

GFOA Budget Awards Program Changes

Government Finance Officers Association of South Carolina – since 1984



Government Finance Officers Association

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Instructor

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Content within Today's Program

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- Background of the Distinguished Budget Presentation Awards Program.
- Explain revisions in the criteria.
- Provide examples of how to meet the criteria.



GFOA's Distinguished Budget Presentation Awards Program

4

- 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.
- Over 1,750 participants - about 100 new participants per year.
- Over 550 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.



Submitting an Application

<p>Eligibility</p> <p>LEARN MORE</p>	<p>Fee Schedule</p> <p>VIEW FEES</p>	<p>Apply Online</p> <p>SUBMIT ONLINE APPLICATION</p>
<p>Budget Award Criteria / Location Guide (Budgets On or After 2021)</p> <p>VIEW CRITERIA</p>	<p>Explanation of Criteria (Budgets On or After 2021)</p> <p>VIEW EXPLANATION OF CRITERIA</p>	<p>Budget Award Vote Page (Budgets On or After 2021)</p> <p>VIEW</p>



To apply for GFOA's Distinguished Budget Presentation Award Program, please complete the application below. Applications must be submitted within ninety (90) days of legal adoption of the final operating budget or submission of the proposed operating budget to the governing body, unless an extension has been granted. To complete this form online, applicants will need to have the following information available.

1. Electronic versions of the budget document,
2. Detailed location criteria guide
3. Responses to comment's from your last submission (if applicable - first time applicants will not include a response to comments)

For questions on the program or for assistance with your application, please [contact budgetawards@gfoa.org](mailto:budgetawards@gfoa.org)



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.

•Is GFOA offering a grace period to comply with the revised criteria?

While it is required that governments submit their budgets using the revised criteria for 2021, the GFOA is offering a “one year” grace period to comply with these revisions. In other words, no government will be denied the award for not receiving proficient ratings on any of the revised criteria in their first year of submitting under the revised criteria.

Vote Page

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



Vote Page (continued)

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



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

<input type="checkbox"/> Entity Name	Entity Type	Year	Number of Awards	Budget Period	Special Recognition	Budget Document
<input type="checkbox"/> Aiken	Municipality	2020	5	Annual		Budget Document
<input type="checkbox"/> Anderson	Municipality	2020	28	Annual		Budget Document
<input type="checkbox"/> Beaufort	Municipality	2020	4	Annual		Budget Document
<input type="checkbox"/> Bluffton	Municipality	2020	10	Annual		Budget Document
<input type="checkbox"/> Central Midlands Regional Transit Authority	Special District	2020	1	Annual		Budget Document
<input type="checkbox"/> Charleston	Municipality	2020	21	Annual		Budget Document
<input type="checkbox"/> Charleston County	County	2020	32	Annual		Budget Document
<input type="checkbox"/> Clinton	Municipality	2020	10	Annual		Budget Document
<input type="checkbox"/> Dorchester County	County	2020	15	Annual		Budget Document
<input type="checkbox"/> Greenville	Municipality	2020	29	Annual		Budget Document
<input type="checkbox"/> Greenville County	County	2020	31	Biennial		Budget Document
<input type="checkbox"/> Hilton Head Island	Municipality	2020	16	Annual		Budget Document
<input type="checkbox"/> Horry County	County	2020	32	Annual		Budget Document
<input type="checkbox"/> Lancaster County	County	2020	11	Annual		Budget Document
<input type="checkbox"/> Lexington	Municipality	2020	12	Annual		Budget Document
<input type="checkbox"/> Mauldin	Municipality	2020	6	Annual		Budget Document
<input type="checkbox"/> Mount Pleasant Waterworks	Special District	2020	12	Annual		Budget Document
<input type="checkbox"/> North Charleston Sewer District	Municipality	2020	24	Annual		Budget Document
<input type="checkbox"/> Richland County	County	2020	26	Biennial		Budget Document
<input type="checkbox"/> Rock Hill	Municipality	2020	30	Annual		Budget Document
<input type="checkbox"/> Spartanburg County	County	2020	19	Annual		Budget Document
<input type="checkbox"/> Sumter	Municipality	2020	1	Annual		Budget Document
<input type="checkbox"/> Tega Cay	Municipality	2020	1	Annual		Budget Document

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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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



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.



City of Fayetteville, Georgia

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?



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.

City of Birmingham,
Alabama

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?



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.



1 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.



2 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.



3 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.



4 ENCOURAGE & SUPPORT CREATIVE INNOVATION IN DEVELOPMENT & SERVICE DELIVERY

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



5 CREATE A CONNECTED COMMUNITY

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

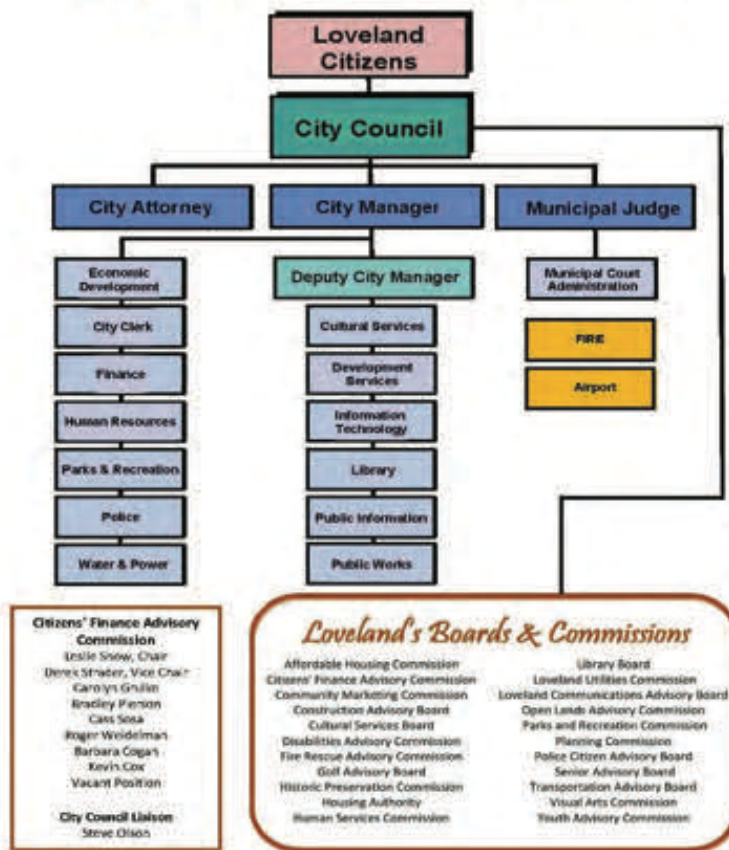


Organization Chart

#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 Loveland, Colorado

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?

FUND STRUCTURE



City of Dunwoody, Georgia

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 40, 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.

City of Dunwoody, Georgia



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
General Government								
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	✓							
Public Safety								
Police	✓		✓	✓				
Fire	✓							
Engineering and Public Services								
Engineering	✓	✓	✓	✓		✓		
Streets, Alleys, and Sidewalks	✓			✓				
City Property Maintenance	✓		✓		✓			
Parks	✓							
Ice Arena	✓							
Golf Courses						✓		

City of Birmingham, Michigan



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?





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



POLICY NAME AND NUMBER	POLICY PURPOSE
C-CG-01 Council's Vision, Mission and Values	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.
C-CG-02 City of St. Albert Council Strategic Plan	To establish a City of St. Albert Strategic Plan that guides Administration's corporate and financial planning efforts.
C-CG-06 City of St. Albert Strategic Framework	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: 1. Community Vision and Pillars of Sustainability 2. City of St. Albert Strategic Plan 3. Long-Term Plans 4. Corporate Action Plans 5. Corporate Budgeting 6. Program and Service Delivery 7. Evaluation and Reporting
C-FS-01 Financial Reserves	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.
C-FS-02 Investments	To establish the goals and parameters under which financial investments can be made for the City of St. Albert.
C-FS-03 Debt Management	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.

City of St. Albert, Alberta



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.

Town of Westlake,
Texas



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?



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

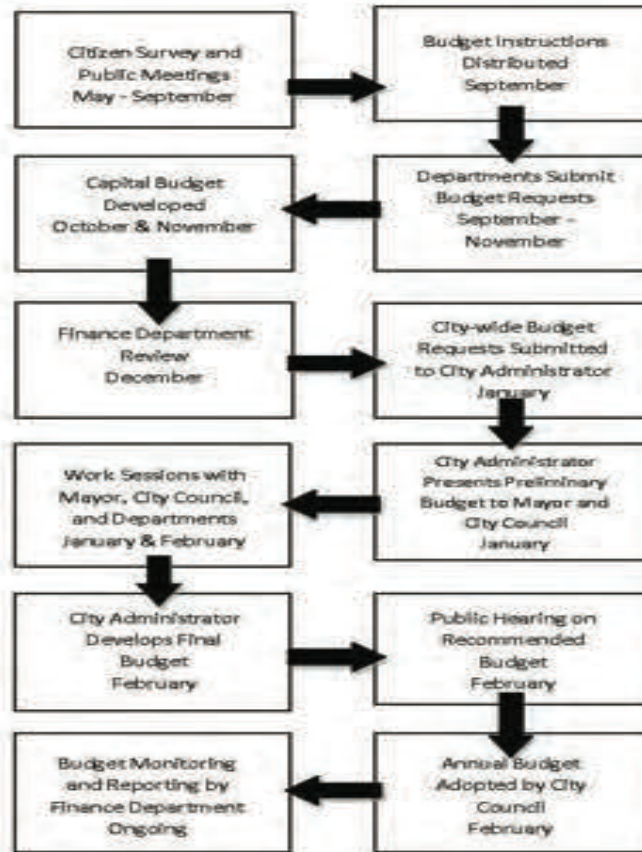
Following completion of the work sessions, the city administrator presents the recommended budget to the finance committee of the city council, including changes made during work sessions. After holding a public hearing as required by law, the city council adopts the budget. Once adopted, the budget and related tax levy must be certified to the county auditor by March 15th. 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 31st, 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



City of Davenport, Iowa



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 15.2-2230 - 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 3, 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

Gloucester County, Virginia



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?



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
Total Revenues	5,599,730	436,953,345	35,369,241	141,730,472	378,206	1,613,159	621,644,153
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
Total Expenditures	190,739,285	-	41,609,194	320,984,631	117,595,919	13,731,269	684,660,298
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>	28%	-	-13%	-45%	1%	-14%	-18%
FUND BALANCE E.O.P.	\$72,233,466	\$0	\$42,217,326	\$86,058,999	\$70,496,326	\$22,423,578	\$293,429,694

Metropolitan St.
Louis Sewer
District, Missouri

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?

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			
Financial Sources																		
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	-	-	-	-	-	-	27	34	12			
Sale of Assets	40	-	-	109	44	57	-	-	-	-	-	-	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			
Total Financial Sources	23,743	28,979	26,391	6,580	6,553	8,483	153	306	-	6,866	7,164	8,117	37,342	43,002	42,991			
Financial Uses																		
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			
Total Financial Uses	21,398	26,336	28,385	9,187	10,232	12,885	153	306	-	6,705	7,013	8,330	37,443	43,887	49,600			
Surplus (Deficit)	2,345	2,643	(1,994)	(2,607)	(3,679)	(4,402)	-	-	-	161	151	(213)	(101)	(885)	(6,609)			
Fund Balance																		
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			
Change in Balance	2,345	2,643	(1,994)	(2,607)	(3,679)	(4,402)	-	-	-	161	151	(213)	(101)	(885)	(6,609)			
% 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?



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 ½-cent capital improvement sales tax.

GENERAL FUND BALANCE TEN-YEAR TREND					
Fiscal Year	Revenues	Expenditures	Net Transfers	Fund Balance	As % of Expenditures
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				
	Beginning	Ending	Increase/ (Decrease)	% Change
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	32,863,697	20,875,630	(11,988,067)	(36.5)%

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.

City of Kirksville,
Missouri

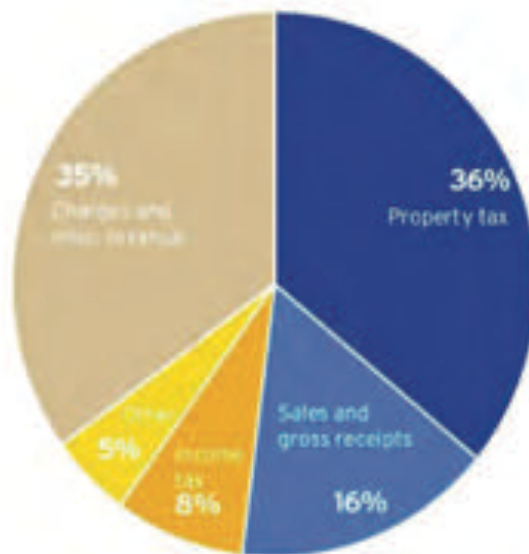


Revenues

#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.

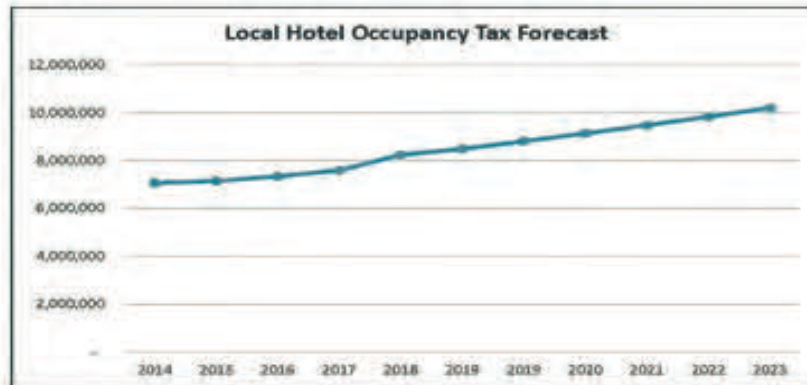
B Metropolitan Policy Program
AT BROOKINGS

- 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

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.

City of South Padre Island, Texas

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?



	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)									
Beginning Fund Balance	32.4	24.6	23.3	19.2	12.8	5.1	(3.7)	(23.1)	(47.8)
Revenue									
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
Total Revenue	178.7	182.9	187.2	191.6	196.1	197.5	193.0	194.1	188.9
Transfers In	2.8	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Expenditures									
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
Total Expenditures	171.3	178.7	185.4	191.7	197.2	199.4	205.2	211.2	217.4
Transfers Out	16.0	8.1	8.4	8.8	9.1	9.4	9.8	10.2	10.4
Surplus/(Deficit)	(7.8)	(1.4)	(4.1)	(6.3)	(7.7)	(8.8)	(19.5)	(24.7)	(36.4)
Ending Fund Balance	24.6	23.3	19.2	12.8	5.1	(3.7)	(23.1)	(47.8)	(84.2)

City of Santa
Rosa, California



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.

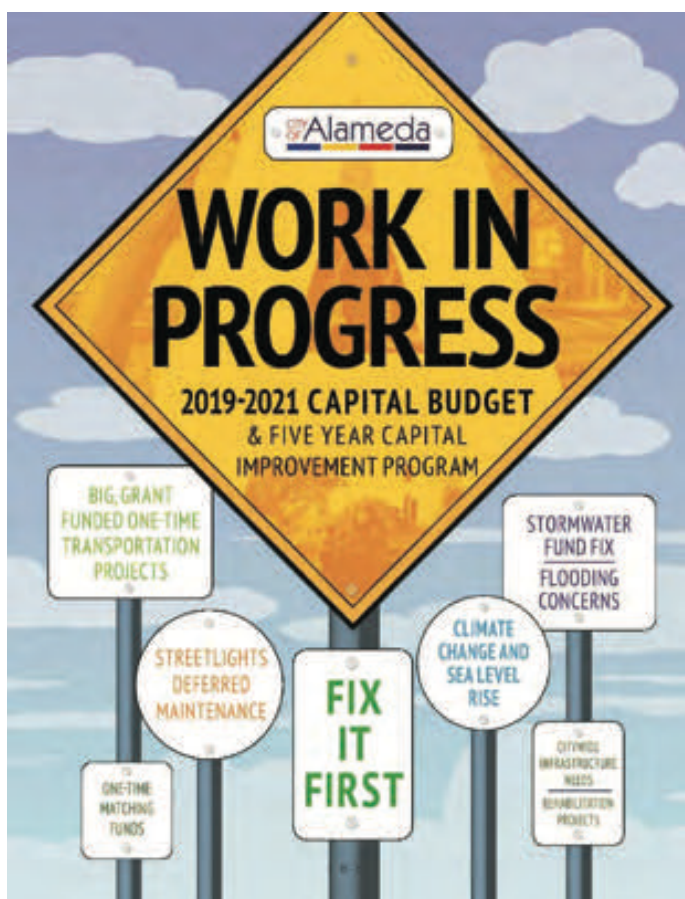
It should be noted that a recession is not included in this forecast. Based on historical trends, recessions are cyclical and economy experts forecast a recession likely to occur in the near future. However, the impact of such a recession on the Santa Rosa economy is unknown. Therefore, we have not included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

City of Santa
Rosa, California

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?





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.

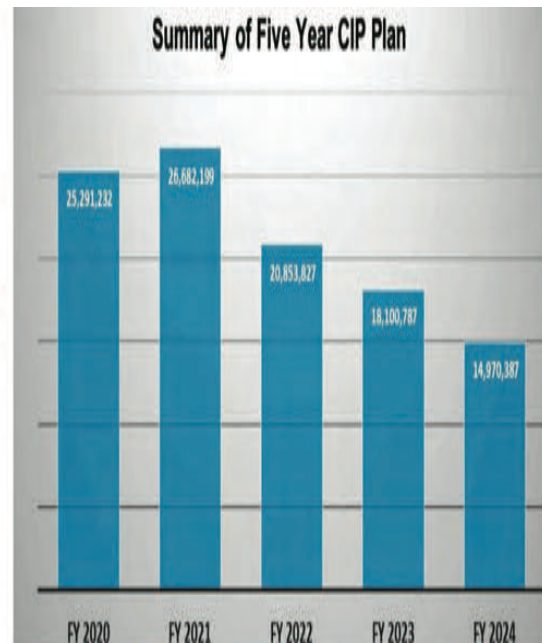
Priority IV: **DESIRABLE (Other Year)** – Desirable projects that are not included within five-year program because of funding limitations.



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	\$ 599,066	\$ 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
Total Expenditures	\$ 25,291,232	\$ 26,682,199	\$ 20,853,827	\$ 18,100,787	\$ 14,970,387	\$ 105,898,432

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	\$ 380,000	\$ 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
SO 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
Total Funding Sources	\$ 25,291,232	\$ 26,682,199	\$ 20,853,827	\$ 18,100,787	\$ 14,970,387	\$ 105,898,432





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 5 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:
<ul style="list-style-type: none"> • Public Works Homepage • Water Department • FY19-24 CIP List

		FY20	FY21	FY22	FY23	FY24	FY25	Totals 20-25	5 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	\$2,300,000				\$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

City of
Portsmouth,
New
Hampshire



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?



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.

City of Dunwoody, Georgia





<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?



City of Rye, New York



City of Anchorage, Alaska



Departmental/Program Descriptions

#O4. *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*
Total Expenditures	\$1,207,640	\$1,325,237	\$1,369,268	\$44,031	Total	8.52	8.52	8.52
Program Revenue	855,501	966,103	924,847	(41,256)	*Reclassified 0.15 from Recreation Specialist to Lead Recreation Specialist			
Funding from General Revenues	\$352,139	\$359,134	\$444,421	\$85,287				

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 camps 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.

HUMAN RESOURCES

YEARS OF SERVICE
We need to bring someone right!

67%
of our candidates fit into with the City for the first year of service or longer

25% (100 employees) **44%** (176 employees) **31%** (124 employees)

LOW TURNOVER
The City's turnover rate has remained under 10.2% 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.



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?

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.

ECONOMIC DEVELOPMENT					DEPARTMENT
	2018	2019	2020	2021	
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

City of Fayetteville, Georgia

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*)?



BUSINESS ADVOCACY ISSUES RESOLUTION

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

City of North Port, Florida



Keeping Us Safe

Key Performance Indicator	FY2017/18 Actual	FY2018/19 Adopted	FY2018/19 Projected	FY2019/20 Adopted
FIRE & RESCUE CONTINUED				
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 NFA 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 NFA 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 NFA Standard</i>	39%	75%	42%	75%

City of Anaheim,
California

Statistical/Supplemental Section

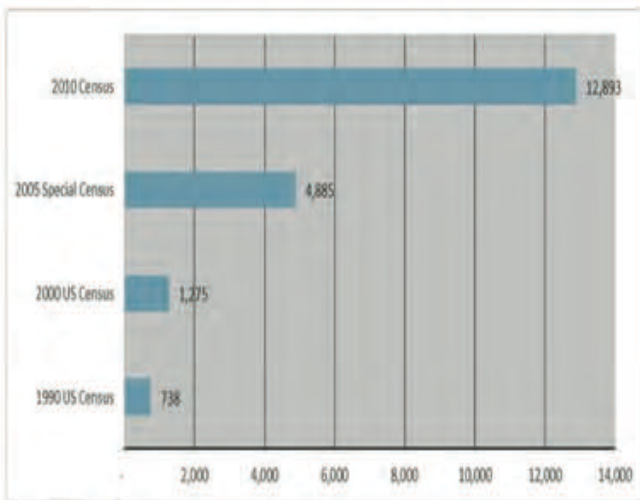
#C3. Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.

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:

Year	Beaufort County	South Carolina	United States
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%

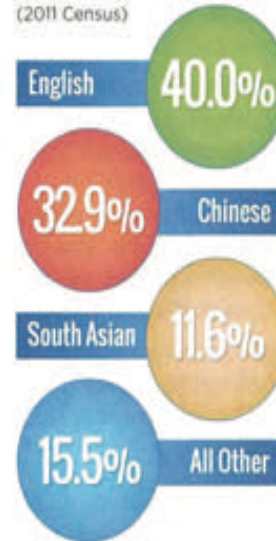
Source: S.C. Department of Employment & Workforce

DEMOGRAPHIC PROFILE



Mother Tongue Breakdown

(2011 Census)



City of Markham, Ontario

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 hawk, falcon, 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.

Lethbridge County, Alberta

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

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

Lethbridge County,
Alberta

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.

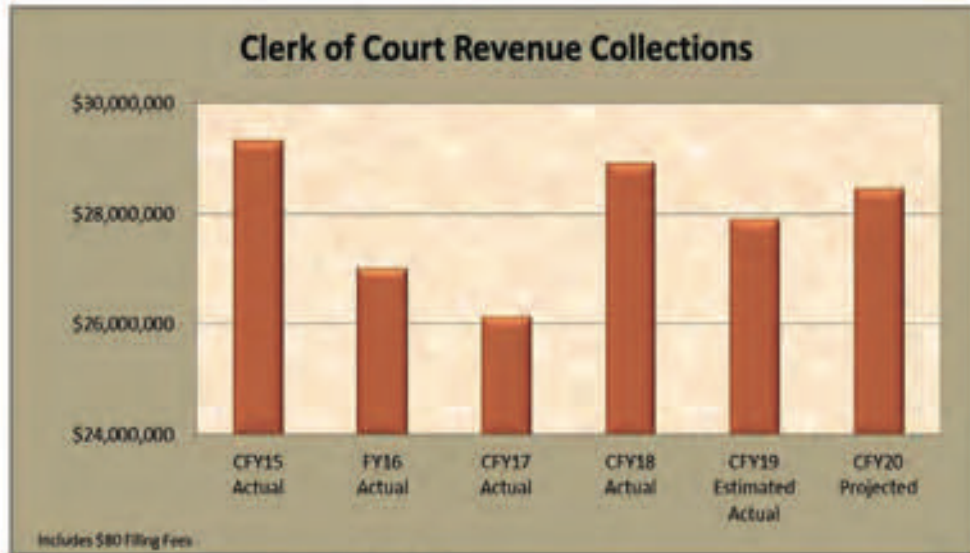


Figure 24: Clerk of Court Trust Fund Collections

Clerk & Comptroller Palm Beach County, Florida

Still The Best Deal Around

A gallon of **TAP WATER**
\$0.0015

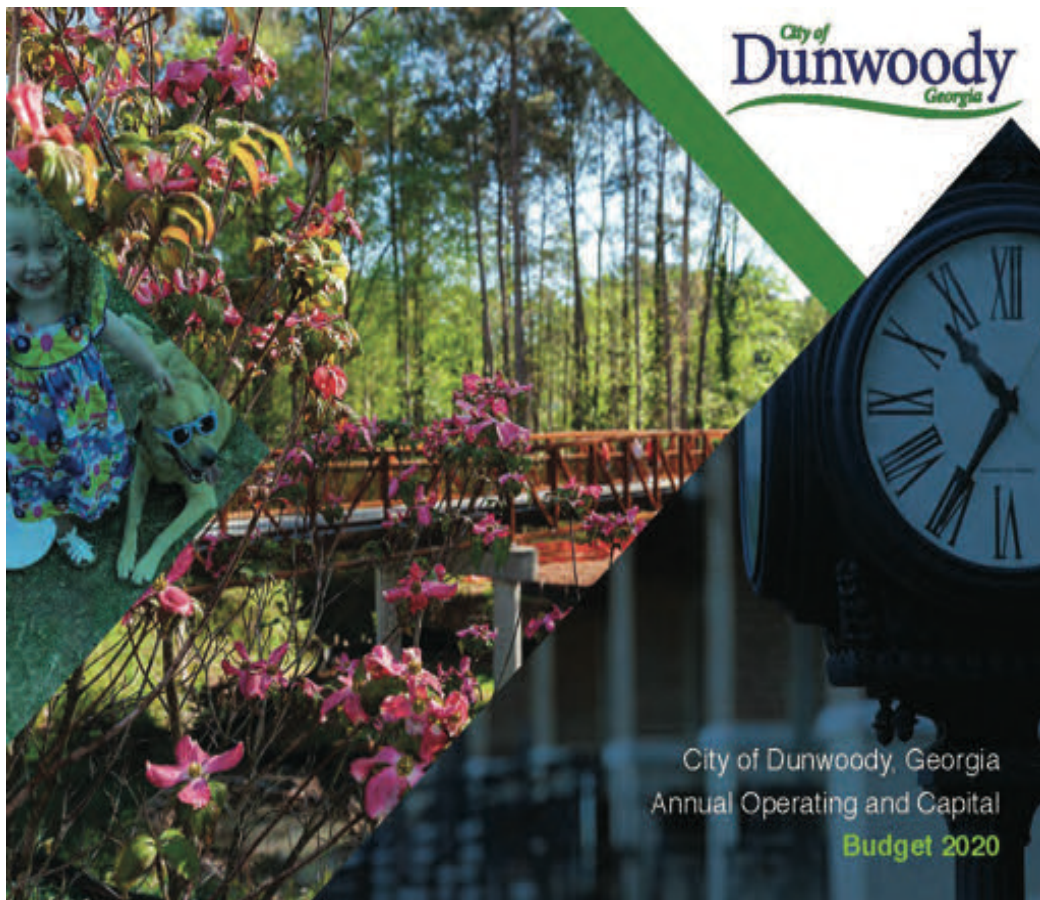
Item	Price per Gallon
Wine	\$54.00
Coffee	\$18.00
Bottled Water	\$1.25
Gasoline	\$2.77
Jug of Water	\$3.59

Coachella Valley Water District, California

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.?



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.

Douglas County,
Wisconsin