	250,000	-		
Beginning Net Assets per CAFR	9,936,554	10,345,167	10,345,167	10,541,315		
Ending Net Assets per CAFR	10,345,167	\$ 10,275,167	\$ 10,541,315	\$ 10,416,315		
Invested in capital assets, net of related debt (1)	(10,274,309)					
Reserved for encumbrances (2)	(9,096)			\$ 310,148		
Deferred revenue (3)	(27,735)					
Accrued interest (4)	118,107					
Other post employment benefits obligation (4)	194,236					
Compensated absences (4)	37,165					
Reserved for subsequent year's budget (5)	(70,000)					
Net assets available for appropriation (free cash) (6)	\$ 313,535					

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

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

(3) This represents revenue accrued for financial statement reporting purpose but deferred for the calculation of surplus.

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

(5) This amount represents the net assets appropriated for the subsequent year's (FY15) operating budget.

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$13,211 or 0.42%. Personnel costs are increasing \$68,905 which includes all contractual obligations. There are no increases in staffing levels. \$44,000 of additional funds is included for seasonal wage increases to meet the State's minimum wage requirement and additional seasonal staff. Operating expenses are decreasing \$14,788 largely due to utility savings. Debt service is down \$67,600 and transfers to the general fund are up \$22,242. Funding for this operation is comprised of \$1,175,450 in estimated operating revenue; a \$1,292,000 transfer from the Capital Trust Fund, \$592,820 in tax support and \$125,000 of the enterprise fund's reserves.

APPROPRIATION ORDER 2015-160

ORDERED:

That the sum of **\$2,902,598** be appropriated for the purpose of funding the Town's FY 2016 Hyannis Youth and Community Center Enterprise Fund budget; and to meet such appropriation that **\$1,175,450** be raised from current year revenues by the Hyannis Youth and Community Center operations, and that **\$310,148** be raised from the general fund, and that **\$1,292,000** be transferred from the Capital Trust Fund, and that **\$125,000** be transferred from the Hyannis Youth and Community Center Enterprise Fund reserves, as presented to the Town Council by the Town Manager.

MARINA ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 226,682	\$ 230,558	\$ 226,000	\$ 250,108	\$ 19,550	8.48%
Benefits	5,515	10,865	10,500	11,185	320	2.95%
Operating Expenses	96,049	134,650	132,000	133,192	(1,458)	-1.08%
Capital Outlay	6,923	20,000	20,000	20,000	-	0.00%
Debt Service	234,371	227,701	227,701	227,900	199	0.09%
Transfers Out	56,959	60,939	60,939	231,346	170,407	279.64%
Subtotal Operating Budget	626,500	684,713	677,140	873,731	189,018	27.61%
Capital Program	3,435	-	-	1,008,000	1,008,000	0.00%
Total Expenses	629,935	684,713	677,140	1,881,731	1,197,018	174.82%
Permanent full-time equivalent employees	1.45	1.45		1.65	0.20	
Source of Funding						
Fees, Licenses, Permits	661,732	570,782	640,000	593,600	22,818	4.00%
Charges for Services	11,809	7,500	11,900	7,200	(300)	-4.00%
Interest and Other	32,202	20,000	29,200	17,700	(2,300)	-11.50%
Special Revenue Funds	24,000	24,000	24,000	24,000	-	0.00%
Trust Funds	63,231	62,431	62,431	61,231	(1,200)	-1.92%
Borrowing Authorizations	-	-	-	1,008,000	1,008,000	0.00%
Total Sources	792,974	684,713	767,531	1,711,731	1,027,018	149.99%
Excess (Deficiency) cash basis	163,039	-	90,391	(170,000)	\$ (170,000)	
Adjustment to accrual basis	(64,004)	-	(50,000)	-		
Beginning Net Assets per CAFR	4,585,376	4,684,411	4,684,411	4,724,802		
Ending Net Assets per CAFR	4,684,411	\$ 4,684,411	\$ 4,724,802	\$ 4,554,802		
Invested in capital assets, net of related debt (1)	(4,012,657)					
Reserved for encumbrances (2)	(37,175)					
Reserved for continuing appropriations (3)	(125,989)					
Other post employment benefits obligation (4)	188,896					
Compensated absences (4)	16,941					
Net assets available for appropriation (free cash) (5)	\$ 714,427					

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

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

(3) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2014.

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

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$189,018. The significant increase is due a reimbursement to the General Fund of \$170,000 for the cost of reinstalling the piles in Barnstable Harbor that were damaged in the FY15 winter season. This is included in the transfers out line. Personnel cost are increasing by \$19,550 and include funds for the state mandatory minimum wage increases as well as contractual obligations.

Source of funding includes a transfer of \$24,000 from the Bismore Park Special Revenue Fund and \$61,231 from the Capital Trust Fund to cover the operation's costs for maintaining the Bismore Park and debt service on the Barnstable Marina bulkhead. The reimbursement of \$170,000 to the General Fund will be funded from the enterprise fund's reserves and the capital program of \$1,008,000 will be financed with a bond issue.

APPROPRIATION ORDER 2015-161

ORDERED:

That the sum of **\$873,731** be appropriated for the purpose of funding the Town's FY 2016 Marina Enterprise Fund budget; and to meet such appropriation that **\$618,500** be raised from current year revenues by the marina facilities, and that **\$61,231** be transferred from the Capital Trust Fund, and that **\$24,000** be transferred from the Bismore Park Special Revenue Fund, and that **\$170,000** be transferred from the Marina Enterprise Fund reserves as presented to the Town Council by the Town Manager.

SANDY NECK ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 384,948	\$ 403,253	\$ 402,000	\$ 439,894	\$36,641	9.09%
Benefits	25,829	34,915	34,000	35,330	415	1.19%
Operating Expenses	110,615	132,400	132,000	149,400	17,000	12.84%
Capital Outlay	43,727	90,000	90,000	71,500	(18,500)	-20.56%
Debt Service	92,981	92,000	92,000	95,481	3,481	3.78%
Transfers Out	72,257	82,627	82,627	74,112	(8,515)	-10.31%
Subtotal Operating Budget	730,358	835,195	832,627	865,717	30,522	3.65%
Capital Program	121,750	-	-	-	-	0.00%
Total Expenses	852,108	835,195	832,627	865,717	30,522	3.65%
Permanent full-time equivalent employees	2.75	3.75		3.75	-	
Source of Funding						
Fees, Licenses, Permits	541,363	468,695	540,000	511,347	42,652	9.10%
Charges for Services	225,455	209,500	220,000	227,370	17,870	8.53%
Interest and Other	74,201	67,000	70,000	77,000	10,000	14.93%
Total Sources	841,019	745,195	830,000	815,717	70,522	9.46%
Excess (Deficiency) cash basis	(11,089)	(90,000)	(2,627)	(50,000)	\$40,000	
Adjustment to accrual basis	118,671	-	-	-		
Beginning Net Assets per CAFR	785,136	892,718	892,718	890,091		
Ending Net Assets per CAFR	892,718	\$ 802,718	\$ 890,091	\$ 840,091		
Invested in capital assets, net of related debt (1)	(308,239)					
Reserved for encumbrances (2)	(11,856)					
Reserved for continuing appropriations (3)	(54,961)					
Reserved for subsequent year's budget (4)	-					
Other post employment benefits obligation (5)	47,055					
Compensated absences (5)	4,795					
Net assets available for appropriation (free cash) (6)	\$ 569,512					

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

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

(3) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2014.

(4) This amount represents the net assets appropriated for the subsequent year's (FY15) capital program budget.

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

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$30,522 or 3.65%. Personnel cost are increasing \$36,641 due to contractual obligations and additional funds for the seasonal staff to meet the state mandatory minimum wage increase. Operating expenses are increasing \$17,000 and include additional funds for tools, merchandise for resale, and a Diamondback Turtle head start program. Capital Outlay of \$71,500 includes funds for marsh trail improvements, sand stabilization, and purchasing a replacement vehicle.

The general fund's indirect service charge is decreasing \$8,515. \$50,000 of surplus will be used to fund the sand stabilization program if needed.

APPROPRIATION ORDER 2015-162

ORDERED:

That the sum of **\$865,717** be appropriated for the purpose of funding the Town's FY 2016 Sandy Neck Park Enterprise Fund budget; and to meet such appropriation that **\$815,717** be raised from current year revenues by the Sandy Neck Park operations, and that **\$50,000** be transferred from the Sandy Neck reserves, as presented to the Town Council by the Town Manager.

REGULATORY SERVICES DEPARTMENT

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 2,150,352	\$ 2,265,964	\$ 2,214,393	\$ 2,362,486	\$ 96,522	4.26%
Operating Expenses	255,034	270,362	274,708	270,362	-	0.00%
Total Appropriation	2,405,385	2,536,326	2,489,101	2,632,848	96,522	3.81%
Employee Benefits Allocation:						
Life Insurance	279		289			
Medicare	25,892		27,273			
Health Insurance	142,370		138,738			
County Retirement	462,593		464,829			
Total Employee Benefits (1)	631,135		631,129			
Total Expenditures Including Benefits	\$ 3,036,520		\$ 3,120,229			
Full-time Equivalent Employees	34.10	33.48		33.48	0.00	
Source of Funding						
Taxes	\$ -	\$ 522,088	\$ -	\$ 210,632	\$ (311,456)	-59.66%
Fines, Forfeitures, Penalties	230,578	160,000	223,326	224,000	64,000	40.00%
Fees, Licenses, Permits	2,309,991	1,750,041	2,177,886	2,070,200	320,159	18.29%
Charges for Services	2,373	-	269	-	-	0.00%
Interest and Other	2,509	2,000	2,000	2,000	-	0.00%
Special Revenue Funds	97,367	98,697	98,697	122,516	23,819	24.13%
Enterprise Funds	3,500	3,500	3,500	3,500	-	0.00%
Total Sources	\$ 2,646,318	\$ 2,536,326	\$ 2,505,678	\$ 2,632,848	\$ 96,522	3.81%

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$96,522 or 3.81%. Personnel costs are increasing \$96,522 due to contractual obligations and wage increases for seasonal employees. There are no changes to staffing levels. Operating expenses will remain unchanged from the previous year.

Tax support will be greatly reduced by \$311,455. Permit revenue is projected to be higher based on FY14 and FY15 activity levels. An additional \$23,819 is being provided from the Bismore Parking Receipts Special Revenue Fund to cover some of the department's cost increases.

APPROPRIATION ORDER 2015-163

ORDERED:

That the sum of **\$2,632,848** be appropriated for the purpose of funding the Town's FY 2016 Regulatory Services Department budget, and to meet such appropriation, that **\$2,510,332** be raised from current year revenue, and that **\$45,000** be transferred from the Wetlands Protection Special Revenue Fund, and that **\$77,516** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

DEPARTMENT OF PUBLIC WORKS GENERAL FUND

<u>Expenditure Category</u>	<u>Actual FY 2014</u>	<u>Approved FY 2015</u>	<u>Projected FY 2015</u>	<u>Proposed FY 2016</u>	<u>Change FY15 - 16</u>	<u>Percent Change</u>
Personnel	\$ 4,879,684	\$ 5,237,107	\$ 5,469,445	\$ 5,491,722	\$ 254,615	4.86%
Operating Expenses	4,388,005	4,733,922	4,851,458	5,385,655	651,733	13.77%
Capital Outlay	590,616	604,000	584,075	616,000	12,000	1.99%
Total Appropriation	9,858,305	10,575,029	10,904,978	11,493,377	918,348	8.68%
Employee Benefits Allocation:						
Life Insurance	506		519			
Medicare	60,129		61,852			
Health Insurance	316,242		330,276			
County Retirement	979,290		1,016,595			
Total Employee Benefits (1)	1,356,167		1,409,241			
Total Expenditures Including Benefits	\$ 11,214,472		\$ 12,314,219			
Full-time Equivalent Employees	83.53	84.53		85.53	1.00	
Source of Funding						
Taxes	\$ 8,224,087	\$ 8,292,117	\$ 8,480,832	\$ 8,333,932	\$ 41,815	0.50%
Fees, Licenses, Permits	200,909	179,000	209,076	184,000	5,000	2.79%
Charges for Services	-	-	294	-	-	0.00%
Interest and Other	2,807	-	110,865	179,600	179,600	0.00%
Special Revenue Funds	63,474	63,500	63,500	63,500	-	0.00%
Enterprise Funds	21,345	21,345	21,345	21,345	-	0.00%
General Fund Reserves	1,345,683	2,019,067	2,019,067	2,711,000	691,933	34.27%
Total Sources	\$ 9,858,305	\$ 10,575,029	\$ 10,904,978	\$ 11,493,377	\$ 918,348	8.68%

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$918,348 or 8.68%. Personnel costs are increasing \$254,615 which includes all contractual obligations. There is one additional fulltime athletic field foreman added to staffing levels. In addition, \$39,000 has been added to the personnel budget to provide seasonal and temporary positions with the state mandatory minimum wage increase.

Operating expenses are increasing by a net \$651,733 mainly due to snow & ice deficits; however, significant savings in diesel, gasoline, and natural gas contracts (\$71,000) mitigate some of the increase. The department will receive budget allowances for an athletic field maintenance crew \$10,000, increased solid waste disposal cost \$15,000, and vehicle maintenance \$16,800.

Capital outlay has been increased \$12,000 to address the increasing backlog of equipment and vehicle replacements, mechanical systems replacement, and leased property improvements.

Tax support will increase \$41,815 to support the budget increase. There is also \$179,600 in new revenue sources from renewable energy projects. General Fund reserves of \$2,711,000 will be used to cover the snow removal deficit from FY15 that is included in the FY16 spending plan.

APPROPRIATION ORDER 2015-164

ORDERED:

That the sum of **\$8,782,377** be appropriated for the purpose of funding the Town's FY 2016 Department of Public Works General Fund budget, and to meet such appropriation, that **\$8,718,877** be raised from current year revenue, **\$43,500** be transferred from the Embarkation Fee Special Revenue Fund and **\$20,000** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

SOLID WASTE ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 1,034,725	\$ 1,071,642	\$ 1,045,530	\$ 1,098,780	\$ 27,138	2.53%
Benefits	81,480	112,827	105,363	119,536	6,709	5.95%
Operating Expenses	1,170,386	1,152,407	1,125,000	1,411,818	259,411	22.51%
Capital Outlay	35,172	35,000	35,000	38,300	3,300	9.43%
Debt Service	401,403	403,667	403,667	400,500	(3,167)	-0.78%
Transfers Out	266,371	302,007	302,007	293,877	(8,130)	-2.69%
Subtotal Operating Budget	2,989,538	3,077,550	3,016,567	3,362,811	285,261	9.27%
Capital Program	393,739	245,000	245,000	480,000	235,000	95.92%
Total Expenses	3,383,277	3,322,550	3,261,567	3,842,811	520,261	15.66%
Permanent full-time equivalent employees	15.75	15.75		16.75	1.00	
Source of Funding						
Intergovernmental Aid	106,549	-	100,000	-	-	0.00%
Charges for Services	2,286,913	2,528,935	2,674,770	2,653,900	124,965	4.94%
Interest and Other	765,388	68,000	91,234	98,000	30,000	44.12%
Total Sources	3,158,850	2,596,935	2,866,004	2,751,900	154,965	5.97%
Excess (Deficiency) cash basis	(224,427)	(725,615)	(395,563)	(1,090,911)	<u>\$(365,296)</u>	
Adjustment to accrual basis	812,075	-	100,000	-		
Beginning Net Assets per CAFR	4,527,639	5,115,287	5,115,287	4,819,725		
Ending Net Assets per CAFR	5,115,287	<u>\$ 4,389,672</u>	<u>\$ 4,819,725</u>	<u>\$ 3,728,814</u>		
Invested in capital assets, net of related debt (1)	(548,971)					
Intergovernmental receivable (1)	(552,071)					
Reserved for subsequent year's budget (2)	(725,615)					
Reserved for encumbrances (3)	(112,311)					
Other post employment benefits obligation (4)	436,851					
Compensated absences (4)	72,587					
Landfill post closure care liability (4)	325,000					
Net assets available for appropriation (free cash) (5)	<u>\$ 4,010,757</u>					

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

(2) This amount represents the net assets appropriated for the subsequent year's (FY15) capital program budget.

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

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

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

Summary of Significant Budget Changes

The FY16 proposed operating budget is increasing \$285,261 or 9.3%. Personnel costs are increasing \$27,138. This includes all contractual obligations. One fulltime laborer is added to the operation with the cost being offset by a corresponding reduction in overtime. Operating expenses are increasing \$260,739 as a result of the increase in tipping costs. Capital outlay will receive an additional \$3,300 for equipment replacement. Transfers to the general fund for indirect support are decreasing \$9,512. Solid waste revenue generated will provide for the FY16 budget. \$1,090,911 of surplus will be used to balance

the budget; \$480,000 for the capital program, \$325,411 for the landfill capping debt and \$285,500 for operations to mitigate fee increases.

APPROPRIATION ORDER 2015-165

ORDERED:

That the sum of **\$3,362,811** be appropriated for the purpose of funding the Town's FY 2016 Department of Public Works Solid Waste Enterprise Fund budget, and to meet such appropriation that **\$2,751,900** be raised from current year revenues by the solid waste facility, and that **\$610,911** be transferred from the solid waste enterprise fund reserves, as presented to the Town Council by the Town Manager.

WATER POLLUTION CONTROL ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 983,083	\$ 1,071,094	\$ 1,010,000	\$ 1,122,679	\$ 51,585	4.82%
Benefits	86,990	119,148	110,000	127,550	8,402	7.05%
Operating Expenses	1,254,185	1,448,450	1,425,000	1,448,450	-	0.00%
Capital Outlay	54,293	90,000	85,000.00	90,000	-	0.00%
Debt Service	1,256,406	1,257,000	1,250,000	1,242,600	(14,400)	-1.15%
Transfers Out	390,022	424,361	424,361	431,879	7,518	1.77%
Subtotal Operating Budget	4,024,979	4,410,053	4,304,361	4,463,158	53,105	1.20%
Capital Program	139,955	782,000	750,000	1,284,500	502,500	64.26%
Total Expenses	4,164,934	5,192,053	5,054,361	5,747,658	555,605	10.70%
Permanent full-time equivalent employees	15.15	15.15		15.15	-	
Source of Funding						
Intergovernmental Aid	130,736	-	125,000	-	-	0.00%
Fines & Penalties	153,473	80,000	77,022	50,000	(30,000)	-37.50%
Fees, Licenses, Permits	-	-	10,000	10,000	10,000	0.00%
Charges for Services	4,799,507	4,210,053	4,653,006	4,303,158	93,105	2.21%
Interest and Other	245,909	120,000	258,356	100,000	(20,000)	-16.67%
Borrowing Authorizations	-	-	-	1,000,000	1,000,000	0.00%
Total Sources	5,329,625	4,410,053	5,123,384	5,463,158	1,053,105	23.88%
Excess (Deficiency) cash basis	1,164,691	(782,000)	69,023	(284,500)	\$ 497,500	
Adjustment to accrual basis	3,490,786	-	1,500,000	-		
Beginning Net Assets per CAFR	40,620,321	45,275,798	45,275,798	46,844,820		
Ending Net Assets per CAFR	45,275,798	\$ 44,493,798	\$ 46,844,820	\$ 46,560,320		
Invested in capital assets, net of related debt (1)	(23,938,372)					
User Charges Receivable (1)	(1,694,152)					
Special Assessments Receivable (1)	(2,911,960)					
Intergovernmental receivable (1)	(1,258,786)					
Reserved for subsequent year's budget (2)	(782,000)					
Reserved for encumbrances (3)	(211,185)					
Reserved for continuing appropriations (4)	-					
Other post employment benefits obligation (5)	291,787					
Compensated absences (5)	67,562					
Net assets available for appropriation (free cash) (6)	\$ 14,838,692					

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

(2) This amount represents the net assets appropriated for the subsequent year's (FY15) capital program budget.

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

(4) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2014.

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

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$53,105 or 1.2%. There are no proposed changes to staffing levels. Benefits are increasing \$8,402 and this includes a \$25,000 payment to the Town's OPEB Trust Fund for the operation's share of this cost. Operating expenses and capital outlay remain level funded with the FY15 budget.

Revenue generated by the operation will cover the operating budget. \$284,500 of surplus will be used for the FY16 capital program with \$1,000,000 in borrowing authorizations for the remainder of the FY16 capital program.

APPROPRIATION ORDER 2015-166

ORDERED:

That the sum of **\$4,463,158** to be appropriated for the purpose of funding the Town's FY 2016 Department of Public Works Water Pollution Control Enterprise Fund budget, and to meet such appropriation that **\$4,463,158** be raised from current year revenues by the water pollution control facility, as presented to the Town Council by the Town Manager.

WATER SUPPLY ENTERPRISE FUND

Expense Category	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 244,645	\$ 252,775	\$ 251,000	\$ 263,756	\$ 10,981	4.34%
Benefits	11,709	19,783	18,000	20,646	863	4.36%
Operating Expenses	2,035,705	2,231,801	2,230,000	2,574,983	343,182	15.38%
Capital Outlay	134,463	160,000	160,000	160,000	-	0.00%
Debt Service	1,054,684	1,235,000	1,235,000	1,245,000	10,000	0.81%
Transfers Out	106,855	122,109	122,109	125,383	3,274	2.68%
Subtotal Operating Budget	3,588,061	4,021,468	4,016,109	4,389,768	368,300	9.16%
Capital Program	1,468,341	1,997,300	1,500,000	2,902,000	904,700	45.30%
Total Expenses	5,056,402	6,018,768	5,516,109	7,291,768	1,273,000	21.15%
Permanent full-time equivalent employees	2.90	2.90		2.90	-	
Source of Funding						
Fines & Penalties	60,733	50,000	60,000	50,000	-	0.00%
Fees, Licenses, Permits	111,813	42,500	68,000	45,500	3,000	7.06%
Charges for Services	4,054,846	3,772,968	4,100,000	4,138,000	365,032	9.67%
Interest and Other	220,000	156,000	198,000	156,268	268	0.17%
Borrowing Authorizations	-	1,383,000	1,383,000	2,552,000	1,169,000	84.53%
Total Sources	4,447,391	5,404,468	5,809,000	6,941,768	1,537,300	28.44%
Excess (Deficiency) cash basis	(609,011)	(614,300)	292,891	(350,000)	\$ 264,300	
Adjustment to accrual basis	1,574,117	-	2,500,000	-		
Beginning Net Assets per CAFR	12,317,538	13,282,644	13,282,644	16,075,535		
Ending Net Assets per CAFR	13,282,644	\$ 12,668,344	\$ 16,075,535	\$ 15,725,535		
Invested in capital assets, net of related debt (1)	(8,526,938)					
User Charges Receivable (1)	(1,059,095)					
Intergovernmental receivable (1)	(637,230)					
Reserved for subsequent year's budget (2)	(614,300)					
Reserved for encumbrances (3)	(279,357)					
Reserved for continuing appropriations (4)	(606,990)					
Accrued Interest (5)	161,176					
Other post employment benefits obligation (5)	92,858					
Compensated absences (5)	14,952					
Net assets available for appropriation (free cash) (6)	\$ 1,827,720					

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

(2) This amount represents the net assets appropriated for the subsequent year's (FY15) capital program budget.

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

(4) This represents the portion of the enterprise fund's cash in the town's treasury that has been appropriated for a specific capital expenditure which still remains unexpended as of June 30, 2014.

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

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

Summary of Significant Budget Changes

The FY16 proposed budget is increasing \$368,300 or 9.2%. Personnel costs are increasing \$10,981 due to contractual obligations. There are no changes to staffing levels. Operating expenses are increasing

\$343,182 due to the operations contract with United Water and a new budget of \$160,000 to purchase water from the Town of Yarmouth in the event it is needed. Capital outlay is level funded at \$160,000. Debt service is increasing \$10,000 for new loans issued to finance the capital program, and transfers to the general fund for indirect support is increasing \$3,274.

Estimated revenue generated by the operations will provide for the increase in the budget. No reserves will be used to finance the FY16 operating budget. \$350,000 of reserves will be used to finance the FY16 capital program with the balance of the capital program financed with \$2,552,000 in borrowing authorizations.

APPROPRIATION ORDER 2015-167

ORDERED:

That the sum of **\$4,389,768** be appropriated for the purpose of funding the Town's FY 2016 Department of Public Works Water Supply Enterprise Fund budget, and to meet such appropriation that **\$4,389,768** be raised from current year revenues by the water supply operations, as presented to the Town Council by the Town Manager.

TOWN COUNCIL DEPARTMENT

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 246,328	\$ 254,451	255,000	\$ 223,959	\$ (30,492)	-11.98%
Operating Expenses	24,124	26,800	27,247	26,800	-	0.00%
Total Appropriation	270,452	281,251	282,247	250,759	(30,492)	-10.84%

Employee Benefits Allocation:

Life Insurance	52	50
Medicare	3,082	3,118
Health Insurance	30,163	31,852
County Retirement	29,416	41,934
Total Employee Benefits (1)	62,713	76,954

Total Expenditures Including Benefits	\$ 333,166	\$ 359,201
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Full-time Equivalent Employees	2.00	2.00	1.40	-0.60
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Source of Funding

Taxes	\$ 237,152	\$ 234,317	\$ 235,313	\$ 201,931	\$ (32,386)	-13.82%
Enterprise Funds	33,300	46,934	46,934	48,828	1,894	4.04%
Total Sources	\$ 270,452	\$ 281,251	\$ 282,247	\$ 250,759	\$ (30,492)	-10.84%

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

Summary of Significant Budget Changes

The FY16 proposed budget is \$30,492 less than the FY15 approved budget; a decrease of 10.8%. The budget includes funding for a full-time and part-time staff position. That is compared to two full-time positions in FY 15. Operating expenses are level funded with the FY15 amount of \$26,800. Funding for this operation is comprised of taxes and enterprise fund charges. Enterprise fund support is increasing \$1,894 resulting in a decrease in tax support of \$32,386.

APPROPRIATION ORDER 2015-168

ORDERED:

That the sum of **\$250,759** be raised and appropriated for the purpose of funding the Town's FY 2016 Town Council budget as presented to the Town Council by the Town Manager.

TOWN MANAGER DEPARTMENT

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 436,084	\$ 452,968	\$ 455,745	\$ 469,284	\$ 16,316	3.60%
Operating Expenses	119,503	126,832	134,685	126,832	-	0.00%
Total Appropriation	555,587	579,800	590,430	596,116	16,316	2.81%
<u>Employee Benefits Allocation:</u>						
Life Insurance	36		37			
Medicare	5,773		5,906			
Health Insurance	33,272		34,105			
County Retirement	80,273		108,037			
Total Employee Benefits (1)	119,354		148,085			
Total Expenditures Including Benefits	\$ 674,941		\$ 738,515			
Full-time Equivalent Employees	4.50	4.50		4.50	0.00	
<u>Source of Funding</u>						
Taxes	\$ 426,988	\$ 408,345	\$ 418,475	\$ 450,816	\$ 42,471	10.40%
Fees, Licenses, Permits	37,725	19,500	20,000	19,500	-	0.00%
Enterprise Funds	90,874	151,955	151,955	125,800	(26,155)	-17.21%
Total Sources	\$ 555,587	\$ 579,800	\$ 590,430	\$ 596,116	\$ 16,316	2.81%

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

Summary of Significant Budget Changes

The FY16 proposed budget is \$16,316 more than the FY15 approved budget representing a 2.81% increase. The increase provides for the contractual pay increases for all department staff. This budget includes funding for 4.5 full-time employees. Operating expenses are level funded at \$126,832. Enterprise fund support is decreasing \$26,155 resulting in tax support increasing \$42,471 for FY16.

APPROPRIATION ORDER 2015-169

ORDERED:

That the sum of **\$596,116** be raised and appropriated for the purpose of funding the Town's FY 2016 Town Manager budget as presented to the Town Council by the Town Manager.

ADMINISTRATIVE SERVICES DEPARTMENT

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
Personnel	\$ 4,082,409	\$ 4,305,423	\$ 4,250,602	\$ 4,473,640	\$ 168,218	3.91%
Operating Expenses	1,056,503	1,079,756	1,132,643	1,160,756	81,000	7.50%
Capital Outlay	115,502	105,000	108,258	105,000	-	0.00%
Total Appropriation	5,254,413	5,490,179	5,491,503	5,739,396	249,218	4.54%
Employee Benefits Allocation:						
Life Insurance	472		495			
Medicare	51,441		51,641			
Health Insurance	264,509		262,646			
County Retirement	583,248		796,033			
Total Employee Benefits (1)	899,671		1,110,815			
Total Expenditures Including Benefits	\$ 6,154,084		\$ 6,602,318			
Full-time Equivalent Employees	61.50	60.85		60.85	0.00	
Source of Funding						
Taxes	\$ 1,224,779	\$ 2,401,850	\$ 1,660,779	\$ 2,344,967	\$ (56,882)	-2.37%
Intergovernmental	304,896	304,896	304,896	313,805	8,909	2.92%
Fines, Forfeitures, Penalties	1,054,309	822,500	954,550	900,000	77,500	9.42%
Fees, Licenses, Permits	250,786	262,060	250,222	262,060	-	0.00%
Charges for Services	20,951	21,000	850	1,000	(20,000)	-95.24%
Interest and Other	1,776,146	997,150	1,639,483	1,243,147	245,997	24.67%
Enterprise Funds	622,547	680,723	680,723	674,417	(6,306)	-0.93%
Total Sources	\$ 5,254,413	\$ 5,490,179	\$ 5,491,503	\$ 5,739,396	\$ 249,218	4.54%

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

Summary of Significant Budget Changes

The Administrative Services Department budget is increasing \$249,218 or 4.5% over the FY15 approved budget. The increase in personnel cost of \$168,218 includes all contractual obligations. There are no changes to staffing levels. Operating expenses are increasing \$81,000. This includes increases for the Information Technology Division for software support and licensing fees, and funding for a Human Resource safety training initiatives.

The largest source of funding for this operation is tax support which is decreasing \$56,882 as the estimates for investment income, fines and penalties are increasing based on prior years and current year collection rates.

APPROPRIATION ORDER 2015-170

ORDERED:

That the sum of **\$5,739,396** be raised and appropriated for the purpose of funding the Town's FY 2016 Administrative Services Department budget as presented to the Town Council by the Town Manager.

OTHER REQUIREMENTS

<u>Expenditure Category</u>	Actual FY 2014	Approved FY 2015	Projected FY 2015	Proposed FY 2016	Change FY15 - 16	Percent Change
<u>Employee Benefits</u>						
Retirement Assessments	\$ 7,515,745	\$ 7,871,271	\$ 7,871,271	\$ 8,035,227	\$ 163,956	2.08%
Health Insurance for Active Employees	5,774,706	6,410,318	6,300,000	6,885,000	474,682	7.40%
Retiree Health & Sick Benefits	3,442,434	4,180,293	4,200,293	4,017,183	(163,110)	-3.90%
Workers' Compensation & Unemployment	1,182,373	1,484,624	1,419,291	1,500,000	15,376	1.04%
Medicare & Life Insurance	949,216	970,000	959,800	1,002,000	32,000	3.30%
Total	18,864,474	20,916,506	20,750,655	21,439,410	522,904	2.50%
<u>Debt Service, Grants, Assessments & Other</u>						
Debt Service	8,830,555	8,678,407	8,670,000	8,647,981	(30,426)	-0.35%
Library Grants	1,630,979	1,671,753	1,671,753	1,714,000	42,247	2.53%
Tourism Grant	142,969	123,000	123,000	124,250	1,250	1.02%
Property & Liability Insurance	1,439,324	1,570,000	1,539,715	1,580,000	10,000	0.64%
Interest on Tax Refunds	1,912	25,000	24,000	20,000	(5,000)	-20.00%
Celebrations	103,301	100,000	100,000	100,000	-	0.00%
Lombard Trust Rent	51,924	51,924	51,924	52,000	76	0.15%
Veterans' District Assessment & Benefit Payments	382,738	442,019	425,000	430,000	(12,019)	-2.72%
Old Kings Highway	9,000	9,000	9,000	9,000	-	0.00%
Greenhead Fly Control District	5,320	5,320	5,320	5,320	-	0.00%
County Tax & Cape Cod Commission Assessments	1,057,930	1,084,379	1,084,379	1,094,175	9,796	0.90%
Mosquito Control	325,539	337,988	337,988	352,254	14,266	4.22%
Air Pollution Control Districts	21,977	21,813	21,813	21,832	19	0.09%
RMV Non-renewal Surcharge	72,380	72,380	72,380	72,380	-	0.00%
Cape Cod Regional Transit Authority	484,887	497,009	497,009	509,433	12,424	2.50%
Special Education Assessment	29,491	30,081	30,081	26,748	(3,333)	-11.08%
Abatements & Exemptions Deficits	-	646	-	32,000	31,354	4853.56%
Total	14,590,226	14,720,719	14,663,362	14,791,373	39,300	0.27%
Subtotal Before Transfers	33,454,700	35,637,225	35,414,017	36,230,783	593,558	1.67%
<u>Transfers</u>						
Transfer to Trust Funds	3,827,151	3,530,313	3,530,313	3,435,335	(94,978)	-2.69%
Transfer to Special Revenue Funds	172,631	-	-	-	-	0.00%
Transfer to Capital Projects Funds	607,493	737,689	737,689	-	(737,689)	-100.00%
Transfers to Enterprise Funds	630,975	691,930	691,930	718,418	26,488	3.83%
Total	5,238,250	4,959,932	4,959,932	4,153,753	(806,179)	-16.25%
Grand Total Other Requirements	\$38,692,950	\$40,597,157	\$40,373,949	\$40,384,536	\$(212,621)	-0.52%
<u>Source of Funding</u>						
Taxes	\$29,539,936	\$31,420,732	\$31,082,560	\$31,810,852	\$390,120	1.24%
Intergovernmental	6,387,339	6,247,058	6,240,000	5,558,594	(688,464)	-11.02%
Interest and Other	232,804	-	122,022	-	-	0.00%
Special Revenue Funds	147,331	119,082	119,082	116,037	(3,045)	-2.56%
Enterprise Funds	1,368,167	1,435,285	1,435,285	1,502,053	66,768	4.65%
Trust Funds	300,000	290,000	290,000	280,000	(10,000)	-3.45%
Reserves	717,373	1,085,000	1,085,000	1,117,000	32,000	2.95%
Total Sources	\$38,692,950	\$40,597,157	\$40,373,949	\$40,384,536	\$(212,621)	-0.52%

APPROPRIATION ORDER 2015-171 Employee Benefits & Insurance

ORDERED:

That the sum of **\$21,439,410** be appropriated for the purpose of funding the Town's FY 2016 Employee Benefits & Insurance budgets, and to meet such appropriation, that **\$20,074,410** be raised from current year revenue, that **\$280,000** be transferred from the Pension Reserve Trust Fund, and that **\$1,085,000** be transferred from the general fund reserves, as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2015-172 Debt Service

ORDERED:

That the sum of **\$8,647,981** be appropriated for the purpose of funding the Town's FY 2016 General Fund Debt Service budget, and to meet such appropriation, that **\$8,531,944** be raised from current year revenue, and that **\$61,353** be transferred from the Embarkation Fee Special Revenue Fund, and that **\$54,684** be transferred from the Bismore Park Special Revenue Fund, as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2015-173 Grants

ORDERED:

That the sum of **\$1,838,250** be raised and appropriated for the purpose of funding the Town's FY 2016 Library and Tourism Grant budgets as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2015-174 Insurance, Assessments, Transfers and Other Fixed Costs

ORDERED:

That the sum of **\$8,827,062** be raised and appropriated for the purpose of funding the Town's FY 2016 Insurance, Assessments, Transfers and Other Fixed Costs budgets 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	\$431,879
Solid Waste	\$293,877
Water Supply	\$125,383
Airport	\$764,483
Golf Course	\$250,000
Marinas	\$231,346
Sandy Neck	\$74,112

And further, that the sum of **\$2,743,000** be transferred from the General Fund reserves all for the purpose of funding the Town's FY 2016 General Fund budget as presented to the Town Council by the Town Manager.

APPROPRIATION ORDER 2015-175 COMMUNITY PRESERVATION FUND ADMINISTRATION EXPENSES AND FY 2016 PROGRAM SET-ASIDES

ORDERED:

That, pursuant to the provisions of G. L. c. 44B § 6, for the fiscal year ending June 30, 2016, the following sums of the annual revenues of the Community Preservation Fund be set aside for further appropriation and expenditure for the following purposes: **\$377,165** for open space and recreation; **\$377,165** for historic resources; **\$377,165** for community housing; **\$216,781** for a budget reserve, and that the sum of **\$150,000** be appropriated from the annual revenues of the Community Preservation Fund to be expended under the direction of the Town Manager, or the Community Preservation Committee with the prior approval of the Town Manager, for appraisal, title search, hazardous materials assessment, consulting services, and pre-development costs, and administrative expenses, and to assist in the development and performance of contracts for community preservation.

APPROPRIATION ORDER 2015-176 APPROPRIATION ORDER FOR COMMUNITY PRESERVATION FUND FY 2016 DEBT SERVICE

ORDERED:

That the Town Council hereby appropriate **\$2,380,269** for the purpose of paying the FY 2016 Community Preservation Fund debt service requirements, and to meet such appropriation, that **\$2,273,375** be provided from current year revenues of the Community Preservation Fund and that **\$106,894** be provided from the reserve for the historic preservation program within the Community Preservation Fund.

APPROPRIATION ORDER 2015-177 AUTHORIZING EXPENDITURE OF COMCAST LICENSING FEES FOR THE FUNDING OF THE PUBLIC, EDUCATIONAL AND GOVERNMENT (PEG) ACCESS CHANNELS75

RESOLVED: That the town Council hereby authorizes the town manager to expend funds for the FY 2016 operation of Public, Educational and Government access channels from licensing fees provided in the cable licensing agreement with Comcast, as signed by the Town Manager on June 8, 2008.

REVOLVING FUNDS AUTHORIZATION ORDER 2015-178

ORDERED:

Pursuant to Chapter II, Article XVIII-A, Section 3 of the General Ordinances, the Town Council hereby authorizes the following revolving funds for FY 2016:

Fund	Revenue Source	Dept. Officer Authorized To Expend Funds	Use of Fund	Total Expenditure Limit FY 2016
Classroom Education Fund	Program registration fees	Senior Services Director	Salaries, benefits, expenses, contract services to operate program	\$65,000
Recreation Program Fund	Program registration fees	Recreation Director	Salaries, benefits, expenses, contract services to operate program	\$425,000
Shellfish Propagation Fund	Fees from permits	Natural Resources Director	Salaries, benefits, expenses, contract services, shellfish equipment to operate program	\$160,000
Building Inspections Fund	Fees from permits for municipal & private projects	Building Commissioner	Salaries, benefits, expenses, contract services to operate program	\$150,000
Consumer Protection Fund	Fees from weights & measures	Director of Regulatory Services	Salaries, benefits, expenses, contract services to operate program	\$350,000
Geographic Information Technology Fund	Fees for GIS maps & reports	Information Technology Director	Salaries, benefits, expenses, contract services to operate program	\$10,000
Arts and Culture Program Fund	Shanty revenue, gifts & contributions for arts culture	Growth Management Director	Expenses related to arts and culture program	\$50,000
			Total	\$1,210,000