

Community Services Enterprise Funds



**Olde Barnstable
Fairgrounds & Hyannis
Golf Courses**



**Hyannis Youth &
Community Center**



**Public, Educational,
Governmental Access
Television**

Purpose Statement

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

Golf Course Enterprise Fund

Purpose Statement

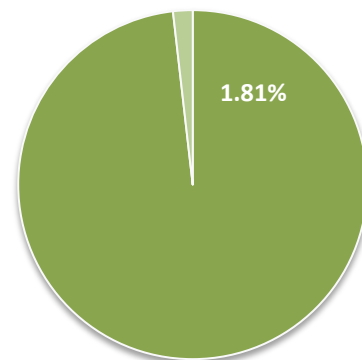
Barnstable Golf is dedicated to providing and maintaining exceptional, affordable, public golf facilities for residents and guests of all ages. We are committed to enhancing and preserving the golf properties for the future through improvement programs for the courses, the buildings, and the equipment.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



Recent Accomplishments

- Celebrated the 25th Anniversary of the opening of Olde Barnstable (OBF) Golf Course throughout the year with limited edition merchandise, monthly sales incentives and golf outings. For the fifth year in a row OBF was voted by golfers from throughout the New England as a top 25 public golf course in the region.
- Completed phase two of our facility upgrade program. Significant enhancements were made at both clubhouse buildings. At OBF, all doors and windows were replaced with high efficiency units. The wrap-around deck was replaced and a second awning was installed. Upgrades to the HVAC system were made and the building was painted inside and out. At the Hyannis Golf Course (Hyannis GC), a new main entrance was constructed including a new handicap ramp. The huge rear deck was replaced along with a new awning and two new staircases were added for ease of access. The interior stairwell was also replaced.

Percentage of FY19 All Appropriated Funds



Golf Course Enterprise Fund comprises 1.81% of all appropriated funds.

Additional Recent Accomplishments

- The Hyannis GC Monday Quota League, in only its third year, has become arguably the largest and well attended league in the region with over 200 members playing over 1,700 rounds. Hyannis Golf Shop sales have almost doubled in that time.
- Completed Turf Maintenance equipment purchase at Hyannis Golf Course.
- Replaced restaurant kitchen equipment at Olde Barnstable Fairgrounds Golf Course
- OBF will take delivery of a new golf cart fleet in April, 2018.
- Hyannis GC will receive a new fleet of rental golf carts in April.

Fiscal Year 2019 Goals and Objectives

(All Goals relate to the nine areas of the Town Council's Quality of Life Strategic Plan- See Introduction Section)

Short-Term:

1. Secure funding for the Hyannis Golf Course rehabilitation/restoration project. Key features of the 43 year old course are well beyond their useful life. Each year infrastructure continues to deteriorate. The Golf Division seeks to use a combination of funding sources including Golf Enterprise, Community Preservation Funds and General Fund to accomplish the project. Hyannis GC will continue to be an underutilized facility until something is done. **(SP: Infrastructure, Finance, Economic Development)**
2. Continue with facilities upgrade program. At Hyannis GC the emphasis will be on the Turf Maintenance building. The 40 year old building has serious deficiencies. The project will include replacement of the leaking roof, exterior trim, overhead doors, main entrance door, gutters and exterior painting. At OBF the goal is to replace flooring, furniture and fixtures in the clubhouse building. Flooring is extremely worn and furniture/fixtures are in poor condition. **(SP: Infrastructure)**
3. Upgrade and replace equipment and amenities at the Hyannis GC practice facility. Replacement of driving range mats, bag holders, ball washer, benches, stations, ball buckets, and trays are planned. Increased facility activity will result in higher revenue generation. **(SP: Infrastructure)**
4. Continue to edge, reshape and replenish sand in bunkers at both courses. The bunkers at both courses are showing the signs of deterioration after many years of use and are in need of complete rehabilitation – especially Hyannis Golf Course. The condition of the bunkers is the #1 complaint we receive. **(SP: Finance, Infrastructure)**
5. Remove select trees around tees and greens at both courses. Over time tree growth shades out the greens and impacts putting green performance. The result will be improved air movement, increased sunlight and reduced disease incidence. **(SP: Finance, Infrastructure)**
6. Continue to expand and enhance tournament/event offerings; 2018 will see several new events including the “3 – Club Open,” “Match Play Challenge,” and a couple’s league. **(SP: Communication, Economic Development)**

Fiscal Year 2019 Goals and Objectives (Continued)

(All Goals relate to the nine areas of the Town Council's Quality of Life Strategic Plan- See Introduction Section)

7. Successfully host one of New England's largest, most prestigious women's golf events at Hyannis GC; The 2018 Massachusetts Golf Association Dolly Sullivan Tournament. **(SP: Communication, Education, Economic Development)**

Long-Term:

1. To continue with the development and implementation of our multi-year CIP plan for both golf course facilities. As an enterprise fund it is essential that we continue to increase revenues in order to support future upgrades and asset management. **(SP: Finance, Infrastructure)**
2. To continue to position Barnstable Golf as the premier golf destination on Cape Cod. This is a win-win for the Town. Our guest golfers stay at local hotels and motels, eat at local restaurants, shop at local stores, and visit our beaches and other Town attractions. The successful completion of the Hyannis Rehabilitation/Restoration Plan will be the most significant contributing factor that leads to achieving this goal. **(SP: Finance, Economic Development)**
3. Start the planning process for the restoration of key features at Olde Barnstable GC. Now that the golf course is 25 years old, we need to start thinking about sand bunker restoration, irrigation system upgrades and cart path repaving. OBF has enjoyed a strong regional following based upon high quality standards. Addressing these issues in a timely manner will ensure our reputation remains intact, will save a significant amount of money and set the facility up to be successful for years to come. **(SP: Finance, Education)**
4. Investigate the feasibility of replacing the parking lot at Hyannis GC. The pavement is in poor condition full of cracks and potholes. The entire lot needs to be re-configured and enlarged to accommodate current use. Frequently the lot is unable to handle the volume of cars needing parking spots. **(SP: Finance, Infrastructure)**

Description of Golf Course Enterprise Fund Services Provided

Barnstable Golf consists of two 18-Hole Championship golf courses open to the public: Olde Barnstable Fairgrounds and Hyannis Golf Course. Each course offers a uniquely different layout with varying degrees of difficulty for golfers of all playing abilities and age groups. Each golf course features a fully stocked pro shop, full service practice facility, and restaurant. Hyannis GC also features a large function/banquet facility that can accommodate groups of up to 150 guests. The management staff has put together a comprehensive plan for the successful operation of both golf courses with the emphasis on being self-supportive. The focus of the Golf Division is to provide affordable golfing opportunities to residents and guests alike by offering highly conditioned golf courses and exceptional customer service. The Maintenance program strives to keep both courses in great playing condition with the goal of exceeding customer expectations. The Operations program does an outstanding job of balancing the needs of both members and guests alike in an effort to provide a memorable golfing experience. A strong membership and repeat clientele is the cornerstone of our revenue producing capabilities. The Administration program oversees the day-to-day activities of both facilities and manages all financial aspects of the Golf Division. An aggressive marketing plan has been implemented that is aimed at making the Town of Barnstable a true golfing destination featuring the course of Barnstable Golf.



HOLE #3 OLDE BARNSTABLE FAIRGROUNDS

Administration Activity

The Administration is the financial management arm of the Golf Division. The Administration oversees the collection of cash receipts and the pay-overs to the Town. As an enterprise fund it is vital that the Administration closely monitor the revenues and expenses as we cannot spend more than we make. One of the most important jobs of the Administration is the development and implementation of the annual fiscal operating budget. For the fiscal year ending June 30, 2017 the Golf Division generated \$3,289,110 in revenues. Through the setting of fees and rates, forecasting of revenues, and adhering to tight expense controls, the Administration strives to keep Barnstable Golf in the black. As facility managers for the Town's two golf properties the Administration develops both long and short range comprehensive capital improvement plans to ensure protection and enhancement of the assets. The Administration works hard to balance the yearly operational needs of the division, the debt service and financial obligations owed to the Town, and funding needed capital improvements with the revenues generated. Barnstable Golf paid \$453,611 for principal and interest on debt service and transfers \$250,000 to the General Fund for direct costs associated retirement assessments and insurance. The Administration is also responsible for developing and implementing a progressive marketing plan that includes television, radio, internet, social media, print and web based advertising campaigns with a focus on promoting the Town of Barnstable as a true golfing destination. Golf is good for our community.



HYANNIS GOLF COURSE PRO SHOP

Operations Activity

The Operations activity is responsible for management of the two pro shops, practice facilities, golf carts and all golfer related activities. Each operation is managed by a highly trained PGA golf professional that is supported by a staff of customer service experts. The golf shops, our retail stores for everything golf, offer a wide variety of the latest styles of seasonal clothing, golf clubs, equipment and accessories for our customers to choose from. The golf shops are the central point of all activity. Greens fees, cart fees, annual pass fees, range fees and merchandise sales are all collected at the front desk. The Operations staff answers hundreds of phone calls daily providing a wide variety information to customers. Operations provide professional player assistance, golf instruction (both individual and group) to juniors, seniors, women and the physically challenged. One of the main responsibilities of Operations is to provide outstanding customer service to all of our members and guests. The staff greets golfers at the bag drop area, assists them with any needs they may have, helps organize games, provides course information and collects fees. The Operations staff handles over 70,000 rounds played by members and guests each year. Customer relations and education are major objectives for Operations. Taking reservations, managing the tee sheet, running and scoring tournaments, and monitoring pace of play for hundreds of golfers daily is all part of a day's work for the Operations staff at each golf course. The Operations staff is responsible for keeping a combined 152 golf carts clean, fueled, and stored daily. With over 37,500 cart rounds annually, all carts need to be brought to the staging area daily during the peak months.

Maintenance Activity

The purpose of the Maintenance Activity is to provide highly conditioned, top quality golf courses for members and guests to enjoy while being good stewards to the open space lands they sit upon. Daily grooming of the golf courses consists of mowing greens, tees, collars, approaches, fairways, roughs, and raking bunkers. Course set-up (changing flag pin locations, moving tee markers, and emptying trash receptacles) also occurs daily in peak season. The Maintenance Activity manages and protects over 280 acres of open space land including over 150 acres of golf turf between the two courses. Maintenance staff is responsible for performing all necessary cultural practices in the spring and fall such as aeration, topdressing, over seeding of greens, tees and fairway turf. The licensed, professional turf management staff in Maintenance are responsible for the safe, timely, and accurate applications of plant protectants to combat infestations of weeds, insects and diseases that occur throughout the properties. Top consideration is always given to using the most environmentally safe products at the lowest rates possible. The Maintenance management staff made a conscious decision several years ago to go with a minimalistic approach concerning applying nitrogen based fertilizers on the golf courses. For the past five years the rough areas on the courses, accounting for the most turf acreage, have only received 1.0 lb. of nitrogen per year. The Fairways, the second largest turf areas in terms of acreage, have been receiving 2-2.5 lbs. of nitrogen per year. This has equated to a 35-50% sustained reduction in applied nitrogen to 85% of the turf found on the two golf course properties. Organic fertilizers make up 50% of the fertilizer used on the courses with the exception of the tees and greens, where it consists of 80%. The Maintenance staff understands the importance of safely coexisting with the natural environment surrounding the golf courses as well as the water that runs beneath them. The focus of the Maintenance activity is on sustainability, where less is more.

Golf Course Enterprise Fund Financial Summary

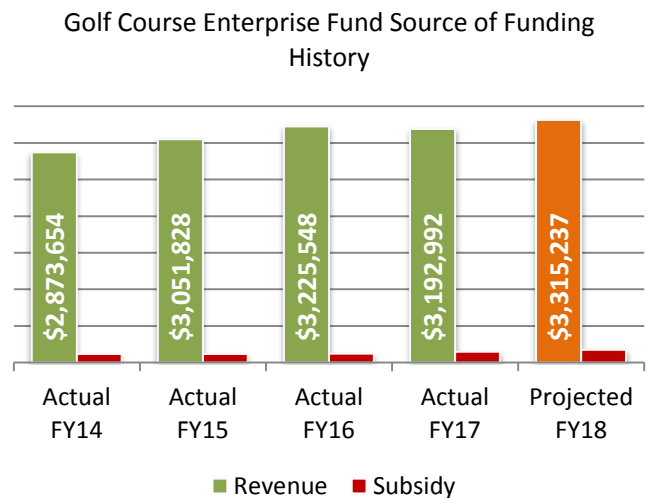
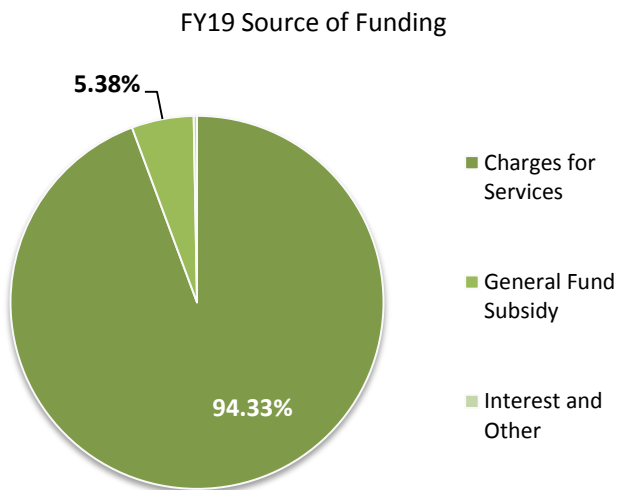
The purchase of the Hyannis Golf Course in FY 2005 provides the Town with two municipal courses that should increase the recreational opportunities for our citizens. The golf course management is committed to operating and maintaining attractive, self-supporting public golf facilities. The following strategies have been established as a way of achieving these commitments: maximize revenue centers; develop a comprehensive junior golf program; provide members with competitive and recreational golf tournaments; cultivate a continuous volunteer assistance program; establish a sound turf management plan, and work closely with other Town divisions to cross-utilize department resources.

During the past several years, management has committed revenue resources to improving golf course conditions. Without healthy turf conditions, it is difficult to charge competitive prices. The visitor is likely to pay more for a top quality conditioned golf course. Therefore, the playing surfaces must be well maintained.

Total General Fund support for this operation is calculated at \$440,012. The estimated revenue generated at the facilities will allow for a reimbursement of \$250,000 resulting in a General Fund subsidy of \$190,012. Going forward, fee increases in the neighborhood of 2-3% per year may be necessary if activity levels remain constant.

Factors Affecting Revenues

Each year, golf course fees are set through the town-wide user fee rate analysis. These fees are set in accordance with the necessary revenue required to run course operations with a small profit if play shows an upward trend. As growth in play is difficult to predict, fees are set assuming level utilization. If the amount of rounds played or memberships increase then the need to raise rates can be mitigated.

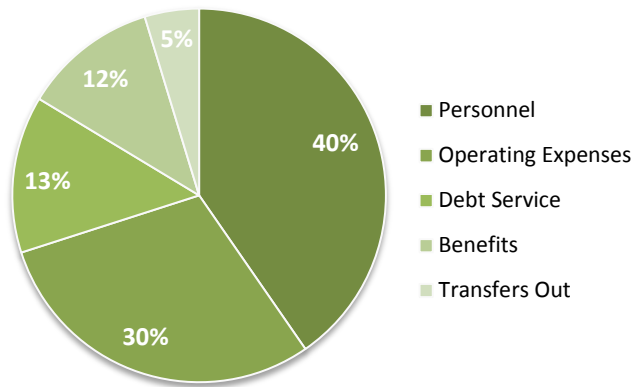


Charges for services is 94.33% of total revenue source, and that annual pass holders account for 30% of this. The General Fund subsidy provides 5%. Actual revenue has increased 2.60% annually over the four-year period.

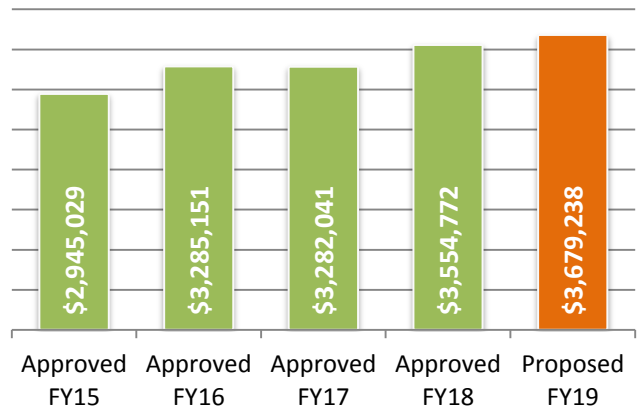
Factors Affecting Expenses

Reductions in staff levels over the past few years were implemented because of declining revenue. No increase in permanent year-round staff is projected over the next ten-years. A projected wage increase of 3 percent and benefit increases of 10 percent per year are anticipated. Operating expenses are projected to increase approximately 1 percent per year.

Golf Enterprise Fund
FY19 Budget By Activity



Golf Enterprise Fund
Budget History



Personnel and benefits is the largest category within the golf course operation comprising 52% of the total proposed budget. The budget has increased from \$2.945 million in FY15 to \$3.679 million in FY19 over the five-year period, or 5% annually. Due to several capital projects at both golf courses, debt service payments have attributed to the steady increase in budget.



HOLE #18 OLDE BARNTABLE FAIRGROUNDS

FISCAL YEAR 2019 BUDGET

GOLF COURSE

ENTERPRISE FUNDS

Golf Course Enterprise Fund	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 149,140	\$ 175,217	\$ 175,217	\$ 190,012	\$ 14,795	8.44%
Charges for Services	3,181,674	3,304,680	3,303,966	3,329,570	24,890	0.75%
Interest and Other	11,318	10,000	11,271	10,000	-	0.00%
Total Operating Source of Funding	\$ 3,342,132	\$ 3,489,897	\$ 3,490,454	\$ 3,529,582	\$ 39,685	1.14%
Transfers From Closed Projects	\$ -	\$ -	\$ -	\$ 59,754	59,754	0.00%
Borrowing Authorizations	565,000	325,000	-	-	(325,000)	-100.00%
Total Capital Source of Funding	\$ 565,000	\$ 325,000	\$ -	\$ 59,754	\$ (265,246)	-81.61%
Total Source of Funding	\$ 3,907,132	\$ 3,814,897	\$ 3,490,454	\$ 3,589,336	\$ (225,561)	-5.91%
Expense Category						
Personnel	\$ 1,363,841	\$ 1,459,522	\$ 1,423,931	\$ 1,485,118	\$ 25,596	1.75%
Benefits	144,445	392,397	378,393	428,795	36,398	9.28%
Operating Expenses	996,737	1,067,614	1,052,048	1,092,205	24,591	2.30%
Capital Outlay	25,140	26,000	25,994	-	(26,000)	-100.00%
Debt Service	453,611	431,153	431,153	499,986	68,833	15.96%
Transfers Out	399,140	178,086	178,086	173,134	(4,952)	-2.78%
Subtotal Operating Budget	\$ 3,382,914	\$ 3,554,772	\$ 3,489,605	\$ 3,679,238	\$ 124,466	3.50%
Capital Improvement Program	\$ 664,828	\$ 325,000	\$ -	\$ 116,285	\$ (208,715)	-64.22%
Total Capital Expenses	\$ 664,828	\$ 325,000	\$ -	\$ 116,285	\$ (208,715)	-64.22%
Total Expenses	\$ 4,047,742	\$ 3,879,772	\$ 3,489,605	\$ 3,795,523	\$ (84,249)	-2.17%
Excess (Deficiency) Cash Basis	\$ (140,610)	\$ (64,875)	\$ 849	\$ (206,187)	\$ (141,312)	
Adjustment to accrual basis	(65,411)	-	-	-		
Beginning Net Assets per CAFR	7,982,875	7,776,854	7,776,854	7,777,703		
Ending Net Assets per CAFR	7,776,854	<u>\$ 7,711,979</u>	<u>\$ 7,777,703</u>	<u>\$ 7,571,516</u>		
Invested in capital assets, net of related debt (1)	(11,080,920)					
Invested in inventory (1)	(70,331)					
User fees receivable (1)	(30,202)					
Reserved for encumbrances (2)	(8,906)					
Other post employment benefits obligation (3)	696,380					
Compensated absences (3)	92,392					
Accrued Interest (3)	77,409					
Net pension liability (3)	4,019,937					
Deferred outflow of resources (4)	(589,112)					
Reserved for continuing appropriations (5)	(48,915)					
Unearned revenue (6)	(110,788)					
Net assets available for appropriation (free cash) (6)	<u>\$ 723,798</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 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) These amounts represent liabilities that will be provided from future resources and not the net assets at the close of the fiscal year.

(4) This amount represents the deferred recognition of an outflow of resources related to future fiscal years.

(5) 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, 2016.

(6) This represents cash in the treasury from the sale of gift certificates not yet redeemed.

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

Summary of Significant Budget Changes

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

Additional Funding Recommended

1. Increase Pro Shop Line Items

**\$30,000 Requested
\$30,000 Recommended**

The start of the 2018 fiscal year has shown an increase in Golf Shop sales and if the trend continues, there will not be enough funds to purchase inventory for the Golf Shop in the 2019 fiscal year. Golf Shop sales have been increasing yearly for the last 3 years. New activities and events at the two courses have stimulated pass holder participation. Prizes for these club-sponsored events are redeemed at the Golf Shops through credit earned on account. Activity has increased due to more tournaments and leagues and we need to provide quality merchandise and enough inventories for our customers to use their credit.

Full-time Equivalent Employees

Job Title	FY 2017	FY 2018	FY 2019	Change
Assistant Golf Course Supervisor	3.00	2.00	2.00	-
Director of Community Services	-	-	0.10	0.10
Director of Golf Maintenance	1.00	1.00	1.00	-
Director of Golf Operations	1.00	1.00	1.00	-
Financial Supervisor	1.00	1.00	1.00	-
Golf Course Facility Technician	1.00	2.00	2.00	-
Golf Head Professional	2.00	2.00	2.00	-
Laborer/Greens Person	2.00	2.00	2.00	-
Principal Dept/Div Assistant	4.00	4.00	4.00	-
Working Foreman Irrigation Technician	2.00	2.00	2.00	-
Full-time Equivalent Employees	17.00	17.00	17.10	0.10

FISCAL YEAR 2019 BUDGET

GOLF COURSE

ENTERPRISE FUNDS

Olde Barnstable Fairgrounds	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ 149,140	\$ -	\$ -		\$ -	0.00%
Charges for Services	1,715,936	1,768,968	1,814,986	1,786,352	17,384	0.98%
Interest and Other	10,928	10,000	11,271	10,000	-	0.00%
Total Operating Source of Funding	\$ 1,876,004	\$ 1,778,968	\$ 1,826,257	\$ 1,796,352	\$ 17,384	0.98%
Borrowing Authorizations	\$ 258,000	\$ -	\$ -		\$ -	0.00%
Total Capital Source of Funding	\$ 258,000	\$ -	\$ -	\$ -	\$ -	0.00%
Total Source of Funding	\$ 2,134,004	\$ 1,778,968	\$ 1,826,257	\$ 1,796,352	\$ 17,384	0.98%
Expense Category						
Personnel	\$ 717,838	\$ 765,643	\$ 752,744	\$ 793,673	\$ 28,030	3.66%
Benefits	67,530	191,329	183,830	220,750	29,421	15.38%
Operating Expenses	508,224	592,275	577,193	599,699	7,424	1.25%
Capital Outlay	25,140	26,000	25,994	-	(26,000)	-100.00%
Debt Service	66,767	90,510	90,510	87,713	(2,797)	-3.09%
Transfers Out	399,140	178,086	178,086	86,557	(91,529)	-51.40%
Subtotal Operating Budget	\$ 1,784,639	\$ 1,843,843	\$ 1,808,357	\$ 1,788,392	\$ (55,451)	-3.01%
Capital Improvement Program	\$ 334,533	\$ -	\$ -	\$ 57,774	\$ 57,774	0.00%
Total Capital Expenses	\$ 334,533	\$ -	\$ -	\$ 57,774	\$ 57,774	0.00%
Total Expenses	\$ 2,119,172	\$ 1,843,843	\$ 1,808,357	\$ 1,846,166	\$ 2,323	0.13%
Excess (Deficiency) Cash Basis	\$ 14,832	\$ (64,875)	\$ 17,900	\$ (49,814)	\$ 15,061	

Hyannis Golf Course	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Taxes	\$ -	\$ 175,217	\$ 175,217	\$ 190,012	14,795	8.44%
Charges for Services	1,465,738	1,535,712	1,488,980	1,543,218	7,506	0.49%
Interest and Other	390	-	-		-	0.00%
Total Operating Source of Funding	\$ 1,466,128	\$ 1,710,929	\$ 1,664,197	\$ 1,733,230	\$ 22,301	1.30%
Borrowing Authorizations	\$ 307,000	\$ 325,000	\$ -	\$ -	\$ (325,000)	-100.00%
Total Capital Source of Funding	\$ 307,000	\$ 325,000	\$ -	\$ -	\$ (325,000)	-100.00%
Total Source of Funding	\$ 1,773,128	\$ 2,035,929	\$ 1,664,197	\$ 1,733,230	\$ (302,699)	-14.87%
Expense Category						
Personnel	\$ 646,003	\$ 693,879	\$ 671,187	\$ 691,445	\$ (2,434)	-0.35%
Benefits	76,915	201,068	194,563	208,045	6,977	3.47%
Operating Expenses	488,513	475,339	474,855	492,506	17,167	3.61%
Debt Service	386,844	340,643	340,643	412,273	71,630	21.03%
Transfers Out	-	-	-	86,577	86,577	0.00%
Subtotal Operating Budget	\$ 1,598,275	\$ 1,710,929	\$ 1,681,248	\$ 1,890,846	\$ 179,917	10.52%
Capital Improvement Program	\$ 330,295	\$ 325,000	\$ -	\$ 58,511	\$ (266,489)	-82.00%
Total Capital Expenses	\$ 330,295	\$ 325,000	\$ -	\$ 58,511	\$ (266,489)	-82.00%
Total Expenses	\$ 1,928,570	\$ 2,035,929	\$ 1,681,248	\$ 1,949,357	\$ (86,572)	-4.25%
Excess (Deficiency) Cash Basis	\$ (155,442)	\$ -	\$ (17,051)	\$ (216,127)	\$ (216,127)	

Performance Measures/Workload Indicators

Program Name	Program Goal	Program Outcome Measures		
Administration/Operations	To continually maintain and improve the Town's golf facilities.	Committed to providing leisure opportunities to improve the quality of life in our community through exceptional programs and services.		
Activity Name	Budget	End Product	Unit Cost/Productivity	Service Quality
(What)	(Input)	(Output)	(Efficiency)	(Effectiveness)
ADULT/FAMILY ANNUAL PASS	\$218,159	136 pass holders	\$1,604 per pass	Cost of Recovery – 42%
JUNIOR ANNUAL PASS	\$77,625	117 pass holders	\$663 per pass	Cost of Recovery - 35%
DAILY FEE PLAY-RESIDENT	\$278,956	3,946 rounds	\$71 per round	Cost of Recovery - 57%
DAILY FEE PLAY – NON-RESIDENT	\$662,148	23,706 rounds	\$28 per round	Cost of Recovery – 153%
RANGE	\$121,851	17,259 buckets sold	\$7 per bucket	Cost of Recovery – 113%
GOLF CARTS	\$231,835	17,853 carts	\$13 per cart	Cost of Recovery – 232%
RENTALS	\$2,512	1,004 pull carts/club rental	\$3 per cart/club rental	Cost of Recovery – 319%
CLUB SERVICES	\$24,482	739 M.G.A handicaps	\$33 per person	Cost of Recovery – 109%
PRO SHOP	\$171,119	-	\$1	Cost of Recovery – 120%
RESTAURANT	\$18,594	2	\$9,297	Cost of Recovery – 193%

Performance Measures/Workload Indicators (Continued)

Program Name	Program Goal	Program Outcome Measures		
Maintenance	To provide residents and guests with a well-conditioned golf course facility.	To ensure the user's visit is highly memorable and enjoyable to promote return visits. (CSR Program is based on 10.0)		
Activity Name (What)	Budget (Input)	End Product (Output)	Unit Cost / Productivity (Efficiency)	Service Quality (Effectiveness)
<p>MAINTENANCE (Acres aerated, bunker sand spread, acres maintained daily, irrigation, sprinklers & piping, pruning and trimming)</p> <p>Equipment repair and maintenance. Apply fertilizer, plant protectants. Improvement projects.</p>	<p>\$1,215,974</p>	<p>305 acres aerated 400 tons sand spread annually 160 acres maintained daily 1,300 valve in-head sprinklers and approx. 12 miles of various size PVC pipe 6,500 trees (holly, oak, pine, birch, beech and small evergreens) Keep fleet of over 100 pieces of equipment in good working order. Apply over 65 tons of granular fertilizer, lime, and organics soil amendments to 160 acres. Maintain operation building and grounds including Memorial and plantings.</p>	<p>\$ Total budget spread throughout maintenance programs</p>	<p>9.79 CSR</p>

Hyannis Youth & Community Center Enterprise Fund

Purpose Statement

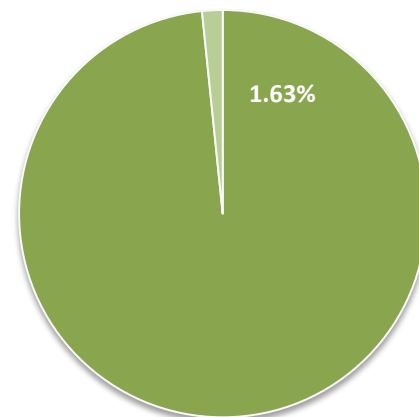
The Hyannis Youth & Community Center is committed to providing a safe, healthy recreational facility to every segment of the community. Providing quality, well-rounded programs of a general and specialized nature that contribute to the maximum use of the community is essential to the overall success of the facility. We strive to constantly improve our service to the community, our patrons, through creative innovation and teamwork; built upon a solid foundation of values and beliefs in order to achieve our mission.



Recent Accomplishments

- Partnered with the Yarmouth Ice Club to host the Cranberry Open Figure Skating Competition in August 2017 with over 400 skaters.
- Partnered with the Bourne Skating Club to host the Cape Cod Synchronized Skating Competition in December 2017 with over 1,000 skaters.
- Community service programs in the facility that included: Four (4) blood drives, Two (2) clothing drives, Two (2) food drives, Three (3) Flu Clinics and One (1) Toy Drive during FY17.
- Partnered with Town of Barnstable Youth Commission to host a youth focused Job Fair in the HYCC Gymnasium.
- Transition the Maintenance Operation over to Department of Public works.

Percentage of FY19 All Appropriated Funds



Hyannis Youth & Community Center Enterprise Fund comprises 1.63% of all appropriated funds.

Fiscal Year 2019 Goals and Objectives

(All Goals relate to the nine areas of the Town Council's Quality of Life Strategic Plan- See Introduction Section)

Short-Term:

1. Develop and expand the After School Program in collaboration with the Barnstable Intermediate School and Barnstable Schools Transportation that provides students in grades 6 & 7 with structured after school activities that include gym activities, game room tournaments, homework assistance and special events. **(SP: Education, Quality of Life)**
2. Identify specific areas of potential growth within the gym and ice and work towards filling those areas with new programs and events to attract more users to the facility. **(SP: Finance, Quality of Life)**
3. Continue to deliver community service programs to include annual blood, food and clothing drives. Work with various organizations to provide our youth with services and needs. **(SP: Education, Quality of Life)**
4. Replace the furniture and table games in the HYCC Youth Center. **(SP: Quality of Life)**
5. Work with other Town Departments to implement newly developed Emergency Action Plan for the facility. **(SP: Quality of Life)**

Long-Term:

1. Continue to develop, coordinate, and market the Hyannis Youth & Community Center Facility so as to generate sufficient revenue to meet all operational and debt schedule commitments. **(SP: Finance, Quality of Life)**
2. Develop and identify the sports organizations that will assist both with the process and the funding of programs. **(SP: Finance, Quality of Life)**
3. Utilizing Town of Barnstable resources provide an educational outreach to our residents and taxpayers regarding all recreational opportunities. **(SP: Finance, Quality of Life)**
4. Continue to work with Barnstable Recreation, Barnstable School Department and Village Libraries for the purpose of serving our youth within the Hyannis Youth & Community Center. **(SP: Quality of Life)**
5. Work with the Department of Public Works' Structures and Grounds Division to develop green initiatives at the Hyannis Youth & Community Center. **(SP: Finance, Quality of Life)**

Description of Hyannis Youth & Community Center Enterprise Fund Services Provided

The Hyannis Youth and Community Center (HYCC) is now in its ninth year of operation. The HYCC continues to showcase its attractive facilities and provide some variations in alternative uses throughout 2017-2018. From September through March, all levels of youth hockey practice and play competitive games. The HYCC is proud to partner with the Cape Cod Chamber of Commerce to bring high profile events to the facility including: Men's Division I Hockey, Women's Hockey East Championship Tournament and U.S. Figure Skating events. The gymnasium serves as the home court for three high schools: Saint John Paul II, Sturgis East and Sturgis West. Several basketball leagues, tournaments and camps utilize the space as their primary court. Public skating and recreational programming is offered with expansive programs for both residents and non-residents. Some of the ongoing programs of note include US Figure Skating Instructional Badge Programs, Free Community Yoga, Toddler Programs, Adult Day Programs and the Walking Program. The Shepley Community Room hosts hundreds of club, town and organizational meetings, private birthday parties and other functions throughout the year.

The Center consists of:

Two NHL regulation ice rinks with a combined seating capacity of 2,100

Six indoor Basketball courts

Indoor regulation Volleyball court

1,500 sq. ft. Teen Center

Cafe' (for everyday use and events within the facility)

650 sq. ft. Pro-Shop

1,000 sq. ft. Youth Center

500 sq. ft. Computer room

825 sq. ft. Multi-purpose room

The rink level has eight locker rooms, skate rental room, video games, referee locker rooms, first aid room, figure skating office, rink supervisor's office and a sitting area with a fireplace.

Administration Activity – Ice Facility

The Administration program of the ice component oversees the activities of the facility to make sure service and rink conditions are at the highest level. The Administration oversees the collection of cash receipts and the payovers to the Town, monitoring revenue vs. expenses. Administration provides preparation of annual budgets, projection of revenues and long-range planning. The Administration oversees the hiring of seasonal employees. The hiring process includes CORI and SORI background checks, and determining that all requirements for employment are met. The Program Coordinators, under the umbrella of the Administration, will offer and teach a variety of ice-related programs to include figure skating, learn to skate, hockey, etc. All activities are run on an instructional basis, emphasizing teamwork, self-esteem and respect.

Operations Activity – Ice Facility

The Operations program provides a wide variety of programs for our residents. United States Figure Skating Association (USFSA) trained professionals provide individual and/or group instruction. We strive to provide developmental programs for all participants. Our goal is to provide affordable, quality ice rinks that will attract residents, hockey players and figure skaters. The staff is responsible for greeting the participants/teams when they enter the facility directing them to the correct location, effectively and efficiently collecting fees, and providing necessary information. Customer relations and education are a major objective for operations. The operations staff is responsible for scheduling available ice time to interested groups. The operations staff is responsible for keeping rental skates sharpened, cleaned and sanitized on a daily basis. Our staff answers hundreds of requests daily providing a wide variety of information to customers.

Ice Facility programs with a brief description are as follows:

- Tournaments - Played on both the Lt. Joseph P. Kennedy Jr. and Patrick M. Butler Rinks. These two rinks are NHL Regulation size with a combined seating capacity of 2,100. The HYCC has hosted a number of tournaments for both men and women of all abilities. The tournaments range from boys and girls youth hockey tournaments to Division I college tournaments to Adult Men's and Women's Tournaments;
- Public Skating – An activity that is available for all ages and abilities; hours for public skating are offered nearly every day: Monday – Friday: mid-morning to early afternoon, as well as Saturday and Sunday afternoons. Skate rentals are available for those who do not own their own skates;
- HYCC Skating School - The Learn-to-Skate Program offered throughout the year and services approximately 500 children. Skating professionals teach basic to advanced skills to individuals ranging from the kindergarten level up to the adult. There are two 10-week sessions and some inter-sessions when scheduling allows;
- Camps/Clinics - Ice time is offered during the spring and summer months to outside agencies that want to run hockey programs for private leagues. The clinics and hockey schools offered in the facility provide a range of services for various ages, skill levels and positions; and
- Barnstable Youth Hockey – A non-profit organization dedicated to serving the youth of Barnstable and the surrounding areas. Their mission is to provide a positive and fun experience while teaching children all aspects of the game of ice hockey, emphasizing teamwork and good sportsmanship. BYHA fields teams at the A, B and C travel levels for Mites through Bantam age players, as well as House Level Farm and Mini Mite programs.

Administration Activity – Youth Center

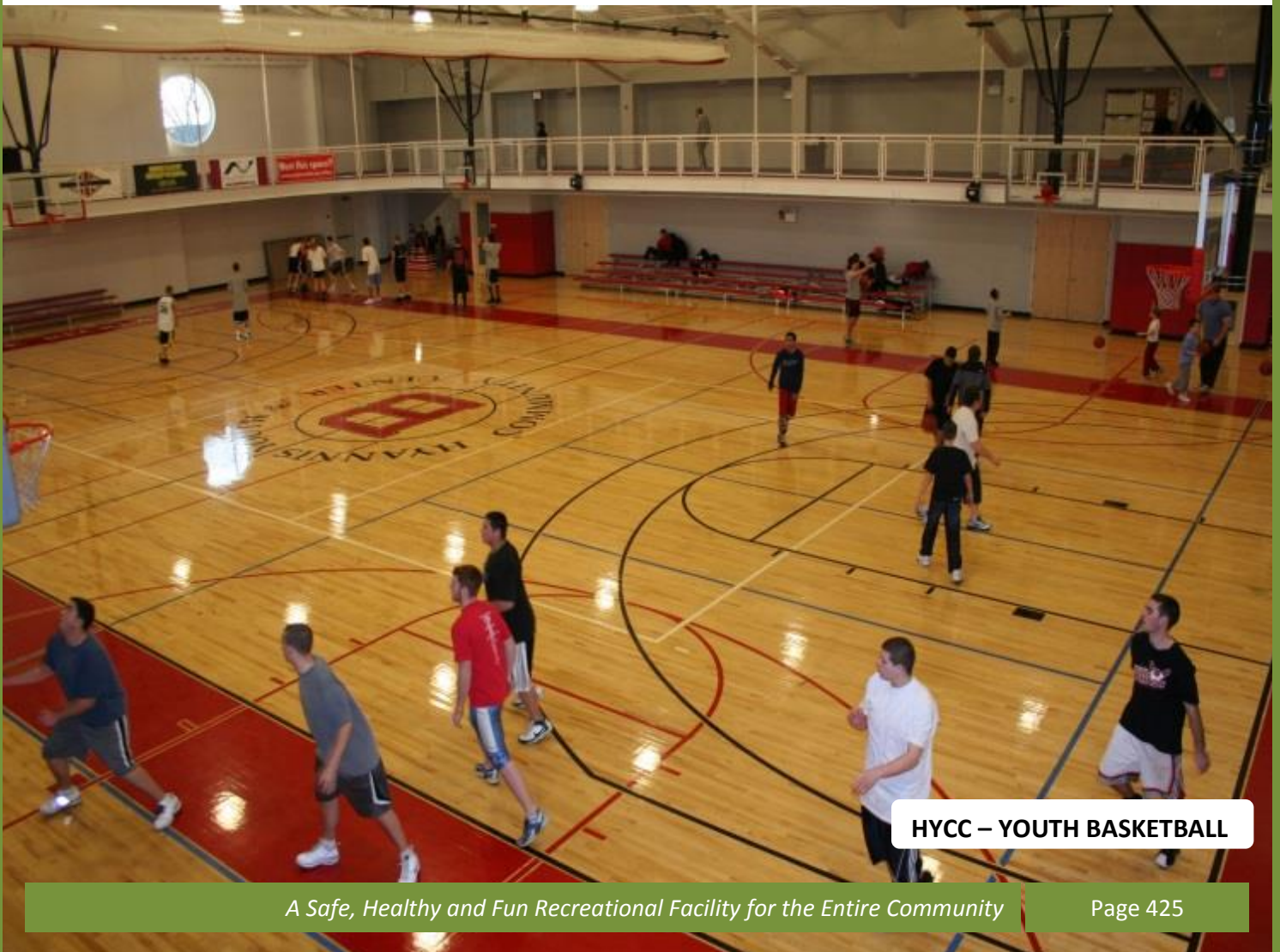
The Administration program at the Youth Center oversees the activities of the facility to make sure services and programs are instructed at the highest level. The program staff plans and executes programs that are a benefit to the youth in the Town of Barnstable. The Youth Center programs include an array of intellectual, social, and physical opportunities to enhance the lifestyles of the youth through positive experiences. The Administration oversees the collection of cash receipts and the payovers to the Town, monitoring revenue vs. expenses. The Administration is responsible for inventory control to ensure that equipment and uniforms for each program are in stock and readily available. The Administration oversees the hiring of seasonal employees. The hiring process includes CORI and SORI background checks, and determining that all requirements for employment are met.

Operations Activity – Youth Center

The Operations program provides a wide variety of programs for residents and non-residents alike. Continual training of staff is done to ensure the highest level of customer service for our residents and guests of the facility. With basketball courts, volleyball courts, a computer lab and teen center, we offer a multitude of programs that benefit the youth and citizens in the Town of Barnstable. For a nominal fee, the basketball and volleyball courts are made available for use to various public and private schools within the Town of Barnstable. The operations staff is always available to greet the public, relay information and answer questions covering a wide variety of information to our customers. The operations staff oversees activities that are run on an instructional basis, emphasizing teamwork, self-esteem and respect.

Youth Center programs with a brief description are as follows:

- Private Gym Rentals – A program that allows Pope John Paul II, Sturgis East and Sturgis West to rent the gym for volleyball and basketball. The fall and winter programs for each school include both girls and boys teams. In addition to practicing at the facility, both schools are proud to call the HYCC their home court
- Special Events – The gym space is rented to various user groups for trade shows and other events throughout the course of the year. These events cover a wide spectrum of interest and appeal to a wide range of residents and visitors to Barnstable



Operations Activity – Youth Center

- Youth Programs – The HYCC offers a variety of programs for kids of all ages, from tots through school age kids. The gym and Shepley Community Room are utilized for a wide variety of activities including Miss Lori Klub Kidz, martial arts, baking, chess and a home school gym class
- Adult Programs – Year round fitness programs that include Yoga, Walking Groups, Volleyball, Basketball, Pickleball and Physical Training. Each activity is unique and offers a variety of fitness levels

Membership - Membership to the HYCC provides Barnstable residents and non-residents the opportunity to take advantage of a multitude of programs within the facility. The computer lab is open to adults Monday through Friday from 9 a.m. until 2pm when school is in session. The game room offers air hockey, pool, ping-pong and other games. Membership allows participants access to the walking track, Open Gym activities, the game room and the computer lab. A monthly schedule is provided for each program. Yearly membership for residents cost \$20 per person and \$40 per person for non-residents.



HYCC – INDOOR TRACK

Hyannis Youth & Community Center Enterprise Fund Financial Summary

FY18 was the eighth full year of operations for this Enterprise Fund. The facility consists of a youth center complete with multi-purpose rooms, a full size gymnasium with a three (3) lane-walking track above it, a snack bar, pro shop, lockers, common areas and two ice skating rinks. The main rink has a seating capacity of 1,700. Ice rink areas can also be used for non-ice activities such as concerts, roller derby and soccer, and other dry-floor events. The facility is operated as an enterprise fund in order to determine its level of self-sufficiency.

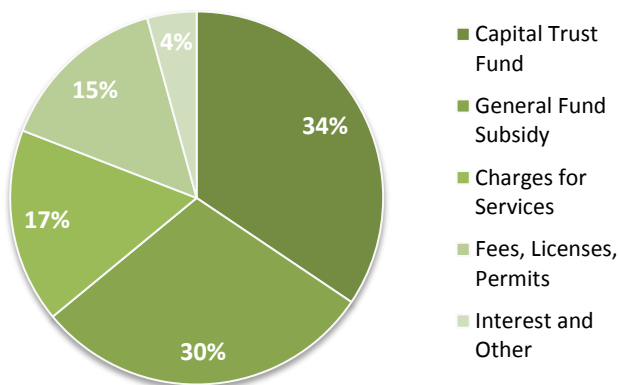
The facility was constructed at a cost of approximately \$24.7 million dollars. \$4.5 million was received in the form of grants, \$1.3 million was received from private contributions, \$1.5 million was transferred in unspent balances from other Town projects that had been completed and \$17.4 million in new bonds were issued to complete the financing. The loan repayments on the bond issue are included in the enterprise fund’s operating expenses but are being made by the Capital Trust Fund. A transfer of cash is made annually from the trust fund to cover this cost.

Factors Affecting Revenues

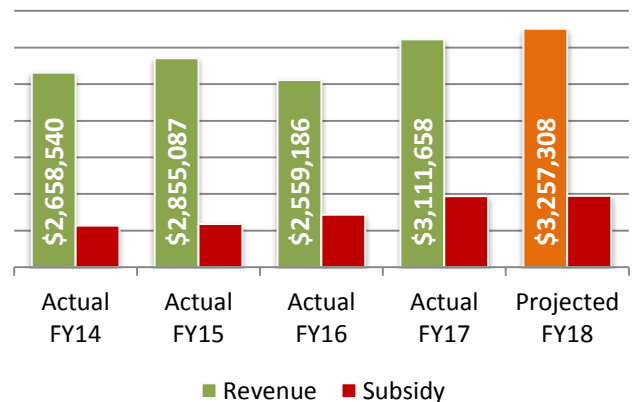
The main revenue sources for this operation are from ice rental and advertising. The possibility of collaborating with other entities to sell more ice time is always explored. Major ice rental activities include public skating, youth hockey associations, camps, clinics, private ice rentals, tournaments and leagues. Ice activities are projected to generate 85 percent of the total gross revenue.

The facility opened its doors soon after the Great Recession and has been challenged with selling all of its available ice time. As the activities conducted in this facility are recreational in nature, downturns in the economy will affect this operation more significantly. Customers tend to cut back on the amount they spend on recreational activities during economically stressful times. No significant increase in total revenue is projected.

FY19 Source of Funding



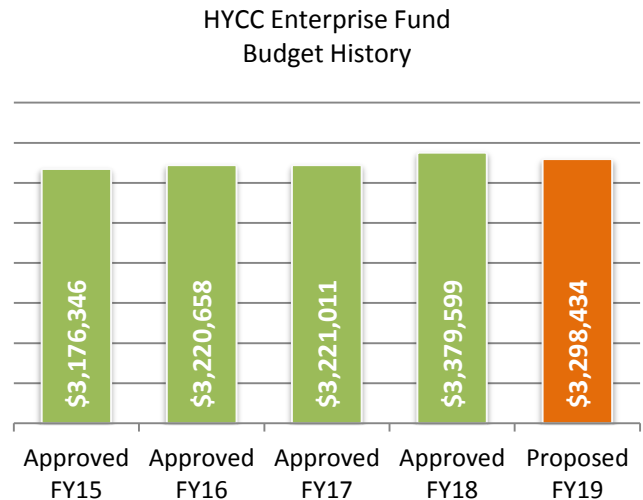
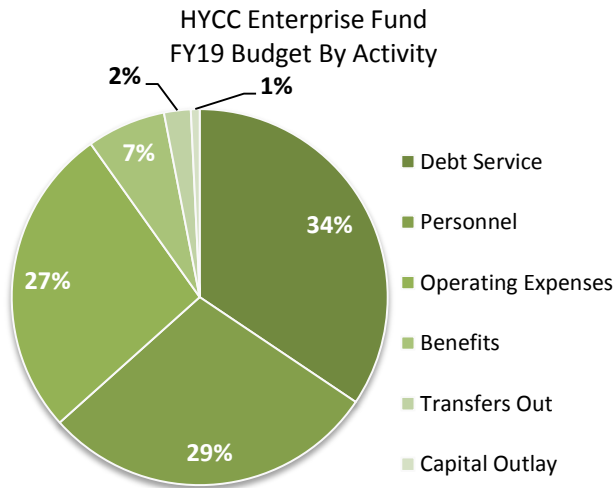
HYCC Enterprise Fund Source of Funding History



The Capital Trust Fund provides 34% of total source of funding for HYCC. This source of funding directly covers debt service payments for the construction of the facility. The General Fund subsidy is the second largest source of funding at 30%, which is meant to cover the excess cost from operating the facility after all revenues are exhausted.

Factors Affecting Expenses

Salaries and benefits are projected to increase 3 to 10 percent annually. Operating expenses are projected to increase on average 3 percent per year. Operating costs are projected to increase as the facility is almost ten years old. Mechanical systems are beginning to reach their useful lives and may need replacement.



Debt service encompasses a larger percentage of the FY19 proposed budget, more than any other category. Personnel and benefits is the second largest area of the budget 36%. The budget for this operation has increased from \$3.2 million in FY15 to \$3.3 million in FY19 over the five-year period, or 0.77% annually.



HYCC – HOCKEY

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

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

Excess (Deficiency) Cash Basis	\$ (5,001)	\$ (55,000)	\$ 6,890	\$ -	\$ 55,000
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Adjustment to accrual basis	180,879	-	-	-
Beginning Net Assets per CAFR	9,100,837	9,276,715	9,276,715	9,283,605
Ending Net Assets per CAFR	9,276,715	\$ 9,221,715	\$ 9,283,605	\$ 9,283,605

Invested in capital assets, net of related debt (1)	(10,467,563)
Reserved for encumbrances (2)	(9,619)
Deferred revenue (3)	-
Accrued interest (4)	(84,693)
Other post employment benefits obligation (4)	193,991
Compensated absences (4)	37,444
Net pension liability (4)	2,435,438
Deferred outflow of resources (5)	(830,184)
Reserved for subsequent year's budget (6)	(55,000)
Net assets available for appropriation (free cash) (7)	\$ 496,529

(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 deferred recognition of an outflow of resources related to future fiscal years.

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

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

Summary of Significant Budget Changes

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

Additional Funding Recommended

1. Replace HYCC Furniture & Game Room Games

**\$6,180 Requested
\$6,180 Recommended**

Replace 9-year old furniture and multiple games that are worn out and need to be removed from the facility. The current equipment will need to be removed from the facility and the game room will be an empty room.

2. Fund the 6/7 Grade After-School Program

**\$25,000 Requested
\$5,000 Recommended**

This age group is the youth most at risk. We need to invest in our youth. It has been proven that those youth who have at least one healthy adult in their lives that they can identify with are less likely to participate in risky behaviors. Provide Intermediate School students with a safe, supervised environment and invest in the individual participant.

Full-time Equivalent Employees

Job Title	FY 2017	FY 2018	FY 2019	Change
Director of Community Services	-	-	0.10	0.10
Facility Manager	1.00	1.00	1.00	-
Financial Supervisor	0.50	0.50	0.50	-
HYCC General Manager	1.00	1.00	1.00	-
Lead Custodian	-	1.00	1.00	-
Lead Zamboni Operator	-	1.00	1.00	-
Maintenance Custodian	4.00	5.00	5.00	-
Marketing Manager	1.00	-	-	-
Program Coordinator	1.00	1.00	1.00	-
Program Supervisor	1.00	1.00	1.00	-
Youth Center Manager	1.00	1.00	1.00	-
Full-time Equivalent Employees	10.50	12.50	12.60	0.10

Performance Measures/Workload Indicators

Kennedy Rink Usage Hours	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Projected
Hours Available	585.60	576.00	540.80	553.60
Hours Used	2,965.17	2,511.16	2,655.59	2,681.74
Hours Unused	2,890.83	3,248.84	2,880.81	2,854.26
% Hours Used	50.63%	43.60%	47.97%	48.44%

Bulter Rink Usage Hours	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Projected
Hours Available	585.60	576.00	553.60	553.60
Hours Used	3,288.16	3,261.02	3,322.00	3,388.44
Hours Unused	2,567.84	2,498.98	2,066.00	2,147.56
% Hours Used	56.15%	56.61%	61.66%	61.21%

Total % of Hours Used	53.39%	50.11%	54.72%	54.82%
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HYANNIS YOUTH & COMMUNITY CENTER

Public, Educational, Government (PEG) Access Channel Enterprise Fund

Purpose Statement

The purpose of municipal television is to serve the community as a valued resource by providing timely news and events to inform Barnstable residents.

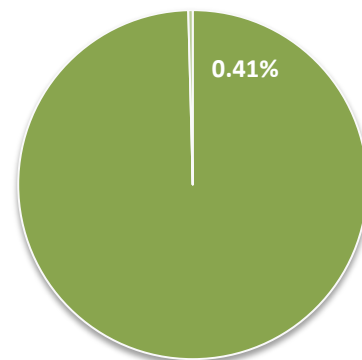


Recent Accomplishments

Channel 18 strives to keep Barnstable residents up-to-date and informed. Channel 18 staff covered a wide range of events and departments in the Town of Barnstable in 2017:

- Continuing coverage of over 40 board, committee, and commission meetings helps the Town present an open and transparent vision of Barnstable Town Government.
- Programming including *Barnstable Today*, *The Compass*, *Around Town* and *Seasons of Sandy Neck* are also created to highlight some of what our Town has to offer.
- Channel 22 programming has produced a “Principals Perspectives” series highlighting their educational culture and goals.
- Won two awards during the Annual Alliance for Community Media Northeast Region awards in fall of 2017.

Percentage of FY19 All Appropriated Funds



The Public, Educational, Government (PEG) comprises 0.41% of all appropriated funds

Fiscal Year 2019 Goals and Objectives

(All Goals relate to the nine areas of the Town Council's Quality of Life Strategic Plan- See Introduction Section)

Short-Term:

1. Channel 18 continues coverage of more than 40 boards, committees and commissions. **(SP: Education, Communication)**
2. Channel 18 continues production of a daily news show, *Barnstable Today*. **(SP: Education, Communication)**
3. Create more CH18 award-winning programming. Past awards include: 1st Place in Alliance for Community Media Northeast Region awards for "Weights and Measures Week", 3rd Place for "Natural Resources Educational Outreach Program" and "Snowy Owl Release on Sandy Neck" and 2nd place for "One Bite Can Change Your Life". **(SP: Education, Communication)**
4. Channel 22 will produce and expand the B2B news program outside of BHS to the lower grade levels of the district. **(SP: Education, Communication)**
5. Fill vacant positions in Channel 18.

Long-Term:

1. Upgrades to Town Hall TV Studio. **(SP: Education, Infrastructure, Communication)**
2. 100% coverage of all Town boards, committees, commissions and subcommittees. **(SP: Education, d Communication)**

BARNSTABLE
news
news
news

Description of Public, Educational, Government (PEG) Enterprise Fund Services Provided

Administration Activity

Working to keep government open and transparent.

The Town of Barnstable government and school access channels 18 and 22 are valuable tools that connect the residents with the day-to-day workings of Barnstable Town Government and School District.

We do this by providing the residents of Barnstable with information about government and school issues, meeting coverage, up-to-date storm/emergency related information, road construction updates and covers a wide range of departments, video coverage of public meetings, development of original series, and displaying important Town and School announcements. Internship opportunities are provided to students at Channel 22 as well as production opportunities for students interested in broadcast journalism.

This is further enhanced by the availability of "Video on Demand" and live-streaming of the Town's government access channel on the town's website www.townofbarnstable.us.

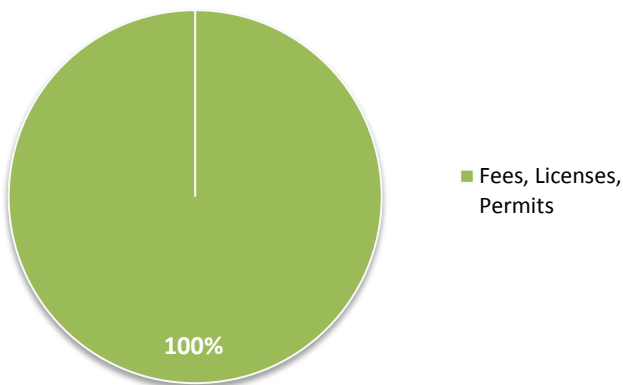


Public, Educational, Government (PEG) Enterprise Fund Financial Summary

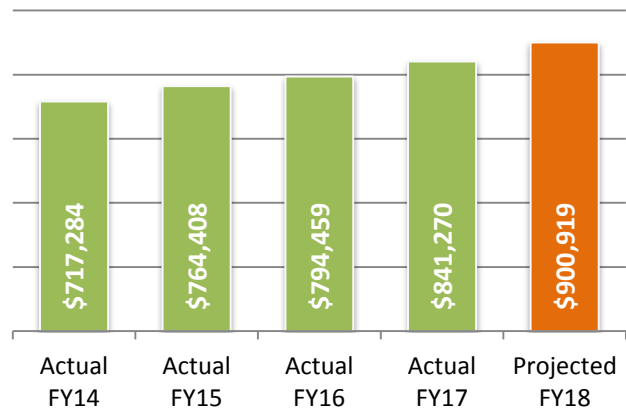
The Town receives approximately \$800,000 per year from its cable license with Comcast. In accordance with the licensing agreement, the funds are restricted for use as they relate to public, educational, and governmental programming activity. The Town currently uses these funds to operate Channels 18 and 22. They were also used to finance the construction of a fiber optic network that was completed in FY14. The network connects 48 municipal facilities including all school buildings. This fund will also be used to self-insure the network.

Factors Affecting Revenues

FY19 Source of Funding

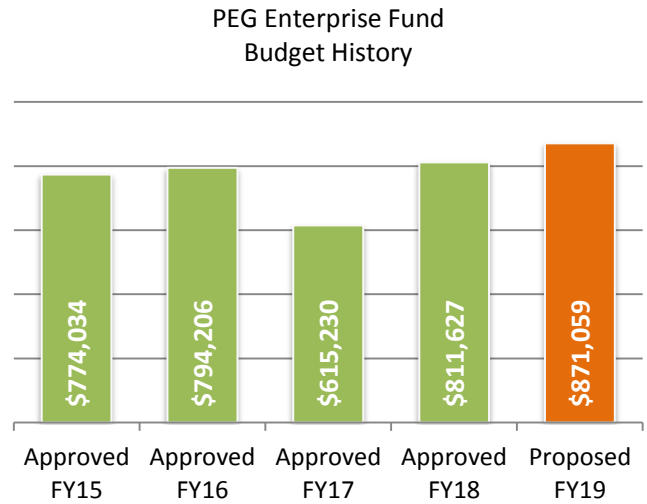
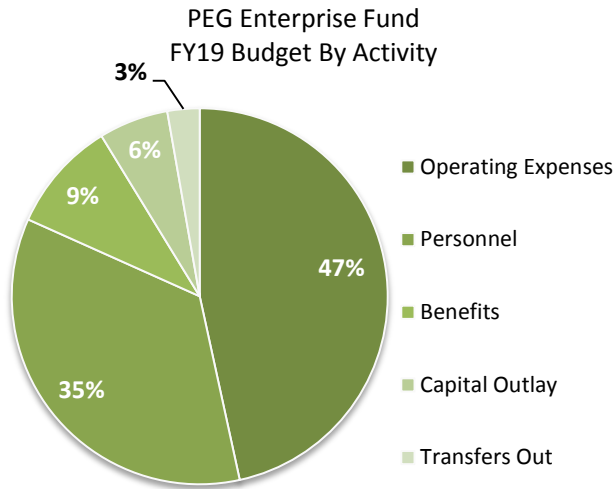


PEG Enterprise Fund Source of Funding History



Public, Educational, Governmental Enterprise Fund receives 100% of its revenue source from a cable license with Comcast.

Factors Affecting Expenses



Operating expenses are the largest component at 47%. Personnel and benefits is the second largest area of the budget 44%. The budget for this operation has increased from \$774,034 in FY15 to \$871,059 over the five-year period, or 2.51% annually.



BARNSTABLE TODAY – OWL RELEASE

Public, Educational, Government (PEG)	Actual	Approved	Projected	Proposed	Change	Percent
Source of Funding	FY 2017	FY 2018	FY 2018	FY 2019	FY18 - 19	Change
Fees, Licenses, Permits	\$ 841,270	\$ 795,000	\$ 884,919	\$ 861,059	\$ 66,059	8.31%
Interest and Other	-	-	16,000	10,000	10,000	0.00%
Total Operating Source of Funding	\$ 841,270	\$ 795,000	\$ 900,919	\$ 871,059	\$ 76,059	9.57%
Expenditure Category						
Personnel	\$ 221,970	\$ 257,785	\$ 150,925	\$ 293,598	\$ 35,813	13.89%
Benefits	14,990	65,120	52,417	79,848	14,728	22.62%
Operating Expenses	338,233	363,722	347,450	389,457	25,735	7.08%
Capital Outlay	54,296	125,000	125,000	85,000	(40,000)	-32.00%
Transfers Out	-	-	-	23,156	23,156	0.00%
Subtotal Operating Budget	\$ 629,489	\$ 811,627	\$ 675,792	\$ 871,059	\$ 59,432	7.32%
Total Expenses	\$ 629,489	\$ 811,627	\$ 675,792	\$ 871,059	\$ 59,432	7.32%
Excess (Deficiency) Cash Basis	\$ 211,781	\$ (16,627)	\$ 225,127	\$ -	\$ 16,627	
Adjustment to accrual basis		-	-	-		
Beginning Net Assets	1,704,942	1,916,723	1,916,723	2,141,850		
Ending Net Assets	1,916,723	\$ 1,900,096	\$ 2,141,850	\$ 2,141,850		

Summary of Significant Budget Changes

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

Full-time Equivalent Employees

Job Title	FY 2017	FY 2018	FY 2019	Change
Assistant News Coordinator	1.00	1.00	1.00	-
Director of Community Services	-	-	0.25	0.25
News Coordinator	1.00	1.00	1.00	-
Video Assistant	1.00	1.00	1.00	-
Video Specialist	1.00	1.00	1.00	-
Full-time Equivalent Employees	4.00	4.00	4.25	0.25

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