A of D 10-1-14 Reference for agenda item # 13. b.

FY16 COUNTY BUDGET: Process and Timeframe

EXECUTIVE BRANCH / County Commissioners

A. OCTOBER / NOVEMBER
- Distribution of budget packets to Department Directors;
- Department Directors develop line item budgets based on costs of providing similar level of service for next fiscal year
- Department Directors must identify additional services or new initiatives separately and justify costs and benefits;

B. DECEMBER
- Department Directors submit to Finance/County Administrator their proposed line item budgets, capital requests, requests for additional services or new initiatives which becomes known as the "As Requested" budget;

C. JANUARY / FEBRUARY
- "As requested" budget is presented by Finance/County Administrator to the County Commissioners for review;
- County Commissioners meet with Department Directors to discuss requests and make adjustments;

LEGISLATIVE BRANCH / Assembly of Delegates

D. FEBRUARY
- Budget "As Proposed by County Commissioners" for ensuing fiscal year (including capital outlay budget) is delivered to Assembly of Delegates as a Proposed Ordinance (no later than second Wednesday) per Ordinance 93-08 and 07-03;
  2/18/15
- Assembly Standing Committees begins the process of meeting with Department Directors to review proposed budgets for ensuing fiscal year;
  2/25/15

E. MARCH
- Assembly Standing Committees continue to meet (each Wednesday) with Department Directors to review proposed budgets for ensuing fiscal year;
  3/4, 3/11, 3/18, 3/25/15

F. APRIL

- Assembly Standing Committee on Finance meets with other Standing Committee Chairs (no later than first Wednesday) for discussion and verbal reports on their review of proposed budgets for ensuing fiscal year per Ordinance 07-03;
  4/1/15
- *Standing Committee on Finance holds public hearing on proposed budget ordinance;*
  4/15/15

G. MAY

- Full Assembly receives report from Standing Committee on Finance and recommendations per Ordinance 07-03;
- Full Assembly discusses, debates, and must vote or amend a budget (no later than first Wednesday) for the ensuing fiscal year budget as proposed by County Commissioners per Ordinance 07-03;
- Budget as adopted or amended is immediately forwarded to County Commissioners for consideration (if amended) per Ordinance 07-03;
  5/6/15

EXECUTIVE BRANCH

H. MAY

- No later than one week after the Assembly budget vote, County Commissioners will either vote in favor of Assembly's budget, or if it was amended by Assembly, request a Reconciliation Committee, immediately notify the Speaker and inform him/her as to who will represent the County Commissioners on the Committee per Ordinance 07-03;
  5/7/15 – 5/13/15

LEGLISLATIVE BRANCH

I. MAY

- Speaker will forthwith appoint members from Assembly to Reconciliation Committee (representation detailed in Ordinance 07-03);
  5/7/15 - 5/13/15

- Reconciliation Committee meets (no later than third week) in public to discuss the budget differences and make adjustments to the budget ordinance as compromised per Ordinance 07-03;
  5/13/15 - 5/22/15

- Reconciliation Committee submits its recommendation to County Commissioners and the Assembly of Delegates (no later than Noon on Friday of the third week) per Ordinance 07-03;
  5/13/15 - 5/22/15

- If Reconciliation Committee makes recommendation for amendments to the budget ordinance the Assembly of Delegates shall meet at a special meeting the following week to vote on the recommended amendments per Ordinance 07-03; 5/26/15 - 5/27/15

- If recommended amendments are approved by the Assembly of Delegates the amended budget ordinance (as recommended by the Reconciliation Committee) if forthwith returned to the County Commissioners per ordinance 07-03;
- If there is no agreement on the budget ordinance by the Reconciliation Committee or it is not approved by the Assembly of Delegates the budget ordinance as voted by Assembly (at first Wednesday) will be under consideration by County Commissioners per Ordinance 07-03;
- Clerk shall forthwith notify County Commissioners of no agreement by Reconciliation Committee or that amendments proposed by Committee were not approved by Assembly per Ordinance 07-03;

EXECUTIVE BRANCH

J. MAY

- County Commissioners shall forthwith approve amended budget as voted by Assembly (at first Wednesday) or veto the budget ordinance as per Ordinance 07-03;
- If budget ordinance is vetoed the County Commissioners they must notify Assembly of Delegates, within seven days following the date the approved copy of amended budget ordinance is filed in its office, return the measure with specific reason of disapproval attached per ordinance 07-03;
  5/26/15 – 6/1/15

LEGISLATIVE BRANCH

K. MAY

- If budget ordinance as amended by Assembly is vetoed by County Commissioners (on or before June 1st) the Assembly of Delegates must take a vote on the County Commissioners vetoed budget ordinance per Ordinance 07-03;
  5/27/15 – 6/1/15

- If Assembly votes by 2/3rds on vetoed budget ordinance, the budget ordinance as amended by Assembly of Delegates will be in effect per Ordinance 07-03;
- If Assembly of delegates fails to override veto by 2/3rds, County Commissioners budget as originally submitted (in February) will be in effect per Ordinance 07-03;

HOME RULE CHARTER

by or in conflict with a collective bargaining agreement, including, but not limited to such matters as classification of positions, recruitment, promotion, transfer, training, grievance procedures, evaluation and affirmative action.

(c) Administrative Organization

1. Organization of Cape Cod regional government agencies. The organization of the Cape Cod regional government into operating agencies for the provision of services and the administration of the government may be accomplished through either of the methods provided in this section.

(i) Ordinances - Subject only to an express prohibition in a general law or this charter, the assembly of delegates may, by ordinance, recognize, consolidate or abolish, create, merge or divide, alter the term of office, the manner of selection or, if a multiple member body, the number of members of any Cape Cod regional government agency, in whole or in part, establish new Cape Cod regional government agencies and may prescribe the functions, powers, duties and responsibilities of any such agency.

(ii) Executive Reorganizations - The board of regional commissioners, after consultation with any department, office or agency affected, may, from time to time, prepare and submit to the assembly of delegates plans of organization or reorganization for Cape Cod regional government administration. Whenever the board of regional commissioners prepares such a plan they shall invite representatives of the department, office or agency affected to attend one or more public hearings on such proposal, which the board of regional commissioners shall hold after giving notice by publication in a local newspaper of the date, time and place of the public hearing and the scope of the proposal.

The board of regional commissioners shall, following such hearing, provide for the submission of the proposed organizational plan, which may be amended or revised as a result of information developed at the public hearing, to the assembly of delegates. Said plan shall become effective at the expiration of sixty days following the date of its submission to the assembly of delegates unless the assembly of delegates has sooner adopted it or has rejected it by a formal vote.

In acting upon an executive reorganization plan the assembly of delegates may act only to approve or disapprove of the plan and may not vote to amend it in any way.

2. Table of Organization. The board of regional commissioners shall prepare, maintain and keep current an organization chart which includes the personnel staffing as authorized for each Cape Cod regional government department, office and agency.

3. Publication of Administrative Code and Table of Organization. Whenever any change is made in the administrative structure of the Cape Cod regional government, a table of organization shall be published as an appendix to the ordinances of the Cape Cod regional government.

ARTICLE 5 -- FISCAL PROCEDURES

Section 5 - 1. Fiscal Year.

The fiscal year of the Cape Cod regional government shall begin on the first day of July and shall end on the thirtieth day of June, unless provision is made by general law.

Section 5 - 2. Submission of Proposed Budget.

Every Cape Cod regional government agency or department shall submit to the administrator its requested annual budget on or before the date designated by the board of regional commissioners. The administrator, operating within guidelines and instructions issued by the board of regional commissioners, shall prepare a proposed operating budget for the ensuing fiscal year and shall submit the same to the board of regional commissioners for its

HOME RULE CHARTER — see Ord. 07-03

review. Within a time fixed by ordinance, the board of regional commissioners shall submit to the assembly of delegates its proposed operating budget for the ensuing fiscal year, with an accompanying budget message and supporting documents. The board of regional commissioners shall provide a general summary of the proposed budget to be made available to representatives of the communications media and shall cause a legal notice to be published in a local newspaper indicating the times and places at which complete copies of the proposed budget and accompanying materials are available for inspection by the public.

Section 5 - 3. Budget Message.

The budget message submitted by the board of regional commissioners shall explain the proposed budget for all Cape Cod regional government agencies, both in fiscal terms and in terms of work programs. The budget message shall outline proposed financial policies of the Cape Cod regional government for the ensuing fiscal year; describe important features of the proposed budget; indicate any major variations form the current budget in financial policies, expenditures and revenues, together with the reasons for such changes; summarize the Cape Cod regional government's debt position; and include such additional information as the board of regional commissioners deems desirable.

Section 5 – 4. The Proposed Budget.

The proposed operating budget shall provide a complete financial plan of all Cape Cod regional government funds and activities. In the presentation of the proposed budget the board of regional commissioners shall make use of modern concepts of fiscal presentation so as to furnish a maximum amount of information and the best financial controls. The budget shall be arranged to show actual and estimated income and expenditures for the previous, current, and ensuing fiscal year and shall indicate, in separate sections:

(a) Proposed expenditures for current operations during the ensuing fiscal year, detailed by Cape Cod regional government agency, function and work programs, and the proposed methods of financing such expenditures.

(b) Proposed capital expenditures during the ensuing fiscal year, detailed by Cape Cod regional government agency, and the proposed methods of financing such expenditures.

(c) Estimated surplus revenue and free cash at the end of the current fiscal year, including estimated balances in any special accounts established for specific purposes.

Section 5 – 5. Action on the Proposed Budget

see Ordinance 07-03

(a) Notification of receipt of budget – The assembly of delegates shall notify the board of selectmen in Barnstable county of its receipt of the board of regional commissioners proposed budget. Copies of the budget shall be submitted to each town upon request.

(b) Review – The assembly of delegates, through its standing committee on finance, shall cause review by standing committees of the assembly of delegates, in open public meetings, of the detailed expenditures proposed for each Cape Cod regional government department or agency. The clerk of the assembly of delegates shall notify each board of selectmen and town council in Barnstable of the dates, times and places of such meetings. The standing committees may confer with any Cape Cod regional government department or agency in connection with its review and consideration. The standing committee on finance, or other designated standing committees, may require the board of regional commissioners, the administrator, or any other Cape Cod regional government department or agency through the administrator, to furnish it with such additional information as it may deem necessary to assist in its review of the proposed budget.

(c) Report – The standing committee on finance shall receive information from other standing committees reviewing the budget, and shall file a report with the assembly of delegates

HOME RULE CHARTER

containing its recommendations with respect to each item contained in the proposed budget. The report shall contain its reason or reasons for each recommendation that differs from the recommendation of the board of regional commissioners.

(d) Action by the assembly of delegates - The assembly of delegates shall adopt a budget for the ensuing fiscal year no later than the first day of June in the preceding fiscal year. If the assembly of delegates has not taken final action with respect to any amount recommended in the proposed budget by said first day of June such amount shall, without any action by the assembly of delegates become a part of the appropriations for the ensuing fiscal year.

Section 5 – 6. Capital Improvement Program.

The board of regional commissioners shall submit a capital improvement program to the assembly of delegates at least thirty days prior to the date fixed by ordinance for the submission of the proposed operating budget. The capital improvement program shall include, but need not be limited to the following:

see Ordinance 93-8

(a) A clear, concise, general summary of its contents.

(b) A listing of all capital expenditures proposed to be made, by years, during the five fiscal years next ensuing, with supporting information as to the need for each such expenditure.

(c) Cost estimates, methods of financing and recommended time schedules.

(d) The estimated annual cost of operating and maintaining any new facility or place of major equipment involved.

The information is to be annually with regard to all items still pending, or in the process of being acquired, improved or constructed.

Section 5 – 7. Annual Audits.

An independent audit of the Cape Cod regional government's finances shall be performed annually, by a certified public accounting firm with experience in municipal and other public agency audits, chosen by the assembly of delegates for a term of three years. The summary table and the management letter as submitted with the annual audit shall, within thirty days following receipt, be published together with a statement of the board of regional commissioners which indicates the steps it intends to take in response to each matter as set out in the management letter.

ARTICLE 5A – REVENUES

Section 5A - 1. Regional Assessment

Notwithstanding any special or general law to the contrary, the Cape Cod regional government may impose a regional assessment up to one hundred and two and one-half percent of the amount of the county tax assessed under the provisions of chapter thirty-five of the General Laws for the fiscal year beginning July first, two thousand. An assessment in excess of said one hundred and two and one-half percent may be imposed in any year with the concurrence of a majority of the voters voting in an annual or special election of the towns located within the geographical confines of Barnstable county. The commonwealth shall not assess the towns of Barnstable county for the transfer of former county functions either directly, through a reduction in local aid, or by any other means. The regional assessment may be reduced or increased pursuant to the action of the assembly of delegates subject to the same formula and limits of the former county tax.

Section 5A – 2. Deeds Excise Tax

Notwithstanding any special or general law to the contrary, the deeds excise tax allocated in accordance with chapter 193, acts of 1989, sections 2, 3 and 11 of the act, for the fiscal year

BARNSTABLE COUNTY
ASSEMBLY OF DELEGATES

In the Year Nineteen Hundred and Ninety Three

Ordinance 93-8

To amend Barnstable County Ordinance 89-8 to allow for additional time for the submission of the annual county operating and capital outlay budgets by the Board of County Commissioners.

Whereas, It has been determined by the Director of Finance and the Board of County Commissioners that a maximum of thirty additional days is required in order to adequately prepare and submit the annual County operating and capital outlay budgets.

Barnstable County hereby ordains:

Section 1 and 2 of Ordinance 89-8 is amended to read as follows:

no longer exists

Section 1. An annual operating budget, as proposed by the Board of County Commissioners for the ensuing fiscal year, shall be simultaneously submitted by the Board of County Commissioners to the Assembly of Delegates and to the Advisory Board on County Expenditures not later than the date of the Assembly's second regular meeting in **February** of each year.

Section 2. An annual capital outlay budget, as proposed by the Board of County Commissioners for the ensuing fiscal year, shall be simultaneously submitted by the Board of County Commissioners to the Assembly of Delegates and to the Advisory Board on County Expenditures **at the same time as the County's annual operating budget, as provided in Section 1 above.** Adopted on December 15, 1993 by the Assembly of Delegates.

Roland J. Dupont

Roland J. Dupont, Speaker

Approved by the Board of County Commissioners Dec. 22, 1993 (Date), at, 11:55 a.m. (Time).

Victoria A. Lowell

BARNSTABLE COUNTY

In the Year Two Thousand and Seven

Ordinance 07-03

To amend Barnstable County Ordinance 06-16 to revise the timeline of the Assembly of Delegates vote of the County Commissioners' proposed fiscal year budget.

NOW THEREFORE,

BARNSTABLE COUNTY hereby ordains:

1. The submission of the annual budget shall be no later than the second meeting of the Assembly of Delegates meeting in February.

2. The Standing Committee on Finance shall meet with Chairs of the Standing Committees of the Assembly no later than the **first Wednesday in April** for discussion and a verbal report on their review of the proposed fiscal year budget as of that date.

3. No later than the **first Wednesday in May**, the Assembly debates and votes on the annual budget as recommended by the Standing Committee on Finance and others. **When voting on the annual budget, Robert's Rules, governing parliamentary procedure of the Assembly, shall be waived, allowing for more than two amendments to the main motion.** If a majority of the Delegates vote in favor of an amended budget, the budget is immediately forwarded to the County Commissioners for consideration.

4. No later than one week after the Assembly of Delegates votes in favor of an amended budget, the County Commissioners shall either sign the amended budget or request that a Reconciliation Committee be established.

5. If a Reconciliation Committee is requested, the County Commissioners shall immediately notify the Speaker of the Assembly of Delegates of their request for the Reconciliation Committee and inform the Speaker as to who will represent the Board of County Commissioners on the Committee.

6. The Speaker of the Assembly of Delegates shall forthwith appoint members from the Assembly of Delegates to the Reconciliation Committee.

7. The Reconciliation Committee shall consist of three Delegates representing a majority vote on the budget ordinance, one Delegate representing the minority vote on the budget ordinance, and one County Commissioner, and consistent with all other Committees, each member has an equal vote.

8. No later than the **third week in May**, the Reconciliation Committee shall convene in public session to facilitate differences between the budget ordinance proposed by the County Commissioners and the budget ordinance voted by the Assembly of Delegates. The Reconciliation Committee can make adjustments to the budget ordinance as necessary to recommend a compromise.

9. The Reconciliation Committee shall submit its recommendation in writing to the County Commissioners and the Assembly of Delegates no **later than noon on Friday of the third week in May.** A majority vote of the Committee is required to recommend changes. The recommendation(s) shall show the signatures and vote of each member of the Committee.

10. If there is a positive recommendation for amendments to the budget ordinance from the Reconciliation Committee, the Assembly of Delegates shall **convene at a special meeting the following week to** vote on the recommended amendments. No further amendments to the proposed budget ordinance recommended by the Reconciliation Committee are allowed.

11. If approved by the Assembly of Delegates, the amended budget ordinance as recommended by the Reconciliation Committee is forthwith returned to the County Commissioners for signature.

12. If there is no agreement on the budget ordinance by the Reconciliation Committee or it is not approved by the Assembly of Delegates, the budget ordinance as voted in **May** shall be the budget ordinance under consideration by the County Commissioners.

13. The Clerk shall forthwith notify the County Commissioners that there was no agreement on the budget ordinance by the Reconciliation Committee or that the amendments recommended by the Reconciliation Committee were not approved by the Assembly of Delegates.

14. The County Commissioners shall forthwith approve the budget ordinance voted by the Assembly of Delegates or veto the budget ordinance. If vetoed, the County Commissioners shall within **seven** days following the date the approved copy of the amended ordinance is filed in its office return the measure to the Assembly of Delegates with specific reasons for such disapproval, in writing, attached thereto.

15. If the County Commissioners veto the budget ordinance as amended by the Assembly, **on or before June 1st** the Assembly of Delegates shall take a vote of its members on the veto by the County Commissioners. If the measure is passed by a vote representing two-thirds the population of Barnstable County, the amended budget ordinance shall be deemed to be in effect.

16. If the Assembly of Delegates fails to override the County Commissioners veto by a 2/3rds vote, the County Commissioners budget, as originally submitted, is deemed to be in effect.

Adopted by the Assembly of Delegates on April 4, 2007.

Charlotte B. Striebel

Charlotte Striebel, Speaker
Assembly of Delegates

Approved by the County Commissioners on April 18, 2007 at 3:45pm.
Date Time

Lance Lambros, Chair

Mary LeClair

William Doherty

CAPE COD REGIONAL GOVERNMENT
ASSEMBLY OF DELEGATES
Report of the Standing Committee on Finance
Proposed Ordinance 07-04
April 4, 2007

Became Ordinance 07-03

Ms. Speaker and Assembly Delegates:

This is a report on Proposed Ordinance 07-04. The Speaker, Charlotte Striebel, submitted the proposed ordinance to the Assembly of Delegates at the Assembly of Delegate's regular meeting on March 21, 2007. The Standing Committees on Governmental Regulations held a public hearing on April 4, 2007 at 1:45 p.m., and the public hearing was duly advertised in the Cape Cod Times on March 28, 2007.

Committee members present: Speaker, Charlotte Striebel; Raymond Gottwald; Fred Schilpp; John Ohman; and Dennis Fonseca.

Also present: Delegate Lyons

The purpose of the proposed ordinance is to amend Barnstable County Ordinance 06-16 to revise the timeline of the Assembly of Delegates vote of the County Commissioners' proposed fiscal year budget.

Speaker Striebel opened the public hearing at 1:45 p.m. A motion was made to dispense with the reading of the public hearing notice.

It has been determined that the Assembly needs additional time between the public hearing and the date that it votes on the proposed budget. If a reconciliation committee is warranted, the amount of time for that process decreases. Because the Assembly of Delegates must take final action on a proposed budget by June 1st, the Clerk shall review the schedule each year.

Speaker Striebel closed the public hearing at 1:55 p.m.

Delegate Ohman made a motion that the Committee recommends to the Assembly of Delegates that the proposed ordinance be adopted. Delegate Fonseca seconded the motion. All voted in favor.

Respectfully submitted,

Charlotte Striebel, Speaker
Standing Committee on Governmental Regulations
Raymond Gottwald
John Ohman
Dennis Fonseca
Fred Schilpp

Any person desiring to be heard shall seek recognition from the presiding officer and when recognized state his or her name and address for the record. The order of speakers will be determined by the presiding officer, who shall also determine any limits of time or subject matter to be observed by any speaker. Any Delegate desiring to make inquiry of any speaker shall seek recognition from, and address such inquiry through, the presiding officer. Written or graphic materials to be presented at a hearing shall be delivered to the Clerk of the Assembly of Delegates, who shall mark them for inclusion in the record of the hearing. The presiding officer may order a recess or adjournment of the hearing, taking care that such recess or adjournment will not unfairly deprive persons of the opportunity to be heard. No person whose proposed oral testimony would consist of reiterating information or opinion already presented at the hearing shall be deemed to be unfairly deprived by such recess or adjournment, provided that, he or she is given an opportunity to submit such reiterative information or opinion in writing to be included in the record of the hearing.

(g) Procedures to Review Proposed Budget Appropriations & supplements.[30] Proposed ordinances containing the proposed appropriations for the County's annual operating budget, or any supplement thereto, shall be referred to the standing Committee on Finance which shall hold one or more public hearings thereon in accordance with this section. said committee shall keep other committees of the Assembly apprised of its hearings and meetings scheduled to consider such ordinances and make every effort to pursue lines of inquiry and analysis regarding such proposed appropriations as may be suggested in writing by any such committee. said committee shall also give due consideration to any recommendations regarding such appropriations as may be submitted to it in writing by any such committee and include in its report to the Assembly regarding any such ordinance a statement of the committee's disposition of such recommendations and the reasons therefore.

Section 15. Adoption, Approval, Disapproval & Reconsideration of Ordinances.[31]

(a) Adoption and Approval. The Assembly of Delegates may adopt, with or without amendment, or reject any proposed ordinance following the public hearing. Forthwith following the adoption of an ordinance, the Clerk of the Assembly of Delegates shall present it to the Board of County Commissioners. If the Board of County Commissioners approves of such measure, the signatures of a majority of the members of the Board of County Commissioners shall be affixed to the said measure.

(b) Disapproval. If the Board of County Commissioners disapproves of such measure, the Board of County Commissioners shall, within ten (10) days following the date the approved copy of the measure is filed in its office, return the measure to the Assembly of Delegates with specific reasons for such disapproval, in writing, attached thereto.

(c) Reconsideration. The Assembly of Delegates shall upon receipt of notice of disapproval from the Board of County Commissioners forthwith reconsider the measure.

The Assembly of Delegates may, notwithstanding the objections of the Board of County Commissioners, by a vote of its members representing two-thirds (2/3) of the population of

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[30] Subsection (g) was added by Resolution 90-1, February 21, 1990

[31] See Charter Sections 2-8 (e), (g), (h), (i) & (j) and 3-8

Taken from Executive Summary — this is a part of what you receive every budget cycle.

FY 2015

from

February 19, 2014

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

Dear Mr. Speaker and Assembly Delegates:

In accordance with Article 5 - Fiscal Procedures of the Barnstable County Home Rule Charter - the Barnstable County Commissioners hereby submit the Proposed Fiscal Year 2015 Operating Budget. The recommended total County budget for fiscal year 2015 is $28,471,756. Revenues supporting this level of expenditure are derived from County General Fund revenues in the amount of $18,195,831, general obligation bond funds in the amount of $2,760,100, Cape Cod Commission Fund revenues in the amount of $3,997,184, grant funds in the amount of $1,934,600, License Plate funds in the amount of $50,227, and other revenue sources in the amount of $1,533,814.

The FY 2015 budget proposal identifies several priority areas for funding and preserves vital ongoing programs and services. Key priority themes include the following:

- Capital Investment in the County's facilities and infrastructure including the County Complex, Superior Court, the former Jail/HOC facility, sidewalks, and parking areas.
- Enhanced support for the County's critical Information Technology Department in the areas of staffing and capital investment;
- Continued support for the joint initiative between the County and the Cape Cod Commission to develop the Strategic Information Office (SIO) and the Regional Area Network (RAN) to take full advantage of the opportunities for technology based regional services presented by the Open Cape network.
- Continued support for important regional services such as Household Hazardous Waste collections, shellfish propagation efforts, Septic Betterment Program Loans, Public Health nursing, Regional Emergency Planning, and Human Services Department initiatives.
- Expansion of the Water Protection Collaborative Municipal Support initiative.

2/19/14 FY 2015

The FY2015 budget includes $1,064,708 to pay for the remaining retirement unfunded liability associated with Sheriff's Department retirees. This annual amount will remain as long as the retirement actuarial schedule requires funding, currently through 2038. No other costs associated with the Sheriff's Department are anticipated or included for FY 2015 or beyond.

There was one request for a vehicle replacement during the budget process. Again this year, we are recommending that any replacement or new vehicles requested by County departments be funded at the end of the fiscal year through the Vehicle Replacement Fund. This fund currently has a balance of about $25,000and additional funds will be deposited into the fund at the close of the fiscal year to replace vehicles on an ongoing basis. This process will require that a supplemental budget ordinance be submitted to the Assembly for action.

There are a number of positions that have been included in the FY2015 budget to satisfy the deferred needs of our Departments over the past few lean years. These positions are as follows:

- Project Coordinator – Information Technology
- Technical Support Specialist - Information Technology
- Public Health Nurse (Part-Time) – Health Department
- SHINE Program Director (carry-over from 2014, grant funded) – Human Services
- SHINE Program Data Entry (part-time, grant funded) – Human Services
- Special Projects Coordinator (functional change from 2014) – Strategic Information Office

The Capital Improvement program proposed for FY2015 continues an emphasis on expenditures for improvements to County facilities and infrastructure. The FY2015 proposed budget includes $791,500 for the IT Department's various capital projects. The FY2015 budget also proposes the following Capital Improvement projects for FY2015:

- $220,000 for HVAC work at the Superior Court House
- $60,000 for continuation of the sidewalk work at the County Complex
- $425,000 for drainage improvements and paving of the County Complex parking areas
- $70,000 for roof repairs at Old Jail/ House of Correction facility
- $65,000 for a new lock system for the entire County Complex
- $20,000 for redoing the siding of the Children's Cove

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

- General Government
  - County Commissioners
  - Resource Development
  - Assembly of Delegates
  - Department of Finance
  - Information Technology

2/19/14 FY2015.

- County Services
  - Department of Facilities
  - Cooperative Extension Service
  - Registry of Deeds
  - County Dredge Service

- Health and Human Services
  - Department of Health and the Environment
  - Department of Human Services
  - Children's Cove - Child Advocacy Center
  - Elder Services/Meals on Wheels

- Public Safety
  - Sheriff Employee's Retirement Liabilities
  - Barnstable County Fire Training Academy

- Planning and Development
  - Cape Cod Commission
  - County/Commission Joint Initiatives
  - Water Protection Collaborative

- Shared Costs and Debt Service
  - Retirees Health Premiums
  - Salary Reserve
  - Legal, Insurance, and other County Wide Costs
  - Non-Contributory Retirement Benefits

The budget includes $265,000 for debt service on duly authorized debt of the County. The $265,000 has been included in anticipated costs for long term bond issues associated with the FY2011, FY2012 and FY2013 budgets and short-term borrowing associated with the FY2014 and FY2015 budgets.

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

We look forward to working with the Assembly on the FY2015 budget and will, as always, have our department managers ready to respond in detail to any questions you may have. We also look forward to the public's participation in our budget process so that the final product reflects the intention of the Commissioners and Assembly Delegates to serve the greater good of Cape Cod and our communities.

2/19/14 FY2015

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

Respectfully submitted,

/s/ Mary Pat Flynn, Chairman

/s/ William Doherty, Vice Chairman

/s/ Sheila Lyons, Commissioner

Rec'd 2/19/14
FY 2015

BUDGET OVERVIEW

COUNTY BACKGROUND

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

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

The County is responsible for providing and maintaining a number of varied services including health services, human services, cooperative extension education services, regional planning and economic development, criminal investigation, police and fire training, police radio, drug information bureau, purchasing and group insurance, and the Registry of Deeds. In 2010, the Sheriff's functions were taken over by the Commonwealth of Massachusetts. The County continues to pay for the retirement liability of previously retired Sheriff's employees.

BARNSTABLE COUNTY MISSION STATEMENT

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

THE COUNTY BUDGET

The budget established each fiscal year for Barnstable County is based on the program priorities and objectives of each County department. The emphasis in the fiscal 2015 budget process has been on finding ways to enhance the delivery of services in a cost control environment and to maintain the delivery of vital services to the towns and residents of Barnstable County.

Rec'd 2/19/14
FY 2015

The budget process began in October, 2014 with the distribution of budget request packages. Goals and objectives are developed in conjunction with the budgets for each department. Departments are also responsible for submitting a mission statement as well as a report on their progress in achieving the current fiscal year's goals. Departments establish line item budgets based on the cost of providing a similar level of service in the next fiscal year. Any additional services or new initiatives must be identified separately and thoroughly justified as to costs and benefits. The budgets are then submitted to the Director of Finance for development of the "As Requested" budget. This budget is then presented to the Commissioners for review. The Commissioners meet directly with each Department to discuss budget requests and make adjustments. The Commissioners recommended budget is then compiled and, within a time fixed by ordinance, delivered to the Assembly of Delegates for review.

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

BUDGET ORGANIZATION

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

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BUDGET OVERVIEW

FISCAL YEAR 2015 REVENUE SUMMARY

Total revenues in support of fiscal year 2015 activities are projected to be $28,471,756 which is an increase of 2.1% from fiscal 2014 original budgeted revenues. Tax revenues comprise 53% of the total revenue requirement. Other revenue sources and the respective proportion of the total budget are: Intergovernmental Funding - 6%, Federal, State and Local grants - 7%, Departmental Revenues - 25%, Borrowing Proceeds for Capital Projects - 9%, and Treasury Balance - 0%.

The FY2015 budget provides that rate for the County Deeds Excise tax rate remains at the current level of $2.70 per thousand in valuation. Total collections are proposed to increase from FY2014 levels to $8.75 million in FY2015.

Revenues from the Registry of Deeds "County Business" charges for copying and other fees are projected to remain the same for FY2015 at $3,250,000 and provide funding in excess of the operation of the Department.

Both the County Tax Assessment and the Cape Cod Environmental Protection Fund (CCEPF) are proposed to increase 2.5% for FY2015. The County Tax will result in revenues of $3,046,865, a dollar increase of $74,314. The CCEPF will result in revenues of $3,186,980, a dollar increase of $77,731.

The County continues to pursue grants from federal, state and other sources. For FY 2015, grant revenues are projected to be just over two million dollars, 7.8% higher than the previous fiscal year.

Department revenues for FY 2015 are projected to increase 6% from FY 2014 levels due to the projected increase in Dredge revenue and expected revenue from the Strategic Information Office/Regional Area Network.

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

The FY 2015 budget includes $2,851,800 of capital borrowing. Projects included in this budget are capital investments in the County's information technology infrastructure, improvements to the Superior Court, Registry of Deeds building and the former House of Correction building.

TABLE 1 and CHART 1 show the revenue sources for the FY2015 Barnstable County Operating and Capital Budget.