

# **GFOA's Distinguished Budget Presentation Award Program**

February 20, 2025

# Instructor



**John Fishbein – GFOA**

**Email: [jfishbein@gfoa.org](mailto:jfishbein@gfoa.org)**

**Phone: 312-578-2268**

# Important Links



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

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

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

<https://www.gfoa.org/apply-to-be-a-budget-award-volunteer-reviewer>

# Vote Page



<b><u>Introduction and Overview</u></b>		
<b>Table of contents (mandatory)</b>		
<b>Strategic goals &amp; strategies (mandatory)</b>		
<b>Priorities and issues (mandatory)</b>		
<b>Budget Overview (mandatory)</b>		
<b><u>Financial Structure, Policy, and Process</u></b>		
<b>Organization chart (mandatory)</b>		
Fund descriptions and fund structure		
Department/fund relationship		
Basis of Budgeting		
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<b><u>Financial Summaries</u></b>		
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# Vote Page



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Position summary schedule (mandatory)				
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Performance measures (mandatory)				
<b><u>Document-wide Criteria</u></b>				
Statistical/supplemental section				
Glossary				
Charts and graphs				
Understandability and usability				

# Outstanding List for All Criteria



## FY 2023 and 2024 Budgets - GFOA Distinguished Budget Presentation Award Program Outstanding List for All Criteria

<u>Government Name</u>	<u>State</u>	<u>Gov. Type</u>	<u>Code</u>	<u>Criteria</u>	<u>FYB Year</u>
Alachua County	FL	County	C1	Table of Contents	2023
Arizona Fire & Medical Authority	AZ	Special District	C1	Table of Contents	2023
Beaufort County School District	SC	School District	C1	Table of Contents	2023
Central Florida Regional Transportation Authority dba LYNN	FL	Special District	C1	Table of Contents	2023
City of Artesia	CA	Municipality	C1	Table of Contents	2023
City of Atlanta	GA	Municipality	C1	Table of Contents	2023
City of Belleview	FL	Municipality	C1	Table of Contents	2023
City of Bend	OR	Municipality	C1	Table of Contents	2023
City of Brockton	MA	Municipality	C1	Table of Contents	2023
City of Bullard	TX	Municipality	C1	Table of Contents	2023
City of Burleson	TX	Municipality	C1	Table of Contents	2023
City of Campbell	CA	Municipality	C1	Table of Contents	2023
City of Casper	WY	Municipality	C1	Table of Contents	2023
City of Clayton	MO	Municipality	C1	Table of Contents	2023
City of College Park	MD	Municipality	C1	Table of Contents	2023
City of Destin	FL	Municipality	C1	Table of Contents	2023
City of Dunedin	FL	Municipality	C1	Table of Contents	2023
City of Gainesville	TX	Municipality	C1	Table of Contents	2023
City of Garden Grove	CA	Municipality	C1	Table of Contents	2023
City of Harlingen	TX	Municipality	C1	Table of Contents	2023
City of Henderson	TX	Municipality	C1	Table of Contents	2023
City of Henderson	KY	Municipality	C1	Table of Contents	2023
City of Hesperia	CA	Municipality	C1	Table of Contents	2023
City of Kingman	AZ	Municipality	C1	Table of Contents	2023
City of Kirksville	MO	Municipality	C1	Table of Contents	2023



# Table of Contents

# Table of Contents



## #C1. | Table of Contents

**Mandatory:** Include a table of contents that facilitates easy access to 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?

**Make sure every page is sequentially numbered.**

### Explanation

The pages in an electronic table of contents should link to the corresponding pages within the body. Care should be taken in developing electronic page number references in the table of contents, so they agree with the related page numbers. The use of whole numbers as page numbers is encouraged. Links outside of the document are acceptable to put in the table of contents.



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City of Coconut Creek, FL.

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# Strategic Goals and Strategies

# Strategic Goals and Strategies



## #P1. | Strategic Goals and Strategies

**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?

**Look at GFOA's best practice on Strategic Planning.**

### Explanation

This criterion relates to the long-term, entity-wide, strategic goals that provide the context for decisions within the annual budget. Mention how the goals were derived. Include action plans or strategies on how the goals will be achieved. Major goals may be summarized, with additional information on the strategic plan linked elsewhere. Specific budget initiatives may be linked to goals. Refer to GFOA's best practice on [Strategic Planning](#).



# Strategic Goals and Strategies



City of Pompano Beach, FL.

## City of Pompano Beach Strategic Planning Roadmap Diagram





# Strategic Goals and Strategies



City of St. Albert, AB.

## STRATEGIC PRIORITY TWO: DOWNTOWN VIBRANCY

Foster a downtown where people come to live, gather, celebrate, shop and do business.

Strategies:

- Support review and planning for the Downtown Area Redevelopment Plan (DARP).
- Promote our heritage, arts and culture by providing a variety of community events and gathering places that build connections and bring people together downtown. This strategy includes advancing planning for the development of Millennium Park.
- Facilitate and support the downtown business community to leverage collaborative opportunities and promote businesses that help create a vibrant downtown. This strategy includes supporting the creation of a Business Improvement Area.



St. Albert Farmers' Market



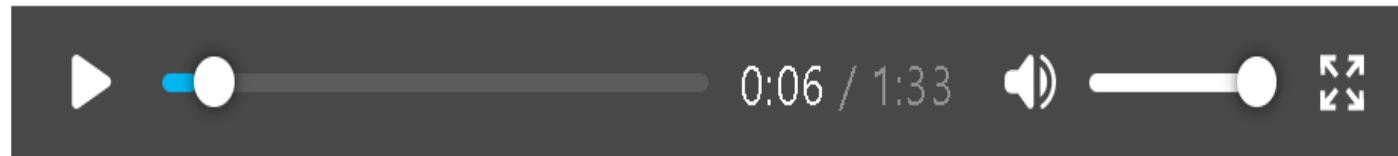
Pride Crosswalk Painting

# Strategic Goals and Strategies



<https://www.clevelandmetroparks.com/about/planning-design/the-second-century-of-stewardship-system-plan>

Cleveland Metroparks, OH.



Cleveland, Cuyahoga County, and Northeast Ohio enjoy a beautiful setting along Lake Erie in an area rich with natural resources. The river valleys, shorelines, parkways, trails and forests of Cleveland Metroparks resonate with the community and enjoy broad support.

# Poll Question #1



**Do you show action plans and strategies as part of your strategic plan?**

**A. Yes**

**B. No**



# Priorities and Issues



# Priorities and Issues



## #P2. | Priorities and Issues

**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?

**Discuss issues and offer solutions.**

### Explanation

This criterion requires a summary explanation of key issues and decisions made during the budget process. The budget message also should address the ramifications of these decisions. Focus on solution-oriented discussion. Include major changes in service levels, fees, and/or taxes.

# Priorities and Issues



City of Ridgecrest, CA.

## CHALLENGES

It is, however, important to acknowledge that we face several challenges in the coming year. The rising costs of maintaining and upgrading our infrastructure, coupled with increasing demands for essential services, present financial hurdles that require careful navigation. It is fiscally responsible to maintain our streets, roads, and potholes now so they do not deteriorate and become costlier to fix in the future. Additionally, well maintained city streets, roads, parks, and recreation centers are important to maintaining Ridgecrest's quality of life. We must also remain mindful of the potential impacts of state and federal budgetary changes on our local finances. It is crucial that we address these challenges proactively and responsibly to ensure the continued growth and prosperity of our community.

## OPPORTUNITIES

Amidst these challenges, we also find opportunities to enhance the quality of life for all residents of Ridgecrest. This budget allocates resources towards improving public safety, expanding recreational facilities, investing in sustainable infrastructure, and promoting economic development. Programs that retain, attract and help expand businesses in town are important to creating jobs and a vibrant local economy. By capitalizing on these opportunities, we can build a resilient and thriving community.

## COMMUNITY FEEDBACK

We continue to engage the Ridgecrest community for feedback on City service needs and priorities as we have done in the past. We are proud to announce that residents continue to be satisfied with our work at the City. Over 60% of respondents were satisfied with the job the City is doing to provide City services. Respondents also identified City service priorities including keeping public areas healthy, clean, and safe and attracting and retaining local businesses and jobs. We thank all of the residents that participated in this initial community survey and we look forward to our conversations and engagement with the community through this year's Ridgecrest Conversation.



## BUDGET CHALLENGES

*Responsible municipal budgets take into account a number of internal and external environmental factors that pose significant challenges. They include the following:*

**1. Pension Liabilities:** Municipalities across the state must continue to address the funding of pension liabilities. Based on the current State Statutes, municipalities have until 2040 to fund 90% of their respective public safety pension obligations.

Pension benefits are funded by a combination of employer contributions, employee contributions, and investment earnings on those contributions. When there is a gap between the assets available to fund benefits, and the assets needed to fund benefits, the City must make up the difference.

### THE CITY'S PENSION PLANS:

- 1. Illinois Municipal Retirement Fund (IMRF) – For public sector employees administered at the state level
- 2. Police Pension Fund – Separate fund
- 3. Fire Pension Fund – Separate fund

Over the last 10 years, the City has made many changes to ensure the required funding levels for the public safety pensions is met by 2040. In 2011, the City changed the actuarial assumptions by lowering the investment rate of return from 8% to 7.75%, and then adjusted it again to 7% in 2012. The 2019 Budget incorporated a change to the actuarial rate of return to 6.75% (investment rate) for both the Police and Fire Pensions which is still currently being used. Prudent long-term fiscal planning includes an ongoing monitoring of the actuarial assumptions including investment rate of returns, especially given current market conditions.

For the 2024 Budget, 21.2% of the City's General Fund goes toward paying for public safety pension benefits through levying the amount needed for funding on the Property Tax Levy, compared to 7.47% in 2003.

Unfunded Actuarial Accrued Liability (AAL)			
	IMRF	Police Pension Fund	Fire Pension Fund
Actuarial Accrued Liability	133,292,951	184,713,373	183,298,717
Actuarial Value of Assets	125,833,204	87,842,330	95,531,924
Unfunded AAL	7,459,747	96,871,043	87,766,793
Funded Ratio	94.40%	47.56%	52.12%

Even with the previously mentioned measures, the pension issue as a whole needs to be addressed at the State level. The City has continued to fund its annual obligation year after year, however, over the last 15 years, the levy requirement has increased drastically.

The City is not unique in facing these pension challenges as many communities face these trends across the State. This continues to be an unsustainable model not only for Des Plaines but for all Illinois municipalities to continue to fund.

The background is a solid light blue color. On the left side, there is a large, faint, light blue graphic. It consists of a circular arrow pointing clockwise, with a large dollar sign (\$) superimposed over it.

# Budget Overview



# Budget Overview



## #C2. | Budget Overview

**Mandatory:** An overview of significant budgetary items and trends 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?

**Present the budget overview in a concise manner.**

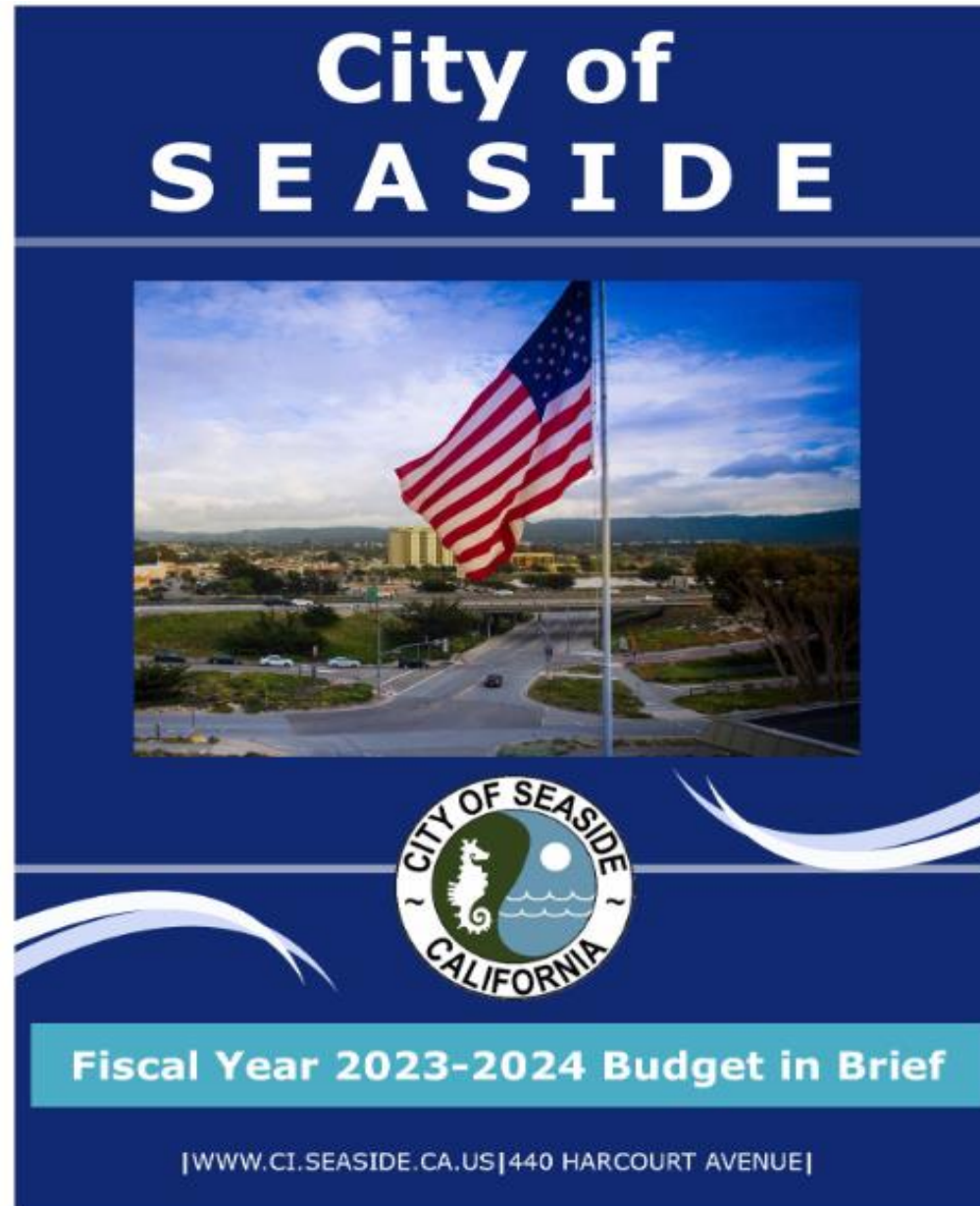
### Explanation

The intent of this criterion is to help readers quickly understand major budgetary items and trends (revenues, expenditures, and capital). Highlighting, indentation, bullet points, outlines, use of social media, dashboards, videos, tables, or graphs may help in communicating this information. If a budget-in-brief is published separately, provide that link. Summarize any significant changes between the proposed to adopted budget.

# Budget Overview



City of Seaside, CA.



# Budget Overview

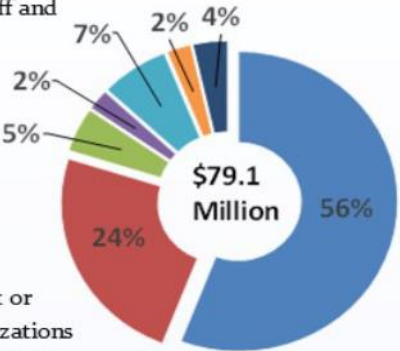


## Citywide Budget—All Funds

Beginning Balance \$75.4 million	Revenue \$66.5 million	Expenditures \$79.1 million	Ending Balance \$62.8 million
-------------------------------------	---------------------------	--------------------------------	----------------------------------

The City of Seaside maintains seven fund types. The FY 2023-24 Citywide Budget is

- General Fund:** The City's primary fund; supports most City Staff and key City services such as Police, Fire and Public Works
- Special Revenue Funds:** Account for revenue that can only be used for special purposes, such as gas taxes and FORA funds
- Internal Service Funds:** Used to allocate costs. The city uses three funds, IT, Fleet Maintenance and Insurance
- Capital Projects Funds:** Account for Capital Projects from the City's Capital Improvement Program (CIP)
- Private Purpose Trust Funds:** Account for assets held in a trust or custodial capacity for the benefit of other individuals or organizations
- Enterprise Funds:** Account for services that are primarily funded with user Fees. The City has two enterprises; The Golf Course and Seaside Municipal Water
- Debt Service Funds:** Account for the repayment of debt



### CITY SERVICES:

The City provides ongoing services such as park maintenance, street repair and maintenance, recreation programs, police and fire safety programs, planning, building inspection, permitting, and municipal code enforcement.

City of Seaside, CA.

## Financial Outlook:

With revenues flattening and expenses increasing, the City should expect fund balance to decrease over the course of the next few years. This is likely to continue until new development projects are completed resulting in new and enhanced revenue sources. Still the City is currently in a good position with all rainy day reserves fully funded. To avoid dipping below Rainy Day reserve policy levels, the City will have to prioritize spending and make challenging choices in the coming years.

# Budget Overview



City of Corvallis, OR.

FY 2024 UNFUNDED NEEDS			
FUND	DEPARTMENT	REQUEST	COST
General	Community Development	Houselessness work	\$45,000
Administrative Services Fund	Finance	Web-based Budgeting Software	\$75,000
Administrative Services Fund	Finance	1.0 FTE Financial Services	\$127,000
General	Non-Departmental	City Hall Annex Relocation and Modular Office Space	\$900,000
Administrative Services Fund	HR	Reclass Sr. HR Analyst to HR Manager	\$21,000
Technology & Communications Fund	IT	1.0 FTE ERP Administrator	\$129,100
General	Parks & Recreation	Funding for Capital Improvement and Asset Replacement	\$273,500
General	Parks & Recreation	Diversity, Equity, Inclusion and Accessibility Initiatives	\$43,500
General	Parks & Recreation	Environmentally Friendly Parks Maintenance Equipment	\$16,000
<b>Total</b>			<b>\$1,630,100</b>



# Budget Overview



City of Vancouver, WA.



### Select Company

- ☒ City of Vancouver
- ☐ Downtown Redevelopment Authority
- ☐ Public Facilities District

The City of Vancouver Budget Dashboard is available to the public to view budget to actuals. This data is made available to the public in an effort to be more transparent and accessible by providing interactive dashboards.

### Revenue Budget

**\$1,027.63M**

The City of Vancouver’s budget revenue is made up of variety of taxes (including property and sales), fines and fees, and grant funds.

[Explore Revenue Budget](#)

### Expenditure Budget

**\$1,214.96M**

The City of Vancouver’s expenditures is the outflow of funds to pay for salaries, benefits, supplies, services or any other obligation of the city.

[Explore Expenditures](#)

### Supplier Spend

**\$155.08M**

Supplier Spend are expenditures associated with suppliers.

[Explore Supplier Spend](#)

### Capital Budget

**\$271.61M**

Capital Budgets consists of capital funds and capital projects in blended funds like 481 Airport Fund and 491 Parking Services Fund.

[Explore Capital Budget](#)



# Organization Chart

# Organization Chart



## #O1. | Organization Chart

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

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

**Make sure the organization chart is legible.**

### Explanation

This criterion requires that a legible organization chart be presented only for the overall entity. Organization charts for individual units are not required. When organization charts are provided for individual units within the entity, those charts should be presented in such a way as to underscore the link between the individual unit and the overall entity. Consider explaining how the organization structure helps in achieving entity goals.



# Organization Chart




## ORGANIZATIONAL CHART

City of Port Coquitlam, BC.







# Fund Descriptions and Fund Structure

# Fund Descriptions and Fund Structure



## #F1. | Fund Descriptions and Fund Structure

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?

**An “organization chart” of the government’s funds is useful.**

### Explanation

Showing an entity's budgetary fund structure is essential for understanding its financial configuration. An overview of the budgeted funds should be included in the document. This overview should include each major fund's name and either (1) an indication of whether the fund is a governmental, proprietary, or fiduciary fund or (2) an indication of the fund type of each fund (e.g., general, special revenue, enterprise fund). Any fund whose revenues or expenditures/ expenses, excluding other financing sources and uses (governmental funds), excluding transfers in and transfers out (proprietary funds) constitute more than 10% of the revenues or expenditures/ expenses of the appropriated budget should be considered a major fund for this purpose. The entity should identify its major funds.

# Fund Descriptions and Fund Structure



City of Richfield, MN.

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## Major Funds and Fund Descriptions

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Major funds represent the significant activities of the City 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. The breakdown of the City's fund structure is as follows:

### Major Governmental Funds

The main operating fund for the City of Richfield, the General Fund is a major fund of the City and is used to account for the resources devoted to funding services traditionally associated with local governments.

### Major Proprietary Funds

Account for the acquisition, operation and maintenance of government facilities and services, which are entirely self supported by user charges. The City of Richfield incorporates both Enterprise Funds and Internal Service Funds. The only major fund of this type is the Municipal Liquor Fund, which is a retail establishment where merchandise is purchased and marketed with the intent for resale and responsible distribution.

### Major Capital Project Funds

These funds account for the financial resources to be used for the acquisition or construction of major capital facilities. The major fund of this type only includes the Right of Way Improvement Fund.

### Nonmajor Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds includes: Liquor Contribution Fund, Tourism Administration Fund, Communications Fund, Elections Fund, Drug/Felony Forfeiture Fund, Public Safety Compliance Fund, Recreation Services Contributions Fund, Nature Center Contributions Fund, Public Health Grants Fund, Wood Lake Half Marathon Fund, Franchise Fee Fund, Ice Arena Fund, Swimming Pool Fund, and Special Facilities Fund.

### Nonmajor Proprietary Funds

These funds account for the acquisition and maintenance of government facilities and services, which are entirely self-supported by user charges. The City of Richfield incorporates both Enterprise Funds and Internal Service Funds into its processes. Enterprise Funds include: the Water and Wastewater Utility Fund which accounts for the City's water and wastewater operations, and the Storm Sewer Utility Fund. Internal Service Funds include: Central Garage & Equipment Fund, Information Technology Fund, Self Insurance Risk Management Fund, Building Services Fund and Compensated Absences Fund.

### Nonmajor Debt Service Funds

These funds are used to account for the accumulation of resources for, and the repayment of general long-term debt, interest and related costs. The funds included are the General Obligation Redevelopment Bonds Fund and the General Obligation Improvement Bonds.

### Nonmajor Capital Project Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The two funds included are the Recreational Development Fund and the Public Facility Funds.

# Fund Descriptions and Fund Structure



Town of Parker, CO.

	Major Fund	Non-Major Fund	Included in Budget	Included in ACFR
<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



# Department/Fund Relationship



## #02. | Department/Fund Relationship

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?

**The department/fund relationship can be shown using a matrix.**

### Explanation

Since most entities use more than one way of classifying financial and operational information, this criterion provides an explanation or illustration of the relationship between functional units, programs, major funds, and nonmajor funds in the aggregate. A matrix is a common way to show this relationship.

# Department/Fund Relationship



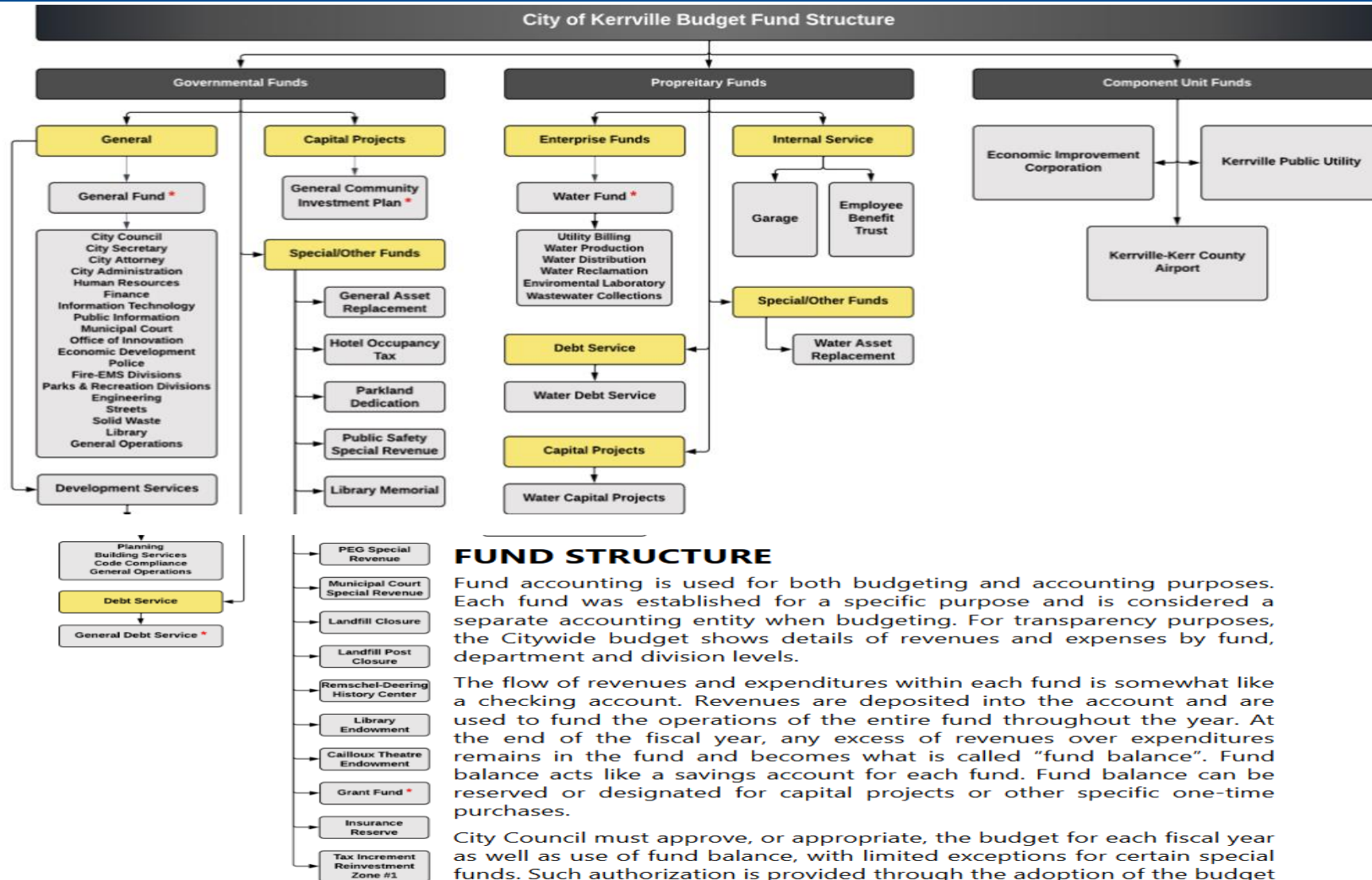
City of Birmingham, MI.

Function/Department	Operating Funds - Budgeted							
	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						✓		

# Department/Fund Relationship



City of Kerrville, TX.





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# Basis of Budgeting

# Basis of Budgeting



## #F2. | Basis of Budgeting

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

1. Is the basis of budgeting defined (*e.g., 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?

**Governments should ensure that the basis of budgeting and accounting used and described in the budget document and audited financial statements are consistent.**

### Explanation

Clearly identify the basis of budgeting (*e.g., modified accrual, cash, accrual, or a general description of the basis if not standard employed by the entity for each category of funds represented (governmental, proprietary, and fiduciary)*). Governments should review the basis of budgeting used and described in the audited financial statements to ensure consistency with what is used and described in the budget document. Refer to GFOA's best practice, [Basis of Accounting versus Budgetary Basis](#).

# Basis of Budgeting



## Financial statements, notes to the budgetary comparison schedule:

Annual budgets are adopted on a basis consistent with ***generally accepted accounting principles*** for the general fund, community development block grant fund, library fund, and debt service fund. The capital projects fund is appropriated on a project-length basis. Other special revenue funds and the permanent fund do not have appropriated budgets since other means control the use of these resources (e.g., grant awards and endowment requirements) exist, and grants sometimes span a period of more than one fiscal year.

Annual budgets are adopted for all governmental and proprietary funds except for the Intergovernmental Revenue, State Housing Initiative Partnership, American Rescue Plan Act, Affordable Housing Trust, and capital project funds. The original and final budgets, as presented, include re-appropriated encumbrances of the prior year. ***The budgets have been adopted on a basis consistent with GAAP with the following exceptions: Budgetary expenditures include GAAP expenditures adjusted for encumbrances at September 30, 2021 and principal on the long-term debt of proprietary funds.*** Unencumbered balances of appropriations lapse at year-end.

# Basis of Budgeting



Budget document	Financial statements
<p>The budget is prepared using the <b>modified accrual basis of accounting</b> for all funds. This approach to accounting recognizes revenues when they become measurable and expenditures at the time liability is incurred. All revenues and expenditures must be included in the annual budget ordinance or the appropriate capital and/or grant project ordinances. Any operational appropriations that are not expended or encumbered shall lapse. The Village uses the modified accrual method as the basis for budgeting, accounting, and for financial reporting.</p>	<p>The Village's budgets are adopted as required by State Statutes. An annual budget ordinance is adopted for the General Fund. All annual appropriations lapse at fiscal year-end. A project ordinance is adopted for the Capital Project Fund, and a grant project ordinance was adopted for the American Rescue Plan Act Special Revenue Fund. All budgets are prepared using the <b>modified accrual basis of accounting</b>.</p>

# Basis of Budgeting



Budget document	Financial statements – notes to RSI
<p>The City's <b>basis of budgeting is the same as the basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP)</b>. The City only has governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) whose budgets are prepared on a <b>modified accrual basis</b> where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due.</p>	<p>Annual budgets are adopted on a basis consistent with <b>GAAP</b>. As a General Law City, the City is not legally required to adopt a budget; however, the City Municipal Code requires the City Manager to prepare an annual budget based on projections received from all city departments, boards and commissions. All annual appropriations lapse at year end or are carried forward at the City Manager's discretion.</p>



# Basis of Budgeting



Budget document	Financial statements – MD&A
<p>The City's <b>basis of budgeting is the same as the basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP)</b>. The City only has governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) whose budgets are prepared on a <b>modified accrual basis</b> where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due.</p>	<p>The City budgets on a <b>cash basis</b>, which includes receipt of loan payments from Successor Agency.</p>



# Financial Policies

# Financial Policies



## #P3. | Financial Policies

**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?

**Look at GFOA best practice on Adoption of Financial Policies.**

### Explanation

This criterion requires a discussion of the long-term financial policies. Financial policies that should be included (but not limited to) and formally adopted relate to: (1) financial planning policies, (2) revenue policies, and (3) expenditure policies. The entity should adopt a policy(s) that defines a balanced operating budget and indicates whether the budget presented is balanced. The entity should adopt a policy(s) that supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies. The entity should adopt a policy(s) to inventory and assess the condition of all major capital assets. Revenue policies should consist of diversification, fees and charges, and use of one-time and unpredictable revenues. Expenditure policies should consist of debt capacity, issuance, management policy, fund balance reserves, and operating/capital budget versus actual monitoring. If any policy is not in compliance, please explain the strategy to achieve conformance. Consider including revision dates for adopted policies. It is acceptable to include links to your policies, especially if the policies are lengthy, but do provide a summary in those instances.

Refer to GFOA's best practices on (1) [Adopting Financial Policies](#), (2) [Long-Term Financial Planning](#), (3) [Multi-Year Capital Planning](#), (4) [Establishing Government Charges and Fees](#), (5) [Debt Management Policy](#), (6) [Fund Balance Guidelines for the General Fund](#), (7) [Working Capital Targets for Enterprise Funds](#), (8) [Enterprise Risk Management](#), and (9) [Establishing an Effective Grants Policy](#).

# Financial Policies



While external and internal events can be useful motivators for developing new policies, a finance officer may decide to promote the use of financial policies within the organization simply because, in his or her professional judgment, it is the right thing to do. In this case, there are two general strategies available.

1. The first strategy is to promote a policy that addresses a “hot-button” or highly visible issue.
2. The second strategy is simply to start with the policies that tend to be most important to good financial management.

Essential policies	Highly advisable policies
Fund balance and reserves	Accounting and financial reporting
Operating budget	Revenues
Capital budgeting and planning	Internal controls
Debt management	Expenditures
Long-range financial planning	Purchasing
Investment	Risk management
	Economic development

# Financial Policies



Metropolitan Sewerage District of  
Buncombe County, NC.

## Overview

The Metropolitan Sewerage District of Buncombe County, North Carolina (the District) fiscal policies compiled below comprises the basic framework for the overall financial management of the District. These policies assist Board and Management decision-making and provide guidelines for evaluating both current and long-range activities and programs. They are reviewed annually in conjunction with the budgetary process to verify continued applicability and benefit to the District.

The primary objectives of these policies are to ensure that moderate rate increases will be adequate to provide current and future funds to support the District's mission and goals; and to provide accountability for cost-effective stewardship of ratepayer's funds to stakeholders through fairly presented financial information supported by full disclosures.

## Revenue Policy

1. **Revenue Recognition**—Revenues shall be recorded on the full accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) for proprietary governmental entities.
2. **Setting User Charges**—Charges for domestic and industrial sewer users shall be set at such a level to provide sufficient revenues to cover all annual operating and debt service expenditures, to accumulate funds for timely acquisition and replacement of capital equipment and facilities, and to finance the pay-as-you-go portion of the long-term Capital Improvement Plan as approved by the Board.
3. **Revenue Projections**—To assist in setting annual user rate charges, District staff will prepare projections of revenues and expenditures for a minimum of five years.
4. **Daily Deposits**—In accordance with NC General Statutes Section 159-32, the Board shall require daily deposits of receipts only when the moneys on hand amount to at least two hundred fifty dollars (\$250.00). Any funds not immediately deposited shall be appropriately safeguarded.



# Financial Policies



Metropolitan Sewerage District of  
Buncombe County, NC.

## Revenue Policy (continued)

5. **Monitoring Revenue**—District staff shall monitor revenues as billed and collected by participating entities for reasonableness and completeness and shall report to the Board no less than quarterly.
6. **Direct Billing**—For those users who are billed directly by District staff, such bills shall be computed accurately, recorded properly, and distributed in a timely manner.
7. **Billing Adjustments**—The Billing Coordinator shall be authorized to create and post credit memoranda for adequately documented adjustments incurred by customers billed directly by the District. The Billing Coordinator may also make adjustments of up to \$10 to correct errors or remove disputed charges.
8. **Bad Debt**—The District shall consider as bad debt any domestic revenue for customers when written off by the member agencies who provide collection services. All delinquent customer accounts billed directly by the District shall be subject to reasonable collection efforts.

After such efforts have been exhausted, writing off uncollectible accounts shall be authorized as follows: The Billing Coordinator may write off amounts up to \$10, the Director of Finance amounts up to \$1,000, and the General Manager amounts over \$1,000. The Director of Finance shall prepare an annual reporting of bad debts to be submitted to the Finance Committee.

9. **Authority for Revenue Procedures**—The Director of Finance shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures, including internal controls, for the billing, recording, and reporting of all revenues of the District in compliance with GAAP and State law. Any changes to revenue procedures will be reported to the Finance Committee at their next meeting.

# Financial Policies



Metropolitan Sewerage District of  
Buncombe County, NC.

## Operating Budget Policy

1. **Funding**—Debt or bond financing will not be used to finance current expenditures.
2. **Service Efforts and Accomplishments**—The District will integrate performance measures and productivity indicators into its budgetary process.
3. **Planning**—The District will prepare a ten-year operating budget projection, which will include projections of annual growth plus allowances for operating costs of new capital facilities.
4. **Risk Management**—The District will utilize a risk management program to protect against loss and reduce exposure to liability. A comprehensive safety program shall be an integral component and will investigate property damage and workers' compensation incidents to minimize liability and take proactive measures to reduce the number and severity of future claims.
5. **Authority for Budget Procedures**—The District will prepare the budget in accordance with GAAP and the Local Government Budget and Fiscal Control Act (LGBFCA) established by the state legislature.
6. **Periodic Reporting**—The Finance Department shall submit quarterly budget to actual financial reports to the Board of Directors and monthly to Division Heads.
7. **Balanced Budget**—The District shall submit a balanced budget wherein budgeted expenditures shall equal budgeted revenues. Budgeted revenues may include transfers from another fund, reserves, or fund equity (available funds) defined as the excess of revenues over expenditures accumulated from prior years that are present in the form of cash at the beginning of the fiscal year.

# Financial Policies



Metropolitan Sewerage District of  
Buncombe County, NC.

## Asset Management Policy

1. **Planning for Operational and Maintenance Assets**—The District shall utilize an Equipment Replacement Review Committee to plan major operational and maintenance asset acquisitions on a systematic, comprehensive, and entity-wide basis.
2. **Asset Condition**—The District will maintain all assets at a level adequate to comply with all regulatory requirements and to minimize future replacement and maintenance costs. This process will be coordinated with the planning in the Capital Improvement Program.

## Capital Improvement Policy

1. **Planning**—The District will annually update and re-adopt a ten-year Capital Improvement Program, identifying and describing each capital project along with the estimated cost and funding source, in accordance with requirements of the State of North Carolina Collection System Permit.
2. **Capitalization**—The District will charge engineering division salaries and related costs used to plan for and oversee construction of major infrastructure to the Capital Improvement Program.
3. **Reporting**—The District will provide annual reports of expenditures by project to the Capital Improvement Program Committee.
4. **Funding**—The District will fund the construction program from revenue bonds and current revenues including grants as available.

## Accounting Policy

1. **Authority for Accounting Procedures**—The District will establish and maintain the accounting system according to the North Carolina Local Government Budget and Fiscal Control Act (LGBFCA), generally accepted accounting principles (GAAP) for governments, and in compliance with applicable provisions in the Bond Order.

# Financial Policies



Metropolitan Sewerage District of  
Buncombe County, NC.

## Accounting Policy (continued)

2. **Annual Audit**—An annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, and a management letter indicating any suggestions for improvement or areas of concern.
3. **Transparency**—Full disclosure will be provided in the financial statements and bond representations.
4. **Due Diligence**—The District will monitor the audited financial statements of member agencies and compare with reports of revenues remitted to the District and accounts receivable billed by member governments.
5. **Financial Reporting**—The District shall prepare an annual comprehensive financial report (ACFR) upon completion of the financial audit, which will be submitted to the Government Finance Officers' Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.
6. **Written Accounting Procedures**—The District will maintain currently updated written accounting procedures

## Debt Policy

1. **Duration**—Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the lesser of the expected useful life of the project or thirty years.
2. **Capitalization**—Interest, operating, and/or maintenance expenses will be capitalized only for facilities of enterprise activities and will be strictly limited to those expenses incurred prior to actual operation of the facilities.
3. **Ratings**—The District will endeavor to maintain its financial condition at no lower than Moody's "A1" and Standard & Poor's "AA-" bond rating.

# Financial Policies



Metropolitan Sewerage District of  
Buncombe County, NC.

## Debt Policy (continued)

4. **Unfunded Liabilities**—The District's debt policy extends beyond capital financing and includes not knowingly entering into any contracts creating significant unfunded liabilities.
5. **Coverage Ratio**—The District shall prepare an annual budget to maintain a debt ratio (coverage) of at least 1.5 net revenues to bonded debt. This exceeds the minimum 1.2 ratio as set forth in the Bond Order.
6. **Compliance**—The District shall follow terms and conditions of its Bond Order and any requirements of the Local Government Commission.

## Cash Management and Investment Policy

1. **Written Policy**—The District Board's investment policy, written to be in compliance with NC General Statutes and its Bond Order, shall be reviewed on an annual basis by the Board's Finance Committee.
2. **Objectives**—The primary objectives of investment activities, in priority order, shall be preservation of principal, liquidity, and yield.
3. **Periodic Reporting**—The District shall provide monthly investment reports to its Board and submit semi-annual reports to the North Carolina Local Government Commission.
4. **Treasury Services**—The District shall consider the advisability of preparing a Request for Proposal (RFP) for banking services every three (3) years.

## Reserve Policy

1. **Capital Reserves**—The District shall maintain a Capital Reserve Fund in the amount of 6% of current expenses in the adopted annual Operation & Maintenance Fund Budget as set forth in the Bond Order. This fund may be used only for debt service payments in the event of inadequate revenues or for unusual and extraordinary repair and maintenance expenses.



# Financial Policies



Metropolitan Sewerage District of  
Buncombe County, NC.

## Reserve Policy (continued)

2. **Fleet & Heavy Equipment**—The District shall maintain a Fleet & Heavy Equipment Fund for vehicles and rolling stock with a value greater than \$10,000. Periodic budgeted transfers from the operating fund along with proceeds from sale of equipment shall be deposited in said fund along with interest earnings to provide funding to replace vehicles on a systematic basis as required.
3. **Plant Equipment**—The District shall maintain a Wastewater Treatment Equipment Replacement Fund for capital expenditures of \$10,000 or more with a useful life of at least (3) years. Periodic budgeted transfers from operations are intended to stabilize rate increases by planning funding for major repairs and rehabilitations.

## Purchasing Policy

1. **Authority for Purchasing Procedures**—The District will follow procedures and guidelines as prescribed by North Carolina General Statutes and Board approved resolutions.
2. **Centralized Procurement**—The District shall operate centralized purchase and warehouse functions to obtain materials, supplies, and services in the most cost-efficient manner for the District.

## Poll Question #2



**Are your financial policies all in one location of the document and written succinctly?**

**A. Yes**

**B. No**

A faint, light blue background graphic featuring a large dollar sign (\$) and a circular arrow, suggesting a financial or budgeting theme.

# Budget Process

# Budget Process



## #P4. | Budget Process

**Mandatory:** Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. Also, 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?

**Include the public in your budget process.**

### Explanation

This criterion requires a concise narrative description of the budget process, including an explanation of relevant legal or policy requirements. This description should include the internal process to prepare the budget, the opportunities for public input, and the actual adoption of the budget. A budget calendar should be included (noting both key operating and capital dates), although its format may vary. Inclusion of dates in the narrative description of the budget process will not satisfy this criterion. The process for amending the budget after adoption should be covered. Clearly identify the legal level of budgetary control. Refer to GFOA's best practice on [Public Engagement in the Budget Process](#).

For fiscal year 2024

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[illegible]



# Budget Process

## Budget Process

The process of developing Mecklenburg County's annual budget is continuous and interconnected. The process emphasizes engagement with residents, business partners, and staff to ensure the County Manager's Recommended Budget and the Boards of County Commissioner's Adopted Budget represent the priorities and needs of the community. The budget process can be organized into eight phases, outlined below.



# Budget Process



Mecklenburg County, NC.



# Poll Question #3



**Do you engage with citizens in your budget process?**

**A. Yes**

**B. No**



# Consolidated Financial Schedule



# Consolidated Financial Schedule



## #F3. | Consolidated Financial Schedule

**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?

**Break out revenues by type and expenditures by function, program, or spending component for the all funds total.**

### Explanation

This criterion requires a summary of the revenues and other financing sources and expenditures and other financing uses of all appropriated funds in one place in the budget document. Other funds may be included in this schedule, but appropriated funds must be included. Both revenues and other financing sources and expenditures and other financing uses must be presented either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix. Merely showing fund totals in a summary schedule is not proficient. Revenues should be presented by type (e.g., property tax, sales tax, fees and charges, intergovernmental) for all appropriated funds in total. Expenditures should be presented either by function, program or spending component.



# Consolidated Financial Schedule



## Charleston County, South Carolina Fund Statement by Fund Type

Charleston County, SC.

	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 123,417,021	\$ 27,772,353	\$ 209,043,453	\$ 53,273,509	\$ (211,575,088)	\$ 201,931,248
Revenues:						
Property Tax	110,387,000	30,713,000	45,168,247	-	-	186,268,247
Sales Tax	103,500,000	-	220,282,000	-	-	323,782,000
Licenses and Permits	7,399,950	-	210,000	-	-	7,609,950
Intergovernmental	33,382,564	376,127	10,004,001	8,201,788	-	51,964,480
Charges and Fees	27,153,353	-	12,589,341	71,046,119	55,693,078	166,481,891
Fines and Forfeitures	878,500	-	176,000	-	-	1,054,500
Interest	5,005,000	900,000	7,859,000	1,978,000	2,332,000	18,074,000
Miscellaneous	4,787,588	-	911,000	(158,000)	420,000	5,960,588
Leases and Rent	213,094	-	-	266,516	-	479,610
Subtotal	292,707,049	31,989,127	297,199,589	81,334,423	58,445,078	761,675,266
Interfund Transfer In	3,900,046	7,704,323	14,532,668	2,402,258	4,830,880	33,370,175
Total Available	420,024,116	67,465,803	520,775,710	137,010,190	(148,299,130)	996,976,689
Expenditures:						
General Government	91,301,041	-	14,691,000	11,647,717	66,227,225	183,866,983
Judicial	27,252,187	-	14,305,839	-	-	41,558,026
Public Safety	129,449,340	-	6,102,152	5,217,519	-	140,769,011
Public Works	17,112,713	-	13,091,731	48,409,306	-	78,613,750
Health/Welfare	5,934,047	-	-	13,721,514	-	19,655,561
Culture/Recreation	35,844,342	-	31,306,244	-	-	67,150,586
Education	-	-	9,838,866	-	-	9,838,866
Economic Development	-	-	28,003,515	-	-	28,003,515
Debt Service	-	35,332,723	55,681,998	1,262,900	-	92,277,621
Subtotal	306,893,670	35,332,723	173,021,345	80,258,956	66,227,225	661,733,919
Interfund Transfer Out	17,853,527	-	122,639,808	7,051,639	-	147,544,974
Total Disbursements	324,747,197	35,332,723	295,661,153	87,310,595	66,227,225	809,278,893
Nonspendable	6,661,326	-	294,923	80,857,648	13,992,644	101,806,541
Restricted: External	-	-	40,842,649	(43,891,376)	(289,033,070)	(292,081,797)
Restricted: Internal	88,615,592	17,437,001	6,919,738	1,476,974	50,015,137	164,464,442
Available	-	14,696,079	177,057,247	11,256,349	10,498,934	213,508,610
Ending Balance, June 30	\$ 95,276,919	\$ 32,133,080	\$ 225,114,557	\$ 49,699,595	\$ (214,526,355)	\$ 187,697,796



# Three Year Consolidated and Fund Financial Schedules

# Three Year Consolidated and Fund Financial Schedules



## #F4. | Three Year Consolidated and Fund Financial Schedules

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?
2. Is this information presented for the appropriated funds in total?
3. 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)?
4. Are revenues presented by major type in this schedule (*e.g., property taxes, intergovernmental, sales taxes, fees and charges*)?
5. Are expenditures presented by function, program, or spending component in this schedule?

**Break out revenues by type and expenditures by function, program, or spending component for the all funds total and individual funds.**



# Three Year Consolidated and Fund Financial Schedules



## Explanation

This criterion requires a schedule(s) that includes both revenues and other financing sources and expenditures and other financing uses for at least three budget periods (prior year actual, current year, and budget year). The data for the prior year should be the actual revenues and expenditures. However, the entity may choose whether to use the current year budget and/or estimated figures. Alternately, the schedules may include both the current year budget and the current year estimated amounts. 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 should be considered a major fund. Of course, information for other funds also may be presented. Information for individual major funds, nonmajor funds in the aggregate, and the entity as a whole may be presented on a single schedule or on separate schedules. Regardless of the format selected, the information for both revenues and expenditures must be included (1) on the same schedule(s) or (2) on schedule(s) presented on adjacent/sequential pages. Revenues should be presented by type (e.g., property tax, sales tax, fees and charges, intergovernmental) and expenditures should be presented either by function, program, or spending component.

# Three Year Consolidated and Fund Financial Schedules



Charleston County, SC.

Charleston County, South Carolina All Funds Fund Statement					
	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Projected	FY 2024 Approved
Beginning Balance, July 1	\$144,481,110	\$115,700,254	\$180,547,196	\$180,547,196	\$201,931,248
Revenues:					
Property Tax	189,841,370	186,064,591	171,125,025	171,262,552	186,268,247
Sales Tax	230,925,411	276,572,983	291,750,000	302,570,000	323,782,000
Licenses and Permits	7,241,852	8,489,032	7,175,600	8,579,950	7,609,950
Intergovernmental	44,024,292	49,662,585	47,185,345	48,375,418	51,964,480
Charges and Fees	147,845,572	170,726,941	146,575,381	147,817,170	166,481,891
Fines and Forfeitures	1,287,270	1,851,143	871,500	1,261,417	1,054,500
Interest	1,687,409	3,109,701	6,705,200	17,867,500	18,074,000
Miscellaneous	7,583,375	7,539,769	5,800,231	9,498,792	5,960,588
Leases and Rent	669,070	573,146	271,284	(105,422)	479,610
Debt Proceeds	-	8,012,486	-	-	-
Subtotal	631,105,621	712,602,377	677,459,566	707,127,377	761,675,266
Interfund Transfer In	44,422,573	39,062,922	59,250,891	63,019,106	33,370,175
Total Available	820,009,304	867,365,552	917,257,653	950,693,679	996,976,689
Expenditures:					
Personnel	190,557,346	194,359,062	214,805,061	206,439,945	242,990,657
Operating	264,403,397	284,457,059	277,198,283	265,745,437	307,478,326
Capital	3,234,404	4,913,208	12,205,820	15,698,056	18,659,000
Debt Service	96,370,142	67,411,191	121,029,314	121,463,944	92,605,936
Subtotal	554,565,289	551,140,520	625,238,478	609,347,382	661,733,919
Interfund Transfer Out	149,753,412	135,677,841	128,615,249	139,415,049	147,544,974
Total Disbursements	704,318,701	686,818,361	753,853,727	748,762,431	809,278,893
Nonspendable	96,648,947	101,806,541	101,806,541	101,806,541	101,806,541
Restricted: External	(317,649,975)	(314,023,127)	(318,386,053)	(306,581,797)	(292,081,797)
Restricted: Internal	254,744,486	213,156,653	193,363,057	204,714,132	164,464,442
Available	81,947,145	179,607,128	186,620,380	201,992,372	213,508,610
Ending Balance, June 30	\$115,690,603	\$180,547,192	\$163,403,926	\$201,931,248	\$187,697,796



# Three Year Consolidated and Fund Financial Schedules



Charleston County, SC.

	Charleston County, South Carolina General Fund Fund Statement				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Projected	FY 2024 Approved
Beginning Balance, July 1	\$ 99,203,375	\$ 110,582,177	\$ 134,439,303	\$ 134,439,303	\$ 123,417,021
Revenues:					
Property Tax	118,296,676	112,078,513	96,187,000	97,938,599	110,387,000
Sales Tax	75,614,563	88,244,796	96,300,000	96,700,000	103,500,000
Licenses and Permits	7,021,530	8,279,978	6,965,600	8,369,950	7,399,950
Intergovernmental	28,154,270	30,822,104	31,350,695	31,871,521	33,382,564
Charges and Fees	24,304,244	33,930,442	26,273,803	27,794,407	27,153,353
Fines and Forfeitures	817,008	933,485	679,500	897,330	878,500
Interest	409,272	1,120,747	1,302,500	5,004,000	5,005,000
Miscellaneous	4,922,947	3,407,343	4,233,803	4,427,617	4,787,588
Leases and Rentals	167,873	97,934	57,282	228,096	213,094
Debt Proceeds	-	1,117,546	-	-	-
Subtotal	259,708,383	280,032,887	263,350,183	273,231,520	292,707,049
Interfund Transfer In	4,236,026	3,975,888	3,868,143	3,807,255	3,900,046
Total Available	363,147,784	394,590,952	401,657,629	411,478,078	420,024,116
Expenditures:					
Personnel	148,534,429	151,452,577	168,213,679	163,792,083	184,627,637
Operating	89,426,309	91,524,920	102,886,300	102,922,279	117,945,388
Capital	3,131,516	3,847,797	3,593,576	2,763,127	4,320,645
Subtotal	241,092,254	246,825,294	274,693,555	269,477,489	306,893,670
Interfund Transfer Out	11,473,353	13,326,355	18,013,918	18,583,568	17,853,527
Total Disbursements	252,565,607	260,151,649	292,707,473	288,061,057	324,747,197
Nonspendable	6,260,267	6,661,326	6,661,326	6,661,326	6,661,326
Restricted: Internal	74,593,363	100,822,707	92,246,157	98,175,102	88,615,592
Available	29,728,547	26,955,269	10,042,672	18,580,592	-
Ending Balance, June 30	\$ 110,582,177	\$ 134,439,303	\$ 108,950,156	\$ 123,417,021	\$ 95,276,919



# Fund Balance

# Fund Balance



## #F5. | Fund Balance

**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 included?
2. Is the fund balance/net position information presented for the budget year?
3. Is there a schedule showing (1) beginning fund balances/net positions, (2) increases or decreases in total fund balances/net positions, and (3) ending fund balances/net positions 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 the 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 fund, 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?

Discuss fund balances/net position changes over ten percent.



# Fund Balance



## Explanation

This criterion requires that beginning and ending fund balances/net positions, as defined by the entity, be shown for the budget year, as well as revenues, expenditures/expenses, and other financing sources/uses. This information must be provided for each major fund and for the nonmajor governmental funds in the aggregate. The information may be included on the schedule(s) with the three-year data or may be presented on a separate schedule(s). Both the beginning and ending fund balances/net positions must be clearly labeled. If the entity budgets on a cash basis, the schedule may show beginning and ending cash rather than fund balance/net position. If the fund balances/net positions of any major fund or the nonmajor funds in the aggregate are expected to change by more than 10%, the changes should be discussed in the budget message/transmittal letter or at the bottom of the schedule identifying the change. If the ending fund balances/net positions are greater than the amount or percentage that the financial policies require to be set aside, the entity is encouraged to state that fact. Changes in net position for entities with no governmental funds should be reported.

Refer to GFOA's best practice on [Fund Balance Guidelines for the General Fund](#) and [Working Capital Targets for Enterprise Funds](#).

# Fund Balance



Residual balance	Fund category applicable to	Fund types
Fund balance	Governmental funds	General, Special Revenue, Debt Service, Capital Projects, Permanent
Net position	Proprietary funds	Enterprise and Internal Service



# Fund Balance



City of Woodstock, IL

## CITY OF WOODSTOCK Fund Balance Overview FY24/25 Budget

	FY23/24			FY24/25		
	Beginning Fund Balance	Projected Surplus (Deficit)	Ending Fund Balance	Beginning Fund Balance	Budget Surplus (Deficit)	Ending Fund Balance
<b>General Corporate</b>	\$ 8,191,400	\$ 500	\$ 8,191,900	\$ 8,191,900	\$ 3,400	\$ 8,195,300
<b>Special Revenue Funds:</b>						
Administrative Adjudication	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatic Center	-	-	-	-	-	-
Audit	24,800	100	24,900	24,900	3,300	28,200
Environmental Management	776,700	166,900	943,600	943,600	97,500	1,041,100
Hotel/Motel Tax	109,600	-	109,600	109,600	-	109,600
Illinois Municipal Retirement	942,700	222,900	1,165,600	1,165,600	68,600	1,234,200
Liability Insurance	1,761,300	136,400	1,897,700	1,897,700	84,400	1,982,100
Library	859,700	52,300	912,000	912,000	29,800	941,800
Motor Fuel Tax	2,668,400	512,400	3,180,800	3,180,800	(177,500)	3,003,300
NISRA	92,300	(10,200)	82,100	82,100	(13,000)	69,100
Park Development	374,100	5,000	379,100	379,100	22,000	401,100
Parks	-	-	-	-	-	-
Performing Arts	-	-	-	-	-	-
Police	(65,600)	21,200	(44,400)	(44,400)	62,900	18,500
Recreation Center	47,100	(25,400)	21,700	21,700	(5,300)	16,400
Revolving Loan	285,800	10,800	296,600	296,600	5,000	301,600
Social Security Fund	595,700	(5,000)	590,700	590,700	17,200	607,900
Tax Increment Financing #2	(630,900)	(3,959,700)	(4,590,600)	(4,590,600)	(193,600)	(4,784,200)
Wireless Alarm Monitoring	506,800	9,500	516,300	516,300	9,400	525,700
<b>Total Special Revenue Funds</b>	<b>\$8,348,500</b>	<b>\$ (2,862,800)</b>	<b>\$5,485,700</b>	<b>\$5,485,700</b>	<b>\$ 10,700</b>	<b>\$5,496,400</b>

## CITY OF WOODSTOCK Fund Balance Overview FY24/25 Budget

	FY23/24			FY24/25		
	Beginning Fund Balance	Projected Surplus (Deficit)	Ending Fund Balance	Beginning Fund Balance	Budget Surplus (Deficit)	Ending Fund Balance
<b>Debt Service Funds:</b>						
Debt Service	\$ 91,900	\$ -	\$ 91,900	\$ 91,900	\$ -	\$ 91,900
<b>Total Debt Service Funds</b>	<b>\$ 91,900</b>	<b>\$ -</b>	<b>\$ 91,900</b>	<b>\$ 91,900</b>	<b>\$ -</b>	<b>\$ 91,900</b>
<b>Capital Projects Funds:</b>						
General Corporate - CIP	\$ 20,337,000	\$ (12,808,400)	\$ 7,528,600	\$ 7,528,600	\$ (6,402,300)	\$ 1,126,300
Library Building	548,200	(92,000)	456,200	456,200	11,000	467,200
Rotating Motor Pool - General	(4,100)	4,100	-	-	-	-
<b>Total Capital Projects Funds</b>	<b>\$ 20,881,100</b>	<b>\$ (12,896,300)</b>	<b>\$ 7,984,800</b>	<b>\$ 7,984,800</b>	<b>\$ (6,391,300)</b>	<b>\$ 1,593,500</b>
<b>Enterprise Funds:</b>						
Utility	\$ 3,180,000	\$ 53,800	\$ 3,233,800	\$ 3,233,800	\$ 17,100	\$ 3,250,900
Utility CIP	1,326,200	(1,053,900)	272,300	272,300	1,476,700	1,749,000
Utility Capacity CIP	6,094,000	350,000	6,444,000	6,444,000	(1,165,000)	5,279,000
Rotating Motor Pool - Utility	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 10,600,200</b>	<b>\$ (650,100)</b>	<b>\$ 9,950,100</b>	<b>\$ 9,950,100</b>	<b>\$ 328,800</b>	<b>\$ 10,278,900</b>
<b>Internal Service Fund:</b>						
Employee Health Insurance	\$ 941,100	\$ 7,500	\$ 948,600	\$ 948,600	\$ (300)	\$ 948,300
<b>Fiduciary Fund:</b>						
Police Pension	\$ 28,511,700	\$ 2,762,800	\$ 31,274,500	\$ 31,274,500	\$ 2,739,600	\$ 34,014,100
<b>Totals</b>	<b>\$ 77,565,900</b>	<b>\$ (13,638,400)</b>	<b>\$ 63,927,500</b>	<b>\$ 63,927,500</b>	<b>\$ (3,309,100)</b>	<b>\$ 60,618,400</b>

# Fund Balance



City of Woodstock, IL.

## FUND BALANCE OVERVIEW

In FY24/25, total fund balance is budgeted to decrease by (\$3,309,100) or (5.2%). This decrease is primarily due to the utilization of fund balance in the General Corporate – CIP Fund to pay for improvements such as renovations to the Opera House along with renovations and expansion of Recreation Center facilities.

During FY23/24, total fund balance is anticipated to decrease by \$13.6 million. Again, the General Corporate – CIP fund contributed to the majority of this decrease. This is a result of spending bond proceeds that were issued the prior fiscal year in the amount of \$10 million to pay for year three out of five, of the Enhanced Streets Improvement Program.

The General Fund is anticipated to end FY23/24 with a significant surplus of over \$1.0 million dollars. Since the General Fund has sufficient reserves, a transfer of this surplus is being proposed to the General Corporate – CIP Fund and reflected within the projections.

Special Revenue Funds are expected to decrease by almost \$2.9 million in FY23/24 due to the renovations of the Old Courthouse, which are being paid for by the TIF #2 Fund.

Debt Service Funds are expected to experience no change in fund balance for FY23/24 and FY24/25 as transfer amounts are established at the levels needed to sufficiently meet debt service obligations.

The Enterprise Fund, which is made up of the City-owned and operated Water and Sewer system, is budgeted in FY24/25 to increase by \$320,000. This is the result of an increase of \$1.5 million in the Utility CIP Fund, as funds continue to be accumulated to pay for improvements in FY25/26. The Utility Capacity CIP Fund is anticipated to realize a \$1.2 million decrease as the Fund is budgeted to pay for a new well.

The Internal Service Fund, which is made up entirely by the City's self-insured Employee Health Insurance Fund, is anticipated to remain stable at the end of FY24/25 as it did at the start of FY23/24, as revenues are expected to match expenses.

The Fiduciary Fund is made up of the City's Police Pension Fund. For FY23/24, the fund balance is anticipated to increase by \$2.8 million as result of investment income. In FY24/25, the fund is anticipated to gain an additional \$2.7 million, as assets are accumulated to pay for future retirement benefits.

The background is a solid light blue color. On the left side, there is a large, faint, light blue graphic. It consists of a circular arrow pointing clockwise, with a large dollar sign (\$) superimposed over it. The word "Revenues" is written in white, bold, sans-serif font, centered horizontally and partially overlapping the faint graphic.

# Revenues



# Revenues



## #F6. | Revenues

**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% 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?

**Trend graphs can be useful in revenue analysis.**

### Explanation

This criterion requires that the major revenues of the appropriated funds in the aggregate be identified and described. If an outside source (*e.g., another government or consulting firm*) provides an estimate of the revenue for the budget year, that fact must be clearly stated. If the entity uses trend analysis to project revenue, a discussion of the revenue trend is required in addition to any schedules or graphs depicting the revenue trend. If the projections are based on trend analysis, the discussion must identify factors that affect the trend, such as changes in the local economy, a new housing development, or fee increases. Do not just focus on General Fund revenues. Refer to GFOA's best practice on [Financial Forecasting in the Budget Preparation Process](#).

# Revenues

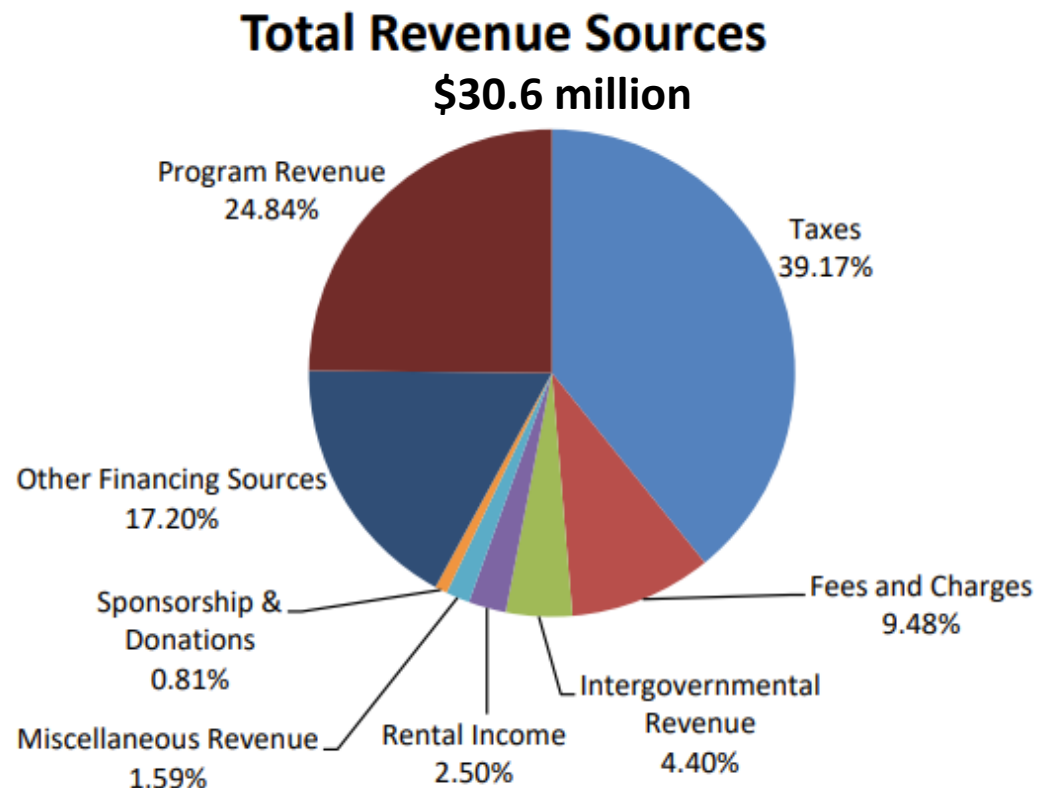


## Revenue Sources Budget Year 2024

Park District of Oak Park, IL.

### Revenue Type Comparison

The Park District receives most of its revenue from Taxes and Charges for Services. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.





# Revenues



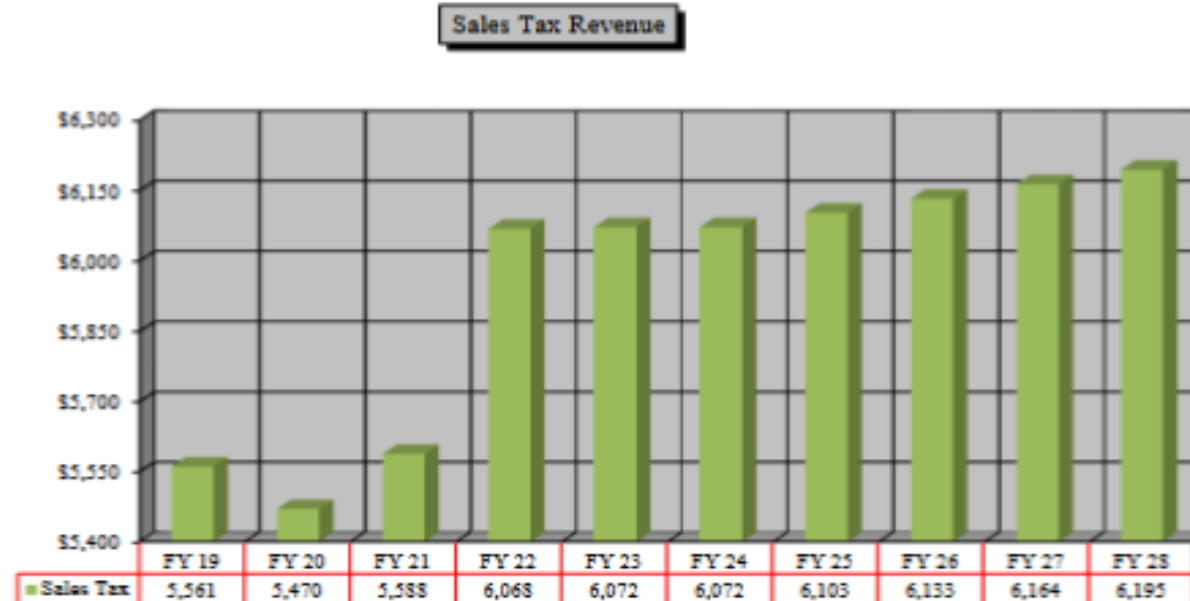
## MAJOR REVENUE SOURCES DESCRIPTIONS, PROJECTION ASSUMPTIONS AND TRENDS

City of Carbondale, IL.

3. **Sales Tax:** General Fund, 1 percent tax with the same taxable basis as the 1 percent Home Rule Sales Tax plus licensed vehicles.

afterward. Periods of declining enrollment and employment at SIU remain concerning but appear to improve.

The economic downturn in fiscal year 2021 resulted from the Covid-19 pandemic. Sales tax returns rebounded sharply in the fiscal year 2022 and are estimated to remain higher than pre-pandemic levels during the fiscal year 2024 and have slight increases



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# Long-range Operating Financial Plans

# Long-range Operating Financial Plans



## #F7. | Long-range Operating Financial Plans

Explain long-range operating financial plans and their 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?

**Describe long-range operating financial plans that extend beyond the budget year.**

### Explanation

This criterion requires the identification of long-range operating financial plans that extend at least two years beyond the budget year. The impacts of the long-range operating financial plan upon the current budget and future years should be noted. Assumptions for both revenues and expenditures should be included. Include discussion so the reader can understand the key points of the projections. Pension obligations and other long-term unfunded liabilities should be considered when developing your long-range financial plans. Provide long-range financial projections beyond just the General Fund. Refer to GFOA best practices on [Long-Term Financial Planning](#) and [Strategic Planning](#).

# Long-range Operating Financial Plans



City of Belleview, FL.

Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios and other variables. The purpose of this section of the budget will discuss and demonstrate the intricacies of financial planning along with directing the reader to the various chapters throughout this budget that support the City's sound financial planning.

## What is a long-range financial plan?

A long-range financial plan provides a "road map" for where the City wants to go financially and how it plans to get there. In the following sections revenue discussion and explanations along with two to three year forecasting are shown. These revenue sheets demonstrate where the City gets its money to operate and provide for future needs, where the control of the revenue is held and what are the future projections (based on past and current collections and economic factors) for each revenue.

## Who benefits from having a long-range financial plan?

- ✦ Citizens – Effective financial stewardship enhances the quality of life for a community-increasing the desirability of the community as a place to live.
- ✦ Commission – Long-range financial plans offer guidance to new Commission members. The plan also serves as an ongoing context for Commission decisions, thereby providing consistency and quality control.
- ✦ Businesses looking to operate in the City – long-range financial plans increase certainty for business decisions which in turn increases the desirability of the community as a place to locate.
- ✦ Management, Department Head and Staff members as financial planning provides priorities and direction from the elected Commission.

## Developing the Financial Plan.

### Process Phases:

1. **Mobilization phase** looks at resources, preliminary financial analysis, definitions of purpose, City service-level preferences, financial policies and scope of planning effort.
2. **Analysis phase** focuses on the City's financial position, making long-term projections and then analyzing the City's probable future financial position.
3. **Decision phase** is where strategies, plans and adjustments are created and agreed upon.
4. **Execution phase** carries the plan forward into action.



# Long-range Operating Financial Plans



## General Fund Forecast

City of Surprise, AZ.

Multi-year forecasts are developed to help determine the long-range implications of today's financial decisions. Included in this section of the document are the forecasts for significant operating funds. Additional details related to operating can be found in the Operating Sources and Operating Uses sections.

GENERAL FUND		FY2024	FY2025	FY2026	FY2027	FY2028
Beginning Fund Balance	(A)	91,136,200	69,218,300	65,733,700	59,705,000	51,467,800
Ongoing Sources						
Local Sales Tax		86,134,500	84,481,000	85,325,800	86,605,700	88,337,800
State Shared		73,901,500	74,579,300	76,070,800	77,592,400	79,144,100
Charges for Services		16,126,600	16,449,200	16,778,100	17,113,600	17,456,100
Property Tax		11,789,000	12,024,800	12,265,300	12,510,600	12,760,800
Franchise Fees		6,529,800	6,660,200	6,793,600	6,929,400	7,068,100
Transfers In		8,308,700	8,475,400	8,645,100	8,818,300	8,995,000
Total Ongoing Sources	(B)	202,790,100	202,669,900	205,878,700	209,570,000	213,761,900
Ongoing Uses						
Personnel Services		132,724,100	139,360,300	143,541,100	147,847,300	152,282,700
Commodities/Supplies		6,532,900	6,663,600	6,796,900	6,932,800	7,071,500
Contractual Services		36,652,000	37,385,000	38,132,700	38,895,400	39,673,300
Non-CIP Capital		95,000	96,900	98,800	100,800	102,800
Contingency		6,057,300	6,360,400	6,465,600	6,572,900	6,682,400
Ongoing Asset Replacement		7,000,000	7,500,000	8,000,000	8,500,000	9,000,000
Transfers Out		9,631,700	8,788,300	8,872,300	8,958,000	9,045,400
Total Ongoing Uses	(C)	198,693,000	206,154,500	211,907,400	217,807,200	223,858,100
Ongoing Surplus/(Shortfall)	D = (B-C)	4,097,100	(3,484,600)	(6,028,700)	(8,237,200)	(10,096,200)
One-Time Sources						
State Shared		50,000	-	-	-	-
Charges for Services		8,926,300	-	-	-	-
Other (Interest income, etc.)		735,100	-	-	-	-
Total One-Time Sources	(E)	9,711,400	-	-	-	-
One-Time Uses						
Personnel/Supplies/Services		6,235,000	-	-	-	-
Other - Transfers Out		29,491,400	-	-	-	-
Total One-Time Uses	(F)	35,726,400	-	-	-	-
One-Time Surplus/(Shortfall)	G = (E-F)	(26,015,000)	-	-	-	-
Ending Fund Balance	H = (A+D+G)	69,218,300	65,733,700	59,705,000	51,467,800	41,371,600
Required Reserve	(I)	51,572,100	53,739,400	56,297,600	59,103,500	62,192,600
Balance Above/(Below) Reserve	J = (H-I)	17,646,200	11,994,300	3,407,400	(7,635,700)	(20,821,000)



# Long-range Operating Financial Plans



Charleston County, SC.

Charleston County, SC.

## Debt Management Plan

### Assumptions:

- Revenues

- #1
  - Property tax base is estimated to grow 6% for FY 2024; 4% for FY 2025 and FY 2026; and 3% for FY 2027 and FY 2028. The property tax millage rate decreased by 0.3 mills in FY 2024.

- Expenditures

- #2
  - Debt service includes scheduled payments for existing debt and for estimated future debt issues. A \$42 million issuance for the Azalea Complex (Public Works and Facilities) is planned in FY 2024, and a \$52 million issuance for the Azalea Complex (Emergency Medical Services) and Tri-county Biological Science Center is planned for FY 2026.

### Challenges:

- There are no significant challenges for the Debt Service Fund.

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Beginning Balance, July 1	\$ 27,772,353	\$ 32,133,080	\$ 30,627,132	\$ 32,173,256	\$ 26,774,195
Property Tax #1	30,713,000	30,961,000	32,730,000	33,548,000	34,114,000
Intergovernmental	376,127	376,127	376,127	376,127	376,127
Interest	900,000	700,000	500,000	515,000	225,000
Interfund Transfer In	7,704,323	8,031,632	7,460,632	7,596,632	8,462,632
Total Available	67,465,803	72,201,839	71,693,891	74,209,015	69,951,954
Expenditures:					
Operating	98,000	103,000	108,100	113,200	119,400
Debt Service #2	35,234,723	41,471,707	39,412,535	47,321,620	44,775,561
Total Disbursements	35,332,723	41,574,707	39,520,635	47,434,820	44,894,961
Restricted: Internal	25,637,482	24,131,534	25,677,658	20,278,597	15,915,448
Available	6,495,598	6,495,598	6,495,598	6,495,598	9,141,545
Ending Balance, June 30	\$ 32,133,080	\$ 30,627,132	\$ 32,173,256	\$ 26,774,195	\$ 25,056,993



**Do you include footnotes and/or assumptions directly into your long-range financial schedules?**

**A. Yes**

**B. No**



# Capital Program

# Capital Program



## #F8. | Capital Program

**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 multi-year capital plan?
3. Are significant nonrecurring capital expenditures described along with dollar amounts?
4. What is the process to identify funded projects?
5. Is there a description and quantification of how specific nonrecurring capital projects will affect the entity’s current and future operating budget?

**Include discussion on major capital projects.**

### Explanation

This criterion does not mandate any particular definition of “capital expenditures,” only that whatever definition is being used by the entity be disclosed. After defining capital expenditures, the entity should indicate the total dollar amount of sources and uses for the budget year(s) and/or multi-year capital plan. Include a summary of the capital program by major revenue source and uses by major project, type, fund, or program. Make sure that some discussion on the process of how capital projects are identified is included. If the entity has any significant, nonrecurring capital expenditures, the materials should describe these items. Individual capital project sheets for major items in the plan may be helpful. The budget can include a summary, with additional detail elsewhere. The operating impacts of capital projects should be discussed and quantified.

Refer to GFOA best practices on (1) [Capitalization Thresholds for Capital Assets](#), (2) [Estimated Useful Lives of Capital Assets](#), (3) [Capital Budget Presentation](#), and (4) [Multi-Year Capital Planning](#).

# Capital Program



<https://www.youtube.com/watch?v=Zh5cnPTWu2c>

City of St. Joseph, MO.



**CIP committee begins to consider projects**



# Capital Program



City of Richmond, TX.

## Capital Improvement Program Summary

Project Type	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	2024-2028 Total
Municipal	\$ 7,000,000	\$ 1,155,000	\$ -	\$ -	\$ -	\$ 8,155,000
Streets	5,350,000	-	-	-	-	5,350,000
Parks	1,455,000	-	-	-	-	1,455,000
Surface Water	100,000	100,000	100,000	100,000	100,000	500,000
Wastewater	1,503,368	-	-	-	-	1,503,368
Water	350,000	40,000	310,000	-	-	700,000
<b>Total</b>	<b>\$ 15,758,368</b>	<b>\$ 1,295,000</b>	<b>\$ 410,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 17,663,368</b>

Source of Funds	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	2024-2028 Total
General Revenue	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
CO'S	7,000,000	1,155,000	-	-	-	8,155,000
Revenue Bonds	-	40,000	310,000	-	-	350,000
Enterprise System Revenues	2,253,368	100,000	100,000	100,000	100,000	2,653,368
Other Funding Sources	5,205,000	-	-	-	-	5,205,000
<b>Total</b>	<b>\$ 15,758,368</b>	<b>\$ 1,295,000</b>	<b>\$ 410,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 17,663,368</b>

# Capital Program



## Public Works

### Hollister Avenue Bridge Replacement (SJC Phase II)

9033

City of Goleta, CA.

<b>Description:</b>	This is the second phase of the San Jose Creek Capacity and Fish-Passage Improvement project. The project includes the replacement of the Hollister Avenue Bridge over San Jose Creek and completes the San Jose Creek Channel capacity and fish-passage improvements both under and downstream of Hollister Avenue. The new bridge will have a 100 year storm flow capacity.		
<b>Benefit/Core Value:</b>	Strengthen infrastructure and return Old Town to the vital center of the City		
<b>Purpose and Need:</b>	The existing bridge was constructed using reactive aggregate and is deteriorating. The existing bridge does not conform to current design standards and retrofitting is not feasible. The bridge is also "Functionally Obsolete" due to stormwater capacity, which made it eligible for federal funding. Replacing the bridge and completing the San Jose Creek Channel capacity and fish-passage improvements will allow the channel to retain the 100-year storm event flows and continue fish-passage improvements up to the natural portion of San Jose Creek, upstream of Hollister Avenue.		
<b>Project Status:</b>	The project has completed environmental review and is in the Final Design, Permitting and Right-of-Way Acquisition Phase. Due to delays in the availability of the Federal Construction funding, construction is now scheduled to begin in 2022 and will take approximately 30 months to construct. In order to minimize construction impacts along Hollister Avenue, the project will be constructed with the City's Ekwil Street and Fowler Road Extensions project.		
<b>Category</b>	Infrastructure – Bridge	Estimated Annual Maintenance Costs:	\$10,000



				Proposed						
		Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Project Phases										
57050	Land Acquisition/ROW	44,019	245,000	2,161,951	-	-	-	-	-	2,450,969
57070	Preliminary Eng/Environ	2,329,057	248,373	2,154,998	-	-	-	-	-	4,732,428
57071	Construction/CM	-	-	14,396,500	790,000	-	-	-	-	15,186,500
TOTAL BY PHASE		2,373,076	493,373	18,713,448	790,000	-	-	-	-	22,369,898
Sources of Funds										
102	General Fund Reserves	344	-	-	-	-	-	-	-	344
205	Measure A	63,136	4,404	72,460	-	-	-	-	-	140,000
220	Transportation Facilities DIF	264,285	89,471	3,035,115	500,000	-	-	-	-	3,888,871
401	HBP Federal Grant	2,035,810	399,498	15,605,873	290,000	-	-	-	-	18,331,182
601	Redevelopment Project Fund	9,502	-	-	-	-	-	-	-	9,502
TOTAL BY FUND		2,373,076	493,373	18,713,448	790,000	-	-	-	-	22,369,898

## Poll Question #5



**Do you have a formal prioritization process for capital projects?**

**A. Yes**

**B. No**



# Debt



## #F9. | Debt

**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 to maturity schedules breaking out principal and interest are useful.**

### Explanation

Entities should describe and calculate their legal debt limits and coverage requirements. The legal debt limits may be expressed in terms of total dollars, millage rates, or percentages of assessed value. The entity should discuss coverage requirements and actual coverage for revenue backed debt. Include debt to maturity schedules. An entity may wish to discuss debt that it anticipates issuing. An entity should concisely describe the purpose of its debt obligations and associated bond ratings.

## Debt Service Summary - Narrative

City of Melissa, TX.

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.

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



St. Louis County, MO.

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

SERIES	PAR	PURPOSE	ISSUED	TERM (YEARS)	12/31/2019 BALANCE			2020
	AMOUNT				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>

# Debt



Park District of Oak  
Park, IL.

## Description

The Park District pays the principal and interest as scheduled on debt and capital leases. 2024 debt expense includes payment of refunding bonds issued in 2019 and 2020. Those bonds refunded the 2011, 2012, and 2013 bonds which funded projects at Ridgeland Common, Gymnastics and Recreation Center, and 218 Madison Street.

## Debt Service Schedule

### \$7,800,000 G.O. Refunding Park Bonds (ARS), Series 2019

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
10/31/2019	-	-	-	-	-
12/15/2019	-	-	37,675.00	37,675.00	37,675.00
6/15/2020	-	-	150,700.00	150,700.00	-
12/15/2020	-	-	150,700.00	150,700.00	301,400.00
6/15/2021	-	-	150,700.00	150,700.00	-
12/15/2021	-	-	150,700.00	150,700.00	301,400.00
6/15/2022	-	-	150,700.00	150,700.00	-
12/15/2022	-	-	150,700.00	150,700.00	301,400.00
6/15/2023	-	-	150,700.00	150,700.00	-
12/15/2023	-	-	150,700.00	150,700.00	301,400.00
6/15/2024	-	-	150,700.00	150,700.00	-
12/15/2024	-	-	150,700.00	150,700.00	301,400.00
6/15/2025	-	-	150,700.00	150,700.00	-
12/15/2025	-	-	150,700.00	150,700.00	301,400.00
6/15/2026	-	-	150,700.00	150,700.00	-
12/15/2026	-	-	150,700.00	150,700.00	301,400.00
6/15/2027	-	-	150,700.00	150,700.00	-
12/15/2027	-	-	150,700.00	150,700.00	301,400.00
6/15/2028	-	-	150,700.00	150,700.00	-
12/15/2028	660,000.00	5.000%	150,700.00	810,700.00	961,400.00
6/15/2029	-	-	134,200.00	134,200.00	-
12/15/2029	1,720,000.00	3.000%	134,200.00	1,854,200.00	1,988,400.00
6/15/2030	-	-	108,400.00	108,400.00	-
12/15/2030	1,785,000.00	4.000%	108,400.00	1,893,400.00	2,001,800.00
6/15/2031	-	-	72,700.00	72,700.00	-
12/15/2031	1,870,000.00	4.000%	72,700.00	1,942,700.00	2,015,400.00
6/15/2032	-	-	35,300.00	35,300.00	-
12/15/2032	1,230,000.00	4.000%	35,300.00	1,265,300.00	1,300,600.00
6/15/2033	-	-	10,700.00	10,700.00	-
12/15/2033	535,000.00	4.000%	10,700.00	545,700.00	556,400.00
<b>Total</b>	<b>\$7,800,000.00</b>	<b>-</b>	<b>\$3,472,875.00</b>	<b>\$11,272,875.00</b>	<b>-</b>





# Position Summary Schedule

# Position Summary Schedule



## #O3. | Position Summary Schedule

**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?

**Position counts are frequently presented showing individual department totals summing to a grand total.**

### Explanation

This criterion requires a presentation of position counts or full-time equivalents (FTEs) within the entity. Presentation may be by position and/or by summaries of positions. Position summaries within individual departments may supplement, but not be a substitute for, the position counts on the consolidated schedule. If presented, position counts on the departmental summaries should tie to the consolidated position count schedule for the entity. Staffing level changes must be explained. Refer to GFOA's best practice on [Effective Budgeting of Salary and Wages](#).

# Position Summary Schedule



Town of  
Blacksburg, VA.

Department	FY 2021/22 Number of Full-Time Equivalents			FY 2022/23 Number of Full-Time Equivalents			FY 2023/24 Number of Full-Time Equivalents		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
Community Development	28	1.00	29.00	28	1.61	29.61	30	0.29	30.29
Financial Services	19	1.06	20.06	18	0.51	18.51	18	0.53	18.53
Management	20	1.02	21.02	20	1.30	21.30	21	1.33	22.33
Parks and Recreation	16	22.34	38.34	16	22.15	38.15	17	19.53	36.53
Public Safety and Justice	80	5.00	85.00	82	4.93	86.93	84	4.93	88.93
Public Works	80	4.94	84.94	82	5.83	87.83	84	7.27	91.27
Technology	4	0.00	4.00	5	0.00	5.00	6	0.00	6.00
Transit	79	62.95	141.95	84	55.80	139.80	87	45.74	132.74
<b>Total</b>	<b>326</b>	<b>98.31</b>	<b>424.31</b>	<b>335</b>	<b>92.13</b>	<b>427.13</b>	<b>347</b>	<b>79.62</b>	<b>426.62</b>

# Position Summary Schedule



Town of  
Blacksburg, VA.

## Summary of New Positions FY 2023-24:

Department/Office	Position Title	Fund
Housing & Community Connections	HOME Program Coordinator	ARPA-HOME Allocation
Engineering & G.I.S.	Administrative Specialist	General Fund
Engineering & G.I.S.	Engineer I	General Fund
Parks and Recreation	Recreation Associate	General Fund
Police	Crime Analyst	General Fund
Police	Police Technology Technician	General Fund
Technology	Network Support Technician	General Fund
Public Works	Maintenance Specialist I	General Fund
Public Works	Utilities Instrumentation and Controls System Specialist	Water/Sewer Fund
Transit	Bus Maintenance Specialist	Transit Fund
Transit	Operations Dispatcher	Transit Fund
Transit	Operations Supervisor Assistant	Transit Fund



# Position Summary Schedule



## Guideline for Budgeting for Vacancies

City of Anchorage, AK.

“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:

# FT Positions	Minimum Vacancy Factor	Maximum Vacancy Factor
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.



# Department/Program Descriptions

# Department/Program Descriptions



## #O4. | Departmental/Program Descriptions

**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?

**Discuss major financial or program changes occurring in the different departments/programs.**

### Explanation

This criterion requires a clear presentation of the organizational/programs. A narrative description of the assigned services, functions, programs and activities of organizational units should be included. Major priorities within each organizational unit should also be addressed. Refer to GFOA's best practice on [Departmental Presentation in the Operating Budget Document](#).

# Department/Program Descriptions



Adopted Annual Program of Services  
FY 2022-23

City of Denton, TX.

## *Finance*

The Finance Department is comprised of the Accounting, Grants, Budget, Treasury, Finance Administration, and Municipal Court Divisions. The department is responsible for a variety of functions which include: accounting, accounts payable, payroll, cash management, debt and investment management, budgeting, grant management, long-range financial planning, and administration support for municipal court proceedings. The department produces quarterly financial reports, prepares the Comprehensive Annual Financial Report, and the Annual Program of Services (Budget).

### ***Prior Year Accomplishments in FY 2021-22***

- *Development an American Rescue Plan Act funding plan*
- *Expanded the use of budget simulation tool for FY 2022-23*
- *Implemented Debt Management Software*
- *Completed city-wide surveys (i.e., payroll, budget)*
- *Apply for 4 remaining Transparency Stars through Texas Comptroller*
- *Implement year-round training for departments in a variety of the financial areas*



# Department/Program Descriptions

City of Denton, TX.



City of Denton, TX.



**WORKING TOGETHER**

Adopted Annual Program of Services  
FY 2022-23

## ADMINISTRATIVE & COMMUNITY SERVICES FINANCE SUMMARY

<b>EXPENDITURES BY DIVISION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 BUDGET</b>	<b>2021-22 ESTIMATE</b>	<b>2022-23 ADOPTED</b>
Accounting	\$ 1,946,039	\$ 2,107,778	\$ 2,080,764	\$ 2,052,390
Budget and Treasury	1,199,191	1,261,842	1,303,293	1,704,381
Finance Administration	587,997	572,217	585,927	866,625
Grant Management	286,548	304,726	236,232	276,458
Municipal Court	1,398,645	1,399,379	1,289,827	1,418,252
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,418,421</b>	<b>\$ 5,645,942</b>	<b>\$ 5,496,043</b>	<b>\$ 6,318,106</b>

<b>EXPENDITURES BY CLASSIFICATION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 BUDGET</b>	<b>2021-22 ESTIMATE</b>	<b>2022-23 ADOPTED</b>
Personnel Services	\$ 4,240,797	\$ 4,490,231	\$ 4,387,301	\$ 4,799,971
Materials & Supplies	44,641	118,675	84,000	103,675
Maintenance & Repair	149	1,800	900	1,800
Insurance	98,595	65,540	75,000	89,571
Miscellaneous	835	3,810	2,800	3,810
Operations	137,312	188,393	163,200	267,118
Transfers	896,092	777,493	782,842	1,052,161
Fixed Assets			-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,418,421</b>	<b>\$ 5,645,942</b>	<b>\$ 5,496,043</b>	<b>\$ 6,318,106</b>

# Department/Program Descriptions



City of Denton, TX.

## WORKING TOGETHER

Adopted Annual Program of Services  
FY 2022-23

### ADMINISTRATIVE & COMMUNITY SERVICES FINANCE SUMMARY

PERSONNEL BY DIVISION	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	ADOPTED
Accounting	15.00	15.00	15.00	15.00
Budget and Treasury	11.00	11.00	11.00	11.00
Finance Administration	3.00	3.00	3.00	3.00
Grant Management	2.00	2.00	1.00	1.00
Municipal Court	12.00	13.00	13.00	13.00
<b>TOTAL PERSONNEL</b>	43.00	44.00	43.00	43.00

### MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included the addition of one new HBU: Grants Management. Two FTEs were added in Grants Management. Additionally, the Municipal Court HBU transferred to the Finance department from Public Safety.	The budget includes one FTE being moved from Grants Management to Community Services.



# Department/Program Goals and Objectives

# Departmental/Program Goals and Objectives



## #O5. | Departmental/Program Goals and Objectives

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 time frames on objectives noted?

**Consider a matrix linking department/program goals to the entity's strategic goals.**

### Explanation

This criterion requires that departmental/program goals and objectives be described. The relationship of departmental/program goals to the strategic goals of the entity should be apparent. For purposes of this criterion, goals are long-term and general in nature, while objectives are more short-term oriented and specific. Note when goals and objectives are expected to be accomplished.



# Departmental/Program Goals and Objectives



Vulcan County, AB.

## Strategic Priorities #2 Continued Collaboration with Regional Partners

Vulcan County is committed to seeking opportunities that enhance the relationships and are of mutual benefit with our rural and urban neighbors, and other area stakeholders. We recognise that we cannot action all our objectives alone. To realize these goals Vulcan County has begun undertaking the following measures:

Key Action Item	Lead Role	Initiated	Status	Key Measures
Review of Intermunicipal Development Plans and Intermunicipal Collaborative Frameworks with municipal neighbours.	CAO Development Services	2022-2026	New	✓ Stakeholder Satisfaction
Reinstitute annual meetings with the Bow River Irrigation District to review capital projects and maintenance priorities to determine if there are cost saving opportunities through partnerships.	CAO Agriculture Services	2018-2022	Initiated	✓ Stakeholder Satisfaction
Review and establish cost sharing formulas for funding that are equitable to all parties.	CAO Corporate Services	2018-2022	Ongoing with revisions	✓ Stakeholder Satisfaction ✓ Financial Viability
Institute annual meetings with the Siksika Nation to investigate opportunities for partnerships.	CAO Legislative Services	2018-2022	Initiated	✓ Stakeholder Satisfaction
Explore opportunities and options with the Vulcan District Waste Commission which will allow for cost savings and stable requisitions.	CAO Operations	2022-2026	New	✓ Stakeholder Satisfaction ✓ Sustainability ✓ Financial Viability

## Clackamas River Water, OR.

Strategic Goals		BoardGoal	ADM	WR	SYSOPS	FACS
<b>Infrastructure</b>						
1	Develop common methodologies to prioritize, communicate, and execute CRW infrastructure improvements.	*	Support	Lead	Lead	Support
2	Develop targeted, consistent, and comprehensive maintenance programs that achieve stewardship goals for built infrastructure.	*		Lead	Lead	
3	Manage, maintain, and improve District's Emergency Preparedness (EP) programs and initiatives.	*	Lead	Support	Support	
<b>Employees</b>						
1	Identify and implement targeted initiatives to increase training and development opportunities for management and staff.	*	Lead	Support	Support	Support
2	Improve workplace communication and collaboration.	*	Lead	Support	Support	Support
3	Optimize recruitment practice to best retain and attract employees.	*	Lead	Support	Support	Support
<b>Public Outreach</b>						
1	Ensure staff has information required to perform their jobs and for accurate external communication.	*	Lead	Support	Support	Support
2	Develop robust messaging and multiple channels for CRW to share information, reach customers, and accept feedback.	*	Lead	Support	Support	Support
3	Identify broader constituents, including other stakeholders and indirect customers, and develop communication avenues to reach them.	*	Lead	Support	Support	Support
<b>LEGEND</b>						
ADM	Administration	*	BRD: Board goals & policies			
FACS	Finance, Accounting & Customer Svc.	Lead	Lead department			
SYSOPS	System Operations	Support	Provide significant support			
WR	Water Resources					
Footnote 1: Dept involvement in attaining goals remains consistent from year to year.						
Footnote 2: Organizational chart located in "At A Glance".						

A faint, light blue background graphic on the left side of the slide. It consists of a large circle with an arrow pointing clockwise, and a large dollar sign (\$) overlaid on it.

# Performance Measures

# Performance Measures



## #O6. | Performance Measures

**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*)?

**Link performance measures to departmental/program goals and objectives and include efficiency and effectiveness measures.**

### Explanation

Performance measures should include the outputs of individual departments or programs and provide a meaningful way to assess their effectiveness and efficiency. The measures should be related to the mission, goals, and objectives of each department or program. Include information for at least three years (the prior year actual, current year estimate or budget, and budget year). Present anticipated results. Refer to GFOA's best practice on [Performance Measures](#).



# Performance Measures



Polk County, FL.

POLK COUNTY SHERIFF'S OFFICE					
<b>I. Program Title: Transportation (553100)</b>					
<b>Core Services:</b> Secure transport for all inmates for court, medical, and other purposes, within the county and statewide, 24 hours per day, 7 days per week, 365 days per year, as required by law.					
<b>II. Mission/Key Objectives:</b>					
1. To provide safe transportation for incarcerated inmates and pre-adjudicated youth for all court purposes 100% of the time. 2. To provide safe transportation for incarcerated inmates and pre-adjudicated youth for all medical reasons 100% of the time. 3. To provide safe transportation for incarcerated inmates and pre-adjudicated youth for all other purposes such as state prison transfers, other county transfers and state prison returns, and move lists 100% of the time.					
<b>III. Measures:</b>	<b>Key Obj Num</b>	<b>Actual FY 2020-21</b>	<b>Actual FY 2021-22</b>	<b>Projected Actual FY22-23</b>	<b>Adopted Budget FY23-24</b>
<b>Public Service Levels:</b>					
# of inmates transported for court purposes*	1	778	14,696	24,806	22,032
# of inmates transported for medical purposes & psychological evaluations	2	593	2,004	908	772
# of inmates transported for other purposes*	3	34,232	52,645	20,782	22,068
# of miles driven transporting out of county inmates	1,2,3	401,868	545,159	553,600	552,100
<b>Outcome: Effectiveness Indicators:</b>					
# of inmate escapes	1,2,3	0	0	0	0
# of vehicle accidents with inmates as passengers	1,2,3	2	8	1	2
<b>Outcome: Efficiency or unit-cost ratio:</b>					
Program costs per mile driven	1,2,3	\$3.62	\$2.69	\$3.50	\$4.00
Program costs per inmate driven	1,2,3	\$40.81	\$21.13	\$41.67	\$49.23

# Performance Measures



## Keeping Us Safe

City of Anaheim, CA.

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

# Performance Measures



City of Evanston, IL.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Disease Surveillance Responses					
Estimated number of contact tracing calls and consultation in the community (COVID-19)	Output	7,447	1,627	100	100
Estimated number of phone calls, visits and consults to/from long term care facilities (LTCF) and congregate settings	Output and Equity	1,200	2,085	1,000	1,000
Number of diseases reported	Effectiveness, output, input	x	x	2,450	2,500
Estimated number of 311 calls received, and responses regarding COVID-19, guidance, and vaccination	Effectiveness, Equity	1,335	261	65	75
Activity: Inspections and programs					
Total number of food establishment licenses issued	Output	418	442	425	435
Total number of food inspections performed	Output, Effectiveness	211	595	1,000	1,100
Number of foodborne illness investigations performed.	Output, Effectiveness	11	14	18	20
Temporary food inspections performed	Output, Effectiveness	102	161	185	200
Food establishment plans reviewed	Output, Effectiveness	18	12	15	15
Rat and rodent complaints investigated	Output, Effectiveness	688	578	1,100	1,100
Clean Air Act Compliance Checks	Output, Effectiveness	12	1	980	1,000

## Poll Question #6



**Do your performance measures link with goals?**

**A. Yes**

**B. No**





# Statistical/Supplemental Section

# Statistical/Supplemental Section



## #C3. | Statistical/Supplemental Section

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?

**Do not just copy the ACFR statistical/supplemental section.**

### Explanation

Background information should be included in the budget in the form of statistical and supplementary data, either in a separate section or throughout the document. The goal is to provide a context for understanding the decisions incorporated into the budget document. The presentation should include factors that will affect current or future levels of service (*e.g., population growth, economic strength in the region, or a change in the size of the school age population*). Refer to GFOA's best practice on [The Statistical/Supplemental Section of the Budget Document](#) for information that should be included as part of this discussion.

# Statistical/Supplemental Section



City of Burnaby, BC.

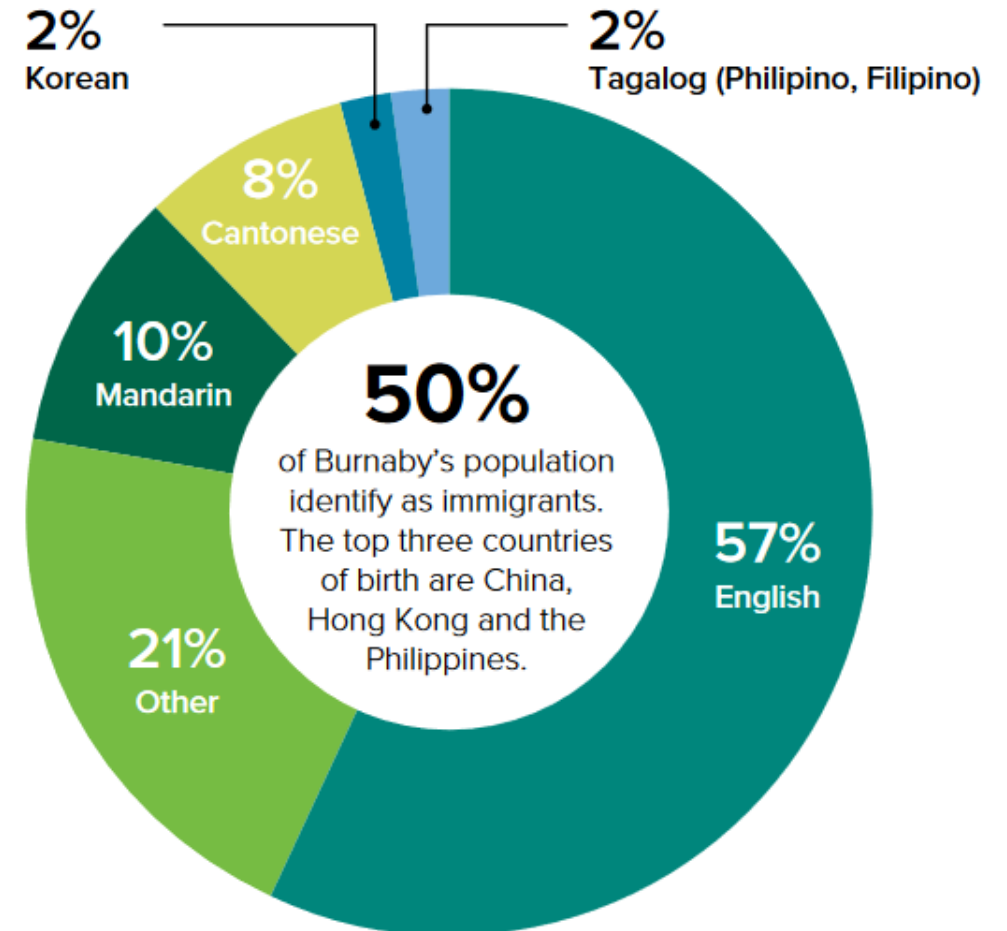
## POPULATION (2021)



# 249,125

While Burnaby occupies just over 3% of the land area of Metro Vancouver, it accounts for approximately 10% of the region's population. It is the third most populated urban centre in British Columbia with a total population of 249,125 in 2021.

## LANGUAGES SPOKEN AT HOME



# Statistical/Supplemental Section



City of Williamsburg, VA.

## PRINCIPAL EMPLOYERS CURRENT & NINE YEARS AGO

EMPLOYER	2013			2022		
	EMPLOYEES¹	RANK	% OF TOTAL CITY EMPLOYMENT	EMPLOYEES¹	RANK	% OF TOTAL CITY EMPLOYMENT
William & Mary	1,000+	1	22.99%	1,000+	1	27.50%
Colonial Williamsburg Foundation	1,000+	2	11.38%	1,000+	2	9.16%
Colonial Williamsburg Company	1,000+	3	7.62%	250 to 499	3	5.19%
WJCC Schools	250 to 499	4	2.21%	100 to 249	7	1.23%
Aramark	250 to 499	5	1.91%			
City of Williamsburg	100 to 249	6	1.84%	100 to 249	5	1.96%
Red Lobster & The Olive Garden	100 to 249	7	0.71%			
Walsingham Academy	100 to 249	8	0.71%	100 to 249	8	1.04%
National Center for State Courts	100 to 249	9	0.71%	100 to 249	6	1.37%
Outback Steakhouse	50 to 99	10	0.35%			
Riverside Doctors' Hospital				250 to 499	4	3.15%
Harris Teeter Supermarket				100 to 249	9	1.03%



# Statistical/Supplemental Section



City of Williamsburg, VA.

## DEMOGRAPHIC & ECONOMIC STATISTICS LAST 10 FISCAL YEARS

FISCAL YEAR	CITY POPULATION <sup>1</sup>	AREA POPULATION <sup>1</sup>	INCOME (THOUSANDS OF DOLLARS) <sup>2</sup>	PER CAPITA PERSONAL INCOME <sup>2</sup>	PUBLIC SCHOOL ENROLLMENT <sup>3</sup>	UNEMPLOYMENT RATE <sup>4</sup>
<b>2013</b>	14,893	85,709	\$ 4,745,679	\$ 55,550	10,748	7.7%
<b>2014</b>	15,064	87,274	4,954,338	56,960	10,998	7.3%
<b>2015</b>	14,860	88,199	5,160,028	58,504	11,116	6.3%
<b>2016</b>	15,429	89,044	5,344,090	59,632	11,303	5.6%
<b>2017</b>	15,404	90,555	5,646,096	60,350	11,431	4.4%
<b>2018</b>	15,183	91,020	6,016,740	65,906	11,477	4.6%
<b>2019</b>	15,383	91,477	6,065,503	66,306	11,469	4.3%
<b>2020</b>	16,017	92,871	6,341,149	68,279	11,448	8.1%
<b>2021</b>	16,015	**	**	**	10,858	4.9%
<b>2022</b>	**	**	**	**	11,018	4.4%

<sup>1</sup> Weldon Copper Center for Public Service - Demographics Research Group, [demographics.coopercenter.org](http://demographics.coopercenter.org)

<sup>2</sup> U.S. Dept of Commerce, Bureau of Economic Analysis, Regional Economic Data—Statistical Areas/Metropolitan Counties by State income & area population figures based on figures for the City of Williamsburg and neighboring James City County combined

<sup>3</sup> Williamsburg-James City County Public Schools

<sup>4</sup> Virginia Employment Commission; <https://viriniaworks.com/>



# Glossary

## #C4. | Glossary

A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to an 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?

**Make sure acronyms and non-financial terms are also included.**

### Explanation

The use of technical terms and acronyms ought to be kept to a minimum, to enhance the value of the information to the public. When technical terms and acronyms are used, they should be clearly and concisely described in the glossary. Entities should not include accounting terms, acronyms, and abbreviations that are no longer used in practice. Inclusion of accounting terms should be limited to ones that are current GAAP and applicable to state and local governments. For example, the terms “capital lease” and “operating lease” no longer exist, there are only “leases” reported in financial statements; governments use the term “capital assets” not private sector terms “fixed assets” or “property, plant and equipment;” the fiduciary fund type “agency fund” no longer exists and has been replaced with “custodial fund.” Links may be included, especially on non-financial terms.

# Glossary



Old terminology	New terminology
Capital or operating leases	Leases
Fixed assets or property, plant and equipment	Capital assets
Agency funds	Custodial funds
FASB pronouncements issued before November 30, 1989 in accounting and reporting for proprietary funds	None



# Glossary



Town of Los Altos Hills, CA.

**Division:** An organizational subgroup of a department.

**Employee Services:** Salaries plus fringe benefits earned by employees of the organization for work performed.

**Encumbrance:** The commitment of appropriated funds to purchase goods that have not yet been received, or services that have yet to be rendered.

**Enterprise Fund:** A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Entitlement:** The amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.

**EOC:** abbreviation. Emergency Operation Center. This is only activated during an emergency situation by authorized Town personnel.

**ERAF:** abbreviation. **Educational Revenue Augmentation Fund.** A shift of property tax revenues from cities, counties and other local agencies to the State in support of schools.

**Expenditure:** Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

**FIC:** abbreviation. Finance and Investment Committee.

**Fiscal Year:** A 12-month period (usually July 1st through June 30th) to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

# Glossary



Lethbridge County, AB.

## 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.cpa.biz/">http://www.cpa.biz/</a>
<b>CPR</b>	Canadian Pacific Railways <a href="http://www.cpr.ca">http://www.cpr.ca</a>



# Charts and Graphs

# Charts and Graphs



## #C5. | Charts and Graphs

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?

**Including captions with graphs is helpful.**

### Explanation

This criterion requires that graphics be used to communicate key information. Graphics should enhance the budget presentation and clarify significant information. The entity determines the most effective format to present graphic information. Graphics may be consolidated or included throughout the document. Normally, narratives should accompany the graphs. Graphs can be used for such topics as revenues, expenditures, fund balances, staffing, economic trends, capital expenditures, service levels, performance measures, or general statistical information. Originality is encouraged, but not at the expense of clarity and consistency. Use captions to explain the significance of graphs.



# Charts and Graphs

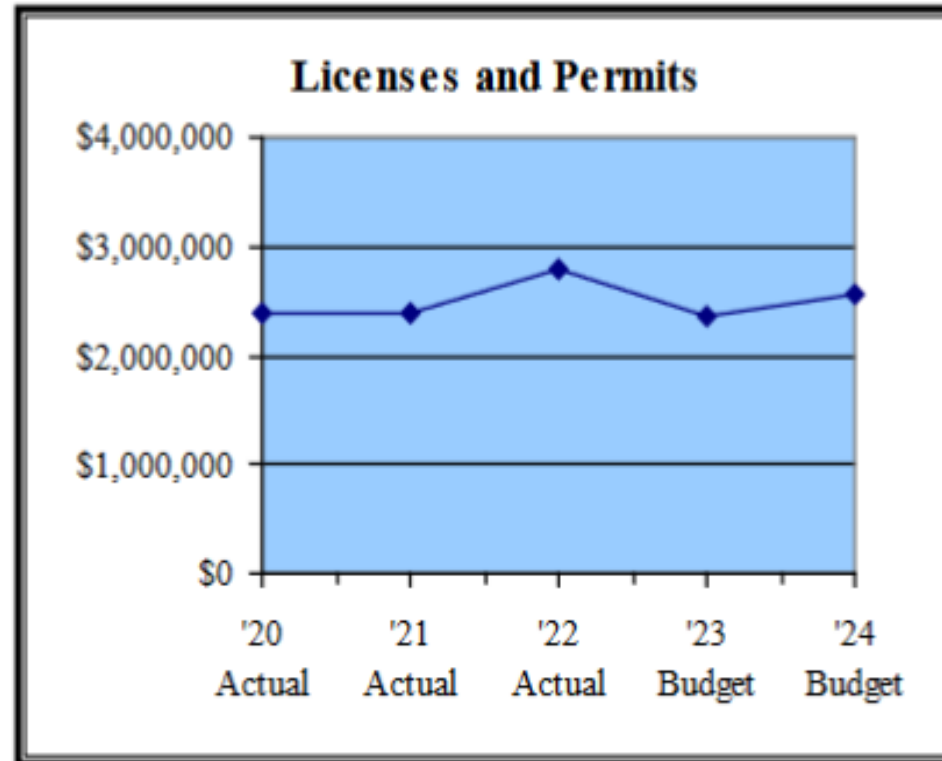


City of St. Cloud, MN.

## Licenses and Permits

The Minnesota Constitution, through various statutes, allows cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering the cost of regulation. Liquor licenses and building permits are examples of revenue collected by the City for licenses and permits.

Building permits continue to be the single largest revenue source in this category. In 2020 and 2021, building permits were down due to the pandemic and economic uncertainty. That changed in 2022, where building permits increased \$253,746, or 29% from 2021. The 2023 licenses and permits budget was kept similar to the 2020 and 2021 actuals due to the economic uncertainty mentioned above. For 2024, the City increased the licenses and permits budget by \$201,900, or 8.6%.



# Charts and Graphs

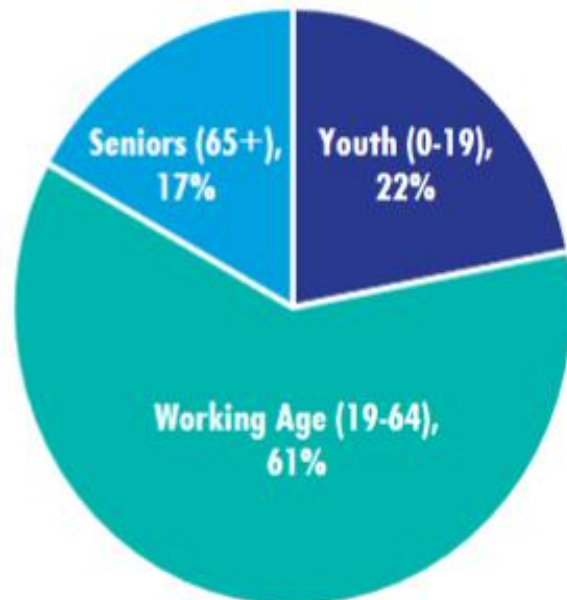


Regional Municipality of York, ON.

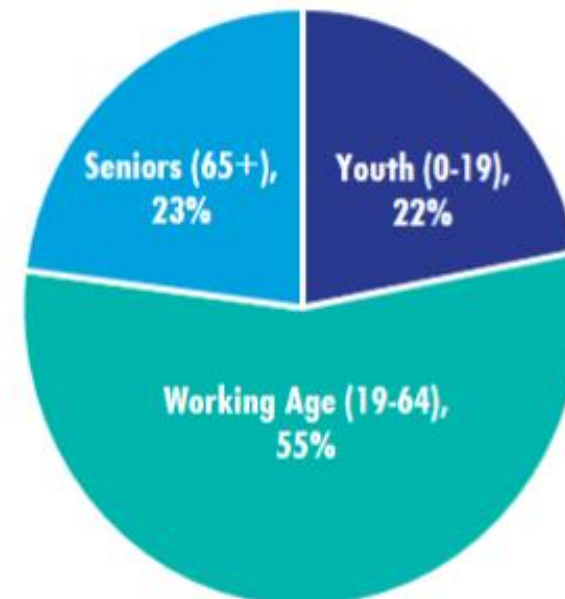
## Demographic trends

Age distribution in the Region is changing, as graphs below show. According to 2021 census data, the Region's seniors' population is growing faster than any other age group. By 2031, more than one in five of the Region's residents will be over the age of 65. Seniors, especially those over 75, are more likely to need multiple supports to continue living at home.

**2021 Demographics**



**2031 Forecast Demographics**



The background is a solid light blue color. On the left side, there is a faint, larger-scale graphic consisting of a circular arrow pointing clockwise, with a gear-like shape integrated into its center. This graphic is rendered in a slightly darker shade of blue than the background.

# Understandability and Usability

# Understandability and Usability



## #C6. | Understandability and Usability

The budget information should be produced and formatted in such a way as to enhance its understanding for 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.?

**Make sure the document is easy to read.**

### Explanation

The goal of this criterion is to make sure that the document contributes to the effectiveness of the communication to readers. Sequential page numbering throughout the document is encouraged. Budget numbers (both financial and operational) should be accurate and consistent throughout the document. Put similar topics in the same section.

Do not have the file size too large. Links to other forms of budget communication are encouraged. Consider limiting the number of links so it does not become overwhelming. Be aware of ADA requirements on websites and financial documents. Refer to GFOA's best practice on [Making the Budget Document Easier to Understand](#) and [Website Posting of Financial Documents](#).



# Understandability and Usability






## What is ADA website compliance?

An **ADA compliant website** provides an online experience that is accessible to everyone, including people with disabilities.

Title II of the ADA stipulates that **public entities at all levels must be accessible to individuals with disabilities.**

**Key features of a compliant site include:**

-  Accommodates **visually impaired users** (among others),
-  Accessible via **screen-readers, keyboard**, and more.
-  In all, over **100 different rules** need to be followed for an ADA-compliant website.



# Understandability and Usability



City of Avondale, AZ.

Assessed Value Property Tax Report	City Manager's Proposed Budget	Tentative Budget	Adopted Budget	Annual Budget & Financial Plan	Budget in Brief	Annual Comprehensive Financial Report	Popular Annual Financial Report	Annual Expenditure Limitation Report
	<u><a href="#">2024</a></u>	<u><a href="#">2024</a></u>	<u><a href="#">2024</a></u>	<u><a href="#">2024</a></u>	<u><a href="#">2024</a></u>			
<u><a href="#">2023</a></u>	<u><a href="#">2023</a></u>	<u><a href="#">2023</a></u>	<u><a href="#">2023</a></u>	<u><a href="#">2023</a></u>	<u><a href="#">2023</a></u>			
<u><a href="#">2022</a></u>	<u><a href="#">2022</a></u>	<u><a href="#">2022</a></u>	<u><a href="#">2022</a></u>	<u><a href="#">2022</a></u>	<u><a href="#">2022</a></u>	<u><a href="#">2022</a></u> <u><a href="#">Single Audit</a></u>		<u><a href="#">2022</a></u>
<u><a href="#">2021</a></u>	<u><a href="#">2021</a></u>	<u><a href="#">2021</a></u>	<u><a href="#">2021</a></u>	<u><a href="#">2021</a></u>	<u><a href="#">2021</a></u>	<u><a href="#">2021</a></u> <u><a href="#">Single Audit</a></u>	<u><a href="#">2021</a></u>	<u><a href="#">2021</a></u>
<u><a href="#">2020</a></u>	<u><a href="#">2020</a></u> <u><a href="#">Detail</a></u> <u><a href="#">2020</a></u> <u><a href="#">Summary</a></u>	<u><a href="#">2020</a></u>	<u><a href="#">2020</a></u>	<u><a href="#">2020</a></u>	<u><a href="#">2020</a></u>	<u><a href="#">2020</a></u> <u><a href="#">Single Audit</a></u>		<u><a href="#">2020</a></u>