

MEMORANDUM

TO: Barnstable County Commissioners  
Michael Brillhart, County Administrator

FROM: Robert C. Lawton Jr., Interim County Finance Director

DATE: May 20, 2015

CC: Mark Zielinski, Joanne Nelson

RE: Update on Revenue and Expense as of April 30, 2015

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I have attached a year to date Expenditures sheet, as of April 30, 2015, and a Revenues sheet, as of April 30, 2015 for your information.

A comparison of the Operating budget expenditures and income, down to the subtotals line, shows that as of April 30, 2015 we have expended \$844,355 more than we have received in revenue. **However**, in the last two months of the fiscal year we know that we will receive the total estimated tax revenues and court house rental income. Also, when we estimate the expenditures for the balance of the fiscal year and the remaining Department Revenues to be collected it is my opinion that the County will receive more in revenue than it will expend. The County will close fiscal year 15 with a surplus of funds.

BARNSTABLE COUNTY  
REVENUES  
FISCAL YEAR 2015

REVENUE SOURCE	FY2015 APPROVED REVENUE	JULY 2014 - APRIL 2015 REVENUE	REMAINING REVENUE TO COLLECT	%
				COLLECTED
<b>TAX REVENUES:</b>				
County Tax Assessment	2,972,551	2,131,074	\$ 841,477	71.69%
CC Environmental Protection Tax	3,186,980	2,284,802	\$ 902,178	71.69%
Registry of Deeds Tax	8,750,000	6,791,903	\$ 1,958,097	77.62%
	\$ 14,909,531	\$ 11,207,779	\$ 3,701,752	75.17%
<b>INTERGOVERNMENTAL FUNDING:</b>				
Court House Rental	\$ 1,625,000	1,044,426	\$ 580,574	64.27%
Purchasing Fees	500	-	\$ 500	0.00%
	\$ 1,625,500	\$ 1,044,426	\$ 581,074	64.25%
<b>GRANT CONTRACTS:</b>				
Extension Service	\$ 215,847	\$ 138,633	\$ 77,214	64.23%
County Health Department	259,933	266,035	\$ (6,102)	102.35%
Human Services	102,594	75,357	\$ 27,237	73.45%
Children's Cove - Child Advocacy Center	180,000	184,666	\$ (4,666)	102.59%
Cape Cod Commission	1,278,820	884,810	\$ 394,010	69.19%
	\$ 2,037,194	\$ 1,549,501	\$ 487,693	76.06%
<b>DEPARTMENT REVENUES:</b>				
Resource Development Office	15,000	-	\$ 15,000	0.00%
Building Rentals	20,400	14,485	\$ 5,915	71.00%
Extension Service	88,597	66,197	\$ 22,400	74.72%
Registry of Deeds	3,250,000	1,953,280	\$ 1,296,720	60.10%
County Dredge Service	1,028,437	535,434	\$ 493,003	52.06%
Health Department Lab	550,000	472,961	\$ 77,039	85.99%
Health Department Sanitarian Services	85,855	34,348	\$ 51,507	40.01%
Health Department Septic Repair Program	329,062	668,391	\$ (339,329)	203.12%
Fire Training	175,000	126,574	\$ 48,426	72.33%
Cape Cod Commission	140,000	23,923	\$ 116,077	17.09%
License Plate Receipts - Rest Area	40,227	22,927	\$ 17,300	56.99%
License Plate Receipts - Other	10,000	10,000	\$ -	100.00%
Miscellaneous Receipts	65,309	44,576	\$ 20,733	68.25%
Interest Income	164,866	15,169	\$ 149,697	9.20%
Joint Initiatives Revenues	250,000	38,957	\$ 211,043	-
IT/Regional Service Initiatives	90,460	120,764	\$ (30,304)	133.50%
	\$ 6,303,213	\$ 4,147,986	\$ 2,155,227	65.81%
<b>SUBTOTALS:</b>				
	\$ 24,875,438	\$ 17,949,692	\$ 6,925,746	72.16%
CCEPF Reserve	670,204	-	\$ 670,204	0.00%
Bond Issue Revenues	2,851,800	-	\$ 2,851,800	0.00%
<b>TOTALS:</b>				
	\$ 28,397,442	\$ 17,949,692	\$ 10,447,750	63.21%

BARNSTABLE COUNTY  
**YEAR-TO-DATE EXPENDITURES**  
 As of 04/30/15

<u>DEPT #</u>	<u>DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>	<u>YTD EXPENDITURES &amp; ENCUMBRANCES</u>	<u>DIFFERENCE</u>	<u>% USED</u>
<b><u>OPERATING BUDGET</u></b>					
100	COUNTY COMMISSIONERS	481,942	319,504	162,438	66.3%
105	INFORMATION TECHNOLOGY	1,141,012	971,900	169,112	85.2%
110	RESOURCE DEVELOPMENT	882,591	748,198	134,393	84.8%
130	ASSEMBLY OF DELEGATES	300,863	237,778	63,085	79.0%
140	FINANCE	769,849	667,967	101,882	86.8%
200	FACILITIES	2,430,538	1,808,824	621,714	74.4%
230	COOPERATIVE EXTENSION	1,924,265	1,398,625	525,640	72.7%
240	REGISTRY OF DEEDS	2,797,745	2,061,958	735,787	73.7%
250	DREDGE	1,028,437	682,683	345,754	66.4%
260	JOINT INITIATIVES	174,148	174,148	0	100.0%
300	HEALTH & ENVIRONMENT	2,887,150	2,176,328	710,822	75.4%
310	HUMAN SERVICES	649,199	490,903	158,296	75.6%
320	CHILDREN'S COVE	684,239	531,618	152,621	77.7%
330	GRANTS FOR HUMAN SRVCS	80,000	80,000	0	100.0%
450	PUBLIC SAFETY	1,064,708	1,064,708	0	100.0%
460	FIRE TRAINING ACADEMY	442,909	312,614	130,295	70.6%
500	CAPE COD COMMISSION	5,276,004	3,500,193	1,775,811	66.3%
560	WATER QUALITY INITIATIVES	427,000	399,454	27,546	93.5%
900	FRINGE BENEFITS	1,228,243	801,697	426,546	65.3%
910	MISC & CONTINGENCY EXP	434,800	364,947	69,853	83.9%
920	DEBT SERVICE & INTEREST	265,000	0	265,000	0.0%
930	APPROPRIATED RESERVES	175,000	0	175,000	0.0%
<b>TOTALS</b>		<b>25,545,642</b>	<b>18,794,047</b>	<b>6,751,595</b>	<b>73.6%</b>
<b><u>CAPITAL BUDGET</u></b>					
105	INFORMATION TECHNOLOGY	791,500	528,940	262,560	66.8%
200	FACILITIES	1,214,200	11,468	1,202,732	0.9%
260	JOINT INITIATIVES	750,000	581,598	168,402	77.5%
300	HEALTH & ENVIRONMENT	96,100	85,659	10,441	89.1%
<b>TOTALS</b>		<b>2,851,800</b>	<b>1,207,665</b>	<b>1,644,135</b>	<b>42.3%</b>
<b>GRAND TOTALS</b>		<b>28,397,442</b>	<b>20,001,711</b>	<b>8,395,731</b>	<b>70.4%</b>