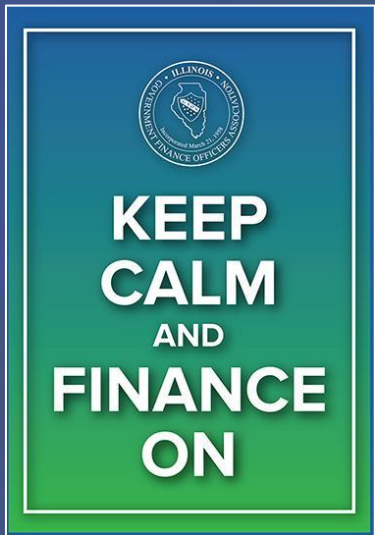


Engaging Your Community on Complex Financial Questions

Elizabeth Holleb - Finance Director, City of Lake Forest

Mark Welch – Solutions Architect, OpenGov



Meet Our Speakers



Elizabeth Holleb

Director of
Finance

City of Lake Forest, IL



Mark Welch

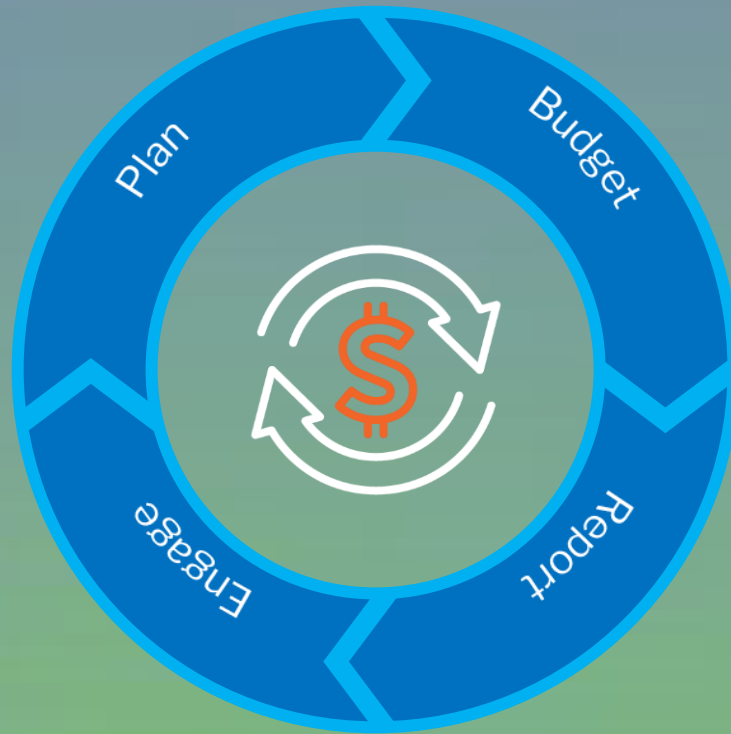
Solutions Architect
OpenGov

IGFOA ANNUAL CONFERENCE • SEPTEMBER 13–14, 2021

What Does an Ideal Budget Cycle Look Like?

Strategic Planning
Forecasting
Personnel Planning
CIP Planning

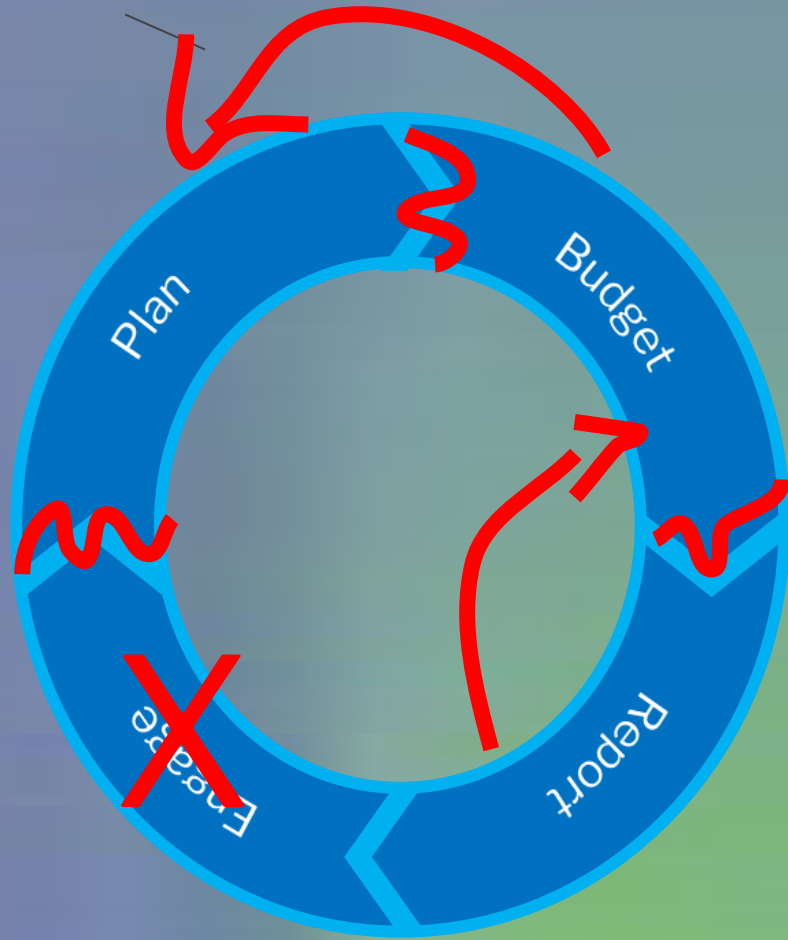
Online Budget Book
Transparency Portal
Stories



Rolling CY into FY estimates
Capturing Projections
Scenario analysis
Trend Analysis

Budget vs. Actuals
Operational Reporting
Interactive Dashboards

What's So Hard About Being Strategic?



No Systems

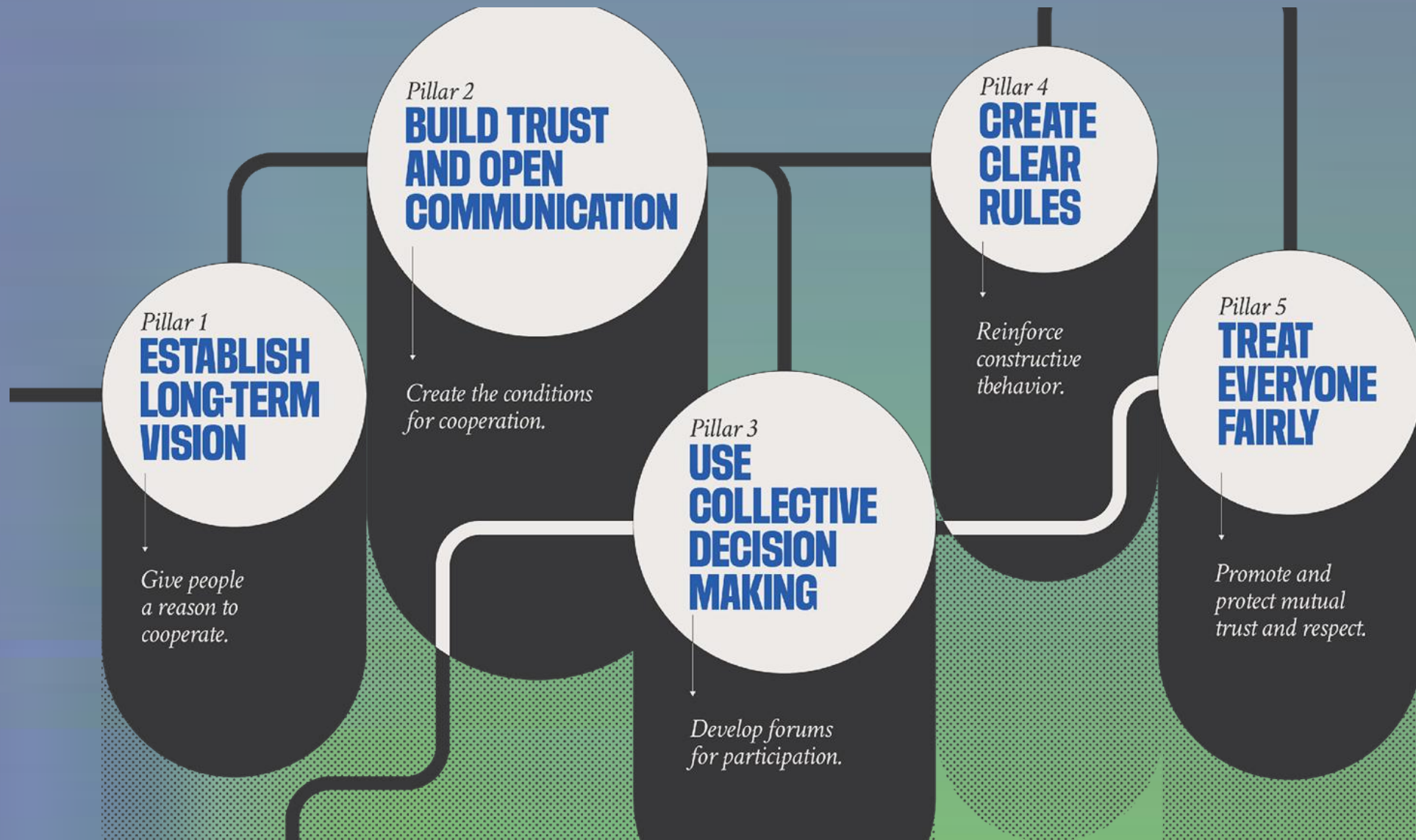


Top-Down
decision making

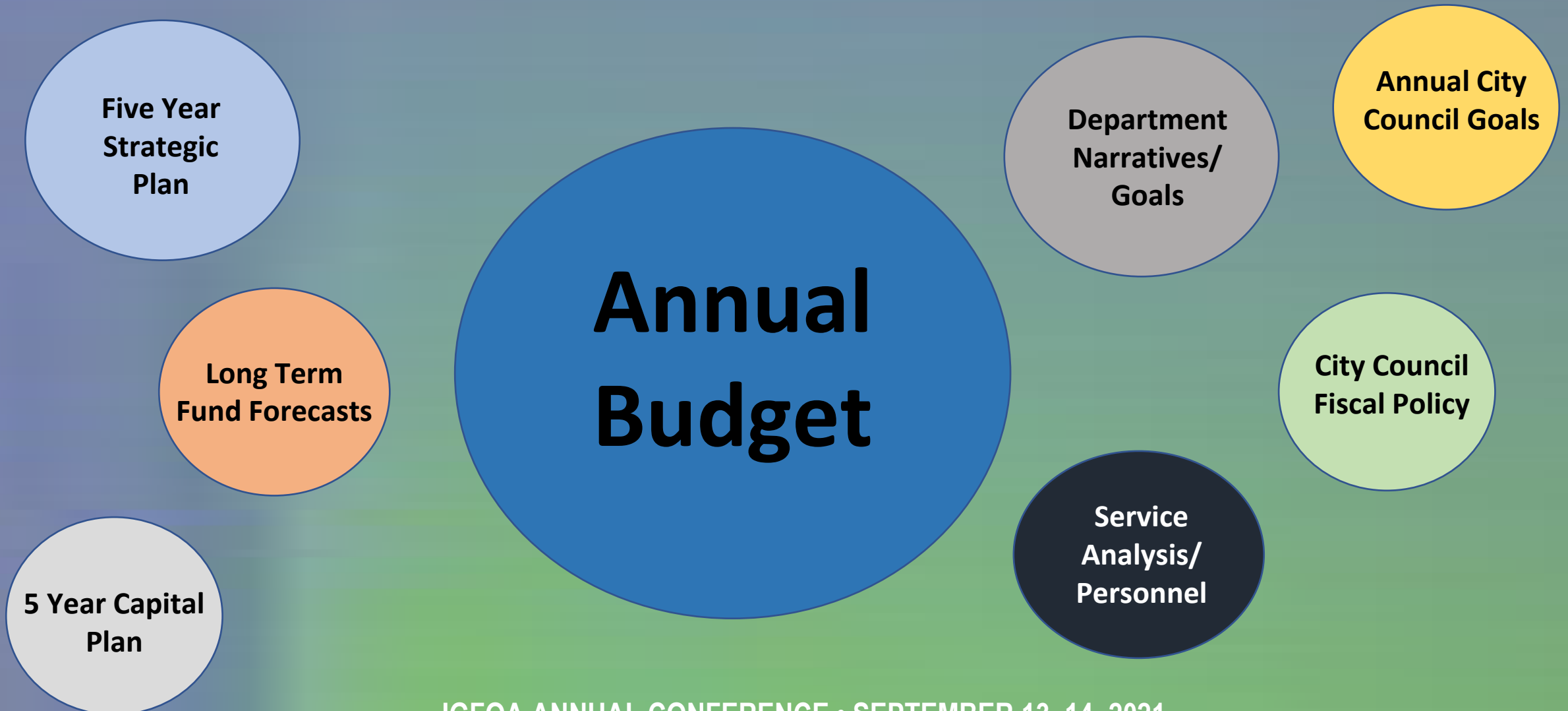


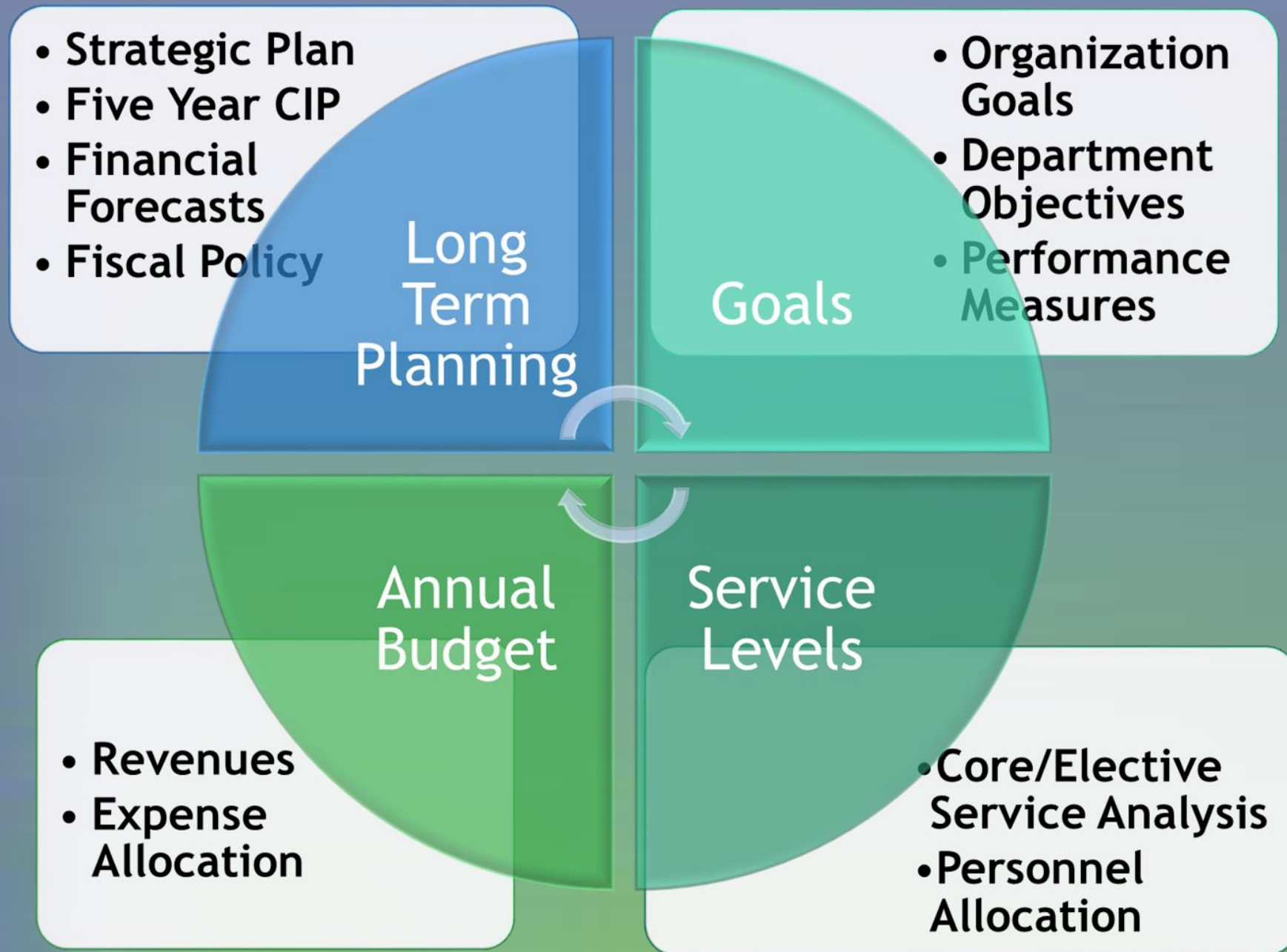
Misunderstanding of
what drives numbers

GFOA Financial Foundations Framework



Comprehensive Fiscal Planning is more than just the annual budget!





Communicating the budget

- Traditional methods:
 - Paper copy of budget
 - Budget hearings or town hall meetings
- More recent methods:
 - PDF budget on web site
 - Social media
 - Online surveys
 - Budget-in-Brief and Popular Annual Financial Report (PAFR)

Poll Question: Do you currently issue either a Budget-in-Brief or PAFR?

Yes or No

Lake Forest Financial Transparency Journey

- Budget Book enhancements
 - Department summaries; Household Impact; add charts and graphs (all manual/excel)
 - GFOA Distinguished Budget Presentation Award – 1st applied FY 2017 Budget
- October 2014 – OpenGov demo for executive staff
 - Key Driver: current ERP reporting deficiencies
 - November 2015 – OpenGov demonstration to City Council – FY17 Budget enhanced
 - September 2017 – Website demonstration to management staff
 - January 2019 CC Finance Committee - changes in financial transparency web site
 - June 2020 – added OpenGov stories/dashboards functionality
 - August 2020 – FY21 Budget in Brief published on web site – 1st OpenGov Story
 - March 2021 – FY20 Popular Annual Financial Report published on web site

Comprehensive Fiscal Plan

Legislative and Administrative Departments (Office of the City Manager, City Clerk, LFTV and City

Mission Statement

The Office of the City Manager fosters an enduring organizational culture that adheres to the City's Core Values, promotes excellence in the delivery of services and provides sound leadership while fulfilling the expectations of the community in a fiscally responsible manner.

Vision Statement

The Office of the City Manager will continue to provide high quality service to the residents, business community, City government and City employees and adapt to the changing needs of the community for services at City Hall.

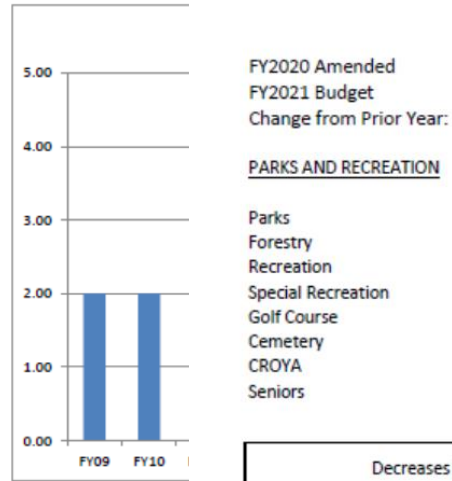
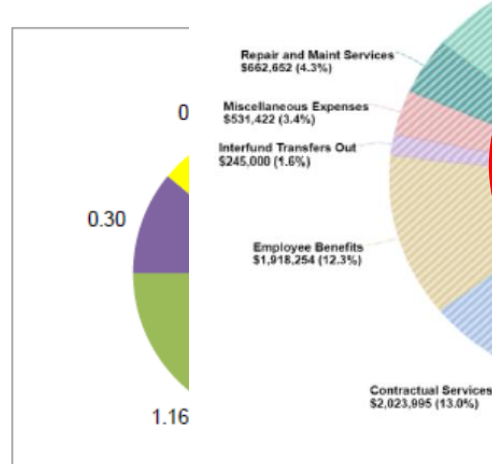
FY2020 Highlights

- Completed first year of "MetraMore" commuter service Pilot Program
- Participated in Northern Illinois Benchmarking Cooperative (NIBC)
- Completed land transfer of City-owned McCormick Ravine
- Participated in inter-departmental team to implement a shared digital repository for City documents
- Implemented online application process for annual landscape and liquor license program
- Assisted the Police Department in launching an internal Parking Advisory Committee

Performance Measures

Average % of Followers Reached Per Facebook Post ¹
Average % of Followers Reached Per Instagram Post ¹
E-Newsletter Open Rate ¹
Average number of days to respond to FOIA requests

¹Data reported from OCM Accounts only ("City" pages vs. departmental accounts)
²Data reported on Calendar Year Basis (Jan. 1 – Dec. 31)



FIRE DEPARTMENT

		2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
DESCRIPTION					
GENERAL FUND					
001	PROPERTY TAXES	1,537,958	1,646,568	1,618,537	1,895,171
006	LICENSES AND PERMITS	110	500	600	500
010	CHARGES FOR SERVICES	1,042,412	1,198,994	1,230,838	1,244,584
013	FINES & FORFEITS			200	
TOTAL ESTIMATED REVENUES		2,580,480	2,846,062	2,850,175	3,140,255
100	SALARIES AND WAGES	3,807,045	4,138,318	4,023,935	4,202,275
101	EMPLOYEE INSURANCE	625,440	680,298	660,403	701,090
102	OTHER EMPLOYEE BENEFITS	62,228	68,807	70,675	70,466
103	EMPLOYER PENSION COSTS	1,725,614	1,837,108	1,835,018	2,086,443
200	CONTRA ACCOUNTS	(29,528)			
300	OTHER OPERATING	75,088	84,500	87,500	81,000
400	CONTRACTUAL SERVICES	11,307	11,500	11,500	11,500
500	INTERNAL SERVICES	231,200	256,619	256,439	260,974
601	UTILITIES	6,140	7,424	7,424	8,561
600	SUPPLIES	106,693	91,411	91,411	88,911
TOTAL APPROPRIATIONS		6,621,227	7,176,075	7,044,335	7,511,220
EMERGENCY TELEPHONE FUND					
300	OTHER OPERATING			1,571	2,500
701	CAPITAL IMPROVEMENTS				42,355
TOTAL APPROPRIATIONS				1,571	44,855
APPROPRIATIONS - ALL FUNDS		6,621,227	7,176,075	7,045,906	7,556,075

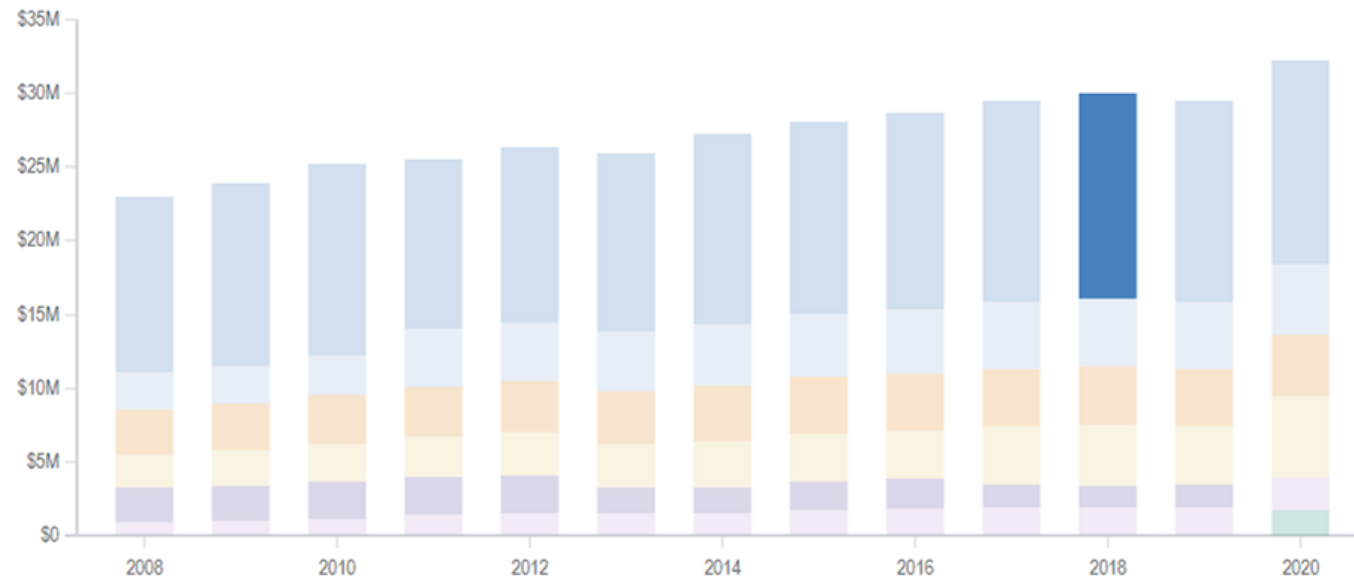
Financial Transparency Web Site Portal

Annual Tax Levy Allocation

Property Tax Revenue accounts for more than (50%) of the City's General Fund revenue. The City is a home-rule municipality and may impose any type of property tax levy without a rate limitation, except where specifically prohibited by State Statute. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV). The County is required by Statute to collect real estate taxes on behalf of the City. The collection rate for this revenue source is nearly 100%, making it a reliable, stable and predictable revenue source. The graph below demonstrates the allocation of property tax dollars to specific purposes.

City's Annual Tax Levy Allocation

Data Updated last year



46.42% • \$13,913,627.93

General Fund in 2018

[Click to explore data →](#)

New GFOA Budget Award Criteria

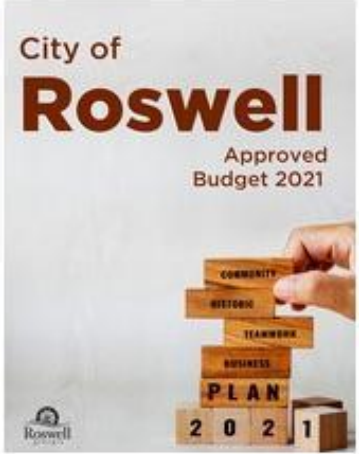
New GFOA Distinguished Budget Criteria	Best Practices for Budget Teams
Performance measures and strategic planning are now mandatory criteria.	Link the budget to strategic goals and initiatives and track those explicitly. See how Ukiah, CA does this and watch a video on Ukiah's award-winning budget process .
Table of Contents links are now explicit criteria	Go beyond bookmarking with links directly to interactive charts and graphs and descriptions that provide context and color. See how Roswell, GA and Sandpoint, ID have done this.
An overview should be presented within understandability and usability criteria	Use other forms of communication including videos, social media, etc. to call attention to key elements. See East Providence, RI's "Budget in Brief"
Process narratives are required in many criteria (strategic goals, capital projects, long-range forecasts, etc.) and are a general focus for the award	Make sure your charts and supporting narratives are simple, clear, and well annotated. Read Ashland, OR's succinct descriptions
ADA compliance is a key part of understandability and usability	Meet ADA standards automatically by adopting a platform that ensures your data is shown in ways that it can be consumed. See how Colma, CA ensures compliance .

Poll Question: Are you currently building an online interactive budget?

Yes or No

Roswell, GA's Interactive Online Budget

- Table of Contents
- Approved Budget Summary
- Fire Department General Fund



About the City of Roswell

- [Introduction](#)
- [Letter from the Mayor](#)
- [Letter from City Administrator](#)
- [City Policies and Procedures](#)
- Appendix**
 - [Roswell, GA Information](#)
 - [City Assets](#)
 - [Demographic](#)
 - [Budget Overview](#)
 - [Tax Collection Procedure](#)
 - [Glossary](#)

FY 2021 Summary pages

- All Fund Summary**
 - [Fund Summary by Type and Fund](#)
 - [All Fund Summary Information](#)
 - [Corporate Capital Plan](#)
- General Fund Summary**
- Capital Project Fund**



Departments

<u>Administration Department</u>	<u>Community Development Department</u>	<u>Environmental/ Public Works Department</u>
General Fund Hickory Hill Fund Pawnee Green Fund Auto Registration Tax Fund City Wide Expenditures Group Benefit Fund Workers Compensation Fund Risk Management Fund	Community Development General Fund Old Bridge Fund Tree Bank Fund	Water/Sewer Fund Solid Waste Fund Stormwater Fund Tree Bank Fund

Hayward, CA Capital Planning Story

By creating a Story for a Capital Improvement Plan, cities and counties can showcase investments in the community as well as share updated financial information. We also see this being used to communicate long-term planning.



Pictured above is a rendering of the future South Hayward Youth and Family Center, also known as the Stack Center. The community has long held the vision of constructing and operating a new center at the corner of Tennyson and Ruus Roads to be an anchor for civic life and services in South Hayward. The new two-story center will be home to a pediatric health clinic, behavioral health clinic, child care center, technology and innovation center, literacy hub, and other educational and recreational amenities. The site is adjacent to Tennyson Park and will also contain an outdoor movie screen, performance amphitheater, café, and space for a farmers market. For more information, visit the CIP project page [here](#).

Introduction

Learn more about the City of Hayward's Elected Officials and Organizational Chart. In this section, you may also read the Transmittal Letter to the City Council from the City Manager.

Strategic Priorities

Learn about the City of Hayward's Strategic Roadmap Priorities.

Explore the Budget

Explore the ten-year Adopted Capital Improvement Program (CIP) Budget.

Table of Contents

View the Table of Contents to see the organization of the online CIP and to quickly navigate to various sections of the document. A link to the Table of Contents is also included in the footer of every page of the CIP.

Colerain Township Fire & EMS Levy

A series of web pages containing information on the upcoming levy for the Colerain Township Fire & EMS Department to provide the public with information to make an informed decision.

IGFOA ANNUAL CONFERENCE • SEPTEMBER

2020 Fire & EMS Levy Information

This document contains important information regarding the upcoming levy for the Colerain Township Fire & Emergency Medical Services Department.

This series of web pages contains information on the upcoming levy for the Colerain Township Fire & EMS Department. Each image below will link you to additional detail and provide you with information to make an informed decision. Please contact Colerain Township with any questions or additional information that you might need.

Please let the Trustees know your thoughts:

- o Raj Rajagopal - rrajagopal@colerain.org; 513-923-5008
- o Dan Unger - dunger@colerain.org; 513-404-3057; 513-923-5004
- o Matt Wahlert - mwahlert@colerain.org; 513-353-8852; 513-923-5002

Please let the Administration and Fire & EMS Department know your thoughts:

- o Geoff Milz - gmlz@colerain.org; 513-923-5000
- o Allen Walls - awalls@colerain.org; 513-245-5732

Financial and Budget Information



This section contains:

- The Five-Year Forecast
- Current Expense Levels
 - At the line item level
- Detail on how the Department has extended the recent 5 Year Levy to last over 10 years
- Revenue options
- The most recent Union Contract

Needs Assessment



This section contains information on various long term, big picture needs for the Department:

- Facility Needs
- Equipment/Vehicle Needs
- Personnel Needs

Impacts



This section provides detail on:

- Our financial analysis tool
- Reduced service options, if failed
- Impact for a homeowner

Frequently Asked Questions

Linked below is information related to Frequently Asked Questions on the proposed levy for the Fire & EMS Department.

<https://www.colerain.org/FAQ.aspx?TID=33>

To learn more about how to calculate the impact, please consult the below link. This document will show you how to access the County Auditor's official estimate for your individual property taxes.

<https://www.colerain.org/DocumentCenter/View/2910/How-to-calculate-the-impact-of-the-Fire-Levy>

In the Media

Colerain Fire & EMS has been in the media over the past several years. The below links cover a few of the awards and media stories on the Department's commitment to excellence.

- [Nicholas Rosecrans Award](#)
- [2018 CARES Award](#)
- [2020 ICMA Program Excellence Award](#)
- [Smoke Detector Program](#)
- [Safe Stations Program](#)
- [Keep the Wreath Red](#)
- [Keeping Staff Safe](#)
- [Responding to all calls](#)
- [Kitchen Fire Prevention](#)
- [Apartment Fire](#)
- [Storage Facility Fire](#)
- [Townhouse Fires](#)
- [House Fire](#)
- [QRT Numbers](#)
- [COVID-19 and Fires](#)
- [Grant Burns - Officer of the Year](#)

Quarterly Financial Reports

A report for the Board and public to provide a pulse check on how we're doing with year-to-date cash balance compared to target and other details around capital planning, spend, and debt investments.

Colerain Township - Financial Data

Live tracking of the Township's finances compared to key financial policies
For more information on the Township budget and an explanation of key revenues, expenses, policies, and other items, please visit the Township Budget Book.

All Funds - Cash Position



This report shows the net cash position for the current fiscal year, meaning this report shows a summary of revenue received compared against dollars spent.

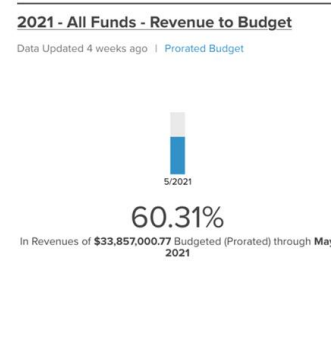
Typically the Township draws down cash reserves in the first quarter of the year, as the Township is primarily funded through property taxes. The first half payment of property taxes are typically posted in April or May of the current year.

General Fund - Cash Position



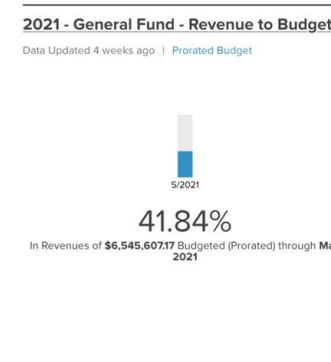
This report shows the net cash position for the current fiscal year for only the General Fund. The General Fund is the most flexible of Township Funds, as the cash in this fund is unrestricted.

All Funds - Revenue to Budget



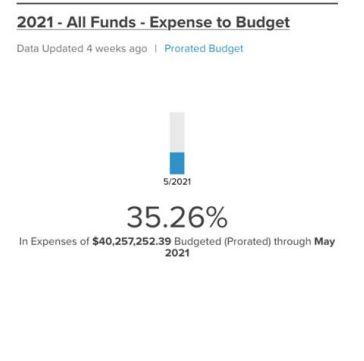
The above chart shows year to date revenue as a percentage of our anticipated revenue budget for the entire Township. The goal is to exceed 1/12th or 8% of our budget per month.

General Fund - Revenue to Budget



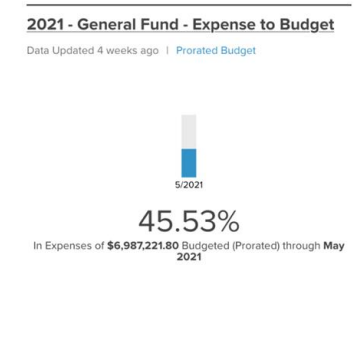
This chart tracks the revenue received by the General Fund as a percentage of the total budget. Of note, the Township received a dividend from the Ohio Bureau of Worker's Compensation. This unanticipated, one-time

All Funds - Expense to Budget



The above chart shows year to date expenses as a percentage of our approved expense budget for the entire Township. The goal is to be below 1/12th or 8% of our budget per month.

General Fund - Expense to Budget



This chart tracks the total expenses of the General Fund, as a percentage of the total General Fund budget. Variances of note will be updated on a quarterly basis.

Key Learnings

- 1. Beyond Budget Building:** Comprehensive Fiscal Planning is more than just an annual budget process, and new processes and systems are needed.
- 2. Gain Trust & Earn Distinction:** Interactive budgets enable government leaders to link data and add context (and earn GFOA distinction).
- 3. Measure & Track What Matters:** Evaluate performance continuously across the year to identify gaps and stay focused (and keep stakeholders focused) on higher-order strategic goals.

QUESTIONS?