



Legislation Details (With Text)

File #: 18-0006 **Version:** 1 **Name:**
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On agenda: 1/18/2018 **Final action:**
Title: Program based budgeting discussion

Sponsors:

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Attachments: 1. Solid Waste Overview, 2. SW Program Budget FINAL, 3. Appendix Example

Date	Ver.	Action By	Action	Result
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Summary

To: Finance Board
From: Ashley L. A. Bernal
Date: 1/11/2018

Subject:

Programmatic Budget Discussion

Summary:

With the upcoming budget season fast approaching, staff has taken a proactive position in order to further improve the Town's budgetary process. Hence, we will be transitioning the budgeting process from a line-item style to a programmatic style for the FY 2018-19 budget. The goal of this process is to make it easier for community members to understand the costs and programs that they fund.

Presented here is a high-level example of what the staff is proposing. This type of budgeting will allow staff to evaluate programs and identify clear objectives, helping to align the budgeting process with the strategic financial plan set forth by the Town. We fully expect changes to this process and design along the way; however, staff is looking for feedback from board members in order to produce a final iteration that makes conceptual sense. Staff will return with a more complete product based on the board's advising at the next regular meeting.

In order to properly demonstrate this style, the Solid Waste Department has been used as a case study. In this example, there is an initial overview of the department's functions, personnel, equipment, and units serviced in the routes. Next, the department's budget is presented in a programmatic style that showcases the cost of each service offered. An appendix will also be in the final budget document in order to provide a further understanding of the breakdown of expenses and assumptions used for overhead cost allocation.

Previous Commission Action: N/A

Background/Problem Discussion: Staff introduced the goal of programmatic budgeting to the board in order to provide a more efficient and transparent understanding of the budget for town citizens.

Expenditure Challenges N/A

Financial Implications: N/A

Recommendation: N/A

Proposed Motion N/A