

# The Changes to the Budget Awards Program and Budget Document Best Practices



**Government Finance Officers Association**

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# Content within Today's Program

- How the criteria relates to GFOA's best practices in budgeting and other initiatives.
- Background of the Distinguished Budget Presentation Awards Program.
- Explain revisions in the criteria.
- Provide examples of how to meet the criteria.



<https://www.gfoa.org/best-practices/budgeting>

Home / Best Practices & Resources / GFOA Best Practices / Budgeting

# Budgeting Best Practices

**BUDGET POLICIES**

BUDGET PROCESS

BUDGET DOCUMENT

MONITORING AND PERFORMANCE MEASUREMENT



# GFOA's Distinguished Budget Presentation Awards Program

- GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality.
- Approximately 1,700 participants - about 100 new participants per year.
- Approximately 500 reviewers - great way to learn about budgeting.
- Application for both participants and reviewers is online.
- Only accept PDF's or web based submissions.
- Participants receive their results through an email.
- Reviewers can access documents through an email.



<https://www.gfoa.org/budget-award-2021>

## Step 1: Prepare Budget for Submission That Meets Program Criteria

Download Criteria (for budgets with fiscal year beginning on or after 1/1/21)

DOWNLOAD CRITERIA

Applicants are responsible for understanding all criteria. The criteria includes 15 "mandatory" items and 10 "non-mandatory" items that will be reviewed by a panel of three reviewers.



<https://www.gfoa.org/budget-award-2021>

## Step 2: Download and Complete the Criteria Location Guide

Download Criteria  
Location Guide (for  
budgets with fiscal year  
beginning on or after  
1/1/21)

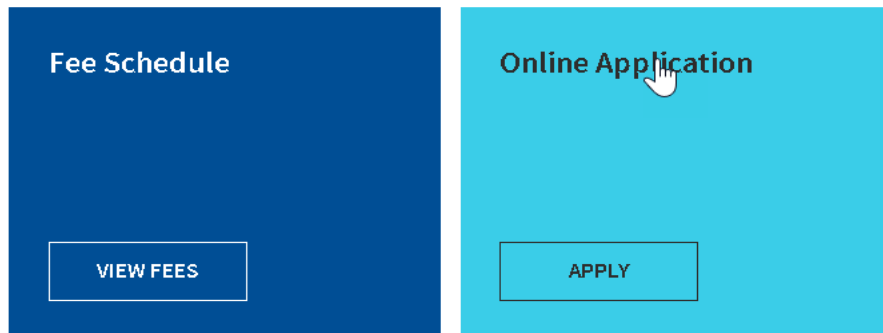
DOWNLOAD

To ensure that reviewers can efficiently review your submission, GFOA requires all applicants to complete and submit the Detailed Criteria Location Guide.



<https://www.gfoa.org/budget-award-2021>

### Step 3: Gather All Documents for Submission and Complete Online Application



To apply for the program, all applicants must complete an online application. Prior to starting the application process, applicants should gather and have available the following:

1. Electronic version of budget document (GFOA no longer accepts hard copies, CDs, or USB flash drives)
2. Completed Detailed Criteria Location Guide
3. Written responses to reviewer comments from previous year's submission
4. Valid username and password for GFOA member (to submit payment and receive GFOA member discount)\*

\*Payment can be made online through GFOA's e-store or by check. When paying online, to receive the GFOA member discount a individual with current GFOA membership status must be signed in. *If you cannot log-in, non-member rates will apply.*

*(Note: Community Colleges are apply using the fee schedule for special districts)*

<https://www.gfoa.org/budget-award>

## Award Winners

GFOA congratulates the more than 1,600 governments that annually receive the Distinguished Budget Presentation Award.

[VIEW WINNERS FOR MOST RECENT YEAR](#)





## GFOA Distinguished Budget Presentation Awards Program (continued)

- Many governments are moving away from the traditional budget document into other forms of budget communication.
- There was a task force of seventeen individuals from various governments that worked with GFOA staff on developing these revisions.
- The revised criteria takes effect for budgets with a fiscal year beginning January 1, 2021 or later.
- There will be a one-year grace period to comply with the revisions.
- That brings us where we are today in terms of the revisions in the Budget Awards criteria.

## Summary of Budget Award Revisions

- Table of contents can now refer and even link to items outside of the budget document.
- Strategic planning is now mandatory and process should be identified.
- Short-term factors and priorities and issues are combined.
- Budget overview should also summarize changes between proposed and adopted budget.
- Organization chart may consider how structure helps achieve mission.
- Financial policies should note whether budget complies with relevant financial policies.



## Summary of Budget Award Revisions (continued)

- Budget process should also include discussion on legal level of budget control.
- Three-year financial schedule is no longer mandatory.
- Long-range operating financial plans should consider unfunded liabilities and go beyond just the general fund.
- Capital program and operating impact of capital are combined.
- Capital program needs to identify process of choosing funded projects.
- Debt should include bond ratings, debt to maturity schedules, and purpose of obligations.



## Summary of Budget Award Revisions (continued)

- Performance measures are now mandatory.
- Understandability and usability encourages governments to use other forms of communication for budgets including videos, social media, etc.
- Understandability and usability criterion also notes that governments need to be aware of ADA requirements.
- The goal is to make sure that the criteria remains relevant and that the budget information presented is meaningful.



# Vote Page

	Policy	Financial Operations	Communications	Criteria Description
	<b>Grade</b>			<b><u>Introduction and Overview</u></b>
• C1	█	█	█	<b>Table of contents (mandatory)</b>
• P1	█	█	█	<b>Strategic goals &amp; strategies (mandatory)</b>
• P2	█	█	█	<b>Priorities and issues (mandatory)</b>
• C2	█	█	█	<b>Budget Overview (mandatory)</b>
				<b><u>Financial Structure, Policy, and Process</u></b>
• O1	█	█	█	<b>Organization chart (mandatory)</b>
F1	█	█	█	Fund descriptions and fund structure
O2	█	█	█	Department/fund relationship
F2	█	█	█	Basis of Budgeting
• P3	█	█	█	<b>Financial policies (mandatory)</b>
• P4	█	█	█	<b>Budget process (mandatory)</b>
				<b><u>Financial Summaries</u></b>
• F3	█	█	█	<b>Consolidated financial schedule (mandatory)</b>
F4	█	█	█	Three year consolidated and fund financial schedules
• F5	█	█	█	<b>Fund balance (mandatory)</b>
• F6	█	█	█	<b>Revenues (mandatory)</b>
F7	█	█	█	Long-range operating financial plans



# Vote Page (continued)

	Policy	Financial	Operations	Communications	Criteria Description
					<b>Capital &amp; Debt</b>
• F8	■	□	■	■	Capital program (mandatory)
• F9	■	□	■	■	Debt (mandatory)
					<b>Departmental Information</b>
• O3	■	■	□	■	Position summary schedule (mandatory)
• O4			□		Departmental program descriptions (mandatory)
• O5			□		Departmental program goals and objectives
• O6	■	■	□	■	Performance measures (mandatory)
					<b>Document-wide Criteria</b>
C3	■	■	■	□	Statistical/supplemental section
C4				□	Glossary
C5				□	Charts and graphs
C6	■	■	■	□	Understandability and usability
	□	■	■	■	<b>Overall as a policy document</b>
	■	□	■	■	<b>Overall as a financial plan</b>
	■	■	□	■	<b>Overall as an operations guide</b>
	■	■	■	□	<b>Overall as a communications device</b>



# Table of Contents

#C1. *Mandatory*: Include a table of contents that makes it simple to locate information.

1. Is a comprehensive table of contents provided for easy navigation (may take a variety of forms related to the approach used to present budgetary information)?
2. Do all pages in the table of contents electronically link to the corresponding content location (pages in a traditional document or other content in an electronic form)?
3. Are the page numbers or similar reference points in the table of contents consistent with the referenced page numbers?



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### Organization of the Budget Document

This document is the approved annual budget for Capital Metropolitan Transportation Authority (Capital Metro or the Authority) for the period October 1, 2019 - September 30, 2020. A budget is a formal plan of action, expressed in monetary terms, for a specified period of time. This document details Capital Metro's plan for Fiscal Year (FY) 2020.

#### Major Sections

Capital Metro's budget document is divided into nine sections: Introduction and Overview, Financial Policies, Financial and Service Summary, Capital Budget, Long-Range Financial Plan, Operating Detail by Department, Glossary, Index and Appendices. Each section contains information on the process for budget approval.

- Introduction and Overview.....[1](#)  
This section provides an overview of Capital Metro's mission, history, infrastructure, service area, long-range strategic goals and organization by department.
- Financial Policies.....[21](#)  
This section describes the policies that guide financial decisions at Capital Metro.
- Financial and Service Summary .....[30](#)  
This section includes financial highlights, statements, factors affecting revenues, expenses and detailed service levels information.
- Capital Budget .....[51](#)  
This section describes the capital projects that support strategic goals and includes estimated funding sources and anticipated impact on operational costs.
- Long-Range Financial Plan .....[56](#)  
This section contains the 10-year forecast for financial resources and expenditures based on planned levels of service and strategic goals.
- Operating Detail by Department .....[59](#)  
This section has detailed information on each department's function, structure and operating budget.
- Glossary .....[181](#)



# TOP TEN MOST COMMON BUDGET QUESTIONS

## *At a Glance*

1. *What's the City's tax rate?* .....Page ii

City of Naples millage rate = 1.1800

2. *What's the Total Budget of the City?* .....Page 7

Budgeted Expenditures for FY 2019-20 is \$152.4 million

3. *What are the fund balances (net position) of the City?* .....Page 7

Budgeted Fund Balance/net position at 9/30/2020 is \$50.2 million

4. *How much of the City's revenue comes from taxes?* .....Page 8

\$37.7 million (27.6%) of the City's revenue is projected to come from taxes for FY2019-20

5. *What are the other sources of revenue?*.....Pages 1 & 10-12

Other sources of projected revenue for FY2019-20 are:

Permits and Fees \$8.9 million (6.6%)

Intergovernmental Revenue \$15.1 million (11.1%)

Charges for services \$58.9 million (43.1%)

Fines & other Sources \$.3 million (.3%)



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## MONTGOMERY COUNTY PUBLIC DOCUMENTS: ANNUAL BUDGETS, GROWTH POLICY, AND OTHER SOURCES OF INFORMATION

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ITEM	AVAILABILITY
<b>COUNTY EXECUTIVE'S RECOMMENDED CAPITAL BUDGET AND CAPITAL IMPROVEMENTS PROGRAM (CIP)</b> <i>County Executive's Transmittal; Introductory Sections; County Government Departments; HOC; Revenue Authority; MCPS; Montgomery College; M-NCPPC; WSSC</i>	<a href="http://www.montgomerycountymd.gov/omb">www.montgomerycountymd.gov/omb</a> Reference copies at public libraries Office of Management and Budget (240.777.2800) (for purchase on limited basis)
<b>COUNTY EXECUTIVE'S RECOMMENDED CAPITAL BUDGET AND AMENDMENTS TO (PRIOR YEAR) CAPITAL IMPROVEMENTS PROGRAM</b> <i>County Executive's Transmittal; Capital Budget; Amendments</i>	<a href="http://www.montgomerycountymd.gov/omb">www.montgomerycountymd.gov/omb</a>
<b>COUNTY EXECUTIVE'S RECOMMENDED OPERATING BUDGET AND PUBLIC SERVICES PROGRAM</b> <i>County Executive's Transmittal; Financial Summaries; Legislative, Judicial, Executive Branch Departments; MCPS; Montgomery College; M-NCPPC; WSSC</i>	<a href="http://www.montgomerycountymd.gov/omb">www.montgomerycountymd.gov/omb</a> Reference copies at public libraries Office of Management and Budget (240.777.2800) (for purchase on limited basis)
<b>FISCAL PLAN</b> <i>Contains estimates of costs and revenues over the six-year planning period for all Montgomery County special and enterprise funds and many Agency funds.</i>	<a href="http://www.montgomerycountymd.gov/omb">www.montgomerycountymd.gov/omb</a> Office of Management and Budget (240.777.2800)



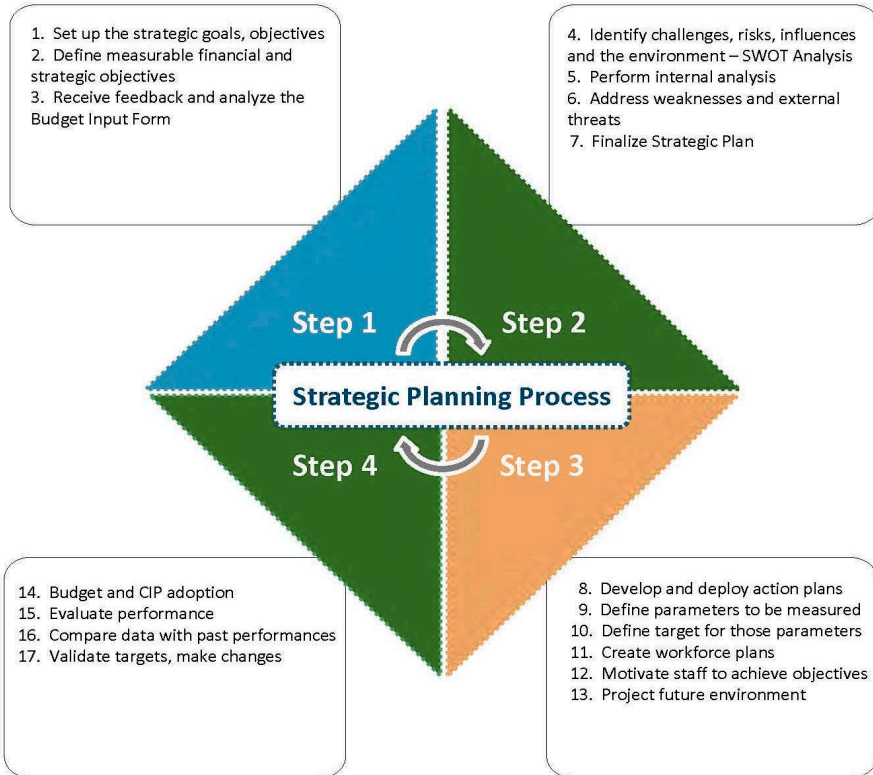
## Strategic Goals and Strategies

#P1. *Mandatory:* Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.

1. Are strategic goals included?
2. Is the process for creating the strategic goals explained?
3. Are action plans and/or strategies included to show how these goals will be accomplished?

# City of Pompano Beach

## Strategic Planning Roadmap Diagram





The City's strategic/business planning and budgeting decisions are based on a number of advanced statistical, economic, and financial models. The specific tools used include but are not limited to:

- Citizen Surveys—Based on sound statistical sampling methods, a survey of residents and business owners will be conducted to gather widespread customer satisfaction, quality perceptions, and other attitudinal information.
- Citizen Focus Groups and Advisory Boards—Focus groups (such as Vision 20/20) and advisory boards (such as Financial Advisory Committee) are teams made up of citizens and City staff to address specific concerns and strategic priorities. More than two dozen such committees currently exist.
- Master Planning—Specific functions and processes are included in written plans, such as the Utilities Master Plan or the Comprehensive Land Use Plan.
- SWOC Analysis - Strengths, Weaknesses, Opportunities, and Challenges are gathered from staff, Advisory Committee members, and other members of the community.
- Process Improvements—The Service Improvement Process, a ten-step model established by the City to guide cross-functional teams through improvement cycles.
- Revenue Forecasting Model—Statistical time series analysis and tracking model of major revenue sources.
- Performance Management System—Quarterly performance evaluations.
- Capital Budgeting Tools—Present value payback, net present value analysis, and own/lease analysis.
- Five-Year Financial Plan—Multiyear forecasting of revenues and expenditures.
- Ten-Year Fleet Replacement Plan—Equipment replacement model covering useful life of all vehicle classes.

## COMMUNITY AND TEAM INPUT & COMMUNICATION

### COMMUNITY INPUT

This strategic plan is the result of input from both Fayetteville citizens and the City leadership team into the future development and growth of Fayetteville.

- In 2017, nearly 300 citizens participated in Comprehensive Plan interactive sessions to breathe life into the ideas around how the City should be organized and developed. Their input and vision for the future was helpful.
- In December 2017, the City Council and the City leadership team came together to further plan and organize a strategy based largely upon citizen input.



### COMMUNICATION OF THE PLAN

We will communicate this Strategic Plan to citizens, employees, community groups and boards, and the City Council in early 2018 to ensure that everyone is clear on our direction and purpose.

To make this plan easily accessible by all, we'll promote it on our website, in local newspapers, in our bi-monthly newsletter, and we'll have copies of it in our City facilities once it's been approved by Mayor and Council





# Strategic Business Plan

## Goal 1: Promote an unsurpassed quality of life in McAllen.

Goal #1 relates to making McAllen a mid-sized city with "big-city quality of life" features that are driving young, educated workers AND boomer retirees to "destination cities" in great numbers, a shift that occurring worldwide, but noticeably in Texas cities of Austin, Dallas, Houston and, to a degree, San Antonio. This move has resulted in companies seeking high tech workers to relocate in these areas as well. Smaller metros such as McAllen's can compete by maintaining affordability while also offering competitive events and lifestyles. New sports venues, parks, events and assets such as the Performing Arts Center mark progress for this goal, and results are confirmed based upon the recent 2019 Citizen Survey, where McAllen rated much higher than U.S. benchmarks as "a place to work" (25% better), overall image (20% better), as a place to raise children (16% better) and OVERALL quality of life (10% better) - as well as - surprisingly, "a place to retire" (19% better). Ratings exceeded Texas benchmarks as well. Progress for Goal #1 is strong, but it comes with higher maintenance costs as more and more "quality of life" assets & events are added.

Num	Objective	Dept. / Agency	Time-line	Total Project Cost	Estimated 18-19	Budget	Status -Rationale
<b>Strategy 1.1: Expand venues for family gathering &amp; recreation.</b>							
1.1.1	Expand offerings of "first to market" entertainment @ McAllen Performing Arts Center	City Comm, City Mgr., Convention Center	Ongoing	\$45M	Program	Program	Broadway shows, Entertainers and Performers continue to use the center during non-summer "Season".
1.1.2	Construct new Girls Softball Complex (Bond election; Approved Nov. '13)	City Mgr., Parks & Rec	2017-20	\$4,000,000	\$3,523,982	\$215,873	Improvements in and around Municipal Park,



## Priorities and Issues

#P2. *Mandatory*: Provide 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*).

1. Does the message highlight the principal issues facing the governing body in developing the budget (*e.g., policy issues, economic factors, regulatory, and legislative challenges*)?
2. Does the message describe the actions to be taken to address these issues?
3. Does the message explain how the priorities for the budget year differ from the priorities of the current year?
4. Are major changes in service levels, fees, and/or taxes presented?



## BUDGET DEVELOPMENT

### Short Term Factors Impacting Overall Budget Development

The objective of the overall 2020 Budget is to preserve the current level of services to the community while experiencing increasing employee costs with limited revenue growth. Significant assumptions impacting all funds include the following:

- Conservative, but realistic projection of revenues and expenditures that help to ensure availability of resources to meet budgeted obligations.
- Low inflation with general price increases budgeted at two to four percent.
- Stabilization of the sales tax revenue growth rate to two percent in 2020 which is an increase from the 2019 budgeted rate of zero percent.
- Wage adjustments of three percent for all Town staff and implementation of the employee compensation study completed during 2019.
- Employee benefit healthcare premium increases were primarily absorbed by employees. The Town funded a necessary \$600,000 increase to the Medical Benefits Fund.
- Limited growth in additional staff positions.
- A partnership between Parker's urban renewal authority, Partnering for Parker's Progress, and the Town on the funding for the widening of the Cottonwood Bridge which is an \$11 million project.



## IMPACT OF COUNTY ADOPTED TAX RATE ON AVERAGE HOMESTEAD

### Property Taxes

Overall, the effective tax rate for El Paso County increased by almost one quarter cent to \$0.450682/\$100 of taxable property value. This is slightly higher when compared to the FY 2019 adopted tax rate of \$0.447819/\$100 of taxable property value. This effective rate is the highest rate our agency could have adopted without meeting the statutory definition of a tax increase. El Paso County has led the way by being the first of the four major county entities to not increase property taxes for the four years in a row. The chart below provides the impacts on the average home in the County. The County adopted the rollback tax rate of \$0.488997 for FY 2020.

IMPACT OF COUNTY EFFECTIVE AND ROLLBACK TAX RATES ON THE AVERAGE HOMESTEAD				
	FY2019	FY2020	\$ DIFFERENCE	% DIFFERENCE
Average Homestead Value	\$ 124,638	\$ 128,590	\$ 3,952	3.17%
Effective Tax Rate/ \$100	0.447819	0.450682	0.002863	1.006%
Average Tax	\$ 558.15	579.53	21.38	3.83%
Rollback Tax Rate/ \$100		0.488997	0.038315	8.50%
Average Tax		\$ 628.80	\$ 49.27	8.50%



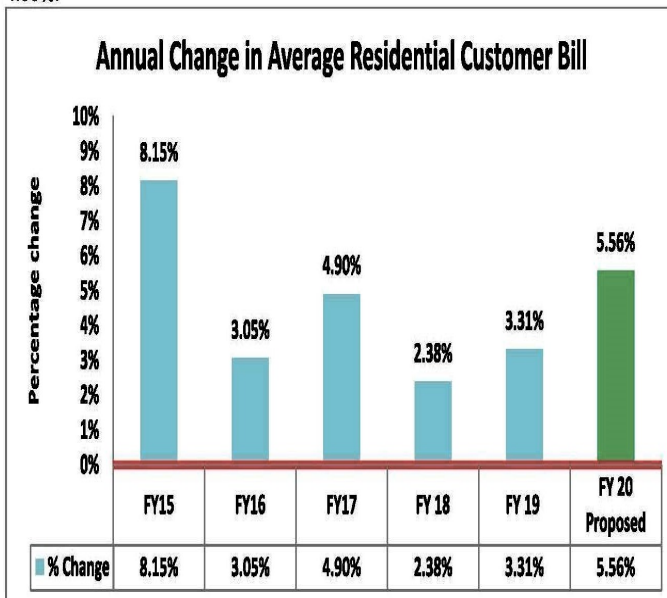
We are proposing a monthly user rate increase to maintain pace with expected expenses. The average residential customer, using 4,000 gallons will see a 5.56% increase in their water and sewer bill, or a \$3.63 increase monthly.

### ACSA Water and Sewer Monthly User Rates

	FY 2019	FY 2020
<b>Service Charge</b>	\$ 8.16	\$ 8.57
<b>Volume Charge - Single-Family Residential (per 1,000 gallons)</b>		
Level 1 (0-3,000 gallons)	\$ 4.27	\$ 4.48
Level 2 (3,001-6,000 gallons)	\$ 8.55	\$ 8.98
Level 3 (6,001-9,000 gallons)	\$12.82	\$13.46
Level 4 (over 9,000 gallons)	\$17.10	\$17.96
<b>Multi-Family/Non-Residential (per 1,000 gallons)</b>	\$ 8.25	\$ 8.66
<b>Sewer/All Users (per 1,000 gallons)</b>	\$ 8.93	\$ 9.47

Even with the rate increase, one penny equates to over 2.2 gallons, which is a very good value for the ACSA's reliable, high quality, and safe drinking water.

Over the past five (5) years, the ACSA customer has seen changes in the monthly user rates. For the current year beginning July 1, 2018, the average residential customer saw an increase of 3.31%. The average increase over the prior five years is 4.36%.



**Five Year Average Change (FY's 15-19): 4.36%**



**FY19-20 ENHANCEMENTS**

Enhancement	Expenditure (net of revenues)	Number of Positions	Duration of Funding	Strategic Focus Area		
				Intelligent Growth & Economic Development	Superior Education & Workforce	Superior Public Health & Safety
<b>Parks and Gardens</b>	<b>104,595</b>	<b>1.00</b>				
New Program Coordinator position for Echo Farms and two casual part-time positions	98,955	1.00	Recurring	✓		
Tennis court reservation software	5,640	-	One-time	✓		
<b>HUMAN SERVICES</b>	<b>157,350</b>	<b>7.25</b>				
<b>Health</b>	<b>118,672</b>	<b>2.00</b>				
New Public Health Nurse positions	118,672	2.00	Recurring		✓	
<b>Senior Resource Center</b>	<b>10,137</b>	<b>0.25</b>				
Increase hours for Transportation Program Assistant/Driver	10,137	0.25	Recurring			✓
<b>Social Services</b>	<b>28,541</b>	<b>5.00</b>				
Eliminate contract for state-mandated Facilitated Child and Family Team meetings and provide services in-house	(196,500)	-	Recurring			✓
New Social Worker Zone II - LINKS position	34,194	1.00	Recurring			✓



## CITY OF BIRMINGHAM

MAYOR RANDALL L. WOODFIN

PUTTING PEOPLE FIRST



May 14, 2019

Dear councilors, employees and residents,

This is a pivotal moment in the life of our city. We know our priorities, and it all comes down to two words: neighborhood revitalization. It is a fundamental cornerstone of our administration. And that will not change.

Our greatest asset is our people. From each and every resident of our 99 neighborhoods to the 4,000 employees who work hard for their city every day, we stand committed to serve them to make sure our priorities align for the betterment of their lives.

We know what we must do to strengthen our city, but for far too long the habits and practices of “business as usual” when it comes to city funds has overrun the needs of the people and our neighborhoods.

A year ago, we took the first steps of change.

- We created a Neighborhood Revitalization Fund to support the work our neighborhoods expect and deserve.
- We invested in our people with an increase in the city’s contribution to our pension fund.
- We adopted an RFP process to promote transparency in the work of our economic development efforts.
- We developed a deferred maintenance fund in order to set aside dollars to maintain the basic equipment we use each day to serve the city.

Combined, these were a first step, but this year we must make greater strides to do more than “just enough.” Simply put, “just enough,” isn’t good enough. If year one was the catalyst for change, year two is when we fulfill our potential.

This is indeed a pivotal year.



### ***Retirement Costs***

Retirement costs are increasing for FY 2019-20. Kern County Employees' Retirement Association (KCERA) contribution rates are decreasing approximately 0.21% for general members; however, a 1.34% increase for safety members will offset any savings associated with the decrease in rates for general members. After including the cost for Pension Obligation Bonds of \$70.3 million, the County's total retirement cost (including the Kern County Hospital Authority) is approximately \$294 million. Retirement costs for departments with safety members, Sheriff, Probation, District Attorney and Fire are once again increasing. The recommended budget includes pension cost increases for FY 2019-20 of \$3 million for General Fund departments and \$1.1 million for the Fire Fund. The increase is funded with available fund balance in order to preserve the \$33 million available in a designation for retirement to pay for escalating costs through 2022 when the 1995 Pension Obligation Bonds are paid off.

KCERA will again review the actuarial assumption in FY 2019-20. It is possible that the Retirement Board will again consider reducing the assumed rate of return, from 7.25% to either 7.0% or lower, during its next experience study. This would impact the County in FY 2020-21 and would cost approximately \$13 million in additional Discretionary General Funding for every quarter percent reduction

### ***Economic Challenges***

The County's Five-Year Financial Forecast covers July 2019 through June 2024 and includes moderate growth in major revenue streams throughout the period. Not included in the forecast are the impacts of a potential recession or the unknown economic impacts of the coming statewide \$15 minimum wage. The forecast does include an expectation of pension escalation beyond FY 2020-21 that may be imposed by the retirement association nor the permanent shift of General Fund resources to support the Fire Fund.

### ***Sales Tax Volatility***

Historically, counties relied on relatively stable property taxes for the provision of services; however, with the realignment of many State services, counties have become increasingly dependent on sales tax revenue. When combining 1991 and 2011 Realignment revenues, which are primarily funded with sales tax (\$304.3 million), with County sales and use taxes (\$41.3 million) and Proposition 172 half-cent sales taxes (\$72.3 million), the portion of budget requirements funded primarily with sales tax revenue represents 14.3% of the County budget. While revenue from sales taxes are projected to increase slightly in FY 2019-20, they tend to be more volatile and more responsive to economic changes, resulting in a higher risk of losses in future years.



## ADDRESSING THE ISSUES

*How can we maintain our current service levels with potential reductions to current or future revenues?*

One of the challenges of planning for the future of the City responsibly is managing long term strategies in conjunction with current City Council initiatives. While the City Council ultimately held the tax rate at \$0.708244 and agreed to continue servicing Ellis County Emergency Service District #2, a tax exemption for Senior Citizens was put in place to offer some relief from rising property values. As we get into the next budget year our Finance and Executive teams plan to have early budget workshops with the Council to get some direction on how to move forward. Also, we will be following proposed State Legislation that could impact current and future revenue and expenses. This will give us an outline on what kind of debt issuance plan to bring forward, tax rate to propose and what kind of service level we can offer given these parameters.

*How will the City handle roadway capacity expansion projects that are so critically needed as the Midlothian and Ellis County areas continue to grow?*

To help address the City's growing backlog in roadway improvements, the FY 18-19 budget includes \$1,414,094 to continue to fund an aggressive road projects initiative that will help update our infrastructure and increase access to ongoing development in the City. This funding is on top of the \$325,000 budgeted for regular street maintenance.

## Budget Overview

#C2. *Mandatory*: An overview of significant budgetary items and trend should be provided. The overview should be presented within the budget as a separate section (*e.g., budget-in brief*) or integrated within the transmittal letter.

1. Is an overview contained in the budget message/transmittal letter, executive summary, or in a separate budget-in-brief?
2. Is summary information on significant budgetary items conveyed in an easy to consume format?
3. Is summary information on budgetary trends provided?
4. Is a summary of changes presented between the proposed to adopted budget?



An artist's rendering of Festival Fields due to be completed December 2019

## BUDGET IN BRIEF

The development of the budget is guided by City Council strategic initiatives, goals, budget policies, long-range fiscal sustainability plans, legal mandates, and service level prioritization.



### FOSTER SUSTAINABLE COMMUNITY DEVELOPMENT

Avondale is committed to creating a sense of place, a community of residents and local businesses unified by pride and common values.



### CREATE & SUPPORT DIVERSE RECREATION & EDUCATION OPPORTUNITIES

Avondale provides residents with the ability to connect with amenities, businesses and their community, enhancing the opportunity to live, work and enjoy a healthy lifestyle.



### ADVOCATE FOR AND SUPPORT COMMUNITY-ORIENTED LIFELONG LEARNING OPPORTUNITIES

Avondale will continue to foster an environment where education is a defining value and learning opportunities abound for residents of all ages.



### ENCOURAGE & SUPPORT CREATIVE INNOVATION IN DEVELOPMENT & SERVICE DELIVERY

The City will continue to serve as a model for innovative, efficient and responsive government.



### CREATE A CONNECTED COMMUNITY

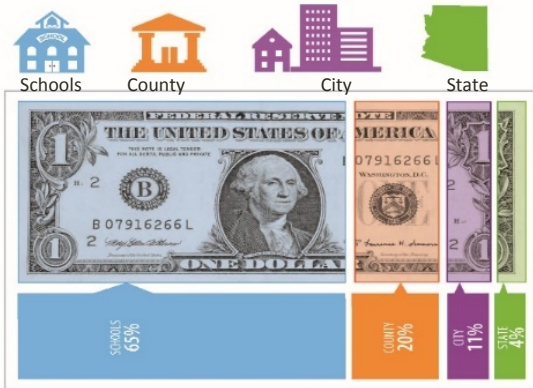
The City will work directly and closely with our citizens to devise and implement programs that work.





## Where does your property tax go?

### PROPERTY TAX DISBURSEMENT



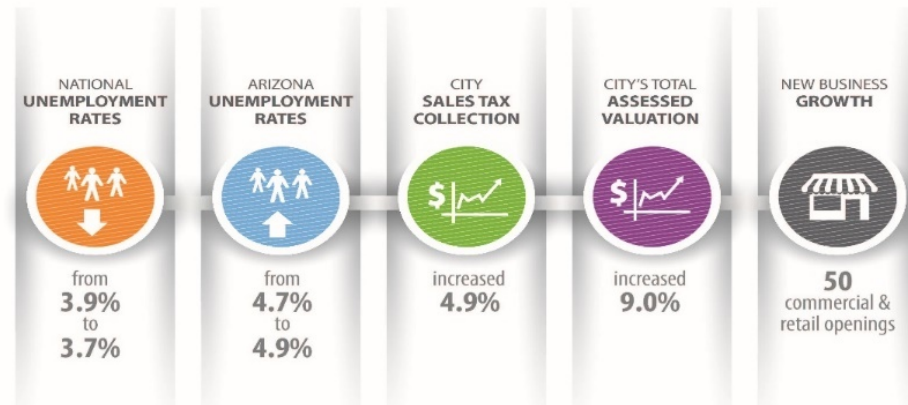
## Why does my \$10 purchase cost me \$10.88?

FY2020



### GENERAL FUND SOURCES



### CURRENT ECONOMIC CLIMATE



## 2020 Adopted Budget Highlights

	<p>Safe Community for Everyone</p>	<ul style="list-style-type: none"> <li>• Creation and funding of a new division in the Mayor’s Office (“Community Initiatives”) designed to invest in violence-reduction initiatives across the City and more closely manage the Group Violence Initiative (\$750,000)</li> <li>• Expansion of the Community Paramedicine program to reach more individuals at risk of overutilizing healthcare resources (\$100,000)</li> <li>• \$1.92 million in EMS and Fire Capital investments</li> <li>• Replacement of 34 police patrol vehicles, including a pilot of using hybrid SUVs in place of standard police patrol sedans (\$35,000 – \$45,000 per vehicle)</li> <li>• Expansion of Traffic Calming Initiatives (\$400,000)</li> <li>• Continued investment in the Lead Safe Program (\$3 million)</li> <li>• Continuation of ShotSpotter technology (\$200,000)</li> <li>• Expansion of Rental Safety Verification Program (\$350,000)</li> <li>• Implementation of Trauma-Informed Community Initiative</li> </ul>
	<p>Robust &amp; Well-Planned Infrastructure</p>	<ul style="list-style-type: none"> <li>• Significant increase in funding for Curb &amp; Sidewalk Program (\$750,000)</li> <li>• \$3.1 million in investments in water capital projects and \$7.6 million in wastewater capital projects</li> <li>• Additional street paving resources, over and above the amount the City receives in reimbursement for street paving from the gas tax and wheel tax (\$4.2 million)</li> <li>• Stormwater Drainage Management Projects (\$495,000)</li> </ul>

**PERSONAL SERVICES**

City-wide salaries and benefits are expected to increase by 3.3%. Total wages grew only 2.4% overall, while regular salaries grew only 1.6%, which is due to reductions in personnel counts city-wide, through privatizations. Benefits city-wide will grow 5.4% due entirely to the public safety pension changes. Absent those, benefits would have been flat at no change. Part-time wages increased predominately due to an expansion of hours for lifeguards to appropriately staff pool operations at the Community Center and Cady Way. Overtime wages rose in trend at 3.5% mostly due to additional funding for special events and building and permitting. Other Wages is made up primarily of Public Safety related pay, which includes incentives and pass through pay for contracted Police and Fire services. This grew due to the Police Master's Program as well as higher pass-through 3<sup>rd</sup> party contracting of police and fire services, and certifications for CDL license training. City healthcare expenses will increase only 1.6% due to benefit redesign and a change of healthcare providers. This change is anticipated to have a favorable effect on claims however the city has built up a secure claims fund if promised expectations do not materialize and adjustments need to be made. Pension costs include general employee retirement plans as well as Police and Fire pensions. As discussed earlier in this document, the adjustment to the Police and Fire pension plan rates of return as well as the timing of the greater contributions required in the actuarial forecasts, require a substantial increased contribution of \$808k. Other Benefits includes workers comp, AD&D, life insurance, FICA, unemployment and other required employee costs. The decline is due to favorable workman's compensation ratings which reduce policy costs.

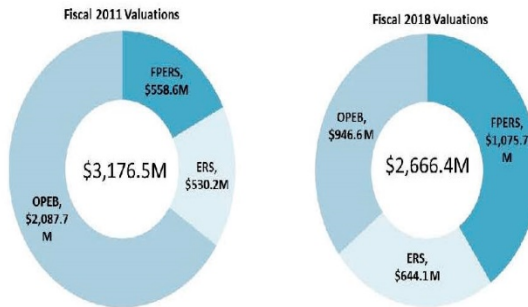
<b>City-Wide Wages &amp; Benefits (values in thousands)</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>\$ change</b>	<b>% change</b>
<b>Wages</b>	<b>32,319</b>	<b>33,091</b>	<b>34,784</b>	<b>35,602</b>	<b>818</b>	<b>2.4%</b>
Regular Wages	28,914	29,464	30,785	31,282	497	1.6%
Part Time Wages	700	778	939	1,037	98	10.5%
Overtime Wages	1,780	1,816	1,729	1,789	60	3.5%
Other Wages	925	1,034	1,331	1,493	162	12.2%
<b>Benefits</b>	<b>14,128</b>	<b>14,380</b>	<b>15,058</b>	<b>15,875</b>	<b>817</b>	<b>5.4%</b>
Group Healthcare	5,095	5,594	5,816	5,909	92	1.6%
Pension & Retirement	5,827	5,524	5,895	6,721	826	14.0%
Other Benefits	3,206	3,262	3,346	3,245	(100)	-3.0%
<b>Totals</b>	<b>46,448</b>	<b>47,472</b>	<b>49,842</b>	<b>51,477</b>	<b>1,635</b>	<b>3.3%</b>

## Long-Term Liabilities for Pensions and Retiree Health Care

As with many cities and states across the country, Baltimore faces large-scale, long-term liabilities associated with retiree pension and health benefits. Pensions and retiree health plans have pay-as-you-go costs equal to the benefits distributed or claimed that year, but they also have accrued obligations to be paid in the future. Actuaries determine the amount of assets that must be set aside now to ensure adequate resources are available in the future.

The pie charts below show that Baltimore's long-term unfunded liabilities totaled more than \$3.1 billion in Fiscal 2011 and were reduced to \$2.6 billion as of the Fiscal 2018 valuations.

The overall reduction is driven by lower Other Post-Employment Benefits (OPEB), primarily retiree health care, stemming from redesign of the City's medical plans, increased cost-share for prescription drug coverage, and establishment of a waiver plan for Medicare drug coverage to account for increased federal subsidies, among other actions. Due in large part to these reforms, the unfunded OPEB liability decreased by \$1.1 billion since the Fiscal 2011 valuation. The long-term unfunded liability of OPEB stayed steady in Fiscal Year 2020, after increasing in 2019 because of changes in accounting standards required by the Government Accounting Standards Board (GASB). Liabilities for the FPERS pension plans continue to grow due to ongoing amortization of prior year investment losses, the steady decrease in number of active employees, the growing number of retirees, and the adoption of more conservative actuarial methods. Steady market performance improved the overall position of the ERS pension plan between Fiscal 2011 and Fiscal 2014, but the funding ratio has yet to return to the Fiscal 2011 level. As of the Fiscal 2018 valuation, the funded ratio for ERS is 74.1% and for FPERS is 69.8%.



- OPEB = Other Post Employment Benefits
- FPERS = Fire and Police Employees' Retirement System
- ERS = Employee Retirement System for Civilian Employees
- Unfunded Pension and OPEB Liabilities have shrunk by \$510 million



## **Summary of Changes Between Proposed and Adopted Budget**

The health insurance rate increase was budgeted and adopted at 8 percent. Subsequently, negotiations lowered the rate increase to 7.77 percent. The budget was already adopted so the lower rates were not incorporated.

The 2020 Capital Improvement Program (CIP) includes an additional \$25,690 of spending authority for the Backstop and Dugout Repairs at Cody Park and Library Landscaping projects. These changes were a result of decisions made by the Commission during the 2020 Budget Hearings.



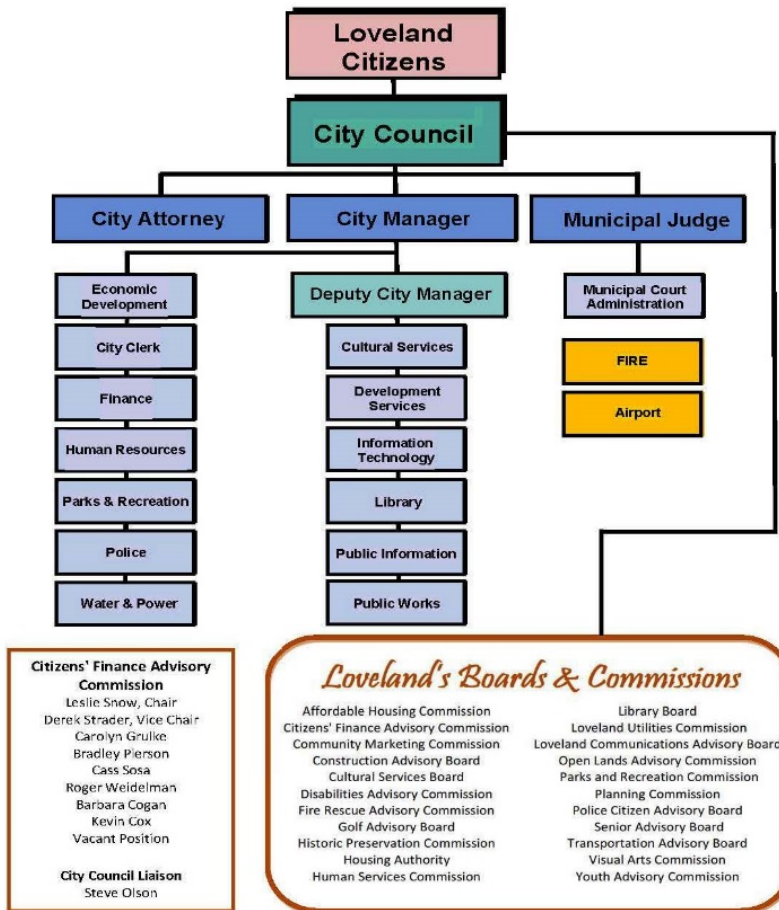
# Organization Chart

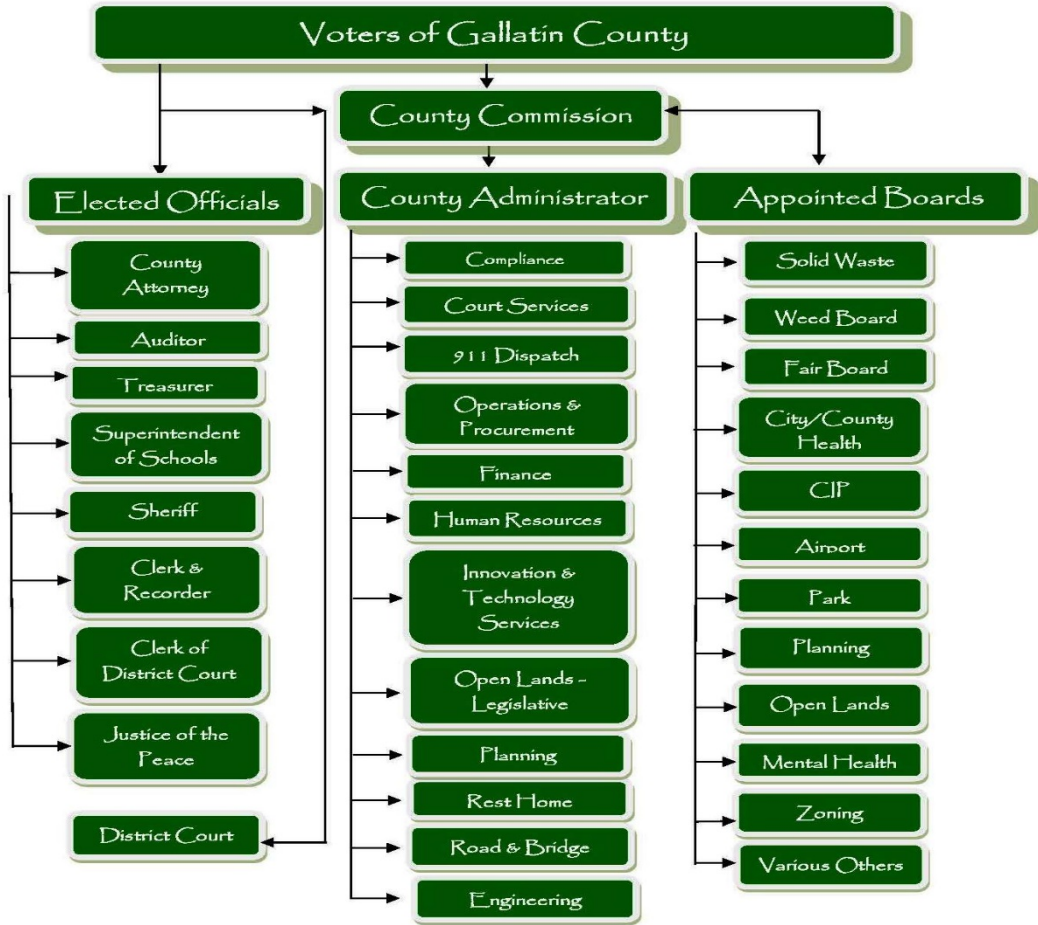
#O1. *Mandatory:* Provide an organization chart for the entire entity.

1. Is a legible organization chart provided which shows the entire entity?



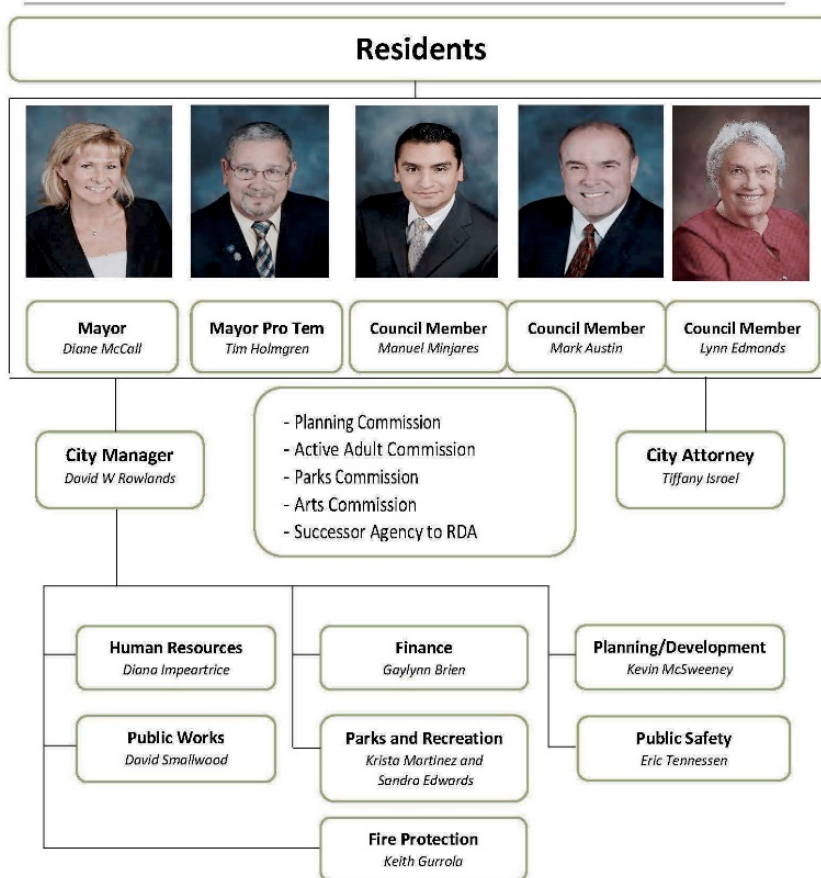
# City Organizational Structure





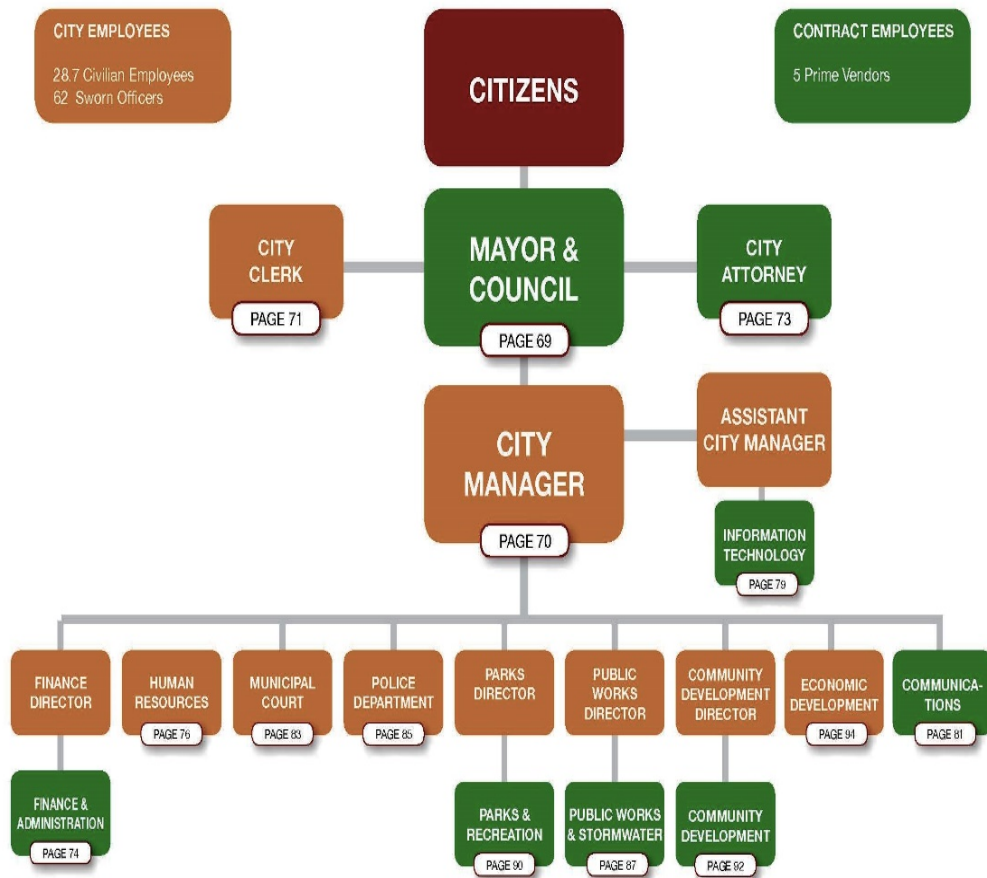


# CITY OF FILLMORE



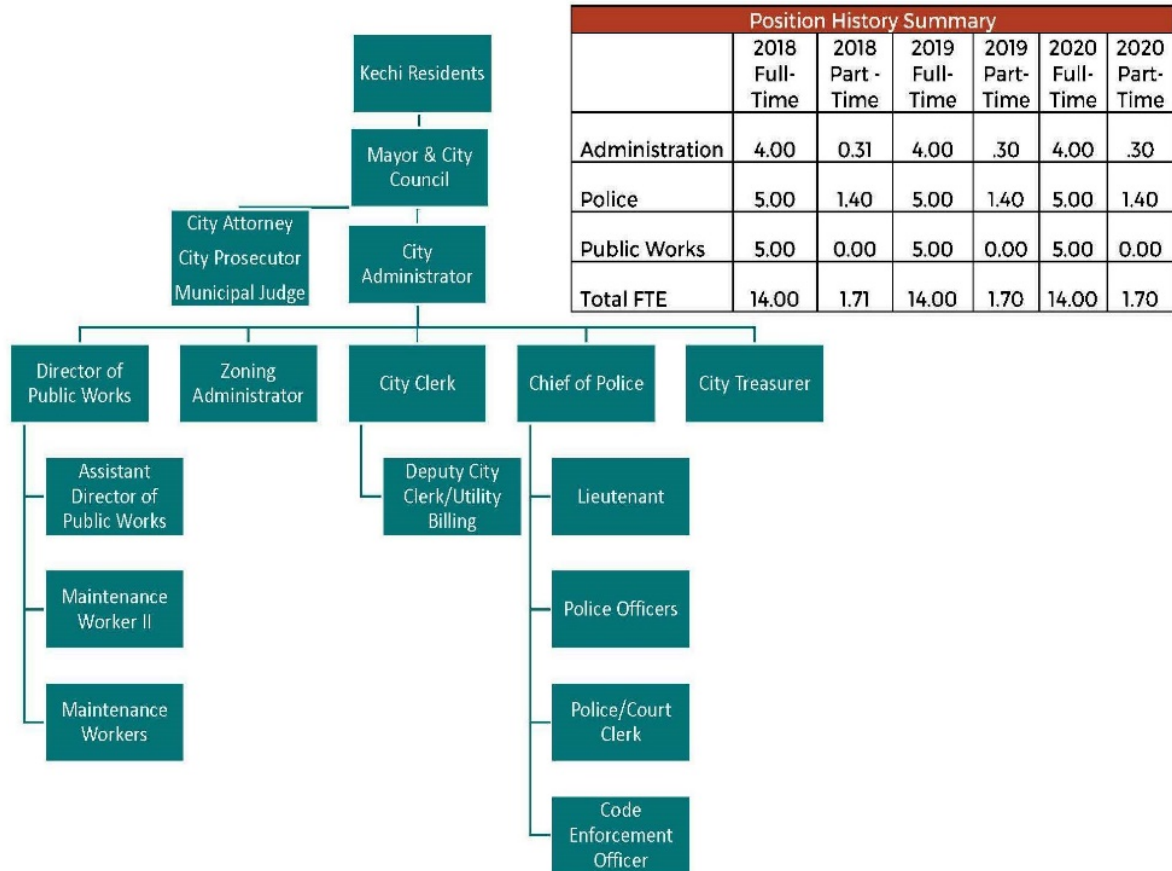


# ORGANIZATIONAL CHART





# 2020 Organizational Chart



Position History Summary						
	2018 Full-Time	2018 Part-Time	2019 Full-Time	2019 Part-Time	2020 Full-Time	2020 Part-Time
Administration	4.00	0.31	4.00	.30	4.00	.30
Police	5.00	1.40	5.00	1.40	5.00	1.40
Public Works	5.00	0.00	5.00	0.00	5.00	0.00
<b>Total FTE</b>	<b>14.00</b>	<b>1.71</b>	<b>14.00</b>	<b>1.70</b>	<b>14.00</b>	<b>1.70</b>



# Fund Descriptions and Fund Structure

#F1. Describe all funds that are subject to appropriation.

1. Are a narrative and/or a graphic overview of the entity's budgetary fund structure included in the document?
2. Do the materials indicate which funds are appropriated? (Other funds for which financial plans are prepared also may be included in the document.)
3. Is each individual major fund described?
4. If additional or fewer funds are included in the audited financial statements, is this indicated?

## MAJOR FUND TYPES

Major funds represent the significant activities of the Town and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

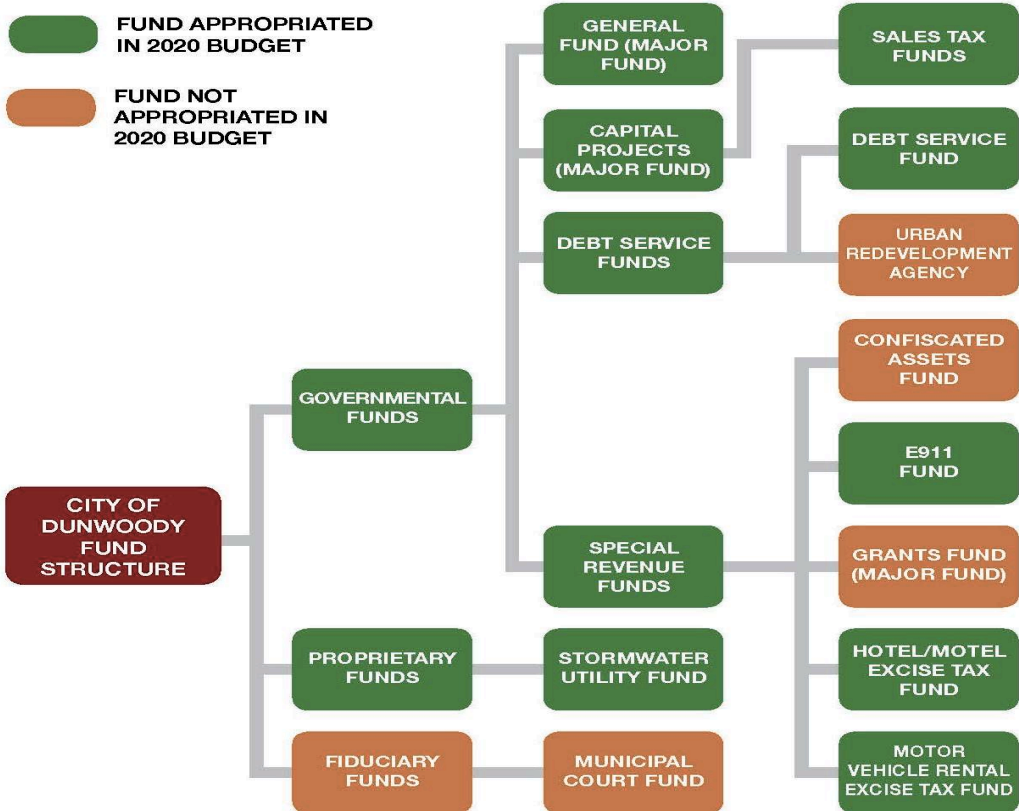
MAJOR FUNDS	PERCENT
General Fund	48%
Capital Project Fund	22%
Enterprise Funds	12%
<b>TOTAL</b>	<b>83%</b>



	Major Fund	Non-Major Fund	Included in Budget	Included in CAFR
<b>Government Funds</b>				
General Fund	x		x	x
Special Revenue Funds				
Conservation Trust Fund		x	x	x
Parks and Recreation Fund	x		x	x
Law Enforcement Assistance Fund		x	x	x
Cultural Fund	x		x	x
Recreation Fund		x	x	x
Capital Renewal and Replacement Fund		x	x	x
Parker Authority for Reinvestment Fund		x		x
Greater Parker Foundation Fund		x		x
Capital Projects Funds				
Public Improvements Fund	x		x	x
Excise Tax Fund		x	x	x
Parkglenn Construction Fund		x	x	x
Debt Service Funds				
General Debt		x	x	x
Recreation Debt		x	x	x
<b>Proprietary Funds</b>				
Enterprise Fund				
Stormwater Utility Fund	x		x	x
Internal Services Fund				
Fleet Services Fund		x	x	x
Technology Management Fund		x	x	x
Facility Services Fund		x	x	x
Medical Benefits Fund		x	x	x
<b>Fiduciary Funds</b>				
Trust Funds				
Security Escrow Fund	n/a	n/a		x



# FUND STRUCTURE





## FUND DESCRIPTIONS

### GENERAL FUND

The General Fund is a governmental fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include among other items: General Government consisting of the Mayor and Council, City Manager, City Clerk, City Attorney, and Finance & Administration; Public Safety; Public Works; Parks and Recreation; Community Development; and Economic Development.

### CAPITAL PROJECTS FUNDS

The Capital Projects Funds are governmental funds and established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

### *SPLOST Fund*

This fund accounts for the Special Purpose Local Option Sales Tax Revenues and related expenditures for road improvements, public safety and capital asset maintenance in accordance with the voter approved sales tax referendum.

### DEBT SERVICE FUNDS

Debt Service Funds are used to account for accumulations of resources that will be used to pay

debt obligations of the general government. The City of Dunwoody has two debt service funds, which use the modified accrual basis of accounting and budgeting.

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue sources that can be legally spent for designated purposes only. All Special revenue Funds use the modified accrual basis of accounting and budgeting. The city uses the following special revenue funds:

#### *Confiscated Assets Fund*

This fund accounts for monies forfeited by criminals that are prosecuted for narcotics or vice activity.

#### *E911 Fund*

This fund accounts for the levy and collection of the monthly "911" charge to help fund the cost of providing the services as provided in Title 46, Chapter 5 of the Official Code of Georgia Annotated.

#### *Grants Fund*

This fund accounts for all reimbursement grants from state, federal, and local grantors.

#### *Hotel/Motel Excise Tax Fund*

This fund accounts for the levy and collection of excise tax upon hotels and motels. The excise tax is collected for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas.

Currently, the city levies an 8% tax to local area hotels and motels, with 44% of the tax allocated to the Convention and Visitors Bureau of Dunwoody, 19% of the tax allocated to projects specifically allowed by state law, and the remainder allocated to the city's general fund.

#### *Motor Vehicle Rental Excise Tax Fund*

This fund accounts for the levy and collection of excise tax upon motor vehicle rentals within the city. The city levies a 3% tax to three rental entities in Dunwoody. All of the taxes collected are allocated to the general fund.

### PROPRIETARY FUND

#### *Stormwater Utility Fund*

This fund includes the city's appropriation for the annual fee charged to residents and commercial property owners as a stormwater utility fee. This fee is collected by the DeKalb County tax commissioner as part of the yearly property tax billing process. This fund will be used to maintain the city's stormwater infrastructure, and meet federal requirements in the area of water initiatives, and address flood plain and green space issues.

### FIDUCIARY FUND

#### *Municipal Court Fund*

This fund accounts for the collection and disbursement of monies by the city's municipal court on behalf of other individuals or entities.



## Department/Fund Relationship

#O2. Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

1. Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated?



Operating Funds - Budgeted

Function/Department	Major Funds			Non-Major Funds				
	General Fund	Sewer Fund	Automobile Parking Fund	Special Revenue Funds	Permanent Fund	Enterprise Funds	Internal Service Fund	Component Units
<b>General Government</b>								
Commission	✓							
City Manager	✓		✓					
City Hall and Library Maintenance	✓							
Finance and Treasury	✓	✓	✓	✓		✓		
Assessing	✓							
City Clerk and Elections	✓							
Legal	✓							
Human Resources	✓							
Birmingham Historical Museum	✓							
48th District Court	✓							
<b>Public Safety</b>								
Police	✓		✓	✓				
Fire	✓							
<b>Engineering and Public Services</b>								
Engineering	✓	✓	✓	✓		✓		
Streets, Alleys, and Sidewalks	✓			✓				
City Property Maintenance	✓		✓		✓			
Parks	✓							
Ice Arena	✓							
Golf Courses						✓		



Category	Fund Class/Name		Function/Program			
Major Funds	101 - General Fund		100 – General Government			
			150 – Executive & Legislative			
			200 – Court & Legal			
			500 - Finance			
			600 – Parks, Lands & Buildings			
			650 – Recreational Programs			
			900 – Transfers & Advances			
	Major Funds	Other Major Funds	201 – Street Fund		100 – General Government	
					200 – Court & Legal	
					400 – Public Service	
					500 - Finance	
					600 – Parks, Lands & Buildings	
					900 – Transfers & Advances	
					208 – Police Fund	
200 – Court & Legal						
300 – Police						
500 - Finance						
600 – Parks, Lands & Buildings						
900 – Transfers & Advances						
Major Funds		Capital Funds		301 – Capital Improvements		
						400 – Public Service
	500 - Finance					
	600 – Parks, Lands & Buildings					
	900 – Transfers & Advances					
	Non-Major Funds					Special Revenue Funds
400 – Public Service						
205 – Permissive Tax		100 – General Government				
		400 – Public Service				
		900 – Transfers & Advances				



# DEPARTMENT-FUND RELATIONSHIP

The following shows which departments are represented within each budgeted fund for Fiscal Year 2020.

## General Fund

Mayor & Council  
 City Clerk  
 City Manager  
 General Administration  
 Finance  
 Legal  
 Information Services  
 Human Resources  
 Risk Management  
 General Government Buildings  
 Communications  
 Community Outreach & Engagement  
 Municipal Court  
 Police  
 Fire  
 Public Works  
 Parks & Recreation (Active)  
 Passive Parks/Greenspace  
 Community Development  
 Economic Development  
 Debt Service

## Special Events Fund

Community Outreach & Engagement

## E-911 Fund

Police

## Hotel/Motel Tax Fund\*

Community Outreach & Engagement

## Capital Projects Fund (Primary)

Mayor & Council  
 General Administration  
 Finance  
 Information Services  
 General Government Buildings  
 Police  
 Fire  
 Public Works  
 Parks & Recreation (Active)  
 Passive Parks/Greenspace  
 Community Development

## Greenspace Bond Fund

Passive Parks/Greenspace

## Capital Grant Fund

Parks & Recreation (Active)  
 Public Works  
 Community Development

## TSPLOST Fund

Public Works

## Impact Fees Fund

General Government Buildings  
 Fire  
 Public Works  
 Parks & Recreation (Active)  
 Community Development

## Revenue Bond Fund

General Government Buildings  
 Fire

**Use of Funds by City Departments**

The following table lists City departments and the funds they use.

Department	Percent of Expenditures Associated with Funds (approximate)*							
	General	Special Highway	Special Alcohol	Special Parks	Transient Guest	Risk Mgmt	Equip. Reserve	Capital Improv.
City Council	100							
Administration	93				4	3		
Municipal Court	100							
General Overhead	99						1	
Information Services	62				4		34	
Police	97		1				2	
Fire	74						26	
Public Works	11	56					13	20
Culture Recreation	68			3	14		15	
Aquatic Center	100							
Merriam Marketplace					100			
Visitors Bureau					100			
Community Develop.	100							
CIP Administration								100
* excludes Bond Fund								



## Basis of Budgeting

#F2. Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

1. Is the basis of budgeting defined (*eg. modified accrual, cash, or accrual*) for all funds?
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated?
3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described?



## COMPARISON BETWEEN BUDGET AND FINANCIAL REPORTING

The Comprehensive Annual Financial Report (CAFR) of the City shows the status of the City's finances on the basis of GAAP. In most cases this conforms to the way in which the City prepares its budget. Exceptions are as follows:

- A** Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- B** General and Administrative charges (G&A) are recognized as direct expenses of the Enterprise Funds, Water/Wastewater and Solid Waste/Recycling and Component Units, Economic Development Fund and Lufkin Convention & Visitors Bureau on a GAAP basis as opposed to being accounted for and funded by operating transfers into the General Fund from the Water/Wastewater and Solid Waste/Recycling Enterprise Funds and Economic Development component unit on the Budget basis.
- C** Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- D** Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis
- E** Depreciation expense is recorded on a GAAP basis only.
- F** The CAFR shows fund expenses and revenues on a GAAP basis.
- G** Interest income within the Enterprise Funds recorded on a GAAP basis in the CAFR but recorded in the budget in the period in which the interest is expected to be received.
- H** Gains and losses on the disposal of fixed assets are recorded on a GAAP basis only.



## **Basis of Budgeting**

The District's fiscal policies establish the framework for the management and control of the District's resources to ensure that the District remains fiscally sound. The District's policies are approved by the Board of Directors and determine where and how District resources should be dedicated. For this reason, District goals, objectives, short and long-range planning and performance analyses are incorporated into the budget development process.

It is the policy of the District that the Board of Directors approve a balanced annual budget prior to the beginning of each fiscal year. The budget is developed using a modified accrual basis of accounting. However, there are certain differences between the GAAP based financial statement and the report under the budgetary basis as follows:

- Perspective differences resulting from the AC Transit Financial Corporation not budgeted.
- Encumbrances for supplies and services ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.
- Transfers from Equity / Net Assets are outflows of budgetary resources but are not expenses for financial reporting purposes.
- Capital outlay funded by District operations are reported as outflows of budgetary resources but are not expenses for financial reporting purposes.
- Depreciation on fixed assets funded by District operations is not budgeted, as it is not an outflow of budgetary resources.



Basis of budgeting for the City’s budget is consistent with the Comprehensive Annual Financial Report (CAFR) with a few exceptions, primarily in non-cash adjustments.

Governmental funds, including general, special revenue, and capital project funds, are budgeted on a modified accrual basis with a focus on near-term inflows and outflows of financial resources. Revenues are recognized when they are measurable and available, while expenditures are recognized as soon as liabilities are incurred, except for debt service, capital lease obligations, inventories, and prepaid items. Year-end encumbrances are included in the fiscal year’s expenditures (actual, budgetary basis), as they represent financial resources committed for goods or services to be delivered in the near future (usually within one or two months). However, many multi-year capital projects are budgeted on a full cost basis. Year-end remaining capital budgets for active projects are continued to the next fiscal year until the completion of the project.

Proprietary funds, including enterprise and internal service funds, are budgeted on an accrual basis similar to private-sector businesses, with a focus on total economic resources. Revenues are recognized when they are earned, while expenses are recognized when the liability is incurred. Year-end encumbrances are excluded from the fiscal year’s expenses, for the transactions have not yet occurred. However, non-cash items, such as investment adjustments to market value, depreciation, amortization and bad debt expense are not budgeted. Just as with the governmental funds, multi-year capital projects are often budgeted on a full cost basis and the year-end active project budgets are continued to the next year until the completion of the project.

	General Fund Special Revenue Funds Capital Project Funds	Enterprise and Internal Service Funds
Basis of Accounting	Modified Accrual	Accrual
<b>Exceptions:</b>	<ul style="list-style-type: none"> <li>Multi-year capital project budgets are generally budgeted on a full cost basis</li> <li>Non-cash items, such as investment adjustments to market value, are not budgeted</li> </ul>	<ul style="list-style-type: none"> <li>Multi-year capital project budgets are generally budgeted on a full cost basis</li> <li>Non-cash items, such as investment adjustments to market value, depreciation, amortization, bad debt expense, are not budgeted</li> </ul>



# Financial Policies

#P3. *Mandatory*: Include a coherent statement of entity-wide long-term financial policies.

1. Is there a summary of financial policies?
2. Do the financial policies include the entity's definition of a balanced budget?
3. Does the budget comply with relevant financial policies?

## Basic Financial Policy Categories

- General fund reserves
- Reserves in other funds
- Grants
- Debt
- Investment
- Economic development
- Accounting and financial reporting
- Risk management and internal controls
- Procurement
- Long-term financial planning
- Structurally balanced budget
- Capital
- Revenues
- Expenditures
- Operating budget



## *Financial Policies Summary*

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

A complete copy of the Financial Policies can be found in Appendix D of this document.

POLICY NAME AND NUMBER	POLICY PURPOSE
<a href="#">C-CG-01</a> <a href="#">Council's Vision, Mission and Values</a>	To articulate the Community Vision and Pillars of Sustainability and establish Council's mission and values by which Council will govern and lead the community.
<a href="#">C-CG-02</a> <a href="#">City of St. Albert Council Strategic Plan</a>	To establish a City of St. Albert Strategic Plan that guides Administration's corporate and financial planning efforts.
<a href="#">C-CG-06</a> <a href="#">City of St. Albert Strategic Framework</a>	To establish a strategic framework that aligns the City's short- and long-term operational efforts to the Community Vision and Pillars of Sustainability.  The strategic framework shall include the following components: <ol style="list-style-type: none"> <li>1. Community Vision and Pillars of Sustainability</li> <li>2. City of St. Albert Strategic Plan</li> <li>3. Long-Term Plans</li> <li>4. Corporate Action Plans</li> <li>5. Corporate Budgeting</li> <li>6. Program and Service Delivery</li> <li>7. Evaluation and Reporting</li> </ol>
<a href="#">C-FS-01</a> <a href="#">Financial Reserves</a>	To set aside funds for the establishment of specific reserves to provide for emergent financial needs, stabilize tax rates, to set aside funds for the replacement of existing equipment, facilities and future projects and to minimize the debt financing needs of the Corporation.
<a href="#">C-FS-02</a> <a href="#">Investments</a>	To establish the goals and parameters under which financial investments can be made for the City of St. Albert.
<a href="#">C-FS-03</a> <a href="#">Debt Management</a>	To consider debt as a financing tool, supporting the City's ability to meet current and future infrastructure challenges.  To strategically manage borrowing capacity for future capital assets, maintain maximum flexibility of current operating funds, and limit the impact that debt charges will have on future tax and utility rates.



Financial Policy	Legislation	Purpose	Compliance
Post-Issuance Compliance Policies for Tax-Exempt Bonds	2013-26	The post issuance ordinance was adopted by Council on March 26, 2013 outlining the procedures for spending and investing of tax-exempt bond proceeds to ensure they are used in accordance with Internal Revenue Service Tax Code.	√
Post-Issuance Compliance Policies for Debt Obligations	2017-21	The post issuance ordinance was adopted by Council on February 28, 2017 and is intended to ensure that certain disclosure documents are accurate and comply with applicable federal and state securities laws in connection with the issuance of debt in accordance with the Securities and Exchange Act of 1934.	√
Reserve Levels for Restricted Funds	2012-81	This policy sets forth reserve levels for the Water Operations Fund, Fire & EMS Fund, and the Stormwater Fund. These reserve levels were determined by a review of best practices in other high performing municipalities and a review of risk associated with revenue stability. Resolution 2012-81 also eliminated a reserve level for the Sanitation and Environment Fund because the City's contract for trash and recycling with Rumpke has a performance bond built into it, lowering the risk and thus the need for a reserve.	√
Emergency Reserve	2010-59	The emergency reserve is essentially the City's "rainy day" fund and sets aside 15% of the General Fund revenue each year. While these funds are legally appropriated each year in the Reserve and Escrow Fund (REF), they may only be spent if City Council passes a resolution or the City faces an emergency pursuant to Chapter 157 of the Code of Ordinances.	√



## The District's Financial Performance

Credit rating agencies repeatedly award high ratings to the District. Such highly acclaimed financial performance is the result of developing and adhering to financial policies geared toward ensuring the District's continued financial strength. Each bond rating agency has published guidelines and examples of sound financial practices normally associated with strong credit quality. One example of such a list is the Standard and Poor's Top 10 Management Characteristics. The table below demonstrates the District's achievement of these standards.

### Top Ten Management Characteristics

### District Performance

<b>1</b>	An established rainy day/budget stabilization reserve.	✓	<ul style="list-style-type: none"> <li>The District maintains two reserve funds: the User Charge Stabilization Fund and the Equipment Replacement Fund</li> </ul>
<b>2</b>	Regular economic and revenue reviews to identify shortfalls early.	✓	<ul style="list-style-type: none"> <li>Cost center managers review monthly variance reports</li> <li>Quarterly variance reviews are prepared and discussed for both the O&amp;M and Capital Budgets</li> <li>Quarterly financial statements are prepared and distributed</li> </ul>
<b>3</b>	Prioritized spending plans and established contingency plans for operating budgets.	✓	<ul style="list-style-type: none"> <li>Annual budget process prioritizes needs.</li> <li>Annual operating contingency established through the <u>Unallocated Reserve</u>.</li> </ul>
<b>4</b>	A formalized capital improvement plan in order to assess future infrastructure requirements.	✓	<ul style="list-style-type: none"> <li>Annual budget includes a six-year capital improvement program, including a long-range financing plan.</li> </ul>
<b>5</b>	Long-term planning for all liabilities of a government, including pension obligations, other post-employment benefits and other contingent obligations would be optimal and allow for assessment of future budgetary risks.	✓	<ul style="list-style-type: none"> <li>Financial statements are presented on the accrual basis of accounting.</li> <li>Expenses are recorded when liabilities are incurred.</li> <li>Since 1993, the District has recorded and disclosed its unfunded obligations for retiree health and life insurance.</li> </ul>



## Top Ten Management Characteristics

## District Performance

6	A debt affordability model in place to evaluate future debt profile.	✓	<ul style="list-style-type: none"><li>• The District's intent is to keep outstanding debt to no more than 2.5 percent of its equalized property value. The 2.5 percent limit is half of the amount allowed by Wisconsin Law.</li><li>• No more than 15 percent of its outstanding general obligation bonds are in variable rate form.</li><li>• Advance refunding for economic savings is undertaken only when net present value savings of at least two percent of refunded debt can be achieved.</li></ul>
7	A pay-as-you-go financing strategy as part of the operating and capital budget.	✓	<ul style="list-style-type: none"><li>• Capital Budget complies with a 25 percent cash financing objective.</li><li>• The District has never issued debt to fund its O&amp;M expenditures.</li></ul>
8	A multiyear financial plan in place that considers the affordability of actions or plans before they are part of the annual budget.	✓	<ul style="list-style-type: none"><li>• The Capital Budget includes a Long-Range Financing Plan.</li><li>• Budget staff prepare a six-year forecast of revenues and expenditures for internal decision making.</li></ul>
9	Effective management and information systems.	✓	<ul style="list-style-type: none"><li>• The District uses an integrated core financials management system and other program-specific systems that capture and report critical operating information.</li></ul>
10	A well-defined and coordinated economic development strategy.	✓	<ul style="list-style-type: none"><li>• The District regularly communicates with member communities and the top 20 industrial users regarding the District's financial decisions and the impact on District customers.</li><li>• The District's user charge and tax rates are competitive on a national basis.</li><li>• The District fully supports its Small, Women-, and Minority Owned Business Enterprise procurement policy.</li><li>• The District provides a Workforce and Business Development Resource Program.</li><li>• The District uses a local workforce preference policy whenever applicable.</li></ul>



## Financial Policies to be Reviewed

### **Budget Crisis Procedures**

*(will need to be reviewed and discussed)*

This policy would be intended to provide the Town of Westlake with options when responding to unexpected fiscal issues that can and do arise. Should budget problems materialize, these procedures will support comprehensive risk analysis and contingency plans.

### **Long Term Forecasting**

*(will need to be reviewed and discussed)*

The annual operating budget focuses on a single 12-month period. However, spending and revenue decisions made today have affects that extend beyond a 12-month period. The purpose of this policy would be to

- Ensure on-going financial sustainability beyond a single fiscal year
- Achieve the Town's mission and vision
- Systematically link the annual budget to a multi-year master financial plan.

### **Reserve Policy in Other Funds**

*(will need to be reviewed and discussed)*

While the General Fund Reserve is the most important for the Town of Westlake, reserves in other funds are just as important. For that reason, the funds listed in this policy would have reserves that are restricted or committed for specific purposes.



## BALANCED BUDGET

The budget shall be balanced for each budgeted fund. The city considers the budget balanced when total expenditures are equal to total revenues. However, the budget is also balanced in situations where total expenditures are less than total revenues, which is technically a surplus. There are also instances when the district might plan to spend fund balances from previous years on one-time or non-routine expenditures. The city considers the budget to be balanced in this case also, provided the funding from previous years is available, and a plan is in place to not build ongoing expenditures into this type of funding. This type of balanced budget is especially prevalent when capital projects are budgeted using proceeds from the issuance of bonds.

**Scenario One: revenues = expenditures**

**Scenario Two: revenues > expenditures**

**Scenario Three: revenues + appropriated fund balance = expenditures**

**Scenario Four: revenues + appropriated fund balance > expenditures**

For fiscal year 2020, the city's budget is balanced under scenario one.



## Grants

The City shall seek to obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

### Grant Guidelines

- The City shall seek to obtain those grants that are consistent with priority needs and objectives identified by Council.

### Indirect Costs

- The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

### Grant Review

- The City shall review all grant submittals requiring an in-kind match requirement to determine their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there is a cash match requirement, the source of funding shall be identified and approved prior to application.
- Prior to submission, all grant requests will be reviewed by Administrative Services to ensure the benefits to the City exceed the administrative costs incurred throughout the life of the grant.

### Grant Program Termination

- The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available, unless alternate funding is identified.



## Risk Management Policy

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- A. The City will maintain a separate Self-Insurance Fund within its fund and account groups.
- B. The City will calculate annually an updated estimated working capital requirement for the Self-Insurance Fund. Such working capital should be an estimate of claims to be covered in the next few years plus an amount for unexpected claims. Transfers from the Self-Insurance Fund will only be made after at least three years of funding/loss experience, or a consultants report, indicates an over-funding.
- C. The City will utilize the services of a professional Risk Manager, either on-staff or by contract, to administer the City's risk avoidance program.
- D. The City will periodically conduct educational safety and risk avoidance programs within the various departments.
- E. Staff will report to the City Manager and the City Council, at least annually, on the results and costs of the City's risk management program for the preceding year.
- F. The City will, on an ongoing basis, analyze the feasibility of purchasing outside insurance coverage to replace or supplement the self-insurance program, in order to provide the best and most economical loss coverage available.
- G. The City will periodically (approximately every five (5) years) conduct, using independent outside consultants, a comprehensive risk management study, including adequacy of reserves, and will implement those recommendations for the improvement of risk management which are found to be feasible and cost-effective.
- H. The City will maintain the deductible amount considered prudent in light of the relationship between the cost of insurance and the City's ability to sustain the loss.



## Budget Process

#P4. *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.

1. Is a description of the process (including amendments) used to develop, review, and adopt the budget included?
2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process?
3. Is there a discussion of how the public is involved in the budget process?



The following are platforms and tools used by the City to communicate with the public. The City encourages the public to find the City on each of these platforms and engage in two-way communication.

**PUBLIC MEETINGS** Find the next public meeting at [www.cityhpil.com/MeetingsCalendar](http://www.cityhpil.com/MeetingsCalendar).

**EMAIL** Find staff emails at [www.cityhpil.com/Directory](http://www.cityhpil.com/Directory) or by clicking the Emails link at the bottom right footer of the City website.

**PHONE** Find staff phone numbers and department contact numbers at [www.cityhpil.com/Directory](http://www.cityhpil.com/Directory).

**IN PERSON** Find staff at City Hall, the Public Services Building (Public Works and Community Development Departments), the Police Department, the Fire Department, and the Senior Center.

**WEBSITE** The City's website serves as the primary mode of communication with the public. The website features a citizen request tracker which allows the public to submit service requests to the City from anywhere and at any time using a mobile device or computer. Find it at [www.cityhpil.com/Service](http://www.cityhpil.com/Service).

**HIGHLANDER** Published 11 months out of the year, this community newsletter is mailed directly to all residences and businesses located within City limits. The Highlander contains information from the City, School Districts, the Park District, and the Library.

**E-NEWSLETTERS** The City publishes a weekly eNews, providing important information to residents. The City also issues Public Safety Alerts and a bi-weekly Business Development eNews. Sign up at [www.cityhpil.com/signup](http://www.cityhpil.com/signup).

**PRESS RELEASES** The City issues more than 60 press releases on an annual basis. Receive these through the City's eNews or by visiting the City's website at [www.cityhpil.com](http://www.cityhpil.com).

**FACEBOOK** Find the City on Facebook at [www.facebook.com/HighlandParkIL](http://www.facebook.com/HighlandParkIL).

**TWITTER** Find the City on Twitter at [www.twitter.com/CityHPIL](http://www.twitter.com/CityHPIL).

**YOUTUBE** Find the City on YouTube at [www.youtube.com/user/CityHPIL](http://www.youtube.com/user/CityHPIL).

**PUBLIC ACCESS CHANNELS** Watch public access programming and government programming on Highland Park's two channels, Channel 10 and 19.



# Citizen Survey

## Executive Summary

Parkland's Citizen Survey was conducted in April 2019. After the events of February 2018, the citizen survey was redesigned to get a better gauge on the future of the City. Due to the survey redesign, most questions will not have comparable data from previous surveys. Therefore, as applicable, only results from the current survey will be presented.

The survey was developed online, and residents were notified via email, email blast, the City website, and City banners. The survey was used to gather the opinions of Parkland residents regarding how they felt about the City's recreational offerings, public safety, and potential commercial development within the City.

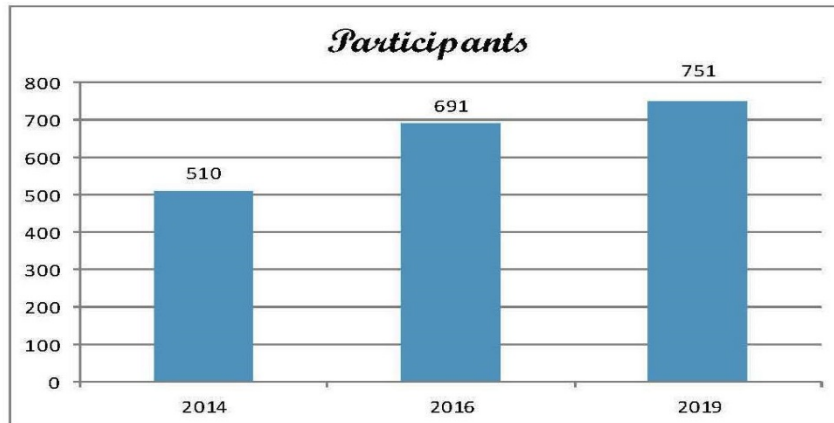
Beyond just rating how they felt about these topics, many questions also provided an "Additional Comments" section, allowing residents to address specific concerns not directly covered in the survey itself.

## Demographics

A total of 751 Parkland residents participated in the survey this year, compared to 691 in 2016 and 510 in 2014.

The table below gives a snapshot of how long the survey respondents have lived in Parkland.

Answer Options	Response Frequency
Less than 1 year	6.5%
1-3 years	14.6%
4-5 years	15.0%
6-10 years	17.1%
11-15 years	13.7%
16-20 years	15.7%
21-25 years	9.5%
More than 25 years	7.9%





The 2019-2020 budget process includes options for public engagement. Below is a status of each engagement option:

**Budget Process Public Involvement Website** is available at: <https://bellevuewa.gov/budget>  
The website provides links and contact information for anyone interested in further information.

### **Statistically Valid Budget and Performance Surveys**

- **Budget Survey:**

<https://bellevuewa.gov/city-government/departments/finance/budget-and-performance/performance-reports/budget-surveys-report/>

In preparation for the new budget, the city conducted a budget survey. The survey was designed to provide a statistically valid tool to enhance the city's knowledge of residents' perceptions about the city and to better understand community priorities and expectations regarding city services. This survey has been conducted every other year since 1998.

- **Performance Survey:**

<https://bellevuewa.gov/city-government/departments/finance/budget-and-performance/performance-reports/performance-measures-survey/>

The city conducts a performance survey annually to measure the performance of the city. The methodology for the Performance Survey is the same as in the Budget Survey.

- **Business Survey:**

<https://bellevuewa.gov/city-government/departments/finance/budget-and-performance/performance-reports/business-survey/>

The city conducted the business survey for the first time in 2015. The survey is conducted every other year with the 2017 survey as the most recent available. The survey addresses Bellevue's key metrics, attitudes about operating and owning a business, starting a business, and questions relating to taxation.



## Community Engagement

Inclusive community engagement is essential to a successful Coconut Creek governance process. Community engagement, through a variety of outlets, engages residents in the decision making process, allows residents to provide valuable feedback and input about city services and amenities, promotes fiscal transparency, and enhances a municipality's responsiveness and effectiveness to community needs. To further engage the City's citizenry, three advisory boards were implemented in fiscal year 2019: Education Advisory Board, Public Safety Advisory Board and Communications Advisory Board.

- The Education Advisory Board serves to address matters relating to educational issues that will impact the quality of education for all students that attend schools in Coconut Creek.
- The Public Safety Advisory Board serves to address matters relating to police, fire, and emergency medical services that may impact the community.
- The Communications Advisory Board serves to address matters relating to public relations, social media, video production, marketing, and branding.

Coconut Creek's Teen Political Forum was formed this year and provides students with an educational opportunity to learn about politics and the role of government and to provide a platform for high school students to be heard by their elected officials and gain experience relevant to their positions as student leaders.



## 1. Completion of Bi-annual Citizen Survey

Davenport is committed to involving citizens in the budget process. A citizen survey has been conducted every other year since 2000, most recently in 2018. The survey is designed to measure citizens' attitudes regarding quality of life and quality of city services. In the most recent survey, respondents indicated that the city's top priorities should be quality of streets and infrastructure, quality of neighborhoods, overall efforts to attract and retain business, and quality of police services.

## 2. Development of the Base Budget

City departments begin the budget process by developing a base budget. Departments present their core competencies and identify the costs of maintaining existing service levels and aligning those services with the information gathered from council goal-setting sessions, citizen satisfaction surveys, and public meetings. The Finance Department also projects revenues for the upcoming year.

## 3. Presentation of the Current Service Level Budget and Discretionary Process

In January, the city administrator presents the preliminary budget to the mayor and city council and provides an overview and forecast of the financial status of the city. Based on these discussions, the city council and mayor determine whether sufficient revenues are available for services offered to the community or whether service levels must be adjusted to balance the budget. Depending on the outcome of these discussions, the mayor and city council may direct the city administrator to prepare addition or reduction packages. During the remainder of

January, the mayor and city council meet with staff in work sessions to review budget requests, discuss proposed addition or reduction packages, discuss capital budget issues, and develop goals for the upcoming fiscal year. The public is invited to attend the work sessions during this process.

## 4. Adoption of the Annual Budget

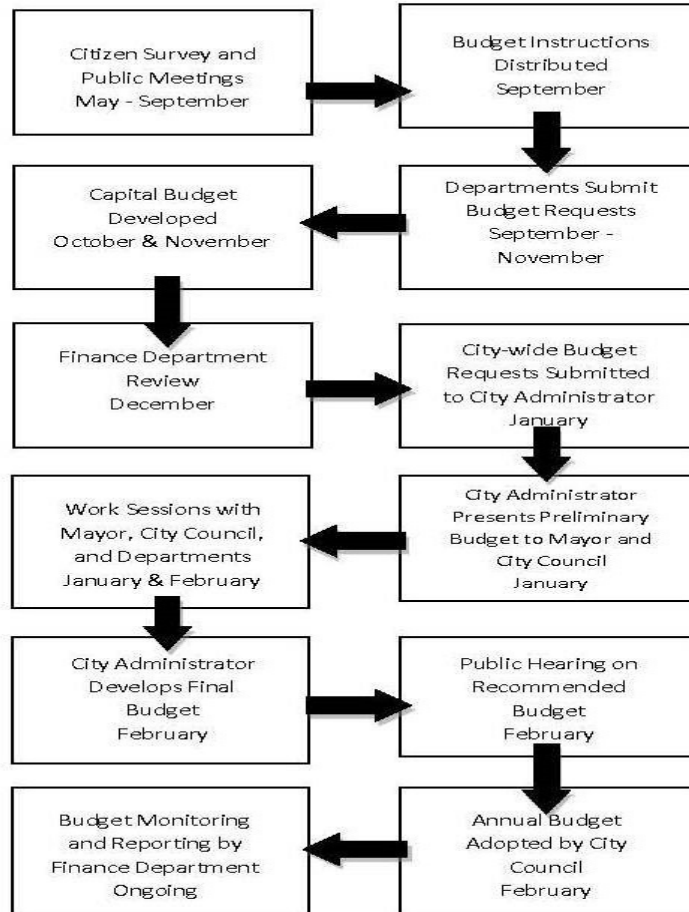
Following completion of the work sessions, the city administrator presents the recommended budget to the finance committee of the city council, including changes made during work sessions. After holding a public hearing as required by law, the city council adopts the budget. Once adopted, the budget and related tax levy must be certified to the county auditor by March 15<sup>th</sup>. The county auditor then forwards the adopted budget to the State of Iowa, as required by state law.

## 5. Amending the Adopted Budget

During the course of a fiscal year, situations arise that require the adopted budget to change. These include unexpected increases or decreases in revenues and expenditures, carry-over funding from prior years, re-budgeting of uncompleted capital projects, and additional new programs. The City of Davenport typically completes one budget amendment by May 31<sup>st</sup>, as required by state law. Departments submit amendment requests that are reviewed by the Finance Department and recommendations are made to the city council. A required public hearing is held prior to approval by the city council. Following adoption, the amendment is forwarded to the county auditor and the Iowa Department of Management for certification.



# Budget Process Chart





## BUDGET PREPARATION AND ADOPTION

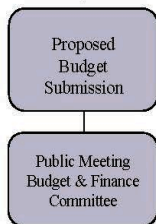
### *Annual Budget Preparation*



1. Department Directors and the Board of Commissioners are given departmental budget worksheets and information gathering requests.
2. After the departmental budget worksheets and other information are received, the Township Manager and the Finance Department begin preparing the Budget.
3. Near the end of September, the Budget and Finance Committee of the Board of Commissioners\* convenes a public meeting(s) to discuss the preliminary figures of the Budget. The meeting(s) provide direction for Staff to finalize the Proposed Budget.

*\*The Budget and Finance Committee is comprised of three (3) members of the Board of Commissioners, although all Commissioners are encouraged to attend meetings held by this Committee.*

### *Proposed Budget*



1. The Board of Commissioners establishes a public hearing date for the Proposed Budget.
2. The Township Manager and the Finance Department complete the Proposed Budget and submit the document to the Board of Commissioners.
3. In accordance with the Home Rule Charter, Staff makes the Proposed Budget available for inspection by the public, not less than two (2) weeks before a public hearing on the Budget.
4. The Budget and Finance Committee convenes a public meeting to discuss the Proposed Budget submission.

### *Public Hearing*



1. Typically at the Board of Commissioners Regular Meeting in November, a public hearing is held to discuss the Proposed Annual Budget.
2. The Township Manager and the Director of Finance make a presentation on the Proposed Budget to the Board of Commissioners.
3. After public input and direction from the Board regarding that input, Staff prepares the Annual Budget for adoption.

### *Adoption of the Annual Budget*



1. The Board of Commissioners shall adopt the Budget by ordinance on or before the last day of the last month of the fiscal year currently ending.
2. If it fails to adopt the Budget by this date, the amounts appropriated for current operation of the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the Board of Commissioners adopts a Budget for the ensuing year.

**February:**  
- Council workshop

**March:**  
- Community visioning (following each election)

**April:**  
- Citizen satisfaction survey

**May:**  
- Departments prepare budgets and operating plans  
(Three-year operating, 10-year capital)  
- Budget survey

**June:**  
- Department operational business planning, and budget preparations  
  
- Review of preliminary budget survey results with Council  
  
- Review budget pressures with council

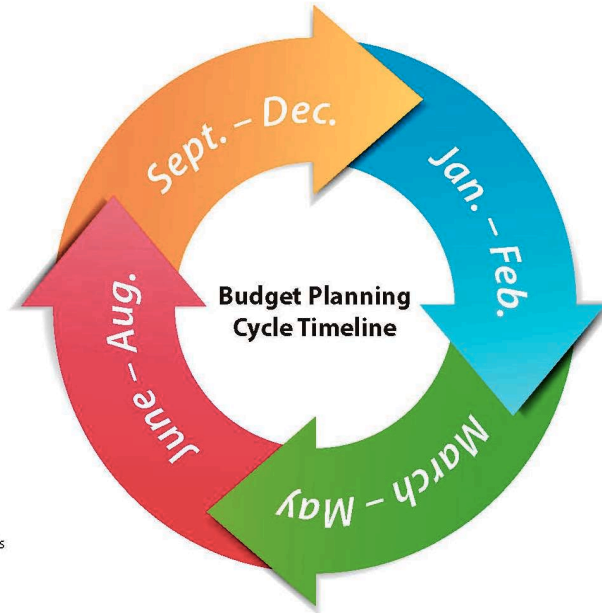
**July/August**  
- Finance reviews budget with departments  
- Finance presents budget survey results with council

**September:**  
- Executive budget review

**October:**  
- Finance meets with executive and directors to review budget

**November:**  
- Public budget meetings with council at committee of the whole

**December:**  
- Budget approved



Each year, extensive planning takes place to identify organizational/service needs for the following year. This process begins later in the second quarter to best manage expectations and service levels leading into the fall budget planning process. This includes a public survey where citizen input is gathered and included in the fall budget proceedings with Leduc City Council.



## Budget Calendar

Date	Responsible Party	Description - Last Updated 03/05/2019	Legal Requirement or Reference
July-September 2018	County Administrator/Chief Financial Officer	Develop and distribute: Budget Development Message to align Directors with BOS short and long term goals and strategic initiatives; and CIP & Operating Budget Development Instructions	N/A
July-September 2018	Chief Financial Officer	Conduct any necessary trainings and/or assist with the budget submission process (SharePoint); Update CIP Procedural Guidelines	N/A
August 31, 2018	Dept. Directors, State & Const. Officers, & Schools	Submit CIP Project Requests for FY2020-FY2024	N/A
September 18, 2018	Board of Supervisors and School Board	Joint Board Meeting to set budget meeting calendar, priorities for School Capital Projects and Operating Budget	N/A
September - October 2018	County Administrator's CIP Development Team	Begin development of the Proposed FY20-FY24 CIP (Meet with Dept Directors on CIP project requests if needed)	VA Code 15.2-2239, -2232
October 2018	Chief Financial Officer	Provide County Administrator initial preliminary revenue projections	N/A
October 16, 2018	Board of Supervisors	Adopt resolution setting the schedule for FY2020 Budget related public meetings	N/A
October 16, 2018	Board of Supervisors	Adopt resolution clarifying the amount of travel budgeted for each board member for FY2020	BOS Policy Section 100
October 25, 2018	County Administrator, CIP Development Team	5 Year CIP recommendation presented to Planning Commission (Work Session); Requesting Directors make presentations	VA Code 15.2-2239
November 1, 2018	School Superintendent	Present 5 Year CIP Request to Planning Commission (PC Regular Mtg)	N/A
November 9, 2018	County Departments	Submit Operating and Personnel Budget Requests	N/A
December 6, 2018	Planning Commission	Reviews recommendations and provides input on the Proposed 5 Year CIP (FY20-FY24); confirms Comp Plan alignment	VA Code 15.2-2239



## *Budget Control & Amendment*

The City of Huntsville's Annual Budget is adopted by division within the individual funds. The budget, as adopted by Council, is subject to change or amendment by formal action of the City Council. The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the classification, and the line item. The below example shows the relationship between the different levels of budget detail:

**Fund:** General Fund  
**Department:** Public Safety  
**Division:** Police  
**Classification:** Salaries/Other Pay/Benefits  
**Line Item:** Salaries - Full Time

The level at which management, without prior Council approval, loses the ability to reapply budgeted resources from one use to another is known as the budget's "legal level of control". The division level is the legal level of control for the City of Huntsville. The City Manager may, without prior City Council approval, authorize transfers between budget line items within a fund. The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration. Adjustments between funds or increased budget allocations not coming from transfers from other budgeted accounts or from the future appropriations account require Council approval.

The Finance Department routinely reviews budget items through the payable and purchase order process. The City Manager approves amendments with this authority on an ongoing daily basis. The City Council Finance Committee reviews amendments on a monthly basis before approval by the City Council.



## Consolidated Financial Schedule

#F3. *Mandatory:* 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.

1. Is an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds included?
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule or (2) in separate but adjacent/sequential schedules or (3) in a matrix?
3. Are revenues presented by major type in this schedule (e.g., property taxes, intergovernmental, sales taxes, fees and charges)?
4. Are expenditures presented by function, program, or spending component in this schedule?

## SUMMARY OF ALL FUNDS BY FUND TYPE

	Governmental Funds				Proprietary Funds		All Funds
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Fund	Internal Service	
<i>2020 Adopted Budget</i>							
<i>Revenues</i>							
General Property Tax	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
Sales and Use Tax	37,206,300	8,073,880	3,590,820	-	-	-	48,871,000
Other Taxes	2,666,154	-	3,000,000	-	-	-	5,666,154
Licenses and Permits	2,491,980	-	-	-	-	-	2,491,980
Intergovernmental	3,538,891	1,080,000	12,408,885	-	-	-	17,027,776
Charges for Services	3,460,100	9,252,713	-	-	2,511,300	12,266,008	27,490,121
Fines and Forfeitures	121,000	50,000	-	-	-	-	171,000
Miscellaneous	395,000	553,600	1,463,200	-	520,000	45,780	2,977,580
Transfers In	1,463,070	4,389,423	2,000,000	2,527,345	-	-	10,379,838
<b>Total Revenues</b>	<b>53,642,495</b>	<b>23,399,616</b>	<b>22,462,905</b>	<b>2,527,345</b>	<b>3,031,300</b>	<b>12,311,788</b>	<b>117,375,449</b>
<i>Expenditures</i>							
General Government	8,931,403	-	-	-	-	11,612,457	20,543,860
Public Safety	18,997,222	99,837	-	-	-	-	19,097,059
Public Works	13,141,325	-	19,360,000	-	3,033,598	-	35,534,923
Parks and Recreation	4,206,045	13,047,887	-	-	-	-	17,253,933
Cultural	-	5,208,222	-	-	-	-	5,208,222
Community Development	2,073,783	-	-	-	-	-	2,073,783
Economic Incentives	1,500,000	-	-	-	-	-	1,500,000
P3 Services	330,684	-	-	-	-	-	330,684
Transfers Out	2,171,066	5,617,739	2,120,000	-	471,033	-	10,379,838
Debt Service	2,349,650	-	-	2,527,345	-	-	4,876,995
<b>Total Expenditures</b>	<b>53,701,179</b>	<b>23,973,686</b>	<b>21,480,000</b>	<b>2,527,345</b>	<b>3,504,630</b>	<b>11,612,457</b>	<b>116,799,297</b>
Net Increase (Decrease) in Fund Balances	(58,684)	(574,070)	982,905	-	(473,330)	699,331	576,152
<b>Beginning Fund Balances</b>	<b>17,415,736</b>	<b>10,917,876</b>	<b>26,987,185</b>	<b>-</b>	<b>5,306,553</b>	<b>3,361,082</b>	<b>63,988,432</b>
<b>Ending Fund Balances</b>	<b>\$ 17,357,053</b>	<b>\$ 10,343,806</b>	<b>\$ 27,970,090</b>	<b>\$ -</b>	<b>\$ 4,833,223</b>	<b>\$ 4,060,413</b>	<b>\$ 64,564,584</b>



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
 CONSOLIDATED STATEMENT OF CHANGE IN FUND BALANCE  
 FOR FY20 BUDGET

	GENERAL FUND	REVENUE FUNDS	OPER. MAINT. & CONST. IMPR FUNDS	CONSTRUCTION FUNDS	DEBT SERVICE FUNDS	SPECIAL FUNDS	TOTAL
FUND BALANCE B.O.P.	\$56,515,595	\$0	\$48,457,278	\$155,313,158	\$70,118,120	\$26,041,688	\$356,445,839
Revenue Bonds	-	-	-	139,418,893	-	-	139,418,893
Wastewater User Charge	191,900	436,953,345	-	-	-	-	437,145,245
Taxes	-	-	34,679,213	-	-	-	34,679,213
Interest on Investments	650,330	-	690,029	2,311,579	378,206	305,159	4,335,302
Connection and Other Fees	2,068,500	-	-	-	-	1,308,000	3,376,500
Proceeds from Sale of Property	227,000	-	-	-	-	-	227,000
Rental Income	294,000	-	-	-	-	-	294,000
Miscellaneous	2,168,000	-	-	-	-	-	2,168,000
<b>Total Revenues</b>	<b>5,599,730</b>	<b>436,953,345</b>	<b>35,369,241</b>	<b>141,730,472</b>	<b>378,206</b>	<b>1,613,159</b>	<b>621,644,153</b>
Personnel Services	115,757,960	-	-	-	-	720,000	116,477,960
Supplies	17,296,072	-	-	-	-	-	17,296,072
Utilities	17,260,786	-	-	-	-	-	17,260,786
Contractual Services	47,229,130	-	520,188	-	-	10,195,600	57,944,919
Capital Outlay	6,841,942	-	-	-	-	-	6,841,942
Construction and Engineering	19,706,000	-	15,070,000	312,607,000	-	2,750,000	350,133,000
Principal Payments	16,200	-	-	-	52,587,600	-	52,603,800
Interest Payments	200	-	-	-	62,985,519	-	62,985,719
Agency and Other Debt Expense	-	-	-	1,093,300	2,022,800	-	3,116,100
Interfund Labor Transfers	(33,369,006)	-	26,019,006	7,284,331	-	65,669	0
<b>Total Expenditures</b>	<b>190,739,285</b>	<b>-</b>	<b>41,609,194</b>	<b>320,984,631</b>	<b>117,595,919</b>	<b>13,731,269</b>	<b>684,660,298</b>
Net Operating Income (Loss)	(185,139,555)	436,953,345	(6,239,952)	(179,254,159)	(117,217,713)	(12,118,110)	(63,016,145)
Interfund Transfers	200,857,426	(436,953,345)	-	110,000,000	117,595,919	8,500,000	-
Increase (Decrease) in Fund Bal.	15,717,871	-	(6,239,952)	(69,254,159)	378,206	(3,618,110)	(63,016,145)
<i>Percentage of Change</i>	<i>28%</i>	<i>-</i>	<i>-13%</i>	<i>-45%</i>	<i>1%</i>	<i>-14%</i>	<i>-18%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$72,233,466</b>	<b>\$0</b>	<b>\$42,217,326</b>	<b>\$86,058,999</b>	<b>\$70,496,326</b>	<b>\$22,423,578</b>	<b>\$293,429,694</b>



	General Fund	Enterprise Fund	Special Revenue Fund	General Debt Service	Grand Total
<b>Beginning Fund Balances</b>	<b>7,658,716</b>	<b>10,243,043</b>	<b>315,562</b>	<b>508,115</b>	<b>18,725,436</b>
<i>Revenues</i>					
Property Taxes	3,118,501	-	-	3,119,232	6,237,733
Sales Taxes	8,675,000	-	-	-	8,675,000
Franchise Taxes	2,287,092	-	-	-	2,287,092
Other Taxes	-	-	750,000	-	750,000
Licenses and Permits	739,363	-	-	-	739,363
Fines and Forfeitures	154,000	-	-	-	154,000
Fees and Services	157,500	21,611,000	467,100	-	22,235,600
Interest Income	100,000	154,370	-	-	254,370
Misc Sales and Income	173,600	569,900	60,000	-	803,500
Intergovt. Revenue	176,311	3,050,000	-	-	3,226,311
<b>Total Revenues</b>	<b>15,581,367</b>	<b>25,385,270</b>	<b>1,277,100</b>	<b>3,119,232</b>	<b>45,362,969</b>
<i>Other Financing Sources</i>					
Fund Balance Used	1,232,250	-	-	-	1,232,250
Interfund Transfers	1,411,059	200,000	356,982	3,767,292	5,735,333
<b>Total Financing Sources</b>	<b>2,643,309</b>	<b>200,000</b>	<b>356,982</b>	<b>3,767,292</b>	<b>6,967,583</b>
	18,224,676	25,585,270	1,634,082	6,886,524	52,330,552
<b>Total Available Resources</b>	<b>25,883,392</b>	<b>35,828,313</b>	<b>1,949,644</b>	<b>7,394,639</b>	<b>71,055,988</b>
<i>Expenditures</i>					
General Government	5,511,028	3,691,153	-	-	9,202,181
Public Safety	7,565,488	-	-	-	7,565,488
Community Development	628,125	-	-	-	628,125
Public Works	1,609,963	12,244,936	-	-	13,854,899
Culture and Recreation	1,958,645	-	1,609,082	-	3,567,727
Capital Improvements	412,150	3,906,000	25,000	-	4,343,150
Debt Service:					-
Principal	-	215,000	-	4,391,000	4,606,000
Interest	-	128,000	-	2,490,525	2,618,525
Administrative Fees	-	-	-	5,000	5,000
<b>Total Expenditures</b>	<b>17,685,399</b>	<b>20,185,089</b>	<b>1,634,082</b>	<b>6,886,525</b>	<b>46,391,095</b>
<i>Other Financing Uses</i>					
Interfund Transfers	356,982	5,183,351	-	-	5,540,333
<b>Total Financing Uses</b>	<b>356,982</b>	<b>5,183,351</b>	<b>-</b>	<b>-</b>	<b>5,540,333</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>18,042,381</b>	<b>25,368,440</b>	<b>1,634,082</b>	<b>6,886,525</b>	<b>51,931,428</b>
<b>Ending Fund Balances</b>	<b>7,841,011</b>	<b>10,459,873</b>	<b>315,562</b>	<b>508,114</b>	<b>19,124,560</b>



## Net Budget

The Net Budget, as shown in Table 15, subtracts Internal Service Fund charges and transfers of money from one fund to another (Inter-fund Transfers) from the total Consolidated Budget. These reductions from the total Consolidated Budget are considered to be double-counted because they do not represent money coming into the Clerk's budget as revenue or leaving the Clerk's budget as expense. Inter-fund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is recorded.

( ) denotes a decrease

Net Budget	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Estimated Actual	FY2019 Adopted Budget	Variance \$	Variance %
Total Budget	\$ 88,906,080	\$ 87,959,246	\$ 85,530,414	\$ 86,931,562	\$ 87,640,663	\$ 709,101	0.8%
<b>Less:</b>							
Internal Service Fund	13,645,187	14,017,964	13,303,242	13,640,062	14,264,234	624,172	4.6%
Inter-fund Transfer	4,310,091	3,706,228	3,967,199	3,218,098	3,703,386	485,288	15.1%
<b>Net Revenue Budget</b>	<b>\$ 70,950,802</b>	<b>\$ 70,235,055</b>	<b>\$ 68,259,974</b>	<b>\$ 70,073,402</b>	<b>\$ 69,673,043</b>	<b>\$ (400,359)</b>	<b>-0.6%</b>
Total Expenditures	\$ 56,589,189	\$ 56,412,348	\$ 56,915,157	\$ 54,805,765	\$ 63,987,545	\$ 9,181,780	16.8%
Unspent Revenues Returned to BOCC	885,039	994,843	528,061	2,262,895	500,000	(1,762,895)	-77.9%
Unspent Revenues Returned to State	151,822	746,897	(532,264)	2,212,390	-	(2,212,390)	-100.0%
Reserves (SRF Only)	13,324,752	12,080,967	11,349,020	10,792,352	5,185,498	(5,606,854)	-52.0%
<b>Net Expenditure Budget</b>	<b>\$ 70,950,802</b>	<b>\$ 70,235,055</b>	<b>\$ 68,259,974</b>	<b>\$ 70,073,402</b>	<b>\$ 69,673,043</b>	<b>\$ (400,359)</b>	<b>-0.6%</b>

Table 15: Net Budget



## REVENUE BUDGET

The FY21 Adopted Budget is supported by \$3.61 billion in total revenue, an increase of \$119 million, or 3.4%, from budgeted FY20 total revenue. The FY21 adopted budget includes \$3.57 billion in recurring revenue and \$40.0 million in non-recurring revenue. The City's recurring revenue budget can be divided into three categories: Property Tax (73% of total recurring revenue), State Aid (13%) and Other Local Receipts (including excise taxes, fines, etc.; 14%)



## Three Year Consolidated and Fund Financial Schedules

#F4. 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.

1. Are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedules presented on adjacent/sequential pages? Is this information presented for the appropriated funds in total?
2. Is this information also presented at a minimum for each major fund and for other (i.e. nonmajor) funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)?
3. Are revenues presented by major type in this schedule (*e.g., property taxes, intergovernmental, sales taxes, fees and charges*)?
4. Are expenditures presented by function, program, or spending component in this schedule?



	Actual FY 2017-2018	Budgeted FY 2018-2019	Actual FY 2018-2019	Adopted FY 2019-2020
<i>Revenues</i>				
Property Taxes	5,570,226	5,794,229	5,884,574	6,237,733
Non Property Taxes	11,110,265	10,632,950	11,738,366	11,712,092
Licenses & Permits	1,116,838	745,513	833,001	739,363
Fines & Penalties	171,926	154,000	206,847	154,000
Fees & Current Services	22,799,804	21,708,160	22,683,624	22,235,600
Interest Income	358,013	160,000	575,964	254,370
Miscellaneous Sales & Income	1,230,352	1,247,212	1,064,684	803,500
Intergovernmental Revenues	377,648	3,307,725	3,296,050	3,226,311
<b>Total Revenues</b>	<b>42,735,072</b>	<b>43,749,789</b>	<b>46,283,112</b>	<b>45,362,969</b>
<i>Other Financing Sources</i>				
Fund Balance Used	-	1,131,622	-	1,232,250
Interfund Transfers	5,031,070	5,163,171	5,203,942	5,735,333
<b>Total Other Financing Sources</b>	<b>5,031,070</b>	<b>6,294,793</b>	<b>5,203,942</b>	<b>6,967,583</b>
Bond Proceeds Used	-	-	-	-
<b>Total Revenues, Other Financing Sources &amp; Fund Balance/Working Capital</b>	<b>47,766,142</b>	<b>50,044,582</b>	<b>51,487,053</b>	<b>52,330,552</b>
<i>Expenditures</i>				
General Government	7,583,939	8,138,836	7,779,077	9,202,181
Public Safety	5,496,713	6,089,462	5,878,392	7,565,488
Community Development	593,902	760,743	687,361	628,125
Public Works	13,228,703	13,673,029	11,986,449	13,854,899
Culture & Recreation	3,247,238	3,539,209	3,250,666	3,567,727
Capital	4,791,981	6,036,688	7,297,149	4,343,150
Debt Service	6,248,029	5,797,640	5,797,130	7,229,525
<b>Total Expenditures</b>	<b>41,190,506</b>	<b>44,035,607</b>	<b>42,676,224</b>	<b>46,391,095</b>
<i>Other Financing Uses</i>				
Interfund Transfers	4,419,229	4,963,171	5,056,149	5,540,333
<b>Total Other Financing Uses</b>	<b>4,419,229</b>	<b>4,963,171</b>	<b>5,056,149</b>	<b>5,540,333</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>45,609,735</b>	<b>48,998,778</b>	<b>47,732,373</b>	<b>51,931,428</b>



## CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCE

	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Forecast</b>	<b>FY20 Budget</b>
FUND BALANCE B. O. P.	\$294,494,620	\$380,259,803	\$445,070,429	\$471,062,996	\$356,445,839
Revenues:					
Revenue Bonds	263,178,054	379,966,434	190,000,000	72,806,602	139,418,893
Wastewater User Charge	328,369,751	361,180,033	403,303,565	396,854,683	437,145,245
Stormwater User Charge	(10,224)	(4,810)	0	(1,351)	0
Taxes	32,458,054	33,748,932	33,339,804	36,575,419	34,679,213
Interest on Investments	3,393,938	8,543,994	5,745,874	11,385,216	4,335,302
Connection and Other Fees	4,036,362	3,777,200	3,410,000	3,106,807	3,376,500
Proceeds from Sale of Property	256,878	170,579	300,000	245,465	227,000
Rental Income	106,561	253,799	200,000	301,895	294,000
Miscellaneous	3,889,610	12,700,692	2,223,500	2,088,168	2,168,000
<b>Total Revenues</b>	<b>635,678,984</b>	<b>800,336,853</b>	<b>638,522,743</b>	<b>523,362,904</b>	<b>621,644,153</b>
Expenditures:					
Personnel Services	99,357,214	101,554,651	113,778,136	103,347,169	116,477,960
Supplies	14,453,870	14,130,180	16,452,734	16,703,591	17,296,072
Utilities	16,771,366	16,167,029	17,587,521	16,422,443	17,260,786
Contractual Services	51,197,295	50,115,101	55,715,902	55,655,882	57,944,919
Capital Outlay	7,977,683	6,696,445	6,904,316	6,311,360	6,841,942
Construction and Engineering	268,792,394	275,961,276	381,636,000	317,505,690	350,133,000
Principal Payments	38,076,771	43,684,337	51,692,700	51,692,663	52,603,800
Interest Payments	48,691,023	55,377,960	66,391,258	66,391,166	62,985,719
Agency and Other Debt Expense	4,596,186	145,846,681	4,050,100	3,950,096	3,116,100
Interfund Labor Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>549,913,802</b>	<b>709,533,660</b>	<b>714,208,667</b>	<b>637,980,060</b>	<b>684,660,298</b>
Net Operating Income (Loss)	85,765,182	90,803,193	(75,685,924)	(114,617,156)	(63,016,145)
Interfund Transfers	-	-	-	-	-
Increase (Decrease) in Fund Bal.	85,765,182	90,803,193	(75,685,924)	(114,617,156)	(63,016,145)
<i>Percentage of Change</i>	<i>29%</i>	<i>24%</i>	<i>-17%</i>	<i>-24%</i>	<i>-18%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$380,259,803</b>	<b>\$471,062,996</b>	<b>\$369,384,505</b>	<b>\$356,445,839</b>	<b>\$293,429,694</b>

**BUDGET SUMMARY-ALL FUNDS COMBINED**  
**FISCAL YEAR 2019-2020**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds*	Enterprise Funds	2019-2020 Budget All Fund Types	2018-2019 Budget All Fund Types	2017-2018 Actual All Fund Types
<b>SOURCES</b>								
Property Taxes	\$ 39,607,046		\$ 15,416,960			\$ 55,024,006	\$ 49,490,211	\$ 45,292,097
General Sales & Use Tax	13,167,875	7,952,360	5,810,986			26,931,221	23,517,580	24,141,736
Franchise Taxes	6,414,079					6,414,079	6,747,601	6,734,684
Fines & Fees	2,059,279		527,070		1,493,494	4,079,843	5,092,088	4,904,458
Charges for Services	1,442,377	1,921,226	4,734,834		36,123,476	44,221,913	42,403,666	57,212,759
Licenses & Permits	2,191,069					2,191,069	2,128,200	2,515,107
Interest	518,726	65,000			24,000	607,726	240,000	1,403,095
Miscellaneous Revenue	581,151	150,000			541,845	1,272,996	752,375	3,763,728
Bond Proceeds & Prior Year Projects*				56,215,989		56,215,989	36,513,838	34,732,609
Grant Proceeds & Contributions	360,058	68,027				428,085	360,058	4,411,634
Impact Fees				1,800,000		1,800,000	1,800,000	6,785,529
Operating Transfers In	1,905,711	444,100		882,597	1,707,893	4,940,301	4,884,687	10,431,025
<b>TOTAL SOURCES</b>	<b>68,247,371</b>	<b>10,600,713</b>	<b>26,489,850</b>	<b>58,898,586</b>	<b>39,890,708</b>	<b>204,127,228</b>	<b>173,930,304</b>	<b>202,328,461</b>
<b>USES</b>								
Salary & Benefits	44,150,597	3,712,062		1,112,468	13,312,789	62,287,915	58,170,735	59,800,233
Supplies	9,382,540	1,985,478			17,842,145	29,210,163	29,901,680	27,256,638
Contactual Services	6,672,540	535,184			1,403,090	8,610,815	7,759,295	7,842,594
Other Operating Expenses	3,610,975	306,281			1,468,654	5,385,910	3,494,397	8,496,114
Capital Outlay & Prior Year Projects		3,023,373		57,786,118		60,809,491	38,534,738	43,847,816
Economic Incentives	571,200					571,200	500,000	747,095
Reserve	105,861	761,935			3,956,569	4,824,365	4,302,274	7,806,384
Debt Service			26,489,850			26,489,850	26,825,498	25,887,352
Operating Transfers Out	3,753,658	276,400			1,907,461	5,937,519	6,741,686	9,733,397
Depreciation								4,911,190
<b>TOTAL USES</b>	<b>68,247,371</b>	<b>10,600,713</b>	<b>26,489,850</b>	<b>58,898,586</b>	<b>39,890,708</b>	<b>204,127,228</b>	<b>176,230,304</b>	<b>196,328,813</b>
<b>TOTAL SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,300,000)</b>	<b>5,999,648</b>
<b>BEGINNING NET ASSETS</b>	<b>17,028,977</b>	<b>8,470,756</b>	<b>6,429,181</b>	<b>44,904,301</b>	<b>192,165,317</b>	<b>268,998,532</b>	<b>246,036,289</b>	<b>240,036,641</b>
<b>TOTAL SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,300,000)</b>	<b>5,999,648</b>
<b>ENDING NET ASSETS</b>	<b>\$ 17,028,977</b>	<b>\$ 8,470,756</b>	<b>\$ 6,429,181</b>	<b>\$ 44,904,301</b>	<b>\$ 192,165,317</b>	<b>\$ 268,998,532</b>	<b>\$ 243,736,289</b>	<b>\$ 246,036,289</b>



CITY OF MANSFIELD, TEXAS  
GENERAL DEBT SERVICE FUND  
BUDGET SUMMARY  
2019/2020

	ACTUAL 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
Beginning Fund Balance	\$ 622,577	\$ 1,288,464	\$ 1,288,464
Additions:			
Property Taxes, Current	15,316,478	14,899,424	15,416,960
Interest Earnings	6,628	-	-
Other Income	-	-	-
Total	15,323,106	14,899,424	15,416,960
Funds Available	15,945,683	16,187,888	16,705,424
Deductions:			
Bond Principal	9,330,000	9,590,000	9,970,000
Bond Interest	5,303,669	5,309,424	5,446,960
Refunding Bonds Issued	13,000	-	-
Fiscal Charges	10,550	-	-
Total	14,657,219	14,899,424	15,416,960
Ending Fund Balance	\$ 1,288,464	\$ 1,288,464	\$ 1,288,464



Summary of Financial Sources & Uses

in Thousands of Dollars \*

	Governmental Funds						Agency Fund			Enterprise Fund			Total All Funds		
	General ( & Excess Balance)			Non Major Funds			EBST Fund			Water Fund					
	2015 Actual	2016 Est/ Actual	2017 Budget	2015 Actual	2016 Est/ Actual	2017 Budget	2015 Actual	2016 Est/ Actual	2017 Budget	2015 Actual	2016 Est/ Actual	2017 Budget	2015 Actual	2016 Est/ Actual	2017 Budget
<b>Financial Sources</b>															
Sales & Use Tax	8,524	8,546	8,700	-	1,169	1,295	-	-	-	-	-	-	8,524	9,715	9,995
Property Tax	4,835	5,019	5,208	1,487	1,439	1,317	-	-	-	-	-	-	6,322	6,458	6,525
Foreign Fire Insurance Tax	30	32	30	-	-	-	-	-	-	-	-	-	30	32	30
Utility Tax	2,086	1,904	1,902	476	432	435	-	-	-	-	-	-	2,562	2,336	2,337
Income Taxes	2,418	2,630	2,481	-	-	-	-	-	-	-	-	-	2,418	2,630	2,481
Replacement Taxes	70	65	58	-	-	-	-	-	-	-	-	-	70	65	58
Hotel/Motel Taxes	-	-	-	614	724	640	-	-	-	-	-	-	614	724	640
Motor Fuel Taxes	-	-	-	833	631	600	-	-	-	-	-	-	833	631	600
Auto Rental Taxes	20	22	20	-	-	-	-	-	-	-	-	-	20	22	20
Video Gambling Taxes	137	214	195	-	-	-	-	-	-	-	-	-	137	214	195
Licenses, Permits, Fees	2,497	3,090	2,393	2	24	22	-	-	-	130	219	76	2,629	3,333	2,491
Grants	337	55	157	-	3	174	-	-	-	-	-	-	337	58	331
Water Sales	-	-	-	-	-	-	-	-	-	6,509	6,747	7,789	6,509	6,747	7,789
Charges for Services	225	274	289	-	-	-	-	-	-	204	195	236	429	469	525
Sanitation Service Charge	857	871	860	-	-	-	-	-	-	-	-	-	857	871	860
Fines & Forfeitures	340	345	305	1	68	-	-	-	-	-	-	-	341	413	305
Misc/Costs Recoverable	95	113	72	46	48	221	153	306	-	5	3	5	299	470	298
Interest	19	23	10	8	11	1	-	-	-	-	-	1	27	34	12
Sale of Assets	40	-	-	109	44	57	-	-	-	-	-	10	149	44	67
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Places for Eating Tax	956	1,000	1,000	-	-	-	-	-	-	-	-	-	956	1,000	1,000
Transfers	257	4,776	2,711	3,004	1,960	3,721	-	-	-	18	-	-	3,279	6,736	6,432
<b>Total Financial Sources</b>	<b>23,743</b>	<b>28,979</b>	<b>26,391</b>	<b>6,580</b>	<b>6,553</b>	<b>8,483</b>	<b>153</b>	<b>306</b>	<b>-</b>	<b>6,866</b>	<b>7,164</b>	<b>8,117</b>	<b>37,342</b>	<b>43,002</b>	<b>42,991</b>
<b>Financial Uses</b>															
Personnel Services	11,932	12,218	13,121	1,379	1,454	2,377	153	306	-	1,113	999	1,129	14,577	14,977	16,627
Contractual Services	3,799	4,026	4,315	512	584	1,591	-	-	-	4,238	4,386	4,759	8,549	8,996	10,665
Commodities	731	698	913	6	1	6	-	-	-	56	114	109	793	813	1,028
Capital Outlay	331	183	381	4,545	6,437	7,187	-	-	-	281	1,047	1,797	5,157	7,667	9,365
Other Expenses	3,167	3,225	4,020	524	608	283	-	-	-	649	124	135	4,340	3,957	4,438
Debt	-	-	-	740	742	990	-	-	-	-	-	55	740	742	1,045
Transfers	1,438	5,986	5,635	1,481	406	451	-	-	-	368	343	346	3,287	6,735	6,432
<b>Total Financial Uses</b>	<b>21,398</b>	<b>26,336</b>	<b>28,395</b>	<b>9,187</b>	<b>10,232</b>	<b>12,885</b>	<b>153</b>	<b>306</b>	<b>-</b>	<b>6,705</b>	<b>7,013</b>	<b>8,330</b>	<b>37,443</b>	<b>43,887</b>	<b>49,600</b>
<b>Surplus (Deficit)</b>	<b>2,345</b>	<b>2,643</b>	<b>(1,994)</b>	<b>(2,607)</b>	<b>(3,679)</b>	<b>(4,402)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>151</b>	<b>(213)</b>	<b>(101)</b>	<b>(885)</b>	<b>(6,609)</b>
<b>Fund Balance</b>															
Beginning Balance	8,049	10,394	13,037	19,988	17,381	13,702	(161)	(161)	(161)	15,018	15,179	15,330	42,894	42,793	41,908
Ending Balance	10,394	13,037	11,043	17,381	13,702	9,300	(161)	(161)	(161)	15,179	15,330	15,117	42,793	41,908	35,299
<b>Change in Balance</b>	<b>2,345</b>	<b>2,643</b>	<b>(1,994)</b>	<b>(2,607)</b>	<b>(3,679)</b>	<b>(4,402)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>151</b>	<b>(213)</b>	<b>(101)</b>	<b>(885)</b>	<b>(6,609)</b>
% Change	29%	25%	(15%)	(13%)	(21%)	(32%)	0%	0%	0%	1%	1%	(1%)	(0%)	(2%)	(16%)



## Fund Balance

#F5. *Mandatory*: Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.

1. Is the entity's definition of fund balance (net position if no governmental funds) included?
2. Is the fund balance /net position information presented for the budget year?
3. Is there a schedule showing (1) beginning fund balances, (2) increases or decreases in total fund balances, and (3) ending fund balances for appropriated governmental funds?
4. Is this information presented at a minimum for each major fund and for nonmajor governmental funds in the aggregate?
5. If fund balances of any major fund or the nonmajor funds in the aggregate are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balance?
6. If an entity has no governmental funds, is the change in net position presented for (1) the entity as a whole, (2) the main operating fund, and (3) each significant fund?
7. If an entity has no governmental funds and the net position is anticipated to change by more than 10%, do the materials include a discussion of the causes and/or consequences of those changes?



Within governmental funds, equity is reported as fund balance; proprietary and fiduciary fund equity is reported as net position. Fund balance and net position are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.



Government Accounting Standards Board (GASB) Statement 54 increased the reporting requirement on fund balances for external financial reporting purposes. The classifications of fund balance established in GASB Statement 54 are intended to depict the nature of the net resources that are reported in the governmental funds. An individual governmental fund could include any combination of these classifications.

- a) **Non-spendable Fund Balances.** These fund balances are the net balance of assets and liabilities that are held legally, contractually or in a “not in spendable form.” This includes all legally or contractually restricted balances as well as prepaid, inventory, encumbrances and other items considered “not in spendable form.”
- b) **Restricted Fund Balances.** These fund balances are the net balance of assets and liabilities that have provisions that are externally imposed. These are grants or other funds that are restricted by debt covenants, grantors, contributors or by laws or regulations of external governments. In general these include a legally enforceable requirement that the resources be used only for the specific purposes stipulated in the grant, donation, debt covenant or by law.
- c) **Committed Fund Balances.** Committed fund balances are those imposed by a formal action taken by the Board of Trustees. Once the Board of Trustees has taken formal action, the assets cannot be used for other purposes unless the Board of Trustees removes or changes the specified use by taking the same action it employed previously to commit those balances.
- d) **Assigned Fund Balance.** Assigned fund balances are the net amounts of assets and liabilities constrained by the intent of the Board of Trustees. The intent will not be done by formal action of the Board of Trustees but will be part of items such as the adopted budget or in a statement by the Board of Trustees or by the Village Administrator.
- e) **Unassigned Fund Balance.** Typically, unassigned fund balances will be limited to the General Fund and, by definition, are the residual balance of fund balance.

## GENERAL FUND BALANCE

The General Fund consists of nineteen divisions/departments and is a major fund for the operations of the City. The Recreation Administration and Aquatic Center was incorporated into the Parks and Recreation Fund for the 2018 Budget, with activity for these departments still included in the trend chart below for years 2011-2017 for informational purposes. The General Fund balance has fluctuated over the last ten years. Expenditures for 2020 increased from amended 2019 by 21.6% primarily due to an increase in personnel-costs due to filling open positions, rising insurance premiums and capital purchases. The revenue increase in 2020 over amended 2019 is primarily due to an increase in sales and use tax and payments in lieu of taxes. Staff will continue to evaluate programs, services and other projects supported by the General Fund to curtail operational spending and prioritize or eliminate any capital that is not reimbursed through grants, contributions or funded from the ¼-cent capital improvement sales tax.

### GENERAL FUND BALANCE

#### TEN-YEAR TREND

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Fund Balance</u>	<u>As % of Expenditures</u>
2011	7,564,163	(7,541,160)	166,921	2,090,402	27.7%
2012	7,432,004	(7,820,672)	303,137	2,004,871	25.6%
2013	8,114,819	(8,027,601)	310,758	2,402,848	29.9%
2014	8,201,447	(7,941,036)	70,664	2,733,923	34.4%
2015	8,800,794	(8,414,529)	(40,815)	3,079,373	36.6%
2016	9,148,185	(8,650,775)	(24,228)	3,552,556	41.1%
2017	10,448,695	(9,998,449)	624,780	4,627,582	46.3%
2018	10,022,906	(8,569,737)	297,284	6,378,036	74.4%
Amended 2019	9,884,845	(10,550,662)	253,560	5,965,779	56.5%
Budget 2020	10,464,912	(12,834,209)	217,516	3,813,998	29.7%

## TOTAL FUND BALANCES BY FUND TYPE

	<u>Beginning</u>	<u>Ending</u>	<u>Increase/ (Decrease)</u>	<u>% Change</u>
General Fund	5,965,779	3,813,998	(2,151,781)	(36.1)%
Special Revenue Funds	9,774,934	1,345,500	(8,429,434)	(86.2)%
Capital Improvement Funds	1,260,712	862,098	(398,614)	(31.6)%
Internal Service Funds	1,274,685	1,043,929	(230,756)	(18.1)%
Enterprise Funds	14,082,066	13,455,311	(626,755)	(4.5)%
Fiduciary Funds	505,521	354,794	(150,727)	(29.8)%
Total	<u>32,863,697</u>	<u>20,875,630</u>	<u>(11,988,067)</u>	<u>(36.5)%</u>

**Special Revenue Funds** – The Special Revenue Funds which consist of fourteen separate funds show an overall 86.2% decrease in fund balance for 2020, due to capital infrastructure projects of \$10 million and the negative fund balance carried by the Airport Fund of \$0.39 million, as explained on [page 20](#). The Parks and Recreation Fund decreased \$6.81 million for the construction of a new aquatic center. The Downtown TIF will continue with the façade improvement project, decreasing its reserves by \$1.68 million.

**Capital Project Funds** - The Transportation Sales Tax Fund will spend part of its reserve for street improvement projects accounting for 72.4% of the decrease in total fund balance and the Capital Improvement Sales Tax Fund will utilize its reserve for facility construction/improvements for the remaining 27.6% decrease in total fund balance.

**Internal Service Funds** - The Insurance Fund balance decreased \$0.23 million due wellness programs, administrative costs, and dental claims.

**Enterprise Funds** - The decrease in fund balance is due to the additional debt service incurred for the 2018 completion of the wastewater treatment plant and expected 2020 completion of the downtown water tower replacement project estimated to cost \$1.08 million to complete.

**Fiduciary and Custodial Funds** - Monies budgeted for economic development purposes in the Revolving Loan Fund decreased the total fund balance.



<b>Fund</b>	<b>Reserve Minimum</b>	<b>Reserve Maximum</b>	<b>Expenses</b>
<b>General</b>	75%	100%	Grand Total Expenses excluding transfers between funds and fee-supported expenses.
<b>Governmental Capital Improvement</b>	Not applicable	Not applicable	Note: In the event of a catastrophe or lost revenues new capital projects would not be undertaken.
<b>Landscape</b>	10%	25%	Grand Total Expenses.
<b>Open Space</b>	15%	50%	Grand Total Expenses excluding transfers between funds, capital projects, and studies.
<b>Conservation Trust</b>	15%	75%	Grand Total Expenses excluding transfers between funds and capital projects.
<b>SMID</b>	50%	75%	Grand Total Expenses including debt service but excluding transfers between funds and capital projects.

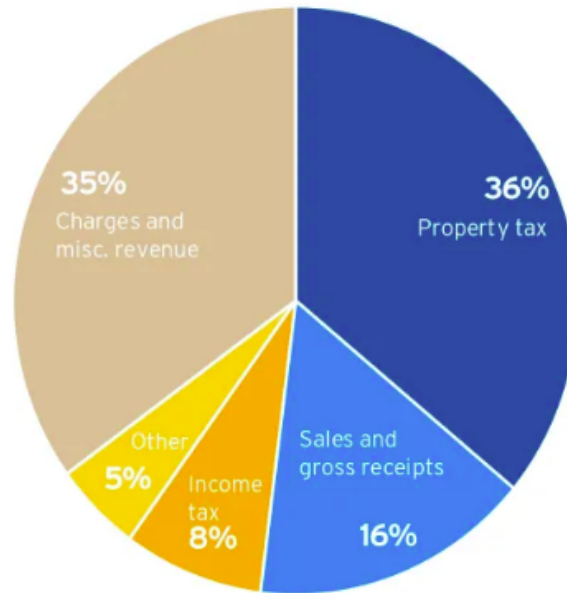


## Revenues

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

1. Are individual revenue sources described?
2. Do the revenue sources that are described represent at least 75 percent of the total revenues of all appropriated funds?
3. Are the methods used to estimate revenues for the budget year described (*e.g., trend analysis, estimates from another government or consulting firm*)?
4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described?

### Composition of municipal own-source revenue



Source: Authors' calculations of Census of Governments 2017 data.

- Federal aid amounts to some 5% of total municipal revenue, while state aid is 20% to 25%. In other words, a city's tax structure accounts for 70% to 75% of what it can spend to meet the health, safety, and welfare needs of its residents and visitors.
- A city that generates the majority of its revenue from sales or income taxes will be hit hard and immediately when it experiences such consumer declines and job losses.
- A city that relies on property taxes, however, will not experience such an immediate collapse in its revenues. Local assessment practices require that cities wait to estimate the value of land and property until the property is exchanged on the market or an assessment is conducted. Current property tax bills, therefore, typically reflect values of the property anywhere from 18 months to several years prior to collection. Property tax collection is less responsive, or "elastic," in the short term—but over time, as rising unemployment dampens real-estate demand, even these property-tax-dependent cities will feel COVID-19's impact.
- In addition to taxes, approximately one-third of city-sourced revenues are derived from fees and charges for services such as trash collection and water. Although COVID-19 will adversely affect some fee-driven services (think transit and parking) because demand is reduced, it will affect other services (water, sewer, etc.) less severely, as residents remain in place and continue to use them.

Source: Metropolitan Policy Program At Brookings Institute



## Top Ten Operating Revenues

	Revenue Source	% of 2020 Total Revenue	% of 2020 General Fund Revenue	Elastic/ Inelastic
1	Property Tax Levy (w/o Library)	17.6	9.8	Inelastic
2	Sales Tax	17.2	36.2	Elastic
3	Water Sales	11.6	n/a	Elastic
4	Sewer Charges	5.8	n/a	Elastic
5	Utility Tax	4.8	10.4	Elastic
6	State Income Tax	3.7	8.0	Elastic
7	Real Estate Transfer Tax	2.0	4.3	Elastic
8	Pace Transit Revenue	1.8	n/a	Inelastic
9	Building Permits	1.6	3.5	Elastic
10	Vehicle Licenses	1.3	n/a	Elastic
	<b>TOTAL</b>	<b>67.2</b>	<b>72.1</b>	



**Hotel Occupancy Tax**

Hotel Motel tax collections are used for tourism, advertising and promotion (accounted for in the Hotel Motel Fund), Convention Centre operations (Convention Centre Fund), nourishment efforts on the beach (Beach Nourishment Fund), and financing future venue projects (Venue Project Fund). The Venue Project Fund was established in Jan. 2017 to provide for the development of a venue project.

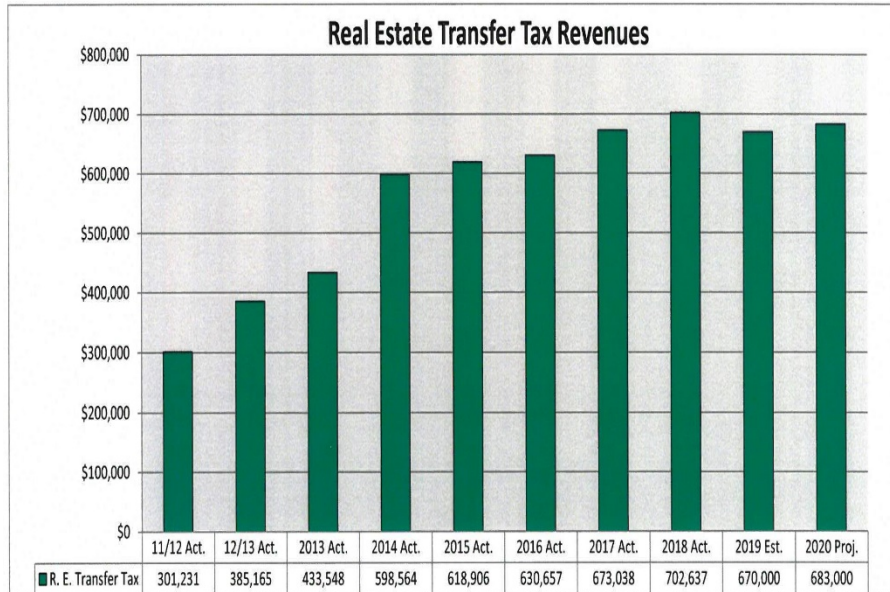


Local Hotel Occupancy Tax	
Fiscal Year	Amount
2014	7,069,671
2015	7,149,723
2016	7,341,767
2017	7,593,583
2018	8,241,155
2019	8,487,725
2019	8,806,322
2020	9,136,878
2021	9,479,841
2022	9,835,678
2023	10,204,872
	Actual
	Forecast

Forecasting Method: Annual percent increase of 3.46 based on the average change in the last 5 years of collections.



**REAL ESTATE TRANSFER TAX** – The real estate transfer tax was implemented in May of 1992 at an original rate of \$3.00 per \$1,000 increment of value on the sale or transfer of real estate within the City. The rate was reduced in May of 1995 and remains at \$1.50 per \$1,000. Pursuant to Elmhurst Municipal Code, real estate transfer tax refunds are available if the payer of the tax previously owned and occupied a home in Elmhurst and within 180 days of the closing, purchases and occupies a new residence in Elmhurst. During FY 2017, 107 refunds were issued totaling \$73,070. Following a pronounced decrease in replacement housing and housing turnover from FY 07/08 to FY 08/09, the period from FY 08/09 through FY 11/12 is one of relative stability, though revenues are lower than any point in the previous ten years. Fiscal 2012/13 reflects the beginning of the turnaround in the housing market. The period from FY 2015 through FY 2018 represented a time of steady growth. Estimated FY 2019 revenue reflects a decrease of approximately 5% over FY 2018 that is most likely attributed to the increase in mortgage rates. The projected FY 2020 revenue of \$683,000 reflects an expected increase of 2% due to progression in the current housing market.





## FASTER REVENUE

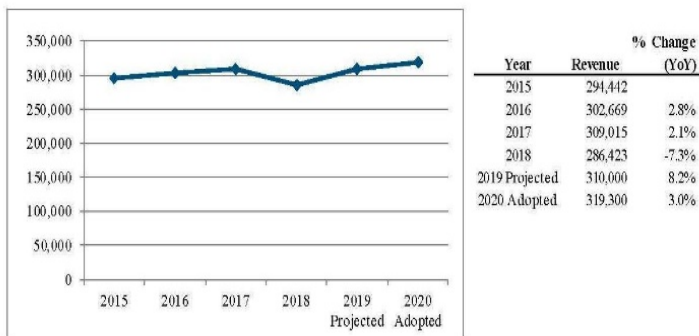
**Distribution:** Public Improvements Fund 100%

**Source:** State of Colorado

**Collection:** FASTER, Funding Advancements for Surface Transportation and Economic Recovery, was signed into law on March 2, 2009. It provided increased revenues for statewide transportation improvements. Revenues are generated from the road safety surcharge, oversize/overweight surcharge, rental car surcharges and late vehicle registration fees.

Revenues are credited to the Highway Users Tax Fund (HUTF) and distributed per statute to the Colorado Department of Transportation, counties and municipalities.

### Trend:



- The revenue has remained relatively flat with only small percentage increases year-over-year.
- The 2018 negative growth and 2019 projected increase appear to be outliers in the historical trend. The revenue drivers at the state level would not appear to drive such large percentage growth changes. A conservative approach was taken for 2020.



### (3) Federal Prisoner Revenue—5.22% of All Budgeted Revenues

The County's third major revenue source is related to the housing of prisoners for whom the County of El Paso is not financially responsible. Those inmates are housed in the County's two detention facilities on behalf of federal government agencies, such as the US Marshals Service, and other federal agencies. The table below shows actual Federal Prisoner Revenue collections for the fiscal year ended September 2018 as well as budget figures for fiscal years 2019 and 2020.

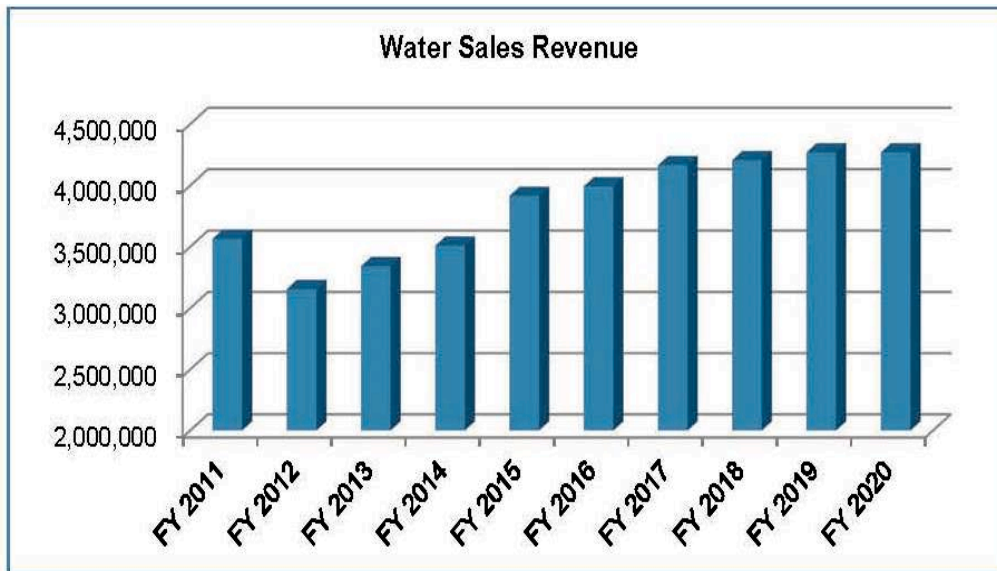
Revenue Source	Operating Budgets			Changes	
	FY 2018	Total Budget FY	Total Budget FY	Amount	%
	Actuals	2019	2020		
Federal Prisoner Revenue	\$ 22,682,640	\$ 18,980,000	\$ 18,980,000	\$ -	0.00%

**Methodology Used to Project Revenue:** Revenues received for this category are projected based on historical trends which are in turn based on jail population trends. Even though the number of County prisoners will obviously limit the number of federal prisoners that can be housed in our jails, the agreement with the federal government the County is contractually obligated to guarantee 500 inmate beds for the federal government which have historically been occupied but may not always be. Phase II of the Jail Annex expansion for new construction resulted in the expansion for detention (432 additional beds). This availability also lead to an increase in federal prisoner revenues expected



## Water Sales

Water revenues are based on the number of gallons used by individual homes and businesses. Water rates are developed to recover the cost of providing potable water to the Village users. The Village purchases Lake Michigan water through the DuPage Water Commission. The FY 2020 budget of \$4,269,330 is unchanged over the FY 2019 estimate.





## Long-range Operating Financial Plans

#F7. Explain long-range operating financial plans and its effect upon the budget and the budget process.

1. Do your long-range financial plans for major funds (beyond just the General Fund) extend out at least two years beyond the budget year?
2. Are the assumptions used in the long-range operating financial plans identified?
3. Is there a concise explanation of the significance of the long-range operating financial plans in its relation to achieving strategic goals?



## LONG-RANGE FINANCIAL PLANNING

Developing the City of Lufkin long-range plans requires several steps to project revenues and expenditures that extends beyond the budget year.

Step 1: Mobilization Phase. In this phase, the City will develop its financial plan for the future. Planning includes:

- a. Assessing Economic Conditions
- b. Identifying City Spending Priorities
- c. Creating Economic Growth

Step 2: The Analysis Phase. In this phase, the City will develop long-term projections. The Five-Year Forecast estimate a 2% growth in overall revenues and expenditures. The following chart outlines the City's forecast of General Fund revenues and expenditures for budget Fiscal 2019 and projected for Fiscal 2020 through Fiscal 2024. The projections show the potential for challenging future budget preparation, as growth in expenditures is projected to outpace growth in revenues.

Step 3: The decision Phase. In this phase, the City will create strategies to create economic growth based upon the scope and analysis previously done.

Step 4: The execution Phase. In this phase, the City along with council members and staff will put the long-range planning into place.



## Five-year Forecast of Revenues and Expenditures

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A five-year forecast of revenues and expenditures shall be prepared in conjunction with the annual budget process for the following funds:

- General Fund
- Debt Service Funds
- Tourism Fund
- Water/Wastewater Utility Fund
- Surface Water Fund
- Airport Fund
- Economic Development Corporations
- Five-Year Capital Improvement Program

The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause change in the level of revenue. The forecast will be used to identify anticipated financial issues so that a plan can be developed to correct anticipated issues before they become reality. The assumptions used to prepare the five-year forecast shall be consistent with those used to prepare the annual operating budget, unless specifically directed by a majority of City Council.



## Ten-Year Financial Plan

### *Plan Description*

Also called a Financial Master Plan or a Ten-Year Cash Flow Forecast, the Ten-Year Financial Plan is a projection of operating and capital expenditures, along with projections of rates and the revenues they are anticipated to generate over that time. The Ten-Year Financial Plan evaluates whether the revenues are adequate to cover the projected costs/outflows.

This Plan addresses the following questions. Over the next 10 years...

- What are NapaSan's projected revenues, and what assumptions are used?
- What are NapaSan's projected operating costs, and what assumptions are used?
- What are the projected capital costs for NapaSan?
- Will NapaSan use pay-as-you-go financing or debt financing for its capital projects?
- Are sewer service charge rates sufficient?

### *Link to Strategic Plan*

NapaSan's Strategic Plan (discussed in Budget Overview on pages 19-24 and included in the Appendix of this budget) includes numerous objectives and a timeframe for completion of those projects. This Ten-Year Financial Plan makes assumption that all of the objectives in that plan are completed on time, and that any one-time or ongoing financial impact resulting from implementing the Strategic Plan are included in the Ten-Year Financial Forecast.



Addressing long term financial concerns has been a priority for the City of Upland for at least ten years. The long term priorities are:

1. Maintain a balanced operating budget in order to avoid dipping into existing reserves.
2. Increase operating reserves with an ultimate goal of 25% of budgeted operating expenditures. We are currently up to a 17.5% reserve.
3. Address unfunded liabilities for CalPERS pension and other postemployment benefits (OPEB). At 6/30/2019, pension and OPEB trust balances were \$6,705,413 and \$1,119,235 respectively. We are currently considering payment to CalPERS of a lump sum amount to be applied directly to the unfunded pension liability.
4. Provide necessary funding for infrastructure maintenance and improvements. Prior year surpluses have allowed us to start making a dent in improving the health of our deteriorating infrastructure. We have been focusing on improvements that will save the city money in future years and on revenue generating facilities.
5. Provide funding for additional public safety services. We are currently in negotiations with the public safety groups. The goal is to negotiate reasonable but competitive salaries and benefits with the goal of slowing and/or eliminating exodus from the department. We are also focusing on the training and safety of our officers.

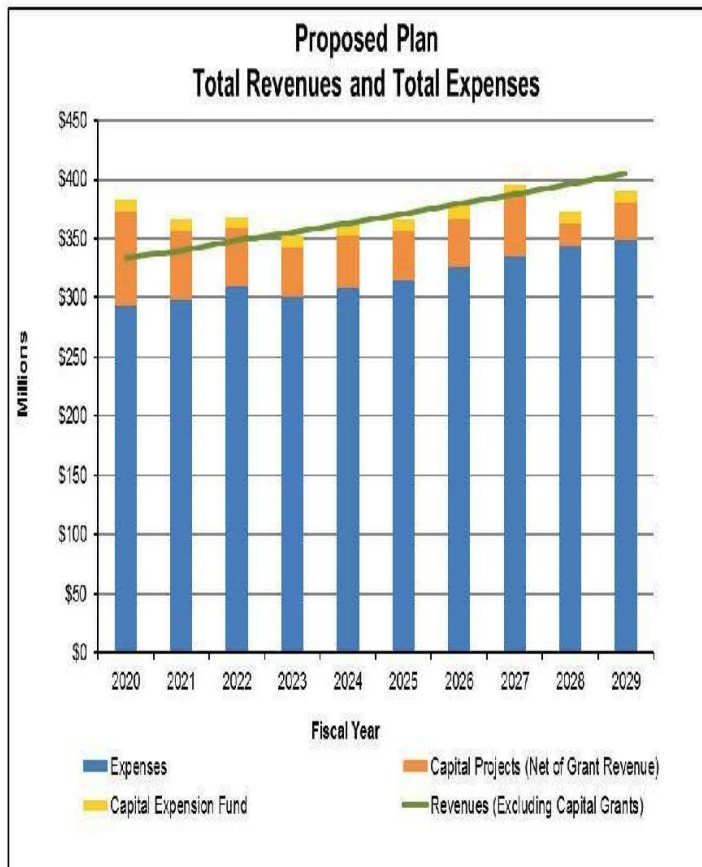


## 2019 – 2023 Revenue and Expenditures

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	2006-2010 CAGR	2010-2014 CAGR	2014-2018 CAGR	2018-23 CAGR
<b>GF Revenue</b>	2.5%	6.6%	4.7%	4.6%
<b>GF Expenditure</b>	2.0%	5.5%	7.8%	2.8%
<b>% Point Difference</b>	0.5%	1.1%	-3.1%	1.8%

For this long-range forecast, projections of the General Fund’s economically-driven revenue streams do not factor in potential recessions or periods of robust expansion, which may be realized during the forecast horizon. Instead, the revenue forecast assumes continued, moderate growth in the economy and the City’s population. In addition, the long-range forecast for General Fund expenditures do not take into consideration expansion in services or programs or an increase in the number of city employees.



### Long-Range Financial Plan Risks

The purpose of the Long-Range Financial Plan is to provide a forecast of the Authority's financial resources and projected expenditures based on planned levels of service and the strategic goals of Capital Metro. While the LRFP uses the most current estimates and data available, there are inherent risks to long-term projections. Some of the more significant risks to the plan include:

- Decline in sales tax growth
- Changes to federal grant funding programs
- Significant recession event during the next 10 years
- Unforeseen regulatory or capital needs
- Future contracted rates with service providers
- Compensation and benefit plan increases
- Unforeseen technological changes

### Conclusions and Recommendations

The agency needs to proceed with caution and maintain current spending levels until surpluses are sustainable on a recurring basis and can fund new ongoing operational costs. One-time, accumulated funding is available for current capital projects and, once these projects are completed, future capital spending will need to be funded by operating cash flow. Future spending needs to be aligned with future revenue growth and the agency needs to maintain at least \$35 million in net cash flow in order to maintain assets in a state of good repair.



	PROPOSED BUDGET	FORECAST							
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
(in millions)									
<b>Beginning Fund Balance</b>	<b>32.4</b>	<b>24.6</b>	<b>23.3</b>	<b>19.2</b>	<b>12.8</b>	<b>5.1</b>	<b>(3.7)</b>	<b>(23.1)</b>	<b>(47.8)</b>
<b>Revenue</b>									
Property Tax	29.1	29.9	30.8	31.6	32.5	33.2	33.8	34.5	35.1
Sales Tax	41.9	43.2	44.5	45.8	47.2	48.6	50.1	51.6	53.1
Measure O	9.9	10.2	10.5	10.9	11.2	8.6	0.0	0.0	0.0
Measure P	9.9	10.2	10.5	10.9	11.2	11.5	11.9	9.2	0.0
Utility Users Tax	10.5	10.5	10.6	10.6	10.7	10.8	10.8	10.9	10.9
Other Taxes	25.3	25.8	26.2	26.6	27.1	27.6	28.1	28.6	29.1
Motor Vehicle Fees	14.6	14.9	15.2	15.5	15.8	16.2	16.5	16.8	17.1
License and Permits	2.1	2.2	2.2	2.3	2.3	2.4	2.4	2.5	2.5
Fines and Forfeitures	1.7	1.7	1.8	1.8	1.9	1.9	1.9	2.0	2.0
Intergovernmental	1.7	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8
Use of Money & Property	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
R&P Revenues	3.6	3.7	3.7	3.7	3.8	3.8	3.8	3.9	3.9
All Other Charges for Services	10.4	10.6	10.7	10.9	11.0	11.2	11.4	11.5	11.7
Interfund Charges	14.1	14.5	14.9	15.4	15.8	16.3	16.8	17.3	17.8
Misc.	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
<b>Total Revenue</b>	<b>178.7</b>	<b>182.9</b>	<b>187.2</b>	<b>191.6</b>	<b>196.1</b>	<b>197.5</b>	<b>193.0</b>	<b>194.1</b>	<b>188.9</b>
<b>Transfers In</b>	<b>2.8</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>
<b>Expenditures</b>									
Salaries	85.8	88.4	90.2	92.0	93.9	95.9	97.8	99.8	101.9
Retirement	30.2	33.8	36.8	39.3	40.9	39.1	40.7	42.4	44.2
Healthcare	14.1	15.0	15.9	16.8	17.8	18.9	20.0	21.3	22.5
All Other Benefits	5.2	6.2	6.4	6.6	6.7	6.9	7.1	7.3	7.5
IT Costs	4.7	4.8	5.0	5.1	5.3	5.4	5.6	5.7	5.9
Insurance	1.8	1.9	2.0	2.1	2.2	2.3	2.4	2.5	2.6
Service & Supplies	25.4	26.0	26.5	27.1	27.6	28.2	28.8	29.4	30.0
O&M Projects	4.1	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
<b>Total Expenditures</b>	<b>171.3</b>	<b>178.7</b>	<b>185.4</b>	<b>191.7</b>	<b>197.2</b>	<b>199.4</b>	<b>205.2</b>	<b>211.2</b>	<b>217.4</b>
<b>Transfers Out</b>	<b>18.0</b>	<b>8.1</b>	<b>8.4</b>	<b>8.8</b>	<b>9.1</b>	<b>9.4</b>	<b>9.8</b>	<b>10.2</b>	<b>10.4</b>
<b>Surplus/(Deficit)</b>	<b>(7.8)</b>	<b>(1.4)</b>	<b>(4.1)</b>	<b>(6.3)</b>	<b>(7.7)</b>	<b>(8.8)</b>	<b>(19.5)</b>	<b>(24.7)</b>	<b>(36.4)</b>
<b>Ending Fund Balance</b>	<b>24.6</b>	<b>23.3</b>	<b>19.2</b>	<b>12.8</b>	<b>5.1</b>	<b>(3.7)</b>	<b>(23.1)</b>	<b>(47.8)</b>	<b>(84.2)</b>



## Summary of Findings

Budgeted General Fund revenues represent a “most likely” view of major, forecastable revenues. The revenue budget, and subsequent forecast estimates are based on trend analysis from the Budget staff, and, where applicable, discussions with consultants. Expenditures continue to significantly increase based on the approved employee contracts and on-going cost projections. In the current year’s budget and foreseeable future years budgets, expenditures continue to outpace revenue assumptions. The LRFF indicates a structural deficit which continues throughout the forecast. General Fund unassigned reserves will be used to balance the current year’s budget, and any future budget deficits until unassigned reserves are exhausted. The City Manager and City staff are strategically working on how to remedy the structural deficit it faces. The future year deficits can be addressed through either cost reductions or through the addition of new, on-going revenue streams.

It should be noted that a recession is not included in this forecast. Based on historical trends, recessions are cyclical and economy experts forecast a recession likely to occur in the near future. However, the impact of such a recession on the Santa Rosa economy is unknown. Therefore, we have not included a recession scenario in the forecast. If there are signs that indicate a recession may be imminent, the LRFF will be adjusted accordingly.



**SANITATION FUND**  
**Long-Range Financial Plan**  
(\$ in thousands)

	2017A	2018B	2019F	2020F	2021F	2022F
<b>REVENUES &amp; SOURCES</b>						
07-FEES, CHARGES & OTHER FINES	\$ 7,835	\$ 8,067	\$ 8,228	\$ 8,392	\$ 8,560	\$ 8,731
09-INTEREST	22	25	26	26	27	27
10-OTHER SOURCES	162	-	-	-	-	-
<b>TOTAL REVENUES AND SOURCES</b>	<b>8,020</b>	<b>8,092</b>	<b>8,253</b>	<b>8,418</b>	<b>8,587</b>	<b>8,758</b>
<b>EXPENDITURES &amp; USES</b>						
01-PERSONNEL SERVICES-GENERAL	3,077	3,278	3,339	3,402	3,466	3,558
03-OPERATING EXPENDITURES-OTHER	3,218	4,663	4,733	4,804	4,876	4,949
04-SUPPLIES	21	39	39	40	40	41
05-CAPITAL	941	1,366	1,148	1,325	1,311	2,120
<b>TOTAL EXPENDITURES AND USES</b>	<b>7,256</b>	<b>9,345</b>	<b>9,259</b>	<b>9,571</b>	<b>9,694</b>	<b>10,668</b>
<b>ANNUAL INCREASE/(DECREASE) IN FUNDS</b>	<b>764</b>	<b>(1,254)</b>	<b>(1,006)</b>	<b>(1,153)</b>	<b>(1,107)</b>	<b>(1,909)</b>
<b>BEGINNING RESERVES</b>	<b>6,431</b>	<b>7,195</b>	<b>5,941</b>	<b>4,935</b>	<b>3,782</b>	<b>2,675</b>
<b>TOTAL AVAILABLE</b>	<b>7,195</b>	<b>5,941</b>	<b>4,935</b>	<b>3,782</b>	<b>2,675</b>	<b>766</b>

**SANITATION FUND**

Effective in FY 2009, the City established a Sanitation Enterprise Fund to account for the collection and disposal of solid waste, vegetation, and recyclable material for City residents including weekly bulk trash collection. During the current fiscal year, the City anticipates collecting approximately 71 million pounds of garbage, 14 million pounds of recyclables, 12 million pounds of bulk materials and 27 million pounds of vegetation.

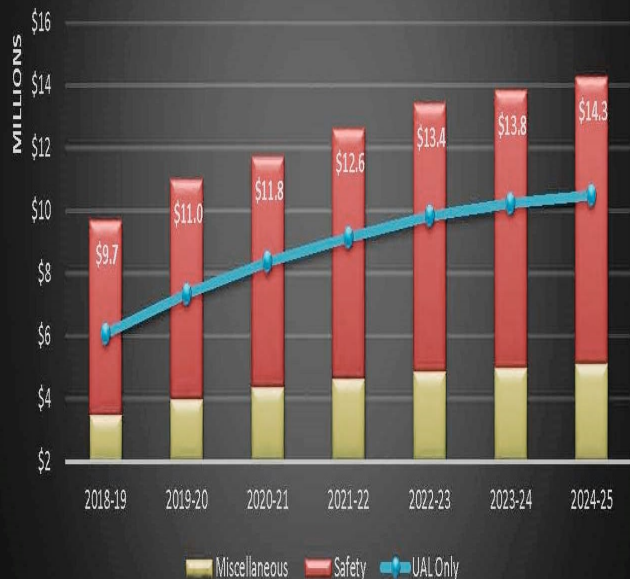
The sanitation fee remained the same at \$16.90 per month for single family residents, and \$10.25 per month for multi-family residential units.

Recommendation

The City should continue to set Sanitation user fees to sufficiently fund cost of services, including future capital expenses.

**Rates will need to increase to fund operations and capital requirements.**

## Pension costs CalPERS Cost Projections Normal and Unfunded Liability (UAL)



The City has taken the following steps to address the rising costs and unfunded liability:

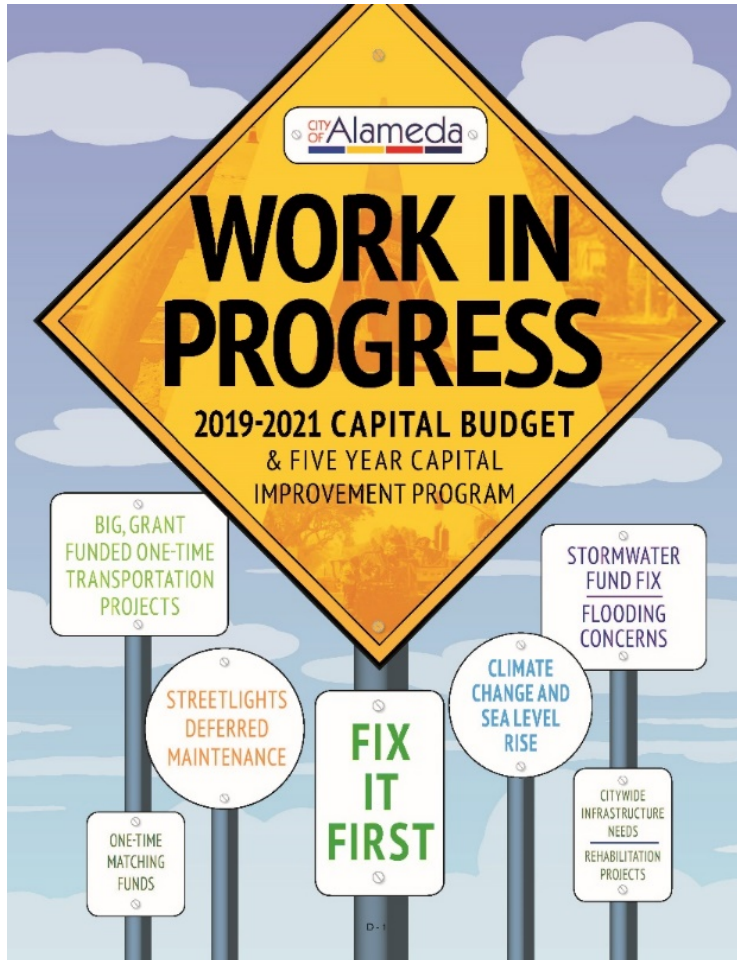
- PERS has adopted a payment plan amortized over a 30-year period to address the UAL.
- UAL annual payment can be prepaid to save interest costs each year – a savings of \$267,159 in 2019-20. These savings will be transferred to the PERS Section 115 Trust on an annual basis.
- Council approved establishment of OPEB and PERS Section 115 Trusts.
  - Trust can be used to assist with payment of future costs
  - Council can determine amounts to contribute
  - An amount equal to 100% of annual OPEB/PERS obligations can be withdrawn when needed
  - Separate trusts were setup for PERS and OPEB obligations



## Capital Program

#F8. *Mandatory:* Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

1. Are “capital expenditures” defined?
2. Do the materials indicate the total dollar amount (for both sources and uses) of the capital program for the budget year(s) and/or multiyear capital plan?
3. Are significant nonrecurring capital expenditures described along with dollar amounts?
4. What is the process to identify funded projects?





Category	Description of Category	Replacement Strategy	Replacement Cycle
1	Major Facility and Infrastructure	10 – 15 years for major renovation and repair; 45 - 75 years useful life	Generally 7 - 10 years for major renovation and repair; 30 years for building revitalization
2	IT Infrastructure and Equipment	Rapid changes in technology require continuous upgrade and replacement of computer equipment to guarantee access to information resources.	Generally, every 3 - 5 years
3	ADA-Related Improvements	As identified by the ADA Coordinator	In accordance with replacement cycles of other Categories
4	Fleet and Vehicle Replacement	As determined by Fleet Manager	Generally, 5 - 7 years; heavy equipment is 10 years
5-A	Small Capital Projects (i.e. equipment and projects between \$500 and \$5,000)	These items are generally between \$500 and \$5,000 and are considered to have a useful life of three to five years. Replacement strategy is to replace when item become unusable due to obsolescence or wear and tear.	Generally, less than 5 years
5-B	Medium Capital Projects (i.e. equipment and projects between \$5,000 - \$50,000)	These items are generally between \$5,000 and \$50,000 and are considered to have a useful life of generally less than ten years. Replacement strategy is to replace when item become unusable due to obsolescence or wear and tear.	Generally less than 10 years
5-C	Large Capital Projects (equipment and projects between \$50,000 - \$500,000)	These items are generally between \$50,000 and \$500,000 and are considered to have a useful life of generally more than ten years. Replacement strategy is to replace when item become unusable due to obsolescence or wear and tear.	Generally more than 10 years



## Justification

During preparation of the capital project requests, agencies are asked to justify the need for each project by considering the following questions:

- Is there evidence of the need for this project?
- Has there been adequate planning? If not, should a planning appropriation be considered?
- Can a third party finance or share the cost of this project?
- Is renovating or remodeling more cost effective?
- Has leasing of capital assets been considered?
- Can this project be postponed until the following biennium?
- Would this project be necessary if the size of government was reduced? If population declined? If a technological breakthrough occurred? If demand for services declined? If not, what is the likelihood any of these will happen in the next ten years?
- What are the operating costs over the life of this project and are they reasonable? Will the state have to pay these costs? Can the state afford to do so? Is it cost effective to spend more at the outset of the project to reduce future operating costs (e.g., through redesign of a facility)?
- Have all the costs relating to this project been considered? Does the total cost include construction costs, architects' fees, contingency fees, construction supervision fees, equipment, insurance and bid costs, and site acquisition?
- What are the economies of scale? Would a bigger facility be cheaper per unit of service? If a bigger facility is built, can part of the space be rented?



## Evaluation

The Office of the Governor and the Office of Management and Budget considered external mandates, program needs, state policy direction, and available funding sources in evaluating and prioritizing capital project requests.

External mandates include:

- Court orders.
- Health and life safety codes.
- Handicap accessibility regulations.
- Regulations regarding the historical significance of existing facilities.

Program needs include or are influenced by:

- Demographic shifts.
- Department goals.
- Public convenience.
- Program requirements.
- Obsolescence of existing facilities.

State policy direction is influenced by:

- Gubernatorial priorities.
- Economic development needs and initiatives.
- Consolidation of state services.

Funding considerations include:

- Non-general fund dollars available for construction and operation.
- Existing state debt obligations.
- Operating efficiency of the proposed facility.



**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.

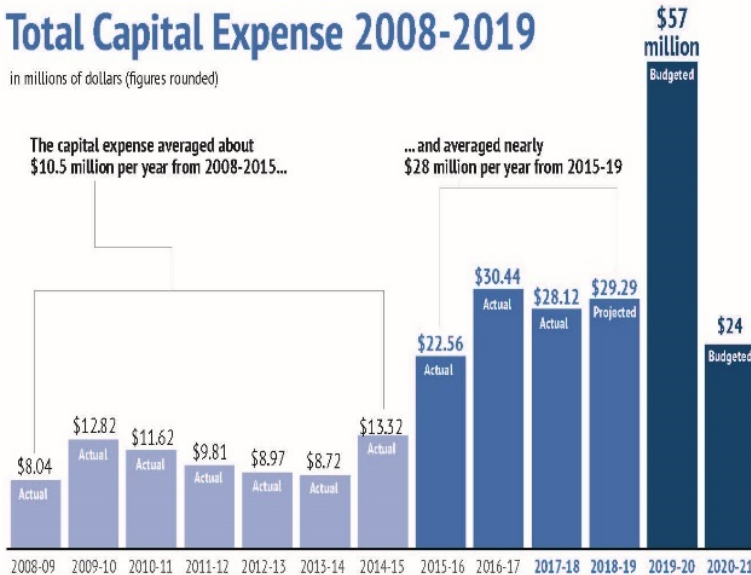
**Priority III: IMPORTANT (*Could-Do*) – Projects that benefit the community but may be delayed without detrimental effects to basic services.**

- 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.**

# Total Capital Expense 2008-2019

in millions of dollars (figures rounded)



## Follow the money.

■ **Annual capital activity increased** from ~\$10.5 million per year from 2009-2015 to nearly \$30 million annually. That’s the City’s third straight year of running a three-fold increase in capital work from the 2009-2015 average.

■ **The increase in capital work** is due to greater investment—and thus work—in construction of new parks, annual rehabilitation of streets and sidewalk, repairing key components of City buildings, and construction of the Cross Alameda Trail.

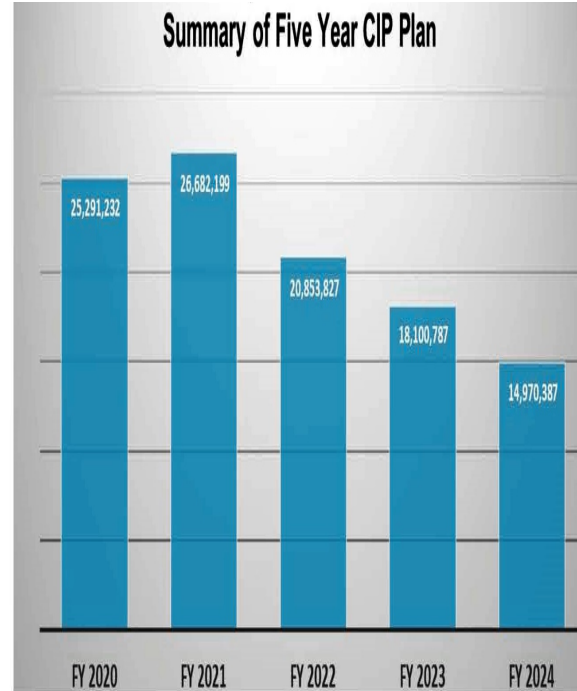
■ **All of this work is being completed** with only two additional full-time employees in our engineering division, a huge boost from ARPD on parks-led projects, and Public Works continuing to have difficulty filling three current engineering vacancies.



## FY 2020- FY 2024 Capital by Category and Fund

Categories	Expenditures For Planning Years					Projected Five
	FY2020	FY2021	FY2022	FY2023	FY2024	Year Total
Public Safety	\$ 599,065	\$ 1,269,409	\$ 716,417	\$ 960,387	\$ 385,387	\$ 3,930,665
Public Services	\$ 7,885,203	\$ 8,087,120	\$ 7,426,740	\$ 7,499,740	\$ 7,150,000	\$ 38,048,803
Culture and Recreation	\$ 3,338,000	\$ 6,736,670	\$ 3,916,670	\$ 596,660	\$ -	\$ 14,588,000
Public Utilities	\$ 13,057,964	\$ 10,209,000	\$ 8,544,000	\$ 8,854,000	\$ 7,435,000	\$ 48,099,964
Information Technology	\$ 411,000	\$ 380,000	\$ 250,000	\$ 190,000	\$ -	\$ 1,231,000
<b>Total Expenditures</b>	<b>\$ 25,291,232</b>	<b>\$ 26,682,199</b>	<b>\$ 20,853,827</b>	<b>\$ 18,100,787</b>	<b>\$ 14,970,387</b>	<b>\$ 105,898,432</b>

Funding Sources	Expenditures For Planning Years					Projected Five
	FY2020	FY2021	FY2022	FY2023	FY2024	Year Total
General Fund	\$ 1,537,035	\$ 3,477,169	\$ 2,117,057	\$ 2,367,047	\$ 535,387	\$ 10,033,695
Bonds	\$ 3,000,000	\$ 5,000,000	\$ 3,000,000	\$ -	\$ -	\$ 11,000,000
Hotel/Motel	\$ 150,000	\$ 180,000	\$ 150,000	\$ 140,000	\$ -	\$ 620,000
TSPLOST	\$ 6,769,203	\$ 6,300,000	\$ 6,589,740	\$ 6,589,740	\$ 7,000,000	\$ 33,248,683
50 Worst Properties	\$ 30,000	\$ 27,000	\$ 27,000	\$ -	\$ -	\$ 84,000
Condemned Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCT Funds	\$ 326,030	\$ 826,030	\$ 226,030	\$ -	\$ -	\$ 1,378,090
Grants	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Water & Sewer Fund	\$ 6,970,000	\$ 6,680,000	\$ 5,055,000	\$ 5,120,000	\$ 5,230,000	\$ 29,055,000
Electric Fund	\$ 3,466,000	\$ 1,460,000	\$ 1,495,000	\$ 1,195,000	\$ 505,000	\$ 8,121,000
Solid Waste Fund	\$ 296,964	\$ 49,000	\$ 49,000	\$ 839,000	\$ -	\$ 1,233,964
Storm Water Fund	\$ 2,325,000	\$ 2,020,000	\$ 1,945,000	\$ 1,700,000	\$ 1,700,000	\$ 9,690,000
Internal Funds	\$ 421,000	\$ 583,000	\$ 200,000	\$ 150,000	\$ -	\$ 1,354,000
<b>Total Funding Sources</b>	<b>\$ 25,291,232</b>	<b>\$ 26,682,199</b>	<b>\$ 20,853,827</b>	<b>\$ 18,100,787</b>	<b>\$ 14,970,387</b>	<b>\$ 105,898,432</b>





## EF-03-WD-86: ISLINGTON STREET IMPROVEMENTS PHASE 1B & 2

Department	Public Works
Project Location	Islington Street from Albany Street to Congress Street
Project Type	Rehabilitation of a Facility
Commence FY	2020
Priority	A (needed within 0 to # years)
Impact on Operating Budget	Negligible (<\$5,001)



Evaluation Criteria	Satisfy
Identified in Planning Document or Study	
Improves Quality of Existing Services	Y
Provides Added Capacity to Existing Services	
Addresses Public Health or Safety Need	Y
Reduces Long-Term Operating Costs	
Alleviates Substandard Conditions or Deficiencies	Y
Provides Incentive to Economic Development	
Responds to Federal or State Requirement	Y
Eligible for Matching Funds with Limited Availability	

**Description:** This project funds work related to reconstruction on Islington Street. This project was broken up into phases including Phase 1A from Route 1 Bypass to Albany St (underway), 1B from Albany St to Dover St and Phase 2 from Dover St to Congress St. The project includes water, sewer, drainage and streetscape modifications. Funding for water main improvements will come from the enterprise fund.

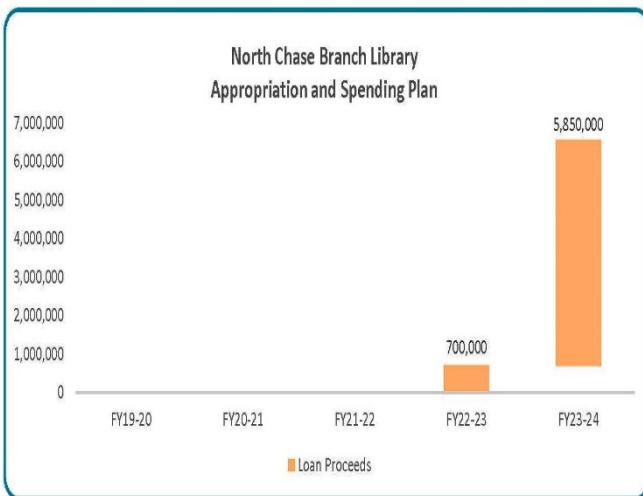
### Useful Website Links:

- [Public Works Homepage](#)
- [Water Department](#)
- [FY19-24 CIP page](#)

		FY20	FY21	FY22	FY23	FY24	FY25	Totals 20-25	6 PY's Funding	Totals
GF	9%			\$100,000				\$100,000	\$500,000	\$600,000
Fed/ State	0%							\$0	\$0	\$0
Bond/ Lease	91%		\$650,000	\$2,200,000				\$2,850,000	\$3,500,000	\$6,350,000
Other	0%							\$0	\$0	\$0
Revenues	0%							\$0	\$0	\$0
PPP	0%							\$0	\$0	\$0
	Totals	\$0	\$650,000	\$2,300,000	\$0	\$0	\$0	\$2,950,000	\$4,000,000	\$6,950,000

### Project Description

Adding a North Chase Library branch will move the library system closer to its long-range, strategic plan to provide library services within five miles of all citizens. There is currently no convenient library branch serving the north end of New Hanover County and the fast-growing Porter's Neck, Ogden, Murrayville and Castle Hayne communities. This puts more pressure on the current Main and Northeast facilities. Expansion of existing facilities would be needed to accommodate the growing population in northern New Hanover County. Providing a branch in North Chase would ease crowding at the Northeast Branch and Main Library.



### Impact on Operations

The design phase will have no impact on operations. Once constructed, there will be an increase in the Library's material (\$40,000) and supply (\$5,000) budgets to accommodate the needs of this branch. Based on existing library facilities, utility costs will increase \$80,000 and Information Technology costs and maintenance will increase at least an additional \$70,000. Depending on the design and service plan, four to six additional full-time staff will be needed at an estimated cost of between \$250,000 and \$400,000.

### Type of CIP: Nonrecurring

**Project Title: Traffic Sign Cutting Table**

Priority: Medium  
 Department: Public Works/Traffic Operations  
 Project Manager: Traffic Ops Manager  
 City Goal: Quality of Life Goal  
 Funding Sources: Transportation Fund



CIP Funding	Prior Year	FY 2020
Design/Study	\$	\$
Construction		
Equipment		21,000
<b>Total</b>	<b>\$</b>	<b>\$ 21,000</b>

Figure F-35: Funding – Traffic Sign Cutting Table

**Project Description (Justification and Explanation):**

Traffic sign fabrication cutting table for signage vinyl, lamination, and rolling sign faces.

**Impact on Annual Operating Budget**

Operating Budget Impact (costs/savings)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total
Personnel	\$	\$	\$	\$	\$	\$
Operating	(5,732)	(5,732)	(5,732)	(5,732)	(5,732)	(28,660)
Equipment						
Other						
<b>Total</b>	<b>\$ (5,732)</b>	<b>\$ (5,732)</b>	<b>\$ (5,732)</b>	<b>\$ (5,732)</b>	<b>\$ (5,732)</b>	<b>\$ (28,660)</b>

Figure F-36: Budget Impact – Traffic Sign Cutting Table

**Description of Future Operating Budget Impacts:**

This cutting table will increase productivity of the traffic signage fabrication and should result in operational budget savings by reducing per unit signage costs by about 5-10%. Further, the table will help make for a safer working environment for the employees



## Debt

#F9. *Mandatory:* 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.

1. Are debt limits and coverage requirements described and calculated?
2. Is the amount of principal and interest payments presented through maturity for each fund?
3. Are bond ratings shown?
4. Is the purpose of the different debt obligations included?

## Citywide Debt

Santaquin City utilizes two forms of debt instruments for investment into its capital infrastructure and equipment needs. The first is long-term debt which is used for capital infrastructure and is enacted in the form of bonds. The second is short-term debt for the purchase of equipment and is enacted in the form of leases.



Bonds can come in two forms. The first is the more commonly used “Revenue” bond, which dedicates a portion of a revenue stream, such as utility revenues, sales or property taxes, or state allocated road funds, for the purpose of repayment of the bond. The second type of bonding available to the city is a “General Obligation” bond commonly referred to as G.O. bonds. These bonds pledge the overall asset/taxable value of all property within the jurisdiction and require a vote of the people.



## DEBT ISSUANCE AND MANAGEMENT

	Pay-As-You-Go	Debt Financing
Advantages:	No interest costs. Interest savings can be used to financial additional projects.	Allows for shorter time period for financing major projects.
	No legal or bond covenant requirements.	Allocates cost 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 cannot be established before the construction of revenue generating facilities.	Bond covenant requirements.
	Inflationary costs.	Voter approval may be required.



## Debt Service Summary - Narrative

During the summer of 2008, the City initiated the first phase of its transportation and water capital improvement plan. In doing so, the City was critically evaluated by both Standard and Poor's and Moody's Investor Services for the appropriate bond rating. The table below shows the increases awarded to the City by both agencies.

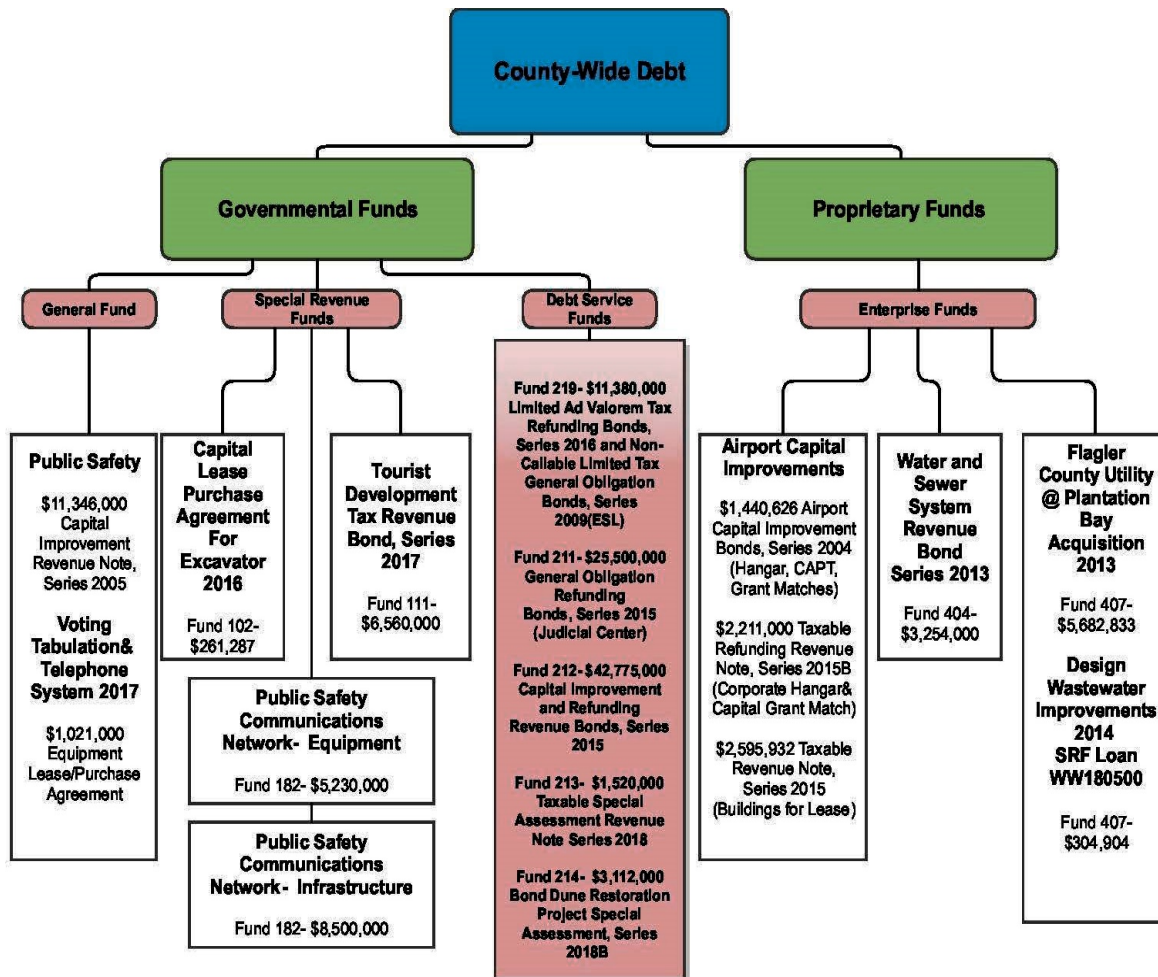
On January 30, 2009, both agencies evaluated the City once again for the issuance of the 2009 Bond for the City Hall construction project. Moody's upgraded the City of Melissa to an A3 at that time. Then in April 2010, Moody's Investors Service performed a recalibration of their municipal ratings to a global scale. As a result of this recalibration, the City of Melissa's rating was changed to "A1". This increase in rating is not considered an upgrade, but simply a recalibration.

The following are the City of Melissa's policies related to debt and debt management as reviewed and approved by the Melissa City Council. The City of Melissa does not currently have a formal debt management policy apart from the policies listed below. These policies are reviewed annually during the budget process and are amended as needed.

- The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.
- Legal Debt Limit: The State of Texas Attorney General limits the General Obligation (GO) debt that a city can issue to \$1.00 on the property tax rate. For 2019, the City's debt tax rate was \$0.148610 per \$100/valuation which is 24% of the \$0.609541 total tax rate for 2019.
- Debt will be considered for any purpose that municipalities can fund in accordance with State Law of Texas. Under the direction of the City's financial advisor, any debt type and structure will be considered. Ideally, any debt sold should address a need identified in one of the City's Capital Improvements Plans (CIP). The CIP's should be reviewed before any debt is sold.
- Debt should not be considered if it exceeds 25 years, unless a market standard exists to fund the project at a longer term.

Standard & Poor's evaluated the City in May 2018 reviewing the rating on Melissa's GO's and raised its rating to "AA-" from "A+". The recent upgrades to the bond ratings for Melissa are a key indicator of the health and stability of the organization and the financial position of the City.

Quality of Rating	Moody's	Standard & Poor's (S&P)
Best Quality	Aaa	AAA
High Quality	Aa1	AA+
	Aa2	AA
	Aa3	AA-
Upper Medium	A1	A+
	A2	A
	A3	A-
Medium Grade	Baa1	BBB+
	Baa2	BBB
	Baa3	BBB-





## Debt Service Fund Summary

The village has three General Obligation (GO) debt issues being paid by property taxes through TIF Districts and are listed below. The village has one GO debt issue being repaid by the water utility that is not listed below. All of the GO bond issues listed below are being repaid by taxes collected within two of the village's tax incremental financing districts (TIF or TID). More details about each are below.

### **1. General Obligation Community Development Bonds - Series 2013A (S&P Rated AA)**

This \$7,830,000 non-taxable issue was made to TIDs 3 & 4 for funding infrastructure improvements (water, sewer, storm sewer and roadway) within the two TIDs. This debt has a 20 year repayment schedule with interest rates ranging from 2.0%-4.0% and is callable on December 1, 2022.

### **2. General Obligation Community Development Bonds - Series 2013B (S&P Rated AA)**

This \$1,545,000 taxable issue was made to TID 3 for funding infrastructure improvements (water, sewer, storm sewer and roadway). This debt has a 13 year repayment schedule with interest rates ranging from 0.45%-4.2%. This debt is callable on December 1, 2022.

### **3. General Obligation Community Development Bonds - Series 2015 (S&P Rated AA)**

This \$2,890,000 non-taxable issue was made to TID 8 for funding infrastructure improvements (water, sewer, storm sewer and roadway). This debt has a 20 year repayment schedule with interest rates ranging from 0.45%-4.2%. This debt is callable on December 1, 2022.

### **4. Note Anticipation Notes (NAN) - Series 2017 (S&P Rated AA-)**

This \$9,865,000 taxable issue was made to a new enterprise fund for funding construction cost of a new apartment complex in the village center. This debt has a four year repayment schedule with a stated interest rate of 2%. This debt will be refinanced with a planned 10 year bond.



**OUTSTANDING SPECIAL OBLIGATION BONDS (\$ in millions)**

SERIES	PAR	PURPOSE	ISSUED	TERM	12/31/2019 BALANCE			2020
	AMOUNT			(YEARS)	PRINCIPAL	INTEREST*	TOTAL	DEBT SVC*
2009 B	\$7.2	Hazelwood Commerce Center Road Improvements	11/17/09	20	\$4.5	\$1.3	\$5.8	\$0.5
2010 A/B	\$119.2	Emergency Communications	4/15/10	25	91.0	43.7	134.7	8.6
2010 C/D	\$7.1	Business Incubators	4/29/10	20	4.4	1.5	6.0	0.6
2010 E/F	\$20.4	Health Campus	6/18/10	25	14.5	7.1	21.6	1.5
2010 H/I	\$28.7	Page-Olive Connector	6/29/10	25	20.5	11.6	32.2	2.2
2010 K/L	\$11.6	Crime Laboratory	10/15/10	25	8.5	3.9	12.4	0.8
2010 M/N	\$6.0	Highway Projects	12/30/10	25	4.3	2.5	6.8	0.5
2011 A/B	\$10.5	Residential Energy Efficiency Loan Program	5/18/11	15	1.0	0.2	1.1	0.2
2012 A	\$4.2	Miscellaneous Capital Projects	6/12/12	22	1.4	0.3	1.7	0.2
2013 A	\$17.0	Community Centers	6/10/13	20	12.7	3.1	15.8	1.1
2013 B/C	\$29.5	Courts Project Funding	7/9/13	25	28.4	12.5	40.9	2.3
2015 A/B	\$22.4	NorthPark TIF Project	5/7/15	13	17.9	2.8	20.7	1.8
2015 C/D	\$11.7	Capital Projects	6/4/15	20	8.2	1.9	10.1	1.0
2016 A/B	\$14.0	Soccer Complex	3/29/16	12	9.8	1.0	10.9	1.4
2017 A/B	\$32.9	Meramec Refunding, Public Safety & Transportation Equipment	12/5/17	16	29.1	6.9	36.0	3.5
<b>TOTAL</b>	<b>\$369.4</b>				<b>\$256.3</b>	<b>\$100.3</b>	<b>\$356.6</b>	<b>\$26.2</b>



<u>Year</u>	<u>Amount</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 1,215,982	\$ 910,000	\$ 305,982
2021	1,212,632	925,000	287,632
2022	1,213,932	945,000	268,932
2023	1,209,282	960,000	249,282
2024	1,213,000	985,000	228,000
2025	1,209,356	1,005,000	204,356
2026	1,208,275	1,030,000	178,275
2027	1,205,250	1,055,000	150,250
2028	1,205,147	1,085,000	120,147
2029	1,212,675	1,125,000	87,675
2030	1,213,400	1,160,000	53,400
2031	1,218,000	1,200,000	18,000
	<u>\$14,536,931</u>	<u>\$12,385,000</u>	<u>\$ 2,151,931</u>

The City sold \$19,580,000 of Lease Revenue Bonds in 2004 to finance the construction of a community center. Approximately 50% of the debt will be paid for by a long-term lease arrangement with the YMCA of Minneapolis. The YMCA will run a full service YMCA out of the Community Center building. This issue will be used to advance refund the refunding issues sold in 2006 and 2007 that refunded the 2004 issue.



## Position Summary Schedule

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

1. Is a summary table of position counts provided for the entire entity?
2. Does the table include the prior year, the current year, and budget year position counts?
3. Are changes in staffing levels for the budget year explained?



## SUMMARY OF AUTHORIZED FULL TIME STAFF BY FUNCTION

	2017 <u>Authorized</u>	2017 <u>Filled</u>	2018 <u>Authorized</u>	2018 <u>Filled</u>	2019 <u>Budget</u>
City Manager's Office	2.50	2.00	2.00	2.00	2.00
Finance	5.00	5.00	5.00	5.00	5.00
Assessment Office	2.00	1.00	2.00	2.00	2.00
City Clerk's Office	2.50	3.00	3.00	2.00	2.00
Personnel	1.00	1.00	1.00	1.00	1.00
Information Services	1.00	1.00	1.00	1.00	1.00
Community Television	2.00	2.00	2.00	1.00	2.00
Police Patrol/Investigation	37.00	35.00	37.00	33.00	36.00
Police Admin/Clerical	3.00	3.00	3.00	2.00	3.00
Parking Enforcement	2.00	2.00	2.00	2.00	2.00
Fire Services	18.00	18.00	21.00	19.00	20.00
Building	3.35	2.35	3.35	3.02	3.35
Engineering	2.50	2.50	2.50	2.17	2.50
Planning	2.15	2.15	2.15	1.81	2.15
Public Works Administration	2.40	2.00	2.40	3.00	3.00
Trans Maint (Street Maint/Light/Park)	6.35	6.35	6.35	5.70	5.70
Traffic Control	0.85	0.85	0.85	0.85	0.85
Public San (Sewer/Drain/Street Clean)	3.80	3.80	3.80	3.15	3.15
Solid Waste/Recycling	17.30	14.00	17.30	13.00	13.00
Land Maintenance	13.00	12.00	13.00	17.30	18.30
Building & Vehicle Maintenance	9.30	8.00	9.30	9.00	9.00
Recreation Services	6.50	7.15	7.15	6.15	7.15
Park Maintenance	3.00	2.85	2.85	2.85	2.85
Boat Basin	1.50	2.00	2.00	1.00	2.00
Golf Club	<u>8.00</u>	<u>7.00</u>	<u>8.00</u>	<u>6.00</u>	<u>8.00</u>
<i>TOTALS</i>	<u>156.00</u>	<u>146.00</u>	<u>160.00</u>	<u>145.00</u>	<u>157.00</u>

Notes:

-Information in the "filled" columns is based on positions filled as of October 1<sup>st</sup>



## Guideline for Budgeting for Vacancies

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“Vacancy factor” is how the Municipality budgets for vacancy savings in department budgets. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year.

To budget for savings due to vacancy and turnover, the Municipality is using the following guidelines:

<b># FT Positions</b>	<b>Minimum Vacancy Factor</b>	<b>Maximum Vacancy Factor</b>
10 or less	0%	3%
11 to 20	1%	4%
21 to 30	2%	5%
31 to 50	3%	6%
51 plus	4%	7%

For departments with a large number of seasonal or part-time positions, it may be appropriate to budget a vacancy factor above the maximum since the above percentages are based on full-time position counts only.

Conversely, if a department has experienced very low turnover, it may be appropriate to budget using a percentage less than the minimum.

The vacancy factor percentage should reflect a department's past level of turnover as well as other issues that are likely to influence the turnover rate for the budget year.



In FY 2019, several full-time positions were eliminated to optimize the organization's structure by replacing eliminated positions with new positions aimed toward accomplishing the city's strategic goals and city council strategies. As part of the FY 2020 Budget process, both the Library and Human Resources Departments underwent reorganizations.

### Eliminated Positions

	Position	Department
1	Administrative Assistant	Finance
2	Housing Inspector	CPED
3	Plant Maint. Supervisor - 3	Public Works
4	Stock Clerk	Public Works
6	Library IT Supervisor	Library
7	Library Cataloger	Library
8	Supervising Library Assistant	Library
9	Technical Services Clerk	Library
10	PT Librarian Generalist	Library
11	PT Guard Custodian - 3	Library
12	PT Technical Services Clerk	Library
13	Human Resources Assistant	HR
14	Employment Manager - 2	HR
15	Benefits Manager	HR

### Added Positions

	Position	Department
1	Confidential Secretary	Mayor & Council
2	Executive Assistant	Mayor & Council
3	CD Resource Manager	CPED
4	Lead Plant Operator - 2	Public Works
5	Pretreatment Inspector	Public Works
6	Supervising Librarian - 3	Library
7	Senior Clerk	Library
8	Library Assistant	Library
9	PT Van Driver	Library
10	PT Library Assistant Caretaker	Library
11	Confidential Secretary	HR & IT
12	Administrative Assistant	HR
13	Assistant HR Director	HR
14	Benefits & Training Manager	HR
15	Management Analyst I	HR

Several positions were added as part of the FY 2020 Budget process. The Library reorganization included the creation of three additional supervising librarian positions, which will oversee specific subdivisions in the department. Additionally, four police officer positions were added as part of the FY 2019 Budget and are funded jointly through the City of Davenport, Davenport Community School District, and a challenge grant through the Bechtel Trust. The Human Resources reorganization included four reclassified that will aid in the implementation of new department-wide strategies.



Even with the additional personnel, the City's staffing per 1,000 measure is 2.99, as opposed to the median 7.24 per 1,000 population shown in the chart below.

CITY COMPARISON OF POSITIONS AND GENERAL FUND EXPENDITURES						
FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2018	DENISON	\$ 19,881,157	244	24,380	\$ 815	10.01
2018	CELINA	\$ 16,358,411	158	16,000	\$ 1,022	9.88
2018	PLANO	\$ 294,424,411	2,450	282,700	\$ 1,041	8.67
2018	FLOWER MOUND	\$ 65,353,373	608	73,130	\$ 894	8.31
2018	FRISCO	\$ 287,079,839	1,453	180,000	\$ 1,595	8.07
2018	SHERMAN	\$ 56,761,000	300	40,543	\$ 1,400	7.40
2018	PROSPER	\$ 32,286,000	164	22,650	\$ 1,425	7.24
2018	HIGHLAND VILLAGE	\$ 17,690,427	112	16,100	\$ 1,099	6.96
2018	ALLEN	\$ 127,010,649	709	102,632	\$ 1,238	6.91
2018	ANNA	\$ 8,369,061	92	13,690	\$ 611	6.72
2018	CORINTH	\$ 16,983,894	142	21,320	\$ 797	6.66
2018	PRINCETON	\$ 7,509,623	74	12,822	\$ 586	5.77
2018	MCKINNEY	\$ 136,899,442	757	179,804	\$ 761	4.21
	MEDIAN				\$ 1,022	7.24



### Compensation Administration:

The philosophy of Collier County Government is to provide a market-based compensation program that meets the following goals:

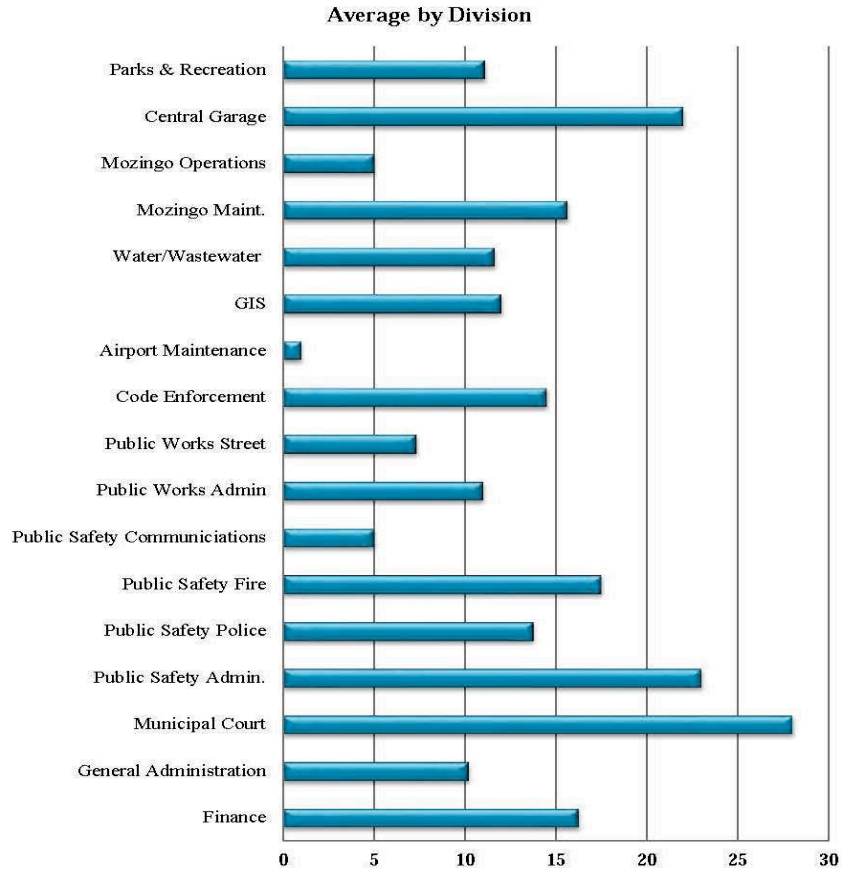
1. Facilitates the hiring and retention of the most knowledgeable, skilled and experienced employees available.
2. Supports continuous training, professional development and enhanced career mobility.
3. Recognizes and rewards individual and career achievements.

The following is a recent history of Board approved compensation plan adjustments.

Program Component	FY 09	FY 10 – FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	Future Fiscal Years
Cost of Living	4.20%	0.00%	2.00%	0.00%	Greater of 2.0% or \$1,000	Greater of 1.50% or \$1,000	3.00%	2.90%	2.00%	Varies
Awards Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Varies
Pay Plan Maintenance	0.00%	0.00%	0.00%	\$1,000	0.00%	1.50%	0.00%	.60%	0.00%	Varies
<b>Total</b>	4.20%	0.00%	2.00%	\$1,000	Greater of 2.0% or \$1,000	3.00%	3.00%	3.50%	2.00%	Varies



Average Years of Service





# Departmental/Program Descriptions

#04. *Mandatory*: Include departmental/program descriptions.

1. Are organizational units clearly presented (*e.g., divisions, departments, offices, agencies, or programs*)?
2. Are descriptions provided along with major priorities in each organizational program?



## Department Presentation in the Operating Budget Document

- *Design.* Enhances clarity, consistency, graphics
- *Brevity.* Especially in financial schedules, text
- *Services.* A description of services or functional responsibilities must be included.
- *Issues.* Challenges, issues, opportunities
- *Revenues.* May include any fees or charges that the department generates
- *Expenditures.* Analysis in a broad manner

## Recreation

Program Cost Summary	2017 Actual	2018 Actual	2019 Budget	Variance	Program Staffing	2017 Actual	2018 Actual	2019 Budget
Expenditures					Lead Recreation Specialist	-	-	0.15*
Personnel Services	\$836,235	\$916,725	\$972,488	\$55,763	Program Specialist	1.60	3.10	2.45
Supplies & Services	357,918	392,011	381,011	(11,000)	Recreation Specialist	3.42	3.42	3.27
Interfund Payments	13,487	16,501	15,769	(732)	Supervisor I	2.00	2.00	2.65*
<b>Total Expenditures</b>	<b>\$1,207,640</b>	<b>\$1,325,237</b>	<b>\$1,369,268</b>	<b>\$44,031</b>	<b>Total</b>	<b>8.52</b>	<b>8.52</b>	<b>8.52</b>
Program Revenue	855,501	966,103	924,847	(41,256)	*Reclassified 0.15 from Recreation Specialist to Lead Recreation Specialist			
<b>Funding from General Revenues</b>	<b>\$352,139</b>	<b>\$359,134</b>	<b>\$444,421</b>	<b>\$85,287</b>				

### Highlights of Budget Changes

Revenue increase due to increased participation and added classes and events.

### Description

The Recreation Program provides a wide variety of programs for the community, including athletics, fitness and enrichment classes, outdoor adventures, youth camps and clinics, and teen camps/trips.

### Trends

Summer activities are at capacity and wildly popular with our citizens. This is in large part due to high quality staff at the coordination and implementation levels. We expanded to a third site in 2018, and added a new transportation based summer day camp as well. Sports leagues and fitness activities continue to show strong support in our community.

### Budget Overview

As the community grows, so will the activities offered by our program. This budget continues to consider growth in participation and population, assuming that the percentage of our population that participates remains the same. It is the intent of the Department that all fee-based programs support the growth through user fees, while community priorities that provide for subsidy are also built into the budget.

### Future Challenges and Opportunities

Camps and summer Outdoor Adventures have reached capacity, primarily due to staff, facility and transportation resources. Any enhancement or growth will require an investment in some infrastructure, capital costs for transportation being a key need. The Outdoor Program is now offering year-round activities and growth in this area requires continued outreach to partners to build on classes, trips, and events.

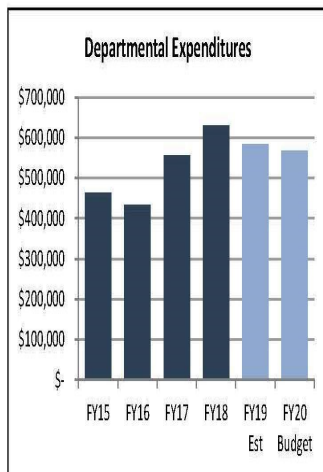
The Recreation Program played a large role in the delivery of the seasonal ice rink on the Isthmus Park property at the end of 2018. The results of this effort will be considered as the Department determines whether or not this will become a seasonal event.

Finally, the Recreation Program will take a close look at best practices in scholarship programs, including access by the community and support to fund the program. This effort will be intended to create more opportunities for interested participants with lower economic resources to participate in our programs while continuing a sustainable model for a recreation program.

## LEGISLATIVE DEPARTMENT – GENERAL FUND

### DEPARTMENT FUNCTION

Provide accountability, stewardship and accessibility to all forms of City public records. Create and protect the transparency of government and provide accurate and timely information other governmental entities, the public as requested. Serves as the direct link between residents and Sanibel elected officials as the Qualifying Officer for municipal elections. Provide exceptional clerical and administrative support to City Council members; accurate and responsive recording and transcription services of City Council meetings, as well as specific services to City Committees and Boards. Manage the use of Council Chambers (MacKenzie Hall). Prompt and accurate distribution of City Council and Departmental mail; prompt and accurate responses to the needs of the general public, which include either e-mails, walk-in visitors, and/or phone calls to City Hall.



### FIVE YEAR CHALLENGES

- The retrieval cost of the approximately 1,000 boxes of historical/current residential paper records stored off-island continues to increase with public need and public records requests from \$22,414 in 2017 to \$24,283 in 2018. The break-down of this cost for 2017 is as follows: 1) \$5,379 Building; 2) \$5,133 Planning and 3) \$11,901 Legislative. The break-down for 2018 is as follows: 1) \$5,670 Building; 2) \$5,391 Planning, and 3) \$13,221 Legislative. 900 boxes of these paper records were previously microfilmed. However, the film has disintegrated and cannot be used for the digitization process. Digitization of the historical residential records would reduce the off-site storage and retrieval costs. The project cost to digitize these historical paper records is estimated to be up to \$300,000 of which has not decreased in recent years.
- Increase in public records request while complying with statutory requirements for responding which have increase from 515 in 2015 to 1,800 as of June 14, 2019.
- Continue to control staff overtime through issues such as water quality, blue-green algae/red tide issues, as well as an upsurge in public records requests
- Continue to train and provide support to City staff converting current City paper records to a digitized format for those records deemed to have historical, administrative and statutory value in accordance with the State Retention Schedule to create a paperless organization
- Actively train and update employees and the public of changes to the City's Automated Agenda Software to provide accessibility for public and employee use.

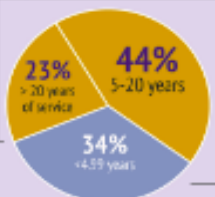


## YEARS OF SERVICE

We must be doing something right:

# 67%

of our workforce has been with the City for five years of service or longer



## LOW TURNOVER

The City's turnover rate has remained under 10.5% for the past five years.



The Human Resources Department serves as a strategic partner with each of the City's Departments and every City employee to ensure each has the tools, resources and support necessary to successfully achieve their Departmental mission and to effectively serve the needs of the City and community.

The Human Resources Department administers labor relations, classification and compensation, employee benefits and employment services programs. The Department also provides policy guidance and acts as an internal consultant on human resources-related issues; implements and manages the attraction and selection of City employees; maintains an equitable and competitive salary and benefits structure; coordinates required and career development training programs for City employees; and strives to promote and maintain a positive labor relations climate between the employee bargaining units and the City.



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## CORONER'S OFFICE

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*Dr. Leon Kelley, County Coroner*

### PURPOSE STATEMENT

To serve El Paso County through confirming and certifying the cause and manner of death of individuals in a timely and responsible manner.

The Office of the County Coroner is established by the Constitution of the State of Colorado. The Coroner is elected to serve by the citizens of El Paso County. The Coroner's Office is a separate and independent division of the El Paso County Government and is funded through the El Paso County General Fund. El Paso County has the only on-site Forensic Toxicology lab in Colorado staffed by three Forensic Toxicologists who routinely perform toxicology studies for many other Colorado Counties.

### OVERVIEW

The Coroner and staff recognize the tragedy surrounding an untimely death and perform investigations, in part, to assist the grieving family. A complete forensic investigation provides for the expeditious settling of insurance claims and estates, as well as the implementation of civil and criminal actions. Questions which seem irrelevant in the initial hours after death can become significant in the following months. The surviving family and general public can have the peace of mind that a complete investigation was done. The Coroner works in cooperation with the law enforcement community but conducts a separate and unbiased investigation.

Although criminal death investigations constitute a small portion of deaths investigated by the Coroner, these deaths are studied in great detail because of the issues and legal consequences involved. In this way, the criminal justice system is offered the best support. The public health dimension of the Coroner's function is designed to isolate and identify causes of sudden unexpected death. When an infectious agent or poison is implicated in a death, the family and persons recently in physical contact with the deceased are notified in order that they might receive any needed medical treatment.

### Information Technology Department Sections

- Enterprise Application Solutions
- Customer Support
- Geographic Information Systems
- Infrastructure
- Information Security/Program Management



The Chief Information Officer is responsible for the Information Technology Department.

### Department Description

The Information Technology Department is responsible for strategy, design, transition, operation, and improvement of services related to technology and its use within the City.

- The **Customer Support** section serves as the customer facing element between City departments and all information technology sections. They are the front line interface for computer, mobility devices, new user setup, and software applications, including EnerGov and voice services.
- The **Enterprise Application Solutions** section develops and supports a vast array of software and database systems that are used both citywide and specific to departments within the City.
- The **Geographic Information Systems** section is responsible for a comprehensive database of geographical, topological, and statistical information for use in the major development and capital projects of the City. The section also serves as a community resource.
- The **Infrastructure** section is responsible for maintaining the collection of servers, network equipment and connections for voice and data services resulting in high continuity of electronic communications between City facilities. This group maintains data backups and service continuity planning.
- The **Information Security /Program Management Office** section is a function as part of the office of the Chief Information Officer. Information Security coordinates and independently audits security of systems. Program Management Office is responsible for enforcement and change management processes.

### Statistics – Did you know?

- Customer support division currently services almost 4K computers, phones, and laptops/tablets.
- Information Technology received 6K calls and completed 9K customer service tickets last year.
- Enterprise Application staff supports over 125 applications and manages 3M documents each year.
- Each year Geographic Information Systems division handles over 21K utility locates; maintains over 50 data layers, 101K address points, and 14K street segments supporting Linn County regional 911 system each year.
- Geographic Information Systems houses 4 terabytes of map data and is accessible on the web.
- The Joint Communication Fiber Network is over 131 miles, serving over 60 buildings in the City, Linn County, and Cedar Rapids Community School District.
- Infrastructure manages three data center locations with over 200 servers and 85% virtualization.
- There are 246K City assets and 71K work orders being managed in EnerGov.
- The City network is comprised of over 150 managed switches, 5K connections, and over 150 terabytes of shared City data.



## Departmental/Program Goals and Objectives

#05. Include clearly stated goals and objectives of the department or program.

1. Are departmental/program goals and objectives described?
2. Are departmental/program goals clearly linked to the strategic goals of the entity?
3. Are objectives quantifiable?
4. Are timeframes on objectives noted?

# MILTON STRATEGIC PLAN 2016-2020

Administration\*  
Municipal Court  
Police  
Fire  
Public Works  
Parks & Recreation  
Community Development  
Economic Development

**GOAL:** Economic Development – Structure economic development and responsible business growth

**Objective – Develop a working spirit with our business community to foster a reputation for being a great place to do business**

	Administration*	Municipal Court	Police	Fire	Public Works	Parks & Recreation	Community Development	Economic Development
<b>Initiative #1</b> Explore a Milton CID in the downtown Crabapple area to carry out infrastructure projects in that boundary zone.					✓		✓	✓
<b>Initiative #2</b> Launch door-to-door outreach program to formalize the feedback loop within the business community.	✓							✓
<b>Initiative #3</b> Explore an innovation center in a suitable location to incubate future business opportunity and growth.								✓
<b>Initiative #4</b> Conduct business association outreach for regular interaction with the Milton Business Alliance, Crabapple Business Association, Greater North Fulton Chamber of Commerce, and Metro Chamber.								✓



ECONOMIC DEVELOPMENT	2018	2019	2020	2021	DEPARTMENT
Achieve response time for first assigned unit of 4 min. or less 90% of time		X			Fire
Achieve response time for first alarm assignment of 8 min. 90% of the time		X			Fire
Achieve OSHA two-in/two-out with first arriving unit 90% of the time	X				Fire
Improve ISO Community Protection Rating from a Class 3 to at least a Class 2	X				Fire
Increase fire department public safety contacts by 50%	X				Fire
Identify strategic locations for satellite police offices (e.g.: Pavilion, Pinewood)		X			Police
Evaluate feasibility of relocating Police Headquarters				X	Police
Add new police officers for expanding population / service areas	X	X	X	X	Police
Develop implementation plan for downtown alleyway project	X				Economic Dev.
Construct downtown alleyway project		X			Economic Dev.
Complete upper deck seating at Southern Ground Amphitheater	X				Economic Dev.
Launch new branding for Main Street Fayetteville	X				Economic Dev.
Finalize economic development incentive program processes and procedures	X				Economic Dev.
Increase participation in applicable grant programs		X			Finance
Expand citizen participation in budget process	X				Finance



### Who we are:

Communications is a multifaceted department that disseminates consistent messaging and information to inform and educate residents, businesses, visitors, and employees, while also focusing on maintaining partnerships with outside agencies to strengthen the city's presence in the community.

### What we do (Key Processes):

1. Manage publications, media relations, and community outreach
2. Provide graphic design and print services
3. Operate Irving Community Television Network (ICTN)
4. Manage website and social media

### Our initiatives for FY 2019-20:

Initiative	Strategic Plan Alignment	Key Process Alignment
Analyze Social Media Trends	5.1 Actively engage and communicate with the community.	Manage Website and Social Media (KP4)
Develop and Implement Communications Plan	5.2 Ensure transparent and inclusive government.	All
Assess Departmental Forms (Citywide)	Not Applicable	Provide Graphic Design and Print Services (KP2)
Create Employee Handbook	6.2 Recruit, retain, and develop a diverse municipal workforce.	Manage Publications, Media Relations, and Community Outreach (KP1) Provide Graphic Design and Print Services (KP2)
Update Style Guide	5.1 Actively engage and communicate with the community.	Provide Graphic Design and Print Services (KP2)

## INFORMATION TECHNOLOGY DEPARTMENT

### INFORMATION TECHNOLOGY DEPARTMENT GOALS:

1. Deploy cyber security training and improve internal threat awareness.
2. Continue the annual PC replacements on a 4-5 year cycle.
3. Implement the prioritized recommendations from the IT Strategic Master Plan.
4. Continue supporting the daily technology operating needs.
5. Continue quarterly departmental meetings as part of our IT Governance strategy plan.
6. Follow the National Institute of Standards and Technology (NIST) to adhere to best practices for information technology.
7. Continue planning for business continuity and disaster recovery using cloud technology as a role in disaster recovery.



### WORKPLAN SPOTLIGHT:

- The Department established a baseline for Cyber Security risk assessment level within the city and will be implementing additional security training to be proactive vs. reactionary.
- The Department is coordinating efforts to establish a Geo-spatial Information System (GIS) Roadmap that will benefit multiple departments and the community.
- WiFi is being implemented in multiple city buildings.
- A mobile PEG location is being installed at the Library's Stafford meeting room for a secondary government broadcasting location.
- The CENIC Pilot Project is underway connecting Research and Development companies to the ultra-high-speed CENIC Scientific Research network which helps support the city's economic development interests.
- A major investment has been made to replace our current financial and HR system that will be a multiple year project and impact all City departments.
- Continue fostering an Information technology form of governance approach to keep strategic technology projects on target.



The City of College Station's Information Technology department's mission is to provide effective and innovative technology solutions that support the City of College Station's mission and services. We strive to deliver lasting results through service management, collaboration, data analytics, innovation, and technology enablement.

## II. Top 3-5 Departmental Goals for FY20

### 1. Goal: *Protect and Enhance City's Cyber Security State*

- a. *Issue:* Cyber Security has become core business value across the City. Since the launch of the Cyber Security Program in FY 19, several gaps have been identified. These gaps should be addresses as soon as possible.
- b. *Plan of Action:* The SLAs Firewall Refresh & Security Operating Center are submitted to address the issue
- c. *Strategic Initiative(s):* Core Services & Infrastructure, Financial Sustainability, Sustainable City and Good Governance

### 2. Goal: *Technology Anytime Anywhere for City Employees*

- a. *Issue:* With the technology becoming more and more user friendly and accessible, City's processes and technology roadmap needs transformation to support the employee requests for ease in accessibility while keeping City assets safe
- b. *Plan of Action:* Office 365 project is in progress and SLA for Paperless Processes Phase I is submitted to support the goal
- c. *Strategic Initiative(s):* Good Governance, Core Services and Infrastructure and Sustainable City

### 3. Goal: *Strategic Partnership and Service Delivery*

- a. *Issue:* There are several roadblocks in IT Department providing Service Delivery efficiently, some of the factors include – lack of resources to address the increasing demand of IT support City wide.
- b. *Plan of Action:* Staff Augmentation, Business Analyst, Replacement of Retain
- c. *Strategic Initiative(s):* Good Governance, Core Service and Infrastructure

### 4. Goal: *Innovate and Enhance City Processes*

- a. *Issue:* City's internal processes can be made efficient by going digital. This is expected to save time and money for the City. Including near real time data in City's decision making process will support City wide saving, make City Operations Transparent and support inter department collaboration
- b. *Plan of Action:* Paperless Processes, Hackathon and Datalake Platform
- c. *Strategic Initiative(s):* Sustainable City, Good Governance and Financial Sustainability



## Fiscal Year 2020 Proposed Department Objectives



<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Complete third phase of public safety building and repurposing.	<ul style="list-style-type: none"><li>• Convert old interview room into police social worker office.</li><li>• Replace deteriorating flooring.</li><li>• Update first floor corridors and hallways.</li></ul>	4/01/20
Establish a business liaison officer specialty assignment.	<ul style="list-style-type: none"><li>• Identify job responsibilities.</li><li>• Conduct selection process and select most qualified officer.</li><li>• Initiate business outreach.</li></ul>	6/01/20
Develop a platform to share real time crime data.	<ul style="list-style-type: none"><li>• Identify product and vendor.</li><li>• Set parameters for data sharing.</li><li>• Share platform on website.</li></ul>	12/01/20
Partner with Human Resources to conduct test and establish new police officer eligibility list.	<ul style="list-style-type: none"><li>• Identify test vendor.</li><li>• Conduct test.</li><li>• Establish list.</li></ul>	6/30/20
Implement digital solution for crash reporting.	<ul style="list-style-type: none"><li>• Test platform with State of Illinois.</li><li>• Train officers and deploy solution.</li></ul>	6/01/20
Reinforce crime prevention and community relations efforts.	<ul style="list-style-type: none"><li>• Maintain proactive community engagement activities.</li><li>• Continue to actively build positive relationships with the community via social media.</li></ul>	12/31/20



## Performance Measures

#O6. *Mandatory:* Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific departments and programs.

1. Are performance data for individual departments or programs included in the document?
2. Are performance data directly related to the stated goals and objectives of the department or program?
3. Do performance measures focus on results and accomplishments (*e.g., output measures, efficiency and effectiveness measures*) rather than inputs (*e.g., dollars spent*)?



**COMMUNITY DEVELOPMENT DEPARTMENT  
BUILDING DIVISION  
BALANCED SCORECARD**

2019

Perspective	City Strategic Objective	City Strategic Measure	Freq	Target 2019	Actual 2019	Budget 2020
<b>Customer</b>	Provide Excellent Customer Service	Percentage of customers that communicate with the Division through e-mails to obtain updates on the review process	M	0.75	0.75	0.95
<b>Internal Processes</b>	Review & Improve Core Business Processes to Enhance Customer Service	Number of plans reviewed - building/structural and roofing only	M	7130	7130	6500
		Average number of building inspections performed	M	8445	8445	5300
<b>Learning &amp; Growth</b>	Provide Quality Work Environment	Mandatory continuing education for certified personnel	A	22 Hours	20 Hours	22 Hours

**BUSINESS ADVOCACY ISSUES RESOLUTION**

<b>Goal 1</b>	Lead the local economic development services program to help existing and future businesses to expand and increase their capacity for growth.				
<b>Objective B</b>	Improve the service delivery to businesses by suggesting creative solutions to difficult problems, as city organizational mission and operational programs allow.				
	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Adopted</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Projected</b>
Percent of local businesses who indicate they agree or strongly agree that the information provided was satisfactory.	80%	80%	75%	80%	80%
<b>Description</b>	Provide clarification of the issue and provide additional information and facilitation of staff actions which can lead to a resolution.				
<b>Purpose</b>	This supports the Business Advocacy Program to improve the service delivery to businesses.				
<b>Status</b>	This is the fourth fiscal year in which this measure will be used.				



## Keeping Us Safe

Key Performance Indicator	FY2017/18 Actual	FY2018/19 Adopted	FY2018/19 Projected	FY2019/20 Adopted
<b>FIRE &amp; RESCUE CONTINUED</b>				
Alarm Processing Time - Medical Calls (Landlines) <i>*Time elapsed between call receipt by dispatch and notification sent to first responders. Benchmark: 90% of calls within 60 seconds</i>	85%	90%	78%	90%
Alarm Processing Time - Non-Medical Calls (Cell Phones) <i>*Time elapsed between call receipt by dispatch and notification sent to first responders. Benchmark: 100% of calls within 135 seconds</i>	89%	90%	93%	90%
Alarm Processing Time - Non-Medical Calls (Landlines) <i>*Time elapsed between call receipt by dispatch and notification sent to first responders. Benchmark: 90% of calls within 105 seconds</i>	86%	90%	93%	90%
Turnout Time (EMS Calls) <i>*Time elapsed between first responder notification and when the unit is en route to the call. Benchmark: 90% of calls within 60 seconds per NFPA Standard (National Fire Protection Agency)</i>	44%	75%	38%	75%
Turnout Time (Fire/Special Operations) <i>*Time elapsed between first responder notification and when the unit en route to the call. Benchmark: 90% of calls within 80 seconds per NFPA Standard</i>	72%	75%	70%	75%
Travel Time (First Unit on Scene) <i>*Time elapsed between en route and arrival on scene. Benchmark: 90% of calls within 4 minutes NFPA Standard</i>	39%	75%	42%	75%



- Increase Town of Parker social media website click-throughs by 10%.
- Record 300,000 engagements on Town Social Media Channels.
- Grow Town Facebook followers by 12%.
- Grow Town Instagram followers by 40%.

**Enhance Economic Vitality**

- Expand the #ChooseParker campaign to encourage the practice of shopping locally
- Increase Town special events revenue by 10%.

**Innovate with Collaborative Governance**

- Implement innovative marketing campaigns to grow awareness of and encourage community participation in the Let’s Talk Parker online platform and grow departmental participation.
- Produce Department-specific educational videos for use on Town website and social channels.
- Serve on the Douglas County Complete Count Committee to promote the 2020 Census.

**PERFORMANCE MEASURES**

Strategic Goal	Measure Type	Description	2018 Measure	2019 Target	2019 Measure	2020 Target
Foster Community Creativity and Engagement	Outcome	Percentage increase in Parks and Recreation Instagram followers over prior year	62%	25%	40%	25%
Innovate with Collaborative Governance	Output	Increase Town special events revenue by 10%	\$75,828	\$80,000	\$75,000*	\$82,500
Foster Community Creativity and Engagement	Output	Recorded engagements (likes/reactions, clicks, comments, shares) between Town of Parker, Facebook, Twitter and Instagram accounts	221,000	260,000	271,220	300,000

*\*2019 special events revenue was lower than projected due to a significant weather event at the Parker Stars and Stripes event, which impacted parking revenue.*



## PROPERTY MANAGEMENT

New Hanover County's Property Management is a people, customer-oriented department with several distinct functions. The department's core objective is to provide a safe and hygienic environment for fellow employees, citizens of New Hanover County, and visitors. The department accomplishes this through an efficient use of cost and energy, and a computer generated work request system for routine, preventive and emergency maintenance. Property Management also oversees the construction, renovation and repair of county buildings and facilities. Learn more about the Property Management Department:

<https://www.nhcgov.com/staff/property-management/>.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY16-17	FY17-18	FY18-19	FY18-19	FY19-20
		Actual	Actual	Target	Actual	Target
<b>FOCUS AREA:</b>	Good Governance					
<b>KEY STRATEGIC OBJECTIVES:</b>	Deliver quality service at the right time.					
<b>STRATEGY:</b>	Reduce number of vehicle work orders with utilization of MicroMain.					
<b>Key Performance Indicator:</b>	Number of vehicle work orders	2,668	3,234	3,300	2,615	3,300
<b>Key Performance Indicator:</b>	Preventive maintenance as a % of all work orders	44%	33%	40%	41%	40%
<b>STRATEGY:</b>	Continue to provide basic automotive service in two (2) hours.					
<b>Key Performance Indicator:</b>	Average time to perform basic automotive service	45 Mins.	45 Mins.	45 Mins.	2.17 HRS	45 Mins.
<b>STRATEGY:</b>	Use MicroMain to reduce the time required to resolve building and grounds maintenance issues and allow technicians to address emerging issues before they become critical.					
<b>Key Performance Indicator:</b>	Number of routine work orders (all trades)	10,250	10,809	10,000	12,163	10,000
<b>Key Performance Indicator:</b>	Average number of days between "requested" and "completed" work orders	5	5	5	11	5



### Performance Measures

Measure/Explanation	Target 2019-20	Target 2020-21
<b>Citation Appeal Process Completed Within 70 Days</b>	<b>70%</b>	<b>80%</b>

Administrative Citations written for violations of the City's Municipal Code will occasionally result in an appeal being filed. It is the goal of this office to make the appeals process as efficient as possible for all those involved and measure that efficiency by the time between when the City receives a request for appeal and when a decision on that appeal is mailed. The process is coordinated by City staff but relies entirely on volunteer hearing officers to review appeals and make decisions and should take no longer than 70 days. During the last Financial Plan, approximately only 50% of appeals met that goal. Various factors contributed to this drop of efficiency (the rate had been about 80%); transitions in staffing, staff time focused on other priorities, and the launch of several new software programs, to name a few. Starting in Fiscal Year 2018-19 and continuing through the 2019-2021 Financial Plan, the task of shepherding the appeals process has been centralized (regardless of the department that issued the citation) and assigned to a different staff member, supported by temporary funding. The goal of these changes being to significantly increase efficiency.

Measure/Explanation	Target 2019-20	Target 2020-21
<b>Claims Against the City Received that Resulted in Litigation</b>	<b>5%</b>	<b>5%</b>

Through active management of liability claims filed against the City, it is the objective that very few will result in litigation or judgments against the City, and that claims, and litigation settlement costs can be managed effectively. A level of less than 5% of all claims received by the City being litigated is ideal. In Fiscal Year 17-18 and for the current fiscal year, less than 1% of claims against the City resulted in litigation.



A performance dashboard provides an at a glance view of key organizational performance indicators. Dashboards usually include highly readable visual displays of key data. This could include interactive graphs, tables with color-coded indicators, etc. Read more about Online Dashboards, and how to create one, in MRSC's blog post on [Creating a Functional Performance Dashboard in 8 Steps](#).

- [Chicago, IL Performance Metrics](#) – Tracks information in eight areas. Easily scannable views with lots of customization options.
- [San Mateo County, CA SMC Performance](#) – Provides dashboards in three broad areas: progress towards the county's broad 2025 vision goals, departmental goals, and progress on a specific voter-passed initiative.
- [Virginia Department of Transportation Dashboard](#) – Although not a local municipality, this DOT dashboard takes the name fairly literally creating a visually interesting and easily readable dashboard for citizens.
- [Williamsburg, VA Performance Management](#) – Nice tabbed view of performance metrics in eight key areas. Dashboard is customizable for each user.



## Statistical/Supplemental Section

#C3. 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.

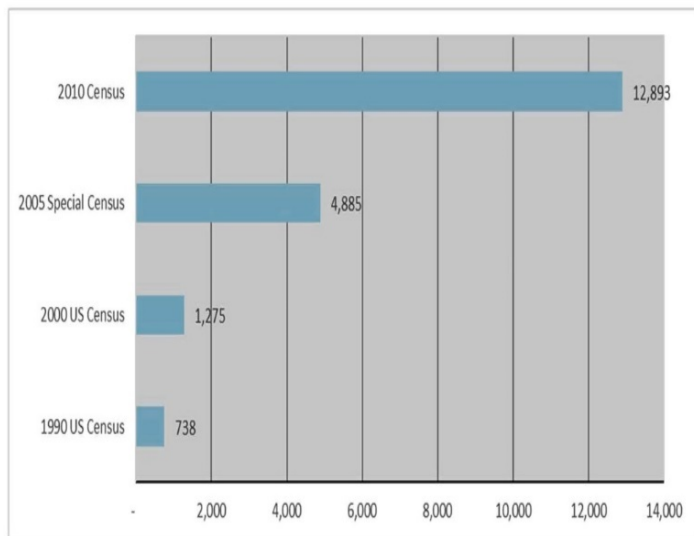
1. Is statistical information that defines the community included (*e.g., population, composition of population, land area, and average household income*)?
2. Is supplemental information on the local economy included (*e.g., major industries, top taxpayers, employment levels, and comparisons to other local communities*)?
3. Is other pertinent information on the community (*e.g., local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure*) included?



## Town of Bluffton at a Glance

### Economics Profile

### Population



Source: U.S. Census Bureau

Over the decade, comparing the 2000 Census with the 2010 Census, Bluffton is the fastest growing city/town in South Carolina. The Town estimates the 2019 population of Bluffton to be 23,000. Town officials look forward to the 2020 census.

### Unemployment

Annual estimates are not available specifically for the Town of Bluffton; however, Beaufort County, South Carolina and the United States Unemployment Rates follow:

<u>Year</u>	<u>Beaufort County</u>	<u>South Carolina</u>	<u>United States</u>
2009	8.7%	11.2%	9.3%
2010	8.7%	11.2%	9.6%
2011	8.7%	10.6%	8.9%
2012	7.6%	9.2%	8.1%
2013	6.4%	7.6%	7.4%
2014	5.7%	6.4%	6.2%
2015	5.5%	6.0%	5.3%
2016	4.6%	4.8%	4.9%
2017	3.3%	3.6%	4.9%
2018	3.2%	3.4%	3.9%

Source: S.C. Department of Employment & Workforce



## TOP 10 TAXPAYERS – FY19

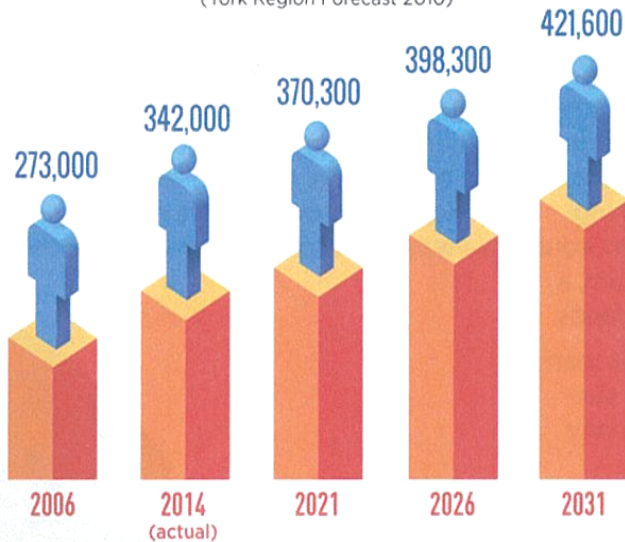
#	PROPERTY OWNER	NATURE OF BUSINESS	ASSESSED VALUATION (\$)	% OF TOTAL TAX BASE	REAL PROPERTY TAXES (\$)	% OF TOTAL TAX LEVY
1	Mass. Institute of Technology	Education*	\$4,393,024,800	8.97%	\$57,629,351	14.06%
2	Alexandria Real Estate	Commercial	\$1,580,987,500	3.23%	\$21,658,001	5.28%
3	BioMed Realty Trust	Commercial	\$1,384,098,900	2.83%	\$18,888,763	4.61%
4	Boston Properties	Commercial	\$848,929,800	1.73%	\$11,095,632	2.71%
5	MBA-Rogers Street, LLC	Commercial	\$491,588,700	1.00%	\$6,634,109	1.62%
6	Presidents and Fellows of Harvard College	Education*	\$649,273,700	1.33%	\$5,912,599	1.44%
7	PREEF American Reit II Corp	Commercial	\$372,215,000	0.76%	\$5,103,068	1.25%
8	Novartis Pharmaceuticals	Commercial	\$364,710,300	0.74%	\$5,000,178	1.22%
9	New England Development	Commercial	\$271,089,600	0.55%	\$3,627,009	0.89%
10	Equity Partners	Commercial	\$568,982,900	1.16%	\$3,462,197	0.84%
<b>TOTAL FOR TOP 10 TAXPAYERS</b>			<b>\$10,924,901,200</b>	<b>22.30%</b>	<b>\$139,010,907</b>	<b>33.92%</b>
<b>TOTAL FY19 ASSESSED VALUATION</b>			<b>\$48,977,140,090</b>			
<b>TOTAL FY19 TAX LEVY</b>					<b>\$409,809,861</b>	

\*Note: Assessed valuation may include both commercial and residential property, which are taxed at different rates.  
Does not include payments in lieu of taxes.

# DEMOGRAPHIC PROFILE

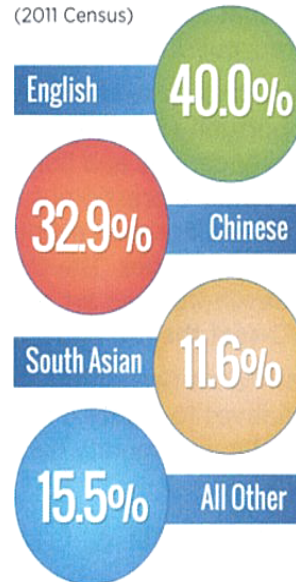
## Population Projections

(York Region Forecast 2010)



## Mother Tongue Breakdown

(2011 Census)



## Helpful Mobile Apps

### Parking Meters

[iOS](#)[Android](#)

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.

### Build El Paso Inspection

[iOS](#)[Android](#)

Allows users to view and request inspections on issued permits.

### Bookmyne Mobile

[iOS](#)[Android](#)

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.

### Visit El Paso

[iOS](#)[Android](#)

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! revis

### OverDrive

[iOS](#)[Android](#)

More than 30,000 libraries worldwide offer titles from OverDrive, so download the app and find your next book today!

### Zinio

[iOS](#)[Android](#)

Check out magazines through your local library, login using your library account, then download them onto your iPad to read anytime, online or offline.

### EP311

[iOS](#)[Android](#)

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

## RECREATION AND CULTURE

Lethbridge County has an abundance of activities and local attractions for citizens and visitors alike. The irrigation systems throughout the region allow for water recreation, and the people who live here take advantage of these opportunities every chance they can! The towns throughout the County also offer museums, summer festivals, and other activities.

### LOCAL ATTRACTIONS

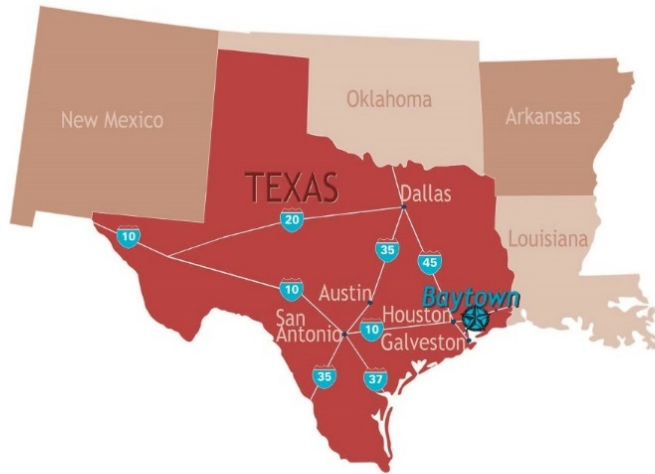
**Alberta Birds of Prey Centre**- As Canada's largest birds of prey facility, the centre is a celebration of nature featuring the hawks, falcons, eagles and owls of Alberta. Offspring from the Burrowing Owl breeding program are released in the western provinces, and injured birds needing long-term care have arrived from locations across Canada. Visitors of all ages can enjoy live flying demonstrations, and learn about Southern Alberta's birds of prey. The centre is situated on a 70 acre wetland area on the outskirts of the Town of Coaldale.



**Coyote Flats Pioneer Village**- The Village is located just outside the Town of Picture Butte and is operated by the Prairie Tractor and Engine Museum Society, which has restored the buildings and machines to showcase the rich history of the area. There are several machines on display consisting of antique tractors, combines, binders, threshers and numerous kinds of beet and cultivating equipment that were responsible for shaping the agriculture industry that thrives in Southern Alberta. The Village also has a railway station (built in 1924), a church, schoolhouse, and much more.



## MAP OF THE CITY OF BAYTOWN, TEXAS



### *Major Venues Close to Baytown, Texas*

Kemah Boardwalk, Kemah	20 minutes
NASA/Johnson Space Center, Houston	25 minutes
Downtown Houston	30 minutes
Hobby Airport, Houston	30 minutes
Minute Maid Field, Houston	30 minutes
BBVA Compass Stadium, Houston	30 minutes
Toyota Center, Houston	30 minutes
NRG Stadium, Houston	35 minutes
Bush Intercontinental Airport, Houston	45 minutes
Galveston, Texas (coastline)	55 minutes



The services provided by the City of Miramar go beyond water and sewer. We strive to offer the best in public safety through our professionally trained Firefighters and Police Officers. In addition, the City offers 42 parks and two aquatic facilities enjoyed by residents and many visitors every year. The Miramar Regional Multi-Service Center, the Cultural Center/Arts Park, Library and Educational Facilities are also available to the public.

Since its inception Miramar has been and continues to be a family-oriented community. The City's professional recreational staff plans year-round activities for everyone which include the highly acclaimed S.T.A.R. (Supervised Time Afternoon Recreation) Program, and a variety of programs for Teachers' Planning Days, other out-of-school days and for the summer.

The strategically located senior centers offer a wide range of activities including health screenings, nutrition, counseling, and fitness. The Venetian Street senior center was moved to the Multi-Service Center at 6700 Miramar Parkway. This 38,000 square foot state-of-the-art building is a hub of activities and resources for all ages.



## Glossary

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

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity?
2. Are acronyms or abbreviations used in the document defined in the glossary?
3. Is the glossary written in non-technical language?

## Glossary of government terms

**AB 939.** An assembly bill that mandates waste reduction. This Bill requires that by the year 2000, 50% of the waste generated be diverted; e.g., incinerated or recycled.

**Abatement.** A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

**Accountability.** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry -- to justify the raising of public resources and the purposes for which they are used.

**Activity.** A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

**Ad Valorem Tax.** A tax based on value (e.g., a property tax).

**Allocation.** Most often refers to the division of tax proceeds among local agencies.

**Allotment.** A part of an appropriation that may be encumbered or expended during a given period.

**Appropriated Budget.** The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

**Appropriation.** Amount of money budgeted for a given program. Does not mean it will be fully expended. Appropriations are the means by which legal authority is given to expend public monies.

**Assessed Valuation.** A dollar value placed upon real estate or other property, by Los Angeles County, as a basis for levying property taxes.

**Basis of Accounting.** A term used to refer to *when* revenues, expenditures, expenses, and transfers -- and the related assets and liabilities -- are recognized in the accounts and reported in the financial statements.

**Biennial Budget.** A budget applicable to a two-year fiscal period.

**Bill.** A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.



## ACRONYMS

<b>ACAP</b>	Airport Capital Assistance Program <a href="http://www.tc.gc.ca/eng/programs/airports-acap-menu-327.htm">http://www.tc.gc.ca/eng/programs/airports-acap-menu-327.htm</a>
<b>ACP</b>	Asphaltic Concrete Pavement
<b>ACP</b>	Alberta Community Partnership <a href="http://municipalaffairs.alberta.ca/alberta-community-partnership">http://municipalaffairs.alberta.ca/alberta-community-partnership</a>
<b>ACRP</b>	Alberta Community Resilience Program <a href="http://aep.alberta.ca/water/programs-and-services/alberta-community-resilience-program/default.aspx">http://aep.alberta.ca/water/programs-and-services/alberta-community-resilience-program/default.aspx</a>
<b>ADOA</b>	Alberta Development Officers Association <a href="http://www.adoa.net/">http://www.adoa.net/</a>
<b>AESA</b>	Alberta Environmentally Sustainable Agriculture <a href="http://www1.agric.gov.ab.ca/\$department/deptdocs.nsf/all/sag6173">http://www1.agric.gov.ab.ca/\$department/deptdocs.nsf/all/sag6173</a>
<b>AMIP</b>	Alberta Municipal Infrastructure Program <a href="http://www.transportation.alberta.ca/534.htm">http://www.transportation.alberta.ca/534.htm</a>
<b>ASB</b>	Agricultural Services Board <a href="http://www1.agric.gov.ab.ca/\$Department/deptdocs.nsf/all/rsv13511">http://www1.agric.gov.ab.ca/\$Department/deptdocs.nsf/all/rsv13511</a>
<b>AMWWP</b>	Alberta Municipal Water/Wastewater Partnership Program <a href="http://www.transportation.alberta.ca/2719.htm">http://www.transportation.alberta.ca/2719.htm</a>
<b>BCF</b>	Building Canada Fund <a href="http://www.infrastructure.gc.ca/prog/bcf-fcc-eng.html">http://www.infrastructure.gc.ca/prog/bcf-fcc-eng.html</a>
<b>BMTG</b>	Basic Municipal Transportation Grant <a href="https://www.transportation.alberta.ca/5407.htm">https://www.transportation.alberta.ca/5407.htm</a>
<b>CPA</b>	Community Planning Association <a href="http://www.cpaabiz/">http://www.cpaabiz/</a>
<b>CPR</b>	Canadian Pacific Railways <a href="http://www.cpr.ca">http://www.cpr.ca</a>



<b><u>Term</u></b>	<b><u>Definition</u></b>
DTEV	Downtown East Valley
EMV	Europay, MasterCard, AMEX & Visa
FAST	Fixing America's Surface Transportation
FFGA	Full Funding Grant Agreement
FMS	Fault Monitoring System
FTA	Federal Transit Administration
FTE	Full-Time Equivalent
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GFCI	Ground Fault Circuit Interrupter
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HCP	Habitat Conservation Plan
HOV	High Occupancy Vehicle
HVAC	Heating, Ventilation and Air Conditioning
IT	Information Technology
JD	Joint Development
JPA	Joint Powers Authority
JWI	Joint Workforce Investment
KPM	Key Performance Metrics
LED	Light-Emitting Diode



ICAC	Internet Crimes Against Children Task Force	PPACA	Patient Protection and Affordable Care Act
ICS	Incident Command System	PS	Public Safety
IDP	Intoxicated Driver Program	PS	Personnel Services
IFSP	Individualized Family Service Plan	PT	Part-Time
IGR	Intergovernment Revenue	RCC	Residential Care Center
IID	Ignition Interlock Device	RN	Registered Nurse
IM	Income Maintenance	SARA	Superfund Amendment and Reauthorization Act
IMD	Institute for Mental Disease	SBC	Superior Business Center
IMD-OBRA	Institute for Mental Disease-Omnibus Budget Reconciliation Act	SCBA	Self-Contained Breathing Apparatus
IRIS	Include, Respect, I Self-direct	SE	Supplies and Expense
IS	Information Services	SEBS	State Elderly Benefit Specialist
IT	Information Technology	SEC	Securities and Exchange Commission
ITBEC	International Trade, Business and Economic Development Council	SLIGP	State and Local Implementation Grant Program
IV-E	Federal Title IV-E	SNAP	Supplemental Nutrition Assistance Program
JDE	JD Edwards	SRT	Special Response Team
JIPS	Juveniles in Need of Protection or Services	SS	Social Services
KIDS	Kids Information Data System	SSI	Supplemental Security Income
LIHEAP	Low Income Home Energy Assistance Program	SSVF	Support Services for Veteran Families
LLC	Limited Liability Company	ST	State
LP	Licenses and Permits	STH	State Trunk Highway
LPHA	Local Public Health Agencies	STP	State Transportation Program
		STR	State Targeted Response
		TAD	Treatment Alternatives and Diversion



## Frequently Used Acronyms

### Organizations

**AMPO** – Association of Metropolitan Planning Organizations  
**AMPORF** – Association of Metropolitan Planning Organizations Research Foundation  
**FHWA** – Federal Highway Administration  
**FTA** – Federal Transit Administration  
**GFOA** – Government Finance Officers Association  
**NACSLB** – National Advisory Council on State and Local Budgeting  
**OFM** – Office of Financial Management  
**PSRC** – Puget Sound Regional Council  
**RSC** – Regional Staff Committee  
**WSDOT** – Washington State Department of Transportation

### Committees

**BPAC** – Bicycle/Pedestrian Advisory Committee  
**FAST** – FAST Freight Advisory Committee  
**FMRT** – Freight Mobility Roundtable  
**GMPB** – Growth Management Policy Board  
**LUTAC** – Land Use Technical Advisory Committee  
**MUG** – Model Users Group  
**RFPC** – Regional Food Policy Council  
**RPEC** – Regional Project Evaluation Committee  
**RSC** – Regional Staff Committee  
**RTF** – Regional Technical Forum  
**RTOC** – Regional Traffic Operations Committee  
**RTOD** – Regional Transit-Oriented Development Committee  
**SNTC** – Special Needs Transportation Committee  
**TOC** – Transportation Operators Committee  
**TPB** – Transportation Policy Board

### Growth Related Terms

**FLU** – Future Land Use  
**GTC** – Growing Transit Communities  
**LUV** – Land Use Vision  
**MPP** – Multicounty Planning Policies  
**MPO** – Metropolitan Planning Organization  
**RGS** – Regional Growth Strategy  
**ROSS** – Regional Open Space Strategy  
**SEPA** – State Environmental Policy Act

### Transportation Related Terms

**CMP** – Congestion Management Process  
**CTR** – Commute Trip Reduction  
**FAC** – Freight Advisory Committee

## Charts and Graphs

#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.

1. Are charts and graphs used in the document to convey essential information (*e.g., key policies, trends, choices and impacts*)?
2. Are graphics explained?

The revenue projection is determined by a thorough analysis of recent trends of each revenue classification in conjunction with a projection of new case activity by division of court. As noted in Figure 24, total revenue collections of fines, fees and service charges are projected to increase in FY2020. This increase projection in civil case filings and collection efforts.

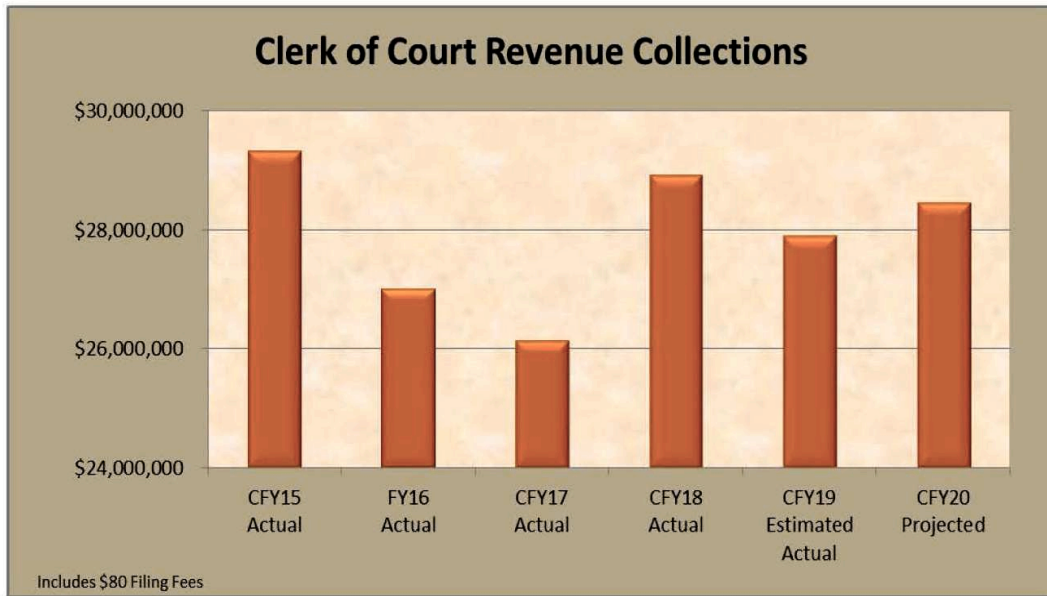


Figure 24: Clerk of Court Trust Fund Collections

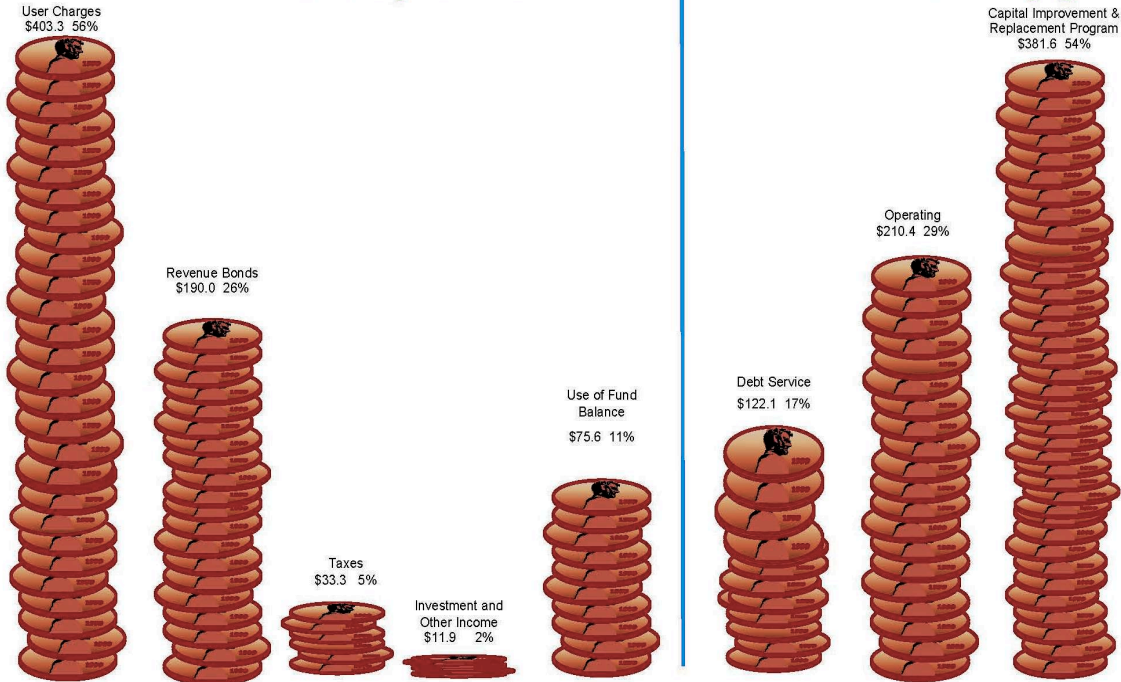
# Sources and Uses of Funding

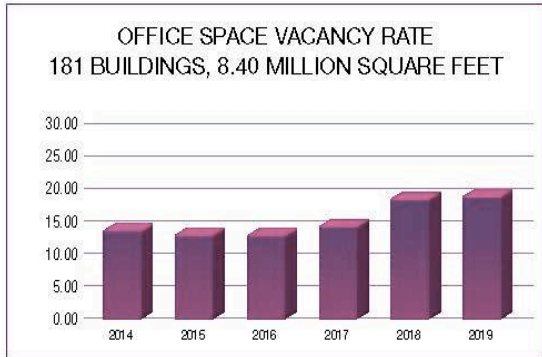
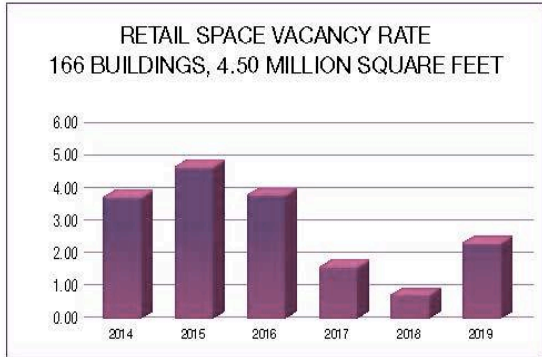
TOTAL FY19 BUDGET \$714.1

\$s in millions

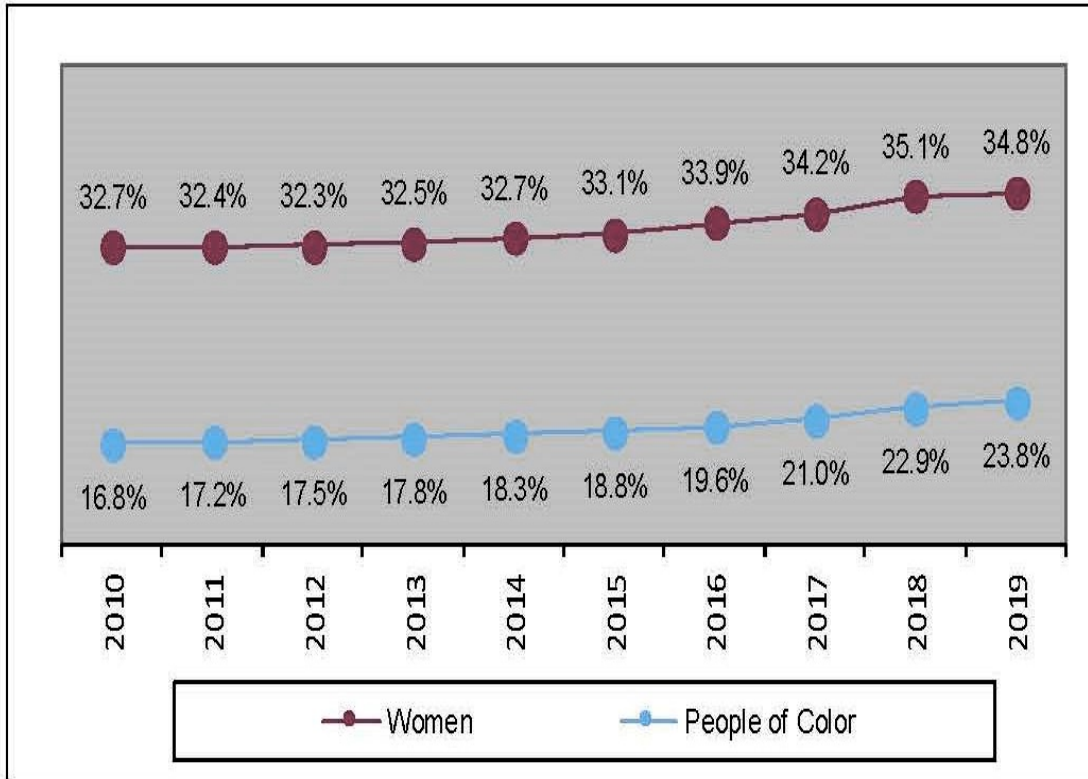
Where does the money come from?

Where does the money go?





**Figure 5: Citywide Workforce Diversity Snapshot**



## 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



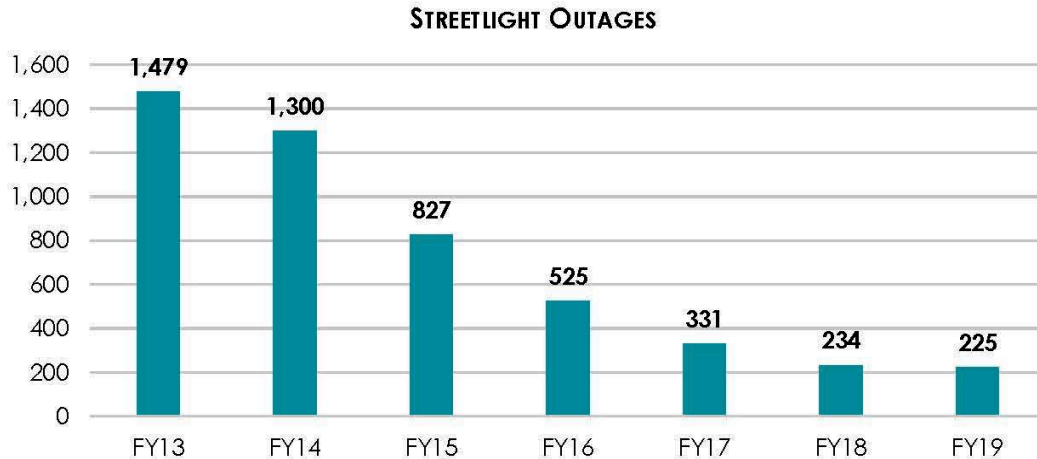
\$2.77

A gallon of



\$3.59

## BENCHMARKS – COMMUNITY MAINTENANCE AND DEVELOPMENT



Note: Streetlight repairs and outages have continued to decline due to ongoing LED streetlight conversions. The FY19 number is a projection.



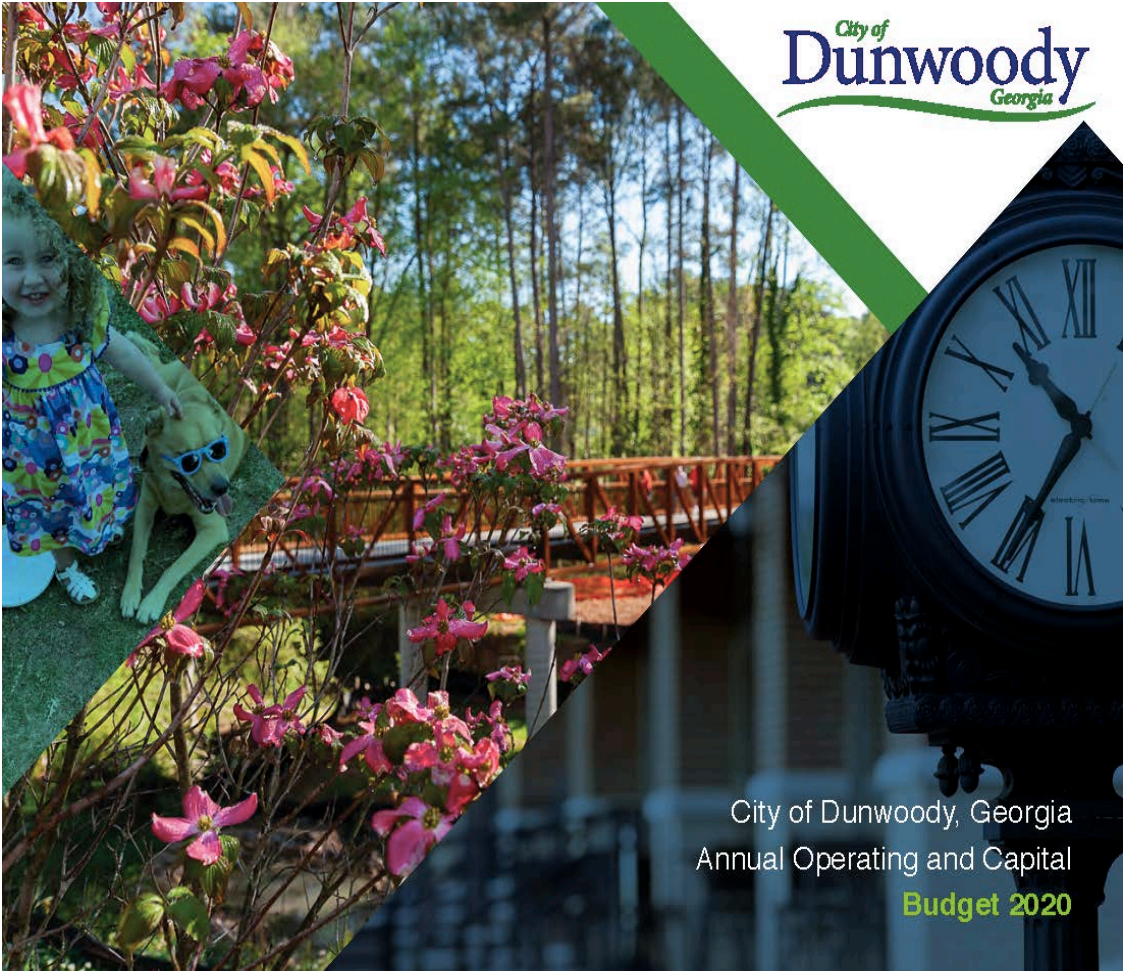
## Understandability and Usability

#C6. The budget information 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.

1. Are page formatting and font consistent?
2. Is the level of detail appropriate?
3. Are text, tables, and graphs legible and accurate?
4. Are links included to other forms of budget communication, like videos, social media, etc.?



City of  
**Dunwoody**  
Georgia



City of Dunwoody, Georgia  
Annual Operating and Capital  
**Budget 2020**



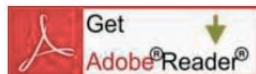
- *Americans with Disabilities Act (ADA)*: Recent lawsuits throughout Florida, have been targeting municipalities regarding ADA compliance with online and website content requirements. Local governments are being sued and directed to make websites and any attached documents that are publicly available, ADA compliant for the hearing and vision impaired. As there is very little judicial precedent and the judicial branch of government has not yet established standards, cities and counties are being left to interpret and settle with claimants and remediate sites. Many governments have elected to remove all web content until they can be remediated. Transparency and access to information is important to the city which is why we have such a robust website. We have already begun the remediation process. This budget contains \$150k to further address remediation in order to provide accessible service to all stakeholders. Staff has estimated that just remediating Commission minutes alone will cost \$90k, not including all other boards and task forces. The machinery to perform close captioning will cost \$70k. Staff will continue to work with the City Attorneys to make sure that accessibility and financial accountability are properly balanced.



## PDF Accessibility Guidance

### For PDF accessibility features:

- Download the latest version of Adobe Acrobat Reader for best results.
  - \* Free Adobe Acrobat Reader Download: <https://get.adobe.com/reader/>



- To use Acrobat Reader's accessibility features, download a copy of the PDF document to your local computer.
- From the *File* menu, select *Save as* and select the file location you would like to save the copy to.
- Select the PDF document by clicking on it (Adobe Acrobat Reader should launch).

### Read out loud function:

- When a document is open in Adobe Acrobat Reader, from the *View* menu, select *Read Out Loud*, then one of the following:
  - \* Activate (Shift + CTRL + V)
  - \* Read this page only (Shift + CTRL + V)
  - \* Read to end of document (Shift + CTRL + B)
  - \* Pause (Shift + CTRL + C)
  - \* Stop (Shift + CTRL + E)

### Converting PDFs to text:

- From the *File* menu, select *Save as Text*, then indicate the file type and extension you prefer (the default is .txt)
- Select the file location you would like to save the copy to.



# TOP 10 BUDGET QUESTIONS

1

## What is the Milton millage rate?

The maintenance and operating (M&O) millage rate for FY 2020 is 4.731. Milton's millage rate was capped at 4.731 in the 2006 state legislation passed creating the City of Milton.

2

## Why do I pay taxes to Fulton County and the City of Milton?

Fulton County provides certain services that are not provided by the City's Charter. (See Glossary for Charter definition.)

3

## What does my Fulton County tax portion cover?

Your county tax portion covers public education, health department, health inspectors, animal shelters, jails, public libraries, etc.

4

## What does my Milton tax portion cover?

As per the City's enabling legislation in 2006, Milton provides fire, police, community development, public works, parks and recreation services, and municipal court services to its residents using the millage rate noted in Question 1 above. In addition to these baseline city services, the city must also budget for any capital improvement projects including infrastructure improvements such as sidewalks, road improvements beyond routine pavement management, and additional parks and facilities.

5

## How much revenue comes from real and personal property taxes?

In FY 2020, \$12,035,925 is budgeted for real and personal property taxes in the General Fund. This figure is based on the M&O millage rate of 4.731 mills, and includes anticipated revenue from: current year taxes, prior year taxes due as a result of final approved assessments from Fulton County, delinquent taxes due and penalties and interest on those delinquent taxes.

6

## How much revenue comes from Local Option Sales Tax?

In FY 2020, \$9,400,000 is budgeted for Local Option Sales Tax (LOST) collections.

7

## What percentage of the operating budget is spent on public safety?

Public safety, which is made up of Police and Fire, makes up 50% of the budgeted operating expenditures in FY 2020 (this calculation does not account for any operating transfers out to other funds).

8

## Does Milton have a financial policy regarding how funds are reported, invested and audited?

The Milton Code of Ordinances outlines the Financial Management Program in Chapter 2 Article VI. This section includes policies specific to the budget, fund balance, investing, debt management, purchasing, revenue administration and more. Please see page 52 for a more in-depth look at some of the City's financial policies.

9

## What is a fund?

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

10

## How many employees work for the City of Milton and how does that breakdown by department?

The City currently has 147 budgeted full-time employees and 32 budgeted part-time employees. For a complete listing of employees by department and new position requests please refer to page 47.