

GUIDE TO THE BUDGET

The FY 2021 budget document is organized into the following nine sections:

- 1. Introduction and Overview:** This section starts with the town History, Demographics and Statistics, followed by Property Tax Information, defining Barnstable's Council-Manager form of government and organizational chart. In addition, Town Council's Strategic Plan, which appears throughout the document as illustrated within departmental goals and objectives. Finally, it includes the Town Manager's budget message, which communicates the Town Council's Strategic Plan as it relates to the budget development process. The budget message highlights major changes and key initiatives in the proposed budget.
- 2. Financial Process, Structure, and Policy:** Building the Budget and Town-Wide Financial Management Policies.
 - a. Building the Budget-** Provides the reader a brief synopsis of the budget process. This includes a discussion on the relationship between the 5-Year Forecast, Capital Improvements Plan, and Operating Budget.
 - b. Town-Wide Financial Management Policies-** This includes the financial policies outlined in Barnstable's Town Charter Section 6-1, as well as other financial policies included in the Town's Administrative Code.
- 3. Financial Summaries:** Fiscal Year Operating Budget Summary, Revenue Estimates, and Long-Term Budget Planning.
 - a. Fiscal Year Operating Budget Summary-** This subsection summarizes the entire fiscal year budget for both General Fund and Enterprise Funds. It provides details on major changes from the previous fiscal year. Other information included is a list of Full-Time Equivalent Employees (FTE), Department of Revenue (DOR) Certified Free Cash balances, changes in fund balance, school and municipal operating budget changes, and a consolidated resources and appropriation summary.
 - b. Revenue Estimates –** This subsection includes specific factors that influence the estimates for revenue in the fiscal year. For example, state and local laws, economic factors, and state budget. These factors influence the town's ability to generate resources in the fiscal year.
 - c. Long-Term Budget Planning-** There are many factors that can influence a town's capital and operating budget. This subsection provides a brief overview of the more pertinent accounts that can influence Barnstable's budget into the future.
- 4. Capital Budget and Debt Summary:** This section includes the Capital Improvements Plan for the fiscal year as well as a debt position analysis.
- 5. Department Summaries General Fund:** This section provides an overview of the various services the town provides as categorized by departments: Police, Public Works, Community Services, Licensing Services, Inspectional Services, Administrative Services, Planning & Development, Education, and Other Requirements. The General Fund includes a majority of the services provided by the town and excludes those required to be accounted for by law or ordinance in another fund.
- 6. Department Summaries Enterprise Funds:** An Enterprise Fund is a separate fund established to account for certain operations:

GUIDE TO THE BUDGET

- a. That are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fee charges; or
- b. Where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Town of Barnstable has nine Enterprise Funds: Airport, Golf Course, Marina, Sandy Neck Park, Solid Waste Facility, Water Supply, Water Pollution Control, the Hyannis Youth & Community Center, and Public, Education & Government Television Access Fund (PEG).

7. **Seven Village Libraries:** This section provides a summary of the individual public libraries throughout the town of Barnstable.
8. **Other Funds Not Part of the Budget Process:** This section provides an overview of resources that are not part of the budget process. These funds can be standalone and focus on specific services. For example, revolving funds, receipts reserved for specific appropriations, gifts, and grant accounts.
9. **Appendix:** This is the final section of the operating budget booklet. Within this section, there are two appendices as listed below.
 - a. **Appendix A-** Includes the budget appropriation orders for both the operating budget and capital plan. The Town Council is required by law to vote on these appropriation orders. An appropriation order is an act of setting aside money for a specific purpose.
 - b. **Appendix B-** Provides a glossary of government or financial terms used throughout the book. This appendix will help the reader understand the technical language used in the document.

Department Summaries– General Fund Guide

ADMINISTRATIVE SERVICES DEPARTMENT

ADMINISTRATIVE SERVICES DEPARTMENT

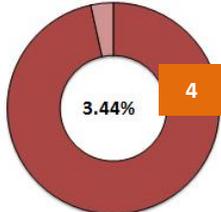
Department Purpose Statement

The Administrative Services Department is comprised of four sub-departments providing a variety of professional services including financial, legal, human resources, and information technology to all components of town government.

Division Areas

| | | |
|---|-------------------------------|--------------------------------------|
| | | |
| <p>Finance • Includes Elected Town Clerk</p> | <p>Human Resources</p> | <p>Information Technology</p> |

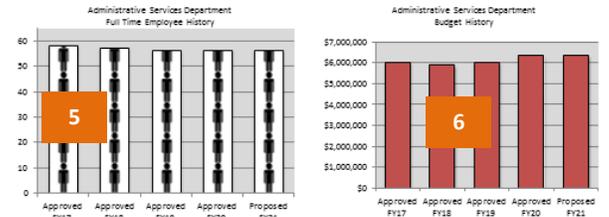
Percentage of FY20 General Fund Budget



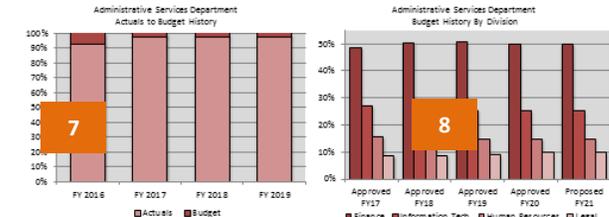
The Administrative Services Department budget represents 3.56% of the overall General Fund budget.

ADMINISTRATIVE SERVICES DEPARTMENT

Department Budget History



In FY18, the Web/Intranet position was reallocated to Community Services Department. FY19 includes a net reduction of one full-time position in Assessing. The department's budget has increased over the last five years 2% annually.



This budget is diverse; however, the amount of unused Capital Outlay in Information Technology's budget attributes most to returned appropriations annually. The Finance Division is the largest division in this department representing 50% of the department's proposed budget.

- 5 Department/Divisions full-time employee (FTE's) history count.
- 6 Town Council approved budget history for the department/division for the past five years. This also includes next years' proposed budget.
- 7 This chart shows a history of each department/division actual expenditures against approved budgets as a percentage.
- 8 This chart shows each division/program as a percentage of the department/division total budget.

- 1 Department or Division Title
- 2 Each department/division includes a purpose statement, which helps establish the operations goals and objectives.
- 3 This is a list of all divisions/programs operating within the department/division. A department can be segmented into divisions, which are then segmented into programs.
- 4 This chart shows the department/division total budget as a percentage of the overall General Fund budget (see Financial Summaries section).

Department Summaries– General Fund Guide (Continued)

Department Budget Comparison 9

| Town Manager Category | Actual 2019 | Projected FY 2020 | Approved FY 2020 | Proposed FY 2021 | Change FY20 - 21 | Percent Change |
|-------------------------|------------------|-------------------|------------------|------------------|------------------|----------------|
| Taxes | 1,069,967 | \$453,219 | \$479,880 | \$607,455 | \$127,575 | 26.58% |
| Fees, Licenses, Permits | 18,034 | 15,555 | 16,900 | 18,487 | 1,587 | 9.39% |
| Interest and Other | 159,661 | 144,028 | 149,000 | 134,000 | (15,000) | -10.07% |
| Enterprise Funds | 81,566 | 123,471 | 123,471 | 113,200 | (10,271) | -8.32% |
| Total Sources | \$666,228 | \$736,273 | \$769,251 | \$873,142 | \$103,891 | 13.51% |

| Expenditure Category | Actual 2019 | Projected FY 2020 | Approved FY 2020 | Proposed FY 2021 | Change FY20 - 21 | Percent Change |
|----------------------------|------------------|-------------------|------------------|------------------|------------------|----------------|
| Personnel | 568,832 | | 639,451 | 754,342 | \$114,891 | 17.97% |
| Operating Expenses | 97,396 | 99,710 | 129,800 | 118,800 | (11,000) | -8.47% |
| Total Appropriation | \$666,228 | \$736,273 | \$769,251 | \$873,142 | \$103,891 | 13.51% |

| Job Title | FY 2019 | FY 2020 | FY 2021 | Change |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Ass. Town Manager | 1.00 | 1.00 | 1.00 | - |
| Clerical Assistant | 0.50 | 0.50 | 0.50 | - |
| Communications Director | 1.00 | - | 0.60 | 0.60 |
| Confidential Assistant | 1.00 | 1.00 | 1.00 | - |
| Dir. of Property & Asset Mgt. | 1.00 | 1.00 | 1.00 | - |
| Insurance & Asset Coordinator | 1.00 | 1.00 | 1.00 | - |
| Town Manager | 1.00 | 1.00 | 1.00 | - |
| Web/Intranet Developer | - | - | 1.00 | 1.00 |
| Full-time Equivalent Employees | 5.50 | 5.50 | 7.10 | 1.60 |

| Budget Reconciliation | Personnel | Operating | Capital Outlay | Totals | FTE |
|---|------------------|-------------------|----------------|------------------|-------------|
| FY 2020 Approved Budget | | | | \$769,251 | |
| Contractual Obligations Net of Staff Turnover | 5,440 | - | - | 5,440 | - |
| FY 2021 Budget Changes | | | | | |
| 1. Communications Director Position | 21,391 | - | - | 21,391 | 0.60 |
| 2. Transfer Web Developer Position | 88,059 | - | - | 88,059 | 1.00 |
| 3. Citizens Academy Budget Reduction | - | (6,000) | - | (6,000) | - |
| 4. Training & Conferences Budget Reduction | - | (5,000) | - | (5,000) | - |
| FY 2021 Proposed Budget | \$114,890 | (\$11,000) | 50 | \$873,141 | 1.60 |

Summary of Budget Changes

Town Manager's proposed FY 2021 budget is increasing 13.51% over the approved FY 2020 budget as the Communications Program has been transferred from the Community Services Department. The program includes the Communications Director position and the Web Developer. Operating expenses are being reduced \$11,000.

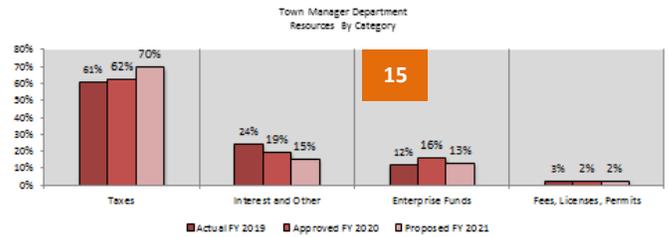
1. Communications Director – This position is responsible for providing information on behalf of the Town of Barnstable through various communication outlets to diverse audiences. In addition, works with the Town Manager on strategic communication initiatives for the Town.

Department Budget Comparison (Continued)

2. Transfer Web Developer - This position supports all the communication needs for the Communication Program through various web-based avenues.
3. Citizens Academy Budget Reduction – Reduced the budget to provide one academy per year as opposed to two.
4. Training & Conferences Budget Reduction – Reduced the amount of available budget to attend trainings.



Town Hall



Resources By Category Summary

Taxes will provide 70% of the resources to fund the Town Manager proposed FY 2021 operating budget. Town wide building & land leases are included in the interest and other category (Asset Management program), which provides 15% of total resources. Enterprise Funds provide 13% for indirect support, with the remaining balance of 2% is from fees, licenses, and permits issued.

9 This financial table displays the following:

10 Sources of Funding: departments or divisions can receive funding to cover operating expenses by charging fees for services, state aid, local tax support, fines and penalties, and interest etc.

11 Expenditures: all costs are categorized into three segments. Personnel cost for all permanent and temporary salaries and wages. Operating expenses include supplies, professional services, training, licenses etc. Capital Outlay is for large or one-time expenses like purchasing a vehicle.

12 Division's full-time equivalent employees listing by position.

13 This section provides a budget reconciliation between fiscal years. The table provides a budget reconciliation between fiscal years based on changes between various accounts. This includes changes in one-time charges, contractual obligations and turnover, and additional funding request.

14 Additional Funding Recommended provides a brief description of the additional funding requested by the department within the fiscal year.

15 This compares resources as a percentage of total funding for the department/division based on actuals, approved budget, and proposed budget.

Department Summaries– General Fund Guide (Continued)

LEGAL DIVISION

Division Goals and Objectives

(Town Council's Quality of Life Strategic Plan)

Short-Term:

1. Continue to devote attention to defensive litigation by education and regulatory documents. (SP: Finance, Economic Development, Regulatory Process and Performance, Environment and Natural Resources)
2. Continue to assist the Community Preservation Committee in reviewing the eligibility of projects for funding and in reviewing restrictions and other legal documents. (SP: Finance, Environment and Natural Resources, Housing)
3. Continue to provide advice and assistance on the implementation of legislation designed to promote energy efficiency to make cost savings. (SP: Finance, Public Health and Safety, Infrastructure, Economic Development, Environment and Natural Resources)
4. Continue to provide professional, in-house law firm services to the officials and agencies of the Town. (SP: Finance, Economic Development, Public Health and Safety, Infrastructure, Housing, Environment and Natural Resources)

16

Finance, Economic Development, Regulatory Process and Performance, Environment and Natural Resources, Housing)

Long-Term:

1. Continue to work with the Town Council on legal issues relating to growth and the quality of life including Hyannis revitalization. (SP: Economic Development, Regulatory Process and Performance, Environment and Natural Resources, Housing)
2. Work on the recodification of the Zoning Ordinance to promote predictability and streamlined permitting. (SP: Finance, Economic Development)
3. Work with the Town Council to amend the Zoning Ordinance to allow for the creation of more multifamily rental housing. (SP: Housing, Economic Development)

LEGAL DIVISION

Division Recent Accomplishments

- For more than two years, this office has been engaged with Vineyard Wind, which proposes to build the country's largest windfarm in federal waters south of Martha's Vineyard and to connect its power cables to the regional power grid via a substation in Independence Park, Hyannis. The substation will have transformers that contain highly toxic cooling fluids directly upstream from the Town's vital Mary Dunn Road public water supply. Following months of intense negotiations and in consultant consultation with management, a Host Community Agreement was reached with Vineyard Wind. The agreement will fund an intense peer-review of the containment design for the substation, will address a host of issues with the cable landfill at Coyall's Beach, provide up to \$32 million dollars for mitigation to protect the town's water supplies. The agreement will also provide millions of dollars in tax revenue over the project life.
- The legal department appeared, argued and briefed on behalf of the Town as participants in the administrative Massachusetts Department of Environmental Protection appeal of the permit for the Cape Cod Bay Preservation Inc. to dredge the southern rock channel at the west end of Samoset's Island and use the dredge material to reconstruct habitat at the east end of Dead Neck. After a three day hearing the permit grant was upheld and the first phase of the dredge was completed in January.
- Following a comprehensive staff and Town Council subcommittee review of surface parking lots in the Hyannis waterfront district, the Town Council adopted substantial zoning amendments called the Hyannis Parking Overlay District. The amendment imposed numerous public safety requirements, better access, and traffic control in the area, strict lot and parking demarcation lines, banning parking garages, etc. A dissatisfied neighbor challenged the HPOD in Land Court, which disapproved the zoning amendment in a decision that came as a disappointing surprise to the municipal bar statewide. The case is currently on appeal and argument before the Appeals Court of the Commonwealth is expected in March 2019.

17

16

Goals and Objectives: each division provides a list of short and long-term goals, which directly tie into the Town Council Strategic Plan (see Introduction section).

17

Each division provides a set of recent accomplishments during the currently fiscal year. These accomplishments relate to the short and long term goals of the division.

Department Summaries– General Fund Guide (Continued)

HUMAN RESOURCE DIVISION

Division Services Provided

18

Staffing, Benefits, and Compensation Program

The purpose of the Staffing, Benefits, and Compensation Program is to recruit, select, manage, and retain a qualified, diverse, knowledgeable, effective, and productive workforce so that other Municipal and School Departments are able to successfully meet the goals of the Strategic Plan.

Staffing: When a vacancy occurs or a new position is created, Human Resources will insure the accuracy of the current job description, that all relevant employment laws are followed, and that each position is filled with the most qualified applicant. The department will also strive to recruit a diverse applicant pool. Responsibilities of the Human Resources Department include:

- creating/revising/updating job descriptions;
- receipt and processing of all relevant paperwork;
- composing, posting and tracking of vacancy announcements;
- external and internal recruitment efforts;
- development and review of selection criteria;
- preparation of interview package and review of hiring package;
- insuring compliance with applicable state/federal laws and regulations; and
- maintaining teacher certification database.

Benefits: The offering of a comprehensive benefits package is an important tool in the recruitment and retention of talented and motivated employees. The administration of benefits programs is comprised primarily of (1) benefits maintenance, which includes the payment and reconciliation of bills; (2) benefits enrollment and changes, which includes processing paperwork through vendors and deductions through Payroll; and (3) benefits communication and education for helping employees get the most out of their benefits package. Additionally, recent state and federal health insurance laws have spawned an evolving abundance of rules and regulations, which in turn have created the need for data collection, analysis, reporting, and a sophisticated HR/Payroll electronic database to facilitate compliance.

Compensation: Maintaining a competitive and equitable compensation system is critical to the recruitment and retention of qualified employees. All positions are described with accurate job descriptions that reflect their responsibilities, lines of authority, education and experience requirements and overall complexity. These job descriptions also establish a baseline for recruitment and fair compensation. Uniform and equitable pay plans have the effect of insuring that employees are compensated at rates comparable to like organizations in similar labor markets. The Town's pay plans take into account changes in cost of living and budgetary constraints.

| Staffing & Compensation Category | Actual FY 2018 | Projected FY 2019 | Approved FY 2019 | Proposed FY 2020 | Change FY19 - 20 | Percent Change |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
| Taxes | \$ 683,977 | \$ 684,458 | \$ 684,474 | \$ 694,298 | \$ 9,824 | 1.44% |
| Enterprise Funds | 65,259 | 63,663 | 63,663 | 62,904 | (759) | -1.19% |
| Total Sources | \$ 749,236 | \$ 748,121 | \$ 748,137 | \$ 757,202 | \$ 9,065 | 1.21% |
| Expenditure Category | | | | | | |
| Personnel | \$ 585,582 | \$ 581,500 | \$ 587,187 | \$ 596,252 | \$ 9,065 | 1.54% |
| Operating Expenses | 163,654 | 166,621 | 160,950 | 160,950 | - | 0.00% |
| Total Appropriation | \$ 749,236 | \$ 748,121 | \$ 748,137 | \$ 757,202 | \$ 9,065 | 1.21% |

INFORMATION TECHNOLOGY DIVISION

Division Workload Indicators

Information Technology is measuring the yearly percentage that critical applications/services are available.

| Performance Measures | FY 2017 Actual | FY 2018 Actual | FY 2019 Estimated | FY 2020 Projected |
|---|----------------|----------------|-------------------|-------------------|
| Percent of availability of database environments | 95.90% | 99.90% | 99.90% | 99.90% |
| Availability of critical core applications* | 95.90% | 99.90% | 99.90% | 99.90% |
| Availability of Town's web site including property data and maps* | 98.70% | 99.90% | 99.90% | 99.90% |

*Does not include scheduled down times.

| Workload Indicators | FY 2017 Actual | FY 2018 Actual | FY 2019 Estimated | FY 2020 Projected |
|---|----------------|----------------|-------------------|-------------------|
| New PC's installed | 60 | 130 | 130 | 100 |
| Help Desk work orders completed | 1001 | 900 | 950 | 950 |
| Completed requests for Maps and geographic analysis | 882 | 927 | 1,000 | 1,000 |

Application Production and Development Program

| Workload Indicators | FY 2017 Actual | FY 2018 Actual | FY 2019 Estimated | FY 2020 Projected |
|--|----------------|----------------|-------------------|-------------------|
| Large print jobs with folding/mailling | 9 | 10 | 9 | 10 |
| Systems Administration Program | | | | |
| Network Uptime (not including scheduled down time) | 95.59% | 99.59% | 99.90% | 99.90% |
| Number of security cameras | 36 | 48 | 48 | 59 |
| Hardware Program | | | | |
| Number of PC's, Laptops, Tablets, Devices | 450 | 452 | 520 | 550 |

18 This section includes program description and financial summary.

19 Performance Measures/Workload Indicators: This section provides various measurements specific to the division or program.

Department Summaries–Enterprise Fund Guide

COMMUNITY SERVICES DEPARTMENT 1

Department Purpose Statement

The purpose of the Community Services Department Enterprise Funds is to maintain programmatic oversight of the Town's golf courses, the Hyannis Youth Center and Public, Educational, Governmental Access Channel, in order to provide quality recreational, educational, and informational opportunities to our citizens, visitors, and business community.

2

Enterprise Funds



Olde Barnstable Fairgrounds & Hyannis Golf Courses



Hyannis Youth & Community Center



Public, Educational, Governmental Access Channel

3

GOLF ENTERPRISE FUND

GOLF COURSE ENTERPRISE FUND 4

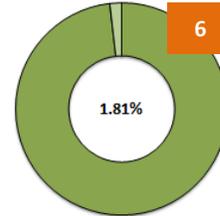
Department Purpose Statement

Barnstable Golf is dedicated to providing and maintaining exceptional, affordable, public golf facilities for residents and guests of all ages. We are committed to enhancing and preserving the golf properties for the future through improvement of the courses, the buildings, and the equipment. Golf Course Management strives to provide recreational opportunities that enrich the lives of residents, while being fiscally responsible to the Residents and Taxpayers of Barnstable.

5



Percentage of FY20 All Appropriated Funds



6

Golf Course Enterprise Fund comprises 1.84% of all appropriated funds.

1 Department title: The department that oversees the Enterprise Funds. The group of Enterprise Funds adheres to the department purpose statement.

2 Purpose Statement: The group of Enterprise Funds purpose as a whole department.

3 Names of the various Enterprises Funds the department manages.

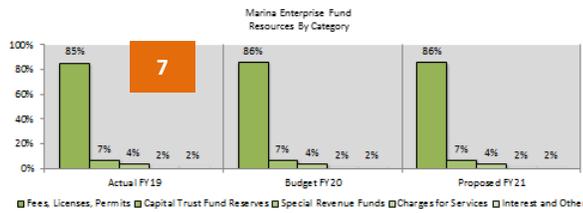
4 Enterprise Fund title

5 Enterprise Fund Purpose Statement

6 Percentage of the Enterprise Funds budget against all appropriated funds for the fiscal year (see Financial Summaries section).

Department Summaries–Enterprise Fund Guide (Continued)

Enterprise Fund Budget Comparison (Continued)



Factors Affecting Revenues

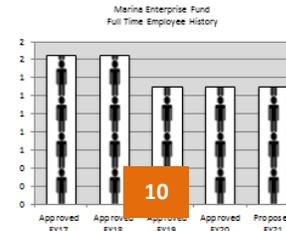
The rates are set in accordance with the necessary revenue required to run the marina operations including all capital improvements. The possibility of expanding the number of slips would allow for additional revenue sources in this area. The marinas have a waiting list for slips. Vacancy rates are not a significant factor in calculating revenues. Revenues are projected to increase next year through a combination of activity levels and rate adjustments. Other factors that could affect revenues include weather conditions, economic conditions (fuel costs), state and/or federal regulations, and staffing.

Fees, Licenses, Permits account for 86% of all Marina Enterprise Fund revenues. This includes both transient docking fees and annual slip holders. The Capital Trust Fund provides the second largest source of revenue at 7% for debt service payments associated with the Barnstable Marina Bulkhead project in 2011. A portion of this project was repaid with the capital Trust Fund. The spike in revenue for FY16 was a bond premium earned on the FY16 bond sale.

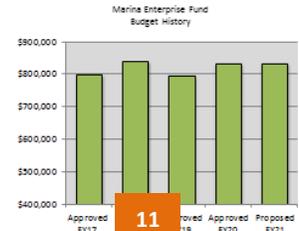
Factors Affecting Expenses

The purchase of the Prince Cove Marina covers the annual loan payments for the acquisition. Additionally, a loan of \$1,250,000 was approved for the Barnstable Harbor Bulkhead. The General Fund will repay \$725,000 of the loan and the Marina Enterprise Fund will repay the remaining \$525,000. The FY16 and FY17 capital programs authorized another \$1.5 million in dredging and bulkhead improvement projects. The annual debt payments for this operation have increased significantly as a result.

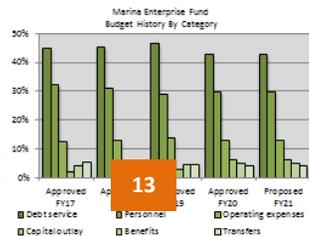
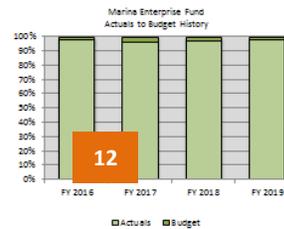
Enterprise Fund Budget History



FY19 change was the result of a reallocation in permanent salary to the General Fund.



The spike in FY16 was due to the reimbursements 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.



The FY20 proposed budget shows that debt service represents the largest expense category within the Marina operations at 43%, which is due to debt payments for the most recent capital projects such as Gateway dredging, and Prince Cove and Hyannis bulkhead repairs.

- 7 An Enterprise Fund receives various sources of funding to cover operating cost. These sources are shown as a percentage of total sources of funding they receive.
- 8 Factors Affecting Revenues provides a brief description of key factors influencing the Enterprise Fund's revenues.
- 9 Factors Affecting Expenses provides a brief description of key factors influencing the Enterprise Fund's expenses.

- 10 Department/Divisions full-time employee (FTE's) history.
- 11 Town Council approved budget history for the department/division for the past five years. This also includes the next years proposed budget.
- 12 This chart shows a history of each department/division actual expenditures against approved budgets as a percentage.
- 13 Expense Category chart shows each category as a percentage of the total budget.

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Department Summaries—Enterprise Fund Guide (Continued)

Enterprise Fund Budget Comparison

| Marina Enterprise Fund | Actual | Projected | Approved | Proposed | Change | Percent |
|---|------------------|--------------------|-------------------|--------------------|--------------------|----------------|
| Source of Funding | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY20 - 21 | Change |
| Fees, Licenses, Permits | 997 | \$525,000 | \$682,000 | \$528,750 | (\$153,250) | -22.47% |
| Charges for Services | 130 | 8,800 | 13,500 | 10,000 | (3,500) | -25.93% |
| Interest and Other | 488 | 12,000 | 12,200 | 10,000 | (2,200) | -18.03% |
| Special Revenue Funds | 30,000 | 30,000 | 30,000 | 30,000 | - | 0.00% |
| Capital Trust Fund Reserves | \$7,231 | \$5,631 | \$5,631 | \$4,031 | (\$1,600) | -2.88% |
| Total Operating Source of Funding | \$816,846 | \$631,431 | \$793,331 | \$632,781 | (\$160,550) | -20.24% |
| Expense Category | | | | | | |
| Personnel | \$ 225,548 | \$ 203,768 | \$ 246,149 | \$ 244,783 | \$ (1,366) | -0.56% |
| Benefits | 31,520 | 30,291 | 39,201 | 39,707 | 506 | 1.29% |
| Operating Expenses | 88,588 | 106,891 | 107,434 | 105,019 | (2,415) | -2.25% |
| Capital Outlay | 7,757 | 43,795 | 50,000 | 20,000 | (30,000) | -60.00% |
| Debt Service | 366,539 | 355,504 | 355,504 | 341,544 | (13,960) | -3.93% |
| Transfers Out | 34,786 | 34,492 | 34,492 | 36,924 | 2,432 | 7.05% |
| Total Operating Budget | \$764,738 | \$774,741 | \$832,780 | \$787,977 | (\$44,803) | -5.38% |
| Capital Improvement Program | 235 | - | - | - | - | 0.00% |
| Total Capital Expenses | 235 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Expenses | 974 | \$774,741 | \$832,780 | \$787,977 | (\$44,803) | -5.38% |
| Excess (Deficiency) cash basis | \$51,872 | (\$143,310) | (\$39,449) | (\$155,198) | (\$115,747) | |
| Beginning Certified Free Cash | \$ 848,927 | | \$ 900,799 | \$ 861,350 | | |
| FY 2020 Projected Excess (Deficiency) | | | | (148,310) | | |
| Ending Projected Certified Free Cash | \$ 900,799 | | \$ 861,350 | \$ 562,844 | | |
| Job Title | FY 2019 | FY 2020 | FY 2021 | Change | | |
| Administrative Assistant | 0.20 | 0.20 | 0.20 | - | | |
| Director Marine & Environmental Affairs | 0.15 | 0.15 | 0.15 | - | | |
| Marina Manager/Asst. Harbor Master | 0.75 | 0.75 | 0.75 | - | | |
| Principal Dept/Div Assistant | 0.20 | 0.20 | 0.20 | - | | |
| Full-time Equivalent Employees | 1.30 | 1.30 | 1.30 | 0.00 | | |
| Budget Reconciliation | | | | | | |
| | Personnel | Operating | Capital Outlay | Totals | FTE | |
| FY 2020 Approved Budget | | | | \$832,780 | | |
| Contractual Obligations Net of Staff Turnover | 66 | - | - | (1,368) | - | |
| Change in Indirect Costs | 77 | 2,342 | - | 3,119 | - | |
| One-Time Charges | 271 | (13,960) | (80,000) | (44,231) | - | |
| FY 2021 Budget Changes | | | | | | |
| 1. Advertising Budget Line Item Reduction | - | (500) | - | (500) | - | |
| 2. Marine Related Services Budget Reduction | - | (1,825) | - | (1,825) | - | |
| FY 2021 Proposed Budget | (\$868) | (\$13,943) | (\$30,000) | \$787,977 | - | |

Summary of Budget Changes

The Marina Enterprise Fund's proposed FY 2021 budget is decreased by \$195,417 from the approved FY 2020 budget. A decrease in debt service costs and a one-time purchase in FY 2020 for a new vehicle attribute to most of the change. Several budget line items are being reduced and indirect costs are increasing \$3,119.

- 14 Sources of Funding: Enterprise Funds can receive funding to cover operating expense by charging fees for services, state aid, local tax support, fines and penalties, and interest.
- 15 Expenditures: all costs are categorized into three segments. Personnel cost for all permanent and temporary salaries and wages. Operating costs includes supplies, professional services, training, licenses etc. Capital Outlay costs are for one-time expenditures, such as purchasing a vehicle.
- 16 Excess (deficiency): If expenses exceed the source of funding the Enterprise Fund consumes reserves. If source of funding exceed expenses the Enterprise Fund generates reserves.

- 17 Full-Time Equivalent Employees: Includes permanent year-round staff only; no seasonal staff.
- 18 This section provides a budget reconciliation between fiscal years. The table provides a budget reconciliation between fiscal years based on changes between various accounts. This includes changes in one-time charges, contractual obligations and turnover, and additional funding request.
- 19 Additional Funding Recommended provides a brief description of the additional funding requested by the department within the fiscal year.

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