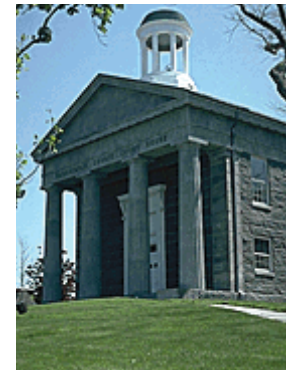


BARNSTABLE COUNTY FINANCE OVERVIEW

PRESENTATION TO
SPECIAL COMMISSION ON COUNTY
GOVERNMENT





BARNSTABLE COUNTY FINANCE OVERVIEW

- BUDGET STRUCTURE
 - REVENUES
 - EXPENDITURES
- MAJOR FUNDS
- RESERVE FUNDS
- FINANCIAL/AUDITED/MONTHLY REPORTS



BUDGET STRUCTURE

- REVENUE SUMMARY
 - FUNDING SOURCES
- EXPENDITURE SUMMARY
- STATEMENT OF MAJOR VARIANCES
- PROGRAM BUDGET
 - SUB-PROGRAM (DEPARTMENT)
 - GOALS AND MEASURES



BUDGET STRUCTURE

COUNTY BUDGET DOES NOT INCLUDE:

- SHERIFF'S BUDGET (Transferred to State – January 2010)
- SPECIAL REVENUE ACCOUNTS
 - SEPTIC TEST CENTER
 - ENERGY EFFICIENCY FUNDS
 - SOME GRANTS
- LICENSE PLATE FUNDS



REVENUE SUMMARY

- GENERAL FUND REVENUES
 - DEEDS TAX
 - COUNTY TAX (\$2,829,317 IN FY2012)
 - DEPARTMENT REVENUES
- GRANTS
- COMMISSION FUND REVENUES
 - CCEPF TAX (\$2,959,428 IN FY2012)
 - GRANTS



REVENUE SUMMARY

DEEDS TAX:

- STATE EXCISE TAX =
\$2.28/\$1,000 GOES TO STATE
- COUNTY EXCISE TAX =
\$2.70/\$1,000 IN COUNTY
CHARTER, GOES TO COUNTY
- SHERIFF'S DEEDS EXCISE TAX =
\$1.14 ADDED TO STATE'S \$2.28



REVENUE SUMMARY

COUNTY TAX & CCC TAX:

- LEVIED ON THE TOWNS
- PROPORTIONAL ASSESSMENT
BASED ON EQV (REVISED EVERY 2
YEARS)
- LIMITED TO INCREASE 2 1/2%
EACH YEAR



EXPENDITURE SUMMARY

- BY DEPARTMENT
- ALSO INCLUDES:
 - PUBLIC SAFETY
 - SHARED COSTS
 - DEBT SERVICE



EXPENDITURE SUMMARY

PUBLIC SAFETY INCLUDES:

- RETIREMENT UNFUNDED LIABILITY ASSESSMENT ASSOCIATED WITH SHERIFF'S RETIREES - \$963,912 FOR FY2012 (Required as part of transfer legislation. Pre-2010 Retirees only)



EXPENDITURE SUMMARY

SHARED COSTS (MISCELLANEOUS & CONTINGENCY):

- RETIREES HEALTH INSURANCE COSTS (Both County & Jail/HOC)
- SALARY RESERVES
- PROPERTY/AUTO INSURANCE COSTS
- OTHER SHARED COSTS



EXPENDITURE SUMMARY

DEBT SERVICE

GENERAL FUND

- PRINCIPAL (\$50,000 IN FY2012)
- INTEREST (\$175,000 IN FY2012)

SEPTIC LOAN PROGRAM FUND

- PRINCIPAL (\$614,211 IN FY2012)
- ZERO INTERST TO WPAT



MAJOR FUNDS

- 0001 = GENERAL FUND
- 0004 = LICENSE PLATE FUND
- 0005 = CAPITAL FUND
- 0010 = CAPE COD COMMISSION
- 2000 – 2999 VARIOUS GRANTS
- 8001- 9999 SPECIAL REVENUE FUNDS

SPECIAL FUNDS

- DREDGE
- LIFE INSURANCE
(TOWNS/DISTRICTS)
- SEPTIC BETTERMENT LOAN
PROGRAM
- STATUE FUND
- ENERGY FUND





RESERVE FUNDS

- STATUTORY RESERVE
- ENCUMBRANCE/CONTINUING APPROPRIATIONS
- RECEIPTS RESERVED FOR APPROPRIATION
- STABILIZATION FUND
- CAPITAL IMPROVEMENTS RESERVE



FINANCIAL REPORTS

- TREASURER'S REPORT
- AUDITED FINANCIAL STATEMENTS
- MONTHLY DEPARTMENTAL REPORTS



TREASURER'S REPORT

- SENT TO D.O.R./LOCAL SERVICES
- AUGUST/SEPTEMBER FOR PREVIOUS FISCAL YEAR
- DETAILED RECEIPTS AND EXPENDITURES
- UNPAID BILLS/SALARY TRANSFERS
- DEBT SERVICE SCHEDULE



AUDITED FINANCIAL STATEMENTS

- GENERAL PURPOSE FINANCIAL STATEMENTS
 - BALANCE SHEET
 - STATEMENT OF REVENUES/ EXPENDITURES (INCOME STATEMENT)
 - NOTES
 - MANAGEMENT LETTER
 - FEDERAL AWARD PROGRAMS
 - SUPPLEMENTARY INFORMATION
- AUDITORS: SULLIVAN & ROGERS



MONTHLY DEPARTMENTAL REPORTS

- REVENUE REPORT
- APPROPRIATION CONTROL
REPORT (EXPENDITURE REPORT)
- OPEN PURCHASE ORDER REPORT
- DETAILED ACTIVITY REPORT



BARNSTABLE COUNTY FINANCE OVERVIEW

CONTACTS:

- MARK ZIELINSKI
 - (508) 375-6643
 - mzielinski@barnstablecounty.org
- JOANNE NELSON
 - (508) 375-6640
 - jnelson@barnstablecounty.org