

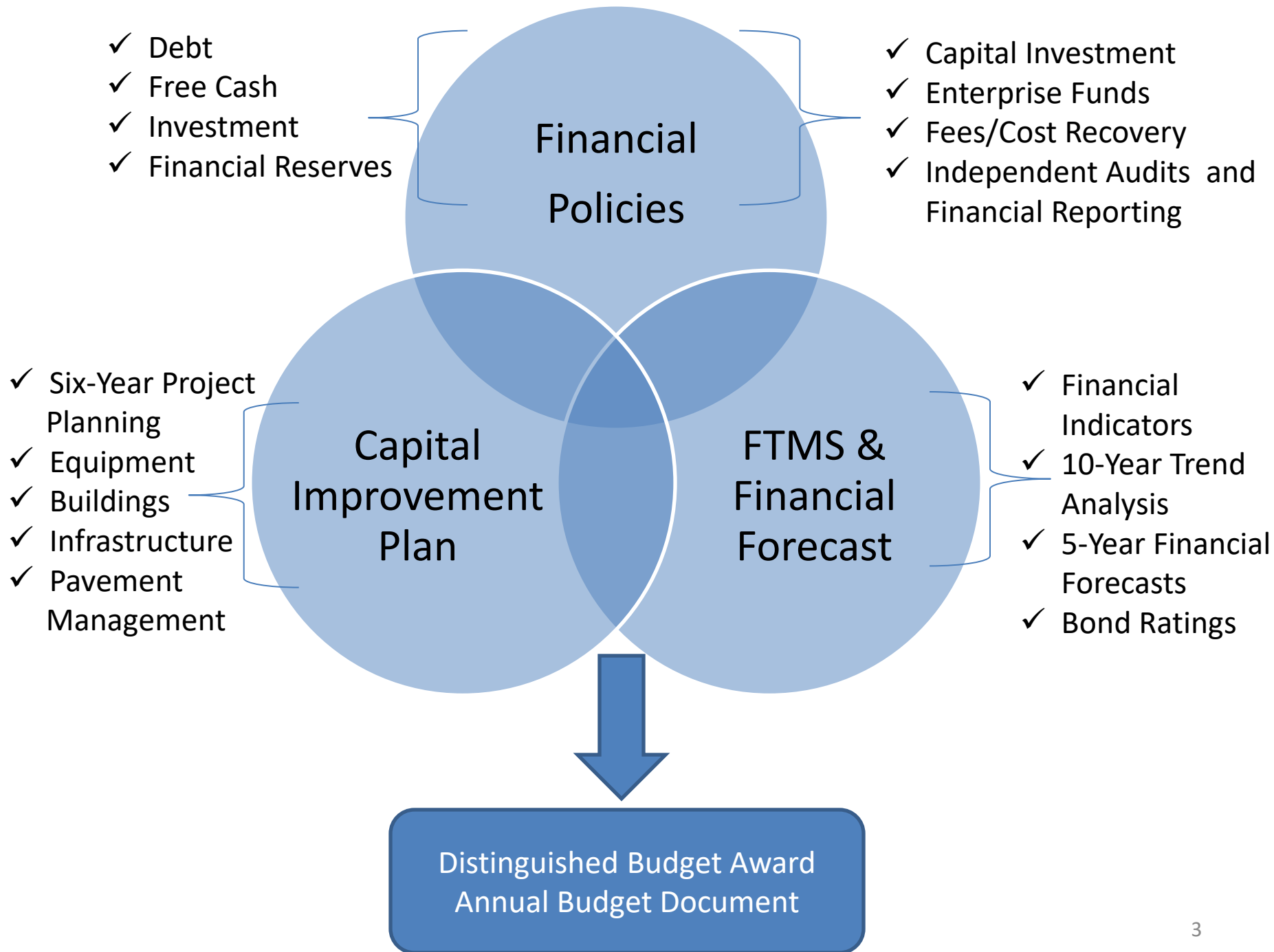
GFOA Distinguished Budget Award Best Practices

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**MASSACHUSETTS MUNICIPAL ASSOCIATION CONFERENCE
JANUARY 21, 2018**

**JOHN W. CODERRE, TOWN ADMINISTRATOR
NORTHBOROUGH, MA**

**MARK MILNE, FINANCE DIRECTOR
TOWN OF BARNSTABLE**



Overview

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- There is no mandated format for budget documents
- Every town is different in terms of its formal structure, culture and informal practices
- There are no right or wrong approaches, but there are best practices that can provide common ground for those involved in the budget process

GFOA BEST PRACTICES

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- **Government Finance Officers Association (GFOA) Distinguished Budget Award**
 - Only national awards program in governmental budgeting
 - Promotes best practices in public budgeting
 - Focus on information, transparency and accountability
 - Provides independent review and critique of a municipality's budget documents
 - Only good for one year so there is a focus on continuous improvement

GFOA BEST PRACTICES

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- Evaluation criteria is based upon the four essential purposes a budget must serve as:
 - Policy Document—identifies the Town's financial goals, objectives and guiding policies;
 - Financial Plan—presents the Town's current financial condition, stating assumptions and projecting where things are headed based upon those assumptions;
 - Operations Guide—describes the municipal services and operations, measuring their efficiency and effectiveness;
 - Communications Device—articulates the Town's challenges and priorities, goals and objectives.

GFOA DISTINGUISHED BUDGET AWARD

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- Three reviewers somewhere across the country review your budget based upon twenty-seven different evaluation criteria
- Reviewers must rate your budget as “Proficient” in the various categories to qualify
- Failure to be rated as proficient in any one of the fourteen mandatory criteria results in disqualification. These fourteen requirements represent the minimum standards of a quality budget document and process.

GFOA BEST PRACTICES

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- **Mandatory Criteria #1:** The document shall include a table of contents that makes it easier to locate information in the document.
 - Detailed indices preceding individual sections can be helpful, but they are not a substitute for a single comprehensive table of contents. Care should be taken in developing budget or electronic page number references in the table of contents, so they agree with the related page numbers in the budget document or electronic submission.

GFOA BEST PRACTICES

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- A. Financial Management Policies & Objectives
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- **Mandatory Criteria #2:** The document shall include a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).
 - This criterion requires a summary explanation of key issues and decisions made during the budget process. The budget message also should address the ramifications of these decisions. It is recommended that the total amount of the budget be included in the budget message.

Budget Message

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- **Northborough's Budget Message includes:**
 - Goals of the upcoming budget
 - Budget in brief
 - Summary analysis of the Town's financial condition & outlook
 - Position FTE summary table for entire organization
 - Summary of the Capital Budget Expenditures
 - Previous year's accomplishments
 - Summary of major upcoming issues and projects

Budget in Brief

EXPENDITURES	FY2016 Budget	FY2017 Proposed	Variance	% Change
General Government (Town)	\$19,456,306	\$20,137,277	\$680,971	3.50%
Schools				
Northborough K-8	\$21,951,539	\$22,719,843	\$768,304	3.50%
Algonquin Reg. HS 9-12	\$9,421,675	\$10,078,475	\$656,800	6.97%
Algonquin Debt Exclusion	\$656,493	\$661,206	\$4,713	0.72%
Assabet Valley	\$868,431	\$688,313	-\$180,118	-20.74%
Assabet Valley Debt	\$15,006	\$192,135	\$177,129	1180.39%
Warrant Articles				
Reserve Fund	\$175,000	\$175,000	\$0	0.00%
Free Cash Capital Projects	\$2,214,000	\$1,833,460	-\$380,540	-17.19%
Transfer to Stabilization	\$200,000	\$200,000	\$0	0.00%
Transfer to OPEB Trust	\$500,000	\$500,000	\$0	0.00%
Zeh School Debt	\$444,010	\$424,419	-\$19,591	-4.41%
Colburn St. Debt Service	\$71,473	\$69,245	-\$2,228	-3.12%
Library Debt Service	\$399,395	\$392,025	-\$7,370	-1.85%
Senior Center Debt Service	\$445,395	\$433,795	-\$11,600	-2.60%
Lincoln Street Debt	\$675,000	\$1,144,882	\$469,882	69.61%
Other Funds	\$534,058	\$1,008,581	\$474,523	88.85%
Adjustments	-\$62,335	\$0	\$62,335	-100.00%
Subtotal General Fund	\$57,965,446	\$60,658,656	\$2,693,210	4.65%
Water Enterprise Funds	\$2,230,328	\$2,251,473	\$21,145	0.95%
Sewer Enterprise Fund	\$1,658,942	\$1,718,422	\$59,480	3.59%
Solid Waste Enterprise Fund	\$767,000	\$768,350	\$1,350	0.18%
Subtotal Enterprise Funds	\$4,656,270	\$4,738,245	\$81,975	1.76%
TOTAL ALL FUNDS	\$62,621,716	\$65,396,901	\$2,775,185	4.43%

GFOA BEST PRACTICES

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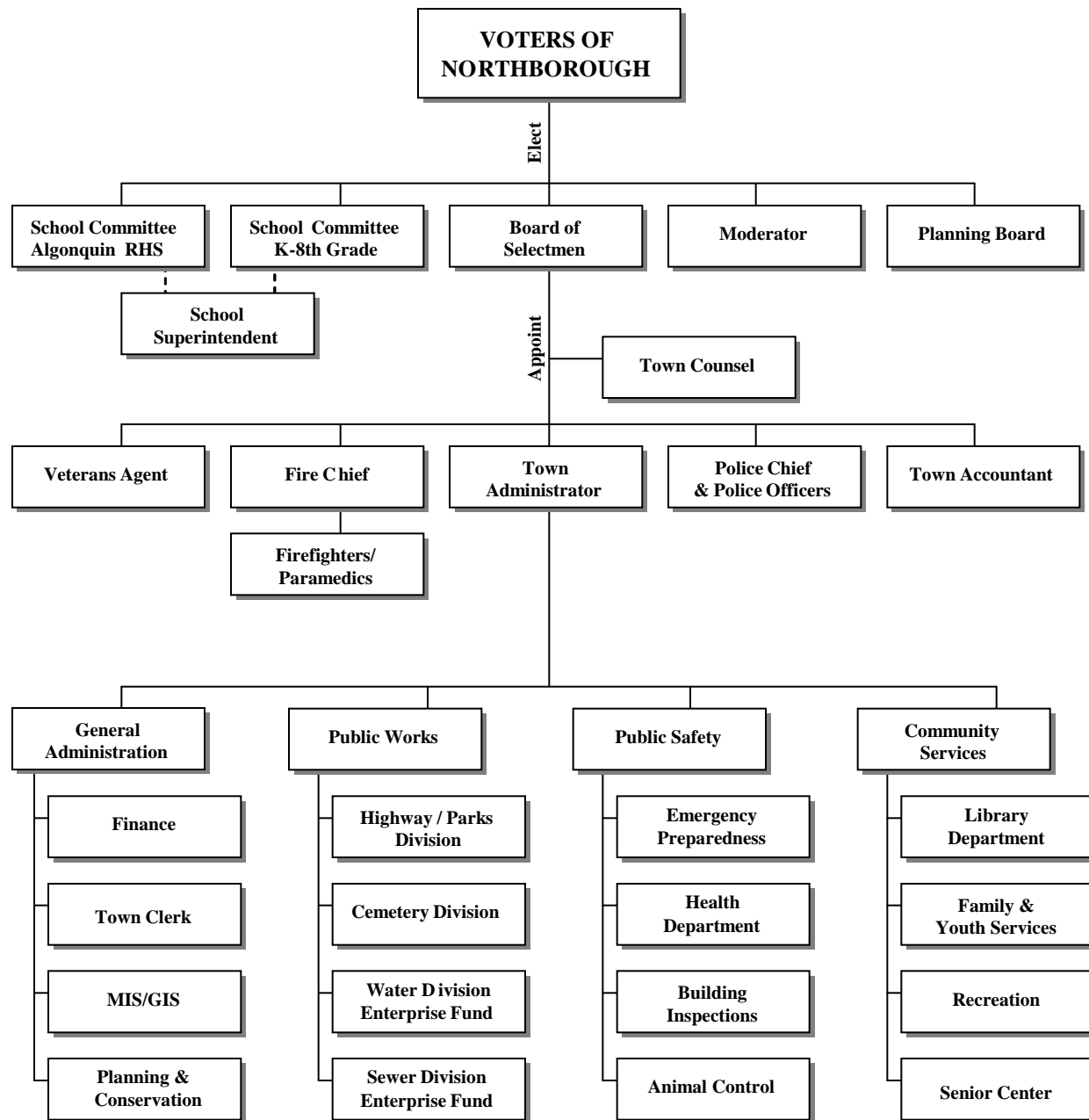
- **Mandatory Criteria #3:** The document should provide an overview of significant budgetary items and trends. An overview should be presented within the budget document either in a separate section (e.g., executive summary) or integrated within the transmittal letter or as a separate budget-in-brief document.
 - The intent of this criterion is to help readers quickly understand major budgetary items and trends (revenues, expenditures, and capital). Highlighting, indentation, bullet points, outlines, tables, or graphs may help in communicating this information. If a budget-in brief is published as a separate document, inclusion of easy to read summary financial information in the main budget document is encouraged.

- Town Administrator's Budget Message 1-15
- **SECTION 1—BUDGET SUMMARIES**
- Balanced Budget Summary 1-2
- Revenue Budget Summaries 1-5
- Expenditure Budget Summaries. 1-11

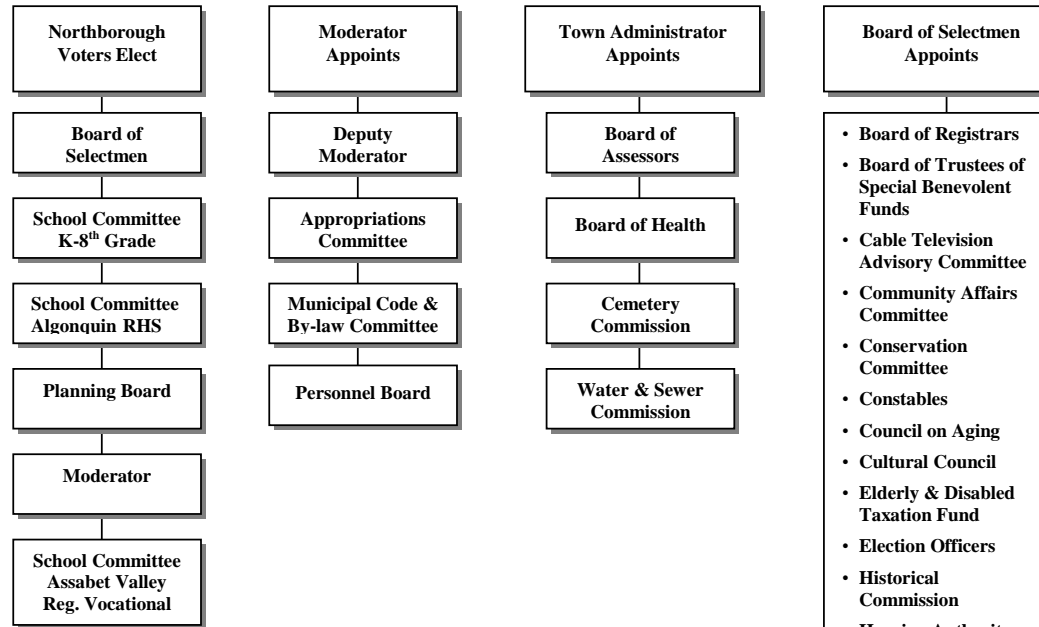
GFOA BEST PRACTICES

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- **Mandatory Criteria #4: The document shall include an organization chart(s) for the entire entity.**
 - This criterion requires that an organizational chart be presented only for the overall entity. Organizational charts for individual units are not required. When organizational charts are provided for individual units within the entity, those charts should be presented in such a way as to underscore the link between the individual unit and the overall entity.
 - Be consistent in how the organizational charts are presented throughout the document



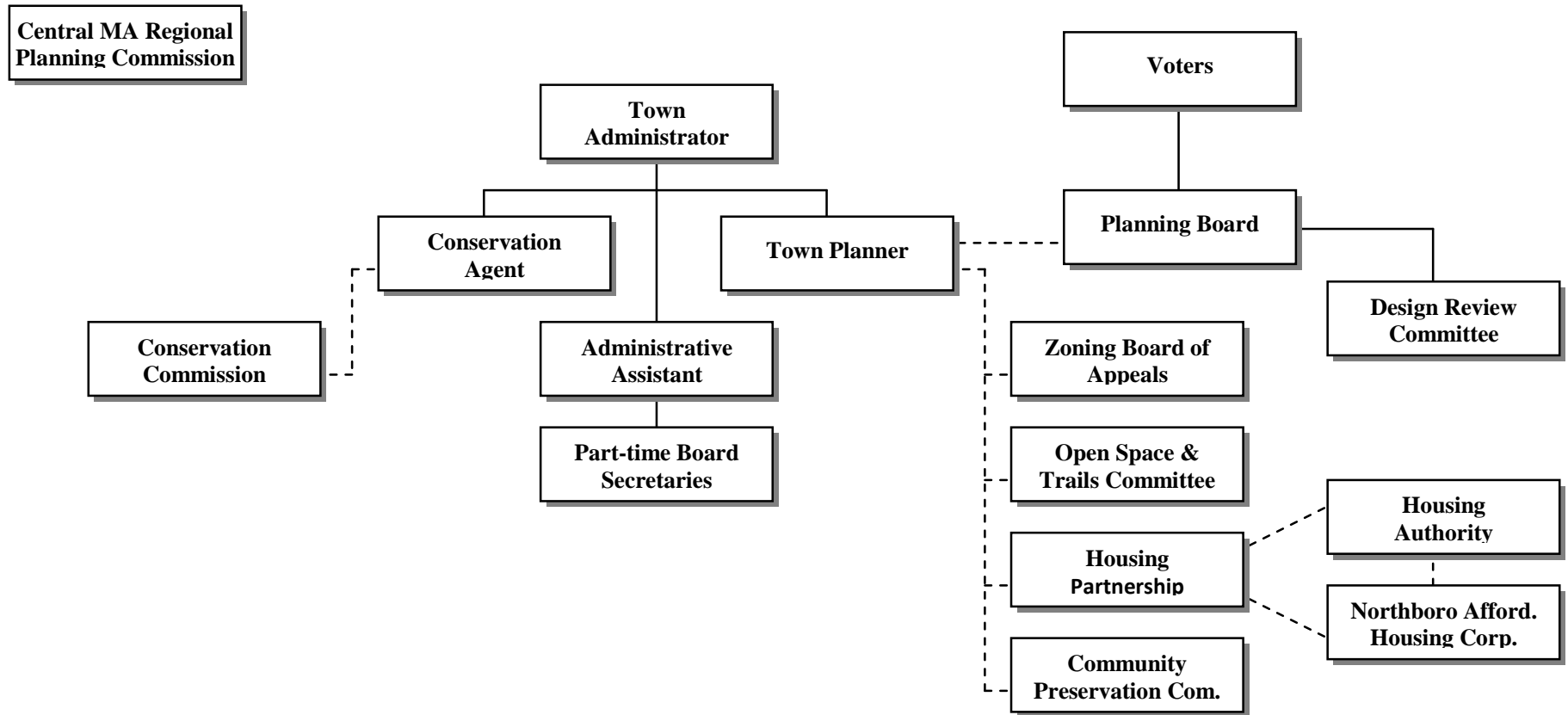
Boards and Committees



Boards & Committees with Multiple Appointing Authorities

- **Financial Planning Committee:** The Financial Planning Committee consists of six members, three appointed by the Moderator, one by the Planning Board, one by the School Committee, and one by the Appropriations Committee for three-year terms.
- **Earthwork Board:** The Earthwork Board consists of five members, one each appointed by the Moderator, the Board of Selectmen, the Conservation Commission, the Zoning Board of Appeals and the Planning Board for three-year terms.
- **Groundwater Advisory:** The Groundwater Advisory Committee consists of five members, one each appointed by the Planning Board, the Conservation Commission, the Board of Health, the Board of Selectmen and the Water & Sewer Commission for indefinite terms.
- **Community Preservation Committee (CPC):** The CPC consists of nine members, one each from the Open Space Committee, the Conservation Committee, the Planning Board, the Parks & Recreation Commission, the Historical Commission, the Housing Authority, and three members appointed by the Board of Selectmen for three-year terms.
- **Open Space Committee:** The Open Space Committee consists of seven members, one each from the Planning Board, Conservation Commission, Parks & Recreation Commission, Board of Selectmen, and three members and two alternates appointed by the Board of Selectmen for three-year terms. The Trails Committee is a subcommittee of the Open Space Committee.
- **Housing Partnership:** The Housing Partnership Committee consists of nine members, one each from the Board of Selectmen, Planning Board, Housing Authority, Council on Aging and five members appointed by the Board of Selectmen, one of which must be a realtor, for three-year terms.
- **LEPC:** The Northborough Local Emergency Planning Committee is a committee established through the Federal Emergency Planning and Right-To-Know Act (EPCRA) of 1986. Local, State, and Federal members work together to formulate emergency planning for hazardous materials within Northborough, exercise the plan annually, maintain training for hazardous materials emergencies, and provide information on hazardous materials to the public. Membership includes: State and Local Elected Officials, Hospitals, Firefighters, Environmental Groups, Law Enforcement Personnel, News Media, Civil Defense Officials, Community Groups, Public Health Officials, Transportation Resources, and Hazardous Materials Facilities.
- **Various Ad Hoc Committees:** In addition to the Boards and Committees listed here, at any time there may also exist several ad hoc committees formed by various bodies to study specific issues such as building committees, Wind Committee, Solid Waste Advisory Committee, etc.

Planning & Conservation Organizational Chart



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- **Mandatory Criteria #5:** The document should include a coherent statement of entity-wide long-term financial policies.
 - Financial policies that should be included (but not limited to) and formally adopted relate to: (1) financial planning policies, (2) revenue policies, and (3) expenditure policies. The entity should adopt a policy(s) that supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies.

Barnstable's Financial Policies

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- **Charter**
 - Annual Budget
 - Capital Improvement Plan
 - Long-term Financial Forecast
 - Annual Audit
- **Ordinances**
 - Reversion of Appropriations
 - Enterprise Funds
 - Revolving Funds
- **Administrative Code**
 - Financial Policies & Procedures
 - Insurance
 - Investments
 - Procurement
- **Town Council Budget Policy**
 - Revenue Priority
 - Expenditure Priority

Definition of a Balanced Budget

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Every year the Town of Barnstable prepares a balance budget. A balanced budget occurs under one of three scenarios:

1. Revenues exceed expenditures;
2. Revenues equal expenditures; or
3. Revenues plus appropriated fund balance (transfer from surplus or reserves) equal expenditures.

The Town's FY18 budget is balanced using appropriated fund balance of \$4,830,425 for one-time capital expenditures and non-recurring operating expenses.

	Estimated Current Year Receipts	Transfer From Surplus	Transfer From General Fund	Trust Funds	Special Revenue Funds	Closed Projects	Grants	Borrowing Auth.	Total Receipts	Total Appropriations
General Fund Operations	\$ 155,607,275	\$ 3,555,307	\$ -	\$ 260,000	\$ 761,853	\$ -	\$ -	\$ -	\$ 160,184,435	\$ 160,184,435
Solid Waste Enterprise Fund Operations	2,979,500	448,520	-	-	-	-	-	-	3,428,020	3,428,020
Water Pollution Enterprise Fund Operations	4,601,261	-	-	-	-	-	-	-	4,601,261	4,601,261
Water Enterprise Fund Operations	5,578,000	1,211,486	-	-	-	-	-	-	6,789,486	6,789,486
Marina Enterprise Fund Operations	721,700	28,536	-	58,831	30,000	-	-	-	839,067	839,067
Sandy Neck Enterprise Fund Operations	968,462	50,000	-	-	-	-	-	-	1,018,462	1,018,462
Golf Enterprise Fund Operations	3,314,680	64,875	175,217	-	-	-	-	-	3,554,772	3,554,772
HYCC Enterprise Fund Operations	1,183,000	55,000	971,263	1,170,336	-	-	-	-	3,379,599	3,379,599
PEG Enterprise Fund Operations	795,000	16,627	-	-	-	-	-	-	811,627	811,627
Airport Enterprise Fund Operations	6,508,537	-	-	-	-	-	-	-	6,508,537	6,508,537
Capital Program	-	881,500	-	4,215,000	726,000	632,363	2,025,500	9,336,000	17,816,363	17,816,363
Totals	\$ 182,257,415	\$ 6,311,851	\$ 1,146,480	\$ 5,704,167	\$ 1,517,853	\$ 632,363	\$ 2,025,500	\$ 9,336,000	\$ 208,931,629	\$ 208,931,629

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- **Mandatory Criteria #6:** The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption.
- This criterion requires a concise narrative description of the budget process, including an explanation of relevant legal or policy requirements. This description should include the internal process to prepare the budget, the opportunities for public input, and the actual adoption of the budget. A budget calendar should be included (noting both key operating and capital dates), although its format may vary.

GFOA BEST PRACTICES

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- **The Budget Process**

- Budget Overview – describes how the Council's Strategic Plan, 10 Year Forecast, Operating Budget & CIP and connected
- Budget Schedule – Periods for development, review, adoption and public input are identified
- Describes the process used to implement the budget and how it can be amended
- Provides a Budget Calendar

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[illegible]

Example of Budget Calendar

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FY 2018 BUDGET ACTION CALENDAR

Mon	Aug 1	2016	Departments begin gathering data <i>and photos</i> to support Capital & Operating Budgets
Mon	Sep 19	2016	Town Manager & School Superintendent develop annual policy agreement on allocation of projected FY 2018 revenue
Sat	Sep 24	2016	Town Council meets to review and update their Strategic Plan
Fri	Sep 30	2016	Town Manager issues instructions to Departments for FY 2018 Operating & Capital budgets
Mon	Oct 24	2016	Municipal Departments submit preliminary listing of any proposed FY 2018 position changes with supporting justification to Human Resources with copy to Town Manager
Wed	Nov 9	2016	Town Manager conducts public hearing on Calendar Year permits and fees
Thur	Nov 10	2016	HR Director submits position changes summary including comments to Town Manager
Mon	Nov 14	2016	Departments submit CIP project data sheets <i>with supporting photos</i> and review of existing capital projects.
Tue	Nov 22	2016	Town Manager begins formal review of CIP project requests with individual Department Managers
Mon	Nov 28	2016	CIP scoring team begins review and scoring individual projects
Thur	Dec 15	2016	Annual Organization of Town Council <i>(TM must submit budget to Town Council within 170 days per M.G.L. 44 § 32) (Friday, June 2, 2017)</i>
Tue	Dec 21	2016	Final day for CIP scoring team to complete and submit individual project scores
Wed	Dec 21	2016	Department Managers submit Operating Budget <i>Decision Packages</i> including photos
Wed	Jan 18	2017	Department Managers submit Operating Budget <i>Narratives</i> including photos
Thur	Jan 19	2017	Town Council conducts joint meeting/workshop with School Committee in accordance with the Town Charter
Tue	Jan 24	2017	Town Manager begins review of Operating Budget requests with Dept Managers
Tue	Feb 14	2017	Town Manager conducts public hearing on <i>Fiscal Year</i> permits and fees
Wed	Mar 15	2017	Town Manager submits recommended FY18 Capital Budget to Clerk of Town Council per Part VI, Section 6-5 (a) of the Charter <i>(TC must adopt plan BEFORE June 1, 2017)</i>
Tue	Mar 16	2017	Town Council conducts first reading of FY18 Capital Budget Orders
Fri	Mar 17	2017	Town Council publishes FY18 Capital budget & hearing dates in local paper

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- **Mandatory Criteria #7:** The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.
 - This criterion requires a summary of the revenues and other financing sources and expenditures and other financing uses of all appropriated funds in one place in the budget document. Other funds may be included in this schedule, but appropriated funds must be included. Both revenues and other financing sources and expenditures and other financing uses must be presented either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix. Merely showing fund totals in a summary schedule is not proficient.

Consolidated Resources & Expenditures

	GENERAL FUND FY 2018 BUDGET	MARINA FUND FY 2018 BUDGET	SANDY NECK FUND FY 2018 BUDGET	GOLF FUND FY 2018 BUDGET	HYCC FUND FY 2018 BUDGET	PEG FUND FY 2018 BUDGET	SOUND WASTE FUND FY 2018 BUDGET
RESOURCES:							
Property Taxes	\$ 118,484,798	-	-	-	-	-	-
Other Taxes	8,984,000	-	-	-	-	-	-
Intergovernmental	18,852,905	-	-	-	-	-	-
Fines & Penalties	1,175,000	-	-	-	-	-	-
Fees, Licenses, Permits	3,128,900	\$ 686,500	\$ 634,846	-	\$ 368,500	\$ 795,000	-
Charges for Services	1,925,000	12,000	238,616	\$ 3,304,680	675,500	-	\$ 2,908,500
Interest and Other	1,201,148	23,200	95,000	10,000	139,000	-	71,000
Interfund Transfers	3,792,377	88,831	-	175,217	2,141,599	-	-
Borrowing Authorizations	-	-	-	325,000	-	-	-
TOTAL RESOURCES	\$ 157,544,128	\$ 810,531	\$ 968,462	\$ 3,814,897	\$ 3,324,599	\$ 795,000	\$ 2,979,500
OPERATING EXPENDITURES:							
Town Council	267,685	-	-	-	-	-	-
Town Manager	495,537	-	-	-	-	-	-
Administrative Services	5,997,073	-	-	-	-	-	-
Planning & Development	899,336	-	-	-	-	-	-
Police	13,835,845	-	-	-	-	-	-
Regulatory Services	2,039,538	-	-	-	-	-	-
Building Services	1,031,867	-	-	-	-	-	-
Public Works	10,937,141	-	-	-	-	-	2,697,244
Community Services	3,555,185	389,290	825,408	2,701,927	704,836	743,981	-
Education	75,442,391	-	-	-	-	-	-
Airport Operations	-	-	-	-	-	-	-
Subtotal Operations	\$ 114,501,598	\$ 389,290	\$ 825,408	\$ 2,701,927	\$ 704,836	\$ 743,981	\$ 2,697,244
OTHER REQUIREMENTS:							
Debt Service	9,500,634	378,234	92,181	431,153	1,170,336	-	393,368
Employee Benefits	24,031,654	26,363	51,835	221,310	132,255	66,988	215,967
Property, Casualty & Liability Ins.	1,760,000	9,466	8,112	20,696	99,326	658	19,899
State, County & Local Assessments	2,608,855	-	-	-	-	-	-
Library & Tourism Grants	1,954,210	-	-	-	-	-	-
Other Fixed Costs	177,000	-	-	-	-	-	-
Reserve For Abatements & Exemptions	915,000	-	-	-	-	-	-
Capital Program	-	-	-	325,000	-	-	-
Subtotal Other Requirements	\$ 40,947,353	\$ 414,063	\$ 152,128	\$ 998,159	\$ 1,401,917	\$ 67,646	\$ 629,234
Interfund Transfers	\$ 5,650,484	\$ 35,714	\$ 40,926	\$ 178,086	\$ 102,510	\$ -	\$ 101,542
Grand Total Expenditures	\$ 161,099,435	\$ 839,067	\$ 1,018,462	\$ 3,878,172	\$ 2,209,263	\$ 811,627	\$ 3,428,020
Excess (Deficiency) Cash Basis	\$ (3,555,307)	\$ (28,536)	\$ (50,000)	\$ (63,275)	\$ 1,115,336	\$ (16,627)	\$ (448,520)
Adjustment to accrual basis	-	-	-	-	-	-	-
Beginning Fund Balance	24,187,184	4,055,259	115,246	7,877,715	9,278,196	2,165,613	1,927,490
Ending Fund Balance	\$ 20,631,877	\$ 4,026,723	\$ 65,246	\$ 7,814,440	\$ 10,393,532	\$ 2,148,986	\$ 1,478,970

Consolidated Resources & Expenditures

	SEWER FUND FY 2018 BUDGET	WATER SUPPLY FUND FY 2018 BUDGET	AIRPORT FUND FY 2018 BUDGET	CAPITAL PROJECTS FUND	TOTAL FY 2018 BUDGET	TOTAL FY 2017 BUDGET	CHANGE FY17 - 18
RESOURCES:							
Property Taxes	-	-	-	-	\$ 118,484,798	\$ 114,243,675	\$ 4,241,123
Other Taxes	-	-	-	-	8,984,000	8,433,683	550,317
Intergovernmental	-	-	\$ 1,087,600	-	19,890,505	25,019,668	(5,129,163)
Fines & Penalties	\$ 60,000	\$ 44,000	-	-	1,279,000	1,350,000	(71,000)
Fees, Licenses, Permits	10,000	29,500	663,341	-	6,316,587	6,271,596	44,991
Charges for Services	4,396,261	5,297,000	4,956,281	-	23,713,838	23,395,883	317,955
Interest and Other	135,000	207,500	434,132	-	2,315,980	2,316,173	(193)
Interfund Transfers	-	-	-	5,573,363	11,771,387	11,879,892	(108,505)
Borrowing Authorizations	-	1,924,000	-	7,087,000	9,336,000	15,890,650	(6,554,650)
TOTAL RESOURCES	\$ 4,601,261	\$ 7,502,000	\$ 7,091,354	\$ 12,660,363	\$ 202,092,095	\$ 208,801,220	\$ (6,709,125)
OPERATING EXPENDITURES:							
Town Council	-	-	-	-	267,685	263,842	3,843
Town Manager	-	-	-	-	495,537	683,153	(187,616)
Administrative Services	-	-	-	-	5,997,073	5,990,289	6,784
Planning & Development	-	-	-	-	899,336	904,137	(4,801)
Police	-	-	-	-	13,835,845	13,407,890	427,955
Regulatory Services	-	-	-	-	2,037,938	1,905,408	134,530
Building Services	-	-	-	-	1,033,467	901,642	131,825
Public Works	2,962,710	4,509,882	-	-	21,106,977	21,828,298	(721,321)
Community Services	-	-	-	-	8,920,627	9,949,535	(1,028,908)
Education	-	-	-	-	75,442,391	73,398,172	2,044,219
Airport Operations	-	-	5,607,274	-	5,607,274	5,783,287	(176,013)
Subtotal Operations	\$ 2,962,710	\$ 4,509,882	\$ 5,607,274	\$ -	\$ 135,644,150	\$ 134,963,653	\$ 680,497
OTHER REQUIREMENTS:							
Debt Service	1,149,395	2,129,024	170,344	-	15,414,669	14,677,983	736,686
Employee Benefits	246,025	69,333	342,468	-	25,404,198	22,362,912	3,041,286
Property, Casualty & Liability Ins.	70,828	13,190	175,223	-	2,177,398	1,620,000	557,398
State, County & Local Assessments	-	-	-	-	2,608,855	2,602,504	6,351
Library & Tourism Grants	-	-	-	-	1,954,210	1,900,990	53,220
Other Fixed Costs	-	-	-	-	177,000	172,000	5,000
Reserve For Abate ments & Exemptions	-	-	-	-	915,000	1,700,000	(785,000)
Capital Program	382,000	2,169,000	1,075,000	10,000,000	13,951,000	34,881,954	(20,930,954)
Subtotal Other Requirements	\$ 1,848,248	\$ 4,380,547	\$ 1,763,035	\$ 10,000,000	\$ 62,602,330	\$ 79,918,343	\$ (17,316,013)
Interfund Transfers	\$ 172,308	\$ 68,057	\$ 213,228	\$ -	\$ 6,562,850	\$ 5,311,165	\$ 1,251,685
Grand Total Expenditures	\$ 4,983,261	\$ 8,958,486	\$ 7,583,537	\$ 10,000,000	\$ 204,809,330	\$ 220,193,161	\$ (15,383,831)
Excess (Deficiency) Cash Basis	\$ (382,000)	\$ (1,456,486)	\$ (492,183)	\$ 2,660,363	\$ (2,717,235)	\$ (11,391,941)	\$ 8,674,706
Adjustment to accrual basis	-	-	-	-	-	-	-
Beginning Fund Balance	33,772,470	14,959,122	72,085,121	11,539,397	181,787,625	168,749,786	13,037,839
Ending Fund Balance	\$ 33,390,470	\$ 13,502,636	\$ 71,592,938	\$ 14,199,760	\$ 179,070,390	\$ 157,357,845	\$ 21,712,545

GFOA BEST PRACTICES

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- **Mandatory Criteria #8:** The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.
 - This criterion requires a schedule(s) that includes both revenues and other financing sources and expenditures and other financing uses for at least three budget periods (prior year actual, current year, and budget year).

Multiple Year Budget Presentation

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General Fund Budget Summary

Source of Funding	Actual FY 2016	Approved FY 2017	Projected FY 2017	Proposed FY 2018	Change FY17 - 18	Percent Change
Taxes	\$ 118,218,347	\$ 120,977,358	123,000,000	\$ 126,553,798	\$ 5,576,440	4.61%
Intergovernmental	18,019,274	18,782,718	18,793,852	18,852,905	70,187	0.37%
Fines & Penalties	1,293,794	1,250,000	1,583,421	1,175,000	(75,000)	-6.00%
Fees, Licenses, Permits	3,556,570	3,144,100	3,393,960	3,128,900	(15,200)	-0.48%
Charges for Services	2,067,131	1,910,000	2,186,804	1,925,000	15,000	0.79%
Interest and Other	2,697,616	1,298,500	1,505,109	1,201,148	(97,352)	-7.50%
Special Revenue Funds	670,053	738,853	738,853	761,853	23,000	3.11%
Enterprise Funds	2,579,351	2,560,007	2,560,007	2,770,524	210,517	8.22%
Trust Funds	280,000	270,000	270,000	260,000	(10,000)	-3.70%
Total Sources	\$ 149,382,136	\$ 150,931,536	\$ 154,032,006	\$ 156,629,128	\$ 5,697,592	3.77%
Expenditure Category						
Municipal Operations	\$ 35,428,638	\$ 37,893,606	\$ 35,558,064	\$ 39,059,207	\$ 1,165,601	3.08%
All Education Operations	70,017,347	73,398,172	73,298,172	75,442,391	2,044,219	2.79%
Fixed Costs Excluding Transfers	35,492,548	37,830,514	37,482,036	40,032,353	2,201,839	5.82%
Transfers	8,188,754	4,411,254	4,411,254	5,650,484	1,239,230	28.09%
Total Appropriation	\$ 149,127,287	\$ 153,533,546	\$ 150,749,526	\$ 160,184,435	\$ 6,650,889	4.33%
Excess (Deficiency)	\$ 254,849	\$ (2,602,010)	\$ 3,282,481	\$ (3,555,307)	\$ (953,297)	0.00%
Beginning Fund Balance	20,649,855	\$ 20,904,704	\$ 20,904,704	\$ 24,187,184		
Ending Fund Balance (cash basis)	\$ 20,904,704	\$ 18,302,694	\$ 24,187,184	\$ 20,631,877		
Full-time Equivalent Employees	1,185.75	1,199.25		1,211.80	12.55	

Multiple Year Budget Presentation

Municipal Budget and Funding Source Summary

Source of Funding	Actual FY 2016	Approved FY 2017	Projected FY 2017	Proposed FY 2018	Change FY17 - 18	Percent Change
Taxes	\$ 22,578,250	\$ 27,700,212	\$ 24,286,890	\$ 29,095,781	\$ 1,395,569	5.04%
Intergovernmental	337,919	287,096	298,230	300,156	13,060	4.55%
Fines, Forfeitures, Penalties	1,293,794	1,250,000	1,583,421	1,175,000	(75,000)	-6.00%
Fees, Licenses, Permits	3,191,570	2,919,100	3,168,960	2,903,900	(15,200)	-0.52%
Charges for Services	2,067,131	1,910,000	2,186,804	1,925,000	15,000	0.79%
Interest and Other	1,896,873	800,300	1,006,909	576,000	(224,300)	-28.03%
Special Revenue Funds	554,016	626,670	626,670	649,670	23,000	3.67%
Enterprise Funds	907,298	900,179	900,179	933,700	33,521	3.72%
Reserves	2,601,787	1,500,049	1,500,000	1,500,000	(49)	0.00%
Total Sources	\$ 35,428,638	\$ 37,893,606	\$ 35,558,064	\$ 39,059,207	\$ 1,165,601	3.08%

Municipal Department						
Police	\$ 13,119,283	\$ 13,407,890	\$ 13,551,351	\$ 13,835,845	\$ 427,955	3.19%
Public Works	9,834,852	10,627,159	9,518,379	10,937,141	309,982	2.92%
Administrative Services	5,586,389	5,990,289	5,534,236	5,997,073	6,784	0.11%
Community Services	2,763,937	3,262,086	2,892,079	3,555,185	293,099	8.99%
Regulatory Services	1,711,297	1,903,408	1,779,821	2,037,938	134,530	7.07%
Building & Zoning	798,910	901,642	788,220	1,033,467	131,825	14.62%
Planning & Development	830,260	904,137	858,246	899,336	(4,801)	-0.53%
Town Manager	550,017	633,153	409,587	495,537	(137,616)	-21.74%
Town Council	233,693	263,842	226,145	267,685	3,843	1.46%
Total Appropriated Expenditures	\$ 35,428,638	\$ 37,893,606	\$ 35,558,064	\$ 39,059,207	\$ 1,165,601	3.08%

Employee Benefits Allocation:		
Life Insurance	\$ 2,126	\$ 2,365
Medicare	328,894	349,398
Health Insurance	1,607,835	1,708,253
County Retirement	4,615,730	4,894,999
Total Employee Benefits (1)	\$ 6,554,585	\$ 6,955,015
Total Expenditures Including Benefits	\$ 41,983,223	\$ 42,513,078

Multiple Year Budget Presentation

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Education Expenditures and Funding Source Summary

Source of Funding	Actual FY 2016	Approved FY 2017	Projected FY 2017	Proposed FY 2018	Change FY17 - 18	Percent Change
Taxes	\$ 57,601,755	\$ 60,401,475	\$ 60,301,475	\$ 62,136,865	\$ 1,735,390	2.87%
Intergovernmental	12,049,639	12,771,697	12,771,697	12,850,220	78,523	0.61%
Fees, Licenses, Permits	365,000	225,000	225,000	225,000	-	0.00%
Interest and Other	953	-	-	-	-	0.00%
School Savings Account	-	-	-	230,306	230,306	0.00%
Total Sources	\$ 70,017,347	\$ 73,398,172	\$ 73,298,172	\$ 75,442,391	\$ 2,044,219	2.79%
Expenditure Category						
Local School System	\$ 60,618,893	\$ 63,439,759	\$ 63,322,151	\$ 65,230,189	\$ 1,790,430	2.82%
Horace Mann Charter School	2,509,517	2,610,241	2,627,849	2,654,517	44,276	1.70%
Regional School District Assessment	3,192,748	3,302,096	3,302,096	3,535,665	233,569	7.07%
Commonwealth Charter School Assessment	2,791,296	3,111,749	3,111,749	3,048,128	(63,621)	-2.04%
School Choice Assessment	904,893	934,327	934,327	973,892	39,565	4.23%
Total Appropriation	\$ 70,017,347	\$ 73,398,172	\$ 73,298,172	\$ 75,442,391	\$ 2,044,219	2.79%
Employee Benefits Allocation:						
Life Insurance	\$ 5,098		\$ 5,488			
Medicare	699,971		713,970			
Health Insurance	3,405,588		3,780,203			
County Retirement	1,979,167		1,964,178			
Total Employee Benefits (1)	\$ 6,089,824		\$ 6,463,839			
Total Expenditures Including Benefits	\$ 76,107,171		\$ 79,762,011			

GFOA BEST PRACTICES

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- **Mandatory Criteria #9:** The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation.
 - This criterion requires that beginning and ending fund balances, as defined by the entity in the budget document, be shown for the budget year, as well as revenues, expenditures, and other financing sources/uses.
 - What is happening with stabilization fund, free cash?

Analysis of Reserve Balances

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Change in Fund Balance – All Appropriated Funds

	Beginning Fund Balance	FY 2018 Resources Expenditures		Ending Fund Balance	Dollar Change	Percentage Change
General Fund	\$24,187,184	\$156,629,128	\$160,184,435	\$20,631,877	(\$3,555,307)	-14.70%
Solid Waste Enterprise Fund	1,927,490	2,979,500	3,428,020	1,478,970	(448,520)	-23.27%
Water Pollution Control Enterprise Fund	33,772,470	4,601,261	4,983,261	33,390,470	(382,000)	-1.13%
Water Enterprise Fund	14,959,122	7,502,000	8,958,486	13,502,636	(1,456,486)	-9.74%
Marina Enterprise Fund	4,055,259	810,531	839,067	4,026,723	(28,536)	-0.70%
Sandy Neck Enterprise Fund	115,246	968,462	1,018,462	65,246	(50,000)	-43.39%
Golf Enterprise Fund	7,877,715	3,814,897	3,879,772	7,812,840	(64,875)	-0.82%
HYCC Enterprise Fund	9,278,196	3,324,599	3,379,599	9,223,196	(55,000)	-0.59%
PEG Enterprise Fund	1,990,425	795,000	811,627	1,973,798	(16,627)	-0.84%
Airport Enterprise Fund	72,085,121	7,091,354	7,583,537	71,592,938	(492,183)	-0.68%
Totals	\$170,248,228	\$188,516,732	\$195,066,266	\$163,698,694	(\$6,549,534)	-3.85%

Analysis of Reserve Balances

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General Fund Reserves

The Town will use \$3,555,307 in General Fund reserves to balance the FY18 operating budget. The Town has historically been able to generate more reserves than what it has used to balance the budget due to conservative revenue estimation and unexpended appropriations. The Town expects to generate a surplus in excess of \$3.5 million in FY17, which will offset what will be used in FY18 to balance the budget. Also, most of the costs being paid for with surplus are not recurring operating costs. Following is a ten-year history of General Fund reserves used and generated.

Certification Date:	Beginning Balance	Used For:		Generated	Ending Balance
		Operations	Capital		
July 1, 2007 (FY08)	\$13,441,565	(\$3,577,630)	(\$2,235,000)	9,692,548	\$17,321,483
July 1, 2008 (FY09)	\$17,321,483	(\$6,390,369)	(\$4,500,000)	1,501,616	\$7,932,730
July 1, 2009 (FY10)	\$7,932,730	(\$1,930,000)	\$0	2,408,587	\$8,411,317
July 1, 2010 (FY11)	\$8,411,317	(\$1,080,758)	\$0	3,416,013	\$10,746,572
July 1, 2011 (FY12)	\$10,746,572	(\$1,195,000)	(\$2,000,000)	4,768,613	\$12,320,185
July 1, 2012 (FY13)	\$12,320,185	(\$687,330)	\$0	5,639,538	\$17,272,393
July 1, 2013 (FY14)	\$17,272,393	(\$3,579,836)	(\$7,000,000)	4,403,107	\$11,095,664
July 1, 2014 (FY15)	\$11,095,664	(\$3,585,000)	(\$591,993)	\$6,451,368	\$13,370,039
July 1, 2015 (FY16)	\$13,370,039	(\$4,104,926)	(\$1,037,689)	\$5,721,779	\$13,949,203
July 1, 2016 (FY17)	\$13,949,203	(\$2,726,877)	(\$4,000,000)	\$5,908,772	\$13,131,098
Totals		(28,857,726)	(21,364,682)	49,911,941	

GFOA BEST PRACTICES

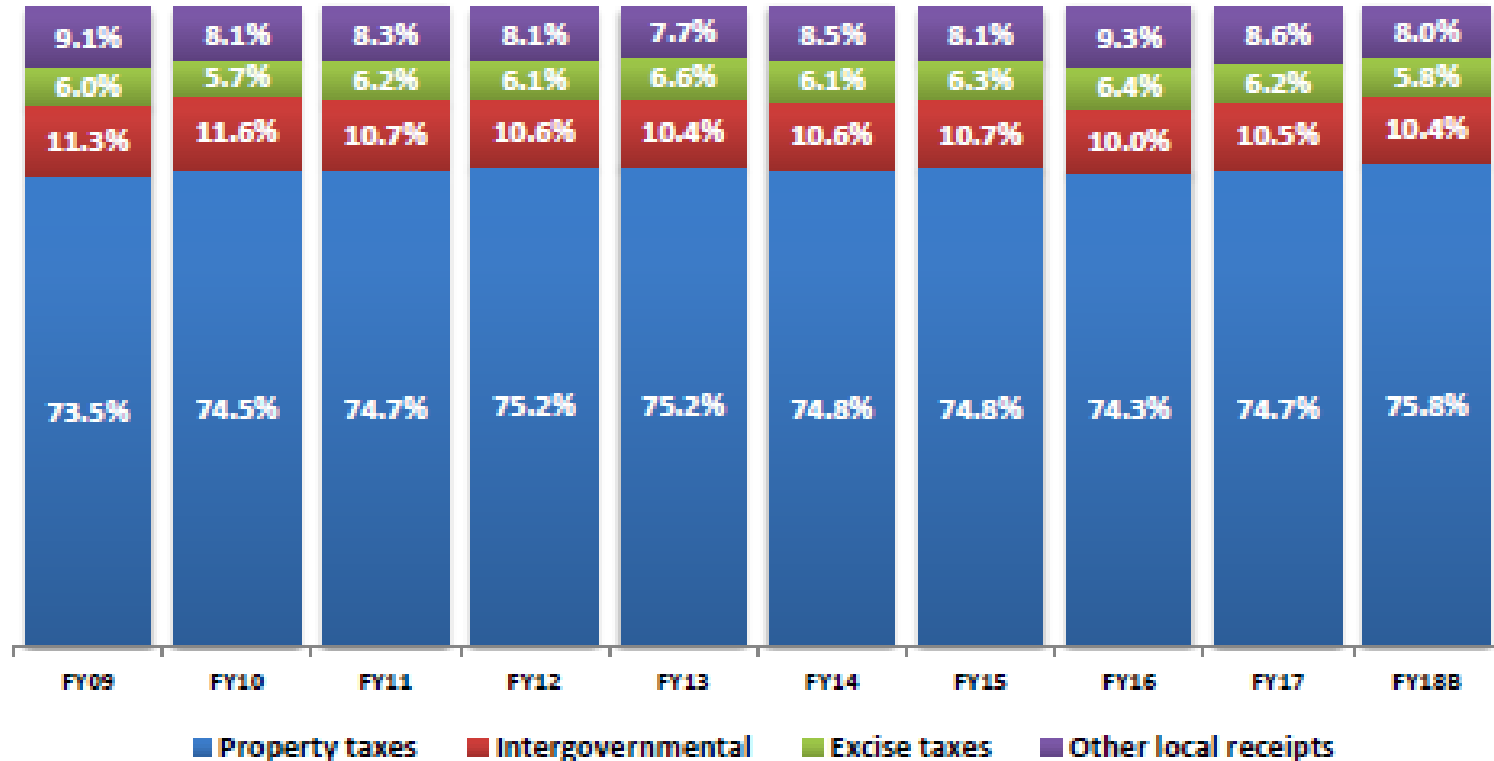
37

- **Mandatory Criteria #10:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.
 - This criterion requires that the major revenues of the appropriated funds in the aggregate be identified and described. If an outside source (e.g., another government or consulting firm) provides an estimate of the revenue for the budget year, that fact must be clearly stated.
 - Taxes, State Aid, Local Receipts and Available Funds

Major Revenue Sources

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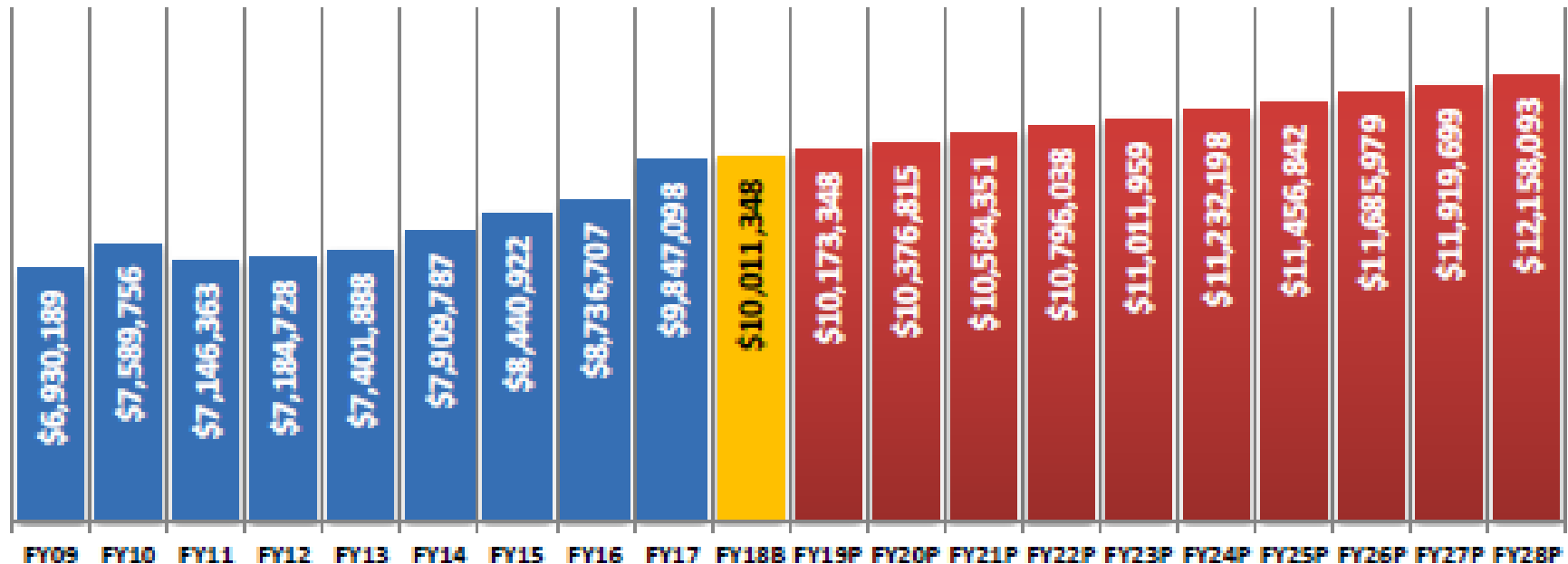
COMPOSITION OF GENERAL FUND REVENUE – FY09 ACTUAL TO FY18 BUDGET



Major Revenue Sources

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Chapter 70 Aid for Education - Actual and Projected



GFOA BEST PRACTICES

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- **Mandatory Criteria #11:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.
 - This criterion does not mandate any particular definition of “capital expenditures,” only that whatever definition is being used by the entity be disclosed. After defining capital expenditures, the entity should indicate the total dollar amount of such expenditures for the budget year.
 - Current Fiscal Year Capital Budget and Multi-year Capital Improvement Plan (CIP)

Proposed Current Year Capital Expenditures

General Fund:

Project Name and Council Order Number	Funding Source						
	Capital Trust Fund Reserves	Bond Issue	Community Development Block Grant	Transfers	Community Preservation Funds	General Fund Savings	Total
INFRASTRUCTURE:							
Public Roads Maintenance 2017-071	3,250,000	-	-	-	-	-	3,250,000
JFK Museum Plaza Replacement 2017-072	-	-	-	235,000	-	-	235,000
Sidewalks & Guardrails & Cotuit Enhanced ADA Compliant Pedestrian Crossing 2017-073	-	314,000	-	-	-	-	314,000
West Barnstable Shooting Range 2017-074	-	350,000	-	-	-	-	350,000
Finance Dept-Tyler Content Manager 2017-095	105,000	-	-	-	-	-	105,000
Total	3,355,000	664,000	-	235,000	-	-	4,254,000
MUNICIPAL FACILITIES:							
Town Hall Restroom Renovations 2017-069	-	560,000	-	-	-	-	560,000
Town Hall & School Administration Building Masonry Sealer 2017-070	116,000	-	-	-	-	-	116,000
Osterville Recreation Building & Field Design 2017-086	-	675,000	-	-	434,000	-	1,109,000
Barnstable Senior Center Stand-by Generator 2017-087	154,000	-	40,000	55,000	-	-	249,000
Barnstable Police Department Dispatch Center Renovations 2017-088	158,000	-	-	-	-	-	158,000
Centerville Recreation Building Windows	-	-	-	-	292,000	-	292,000
Total	428,000	1,235,000	40,000	55,000	726,000	-	2,484,000

Capital Budget

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#2017-087 Barnstable Senior Center Stand-by Generator

Installation of a new stand-by generator at the Senior Center to handle the electrical demands during a power outage. Being able to operate the Senior Center during power outage conditions with back-up power is very important as many seniors seek shelter during inclement weather. An emergency generator at the Senior Center would also allow for the safe evacuation of the Adult Supportive Day clients whose space is located in the Garden (lower) Level of the Senior Center. When there is a power outage, the staff must escort the clients, most of who have cognitive and/or mobility impairments, through a long, winding and steep pathway to reach the main level of the building. Having an emergency generator onsite would allow power to be restored so the elevator and lights would be functional, thereby ensuring the safety of all users of the facility. The Hyannis Fire Department has recommended the installation of the generator during Senior Center annual safety inspections.

Source of Funding: Capital Trust Fund Reserves \$154,000, Community Development Block Grant (CDBG) \$40,000, and Transfer from Closed Appropriations \$55,000 Council Order 2014-101

Budget Impact – Annual testing and maintenance should amount to less than \$1,000.

5 Year Capital Plan

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Enterprise Fund projects are distributed by fund as follows:

Fund	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Totals
Airport	\$2,240,000	\$5,650,000	\$7,916,700	\$4,750,000	\$2,350,000	\$22,906,700
Golf	\$4,502,193	\$437,774	\$675,000	\$1,150,000	\$1,500,000	\$8,264,967
Water Pollution	\$382,000	\$5,155,000	\$400,000	\$4,000,000	\$1,470,000	\$11,407,000
Water Supply	\$2,168,840	\$5,844,500	\$1,286,000	\$3,250,000	\$1,288,000	\$13,837,340
Sandy Neck	\$376,000	-	-	-	-	\$376,000
Marina	-	\$5,047,250	-	-	-	\$5,047,250
Totals	\$9,669,033	\$22,134,524	\$10,277,700	\$13,150,000	\$6,608,000	\$61,839,257

General Fund projects are distributed as follows:

Department	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Totals
Police Dept.	\$158,226	-	\$846,600	-	-	\$1,004,826
Admin. Services	\$706,969	-	-	-	-	\$706,969
Comm. Services	\$4,508,704	\$6,989,401	\$9,824,088	\$692,620	\$539,432	\$22,554,245
Public Works	\$8,303,870	\$16,606,720	\$12,883,837	\$13,625,261	\$20,040,360	\$71,460,048
Reg. Services	\$82,443	\$93,000	\$93,000	\$93,000	\$93,000	\$454,443
Schools	\$8,330,000	\$4,635,000	\$3,000,000	\$4,850,000	\$4,600,000	\$25,815,000
Totals	\$22,090,212	\$28,324,121	\$26,647,525	\$19,260,881	\$25,272,792	\$121,995,531

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ESTIMATED CAPITAL TRUST FUND CASH FLOW 10 Year Plan Projection

[illegible]

GFOA BEST PRACTICES

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- **Mandatory Criteria #12:** The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.
 - Entities should describe their legal debt limits. The legal debt limits may be expressed in terms of total dollars, millage rates, or percentages of assessed value. A graph may supplement the calculation, but may not be a substitute for the calculation.
 - What are your policies regarding debt? Will you still be in compliance if you approve this capital budget?

Legal Debt Limit

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General Obligation Debt – Limitations

There are legal limitations that govern the issuance of municipal debt. Under Massachusetts statutes, the debt limit of the Town of Barnstable is 5 percent of the valuation of taxable property as last equalized by the State Department of Revenue. The Town can authorize debt up to this amount without State approval. The current debt limitation for the Town of Barnstable is close to \$674 million, which is significantly higher than the Town's outstanding general obligation debt that is subject to this limitation. It should be pointed out that much of the existing Town debt does not factor into this limitation. There are categories of general obligation debt that are exempt from, and do not count against the debt limit such as certain school bonds, water bonds, solid waste disposal facility bonds, and water pollution abatement revenue bonds.

Town's Equalized Valuation (EQV)	<u>\$13,476,184,100</u>
Debt Limit – 5% of EQV	\$673,809,205
Less:	
Outstanding Debt Applicable to Limit	\$72,346,608
Authorized and Unissued Debt	<u>\$33,058,354</u>
Legal Debt Margin	<u>\$568,404,243</u>

Debt Policy Compliance

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General Obligation Debt

1. All debt shall be financed within the limitations of Proposition 2½ with the exception of debt related to enterprise funds, gifts, and betterments. The requirements for such financing shall be an expenditure of at least \$250,000 and a useful life in excess of five years.
2. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed twenty years.
3. The ratio of Net Debt (Total outstanding Town of Barnstable General Obligation debt less reimbursements) to Total Assessed Valuation shall not exceed 1.5%. This excludes debt of overlapping jurisdictions.

The debt-to- assessed value ratio for the Town of Barnstable is 0.82%.

4. The ratio of Debt Service to Total Expenditures (operating expenditures and debt service combined) shall not exceed 15%.

The Town's debt coverage ratio is 7.33%.

5. The Town shall target a Standard and Poor's (S&P) debt to income ratio of 8%. The S&P ratio is calculated by dividing Overall Net Debt per Capita by Income per Capita.

The Town's debt-to-income per capita ratio is 6.75%.

6. Current revenue should be committed annually to provide sufficient "Pay-as-you-go" financing so that at the end of five years, annual contributions from current revenues amount to 10% of new debt to be issued.

The Town currently exceeds this requirement by a significant margin. The Town intends to spend over \$19 million in the next five years as "pay-as-you-go" financing and anticipates financing about \$35 million in capital with new debt issues resulting in a 35/65 ratio.

GFOA BEST PRACTICES

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- **Mandatory Criteria #13: A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.**
 - This criterion requires a presentation of position counts or full time equivalents (FTEs) within the entity. Presentation may be by position and/or by summaries of positions. Position summaries within individual departments may supplement, but not be a substitute for, the position counts on the consolidated schedule.
 - Be consistent in how these are shown and link departmental tables to the summary table.

Consolidated Personnel Count Table

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DEPARTMENT	FY 09 FTE's	FY 10 FTE's	FY 11 FTE's	FY 12 FTE's	FY 13 FTE's	FY 14 FTE's	FY 15 FTE's	FY 16 FTE's	FY 17 FTE's	FY 18 FTE's	Chg
Public Works	120.50	115.50	115.50	115.75	116.35	116.33	116.33	118.33	121.25	120.75	(0.50)
Administration & Tech Support	16.00	16.00	15.50	15.50	12.95	12.93	12.93	12.93	12.00	11.50	(0.50)
Highway	39.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	37.50	37.50	-
Structures & Grounds	34.80	33.80	33.80	33.80	34.10	34.10	34.10	35.10	36.50	36.50	-
Solid Waste Enterprise Fund	15.10	15.10	15.10	15.10	15.75	15.75	15.75	16.75	16.95	16.95	-
Water Pollution Control Enterprise Fund	14.10	14.10	14.10	14.10	15.15	15.15	15.15	15.15	15.35	15.35	-
Water Supply Enterprise Fund	1.00	1.00	1.50	1.75	2.90	2.90	2.90	2.90	2.95	2.95	-
Building Services	12.50	11.50	12.15	12.50	12.50	12.50	12.50	12.00	12.00	14.00	2.00
Regulatory Services	22.15	21.65	19.10	19.90	21.10	21.58	21.48	21.50	22.00	22.00	-
Conservation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
Consumer Affairs	6.50	6.50	3.95	4.50	5.20	5.20	5.10	5.10	5.10	5.10	-
Health	11.65	11.15	11.15	11.40	11.90	12.38	12.38	12.40	12.90	12.90	-
Airport Enterprise Fund	26.40	26.40	25.00	24.60	25.30	25.50	25.50	25.00	23.00	23.00	-
SUBTOTAL GENERAL FUND	383.67	358.52	352.27	344.06	343.91	352.31	349.44	351.60	358.85	370.10	11.25
SUBTOTAL ENTERPRISE FUNDS	75.05	83.22	83.55	88.45	92.55	92.75	94.75	96.70	95.15	97.15	2.00
TOTAL MUNICIPAL OPERATIONS	458.72	441.74	435.82	432.51	436.46	445.06	444.19	448.30	454.00	467.25	13.25
Schools	891.38	811.58	812.58	813.03	815.53	809.23	830.35	834.15	840.40	841.70	1.30
Administration (restated for school consolidation)	6.00	6.00	6.00	6.00	6.00	6.00	7.00	6.80	6.80	6.80	-
Instructional Services	751.00	686.20	686.20	686.03	638.90	634.60	654.72	680.90	686.45	687.75	1.30
Health Services	16.50	16.50	16.50	14.90	14.93	13.93	13.93	16.20	16.20	16.20	-
Transportation	23.00	21.00	21.00	21.00	24.00	24.00	24.00	20.50	20.50	20.50	-
Food Services	14.38	13.38	13.38	15.00	13.00	13.00	13.00	1.00	1.00	1.00	-
Athletics	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Other Student Services	6.00	6.60	7.60	7.60	48.46	46.46	46.46	40.90	41.40	41.40	-
Maintenance of Plant	63.50	51.90	51.90	52.50	59.24	59.24	59.24	53.45	53.65	53.65	-
Network & Technology	8.00	7.00	7.00	7.00	8.00	9.00	9.00	11.40	11.40	11.40	-
TOTAL ALL DEPARTMENTS	1,350.10	1,253.32	1,248.40	1,245.54	1,251.99	1,254.29	1,274.54	1,282.45	1,294.40	1,308.95	14.55

GFOA BEST PRACTICES

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- **Mandatory Criteria #14:** The document shall describe activities, services or functions carried out by organizational units.
 - This criterion requires a clear presentation of the organizational units within the budget document. A narrative description of the assigned services, functions, and activities of organizational units should be included. The presentation of relevant additional information should be included (e.g., shift in emphasis or responsibilities or major changes in costs).
 - ✦ Does the document clearly present the organizational units (e.g., divisions, departments, offices, agencies, or programs)?
 - ✦ Does the document provide descriptions of each organizational unit?

Department Descriptions

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REGULATORY SERVICES DEPARTMENT



**Conservation
Division**



**Consumer Affairs
Division**



**Public Health
Division**

Program Descriptions

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Citation Processing & Parking Program

The Citation Processing involves keeping records for more than 1,400 civil citations annually issued by various enforcement agencies of the Town. Staff receives all citations written and creates a docket for each. Records are maintained for each step in the process and for payments received. We provide a hearing process for disputed citations and coordinate activities to allow for third-party hearings at the District Court. Non-criminal citations offer an alternative to the traditional criminal prosecution process. Considerable time and money is saved by both the Town and the defendant by utilizing this option. The average cost of a criminal prosecution for violations of this type is \$500-\$1,500. The average cost of a non-criminal citation is \$25.



Parking enforcement activities involve administrative, financial, and the hearing process. The office processes approximately 8,500 parking citations per year, conducts approximately 1,100 hearings on appeals per year, and provides maintenance and collection services for parking kiosks. We work closely with our data processing company on payments and data collection, and the Police Department on enforcement, and with the Registry of Motor Vehicles on ticket clearances, handicapped placards and updated laws and systems.

Concluding Thoughts

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- **Benefits of pursuing the GFOA Distinguished Award**
 - Focuses the Financial Staff and Boards on a clear set of goals and standards to work toward
 - Improves communication and support for the budget at all levels
 - Minimizes criticisms that budget is not transparent or easily understandable by design
 - Provides third party assessments and a process for continuous improvement

Concluding Thoughts

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- Where/how to begin?
 - Approach it incrementally in an agreed upon priority schedule negotiated between staff and board members
 - Designate a point person or team
 - Develop and adopt comprehensive Financial Policies!
 - Start standardizing information, especially personnel tables and organizational charts
 - Create coherent “Budget Message,” “Revenue Summary” and “Expenditure Summary” sections for the budget document
 - Work with departments to standardize their individual budget submissions

Questions?

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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Town of Northborough

Massachusetts

For the Fiscal Year Beginning

July 1, 2015

Executive Director