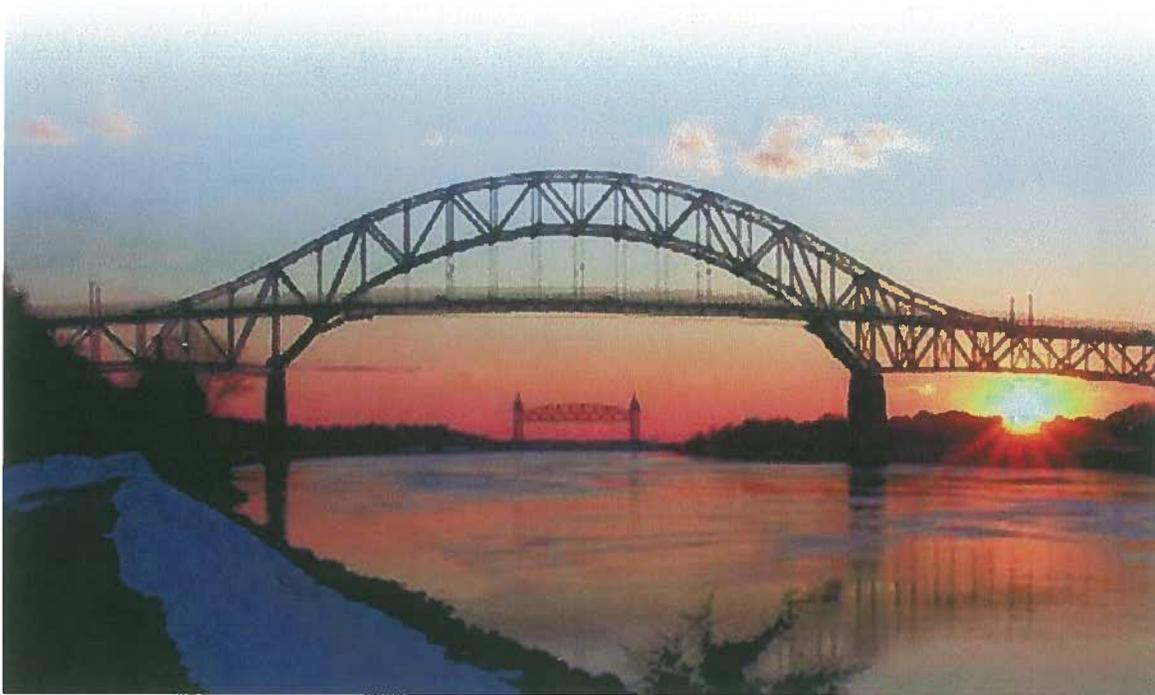


**BARNSTABLE COUNTY
FISCAL YEAR 2014
PROPOSED
OPERATING AND CAPITAL BUDGET
EXECUTIVE SUMMARY**



February 20, 2013

BARNSTABLE COUNTY
DEPARTMENT OF FINANCE
Route 6A, Barnstable, MA 02630
(508) 375-6643

**BARNSTABLE COUNTY FISCAL YEAR 2014
PROPOSED OPERATING & CAPITAL BUDGET
EXECUTIVE SUMMARY**

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BARNSTABLE COUNTY COMMISSIONERS

P.O. BOX 427
BARNSTABLE, MASSACHUSETTS
02630
(508) 375-6648
FAX (508) 362-4136

COUNTY COMMISSIONERS
WILLIAM DOHERTY
Harwich
MARY PAT FLYNN
Falmouth
SHEILA R. LYONS
Wellfleet

February 20, 2013

HOME RULED CHARTERED
IN 1989

Mr. Ron Bergstrom, Speaker
Barnstable County Assembly of Delegates
Barnstable County Complex
Barnstable, Massachusetts, 02630

Dear Mr. Speaker and Assembly Delegates:

In accordance with Article 5 - Fiscal Procedures of the Barnstable County Home Rule Charter - the Barnstable County Commissioners hereby submit the Proposed Fiscal Year 2014 Operating Budget. The recommended total County budget for fiscal year 2014 is \$27,875,846. Revenues supporting this level of expenditure are derived from County General Fund revenues in the amount of \$16,967,135, general obligation bond funds in the amount of \$3,691,400, Cape Cod Commission Fund revenues in the amount of \$3,865,063, grant funds in the amount of \$1,829,524, License Plate funds in the amount of \$46,920, and other revenue sources in the amount of \$1,475,804.

The FY 2014 budget proposal identifies several priority areas for funding and preserves vital ongoing programs and services. Key priority themes include the following:

- Funding for separating the positions of County Administrator and Director of Finance/Treasurer.
- Capital Investment in the County's facilities and infrastructure including the County Complex, Superior Court, the former Jail/HOC facility, sidewalks, and parking areas.
- Investment in a joint initiative between the County and the Cape Cod Commission to develop the Strategic Information Office (SIO) and the Regional Umbrella Support Services (RUSS) Center to take full advantage of the opportunities presented by the Open Cape network.
- Capital purchase of a new dredge with the debt service covered by the dredge enterprise fund.
- Continued support for important regional services such as Household Hazardous Waste collections, shellfish propagation efforts, Septic Betterment Program Loans, Public Health nursing, Regional Emergency Planning, and Human Services Department initiatives.
- Expansion of the Water Protection Collaborative Municipal Support initiative.

The FY2014 budget includes \$1,043,343 to pay for the remaining retirement unfunded liability associated with Sheriff's Department retirees. This annual amount will remain as long as the retirement actuarial schedule requires funding, currently through 2038. No other costs associated with the Sheriff's Department are anticipated or included for FY 2014 or beyond.

A number of replacement vehicles were requested by County departments in the FY2014 budget requests. We have not funded those requests in this budget submission. We are proposing to establish a Fleet management Plan which will include a Vehicle Replacement Fund at the end of this fiscal year (2013). This fund would use monies available at the close of the fiscal year to replace vehicles on an ongoing basis. We are projecting \$200,000 be placed in this fund and that an initial purchase be authorized of five vehicles. This process would require that a supplemental budget ordinance be submitted to the Assembly for action.

During the next two months, the Commissioners will be working on the establishment of a budget policy that will aid in directing the replenishment of our Reserve Funds, a Other Post-Employment Benefits (OPEB) liability fund and the direction of future budget growth. This process will coincide with our efforts to update the County's Strategic Plan, which is currently underway.

There are a number of positions that have been included in the FY2014 budget to satisfy the deferred needs of our Departments over the past few lean years. These positions are as follows:

- County Administrator (full time) – County Commissioners
- Director of Finance/Treasurer - Finance
- Solid Waste Reduction Coordinator (full time, grant funded) – Cooperative Extension
- Incident Management Team Project Assistant (part time) – Health Department
- Water Quality Laboratory Analyst (part time) – Health Department
- Water Quality Laboratory Assistant (part time) – Health Department
- Human Services Project Assistant (full time, 25% grant funded) – Human Services
- Systems Development Manager (full time) – Strategic Information Office
- Application Implementation Manager (full time) – Strategic Information Office

The Capital Improvement program proposed for FY2014 continues emphasis on expenditures for improvements to County facilities and infrastructure and includes funding for the purchase of a new dredge to replace the existing 17 year-old dredge. The FY2014 proposed budget includes \$580,000 for the IT Department's various capital projects. The FY2014 budget also proposes the following Capital Improvement projects for FY2014:

- \$360,000 for roof replacement at the Superior Court House
- \$210,000 for exterior renovations to the front of Superior Court
- \$120,000 for engineering the drainage and paving of the County Complex parking areas
- \$65,000 for roof repairs at Old Jail/ House of Correction facility
- \$49,500 for window replacements at the Old Jail/ House of Correction facility
- \$85,000 for access improvements at the Old Jail/ House of Correction facility

- \$60,500 for rebuilding the fire escape at Registry of deeds
- \$47,500 for rebuilding sidewalks at the County Complex
- \$20,000 for paving the lower parking lot at Children's Cove

The budget is presented as six major programs which are further divided into sub-programs (departments). Sub-programs are further apportioned into cost centers for fiscal accountability:

- **General Government**
 - County Commissioners
 - Resource Development
 - Assembly of Delegates
 - Department of Finance
 - Information Technology
- **County Services**
 - Department of Facilities
 - Cooperative Extension Service
 - Registry of Deeds
 - County Dredge Service
- **Health and Human Services**
 - Department of Health and the Environment
 - Department of Human Services
 - Children's Cove - Child Advocacy Center
 - Elder Services/Meals on Wheels
- **Public Safety**
 - Sheriff's Post-Transfer Liabilities
 - Barnstable County Fire Training Academy
- **Planning and Development**
 - Cape Cod Commission
 - County/Commission Joint Initiatives
 - Water Protection Collaborative
- **Shared Costs and Debt Service**
 - Retirees Health Premiums
 - Salary Reserve
 - Legal, Insurance, and other County Wide Costs
 - Non-Contributory Retirement Benefits

As part of this budget submission, we have proposed to increase the mileage reimbursement allowance from its current level of \$0.41 per mile to \$0.55 per mile effective July 1, 2013.

The budget includes \$225,000 for debt service on duly authorized debt of the County. The \$175,000 has been included in anticipated costs for long term bond issues associated with the FY2010, FY2011 and FY2012 budgets and short-term borrowing associated with the FY2013 and FY2014 budgets.

With this budget, we have provide for the strategic initiatives and investments necessary for the County to continue its commitments at the federal, state, and local levels to direct resources to achieve short and long term goals for the benefit of the residents of Cape Cod. Should changes to these budget projections prove necessary, we will submit such changes through a supplemental budget process when warranted.

We look forward to working with the Assembly on the FY2014 budget and will, as always, have our department managers ready to respond in detail to any questions you may have. We also look forward to the public's participation in our budget process so that the final product reflects the intention of the Commissioners and Assembly Delegates to serve the greater good of Cape Cod and our communities.

In closing, we would like to express our sincere appreciation to the department managers and staff who assisted in the preparation of the budget and program narratives, and who continue to provide valuable services to Barnstable County in a highly efficient and effective manner.

Respectfully submitted,

/s/ Mary Pat Flynn, Chairman

/s/ William Doherty, Vice Chairman

/s/ Sheila Lyons, Commissioner

BUDGET OVERVIEW

COUNTY BACKGROUND

The County of Barnstable was established in 1685 as one of the first counties in Massachusetts. The current political and administrative organization of Barnstable County was established by a Home Rule Charter enacted by the Massachusetts Legislature and accepted by the voters of Barnstable County in 1988. The purpose of the County Charter is to provide the means and the structure to deal with regional issues which transcend the existing boundaries of municipal governments.

Legislative powers for the County rest in the Assembly of Delegates which consist of fifteen members, one elected by the voters in each of the County's 15 towns. Executive powers are exercised by the Board of County Commissioners consisting of three members elected for terms of four years each. In addition, the County is administered by a County Administrator, who acts as the Chief Operating Officer for the County. Functions of the County are carried out by fifteen County Departments, which for the purposes of budget presentation, are organized into six major programs.

The County is responsible for providing and maintaining a number of varied services including health services, human services, cooperative extension education services, regional planning and economic development, criminal investigation, police and fire training, police radio, drug information bureau, purchasing and group insurance, and the Registry of Deeds. In addition, the County provides partial funding for the operation and maintenance of the Jail and House of Correction. This funding contribution is mandated to increase by 2.5 % each year and is known as the "maintenance of effort".

BARNSTABLE COUNTY MISSION STATEMENT

The mission of Barnstable County is to promote and sustain a pro-active open government that enhances the quality of life for the citizens of Barnstable County.

THE COUNTY BUDGET

The budget established each fiscal year for Barnstable County is based on the program priorities and objectives of each County department. The emphasis in the fiscal 2014 budget process has been on finding ways to enhance the delivery of services in a cost control environment and to maintain the delivery of vital services to the towns and residents of Barnstable County.

The budget process began in October, 2012 with the distribution of budget request packages. Goals and objectives are developed in conjunction with the budgets for each department. Departments are also responsible for submitting a mission statement as well as a report on their progress in achieving the current fiscal year's goals. Departments establish line item budgets based on the cost of providing a similar level of service in the next fiscal year. Any additional services or new initiatives must be identified separately and thoroughly justified as to costs and benefits. The budgets are then submitted to the Director of Finance for development of the "As Requested" budget. This budget is then presented to the Commissioners for review. The Commissioners meet directly with each Department to discuss budget requests and make adjustments. The Commissioners recommended budget is then compiled and, within a time fixed by ordinance, delivered to the Assembly of Delegates for review.

During the budget deliberation process the Assembly's various Standing Committees meet with the Departments under their jurisdiction to review the budget. Each Committee meeting is an open meeting duly posted with members of the public invited. After completion of the committee work, the full Assembly holds a public hearing on the proposed budget. The Assembly is required by the Charter to adopt a budget for the ensuing fiscal year no later than the last day of May in the preceding fiscal year. If final action is not taken by that time, the appropriations not acted upon take effect without any action by the Assembly.

BUDGET ORGANIZATION

The budget document is organized according to the programmatic activities of the County. The six program areas identified in the budget are as follows: General Government, County Services, Health and Human Services, Public Safety, Planning and Development, and Shared Costs and Debt Service. Each program is further delineated according to the County departments providing those types of services.

BUDGET OVERVIEW

FISCAL YEAR 2014 REVENUE SUMMARY

Total revenues in support of fiscal year 2014 activities are projected to be \$27,875,846 which is an increase of 18.6% from fiscal 2013 original budgeted revenues. Tax revenues comprise 51% of the total revenue requirement. Other revenue sources and the respective proportion of the total budget are: Intergovernmental Funding - 6%, Federal, State and Local grants - 7%, Departmental Revenues - 24%, Borrowing Proceeds for Capital Projects - 13%, and Treasury Balance - 0%.

The FY2014 budget provides that rate for the County Deeds Excise tax rate remains at the current level of \$2.70 per thousand in valuation. Total collections are proposed to increase from FY2013 levels to \$8 million in FY2014.

Revenues from the Registry of Deeds “County Business” charges for copying and other fees are projected to increase as well to \$3,250,000 and provide funding in excess of the operation of the Department.

Both the County Tax Assessment and the Cape Cod Environmental Protection Fund (CCEPF) are proposed to increase 2.5% for FY2014. The County Tax will result in revenues of \$2,972,551, a dollar increase of \$72,501. The CCEPF will result in revenues of \$3,109,249, a dollar increase of \$75,835.

The County continues to pursue grants from federal, state and other sources. For FY 2014, grant revenues are projected to be \$1.9 million, 2.5% higher than the previous fiscal year.

Department revenues for FY 2014 are projected to increase 12.7% from FY 2013 levels due to the projected increase in deeds business revenues, an increase in Dredge revenue and revenue from the Wellfleet IT service.

Other anticipated department revenues include County Health Lab receipts, Septic Betterment Program receipts in support of the Septic Betterment staff, the Fire Training Academy revenues including the contract for training services with the Massachusetts Maritime Academy (MMA), as well as miscellaneous receipts from other County operations.

The FY 2014 budget includes \$3,691,400 of capital borrowing. Projects included in this budget are capital investments in the County’s information technology infrastructure, improvements to the Superior Court, Registry of Deeds building and the former House of Correction building. The budget includes \$2 million in capital spending to purchase a new replacement dredge. The debt services on this purchase will be covered through the Dredge Enterprise account and included in dredge rates.

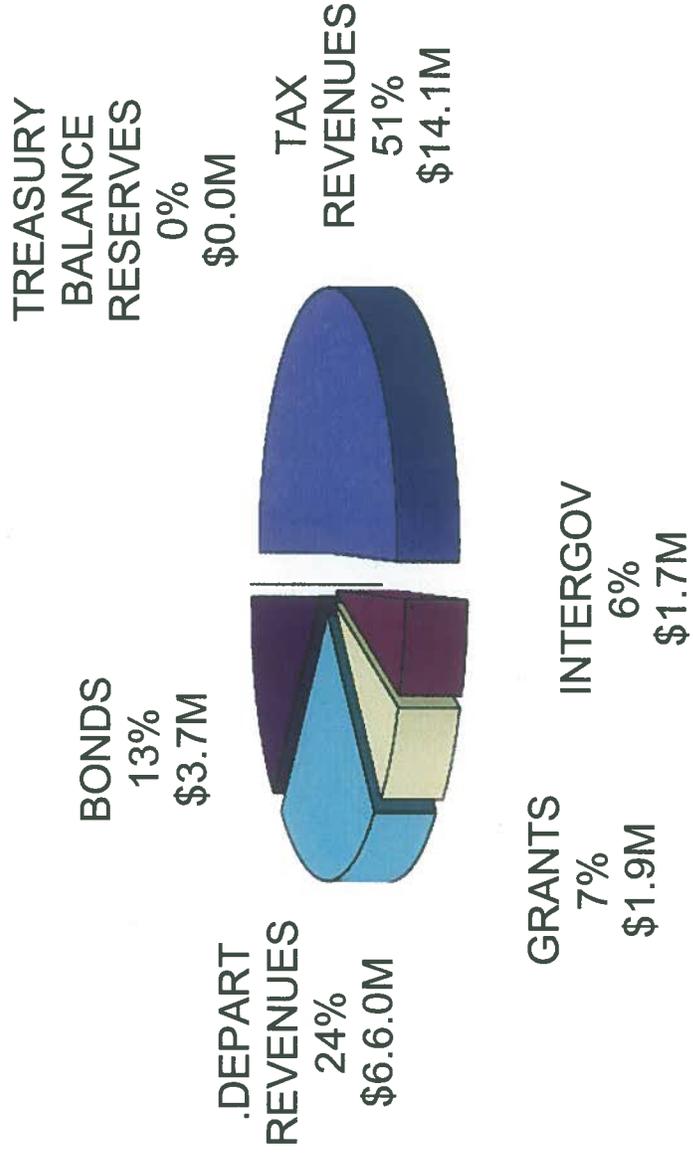
TABLE 1 and CHART 1 show the revenue sources for the FY2014 Barnstable County Operating and Capital Budget.

TABLE 1.

**BARNSTABLE COUNTY
PROPOSED REVENUES
FISCAL YEAR 2014**

REVENUE SOURCE	FY2013 BUDGETED REVENUE	FY2014 PROPOSED REVENUE	\$ VARIANCE FY13 - FY14	% VARIANCE FY13 - FY14
TAX REVENUES:				
County Tax Assessment	\$ 2,900,050	2,972,551	\$ 72,501	2.50%
CC Environmental Protection Tax	3,033,414	3,109,249	75,835	2.50%
Registry of Deeds Tax	7,000,000	8,000,000	1,000,000	14.29%
	\$ 12,933,464	\$ 14,081,800	\$ 1,148,336	8.88%
INTERGOVERNMENTAL FUNDING:				
Court House Rental	\$ 1,600,000	\$ 1,650,000	\$ 50,000	3.13%
Purchasing Fees	500	500	-	0.00%
	\$ 1,600,500	\$ 1,650,500	\$ 50,000	3.12%
GRANT CONTRACTS:				
Extension Service	\$ 178,876	\$ 214,585	\$ 35,709	19.96%
County Health Department	238,531	253,681	15,150	6.35%
Human Services	60,000	60,000	-	N/A
Children's Cove - Child Advocacy Center	145,000	180,000	35,000	24.14%
Cape Cod Commission	1,220,442	1,181,258	(39,184)	-3.21%
	\$ 1,842,849	\$ 1,889,524	\$ 46,675	2.53%
DEPARTMENT REVENUES:				
Commissioners Office	\$ -	\$ 93,778	\$ 93,778	N/A
Resource Development Office	15,000	15,000	-	0.00%
Building Rentals	20,400	20,400	-	0.00%
Extension Service	76,050	76,050	-	0.00%
Registry of Deeds	3,000,000	3,250,000	250,000	8.33%
County Dredge Service	823,284	929,859	106,575	12.95%
Health Department Lab	500,000	550,000	50,000	10.00%
Health Department Sanitarian Services	83,737	84,215	478	0.57%
Health Department Septic Repair Program	272,885	277,492	4,607	1.69%
Public Safety, Misc.	-	-	-	N/A
Fire Training	150,000	150,000	-	0.00%
Cape Cod Commission	115,000	140,000	25,000	21.74%
Economic Development Council	-	-	-	N/A
License Plate Receipts - Rest Area	36,920	36,920	-	0.00%
License Plate Receipts - Other	10,000	10,000	-	N/A
Miscellaneous Receipts	61,537	60,268	(1,269)	-2.06%
Interest Income	166,887	162,366	(4,521)	-2.71%
County/Commission Shared Resources	-	-	-	N/A
Regional Service Initiatives	-	90,460	90,460	N/A
CCEPF Reserve	489,237	615,814	126,577	25.87%
	\$ 5,820,937	\$ 6,562,622	\$ 741,685	12.74%
Year End Fund	-	-	-	N/A
Bond Issue Revenues	1,383,100	3,691,400	2,308,300	166.89%
Treasury Balance (Reserves)	-	-	-	N/A
TOTAL REVENUE:	\$ 23,580,850	\$ 27,875,846	4,294,996	18.21%

BARNSTABLE COUNTY FISCAL YEAR 2014 REVENUES



TOTAL FY 2014 REVENUES = \$27.9 MILLION.

BUDGET OVERVIEW

FISCAL YEAR 2014 EXPENDITURE SUMMARY

For FY 2014, County expenditures are projected to be \$27,875,846, an increase of 18.6% from the FY2013 original budget (TABLE 2). Most of this increase is reflective of the additional capital expenditure (\$2.3 million over FY2013) included in the FY2014 budget. The highlights of the FY2014 budget are presented in TABLE 3. ~~A budget variance analysis showing major group increases relative to the FY 2013 budget is presented on pages 13 through 17.~~

Funding for a 2% Cost of Living Increase (COLA) is provided in FY2014. Increases for retirement assessments and health insurance premiums are also included in the budgeted expenditures. All other expenditure groups (contractual services, supplies, charges, equipment) increased relative to FY2013. Salaries and the two largest components of fringe benefits (retirement and health insurance costs) make up 56% of the FY2014 budget (CHART 2).

Each of the In-State travel line items includes funding to allow the mileage reimbursement rate to increase from \$0.41 per mile to \$0.55 per mile.

The budget includes \$225,000 for debt service on duly authorized debt of the County. The \$175,000 has been included in anticipated costs for long term bond issues associated with the FY2011, FY2012, and FY2013 budgets and short-term borrowing associated with the FY2013 and FY2014 budgets.

CHART 3 show the expenditures by department for the FY 2014 Barnstable County Operating and Capital budget. TABLE 4 and CHART 4 present the expenditure budget by budget group type. TABLE 5 and CHART 5 present the expenditure budget by funding source.

CHART 6 shows the Barnstable County budget from FY 2000 through FY2014 by expenditure group. Salaries continue to make up the largest single portion of the budget. Fringe benefits have also increased steadily over this period and now comprise the second largest component. Contractual Services, Supplies & Materials, and equipment were stable over the eight previous fiscal years but have increased in FY2014.

TABLE 2.

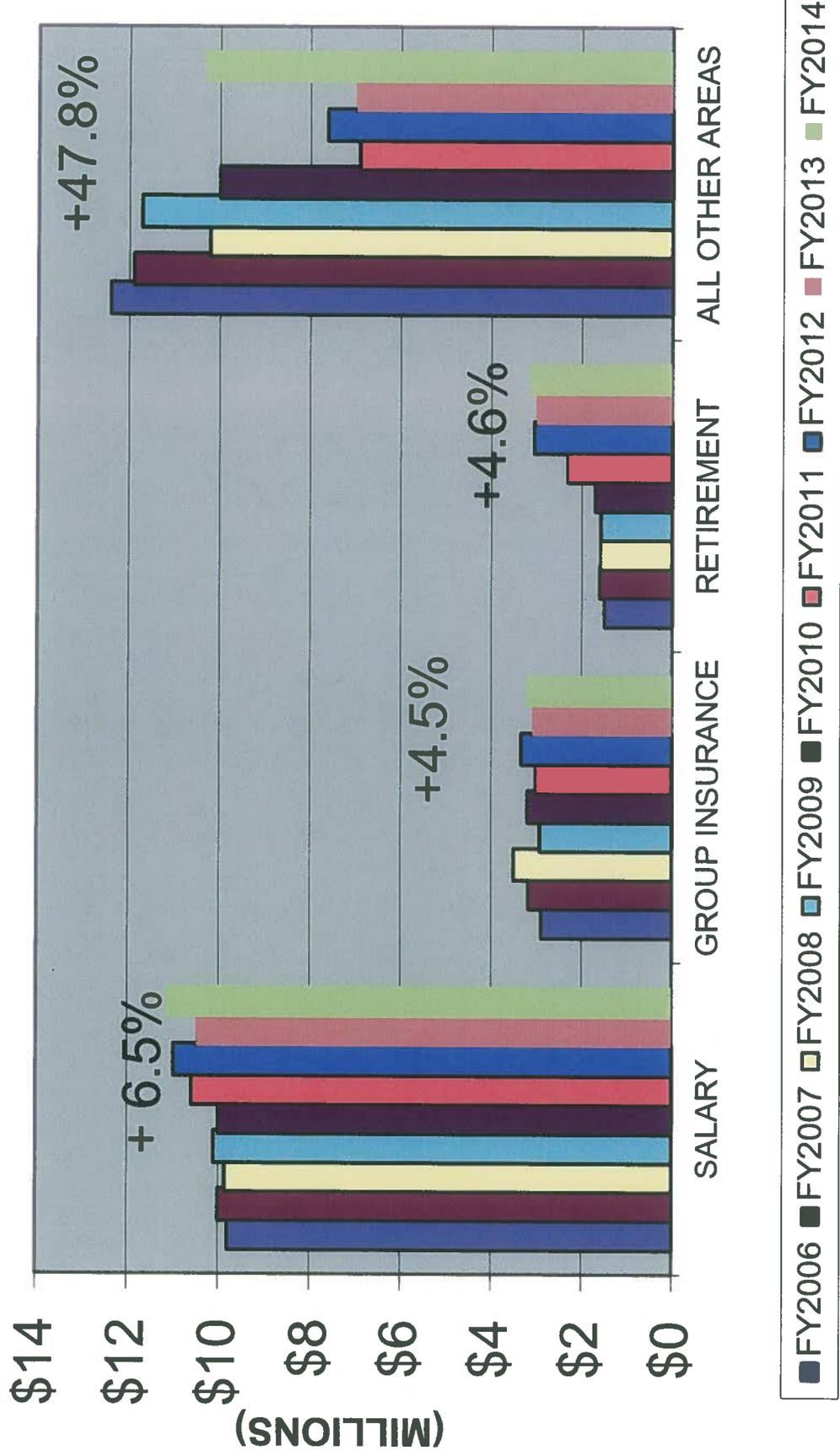
BARNSTABLE COUNTY
PROPOSED OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

EXPENDITURES:		FY2013 ORIGINAL BUDGET		FY2014 PROPOSED BUDGET	\$ VARIANCE FROM FY2013	% VARIANCE FROM FY2013	
COUNTY COMMISSIONERS	\$	503,075	\$	639,171	136,096	27.1%	
RESOURCE DEVELOPMENT OFFICE		774,603		844,474	69,871	9.0%	
ASSEMBLY OF DELEGATES		304,470		325,527	21,057	6.9%	
DEPARTMENT OF FINANCE		579,241		704,367	125,126	21.6%	
INFORMATION TECHNOLOGY		1,433,795		1,436,357	2,562	0.2%	
DEPARTMENT OF FACILITIES		2,750,144		3,395,393	645,249	23.5%	
COOPERATIVE EXTENSION		1,669,563		1,765,621	96,058	5.8%	
REGISTRY OF DEEDS		2,767,171		2,718,881	(48,290)	-1.7%	
COUNTY DREDGE SERVICE		823,284		2,929,859	2,106,575	255.9%	
REGIONAL SERVICES		75,000		-	(75,000)	N/A	
HEALTH & ENVIRONMENT		2,377,525		2,532,251	154,726	6.5%	
HUMAN SERVICES		392,477		549,820	157,343	40.1%	
CHILDREN'S COVE - CHILD ADVOCACY CTR.		597,617		669,387	71,770	12.0%	
ELDER SERVICES/MEALS ON WHEELS		75,000		75,000	-	0.0%	
PUBLIC SAFETY		1,009,386		1,043,343	33,957	3.4%	
FIRE TRAINING		338,924		440,763	101,839	30.0%	
CAPE COD COMMISSION		4,858,093		5,046,321	188,228	3.9%	
CAPE COD COMM./COUNTY JOINT INITIATIVES		-		356,000	356,000	N/A	
WATER QUALITY INITIATIVES		302,000		402,000	100,000	33.1%	
SHARED COSTS/ DEBT SERVICE		1,724,482 225,000		1,776,311 225,000	51,829 -	3.0% 0.0%	
TOTAL EXPENDITURES	\$	23,580,850	\$	27,875,846	\$	4,294,996	18.2%
TOTAL REVENUES			\$	27,875,846			
NET SURPLUS / <DEFICIT>			\$	-			

TABLE 3. - FY2014 BUDGET HIGHLIGHTS:

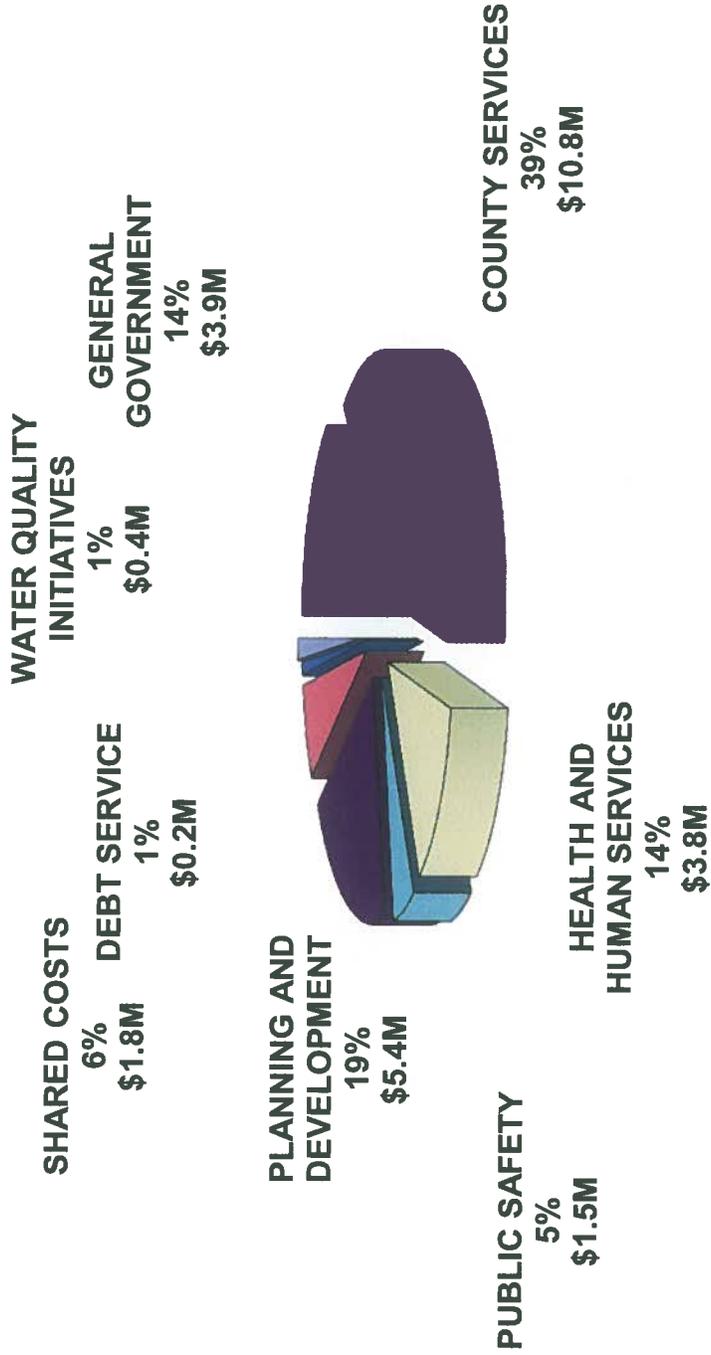
COUNTY COMMISSIONERS	County Administrator (separate) Arts Foundation of CC	\$ 138,000 (salary) \$ 35,000 (\$10,000 from License Plate)
INFORMATION TECHNOLOGY	Telephone System Servers Software Upgrades Network Upgrades	\$ 188,000 (Capital) \$ 190,500 (Capital) \$ 199,000 (Capital)
FACILITIES	Roof – Superior Court Front Exterior – Superior Parking Areas – County Cmplx Fire Escape – Deeds	\$ 360,000 (Capital) \$ 210,000 (Capital) \$ 120,000 (Capital) \$ 65,000 (Capital)
COOPERATIVE EXTENSION	Solid Waste Coordinator Shellfish Seed Forest Fire Prevention Land Management Grants	\$ 52,906 (Grant) \$ 30,000 \$ 25,000 \$ 25,000
HUMAN SERVICES	Project Assistant	\$ 51,130
ELDER SERVICES	Meals on Wheels Program	\$ 75,000
PUBLIC SAFETY	Sheriff’s Budget (Pension)	\$1,009,386
COUNTY/CCC JOINT INITIATIVES	Systems Development Manager Applications Implementation	\$ 81,000 \$ 108,000
WATER COLLABORATIVE	Municipal Support Initiative	\$ 300,000

MAJOR EXPENDITURE AREAS FY2006-FY2014



SALARIES AND FRINGES MAKE UP 56% OF THE FY2014 BUDGET.

BARNSTABLE COUNTY FISCAL YEAR 2014 EXPENDITURES BY PROGRAM



TOTAL FY 2014 BUDGET = \$27.9 MILLION

TABLE 4.

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: COUNTY-WIDE
SUB-PROGRAM: ALL DEPARTMENTS AND SUB-PROGRAMS

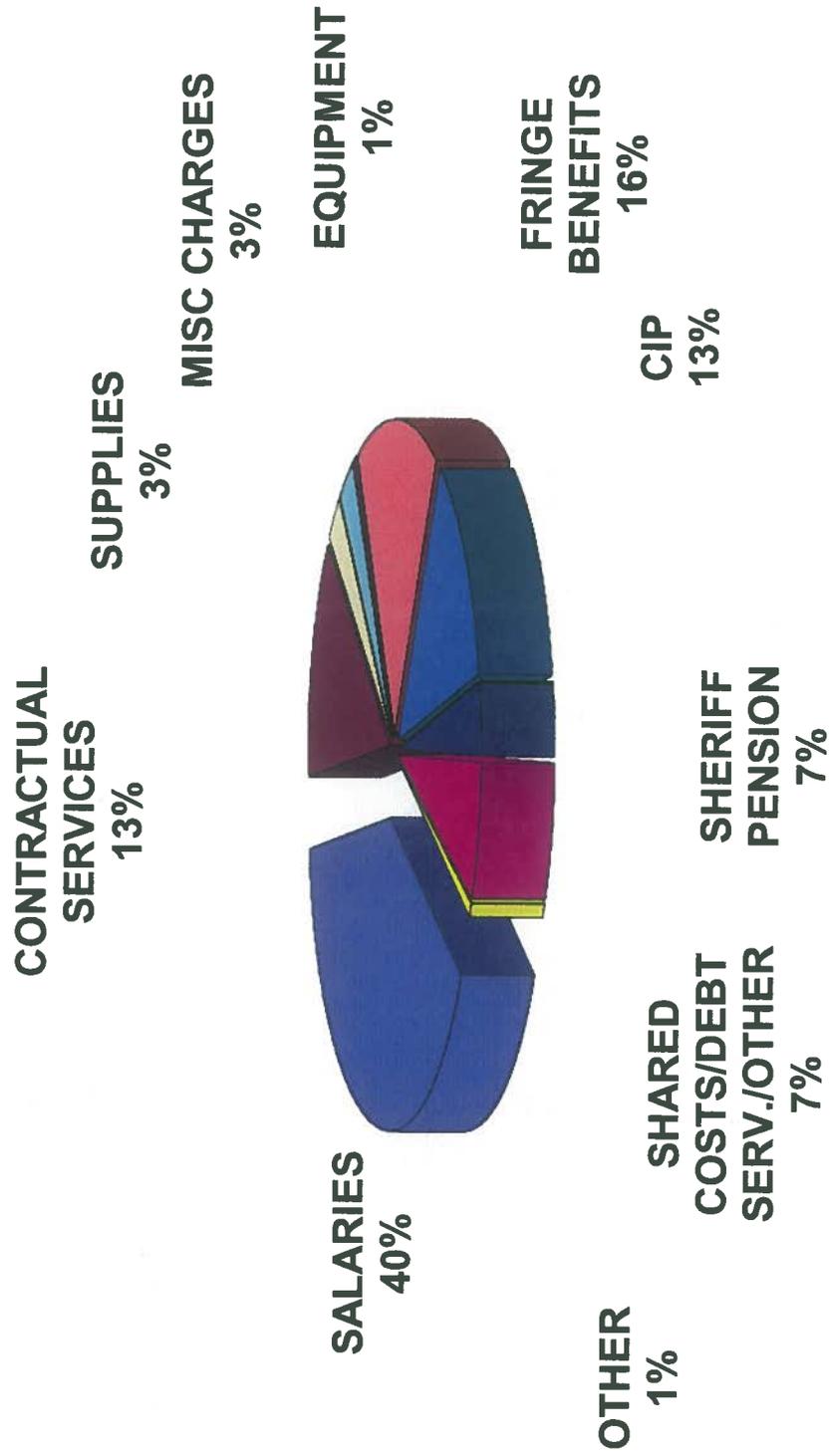
EXPENDITURES:

GROUP	EXPENDED		APPROVED BUDGET		PROPOSED BUDGET		% CHANGE
		FY2012		FY2013		FY2014	
Salaries & Wages	\$	9,742,278	\$	10,324,387	\$	11,165,748	8.1%
Contractual Services	\$	2,099,826	\$	2,996,549	\$	3,532,257	17.9%
Supplies & Materials	\$	619,681	\$	738,367	\$	774,838	4.9%
Charges & Obligations	\$	1,210,597	\$	657,750	\$	831,950	26.5%
Equipment	\$	168,788	\$	129,100	\$	155,600	20.5%
<i>subtotal</i>	\$	13,841,170	\$	14,846,153	\$	16,460,393	10.9%
Fringes	\$	3,823,782	\$	4,161,482	\$	4,435,779	6.6%
Capital Improvements	\$	2,112,486	\$	1,386,600	\$	3,716,100	168.0%
Other Expenditures	\$	75,205	\$	125,420	\$	218,920	74.5%
Pension Liability - Sheriff R	\$	963,912	\$	1,009,386	\$	1,043,343	3.4%
Shared Costs/Debt Service	\$	1,393,173	\$	2,022,482	\$	2,001,311	-1.0%
TOTAL BUDGET	\$	22,209,728	\$	23,551,523	\$	27,875,846	18.4%

FUNDING SOURCES:

	EXPENDED		APPROVED BUDGET		PROPOSED BUDGET		% CHANGE
		FY2012		FY2013		FY2014	
County General Funds	\$	11,160,076	\$	11,886,502	\$	13,466,764	13.3%
CCEPFund	\$	2,959,428	\$	3,033,414	\$	3,109,249	2.5%
Grant Funds	\$	1,153,103	\$	1,842,849	\$	1,889,524	2.5%
Department Revenues	\$	4,283,330	\$	4,824,027	\$	5,056,175	4.8%
Bond Funds	\$	2,109,169	\$	1,383,100	\$	3,691,400	166.9%
License Plate Funds	\$	545,622	\$	46,920	\$	46,920	0.0%
Other Funds	\$	-	\$	489,237	\$	615,814	25.9%
TOTAL SOURCES	\$	22,210,728	\$	23,506,049	\$	27,875,846	18.6%

BARNSTABLE COUNTY FISCAL YEAR 2014 EXPENDITURES BY GROUP



TOTAL FY 2014 BUDGET = \$27.9 MILLION

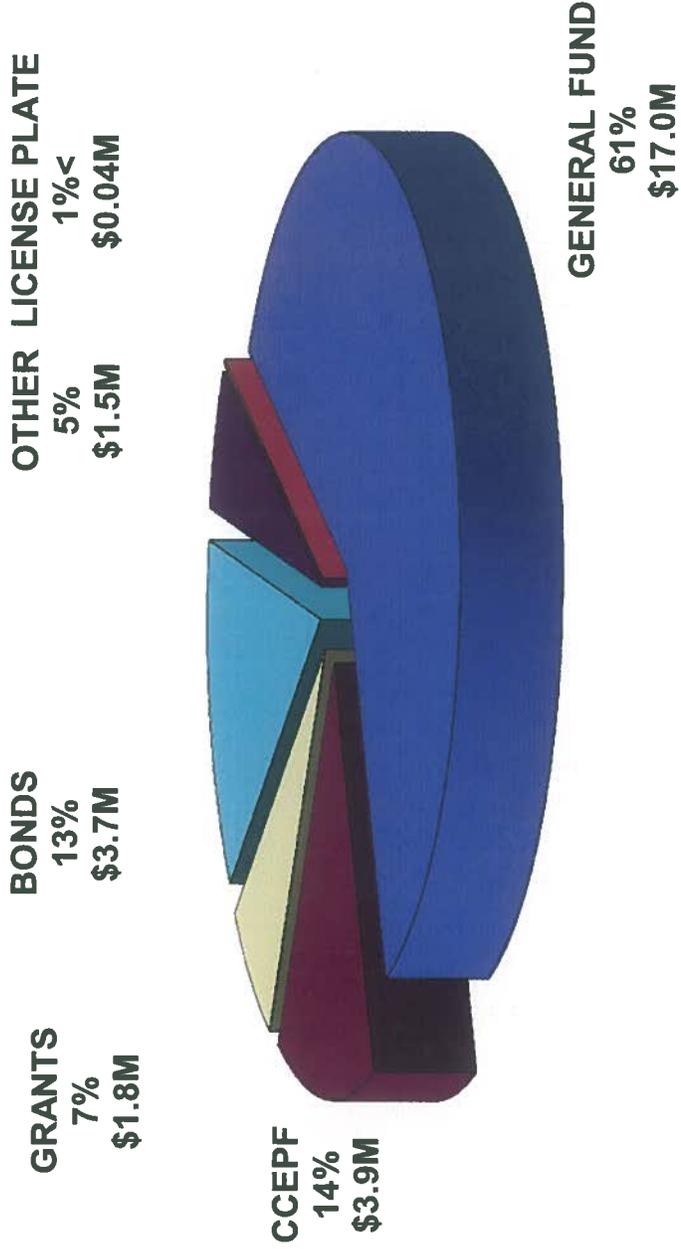
TABLE 5.

BARNSTABLE COUNTY
FY 2014 OPERATING AND CAPITAL BUDGET FUNDING SOURCES

2/15/2013

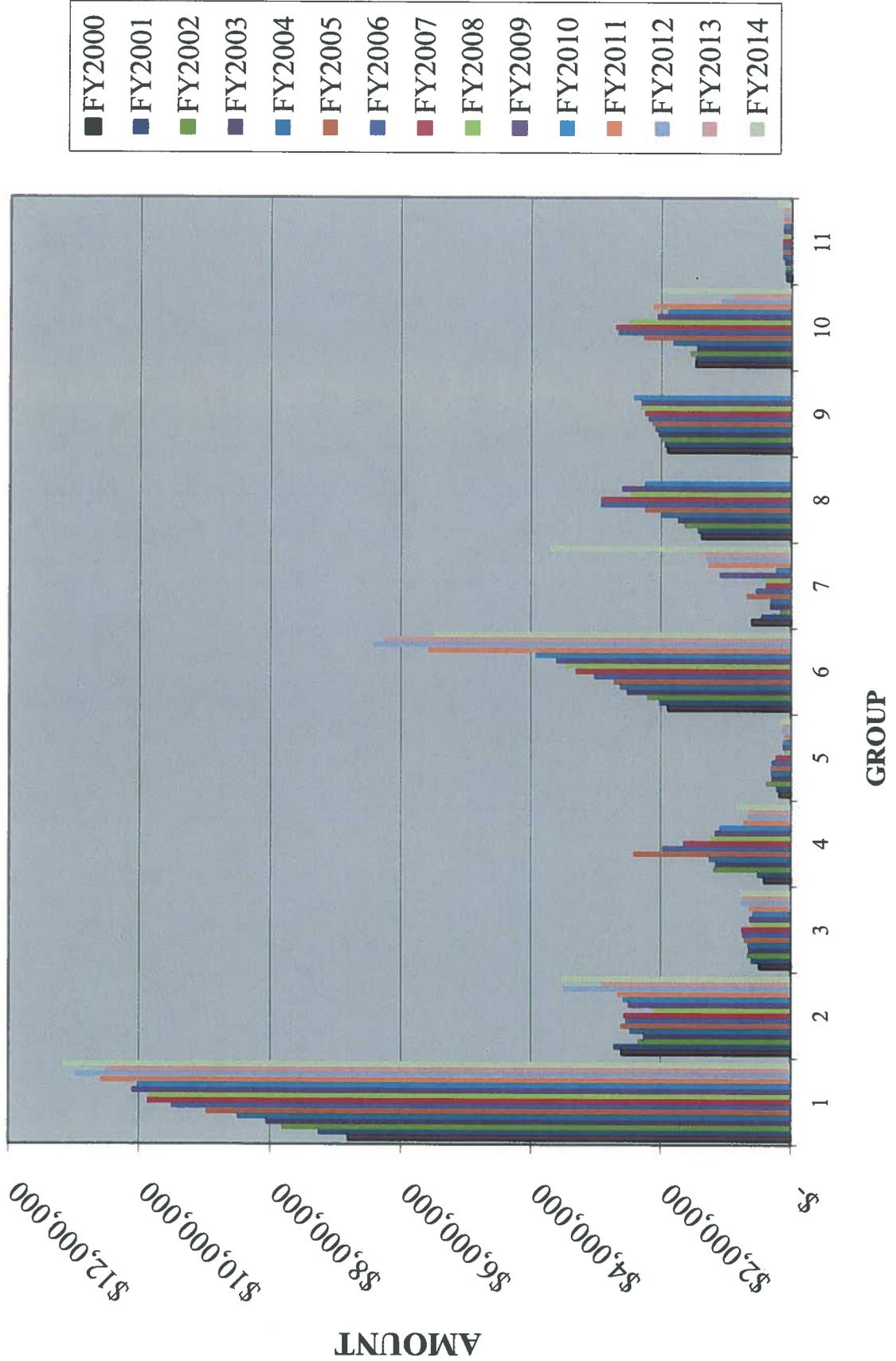
EXPENDITURES:	FY 2014 COMMISSIONER'S RECOMMENDED	GENERAL FUND APPROPRIATION	CCEPF FUND APPROPRIATION	GRANTS	OTHER	BONDS	LICENSE PLATE	TOTAL FUNDING
COUNTY COMMISSIONERS	\$639,171	\$535,393			\$93,778		\$10,000	\$639,171
RESOURCE DEVELOPMENT OFFICE	\$844,474	\$844,474						\$844,474
ASSEMBLY OF DELEGATES	\$325,527	\$325,527						\$325,527
DEPARTMENT OF FINANCE	\$704,367	\$704,367						\$704,367
INFORMATION TECHNOLOGY	\$1,436,357	\$765,897		\$580,000	\$90,460			\$1,436,357
DEPARTMENT OF FACILITIES	\$3,395,393	\$2,247,073		\$1,111,400			\$36,920	\$3,395,393
COOPERATIVE EXTENSION	\$1,765,621	\$1,551,036		\$214,585				\$1,765,621
REGISTRY OF DEEDS	\$2,718,881	\$2,718,881						\$2,718,881
COUNTY DREDGE SERVICE	\$2,929,859	\$0		\$2,000,000	\$929,859			\$2,929,859
HEALTH & ENVIRONMENT	\$2,532,251	\$1,916,863		\$253,681	\$361,707			\$2,532,251
HUMAN SERVICES	\$549,820	\$549,820						\$549,820
CHILDREN'S COVE - CHILD ADVOCACY CTR.	\$669,387	\$489,387		\$180,000				\$669,387
HUMAN SERVICE GRANTS	\$75,000	\$75,000						\$75,000
FIRE TRAINING	\$440,763	\$440,763						\$440,763
PUBLIC SAFETY	\$1,043,343	\$1,043,343						\$1,043,343
CAPE COD COMMISSION	\$5,046,321	\$0	\$3,865,063	\$1,181,258				\$5,046,321
CAPE COD COMM./COUNTY JOINT INITIATIVES	\$356,000	\$356,000						\$356,000
WATER QUALITY INITIATIVES	\$402,000	\$402,000						\$402,000
SHARED COSTS/ DEBT SERVICE	\$1,776,311 \$225,000	\$1,776,311 \$225,000						\$1,776,311 \$225,000
TOTAL PROPOSED EXPENDITURES	\$ 27,875,846	\$16,967,135 60.9%	\$3,865,063 13.9%	\$1,829,524 6.6%	\$1,475,804 5.3%	\$3,691,400 13.2%	\$46,920 0.2%	\$27,875,846

BARNSTABLE COUNTY FISCAL YEAR 2014 SOURCES OF FUNDS



TOTAL FY 2014 BUDGET = \$27.9 MILLION

BARNSTABLE COUNTY BUDGET COMPARISON BY GROUP, FY2001-2014



BUDGET OVERVIEW

PROJECTED FISCAL YEAR 2013 YEAR-END FUND BALANCE

The following page provides a snapshot of the fiscal year-end 2013 projected fund balance. Estimates are made for all revenues and expenditures to be made for the period through June, 2013. Revenue calculations assume an increase in collections for Registry of Deeds County Excise Tax and in County Business revenues relative to the same period of fiscal year 2012.

Expenditure estimates are made based on warrant levels (accounts payables), payrolls, group insurance costs, assessments (retirement and maintenance of effort). In instances where known, actual amounts are used.

A new reserve fund has been established called the "Vehicle Replacement Reserve". At the year-end, a projected \$200,000 will be placed in this account and a supplemental budget ordinance will be drafted to fund the purchase of five vehicles requested as part of the Department's requested FY2014 budget. The balance and additional amounts, if available, at the end of each fiscal year, will be used to purchase replacement vehicles for County Departments.

Set asides for the following purposes are then deducted from the preliminary General Fund balance:

- Statutory Reserve
- Encumbrance Reserve (estimated)
- Continuing Appropriation Reserve (estimated)
- Capital Fund Debt Offset - FY 2013
- Workers' Compensation Reserve
- Receipts Reserved for Appropriation
- Stabilization Fund
- Capital Improvements Reserve

No funding is required at year end for the FY2014 Proposed Budget.

The "Stabilization Fund" includes all of the reserve amounts established previously including Legal Reserve, Insurance Reserve, Unfunded Pension Liability Reserves, Early Retirement Liability Reserve and Salary Reserve.

The "Capital Improvements Reserve" includes funds placed in this reserve to date, less that appropriated for the Health Lab renovation.

BARNSTABLE COUNTY
 FY13 PROJECTED GENERAL FUND BALANCE

Total General Fund Balance @ 6/30/12	4,487,020
Year-to-Date Revenues	9,348,814
Year-to-Date Expenditures	9,862,956
Current General Fund Balance	<u>3,972,878</u>

Estimated Remaining Revenues

Information Technology	44,000
Court Rental (3rd & 4th quarters)	796,000
Cooperative Extension	33,885
County Excise Revenues (02/13-06/13)	2,990,000
Registry Business (02/13-06/13)	1,185,000
Lab Fees	271,522
Fire Training	51,450
License Plate Revenue-Rest Area	25,000
Tax Assessments	1,450,025
Miscellaneous Income	20,225
Interest Income (01/13-06/13)	<u>14,400</u>
	6,881,507

Estimated Remaining Expenditures

Warrants (2/6-7/10)	2,300,000
Payroll & Medicare (2/15-7/10)	2,894,000
Group Insurance (2/15-6/30)	474,000
Retirees Group Insurance	<u>471,100</u>
	6,139,100

Fund Balance Transfers	(33,826)
Projected Total General Fund Balance	4,681,460

LESS:

Statutory Reserve	297,255
Encumbrance Reserve	1,207,150
Continuing Appropriations Reserve	1,190,865
Vehicle Replacement Fund	200,000
Proposed Capital Fund Debt Offset	0
Fire Training Capital Reserve	0
Insurance Reserve	121,305

RECEIPTS RESERVED FOR APPROPRIATION:

Appropriated for FY14 Budget	0
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STABILIZATION FUND:

Legal Reserve	450,000	
Insurance Reserve	300,000	
Unfunded Pension Liability Reserve	540,000	
Early Retirement Liability Reserve	150,000	
Salary Reserve	<u>0</u>	1,440,000

CAPITAL IMPROVEMENTS RESERVE:

Building Reserve (02 Surplus)	<u>224,885</u>	<u>224,885</u>
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Total Reserves	4,681,460
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Projected Unreserved General Fund Balance @ 6/30/13	<u><u>0</u></u>
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BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: **GENERAL GOVERNMENT**

SUB-PROGRAM: **COUNTY COMMISSIONER'S OFFICE**

EXPENDITURES:

GROUP	APPROVED		PROPOSED	%
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	
Salaries & Wages	\$ 280,472	\$ 287,116	\$ 354,729	23.5%
Contractual Services	\$ 35,735	\$ 57,000	\$ 80,243	40.8%
Supplies & Materials	\$ 5,710	\$ 8,500	\$ 8,500	0.0%
Charges & Obligations	\$ 42,279	\$ 43,000	\$ 43,000	0.0%
Equipment	\$ 727	\$ -	\$ 2,500	N/A
<i>subtotal</i>	\$ 364,923	\$ 395,616	\$ 488,972	23.6%
Fringes	\$ 123,019	\$ 107,459	\$ 150,199	39.8%
Capital Improvements	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 487,942	\$ 503,075	\$ 639,171	27.1%

FUNDING SOURCES:

	APPROVED		PROPOSED	%
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	
County General Funds	\$ 487,942	\$ 493,075	\$ 535,393	8.6%
Grant Funds	-	-	-	N/A
Department Revenues	-	-	93,778	N/A
Bond Funds	-	-	-	N/A
License Plate Funds	-	10,000	10,000	0.0%
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 487,942	\$ 503,075	\$ 639,171	27.1%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **GENERAL GOVERNMENT**

SUB-PROGRAM: **RESOURCE DEVELOPMENT OFFICE**

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Salaries & Wages	\$ 433,672	\$ 403,725	\$ 417,343	3.4%
Contractual Services	\$ 77,831	\$ 77,100	\$ 84,230	9.2%
Supplies & Materials	\$ 39,566	\$ 25,000	\$ 34,000	36.0%
Charges & Obligations	\$ 12,021	\$ 47,000	\$ 46,300	-1.5%
Equipment	\$ 10,179	\$ 6,000	\$ 7,500	25.0%
<i>subtotal</i>	<i>\$ 573,269</i>	<i>\$ 558,825</i>	<i>\$ 589,373</i>	<i>5.5%</i>
Fringes	\$ 154,810	\$ 166,858	\$ 178,181	6.8%
Capital Improvements	\$ 3,317	\$ -	\$ 18,000	N/A
Other Charges	\$ -	\$ 48,920	\$ 58,920	20.4%
TOTAL BUDGET	\$ 731,396	\$ 774,603	\$ 844,474	9.0%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ 731,396	\$ 759,603	\$ 829,474	9.2%
Grant Funds	-	-	-	N/A
Department Revenues	-	15,000	15,000	0.0%
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 731,396	\$ 774,603	\$ 844,474	9.0%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **GENERAL GOVERNMENT**

SUB-PROGRAM: **ASSEMBLY OF DELEGATES**

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Salaries & Wages	\$ 77,547	\$ 80,194	\$ 84,808	5.8%
Contractual Services	\$ 32,933	\$ 34,975	\$ 39,545	13.1%
Supplies & Materials	\$ 934	\$ 1,500	\$ 1,500	0.0%
Charges & Obligations	\$ 75	\$ 390	\$ 390	0.0%
Equipment	\$ 201	\$ 600	\$ 600	0.0%
<i>subtotal</i>	<i>\$ 111,690</i>	<i>\$ 117,659</i>	<i>\$ 126,843</i>	<i>7.8%</i>
Fringes	\$ 180,950	\$ 186,811	\$ 198,684	6.4%
Capital Improvements	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 292,640	\$ 304,470	\$ 325,527	6.9%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ 292,640	\$ 304,470	\$ 325,527	6.9%
Grant Funds	-	-	-	N/A
Department Revenues	-	-	-	N/A
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 292,640	\$ 304,470	\$ 325,527	6.9%

BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: **GENERAL GOVERNMENT**
 SUB-PROGRAM: **DEPARTMENT OF FINANCE**

EXPENDITURES:

GROUP	APPROVED		PROPOSED	%
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	
Salaries & Wages	\$ 330,230	\$ 347,521	\$ 459,684	32.3%
Contractual Services	\$ 43,987	\$ 58,200	\$ 61,327	5.4%
Supplies & Materials	\$ 11,737	\$ 12,750	\$ 12,850	0.8%
Charges & Obligations	\$ 7,442	\$ 14,550	\$ 16,900	16.2%
Equipment	\$ 4,334	\$ -	\$ 1,000	N/A
<i>subtotal</i>	\$ 397,730	\$ 433,021	\$ 551,761	27.4%
Fringes	\$ 125,114	\$ 146,220	\$ 152,606	4.4%
Capital Improvements	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 522,844	\$ 579,241	\$ 704,367	21.6%

FUNDING SOURCES:

	APPROVED		PROPOSED	%
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	
County General Funds	\$ 522,844	\$ 578,741	\$ 703,867	21.6%
Grant Funds	-	-	-	N/A
Department Revenues	1,000	500	500	0.0%
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 523,844	\$ 579,241	\$ 704,367	21.6%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **GENERAL GOVERNMENT**

SUB-PROGRAM: **INFORMATION TECHNOLOGY**

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
Salaries & Wages	\$ 256,251	\$ 274,396	\$ 391,688	42.7%
Contractual Services	\$ 149,366	\$ 253,630	\$ 328,080	29.4%
Supplies & Materials	\$ 2,163	\$ 3,100	\$ 3,000	-3.2%
Charges & Obligations	\$ -	\$ -	\$ -	N/A
Equipment	\$ 10,678	\$ 13,000	\$ 13,000	0.0%
<i>subtotal</i>	\$ 418,458	\$ 544,126	\$ 735,768	35.2%
Fringes	\$ 74,205	\$ 91,269	\$ 120,589	32.1%
Capital Improvements	\$ 450,607	\$ 798,400	\$ 580,000	-27.4%
TOTAL BUDGET	\$ 943,270	\$ 1,433,795	\$ 1,436,357	0.2%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
County General Funds	\$ 492,663	\$ 635,395	\$ 856,357	34.8%
Grant Funds	-	-	-	N/A
Department Revenues	-	-	-	N/A
Bond Funds	450,607	798,400	580,000	-27.4%
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 943,270	\$ 1,433,795	\$ 1,436,357	0.2%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: COUNTY SERVICES

SUB-PROGRAM: DEPARTMENT OF FACILITIES

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
Salaries & Wages	\$ 1,039,240	\$ 945,508	\$ 941,771	-0.4%
Contractual Services	\$ 535,875	\$ 721,850	\$ 771,020	6.8%
Supplies & Materials	\$ 92,346	\$ 116,100	\$ 123,390	6.3%
Charges & Obligations	\$ 10,998	\$ 19,100	\$ 20,500	7.3%
Equipment	\$ 23,103	\$ 10,000	\$ 10,000	0.0%
<i>subtotal</i>	\$ 1,701,562	\$ 1,812,558	\$ 1,866,681	3.0%
Fringes	\$ 404,648	\$ 418,086	\$ 410,612	-1.8%
Capital Improvements	\$ 1,123,158	\$ 519,500	\$ 1,118,100	115.2%
TOTAL BUDGET	\$ 3,229,368	\$ 2,750,144	\$ 3,395,393	23.5%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
County General Funds	2,063,961	2,176,824	2,226,673	2.3%
Grant Funds	-	-	-	N/A
Department Revenues	17,381	20,400	20,400	0.0%
Bond Funds	1,123,158	516,000	1,111,400	115.4%
License Plate Funds	24,868	36,920	36,920	0.0%
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 3,229,368	\$ 2,750,144	\$ 3,395,393	23.5%

BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: COUNTY SERVICES

SUB-PROGRAM: COOPERATIVE EXTENSION SERVICE

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
Salaries & Wages	\$ 880,636	\$ 957,239	\$ 1,035,017	8.1%
Contractual Services	\$ 101,864	\$ 204,700	\$ 209,608	2.4%
Supplies & Materials	\$ 43,324	\$ 58,550	\$ 62,200	6.2%
Charges & Obligations	\$ 59,941	\$ 43,850	\$ 52,850	20.5%
Equipment	\$ 34,790	\$ 3,000	\$ 3,000	0.0%
<i>subtotal</i>	<i>\$ 1,120,555</i>	<i>\$ 1,267,339</i>	<i>\$ 1,362,675</i>	<i>7.5%</i>
Fringes	\$ 382,382	\$ 402,224	\$ 402,946	0.2%
Capital Improvements	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 1,502,937	\$ 1,669,563	\$ 1,765,621	5.8%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
County General Funds	\$ 1,279,665	\$ 1,414,637	\$ 1,474,986	4.3%
Grant Funds	149,357	178,876	214,585	20.0%
Department Revenues	73,915	76,050	76,050	0.0%
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 1,502,937	\$ 1,669,563	\$ 1,765,621	5.8%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: COUNTY SERVICES

SUB-PROGRAM: REGISTRY OF DEEDS

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Salaries & Wages	\$ 1,650,345	\$ 1,750,029	\$ 1,714,660	-2.0%
Contractual Services	\$ 119,021	\$ 193,350	\$ 185,850	-3.9%
Supplies & Materials	\$ 46,866	\$ 56,500	\$ 54,000	-4.4%
Charges & Obligations	\$ 2,508	\$ 11,560	\$ 3,560	-69.2%
Equipment	\$ 9,831	\$ 10,000	\$ 13,000	30.0%
<i>subtotal</i>	<i>\$ 1,828,571</i>	<i>\$ 2,021,439</i>	<i>\$ 1,971,070</i>	<i>-2.5%</i>
Fringes	\$ 715,095	\$ 745,732	\$ 747,811	0.3%
Capital Improvements	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 2,543,666	\$ 2,767,171	\$ 2,718,881	-1.7%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ -	\$ -	\$ -	N/A
Grant Funds	-	-	-	N/A
Department Revenues	2,543,666	2,767,171	2,718,881	-1.7%
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 2,543,666	\$ 2,767,171	\$ 2,718,881	-1.7%

BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: COUNTY SERVICES

SUB-PROGRAM: COUNTY DREDGE SERVICE

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
Salaries & Wages	\$ 356,062	\$ 312,165	\$ 319,488	2.3%
Contractual Services	\$ 13,680	\$ 95,500	\$ 96,866	1.4%
Supplies & Materials	\$ 132,034	\$ 141,500	\$ 146,500	3.5%
Charges & Obligations	\$ 54,481	\$ 74,000	\$ 74,000	0.0%
Equipment	\$ 8,169	\$ 5,000	\$ 5,000	0.0%
<i>subtotal</i>	<i>\$ 564,426</i>	<i>\$ 628,165</i>	<i>\$ 641,854</i>	<i>2.2%</i>
Fringes	\$ 97,000	\$ 119,119	\$ 137,005	15.0%
Capital Improvements	\$ -	\$ -	\$ 2,000,000	N/A
Other Expenditures	\$ 75,000	\$ 76,000	\$ 151,000	98.7%
TOTAL BUDGET	\$ 736,426	\$ 823,284	\$ 2,929,859	255.9%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	% CHANGE
County General Funds	\$ -	\$ -	\$ -	N/A
Grant Funds	-	-	-	N/A
Department Revenues	736,426	823,284	929,859	12.9%
Bond Funds	-	-	2,000,000	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 736,426	\$ 823,284	\$ 2,929,859	255.9%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **HEALTH AND HUMAN SERVICES**

SUB-PROGRAM: **DEPARTMENT OF HEALTH AND THE ENVIRONMENT**

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Salaries & Wages	\$ 1,369,279	\$ 1,446,057	\$ 1,587,138	9.8%
Contractual Services	\$ 169,800	\$ 170,269	\$ 210,758	23.8%
Supplies & Materials	\$ 142,230	\$ 160,367	\$ 164,598	2.6%
Charges & Obligations	\$ 3,706	\$ 5,000	\$ 5,000	0.0%
Equipment	\$ 44,155	\$ 2,000	\$ 13,000	550.0%
<i>subtotal</i>	<i>\$ 1,729,170</i>	<i>\$ 1,783,693</i>	<i>\$ 1,980,494</i>	<i>11.0%</i>
Fringes	\$ 498,476	\$ 525,132	\$ 551,757	5.1%
Capital Improvements	\$ 535,404	\$ 68,700	\$ -	-100.0%
TOTAL BUDGET	\$ 2,763,050	\$ 2,377,525	\$ 2,532,251	6.5%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ 1,349,834	\$ 1,213,672	\$ 1,366,863	12.6%
Grant Funds	206,015	238,531	253,681	6.4%
Department Revenues	671,797	856,622	911,707	6.4%
Bond Funds	535,404	68,700	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 2,763,050	\$ 2,377,525	\$ 2,532,251	6.5%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **HEALTH AND HUMAN SERVICES**

SUB-PROGRAM: **DEPARTMENT OF HUMAN SERVICES**

EXPENDITURES:

GROUP	APPROVED		PROPOSED		% CHANGE
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014		
Salaries & Wages	\$ 171,146	\$ 191,241	\$ 251,647		31.6%
Contractual Services	\$ 106,310	\$ 114,830	\$ 207,080		80.3%
Supplies & Materials	\$ 7,981	\$ 10,500	\$ 15,300		45.7%
Charges & Obligations	\$ 16,885	\$ 5,600	\$ 6,550		17.0%
Equipment	\$ 6,523	\$ 2,000	\$ 3,500		75.0%
<i>subtotal</i>	\$ 308,845	\$ 324,171	\$ 484,077		49.3%
Fringes	\$ 47,300	\$ 68,306	\$ 65,743		-3.8%
Capital Improvements	\$ -	\$ -	\$ -		N/A
Other Expend. (Group 8)	\$ -	\$ -	\$ -		N/A
TOTAL BUDGET	\$ 356,145	\$ 392,477	\$ 549,820		40.1%

FUNDING SOURCES:

	APPROVED		PROPOSED		% CHANGE
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014		
County General Funds	\$ 356,145	\$ 332,477	\$ 489,820		47.3%
Grant Funds	-	60,000	60,000		N/A
Department Revenues	-	-	-		N/A
Bond Funds	-	-	-		N/A
License Plate Funds	-	-	-		N/A
Other Funds	-	-	-		N/A
TOTAL SOURCES	\$ 356,145	\$ 392,477	\$ 549,820		40.1%

BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: HEALTH AND HUMAN SERVICES

SUB-PROGRAM: CHILDREN'S COVE - CHILD ADVOCACY CENTER

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Salaries & Wages	\$ 360,818	\$ 366,713	\$ 437,392	19.3%
Contractual Services	\$ 41,058	\$ 29,480	\$ 33,250	12.8%
Supplies & Materials	\$ 7,245	\$ 10,000	\$ 10,000	0.0%
Charges & Obligations	\$ 2,749	\$ 9,650	\$ 17,500	81.3%
Equipment	\$ -	\$ -	\$ -	N/A
<i>subtotal</i>	<i>\$ 411,870</i>	<i>\$ 415,843</i>	<i>\$ 498,142</i>	<i>19.8%</i>
Fringes	\$ 131,735	\$ 154,447	\$ 171,245	10.9%
Capital Improvements	\$ -	\$ -	\$ -	N/A
Other Expend. (Group 8)	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 543,605	\$ 570,290	\$ 669,387	17.4%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ 386,373	\$ 425,290	\$ 489,387	15.1%
Grant Funds	157,232	145,000	180,000	24.1%
Department Revenues	-	-	-	N/A
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 543,605	\$ 570,290	\$ 669,387	17.4%

BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: **HEALTH AND HUMAN SERVICES**

SUB-PROGRAM: **COUNTY ASSISTANCE TO HUMAN SERVICE PROVIDERS**

EXPENDITURES:

GROUP	APPROVED		PROPOSED		% CHANGE
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	BUDGET FY2014	
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	N/A
Contractual Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0%
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	N/A
Charges & Obligations		\$ -	\$ -	\$ -	N/A
Equipment	\$ -	\$ -	\$ -	\$ -	N/A
<i>subtotal</i>	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0%
Fringes	\$ -	\$ -	\$ -	\$ -	N/A
Capital Improvements	\$ -	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0%

FUNDING SOURCES:

	APPROVED		PROPOSED		% CHANGE
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	BUDGET FY2014	
County General Funds	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0%
Grant Funds	-	-	-	-	N/A
Department Revenues	-	-	-	-	N/A
Bond Funds	-	-	-	-	N/A
License Plate Funds	-	-	-	-	N/A
Other Funds	-	-	-	-	N/A
TOTAL SOURCES	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0%

BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: **PUBLIC SAFETY PROGRAM**

SUB-PROGRAM: **SHERIFF RETIREE'S UNFUNDED PENSION LIABILITY**

EXPENDITURES:

BUDGET ITEM	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Public Safety Training (Group 4)	\$ -	\$ -	\$ -	N/A
DEEDS EXCISE TAX - CH193	\$ -	\$ -	\$ -	N/A
CTY CONTRIBUTION - SHERIFF	\$ -	\$ -	\$ -	N/A
Pension Liability - Sheriff Retirees	\$ 963,912	\$ 1,009,386	\$ 1,043,343	3.4%
TOTAL BUDGET	\$ 963,912	\$ 1,009,386	\$ 1,043,343	3.4%

FUNDING SOURCES:

BUDGET ITEM	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ 963,912	\$ 963,912	\$ 1,043,343	8.2%
Grant Funds	-	-	-	N/A
Department Revenues	-	-	-	N/A
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 963,912	\$ 963,912	\$ 1,043,343	8.2%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **PUBLIC SAFETY PROGRAM**

SUB-PROGRAM: **FIRE AND POLICE ACADEMY**

EXPENDITURES:

GROUP	APPROVED		PROPOSED	%
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	
Salaries & Wages	\$ 227,156	\$ 230,084	\$ 268,763	16.8%
Contractual Services	\$ 31,692	\$ 31,200	\$ 32,200	3.2%
Supplies & Materials	\$ 33,189	\$ 26,150	\$ 36,650	40.2%
Charges & Obligations	\$ 8,046	\$ 4,700	\$ 4,800	2.1%
Equipment	\$ 1,977	\$ 5,000	\$ 5,000	0.0%
<i>subtotal</i>	\$ 302,060	\$ 297,134	\$ 347,413	16.9%
Fringes	\$ 27,721	\$ 41,790	\$ 84,850	103.0%
Capital Improvements	\$ -	\$ -	\$ -	N/A
Other Expenditures	\$ -	\$ -	\$ 8,500	N/A
TOTAL BUDGET	\$ 329,781	\$ 338,924	\$ 440,763	30.0%

FUNDING SOURCES:

	APPROVED		PROPOSED	%
	EXPENDED FY2012	BUDGET FY2013	BUDGET FY2014	
County General Funds	\$ 240,316	\$ 188,924	\$ 290,763	53.9%
Grant Funds	-	-	-	N/A
Department Revenues	89,465	150,000	150,000	0.0%
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 329,781	\$ 338,924	\$ 440,763	30.0%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **PLANNING AND DEVELOPMENT**

SUB-PROGRAM: **CAPE COD COMMISSION**

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Salaries & Wages	\$ 2,298,360	\$ 2,732,399	\$ 2,760,620	1.0%
Contractual Services	\$ 319,669	\$ 702,465	\$ 740,200	5.4%
Supplies & Materials	\$ 54,356	\$ 107,850	\$ 102,350	-5.1%
Charges & Obligations	\$ 209,010	\$ 179,350	\$ 240,600	34.2%
Equipment	\$ 14,121	\$ 72,500	\$ 78,500	8.3%
<i>subtotal</i>	<i>\$ 2,895,516</i>	<i>\$ 3,794,564</i>	<i>\$ 3,922,270</i>	<i>3.4%</i>
Fringes	\$ 853,886	\$ 988,029	\$ 1,063,551	7.6%
Capital Improvements	\$ -	\$ -	\$ -	N/A
OPERATING BUDGET	\$ 3,749,402	\$ 4,782,593	\$ 4,985,821	4.2%
Salary Reserves	\$ -	\$ 75,000	\$ 60,000	N/A
Payment for Unpaid bills	\$ 205	\$ 500	\$ 500	0.0%
TOTAL BUDGET	\$ 3,749,607	\$ 4,858,093	\$ 5,046,321	3.9%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ -	\$ -	\$ -	N/A
CCEPFund	2,959,428	3,033,414	3,109,249	2.5%
Grant Funds	640,499	1,220,442	1,181,258	-3.2%
Department Revenues	149,680	115,000	140,000	21.7%
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	489,237	615,814	25.9%
TOTAL SOURCES	\$ 3,749,607	\$ 4,858,093	\$ 5,046,321	3.9%

BARNSTABLE COUNTY
 PROPOSED
 OPERATING AND CAPITAL BUDGET
 FISCAL YEAR 2014

PROGRAM: **PLANNING AND DEVELOPMENT**

SUB-PROGRAM: **COUNTY/CAPE COD COMMISSION JOINT INITIATIVES**

EXPENDITURES:

GROUP	EXPENDED		APPROVED BUDGET		PROPOSED BUDGET		% CHANGE
	FY2012		FY2013		FY2014		
Salaries & Wages	\$ -		\$ -		\$ 81,000		N/A
Contractual Services	\$ -		\$ -		\$ 275,000		N/A
Supplies & Materials	\$ -		\$ -		\$ -		N/A
Charges & Obligations	\$ -		\$ -		\$ -		N/A
Equipment	\$ -		\$ -		\$ -		N/A
<i>subtotal</i>	\$ -		\$ -		\$ 356,000		N/A
Fringes	\$ -		\$ -		\$ -		N/A
Capital Improvements	\$ -		\$ -		\$ -		N/A
Other Charges	\$ -		\$ -		\$ -		N/A
TOTAL BUDGET	\$ -		\$ -		\$ 356,000		N/A

FUNDING SOURCES:

	EXPENDED		APPROVED BUDGET		PROPOSED BUDGET		% CHANGE
	FY2012		FY2013		FY2014		
County General Funds	\$ -		\$ -		\$ 356,000		N/A
Grant Funds	-		-		-		N/A
Department Revenues	-		-		-		N/A
Bond Funds	-		-		-		N/A
License Plate Funds	-		-		-		N/A
Other Funds	-		-		-		N/A
TOTAL SOURCES	\$ -		\$ -		\$ 356,000		N/A

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: PLANNING AND DEVELOPMENT

SUB-PROGRAM: WATER QUALITY INITIATIVES

EXPENDITURES:

GROUP	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Salaries & Wages	\$ -	\$ -	\$ -	N/A
Contractual Services	\$ 245,081	\$ 102,000	\$ 102,000	0.0%
Supplies & Materials	\$ -	\$ -	\$ -	N/A
Charges & Obligations	\$ 174,851	\$ 200,000	\$ 300,000	50.0%
Equipment	\$ -	\$ -	\$ -	N/A
<i>subtotal</i>	<i>\$ 419,932</i>	<i>\$ 302,000</i>	<i>\$ 402,000</i>	<i>33.1%</i>
Fringes	\$ 5,091	\$ -	\$ -	N/A
Capital Improvements	\$ -	\$ -	\$ -	N/A
Other Expenditures	\$ -	\$ -	\$ -	N/A
TOTAL BUDGET	\$ 425,023	\$ 302,000	\$ 402,000	33.1%

FUNDING SOURCES:

	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ 425,023	\$ 302,000	\$ 402,000	33.1%
Grant Funds	-	-	-	N/A
Department Revenues	-	-	-	N/A
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 425,023	\$ 302,000	\$ 402,000	33.1%

BARNSTABLE COUNTY
PROPOSED
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014

PROGRAM: **SHARED COSTS AND DEBT SERVICE**

SUB-PROGRAM: **ALL SHARED COSTS AND DEBT SERVICE OBLIGATIONS**

EXPENDITURES:

BUDGET ITEM	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
Group Health Insurance	\$ 890,805	\$ 1,026,762	\$ 1,028,637	0.2%
Contributory Retirement	\$ 100,047	\$ 109,170	\$ 100,374	-8.1%
Salary Reserve	\$ -	\$ 125,000	\$ 125,000	0.0%
Miscellaneous & Contingency				
Group 2	\$ 125,940	\$ 145,300	\$ 153,300	5.5%
Group 3	\$ 4,049	\$ 1,000	\$ 1,000	0.0%
Group 4	\$ 223,561	\$ 221,250	\$ 238,500	7.8%
Group 5	\$ -	\$ 5,000	\$ 5,000	N/A
Group 9	\$ 42,978	\$ 50,000	\$ 50,000	0.0%
subtotal	\$ 396,528	\$ 422,550	\$ 447,800	6.0%
Reserve Fund	\$ -	\$ 10,000	\$ 25,000	150.0%
Stabilization Fund	\$ -	\$ 10,000	\$ 25,000	150.0%
Prior Year's Bills	\$ 2,897	\$ 4,000	\$ 4,500	12.5%
Non-contributory Retirement	\$ 2,896	\$ 15,000	\$ 20,000	33.3%
Debt Service & Interest	\$ -	\$ 225,000	\$ 225,000	0.0%
TOTAL BUDGET	\$ 1,393,173	\$ 1,947,482	\$ 2,001,311	2.8%

FUNDING SOURCES:

BUDGET ITEM	EXPENDED FY2012	APPROVED BUDGET FY2013	PROPOSED BUDGET FY2014	%
				CHANGE
County General Funds	\$ 1,393,173	\$ 1,947,482	\$ 2,001,311	2.8%
Grant Funds	-	-	-	N/A
Department Revenues	-	-	-	N/A
Bond Funds	-	-	-	N/A
License Plate Funds	-	-	-	N/A
Other Funds	-	-	-	N/A
TOTAL SOURCES	\$ 1,393,173	\$ 1,947,482	\$ 2,001,311	2.8%