

Building a Better Budget Document

Presented to New England GFOA



Government Finance Officers Association

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Instructor

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John Fishbein
Senior Program Manager
Technical Services Center
Government Finance Officers Association
(GFOA)
Phone: 312-578-2268
Email: jfishbein@gfoa.org



○ Budget Awards home page

- <http://www.gfoa.org/budgetaward>

Distinguished Budget Presentation Award Program (Budget Awards Program)

➤ NEW - Most Recent Award Results Sorted by State/Province: Budget Years Beginning 1/1/2018 (Winners through September 30, 2018)

- The [outstanding worksheet](#) highlights the governments that have received three outstanding ratings on any of the individual 27 Budget Awards criteria. The specific criteria are noted where they have received the outstanding rating.
- [Award Results Sorted by State/Province: Budget Years Beginning 1/1/2017](#) (Winners through September 30, 2018)
- [Award Results Sorted by State/Province: Budget Years Beginning 1/1/2016](#)
- [Award Results Sorted by State/Province: Budget Years Beginning 1/1/2015](#)
- [Award Results Sorted by State/Province: Budget Years Beginning 1/1/2014](#)
- [Reviewers of Budget Documents During 2017 Calendar Year](#)
- [Details on how to become a Participant or Reviewer](#)



1 = Information not present, 2= Does not satisfy criterion, 3=Proficient, 4= Outstanding

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Please rate each criterion and each overall category

	Policy	Financial	Operations	Communications	Criteria Description
					Grade
* C1					Introduction and Overview
P1					Table of contents (mandatory)
P2					Strategic goals & strategies
* P3					Short-term organization-wide factors influencing decisions
* C2					Priorities and issues (mandatory)
					Budget Overview (mandatory)
					Financial Structure, Policy, and Process
* O1					Organization chart (mandatory)
F1					Fund descriptions and fund structure
O2					Department/fund relationship
F2					Basis of Budgeting
* P4					Financial policies (mandatory)
* P5					Budget process (mandatory)
					Financial Summaries
* F3					Consolidated financial schedule (mandatory)
* F4					Three (four) year consolidated and fund financial schedules (mandatory)
* F5					Fund balance (mandatory)
* F6					Revenues (mandatory)
F7					Long-range financial plans



1 = Information not present, 2= Does not satisfy criterion, 3=Proficient, 4= Outstanding

5

Please rate each criterion and each overall category

	Policy	Financial	Operations	Communications	Criteria Description
Capital & Debt					
* F8					Capital expenditures (mandatory)
F9					Impact of capital investments on operating budget
* F10					Debt (mandatory)
Departmental Information					
* O3					Position summary schedule (mandatory)
* O4					Department descriptions (mandatory)
O5					Unit goals and objectives
O6					Performance measures
Document-wide Criteria					
C3					Statistical/supplemental section
C4					Glossary
C5					Charts and graphs
C6					Understandability and usability
					Overall as a policy document
					Overall as a financial plan
					Overall as an operations guide
					Overall as a communications device



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Introduction and Overview



#C1. Mandatory: The document shall include a table of contents that makes it easier to locate information in the document.



Table of Contents

Hamilton
County,
Tennessee

Introduction

PAGE		PAGE	
1	How To Use This Document <i>A list of each major section with a brief summary</i>	22	Hamilton County Demographic and Statistical Data <i>Includes general numerical information about the Government, Education, Land, Population, Police, Transportation Services, Culture and Recreation, and Libraries</i>
3	County Mayor's Transmittal Letter <i>An overview of the objectives that were accomplished in 2012, along with a brief summary of the County's long-term directives</i>	24	Historic Hamilton County and Regional Map <i>Explanation of when and how Hamilton County was founded</i>
5	Administrator of Finance's Transmittal Letter <i>Explains the three overriding themes reflected in the budget, and provides Fiscal Year 2013 Budget Highlights</i>	26	Hamilton County Profile <i>Description of the current features of Hamilton County including: Form of Government, Industrial and Economic Development, Transportation Services, Health Care Services and Facilities, Cultural Activities and Facilities, and Recreational Facilities</i>
9	Hamilton County's Long-Term Initiatives <i>Provides the County's five primary initiatives and gives a brief summary of the achievements in each</i>	33	Financial Management Policies <i>Description of the Budget, Cash Management and Investment, Revenue, General Operating, Capital Improvements, Debt Management, Reserve, Accounting, Auditing, and Financial Reporting, Asset Accounting, and Risk Management Policies</i>
12	General Government Officials <i>A list of the General Government Officials in Hamilton County</i>	39	Condensed Budget Calendar <i>Budget Calendar and Budget Procedures The Procedures outline the statutory budgetary requirements, the budgetary process, and the basis for adoption</i>
13	County Wide Organizational Chart <i>With Departmental phone numbers included</i>	41	Budget Format <i>Description of the budget format explaining the Budget Organization, Financial Structure, Governmental Funds, Component Unit, Basis for Budgeting, and Basis for Accounting</i>
14	Board of Commissioners <i>Pictures of the Board of Commissioners</i>	43	Budget Resolution
16	Revenue Sources <i>List of revenue sources and a description of each</i>		
18	Graphs of Budgeted Revenues and Expenditures <i>Graph of revenue by funding sources and expenditures by use with percentages</i>		
19	Budget Summary – Revenue and Expenditures – All Funds Combined <i>A list of the resources and expenditures of all Governmental funds within the County's budget along with the Department of Education for three years</i>		
21	Budget Summary for FY 2013 – By Fund Type		



READERS' GUIDE

District of
West
Vancouver,
British
Columbia 9

THE MATERIAL IS ORGANIZED INTO THE FOLLOWING BROAD SECTIONS:

1. **Completed Five-Year Financial Plan, Fund & Reserve Balances** 11
the first stage of the budget process, along with highlights of selected service level choices, and the detailed impact to residents by way of tax and other rate increases/decreases
2. **West Vancouver Overview** 29
an overview of the District of West Vancouver and its history, along with its governing structure
3. **Planning Environment** 39
the planning processes within which the District's values, objectives and policies are formed
4. **Financial Planning Framework** 47
the process, timing and underlying assumptions of the current-year budget cycle
5. **Financial Trends & Cost Drivers** 55
the impact of the overall economy on the current budget, other important issues that drive municipal costs and recent and projected trends in the District's revenues and expenses
6. **Service Level Choices** 61
the adjustments made to the budget at each stage of the current process, from initial outlook, to the first formal draft, to final responses relative to residents' comments and Council discussion
7. **2016 General Fund Financial Plan Overview** 63
summaries of the revenues and expenditures of the general fund, wherein property tax rates are established, as well as the net taxation requirement of each operating division
8. **Divisional Operations** 77
additional details on individual general fund operating departments, such as mandates, staffing and budgets, divisional capital requests, service level statistics and an accounting of the increase or decrease in net expenditures from year to year. This section also provides details of the 2015 Accomplishments to Support Council Priorities, 2015 Operational Accomplishments, 2016 Initiatives to Support Council Priorities and 2016 Operational Initiatives



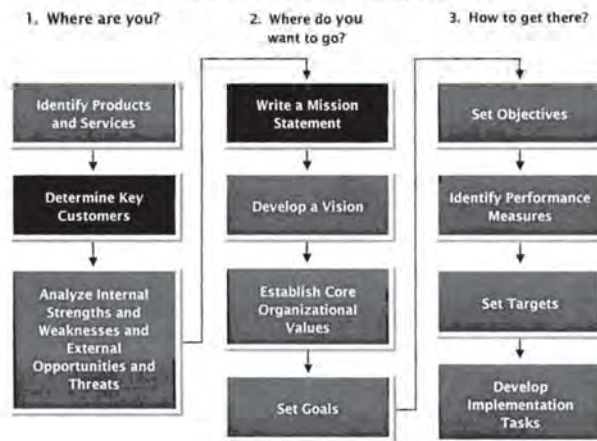
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#P1: The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.



This report presents the Durham Strategic Plan. This section describes what the Strategic Plan is and why it is important for Durham's future. The Strengths, Weaknesses, Opportunities, and Challenges (SWOC) section explains how Durham perceives its internal strengths, internal weaknesses, external opportunities, and external challenges. It describes the City's vision and its mission, and the goals that the City wants to achieve. It explains objectives that help move the City toward its goals, and ways to measure progress in accomplishing the objectives. The Plan section also includes a list of specific initiatives to accomplish the objectives. The Implementation section provides the plan approach along with the roles of the various teams. Finally, the Conclusion provides a calendar of Strategic Plan milestones and a list of the City staff involved in preparing the Plan.

Durham's Strategic Planning Process



SWOT Analysis

Strengths: (Good now: maintain, build, leverage)

Weaknesses: (Bad now: remedy, stop)

- ❖ Strong financial position
- ❖ Safe place to live
- ❖ Quality of life
- ❖ Unified Council
- ❖ High quality staff / level of service
- ❖ Advisory Board/citizen participation
- ❖ Location/waterways
- ❖ Tradition – 2nd & 3rd generation residents
- ❖ Vision and Willingness to invest in the future
- ❖ K-8 public school in our Village
- ❖ Jack Nicklaus Signature Golf Course

- ❖ Resistance to change
- ❖ Underutilized commercial properties
- ❖ No current anchor or destination
- ❖ Aged/deteriorated buildings in our community
- ❖ Dated infrastructure
- ❖ Traffic flow on Northlake Boulevard and Parker Bridge
- ❖ Not perceived as “business-friendly”



SWOT Analysis

City of North Palm Beach, Florida

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<u>Opportunities: (Good Future: prioritize, optimize)</u>	<u>Threats: (Bad Future: counter)</u>
<ul style="list-style-type: none"> ❖ Annexation ❖ Digital communications – citizen self-serve/online ❖ Re-development/implementation of the Master Plan ❖ Utilize the waterfront ❖ New Country Club facilities - destination/gathering place ❖ Return on Investment – (Country Club / Master Plan) ❖ Coalition of business and commercial property owners ❖ Potential expansion of the K-8 public school to “K-12” ❖ Walkability/Bike friendly ❖ Provide opportunities for our citizens to help memorialize the Village through donations 	<ul style="list-style-type: none"> ❖ Federal, State and County pressures on authority of municipalities ❖ Neighborhood decline/crime/special needs properties ❖ Sober Homes in residential areas ❖ Increase in costs



Coachella Valley Water District, California. 14

Strategic Goal	Sponsor	Objective	Initiative	Benefit
Water Supply Sustainability	Administration	Enact More Aggressive Conservation	Water budget quality control	Reduced wait time for customer appeals
		Expand Non-Potable Water Program	Develop and implement nonpotable water master plan	Establish firm demand for recycled Colorado River Water
		Update and Comply with Water Management Plan	Infrastructure solutions for disadvantaged communities	Provide drinking water and sewer needs for disadvantaged communities, protect groundwater and stormwater
		Protect water supply and optimize usage	Develop mechanisms for fully utilizing imported water supplies	Strategy needed to reduce overdraft, prevent subsidence, protect groundwater quality
			Develop State Water Project strategies, including education & framing importance	Focus CVWD & community attention



Tactic	Key Milestones	Timing
Leverage our new financial systems to update our strategic plan to identify and further optimize operational cost savings.	Establish a cross functional work group to identify and recommend outcomes and initiatives.	Q1 2015-16
	Finalize an implementation plan and timetable to begin in FY 2016-17.	Q3 2015-16
Develop a 10-year capital asset planning process based on 'state of good repair' requirements of current asset inventory and conservative expansion forecasts.	Document asset classes (vehicles, buildings, IT, etc.) and inventories. Assign managers for each asset class.	Q1 2015-16
	Asset class managers complete review of asset inventories and identification of any gaps.	Q1 2015-16
	Draft asset condition criteria presented to workgroup.	
	Finalize asset condition criteria.	Q2 2015-16
	Complete asset condition assessment.	Q3 2015-16
	Summarize replacement funding requirements by asset class.	Q4 2015-16
	Identify alternative funding approaches (rebuilt, replacements, etc.).	Q1 2016-17
	Document revised Capital Planning process.	Q2 2016-17
	Draft financial resource allocation strategy and alternatives.	Q4 2016-17
	Finalize financial resource allocation.	Q4 2016-17



#P2: The document should describe the entity's short-term factors that influence the decisions made in the development of the budget for the upcoming year.



No Choices (Service or Funding) \$412	No Service Choice Funding Choice \$801
Service Choice No Funding Choice \$23	Service Choice Funding Choice \$334

No Choices (Red) – Items in this category offer the Board no options when it comes to providing services or the amount of funding.

No Program Choice/Funding Choice (Blue) – Programs listed in this category are imposed on the Board, yet the County has the flexibility when it comes to the level of funding necessary to meet the program needs.

Program Choice/No Funding Choice (Purple) – The Board has the option to provide the services in this category.

Program and Funding Choice (Green) – The Board has complete control over both program and funding decisions. This category offers the Board the greatest degree of budgetary flexibility.



Department	Program Enhancements	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund		
							One Time Only	Recurring	Total
City Manager									
	Budgeting by Priorities Consultant		35,000		35,000		35,000		35,000
		-	35,000	-	35,000	-	35,000	-	35,000
Finance									
	UHF Radio Implementation		17,712	(10,800)	6,912	6,912			
		-	17,712	(10,800)	6,912	6,912	-	-	-
Parks & Recreation									
	Incr Rec Coordinator from 0.75 to 1.0 FTE	0.25	20,232		20,232			20,232	20,232
	Incr Lodge Maint Custodian from .75 to 1.0 FTE	0.25	17,814	(10,000)	7,814			7,814	7,814
	Incr Admin Assistant I from .75 to 1.0 FTE	0.25	18,703		18,703			18,703	18,703
	New-Recreation Specialist .5	0.50	39,279	(10,000)	29,279			29,279	29,279
		1.25	96,028	(20,000)	76,028	-	-	76,028	76,028



Department / Description	FY15 Rate	FY16 Rate	Net Revenue Impact	Reason for Change
NEW FEES				
Parks and Conservation Resources				
<u>1. Proposed new fee for a Six (6) Month Pass for Fort DeSoto Park, Sand Key Park and Fred Howard Park (beach) Parking Fee.</u>	None	<u>\$45.00</u>	\$5,000	The availability of a 6-month pass may appeal to part-time residents. Proposed fee is 60% of the \$75 Annual Pass.
<u>2. Proposed new fee for a Senior Citizen Six (6) Month Pass for Fort DeSoto Park, Sand Key Park and Fred Howard Park (beach) Parking Fee.</u>	None	<u>\$30.00</u>	\$2,500	The availability of a 6-month pass may appeal to part-time residents. Proposed fee is 55% of the \$55 Senior Citizen Annual Pass.
<u>3. Proposed new fee for a Military Six (6) Month Pass for Fort DeSoto Park, Sand Key Park and Fred Howard Park (beach) Parking Fee.</u>	None	<u>\$30.00</u>	\$500	The availability of a 6-month pass may appeal to part-time residents. Proposed fee is 55% of the \$55 Military Annual Pass.



#P3. Mandatory: 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*).

**Critical Challenges Faced in Preparing the Fiscal Year 2017 Budget:**

- Fire and Rescue services will continue to be a budgetary challenge as costs rise; additional funding requests and service delivery increases. This area has been seen the largest growth within the County's core service areas.
- While the County sees things moving in a more positive direction with the improved economy, we also recognize that challenges exist which are not addressed, and unmet needs in the core service areas remain. This is partly reflective of the recessionary impact and no tax increases for over 17 years.
- Federal and State mandates regarding the minimum wage rate increases of 20% will be challenging over the next several years.
- Assisting the City of Hagerstown with the Urban Improvement Project and funding in order to revitalize the downtown core and expand the revenue tax base.
- Maintaining services amidst State structural deficit cuts has been challenging over the past several years and will continue to be a challenge in the foreseeable future. As we continuously watch State budget issues, we are concerned with any future cuts related to the State's structural deficits. While we are prepared for small to moderate reductions, any significant cost similar to the ones the County faced in prior years would be of concern.

**LONG TERM ISSUES***Issues facing the county beyond FY17*Smith County, 22
Texas

TRANSPORTATION – In 2005, Smith County joined with neighboring Gregg County to form the North East Texas Regional Mobility Authority (NET RMA) to assist the local economies in providing planning and funding for needed transportation projects to relieve congestion and improve mobility. Of the twelve counties now served by the NET RMA, Smith County is the largest both in population and in land size and is a transportation hub for the East Texas region. The North East Texas Regional Mobility Authority has partnered with the Texas Department of Transportation on funding and design plans for NET RMA's top project which is the construction of Toll 49, a major transportation corridor that will connect Smith County with points east. With several segments completed and available for public use, the project continues to move forward as planning for future segments is on-going.

ENVIRONMENTAL ISSUES – Within the 932 square miles of Smith County, there are areas of unsightly debris and litter which the Commissioners Court felt a need to address. The court took action in 2003 to begin the process to remediate these unsightly areas for the beautification of the county, as well as the health and safety of the residents by applying and receiving a three year grant from the East Texas Council of Governments for a litter abatement program. Later that year, the Texas Legislature revised the Litter Abatement Act to encompass all environmental crimes. Additionally, in February, 2006, the Smith County Commissioners Court adopted a resolution under state law concerning public nuisance properties which enabled the environmental crimes unit to go onto a property and demolish dilapidated houses that are eyesores and/or dangerous structures. The FY17 Adopted Budget includes continued funding to address ongoing environmental issues.



LONG TERM ISSUES
Issues facing the county beyond FY17

Smith County, 23
Texas

SMITH COUNTY ROAD & BRIDGE INFRASTRUCTURE – The Smith County Commissioners Court has committed to improving the quality and maintenance of the county adopted roads through a proactive approach to customer service. The FY17 Adopted Budget provides funding to continue the philosophy of focusing on better maintenance that began in FY11 while it also appropriates additional funding to transition back into more road reconstruction and resurfacing projects.

TECHNOLOGY – Technology advances will continue to be a priority in an effort to provide our users and citizen community with the most efficient and effective means of service delivery. Smith County is currently completing the process of replacing the outdated judicial technology systems with new technology to provide a more efficient system for the courts and court related activities.



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#C2. *Mandatory:* 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.



2016 BUDGET HIGHLIGHTS

District of
West
Vancouver,
British
Columbia

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The 2016 budget incorporates a 6.87 per cent increase in property taxes. The property tax rate increase is allocated in the budget as follows:

	%	\$000s
Capital	5.25	3,057
Operations	1.62	945
Final Tax Rate Adjustment	6.87%	\$4,002

Highlights of the 2016 budget include the following:

- a new levy for asset maintenance was established to provide for the adequate maintenance and replacement of the District of West Vancouver's assets. This new capital asset levy results in a 5.25 per cent increase to the effective property tax rate
- in 2015, the District of West Vancouver engaged in a review of the group benefits plan to ensure that costs are market competitive. After a request for proposal process, a new carrier was chosen that provided comparable service levels at a lower cost
- refuse collection in public areas has been transferred from the General Fund to the Solid Waste Utility with no change in service levels
- revenue has been reviewed and increased where warranted.



Change Analysis

District of
West
Vancouver,
British
Columbia

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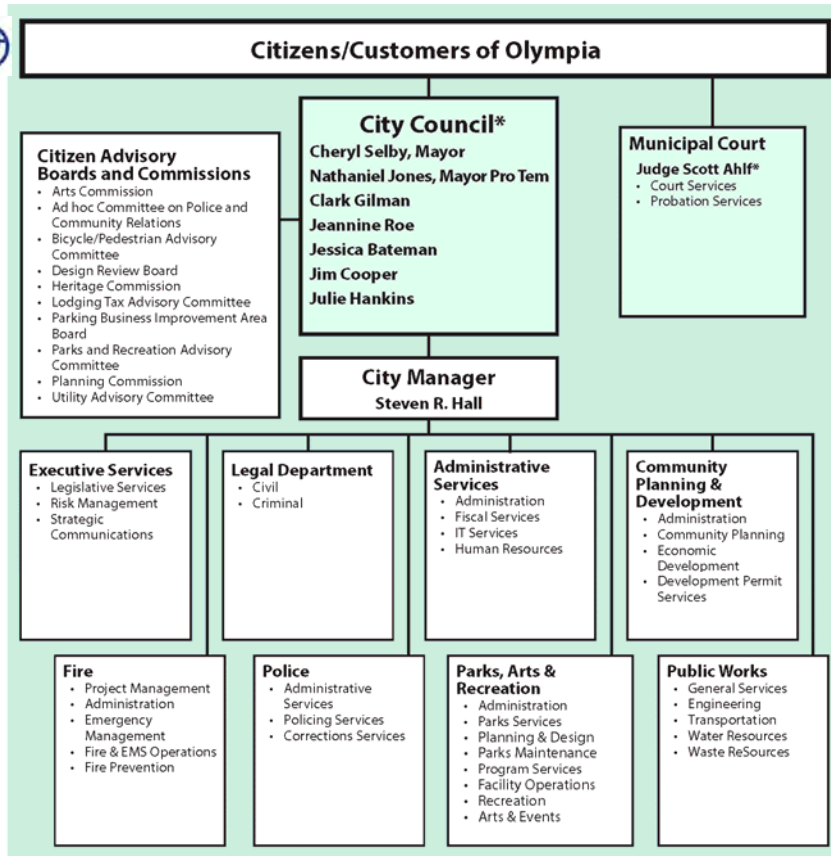
	%	\$000's	Explanation
REVENUE			
new construction	1.67	975	new taxation dollars from development
fees & charges	.11	62	increase program revenue in Parks, Culture & Community Services
licenses & permits	.66	385	increase permit revenue based on trending
other transfers	.35	205	transfer a portion of 2015's year end surplus to reduce tax levy increase as per Council's direction
Revenue Increase	2.78%	\$1,627	
EXPENSES			
salaries	4.4	2,569	net impact of collective agreement provisions, step adjustments, reorganization changes & additional labour requests
benefits	-.68	-400	cost savings from changing groups benefit carrier
non-labour costs	1.41	832	external cost pressures (hydro rate increases, contractual increases, exchange rate impact) and increases in operating initiatives aligned with Council priorities, offset by some operating efficiency savings
refuse collection	-.73	-429	transfer to Solid Waste Utility
asset levy	5.25	3,057	transferred to asset reserves
Expenditure Increase	9.65%	\$5,629	
APPROVED TAX INCREASE	6.87%	\$4,002	



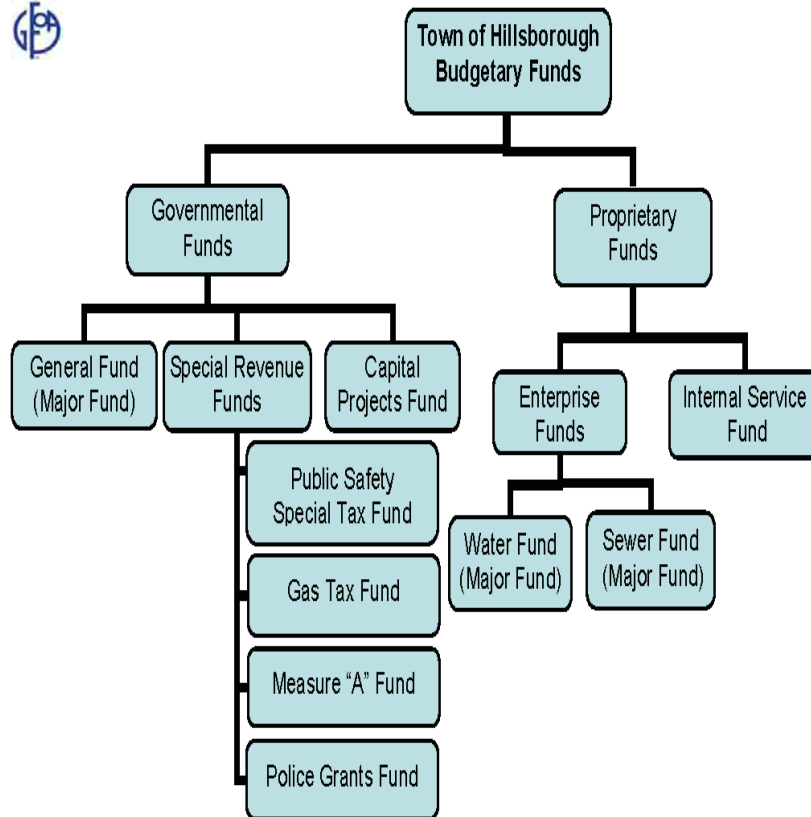
Financial Structure, Policy, and Process



#O1. *Mandatory:* The document shall include an organization chart(s) for the entire entity.



#F1: The document should include and describe all funds that are subject to appropriation.



Major Fund Descriptions

General Fund accounts for all resources not accounted for and reported in another fund. It includes most tax revenues and such services as public safety, parks, recreation, engineering, planning and administration.

Water Fund accounts for activities associated with the distribution and transmission of potable water to the Town of Hillsborough citizens.

Sewer Fund accounts for activities associated with sewage transmission and treatment.

Streets and Highways Code Sections 2103, 2105, 2106, 2107 and 2107.5 for major street construction projects.

Measure "A" – This fund accounts for a San Mateo County half-cent sales tax approved by the voters in June 1988 (Measure A) and again in November 2004 to continue for an additional 25 years beginning January 2009, for the purpose of improving local transportation including streets and roads.

Police Grants – This accounts for activities funded from various police grants and programs.

Nonmajor Special Revenue Funds

These funds are used to account for the proceeds of specific revenue resources that are legally restricted. The funds include: Public Safety Special Tax, Gas Tax, Measure "A" and Police Grants Funds.

Public Safety Special Tax – This fund accounts for revenues from a Town of Hillsborough voter-approved special tax where proceeds are designated for public safety operations and capital expenditures.

Gas Tax – This fund accounts for receipts and disbursements of funds apportioned under California

Nonmajor Internal Service Fund

The Town's internal service fund accounts for the acquisition and replacement of vehicles and equipments and funding for the Town's other post employment benefits (OPEB). These activities are entirely self-supported by user charges.

Capital Projects Fund

The Town adopts project-length budgets for capital projects.



#O2: The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.



Relationship Between Functional Units, Major Funds, and Non-Major Funds

City of
Thornton,
Colorado.

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Departments (Functional Units)	Legis.	CMO	Eco Dev	Comm. Services	Fire	Police	City Dev	Inf	Mgmt. Services
GOVERNMENTAL FUNDS									
General Fund	X	X	X	X	X	X	X	X	X
Governmental Capital Fund			X	X	X	X	X	X	X
INTERNAL SERVICE FUNDS									
Information Technology Fund									X
Reprographics Fund									X
Risk Management Fund									X
Consolidated Service Center Fund									X
Maintenance Services Fund									X
SPECIAL REVENUE FUNDS									
ADCO Open Space Fund				X					
ADCO Road and Bridge Fund								X	
Conservation Trust Fund				X					
Open Space Fund				X					
Parks Fund				X					
Parks and Open Space Fund				X					
Cash in Lieu Fund				X					
ENTERPRISE FUNDS									
Water Fund	X							X	X
Sewer Fund								X	
Environmental Services Fund								X	



#F2: The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.



BASIS OF BUDGETING

GOVERNMENTAL FUNDS

City of
Pearland,
Texas 36

The governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with Generally Accepted Accounting Principles. "Measurable" means the amount of the transaction can be determined and "available" means the collectible period. The City considers the majority of its major revenues as available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, including fines and forfeitures revenues, are not susceptible to accrual because generally they are not measurable until received in cash.

The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

PROPRIETARY AND INTERNAL SERVICE FUNDS

The Water and Sewer Enterprise Fund, Solid Waste Fund, and Property Insurance Fund are budgeted using a flow of economic resources, which is similar to the accrual basis of accounting, with exceptions listed below. Available balances are determined using the cash equivalent approach: cash + investments + accounts receivable + prepaid expenses – accounts payable = cash equivalent available.



- Revenues are budgeted in the period they are earned and measurable,
- Expenses are budgeted in the period in which the liability was incurred,
- Depreciation of assets is not budgeted,
- Capital outlay is budgeted as an expense in the year purchased,
- Principal payments are budgeted as an expense rather than a reduction to the liability,
- Proceeds from bond sales are budgeted as revenue, and
- Transfer of bond proceeds to the Capital Projects Fund is budgeted as an expense.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and fiduciary funds are accounted for using the modified accrual basis. Revenues are recognized in the accounting period when they are measurable and available. Revenues subject to accrual include interest income and charges for services. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. Capital outlays are recorded as additions to fixed assets at fiscal year-end and the cost of those assets are depreciated over their estimated useful lives for the government-wide financial statements.

All proprietary funds are accounted for on an accrual basis. Revenues are recognized in the period in which they are earned and become measurable and expenses in the period in which they are incurred and measurable. Proprietary funds also record depreciation and amortization. Payment of principal is recorded as a reduction to the long-term liability.



#P4. *Mandatory:* The document should include a coherent statement of entity-wide long-term financial policies.



Financial Policies Summary

Napa Sanitation District, California. 39

The District maintains, and regularly reviews and revises, a comprehensive set of Financial Policies to govern the overall financial management and health of the District.

Policy areas include:

- Reserves
- Revenue
- Budgeting and Capital Asset Management
- Debt Issuance and Management
- Investments
- Financial Reporting
- Accounting

Several of the Financial Policies have direct impact on the construction of the budget:

- **Balanced Budget** – the District maintains a balanced budget and does not use long-term debt to fund short-term or operational expenses.
- **Operating Reserves** – the District maintains an operating reserve at least equal to 15% of budgeted annual operating expenses, excluding debt service and transfers.
- **Liquidity** – the District maintains a liquidity reserve to ensure adequate cash is on hand to cover expenses in those months where expenses outpace revenues. The majority of the District's revenues are received in December and in April through property assessments.
- **Revenues** – the District estimates revenues conservatively and does not use one-time or unpredictable revenues to fund ongoing expenses.
- **Maintenance** – the District protects its investment in its capital assets by budgeting for their adequate maintenance as a priority.
- **Debt** – the District will not issue debt unless it can pay the debt service and still meet its other obligations from current revenues.



Compliance with Financial Policies

Napa Sanitation District, California. 40

The District is in full compliance with the Financial Policies adopted in May 2012, as described above and provided in their entirety in Appendix D.

Specifically, the District has taken the following actions to ensure compliance with the Financial Policies:

- The annual operational expenditures for the District, including debt service, are less than the annual operating revenue forecasted to be received, meeting the requirement for a balanced budget.
- The District has designated an Operating Reserve of 15% of budgeted operating revenues (\$2,226,000) and a Cash Flow/Liquidity Reserve of \$10,987,000. These reserves meet the minimum requirements established in the Financial Policies.
- The District has estimated revenues conservatively for the current fiscal year. Additionally, one-time revenue sources have not been used to balance the operating budget, and there are no "unpredictable" revenues forecast in the budget or used to balance the budget.
- The District has adequately budgeted to meet all of its debt service requirements, and has maintained its debt service coverage ratio at a level higher than is required by bond covenants.
- There are adequate revenues available to transfer to the Capital Projects Fund to meet the near-term needs in the Capital Improvement Plan, although there are some shortfalls projected in some years of the plan.

A description of how the District will manage those shortfalls can be found in the Capital Improvement Plan section of this budget document.

Financial Policy Compliance		
NSD Policy	Target	FY 15/16
Balanced Budget	Operating revenues minus operating expenditures > \$0	\$1,671,153
Operating Reserve	15% of Operating Budget	15.0%
Cash Flow Reserve	As necessary	\$10,987,000
Debt Coverage Ratio	> 1.25x coverage	1.98x



FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

July 2006 – Original Adoption Date

August 2008 – Revision 1

April 2013 – Revision 2

May 2014 – Revision 3

New Kent County, 41
Virginia.

REVENUES

1. The County shall endeavor to maintain a diverse, stable revenue system to mitigate adverse impacts to operations from short-term fluctuations in any one revenue source.
2. The County shall use objective, analytical measures to prepare annual revenue projections.
3. All taxable property shall be assessed as required by State statute. The responsibility resides with the Commissioner of the Revenue.
4. The County, through its Treasurer, shall pursue an aggressive policy seeking the collection of delinquent taxes and fees due to the County.
5. The County shall periodically review fees and user charges for each enterprise fund operation, such as utilities, with the goal of providing coverage at a level that fully covers the total direct and indirect cost of the activity.
6. The County shall set fees for other user activities, such as recreation programs, inspections, and other similar activities, at a level that is appropriate for the department based upon the service provided and the objectives of the Board.
7. The County shall routinely identify intergovernmental grant opportunities. In considering approval for such grants, the Board shall assess the merits of the program as if it were funded with local tax dollars. Local tax dollars shall not be used to offset the loss of grant funding without first reviewing the merits of the program and the incremental impact on the operating budget.



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#P5. *Mandatory:* 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.



Budget Phases

Gallatin County, Montana 43

The following are the budget phases (steps) implemented by the County:

1) Financial Trend Analysis Phase

The budget process begins with the update to the five-year financial trend analysis. Using fiscal, operational, and legislative information, finance staff works collaboratively with County elected officials and departments to update the County's most recent financial trend analysis.

The financial trend analysis assists the County Commission and the County administration in focusing on the "Big Picture" of the County's financial operations.

2) Start-Up Budget Phase

The County Finance Office meets with the County Commission. The Commission identifies and sets budget parameters they will use in making their decisions. The 'Draft' Start-Up Budget (Revenues and Expenses) along with a copy of the County's mission, vision and goals are sent to Elected Officials and Department Heads for comments.

For FY 2016, the Commission continued to establish Start-Up Budgets in most departments as they received in the previous year. The exceptions were for changes in Non-Tax Revenue, Grant Funding, significant changes in cash and expenses that were of a one-time nature or were funded in grants and had to be funded in tax supported departments.

The Start-Up Budget is shared with departments for inclusion in their work on requests. Departments are required to justify all requests beyond the approved Start-Up.

3) Needs Assessment – Department Request Phase

Departments assess programs and needs. This includes examination of departmental programs and positions for trade-offs, reductions or elimination. During this phase, departments are encouraged to thoroughly review all programs and services, assessing their value and priority to the citizens. Departments submit requests for new or expanded programs. From this process, departments prepare their requested departmental budgets and submit them to the Finance Office.



4) Budget Prioritization – Preliminary Budget – Phase

The County Commission reviews department requests with a focus on needs above the Start-Up Budget. The Commission assesses needs, determines tasks to be funded in conformance with goals and objectives, and directs the preparation of the Preliminary Budget by the Finance Office. The Preliminary Budget includes proposed expenditures and the means of financing them.

The purpose of the Preliminary Budget is to enable the community and the County Commission to comment on a balanced budget well before it is adopted. The Commission's deliberations on requests and the preliminary budget are accomplished during public meetings open to all interested persons.

5) Capital Improvements Program (CIP) Phase

Gallatin County has a formally adopted Capital Improvement Plan (CIP). On a yearly basis, the CIP Committee prepares recommendations for funding of the current year and the next 5 years' capital project needs. The Commission takes this recommendation under consideration, accepts or modifies the recommendation and incorporates changes into the Preliminary Budget along with the Annual Operating Budget. Unlike the Annual Operating Budget, the CIP is a multi-year capital improvements plan that forecasts, but does not obligate, future spending for anticipated capital projects.

Whenever the County commits to a CIP plan, there is an associated long-range commitment of operating funds. For this reason, the County evaluates capital commitments in the context of their long-range operating impact. Most capital projects affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs or by providing capacity for new programs to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually.

The multi-year, long-range fiscal analysis also provides an opportunity to review the operating impact of growth-related future capital projects.

6) Adoption/Implementation – Final Budget – Phase

Public hearings (a minimum of 4 Public Meetings over 5 weeks) are conducted. During these advertised public hearings, interested citizens and other interested parties are encouraged to comment on the Preliminary Budget. Elected Officials, Department Heads and Agency Managers are encouraged to attend and give input into the Preliminary Budget and to respond to comments. Following the public hearings, the County Commission holds one or two work sessions where they receive updated information on available revenues and funds available for the new budget. They then make decisions on any requests and instruct staff on necessary changes to the Preliminary Budget or may adopt it without changes.

The budget and the corresponding property tax mill levy must be adopted by the 3rd Monday in August, or within 30 days of receipt of the Certified Taxable Valuations from the State of Montana, Department of Revenue (DOR) (scheduled for August 25th).

7) Budget Amendment Phase

Since the County Commission approves expenditures in the categories of Personnel, Operations, Debt Service, Transfers and Capital, departments are authorized to expend within these categories without making line item budget transfers.

Gallatin
County,
Montana 44



Budget Calendar

Gloucester
County,
Virginia.

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Date	Responsible Party	Description	Legal Requirement or Reference
July-August 2015	Director of Financial Services	Develop and distribute Budget Instructions	N/A
July-August 2015	Director of Financial Services	Conduct any necessary trainings on the new budget submission process (SharePoint)	N/A
September 8, 2015	Director of Financial Services	Provide County Administrator initial preliminary revenue projections	N/A
September 10, 2015	Department Directors, State & Constitutional Officers, & Schools	Submit CIP Project Requests for FY2017-2021	N/A
September 2015	County Administrator	Meet with Department Directors on CIP project requests if needed	N/A
September 2015	County Administrator	Provide budget guidance to School Superintendent	N/A
September 29, 2015	Director of Financial Services	Convene CIP Committee to develop the Proposed FY17-FY21 CIP (initial meeting)	Virginia Code 15.2-2239, -2232
October 2015	Board of Supervisors	Adopt resolution setting the schedule for FY2017 Budget related public meetings	N/A
October 2015	Board of Supervisors	Adopt resolution clarifying the amount of travel budgeted for each board member for FY2017	BOS Policy Section 100



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Financial Summaries



#F3. *Mandatory:* 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.



(Thousands of Dollars)	Total General Fund	Cost Center/ Internal Service Funds	Special Revenue Funds	Capital Funds	Total All Funds
Revenues					
Taxes:					
Property Tax	\$ 80,312	\$ -	\$ -	\$ -	\$ 80,312
Sales Tax	47,337	-	1,812	-	49,149
Business Tax	9,888	-	-	-	9,888
Hotel/Motel Tax	7,729	-	-	-	7,729
Property Transfer Taxes	1,705	-	-	-	1,705
Paramedic Taxes	398	-	-	-	398
Franchise Fees	9,420	-	-	-	9,420
Charges for Services	5,850	29,618	8,734	300	44,502
Fines	2,963	-	-	-	2,963
Use of Money and Property	1,129	270	205	555	2,159
Intergovernmental	398	-	7,320	11,227	18,945
Other Revenues	852	1,203	4,049	18,034	24,138
Total Revenues	168,742	31,091	22,120	30,116	252,069
Total Transfers In	5,607	7,263	5,054	8,473	26,397
Resources Available: (Revenues plus Total Transfers In)	174,349	38,354	27,174	38,589	278,466



(Thousands of Dollars)	Total General Fund	Cost Center/ Internal Service Funds	Special Revenue Funds	Capital Funds	Total All Funds
Expenditures					
General Government	13,918	-	-	-	13,918
Police	68,602	-	949	-	69,551
Fire	44,390	1,400	153	-	45,943
Public Works:					
Engineering	-	9,769	-	-	9,769
Maintenance	14,425	-	-	1,200	15,625
Community Development:					
Planning	-	3,685	-	-	3,685
Building and Safety	-	6,337	-	-	6,337
Community Preservation	1,329	-	126	-	1,455
Housing	-	-	1,080	-	1,080
Human Services	-	763	12,996	-	13,759
Community Services:					
Recreation	-	8,582	26	-	8,608
Maintenance	7,747	-	-	-	7,747
Landscape	-	1,349	-	-	1,349
Environmental Services	-	-	7,558	-	7,558
Non-departmental	2,815	4,707	-	46,602	54,124
Less: Citywide Savings	(7,100)	-	-	-	(7,100)
Debt Costs	-	-	690	-	690
Total Expenditures	153,082	36,592	23,578	48,047	261,299
Total Transfers Out	19,541	4,643	1,303	910	26,397
Resources Used:					
(Expenditures plus Operating Transfers Out)	172,623	41,235	24,881	48,957	287,696
Net Results of Operations:					
(Resources Available less Resources Used)	1,726	(2,881)	2,293	(10,368)	(9,230)
Beginning Fund Balance - 6/30/15 (est.)	29,604	21,220	30,981	22,990	104,795
Fund Balance - 6/30/16 (est.)	\$ 31,330	\$ 18,339	\$ 33,274	\$ 12,622	\$ 95,565



#F4. *Mandatory:* 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.



2014-17 Summary of Governmental Funds by Category

Washtenaw County, Michigan 51

	2012 Actuals	2013 Projected	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted
REVENUES BY SOURCE						
Taxes & Penalties	80,908,227	79,671,445	80,649,153	81,414,257	82,182,038	82,951,016
Licenses & Permits	2,821,498	2,595,566	2,723,634	2,784,608	2,849,390	2,914,968
Federal, State & Local Revenues	38,318,264	36,967,947	72,464,198	77,787,986	80,245,917	82,734,711
Fees & Services	28,338,898	55,753,359	31,023,379	31,188,723	31,360,696	31,537,071
Fines & Forfeits	938,426	1,045,600	1,045,600	1,045,600	1,045,600	1,045,600
Interest Income	154,331	290,500	257,919	257,919	257,919	257,919
Other Revenue & Reimbursement	48,340,434	33,656,612	20,630,459	23,857,479	20,810,533	14,955,163
Net Transfers	13,860,403	9,456,974	7,022,981	5,735,874	6,649,257	6,772,272
TOTAL	213,680,481	219,438,002	215,817,321	224,072,445	225,401,351	223,168,719
EXPENDITURES BY FUNCTION						
Legislative	455,758	465,714	468,501	471,765	475,192	478,790
Judicial	23,276,036	24,298,175	25,361,876	25,538,918	26,328,922	27,033,867
General Government	24,816,274	25,659,422	25,246,934	23,557,758	23,300,951	23,456,031
Public Safety	62,447,983	63,358,721	64,666,478	65,049,004	66,530,334	67,550,727
Public Works	537,897	620,607	682,425	692,048	710,335	726,089
Health	38,018,928	39,196,397	45,738,714	52,084,357	54,277,524	56,781,319
Social Services	32,096,346	28,697,977	28,153,812	26,698,635	26,644,358	26,463,462
Culture & Recreation	20,566,709	18,568,012	14,659,679	17,828,094	16,835,122	14,446,165
Reserves	6,828,640	4,122,175	400,000	861,822	636,976	400,000
Other	(11,921,152)	(10,935,484)	(10,375,892)	(9,588,449)	(10,196,772)	(10,124,514)
Capital Outlay	12,505,855	10,452,364	8,793,600	8,759,637	8,778,762	8,730,550
Debt Service	15,136,934	14,933,922	12,021,194	12,118,856	11,079,647	7,226,231
TOTAL	224,766,207	219,438,002	215,817,321	224,072,445	225,401,351	223,168,719



TECHNOLOGY AND COMMUNICATIONS FUND SUMMARY

City of Corvallis, Oregon. 52

	ACTUAL 2013-14	ACTUAL 2014-15	ADOPTED BUDGET 2015-16	REVISED 2015-16	PROPOSED BUDGET 2016-17
Resources:					
Beginning Fund Balance	\$412,034	\$462,748	\$439,248	\$597,486	\$596,986
Charges for Service	\$1,583,464	\$1,557,891	\$1,832,020	\$1,831,920	\$2,371,970
Miscellaneous	3,281	441	400	0	0
Other Financing Sources	0	5,142	0	0	0
Current Revenues	\$1,586,745	\$1,563,474	\$1,832,420	\$1,831,920	\$2,371,970
Total Resources	\$1,998,779	\$2,026,222	\$2,271,668	\$2,429,406	\$2,968,956
Requirements:					
Operating Budget:					
Finance	\$1,396,771	\$1,297,117	\$1,682,500	\$1,682,500	\$0
IT	0	0	0	0	2,076,450
Public Works	139,260	131,619	238,980	149,920	569,900
Total Operating Budget	\$1,536,031	\$1,428,736	\$1,921,480	\$1,832,420	\$2,646,350
Non-Operating:					
Contingency	\$0	\$0	\$30,000	\$0	\$30,000
Total Non-Operating	\$0	\$0	\$30,000	\$0	\$30,000
Total Requirements	\$1,536,031	\$1,428,736	\$1,951,480	\$1,832,420	\$2,676,350
Ending Fund Balance (incl. reserves)	\$462,748	\$597,486	\$320,188	\$596,986	\$292,606



#F5. *Mandatory:* 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 (fund equity if no governmental funds are included in the document).



Analysis of Significant Changes In Anticipated Fund Balance

Accomack 54
County,
Virginia

The following analysis focuses on available fund balances of County major funds anticipated to increase or decrease by 5% or more.

GENERAL FUND

	Anticipated FY17 Beginning Balance	Anticipated FY17 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 10,826,092	\$ 11,543,060	\$ 716,968	7%

Discussion:

The General Fund anticipated **beginning** fund balance is comprised of funds committed to "Rainy Day"/Revenue Stabilization (\$9,210,477) which is available for appropriation in emergency situations and unassigned fund balance (\$1,615,615). The projected fiscal year 2017 **ending** fund balance is mostly made up of amounts committed for a "Rainy Day"/Revenue Stabilization (\$10,017,457). The remainder of the ending fund balance (\$1,525,603) is derived from the one-time decrease in public school funding approved for FY17 which remains unappropriated but is expected to be used to finance capital expenditures in FY18.

DEBT SERVICE FUND

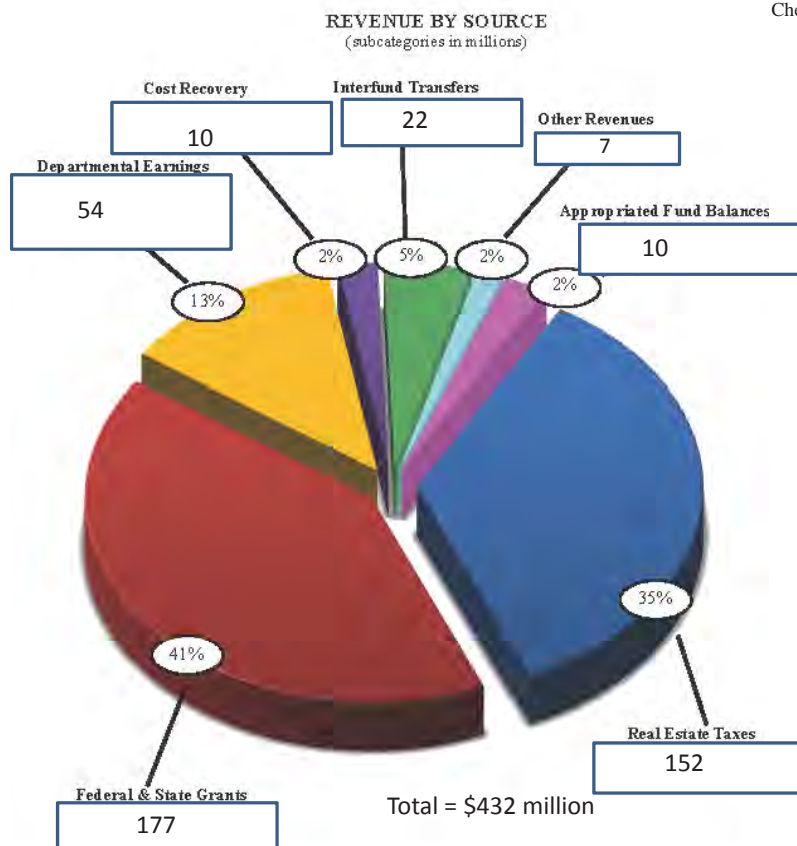
	Anticipated FY17 Beginning Balance	Anticipated FY17 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 1,010,539	\$ 395,370	\$ (615,169)	-61%

Discussion:

The County's Debt Service Fund functions much like a bond sinking fund. Each year, revenue generated from primarily from a special property tax is used exclusively to pay debt service costs. The goal is a breakeven situation where tax revenue equals principal and interest costs. Fund balance is projected to continue to decline until Fiscal Year 2019 when there is a sharp drop in debt service costs due to the retirement of several bonds issued to finance school construction projects.



#F6. *Mandatory:* The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.





Summary of Major Revenue Sources

Assumption Analysis for Budget Year 2017

City of Manhattan, Kansas

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PROPERTY TAXES

Average annual growth rate (2013-2016): 5.5%

2017 Budget Assumption: 6.0%

The annual increase in valuation from new improvements has continued to increase over the past several years due to the increase in commercial real estate and the new subdivision growth that has regained momentum over the past year. Unfortunately service demands, especially from the Riley County Police Department, have absorbed nearly all of those new property taxes. The growth of the City through new annexations has placed additional stress on other City operations including a growing debt burden necessary to pay for infrastructure costs associated with this community-wide growth. Each year, it is the goal of the City Commission and City Administration to levy property taxes at a rate that is fairly consistent with the change in total valuation as to not have a dramatic impact on individual taxpayers. In 2017, the City will levy an additional \$1,400,895 in property taxes or 1.072 mills for all city services, as well as services provided by the Riley County Police Department and the Manhattan Public Library.

UTILITY FEES

Average annual growth rate (2013-2016): 3.5%

2017 Budget Assumption: 3.7%

City Administration is recommending an increase in general water fees in order to collect additional revenues for the debt payments resulting of the Water Treatment Plant expansion. In total the proposed increase to monthly water rates is estimated to be about 3%. There is also a small wastewater utility rate increase of 3% proposed for 2017 as the result of various improvements mandated by the state and federal government for the Wastewater Treatment Plant. Increases to the City's stormwater fee rates were first implemented in April 2007. In January, 2017, the stormwater monthly fee will increase by 3%, or about \$0.14 per month for the average utility user.



St. Louis County, Missouri.

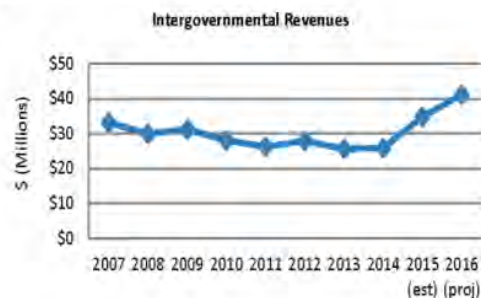
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Rents & Concessions



The rents & concessions category includes revenue from rental of facilities primarily through the Department of Parks and Recreation and Spirit of St. Louis Airport, as well as concession revenue which is mostly from telephone charges incurred by inmates in the Justice Center. Revenue in 2016 is estimated to increase 2.1% due to rental income projected by the Department of Parks and Recreation and Spirit of St. Louis Airport.

Intergovernmental



The intergovernmental category is used to record revenue received by county departments from local governments, the State of Missouri, and the federal government. The majority of revenue is received for transportation purposes, including \$11.1 million (27.0% of the total) from the County Aid Road Tax (CART) and \$21.9 million (53.3% of the total) for federal support of highway capital projects. Overall, intergovernmental revenues are projected to increase by 18.3% in 2016 due to funds supporting highway capital projects.



#F7: The document should explain long-range financial plans and its affect upon the budget and the budget process.



Long-range Financial Plan Development

City of
Mukilteo,
Washington

What is a “Long-range Financial Plan?”

A Long-range Financial Plan (LRFP) provides a “road map” for where the City wants to go financially and how it plans to get there, by combining financial forecasting with financial strategizing. The LRFP is intended to serve as a tool to identify problems and opportunities, and to provide Council, citizens and staff with the insight required to address issues impacting the City’s financial condition. The City’s plan will have a multi-year planning horizon: with three to five years for projecting current operations and philosophically addressing issues beyond five years.

Why do we need a Long-range Financial Plan?

A Long-range Financial Plan is needed as a communication aide for citizens, staff and rating agencies. When Council and staff receive questions from constituents, the LRFP will help provide an answer that is factually supported and provides constituents with a consistent answer. The LRFP clarifies the City’s financial strategic intent and imposes discipline on decision makers by highlighting the cumulative effects of decisions.

Who Benefits From Having a Long-range Financial Plan?

- Citizens – Effective financial stewardship enhances the quality of life for a community – increasing the desirability of the community as a place to live.
- Council – Long-range financial plans offer guidance to new Council members. The plan also serves as an ongoing context for Council decisions, thereby providing consistency and quality control.
- Businesses looking to operate in the City – Long-range financial plans increase certainty for business decisions which in turn increases the desirability of the community as a place to locate.
- Department heads & staff – from knowing the City’s financial future is a priority with Council & Mayor.

How is the Long-range Financial Plan Developed?

The City Council sets financial goals & priorities with input from citizens. The LRFP Team relies on these goals & priorities to develop the LRFP, for Council to adopt. The development of a Long-range financial plan can be broken down into four major phases:

- 1) **The mobilization phase** puts in place the cornerstones for financial planning: resources to undertake planning, preliminary financial analysis, definition of the underlying purpose of the planning process, the City’s service-level preferences, financial policies, and the scope of the planning effort.
- 2) **The analysis phase** focuses on the City’s financial position, making long-term projections, and then analyzing the City’s probable future financial position.
- 3) **The decision phase** is where strategies, plans, and adjustments are created and agreed upon.
- 4) **The execution phase** carries the plan forward into action.

**Fire District Fund (in \$ Millions)**

	Actual FY 2014	Projected FY 2015	Budget FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Revenue:							
Property Taxes	\$22.2	\$23.5	\$26.8	\$29.2	\$31.0	\$32.8	\$34.8
Grant Revenue	\$0.1	\$0.0	\$1.3	\$0.8	\$0.1	\$0.1	\$0.1
Other Revenue	\$0.6	\$0.6	\$0.5	\$0.4	\$0.4	\$0.4	\$0.4
Debt Proceeds	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$23.9	\$24.1	\$28.6	\$30.4	\$31.5	\$33.3	\$35.3
Expenditures:							
Salaries	\$11.7	\$12.0	\$13.2	\$13.6	\$14.1	\$14.7	\$15.3
Overtime	\$1.1	\$1.3	\$1.1	\$1.2	\$1.2	\$1.2	\$1.3
Benefits	\$5.8	\$6.1	\$7.0	\$7.8	\$8.2	\$8.6	\$9.0
Grant Expenditures	\$0.0	\$0.0	\$0.6	\$0.0	\$0.1	\$0.1	\$0.1
Other Expenses	\$4.5	\$4.6	\$4.8	\$5.0	\$5.2	\$5.3	\$5.5
Transfer to Funds	\$0.8	\$1.0	\$1.0	\$1.2	\$1.4	\$1.4	\$1.5
Capital Outlay	\$1.5	\$0.6	\$1.9	\$1.8	\$1.8	\$1.8	\$1.8
Total Expenditures	\$25.4	\$25.6	\$29.6	\$30.6	\$32.0	\$33.1	\$34.5
Net Increase (Decrease) in Fund Balance	(\$1.5)	(\$1.5)	(\$1.0)	(\$0.2)	(\$0.5)	\$0.2	\$0.8
Beginning Fund Balance	\$13.7	\$12.2	\$10.7	\$9.7	\$9.5	\$9.0	\$9.2
Ending Fund Balance	\$12.2	\$10.7	\$9.7	\$9.5	\$9.0	\$9.2	\$10.0

**CONCLUSION**

This five-year analysis of the General Fund demonstrates that operating revenues will not keep up with operating expenditures for the next five years. This reflects the City's inability to substantially increase the current revenue streams via rate increases or through diversifying the current revenues with additional fees or charges for services. The present economic situation will also stifle future revenue generation.



Capital & Debt



#F8. *Mandatory.* The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.



TABLE 1 EXAMPLE OF PROJECTS

Asset Category	Considered a Capital Improvement Project	A Maintenance Project or Expenditure
Public Facilities	<ul style="list-style-type: none"> New facility construction. 	Major replacement or upgrading of the design of existing major building components (roof replacement, major heating system improvements.)
	<ul style="list-style-type: none"> Major remodeling and structural alternations to improve space utilization or increase capacity. 	Preventive maintenance repairs that do not significantly upgrade the structure or increase its previously estimated useful life (for example minor roof patching or gutter repair work.)
	<ul style="list-style-type: none"> Program to make energy-related physical improvements. 	
	<ul style="list-style-type: none"> Program to make handicapped-accessibility physical improvements. 	
Parks & Recreation Facilities	<ul style="list-style-type: none"> Development of a new park or public plaza. 	Repair or replacement of furnishings, equipment or landscape plantings that do not substantially upgrade the park or plaza.
	<ul style="list-style-type: none"> New park buildings or major new recreation facility within an existing park. 	General maintenance and repair of parks, park facilities and buildings.
	<ul style="list-style-type: none"> Major new physical improvements to parks and playgrounds, such as program of new landscaping or irrigation. 	
Streets, Traffic Signals & Lighting	<ul style="list-style-type: none"> New streets and roadways. 	Routine repair/patching/ sealing and other methods to extend pavement life. Lane marking and delineation.
	<ul style="list-style-type: none"> Physical alteration of street capacity or design including addition of bicycle lanes, medians, sidewalk configurations, and street landscaping. 	Equipment repair or replacement to maintain system operations or extend life.
	<ul style="list-style-type: none"> New or upgraded signal equipment or other physical improvements that enhance safety or system capabilities 	Repair or replacement, even if increasing width of existing sidewalks.
	<ul style="list-style-type: none"> Paving where none existed previously or new sidewalks, curbs & gutters. 	Replacement or repair of damaged lights.
	<ul style="list-style-type: none"> Addition of street lights or conversion of street lights to new fixtures. 	

Incorporated
County of Los
Alamos, New
Mexico

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City of Woodstock, Illinois

66

	Pay-As-You-Go	Debt Financing
Advantages:	No Interest Costs. Interest Savings can be used to Finance Additional Projects	Allows for a Shorter Time Period for Financing Major Projects
	No Legal or Bond Covenant Requirements	Allocates Costs to Citizens Who Receive the Related Benefits
	No Debt Service Payments Required	Expands Capital Improvement Program
	No Additional Tax Levy is Required	Referendum Approval Indicates Public Support of the Project
	Conserve Debt Capacity and Achieve a more Favorable Credit Rating	Usually Required for Revenue Generating Facilities
Disadvantages:	Long Savings Period to Finance Major Construction Projects	Interest Costs
	Allocates Costs of Project to Citizens That May Not Benefit	Additional Tax Levy May be Required to Repay Debt
	Limits Capital Improvement Program to Funds Available	Legal Restrictions Set by Statute on Debt Issuance
	Reserves can not be Established Before the Construction of Revenue Generating Facilities	Bond Covenant Requirements
	Inflationary Costs	Voter Approval may be Required.



Project Title	Total Project Cost	FY 2017 Request	FY 2018 - Request	FY 2019 - Request	FY 2020 - Request	FY 2021 - Request
Debt Financed						
Advanced Life Support (ALS) Unit (eight year replacement plan)	\$ 1,500,000	300,000	300,000	300,000	300,000	300,000
Alley Resurfacing Program	\$ 1,250,000	-	500,000	250,000	250,000	250,000
Athletic Field Equipment Replacement	\$ 500,000	250,000	250,000			
Beach Renourishment	\$ 1,500,000	-	-	1,500,000	-	-
CCTV - Closed Circuit TV	\$ 1,100,000	1,100,000	-	-	-	-
City Hall Exterior Enhancements	\$ 1,300,000	-	650,000	650,000	-	-
City Hall Parking Expansion to SE Quadrant	\$ 2,100,000	-	-	-	2,100,000	-
City Hall Parking Lot at SW Quadrant and Old Jail Demolition	\$ 1,500,000	-	-	-	-	1,500,000



All improvements must be prioritized and ranked based on the following categories:

Priority I: IMPERATIVE (Must-Do) – Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.

- A. Corrects a condition dangerous to public health or safety
- B. Satisfies a legal obligation
- C. Alleviates an emergency service disruption or deficiency
- D. Prevents irreparable damage to a valuable public facility.

Priority II: ESSENTIAL (Should-Do) – Projects that address clearly demonstrated needs or objectives.

- A. Rehabilitates or replaces an obsolete public facility or attachment
- B. Stimulates economic growth and private capital investment
- C. Reduces future operating and maintenance costs
- D. Leverages available state or federal funding.

Priority III: IMPORTANT (Could-Do) – Projects that benefit the community but may be delayed without detrimental effects to basic services.

- A. Provides a new or expanded level of service
- B. Promotes intergovernmental cooperation
- C. Reduces energy consumption
- D. Enhances cultural or natural resources.

Priority IV: DESIRABLE (Other Year) – Desirable projects that are not included within five-year program because of funding limitations.



Council District: All

Type: New Construction

Category: Park

Start & Complete Date: 2012-2013

Cost (total): \$2,650,000

Operational Costs (additional): \$50,000

Operational Staff (additional): Minimal

Botanica continues to provide a premium attraction on the river that supports the Core Area and Neighborhood goal. The development of the gardens and infrastructure will strengthen the economic viability of the Botanica organization and support the City of Wichita in providing cultural arts programs for citizens and visitors.

The first phase of the Botanica Expansion Project included the development of a children's garden comprised of approximately one acre located west of the current complex. New infrastructure for utilities and a road linking North Amidon to Sim Park Drive and Museum Boulevard were included. Additional improvements include more meeting and classroom space. Additional operating costs are estimated at \$50,000 for maintenance and utilities.



#F9: The document should describe if and to what extent significant nonrecurring capital investments will affect the entity's current and future operating budget and the services that the entity provides.



Maintenance and Operating (M & O) Expenditures

71

City of
University
Place,
Washington

Maintenance and operating costs are planned expenditures covered in the City's proposed budget and may include personnel, supply, and contract costs needed to maintain a completed project. It will be necessary to identify future maintenance and operation costs related to the implementation of completed projects. The purpose of collecting information on potential impacts to the operating fund is to provide a measure of increased services or decreased services directly related to the project. Reliable cost estimates allow the City to better approximate and prepare for the direct long-term expenses that a project may incur. It will be necessary to identify ongoing revenues to finance increased operating costs that may result from the completion of a capital project.

Maintenance and operation (M & O) costs are calculated for each component based upon the type of improvement. The following table illustrates the improvement type and associated M & O cost with each improvement. Maintenance and operation costs are projected to increase 2.0% annually and are included in the respective capital improvement plan as projects are completed.

Improvement	Cost
Neighborhood Parks	\$5,500/acre
Community Parks	\$5,500/acre
Regional Parks	\$5,500/acre
Linear Parks	\$3,000/acre
Open Space Parks	\$750/acre
Special Use Parks	\$7,500/acre
Traffic Signal Improvement	\$8,000 each
Turn Lane Improvement	\$2,500 each
Road Widening/Extension	\$10,000/mile
New Roads	\$10,000/mile



PROJECTS

EXPLANATION

COST

OPERATING BUDGET IMPACT

72

Little Blue
Valley
Sewer
District,
MO.

Blower Controls	Add capability for blowers to adjust airflow to maintain header pressure while aeration basin valves adjust to maintain dissolved oxygen levels in each zone of the basins.	\$ 40,000	These improvements will increase efficiency and reduce wear on blower components. Approximate savings are \$20,000 per year.
Raw Pump 3 & 4 Valve and Actuator Replacement	Replace original discharge valves and actuators on Raw Wastewater Pumps 3 & 4.	500,000	These 30 year old valves are becoming problematic and require increasing amounts of effort to maintain. Approximate savings are \$4,000 per year.
Rebuild Shuttle Conveyor at Headworks	Replace rollers, bearings and other worn parts on screenings and grit shuttle conveyor.	18,000	This will improve reliability of conveyor and save approximately \$1,000/year in maintenance costs.
Transfer Pump Replacement	Replace one of the existing transfer pumps with a different type of positive displacement pump to better handle thicker biosolids being produced.	25,000	Pump replacement will reduce downtime and save approximately \$1,500 per year in labor costs.
Lampson Blower Valve Replacement	Replace inlet and bypass valves on two Lampson blowers. Valves are outdated and problematic.	30,000	Existing valves have exceeded their design life. Replacement will save approximately \$5,000 per year in repairs.



#F10. *Mandatory:* 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.



The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provides authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by State law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, debt that either directly or indirectly is secured by the general obligation of a County must be approved at public referendum prior to issuance. The County's debt service policy was adopted by the Board of Supervisors on July 24, 2006, and revised August 2008, April 24, 2013 and May 12, 2014. The full version of the policy can be found in Appendix B of this document.

New Kent
County, Virginia 74

Debt Ratios	January 1, 2014 Assessments	County Policy
Debt as a percentage of Assessed Value	2.32%	4.5%
Debt per Capita	\$2,685	-----
Debt Service as a percent of General Government Expenditures	10.95%	12%

Debt Structure and General Fund Transfer

As of June 30, 2016, outstanding debt related to County projects totaled \$10.4 million, School related debt totaled \$42.9 million and Public Utility related debt \$14.6 million. The FY17 annual principal and interest payments related to County and School debt totaled approximately \$5.68 million, and was funded with a \$5.68 million transfer from the General Fund to the Debt Service Fund.

**Proposed Debt Issues**

Listed below is a brief description of the County's proposed debt issuance over the course of the next five- year period. Following this narrative description is a graph depicting the relative effects of these proposed debt issuances in relation to the County's current debt and its remaining debt capacity.

A. Court / Law Enforcement Complex. Based on the 2004 Carter Goble Lee study, the County needs to build a Court / Law Enforcement Complex with security and adequate space for additional courts. The County's space need consultants have identified a need to expand space for the County Sheriff. The City of Bozeman has indicated an interest in ending the joint location of Courts and Law Enforcement facilities.

B. Expansion of Detention Center - The County has anticipated the need to expand the Detention Center by 60-90 beds in the next 5-8 years. The County anticipates issuing up to \$2,000,000 for construction of the expansion if needed. The Loan would allow the County to proceed 6-8 years before the expansion could occur with inmate bed revenues.

C. Transportation System – The County may have to issue debt through Rural Improvement District Bonds or other instruments to enhance the transportation system throughout the County. Individual projects will be reviewed and debt issued if it is in the best interest of the County.



SERIES	PAR	PURPOSE	ISSUED	TERM (YEARS)	12/31/2015 BALANCE			2016	
	AMOUNT				PRINCIPAL	INTEREST*	TOTAL	DEBT	SVC*
2009 A	\$27.0	Refund 1999 Certificates of Participation	5/13/09	9	\$9.7	\$0.4	\$10.1	\$3.4	
2009 B	\$7.2	Hazelwood Commerce Center Road Improvements	11/17/09	20	5.7	2.2	7.8	0.5	
2010 A/B	\$119.2	Emergency Communications	4/15/10	25	106.1	63.1	169.2	8.6	
2010 C/D	\$7.1	Business Incubators	4/29/10	20	5.7	2.5	8.3	0.6	
2010 E/F	\$20.4	Health Campus	6/18/10	25	17.3	10.5	27.8	1.6	
2010 H/I	\$28.7	Page-Olive Connector	6/29/10	25	24.4	16.9	41.3	2.3	
2010 K/L	\$11.6	Crime Laboratory	10/15/10	25	10.1	5.7	15.8	0.8	
2010 M/N	\$6.0	Highway Projects	12/30/10	25	5.1	3.6	8.7	0.5	
2011 A/B	\$10.5	Residential Energy Efficiency Loan Program	5/18/11	15	8.1	2.0	10.0	1.1	
2012 A	\$4.2	Miscellaneous Capital Projects	6/12/12	22	2.4	0.5	2.9	0.6	
2012 B/C	\$17.4	Meramec Buildings Replacement Project)	9/12/12	15	17.4	4.4	21.8	0.0	
2013 A	\$17.0	Community Centers	6/10/13	20	15.6	4.6	20.3	1.1	
2013 B/C	\$29.5	Courts Project Funding	7/9/13	25	29.5	17.1	46.6	0.5	
2015 A/B	\$22.4	NorthPark TIF Project	5/7/15	13	21.4	5.7	27.1	1.1	
2015 C/D	\$11.7	Capital Projects	6/4/15	20	11.7	3.3	15.0	1.2	
TOTAL	\$339.8				\$290.0	\$142.6	\$432.6	\$23.8	



Departmental Information



#O3. *Mandatory:* A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.



SUMMARY OF AUTHORIZED FULL TIME STAFF BY FUNCTION

	2013	2013	2014	2014	2015
	<u>Authorized</u>	<u>Filled</u>	<u>Authorized</u>	<u>Filled</u>	<u>Budget</u>
City Manager's Office	2.75	2.75	1.75	2.00	2.00
Finance	4.00	4.00	4.00	5.00	5.00
Assessment Office	2.00	2.00	2.00	2.00	2.00
City Clerk's Office	3.00	2.00	3.00	2.00	3.00
Personnel	1.25	1.25	1.25	1.00	1.00
Information Services	1.00	1.00	1.00	1.00	1.00
Community Television	2.00	2.00	2.00	2.00	2.00
Police Patrol/Investigation	35.00	35.00	36.00	36.00	37.00
Police Admin/Clerical	3.00	3.00	3.00	3.00	3.00
Parking Enforcement	2.00	2.00	2.00	2.00	2.00
Fire Services	17.00	17.00	17.00	17.00	18.00



Additions					
Department	Position	Status	Notes	Proposed Salary	Total salary + benefits
Tax Assessor	Property Appraiser	FT	*Filled Vacant Position	\$30,173	\$39,225
Tax Assessor	Commercial/Industrial Appraiser	FT	*New Position	\$32,500	\$42,250
Sheriff/Corrections	Detention Officer	FT	*Filled Vacant Position	\$27,294	\$35,160
Sheriff/Corrections	Detention Officer	FT	*Filled Vacant Position	\$27,294	\$35,160
Sheriff/Corrections	Detention Officer	FT	*Filled Vacant Position	\$27,294	\$35,160
Parks & Recreation	Park Attendent	PT	*New Position	\$13,050	\$13,050
Parks & Recreation	Park Attendent	PT	*New Position	\$13,050	\$13,050
Fire Department	Battalion Chief	FT	*New Position	\$57,325	\$74,523
Fire Department	Battalion Chief	FT	*New Position	\$57,325	\$74,523
Fire Department	Battalion Chief	FT	*New Position	\$57,325	\$74,523
Fire Department	Fire Engineer	FT	*Filled Vacant Position	\$32,369	\$42,080
Fire Department	Fire Engineer	FT	*Filled Vacant Position	\$32,369	\$42,080
Total				\$407,368	\$520,782



Reductions In Force					
Department	Position	Status	Notes	Proposed Salary	Total salary + benefits
Clerk of Court	Admin Tech	FT	*Vacant Position	\$59,035	\$88,507
Juvenile Court	Intake/Probation Officer	FT	*Vacant Position	\$34,175	\$44,428
Juvenile Court	Intake/Probation Officer	FT	*Vacant Position	\$34,175	\$44,428
Juvenile Court	Admin Tech	PT	*Vacant Position	\$24,331	\$31,630
Juvenile Court	Admin Tech	PT	*Vacant Position	\$24,331	\$31,630
Public Works	Equipment Operator	FT	*Position Eliminated	\$23,857	\$37,549
Total				\$199,904	\$278,172



#O4. (Mandatory): The document shall describe activities, services or functions carried out by organizational units.



STRUCTURE OF THIS DOCUMENT - DEPARTMENT INFORMATION

City of Cedar
Rapids, Iowa

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A department is an organizational unit of the City which has a unique function in its delivery of services. Within the funds section of this document, the following information is provided for each department:

- **Department Sections** – Illustrates the core areas of service provided to internal and/or external customers.
- **Department Description** – Explains the core areas of service provided to internal and/or external customers.
- **Summary of Full Time Equivalents (FTES)**– Contains updated current fiscal year information and changes for the adopted budget year.
- **Statistics** – Each department is given an opportunity to provide statistical information such as the number of calls for service or size of an area serviced.
- **Recent Accomplishments** – Each department is given an opportunity to highlight what has occurred in their department recently.
- **Future Challenges & Opportunities** – Each department is given an opportunity to provide future challenges and opportunities that might include a section or program needing more resources or issues involved in continuing to provide current services.
- **Goals, Objectives, & Measures** – Each department is given an opportunity to identify departmental goals, objectives, and meaningful metrics of results and accomplishments that are linked to an overall City goal.
- **Highlight of Budget Changes** – Summary of changes in revenue or expenditures included in the budget.
- **Financial** – Included are charts summarizing the budget and financial reports detailing the budget and recent actual history by general ledger account.



City of Olympia, Washington

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Probation Services

<i>Program Cost Summary</i>	<i>2015 Actual</i>	<i>2016 Estimate</i>	<i>2017 Budget</i>	<i>Variance</i>	<i>Program Staffing</i>	<i>2015 Actual</i>	<i>2016 Estimate</i>	<i>2017 Budget</i>
Expenditures					Office Specialist III	1.00	1.00	1.00
Personnel Services	\$ 236,068	\$ 243,110	\$ 241,884	\$ (1,226)	Probation Officer I	2.00	2.00	2.00
Supplies & Services	6,749	12,279	12,204	(75)	Probation Services Supervisor	1.00	1.00	1.00
Interfund Payments	5,635	6,905	6,980	75	Probation Work Crew Leader	2.00	2.00	2.00
Total Expenditures	\$248,452	\$262,294	\$261,068	\$ (1,226)	Senior Program Specialist-RPN	0.25	0.25	0.25
Program Revenue	153,252	162,500	169,500	7,000	Total	6.25	6.25	6.25
Funding From General Revenues	\$ 95,200	\$ 99,794	\$ 91,568	\$ (8,226)	The same staff provides services for both Probation and the Day Reporting Center.			



Program Description

Probation Services offers effective community supervision for misdemeanor offenders in the City of Olympia. Along with the correctional options programs offered as alternatives to incarceration, Probation Services continues to offer an array of treatment and counseling services to help motivate and guide clients out of the Court system.

Trends

Given the limited space in jail and the widespread budget cuts in community resources it is clear that courts of limited jurisdiction need to begin using a different approach in dealing with misdemeanor offenders. The traditional model of jail and probation are being replaced with the problem solving court model. In January 2016 Municipal Court launched a therapeutic community court program which focuses on quality of life crimes mostly occurring in our downtown core. This enhanced program will replace our former program which started in 2012. Probation will also move forward with a driver's license reinstatement program, collaborating with the other local municipalities to work with clients to restore driving privileges.

Future Challenges and Opportunities

The criminal justice team's new therapeutic Community Court program, developed with the help of the Center for Court Innovation and modeled after the City of Spokane's Community Court, was launched the first week of January. It focuses on improving quality of life in the downtown corridor and will address issues with homelessness, mental health, chemical dependency, and health care. The program continues to be a work in progress. Local social service agency involvement is crucial for this program. Several agencies currently participating include:

- Sidewalk
- SeaMar Community Mental Health
- Pacific Mountain/Work Source
- South Puget Sound Community College

In April 2016 the community court program was awarded a \$200,000 grant. Those funds will be used to help relocate the program to a larger facility, secure chemical dependency services for clients and hire a part time case manager to provide additional support for those clients with multiple service needs. Probation Services staff participate in the risk/needs component of the program and at this time no enhancements are needed.









#O5: The document should include clearly stated goals and objectives of organizational units (*e.g., departments, divisions, offices or programs*).



Council Goals by City Department

City of
Coppell, Texas. 87

City Department 	Sustainable City Government 	Business Prosperity 	Community Wellness & Enrichment 	Sense of Community 	Special Place to Live 
Mayor & Council	X	X	X	X	X
City Management	X		X	X	X
Legal Services	X				
Economic Development		X			
Community Information Services	X			X	
City Secretary	X			X	
Engineering	X				X
Facilities Management	X				X
Streets	X				
Fleet Services	X				X
Traffic Control	X				X
Building Inspections	X	X	X	X	X
Environmental Health	X		X		
Fire & Life Services	X	X	X	X	X
Emergency Management	X		X	X	



Water Quality

City of Lawrence, Kansas 88

Current Year Accomplishments	Significant Challenges for 2017	Major Goals and Objectives for 2017
<ul style="list-style-type: none"> Annual Compliance Summary for Industrial Pretreatment Program completed February 2016. Industrial Pretreatment Permits, onsite inspections and surveys of industrial facilities completed as required by City ordinance. Water and Wastewater Compliance Reports submitted within established deadlines. Laboratory accreditation under the National Environmental Laboratory Accreditation Program for Year 2016. 2016 Consumer Confidence Report completed and available to customers. 	<ul style="list-style-type: none"> Balance available resources with expanded needs for testing for the on-going improvement of water quality. Improve technical knowledge of staff in order to keep up with water quality challenges, changing regulations and new technologies. Implement new testing procedures for the Wakarusa River Wastewater Treatment Plant in the areas of nutrients. 	<ul style="list-style-type: none"> Testing, reporting, technical support and other services to water and wastewater operations. Respond and track customer taste and odor calls and other water quality calls. Identify potential water quality issues through expanded data analyses. Continue laboratory testing support at the Lawrence Venture Park site and MS4 (storm water) to ensure permit compliance. Continue participation in blue green algae studies in the Kaw River and the effect of water treatment on removal of algal by-products. Expand education and outreach to water customers on lead awareness.



#O6: The document should provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific units and programs.

Police Division/Program Patrol Services

PERFORMANCE MEASURES FOR FISCAL YEAR 2015-2016

Core Value	Five-Year Long-Term Goal	Performance Measures	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Target
A Safe and Prepared Community	Minimize The Impact To Life, Property, and The Environment From Natural Hazards And Emergency Situations	Percentage of CSO's trained in the operation and set up of the Mobile Command Post	60%	75%	80%
	Remain Within The Federal Ranking Of The Top 25 Safest Cities	Percentage of patrol officers maintaining 24-hour perishable skills training	95%	100%	100%

	2013 Actual	2014 Actual	2015 Budget	2015 Est. Actual	2016 Budget
			2014		
Performance Measures			Benchmark @		
Total Expenditures / Finance FTE	4,109,504	4,180,696	3,587,043	4,822,693	5,659,118
Receipts & Checks / Finance FTE	1,954	1,811		1,827	1,843
Insurance Losses / Worker Hour	0.08	0.08	0.12	-	-
Computer Services as % of Total Expenditures	3.2%	4.5%	1.9%	3.7%	3.2%
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	15	16		17	
Distinguished Budget Presentation Award (Consecutive years)	12	13		14	

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.



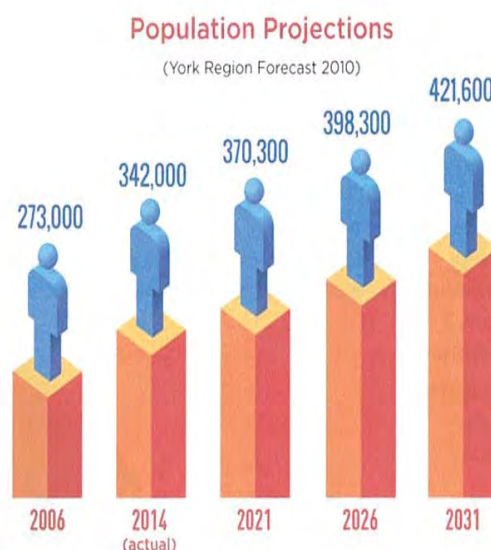
Document-wide Criteria



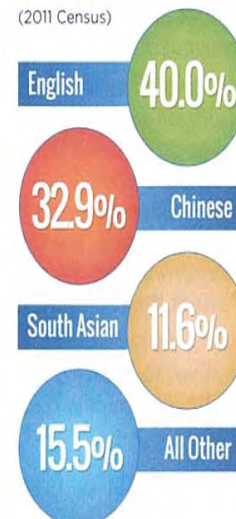
#C3: The document should include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.



DEMOGRAPHIC PROFILE



Mother Tongue Breakdown
(2011 Census)





Helpful Mobile Apps

Parking Meters



No need to carry around coins; pay for parking in just a few seconds with your smartphone. You can receive one push notification reminder 5 minutes prior to your parking expiring and extend your parking session remotely from the mobile application.



[iOS](#)

[Android](#)



Build El Paso Inspection



Allows users to view and request inspections on issued permits.



[iOS](#)

[Android](#)



Bookmyne Mobile



BookMyne™ makes it quick and easy to access your local library on the go! Search your library's catalog, download items, manage your account, and find suggested reading instantly with your iOS device.



[iOS](#)

[Android](#)



Visit El Paso



The Visit El Paso app has everything you need to know about where to stay, play, eat, and shop. This free mobile app is your one-stop-shop to a real adventure found only in El Paso!



[iOS](#)

[Android](#)



EP311



EP311 connects you directly with City of El Paso staff to more efficiently resolve issues in our community. Submit service requests and attach photos, receive notifications when a service request is complete. Download the app to get stay involved with your City today



[iOS](#)

[Android](#)



#C4: A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.



GLOSSARY & ACRONYMS

Lethbridge
County,
Alberta

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ACCRUAL ACCOUNTING

This method of accounting recognizes revenues as they are earned and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. As opposed to waiting until cash is actually received or spent (Cash Accounting).

ACTUAL

Actual, as opposed to budgeted, revenues and expenditures for the fiscal year indicated.

AGRICULTURAL SERVICE BOARD (ASB)

The ASB acts as an advisory body to Council, develops agricultural policies to meet the needs of the municipality, and helps organize and direct Agricultural and Environmental Conservation programs. [http://www1.agric.gov.ab.ca/\\$Department/deptdocs.nsf/all/rsv13511](http://www1.agric.gov.ab.ca/$Department/deptdocs.nsf/all/rsv13511)

ALBERTA ENVIRONMENTALLY SUSTAINABLE AGRICULTURE (AESA)

Provides support for integrated environmental planning, technology transfer and extension activities, and farm resource management by farmers and ranchers. Eligible projects include those that promote the reduction of impacts from agricultural production practices on soil, water, biodiversity and air resources.

[http://www1.agric.gov.ab.ca/\\$department/deptdocs.nsf/all/sag6173](http://www1.agric.gov.ab.ca/$department/deptdocs.nsf/all/sag6173)

ALBERTA MUNICIPAL INFRASTRUCTURE PROGRAM (AMIP)

This program provides financial assistance to municipalities to develop capital municipal infrastructure to maintain or enhance economic, social and cultural opportunity and well-being, while protecting and improving the quality of our environment.

<http://www.transportation.alberta.ca/534.htm>



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#C5: Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.



Table 21 demonstrates the trend of new case filings relative to the Civil Courts. Both Circuit and County Civil case filings are expected to decrease in FY2014. The change in new case activity is taken into consideration when developing the divisional budget for Civil Courts, which are funded mostly by court fees, fines and service charges.

() denotes a decrease

Civil Court	FY2012	FY2013	FY2014	Variance	Variance
New Case Filings	Actual	Actual	Projected	#	%
Circuit Civil	23,985	20,637	21,500	863	4.2%
County Civil	44,439	33,638	35,000	1,362	4.0%
Probate	10,260	10,909	10,000	(909)	-8.3%
Family	13,795	15,037	15,500	463	3.1%
Juvenile Dependency	589	767	600	(167)	-21.8%
Traffic	297,723	286,065	282,000	(4,065)	-1.4%
Total Civil	390,791	367,053	364,600	(2,453)	-0.7%

Table 21: Civil Court New Case Filings



Tap Water in Perspective

Still The Best Deal Around



A gallon of **TAP WATER**

\$0.0015



A gallon of



\$54.00

A gallon of



\$18.00

A gallon of



\$1.25

A gallon of



\$2.77

A gallon of



\$3.59



#C6: The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs.



<https://www.raymore.com/city-hall/budget-cip>

FY 2019 Proposed Budget

[Download a copy of the budget here \(17.3 MB\)](#)

[Download a copy of the Capital Improvements Budget here \(4.5 MB\)](#)

Download or view the individual sections of the budget

[Introduction](#)

[Budget Message](#)

[General Fund](#)

[Parks & Recreation Fund](#)

[Enterprise Fund](#)

[Debt Service](#)

[Internal Service Fund](#)

[Capital Funds](#)

[Appendix](#)

[Glossary](#)