

Mastering the Fundamentals Budgeting 101

Andrea Arnold, Meredith Roark, Jenny Payne-Simpkins
ICMA Conference Presenters



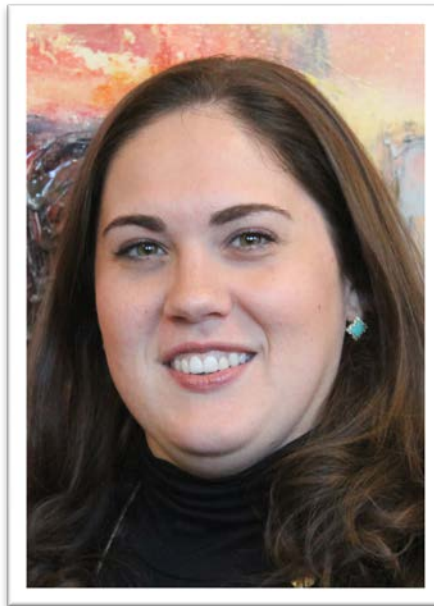
Budgeting 101 Objective

To provide the key elements of an effective budget that are accomplished in two drastically different annual budget processes.

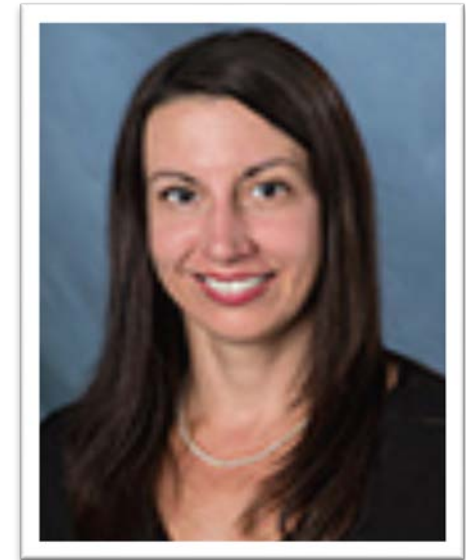
Today's Panelists



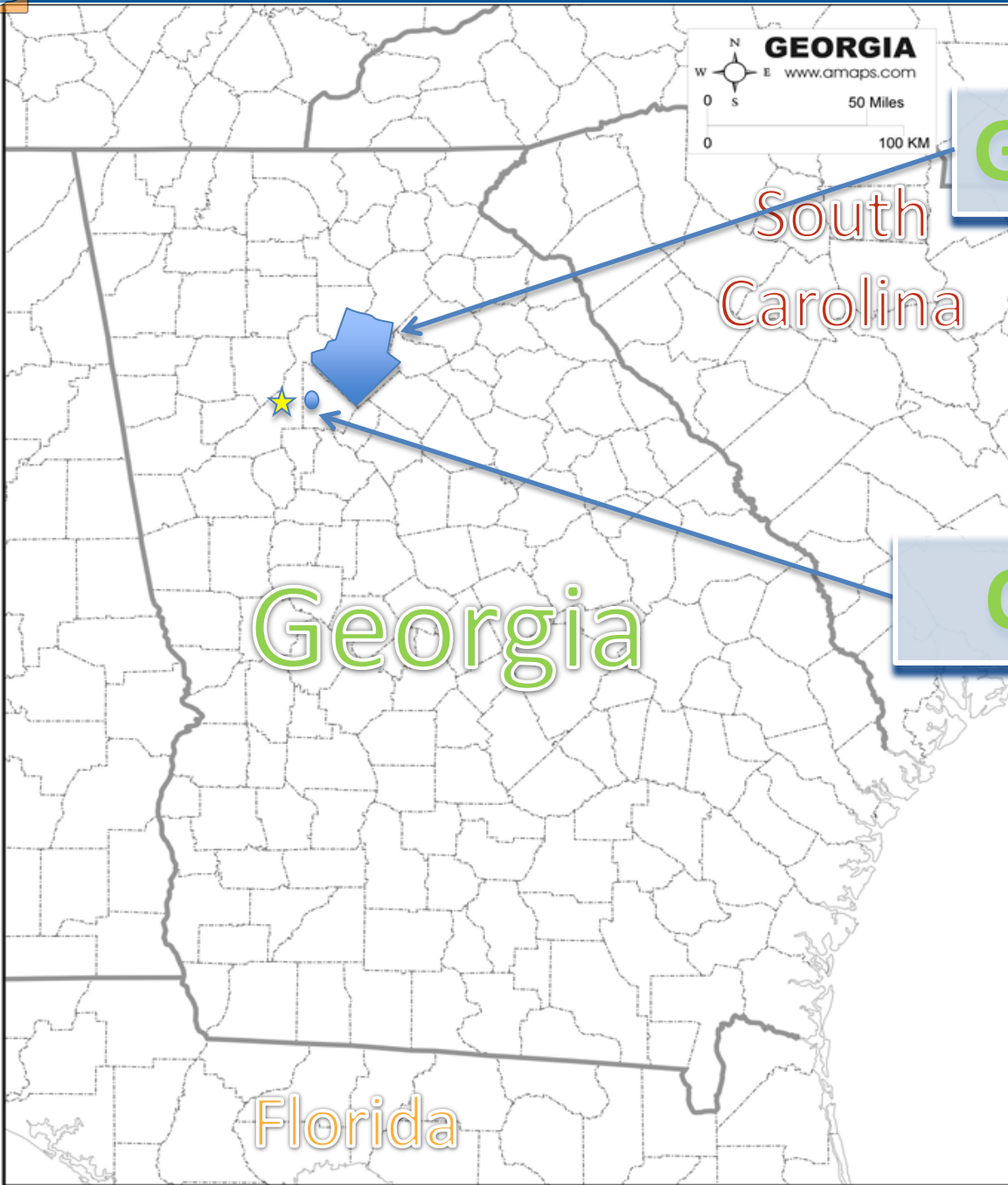
Andrea Arnold
Decatur, GA



Meredith Roark
Decatur, GA



Jenny Payne-
Simpkins
Gwinnett Co, GA



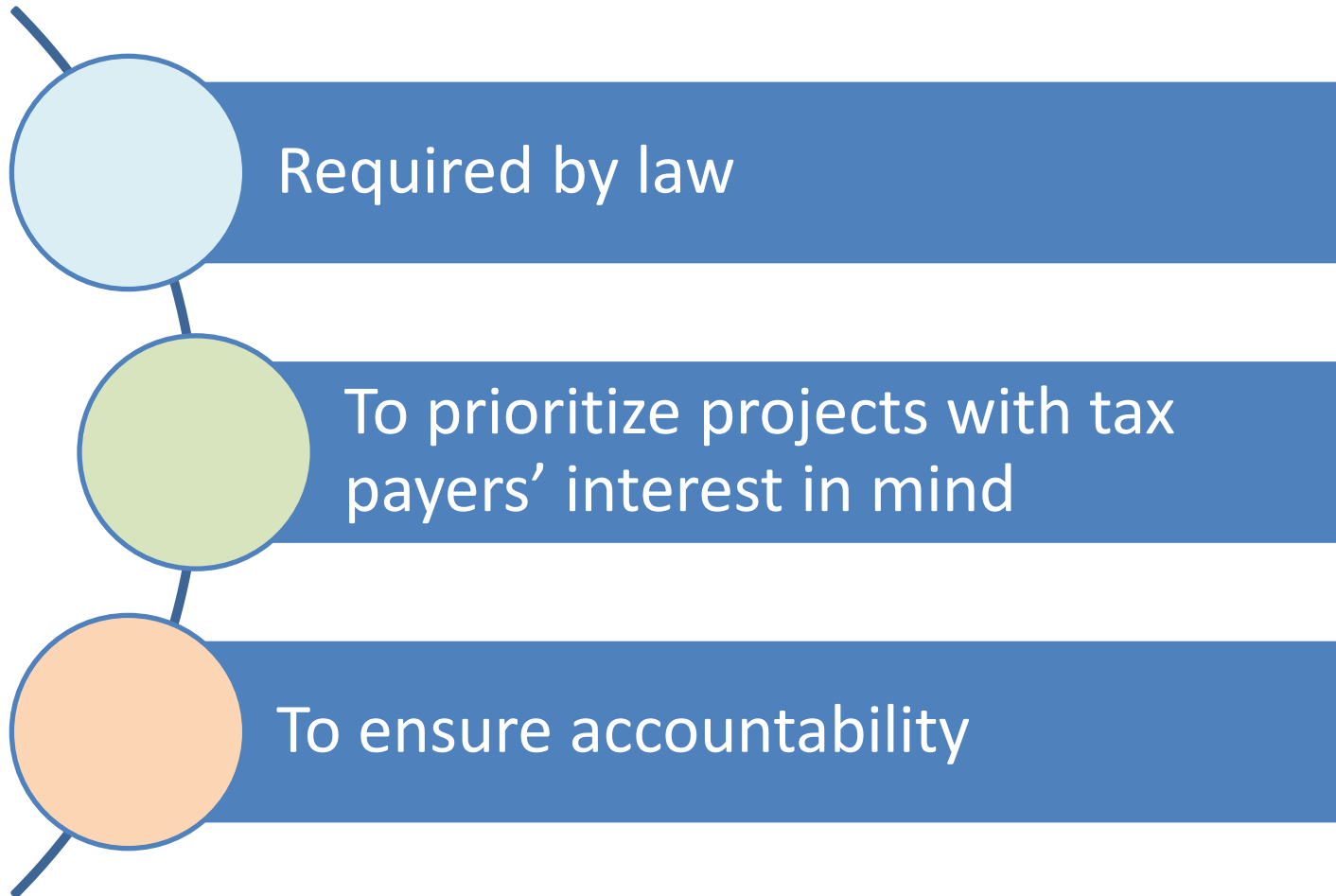
Gwinnett County

880,787 residents
437 square miles
\$1.4 billion budget

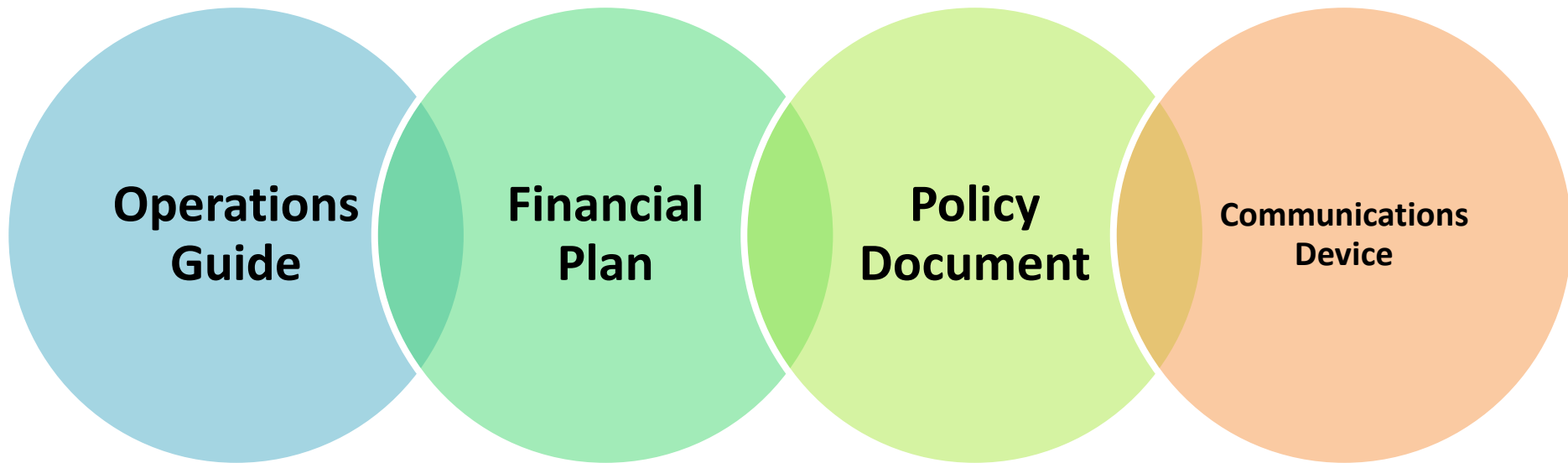
City of Decatur

20,086 residents
4.3 square miles
\$51.9 million budget

Why do we need a budget?



Key Elements of an Effective Budget



Source: Government Finance Officers Association



The budget as an operations guide



Board of Commissioner priorities are the foundation

	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
Strategic Planning												
Board of Commissioners Strategic Planning Meeting				→								
Departmental Strategic Planning Meetings					→							
Millage rate adoption for current year						→						
Budget Development												
Departments prepare draft Capital Budgets	→											
Capital Review Team Meetings					→							
Departments prepare draft Operating Budgets					→							
Chairman convenes Chairman's Budget Review Team								→				
Departments present business plans to Review Team								→				
Finalize and Adopt												
Chairman finalizes recommendations									→			
Chairman's proposed budget presented to Board of Commissioners										→		
Chairman's proposed budget published										→		
Budget availability advertised										→		
Board of Commissioners' review and input										→		
Public Hearing											→	
Budget adoption												→

Operating budgets are business plans



All departments create business plans



SUPPORT SERVICES

2016 Business Plan
Angelia Parham, Director

gwinnettcounty
GOVERNMENT

Business plans include budget requests



Business plans presented to Chairman's Budget Review Committee

Department/Agency Presentations
September 2014

Beyond the Dollar Signs



Mission and Organizational Chart



Goals and Performance Measurements



Accomplishments



Issues and Initiatives

Excerpt from 2015 Adopted Budget

Planning and Development

Goals, Performance Measurements, Accomplishments, Issues and Initiatives, and Budgets

Departmental Goals

- To process rezoning and special use permits within 90 days to ensure that property is developed in accordance with the comprehensive plan.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Rezoning applications processed	56	50	50	48
Special use applications processed	56	60	63	62
Percent rezoning and special use permit applications processed and advertised for public hearing within 90 days	100%	100%	100%	100%

- To process plan review of all submitted project plans within eight days of receipt to avoid delaying projects.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Development plans accepted by committee	198	175	264	264
Development permits issued	143	165	148	148
Percent of development plans reviewed within 14 days of request (Plans reviewed within 8 days of submittal)	100%	100%	100%	100%

- To process building permits within one day of request to ensure a responsive level of customer service.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Building permits issued – residential	3,338	3,700	3,159	3,000
Building permits issued – non-residential	6,288	6,800	5,790	5,500
Percent processed within one day of request	100%	100%	100%	100%

- To conduct building inspections within two business days to ensure safe construction.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Building inspections conducted	91,787	113,000	85,196	90,000
Building inspections conducted within two business days of request	99%	99%	99%	9%

- To provide outstanding customer service by monitoring customer feedback.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Departmental positive customer feedback	84%	100%	85%	100%

- To ensure compliance with codes, ordinances, and regulations.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Fire Plan Review accuracy rate	98%	100%	97%	100%
Building Plan Review accuracy rate	95%	100%	93%	100%
Development Plan Review accuracy rate	97%	100%	95%	100%
Stormwater/Water and Sewer accuracy rate	89%	100%	89%	100%
Inspections accuracy rate	99%	100%	97%	100%

- To enhance economic well-being.

	2013 Actual	2014 Target	2014 Actual	2015 Target
Economic development projects coordinated with Partnership Gwinnett	19	20	21	20

Accomplishments in FY 2014

- Adopted Unified Development Ordinance.
- Implemented online Contractor Registration and Affidavit process.
- Adopted new Gwinnett County Construction Code.
- Expanded the goal of projects coordinated with Partnership Gwinnett.
- Completed six white papers on economic development best practices and incentives.

Current Wait Times

Thursday, August 20, 2015 10:55:48 AM

Legend: ■ 0-30 Minutes ■ 31-60 Minutes ■ +60 Minutes

Customers Waiting for Initial Meeting / Review

Current Status / Waiting for:	Customer Name	Customer Number	Check-in Time	Time Customer has Been Waiting (minutes)
Building Plan Review	MATTHEW COOK	CUSTOMER #-08202015-078	10:45:41	10
	BRUCE BEHNER	CUSTOMER #-08202015-077	10:45:12	6
Development Plan Review	ROCHELL MCCOY	CUSTOMER #-08202015-071	10:37:35	18
	CHARLES PHILLIPS	CUSTOMER #-08202015-075	10:44:02	11
	WILLIAM KELLY	CUSTOMER #-08202015-078	10:53:04	2
Storm Water Sewer Plan Review	patrick stanton	CUSTOMER #-08202015-060	10:17:15	38

Welcome to the E-Services Home Page

Gwinnett County
Dept. of Planning and Development
Police Quality of Life Unit
Fire Marshal's Office

All E-Services are available 24 hours a day, seven days a week.

[Home](#) [Zoning](#) [Development](#) [Building & Fire](#) [Code Complaints / Violations](#)

ELECTRONIC PLAN SUBMITTAL FOR CONCEPT PLAN PERMITS IS NOW AVAILABLE!!

Gwinnett County is pleased to announce the rollout of Online Plans Submittal. Beginning April 15th, registered users will be able to submit Concept Plans online.

To read and download the 'How-To' guide for Online Plans Submittal, [click here.](#)

More plan types will be available for electronic submittal in the coming weeks.

Gwinnett County E-Services Login

User Name or E-mail:

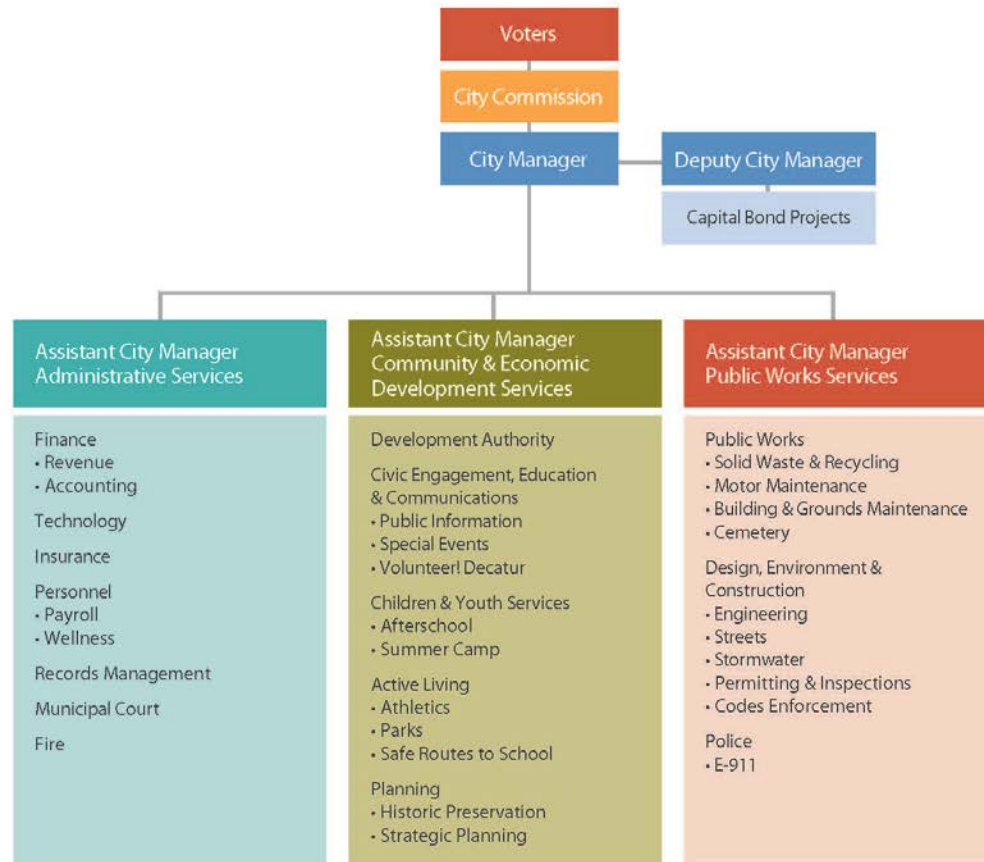
Password:

Remember me on this computer

[I've forgotten my password](#)

[New Users: Register for an Account](#)

City Organization



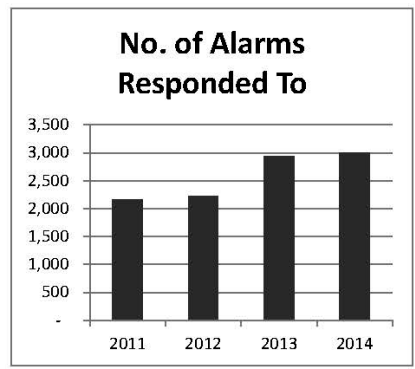
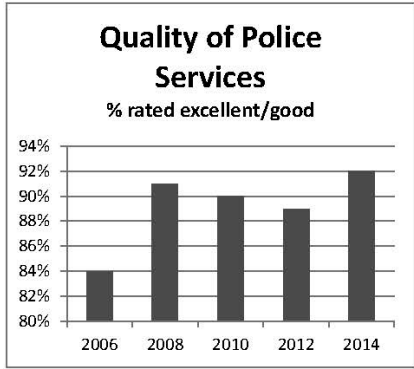
**POLICE DEPARTMENT
ADOPTED 2015-2016 BUDGET ESTIMATE**

The **Police department** ensures the safety of Decatur residents and visitors through proactive patrolling, crime prevention and investigation. Employees of the Police Department also provide information and general assistance to the public.

Mission Statement:

The mission of the City of Decatur Police Department is to promote the quality of life in Decatur by providing police services with integrity and a spirit of excellence, in cooperation with the community.

<p>Citizen Satisfaction Survey responses:</p> <p align="center">Quality of Police services</p> <p>2006: 84% rated as <i>excellent/good</i> 2008: 91% rated as <i>excellent/good</i> 2010: 90% rated as <i>excellent/good</i> 2012: 89% rated as <i>excellent/good</i> 2014: 92% rated as <i>excellent/good</i></p>	<p>Performance Measures:</p> <p align="center">Number of alarms responded to</p> <p>FY 2011: 2,167 FY 2012: 2,220 FY 2013: 2,931 FY 2014: 2,966</p>
<p align="center">Feeling of safety in your neighborhood during the day</p> <p>2006: 97% rated feeling "<i>very</i>" or "<i>somewhat</i>" safe 2008: 96% rated feeling "<i>very</i>" or "<i>somewhat</i>" safe 2010: 97% rated feeling "<i>very</i>" or "<i>somewhat</i>" safe 2012: 98% rated feeling "<i>very</i>" or "<i>somewhat</i>" safe 2014: 96% rated feeling "<i>very</i>" or "<i>somewhat</i>" safe</p>	<p align="center">Number of out of town house check forms received via the web</p> <p>FY 2011: 458 FY 2012: 658 FY 2013: 773 FY 2014: 1,220</p>
	<p align="center">Total number of calls received in E911 Dispatch Center</p> <p>FY 2011: 90,105 FY 2012: 71,250 FY 2013: 76,820 FY 2014: 52,407</p>

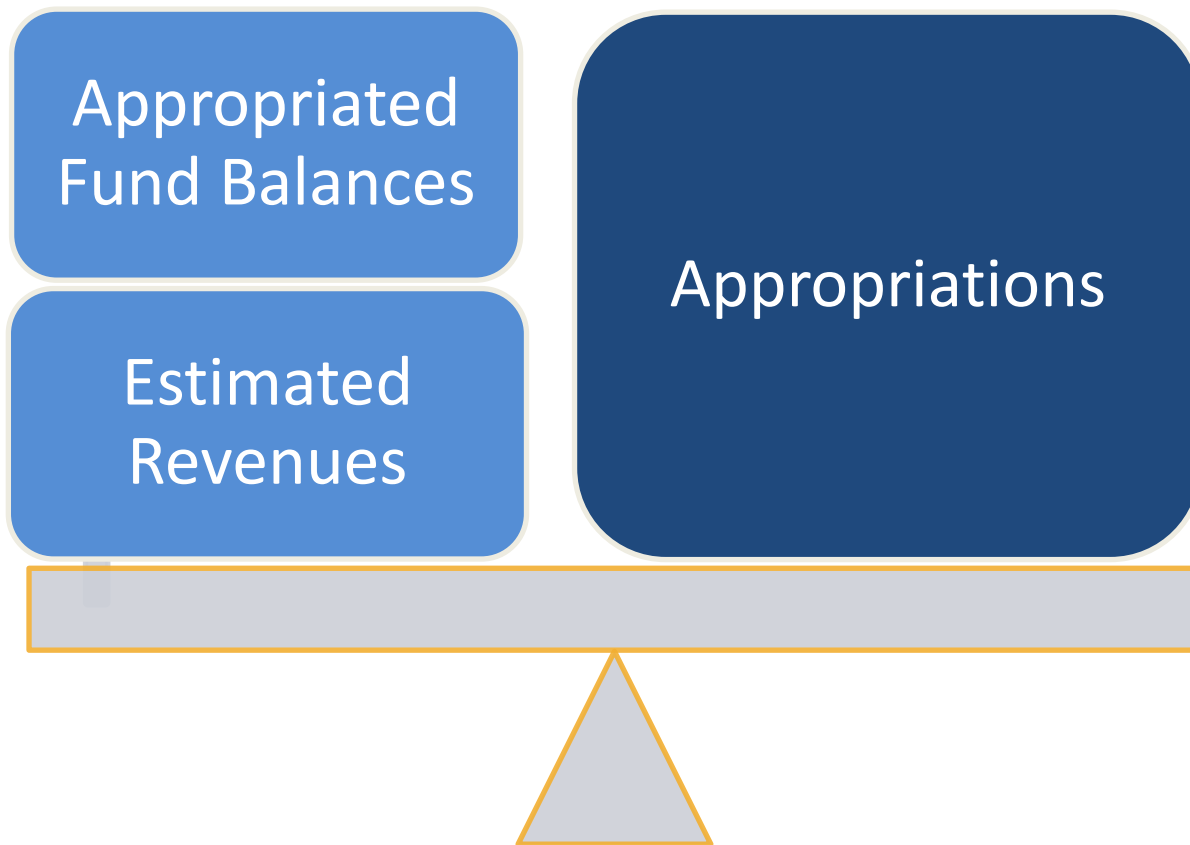




The budget as a financial plan



A balanced budget



2015 Gwinnett County Budget

How much do we need to provide services?

FY 2015 Appropriations

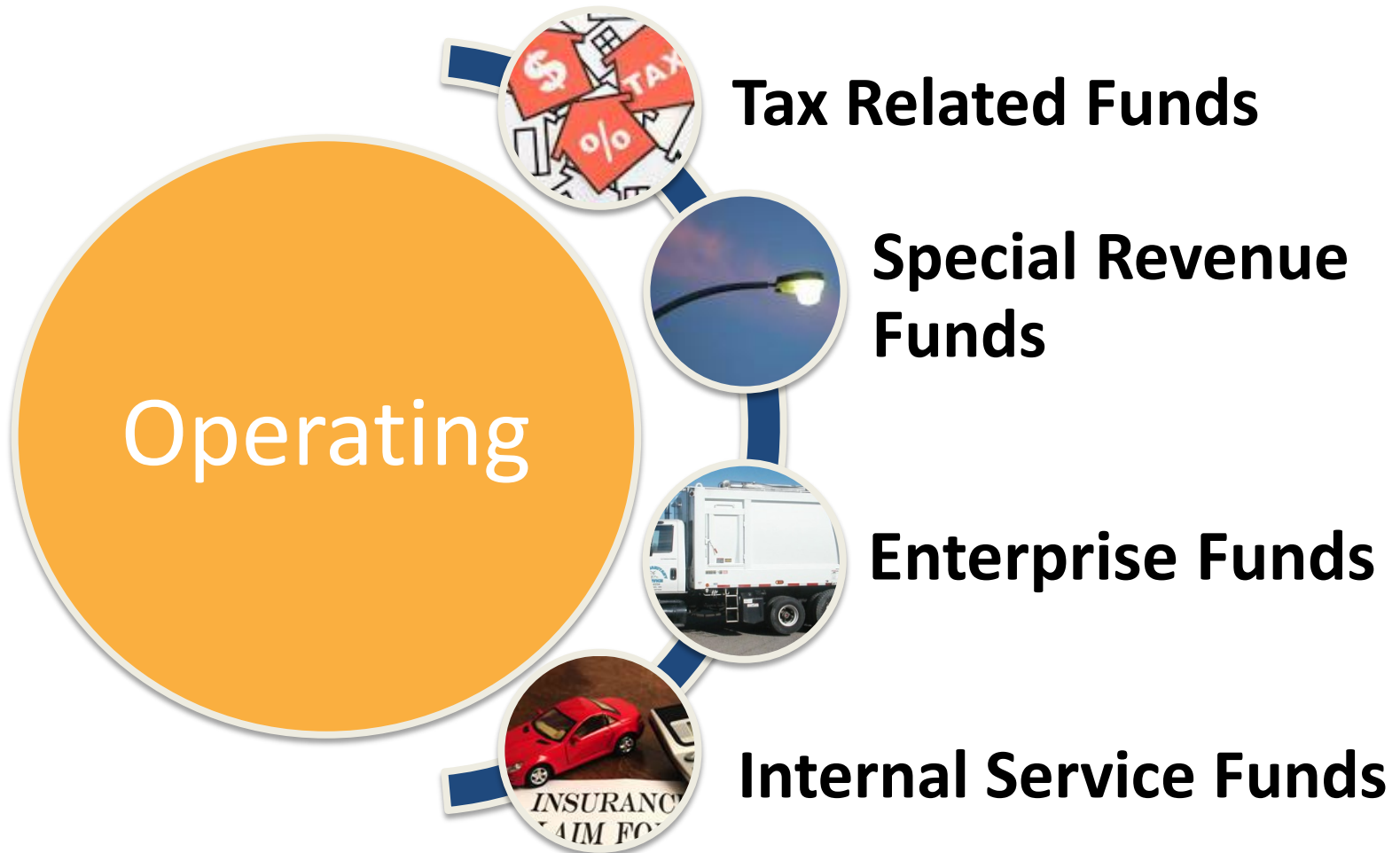
General Government	\$ 100,780,378
Judicial	141,034,076
Public Safety	249,309,685
Public Works	423,810,072
Health and Welfare	7,655,559
Culture and Recreation	84,641,847
Housing and Development	29,589,605
Debt Service	104,566,954
Other Financing Uses	200,000
Total 2015 Appropriations	1,141,588,176
Contribution to Fund Balance/ Working Capital Reserve	31,358,577
Total Budgeted Appropriations	\$ 1,172,946,753

How will we fund our services?

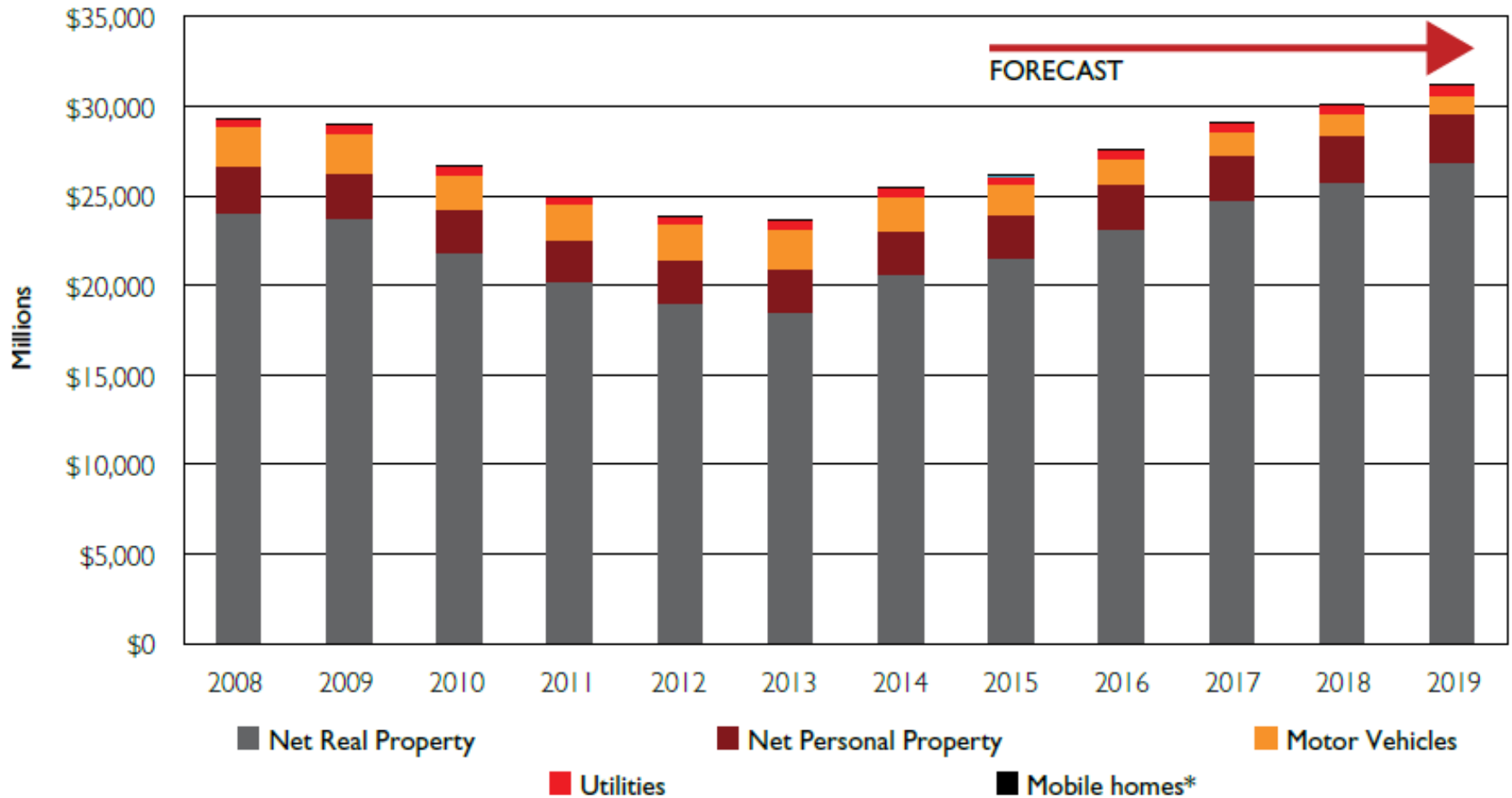
FY 2015 Revenues

Taxes	\$ 558,061,120
Licenses and Permits	7,722,250
Intergovernmental	31,600,886
Charges for Services	442,119,631
Fines and Forfeitures	16,316,325
Investment Income	6,438,912
Contributions and Donations	17,685,715
Miscellaneous	4,605,858
Other Financing Sources	59,795
Total 2015 Revenues	1,084,610,492
Use of Fund Balance/Net Position	88,336,261
Total Budgeted Revenues	\$ 1,172,946,753

How will we fund operations?



Historical Digest Growth (FY2008 to FY2019)



*Value too small to appear on this chart

How will we fund capital needs?



SPLOST

- \$2.5B since 1985
- 2009 SPLOST \$671M over five years
- 2014 SPLOST \$453M over three years



What's the Impact?

Financial impact of each principle was added to the budget narratives

"...I was especially pleased to see the new inclusion in the budget this year of detailed expenditures from every City department categorized by the goals detailed in the plan. I believe it really allows one to identify the way in which all city staff is pursuing the goals expressed by the community."

2012 Community Meeting participant

Principle E Financial Support:

All Departments Involved In	Amount
ADP HR & Payroll system	89,000
Participation in ICMA Center for Performance Analytics	8,300
IT Support & Equipment	725,340
Utilities	971,300
Audit & other financial services	125,000
Janitorial supplies	53,100
Postage	56,750
Telephones	235,600
GIS	90,000
Insurance Premiums	257,200
Administrative Duties	4,222,340
Training	299,650
TOTAL:	\$7,133,580

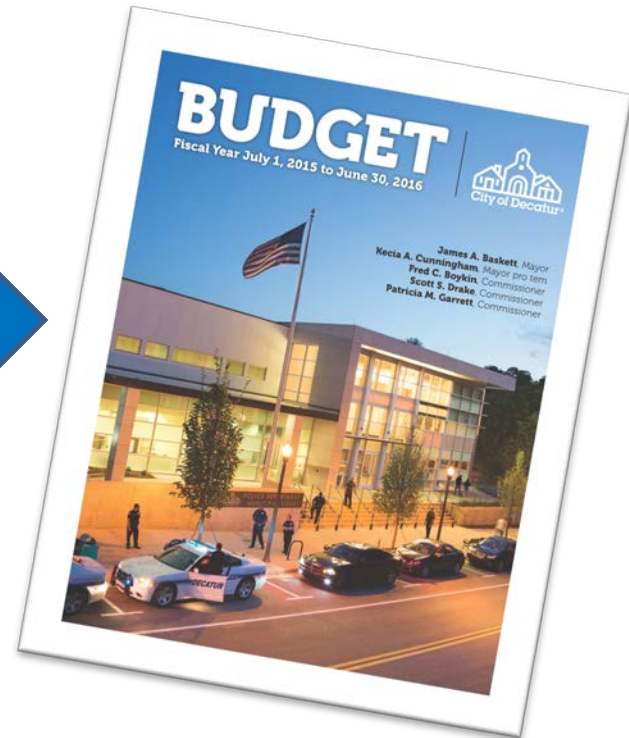


The budget as a policy document



Policy=Vision Based Budget

- Strategic plan guides the budget process
- Measure strategic plan achievements
- Guiding principles



How do we do this?

- Team Approach
- Collaborative Foundation
- Creative Liberties
- Citizen Engagement

Benefits

Engage employees
in budget process

Employees
understand their
role in strategic
plan

Strategic plan
influences
department work
plans

Public resources
target plan
priorities

Community
confidence that
plan is being
followed



The budget as a **communications device**

Communications Device



Budget Expo






What is the budget? It is the result of months of planning to allocate the city's financial resources to meet the goals of the 2010 Strategic Plan. The budget document becomes the plan that guides operations throughout the year.

Play Budget Bingo!

Instructions: Visit each station where staff can check off boxes for you. When you get five boxes in a row, column or diagonal, take your card to the Information Table for a prize.

B	I	N	G	O
Visited Principle A Table	Visited Principle B Table	Visited Principle C Table	Visited Principle D Table	Visited Principle E Table
Signed up for Smart 911	Learned about Performance Measurement	Learned about 10-Year Capital Plan	Signed up to be a volunteer at Visitors Tent	Donated to Fire Dept. food drive
Touched a city vehicle	Talked to a city employee		Walked a lap on indoor walking track	Attended a public meeting recently
Got free CPR training with Fire Dept.	Tried a local restaurant or shop this week	I recycle!	Read the Decatur Focus newsletter	Took Decatur 101 or signed up
Walked/biked to work/school recently	Read city blogs, Twitter, Facebook	Visited the Visitors Center 113 Clairmont Ave.	Recycled at Electronics Recycling Day	MLK Jr. Service Project volunteer

The Budget in Brief

By the Numbers:

\$20,653,790

Proposed FY13-14 general fund (GF) revenue and expenditure total

\$19,728,190

Revised FY12-13 GF revenue and expenditure total

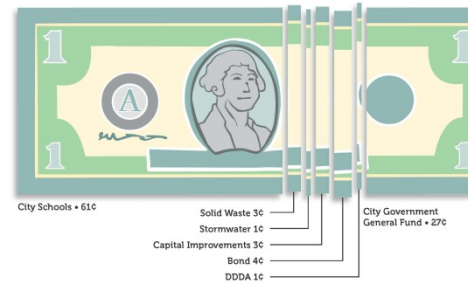
69%

Proposed GF expenditures personnel costs

207 ft/252 pt

Proposed FY13-14 staffing

The Parts of a City Tax Dollar



Budget Schedule

FEBRUARY: Department budget planning and preparation begin. **MARCH:** Departments submit their budget requests for the coming year. Budget is reviewed collaboratively with all departments. Public input begins. **APRIL:** Departments continue to work together to develop draft city budget. Public input continues. **MAY:** Draft budget completed and presented to City Commission. Public input continues. **JUNE:** Public hearings on budget and millage rate. Final adoption of budget and millage rate. **JULY:** New budget takes effect.

decaturga.com/budget | info@decaturga.com | 404-370-4102

Principle A: Manage Growth While Retaining Character

Accommodate commercial and residential growth while retaining Decatur's unique sense of place within an urban environment.

The preservation of Decatur's strong sense of community and unique character is an important goal for residents, business owners and visitors. This is also central to ensuring sustainable development, since market trends increasingly value local identity, sense of place and quality of life as economic assets. Because land is a finite resource, the City encourages quality development that maximizes the economic value of existing commercial districts and meets the community's expressed desire for housing, commercial and retail options. This means continuing to enhance the City's built environment so that Decatur remains a desirable place to live, work and play while providing a variety of commercial opportunities to enhance Decatur's character.

Four key goals are involved in managing this objective successfully:

- Goal 1 - Retain and enhance the character of existing commercial districts and assist it to new districts.
- Goal 2 - Encourage a diversity of business types with particular focus on small businesses and businesses that provide daily needs.
- Goal 3 - Protect existing neighborhoods while promoting growth in desired areas and adopting programs that guide future growth.
- Goal 4 - Protect and encourage the creative reuse of historic buildings, structures, and places.

During the 2010 strategic planning process, city residents and staff identified as a serious concern the imbalance in the City of Decatur's tax digest. Only 15% of the tax base is commercial property while 85% of the digest is made up of residential property, primarily single family homes. These numbers should be more equitable in order to provide economic sustainability for the community and to ease property tax rates. The differential is due in part to the limited amount of commercially zoned properties available for redevelopment and because there are a large number of tax exempt properties located in commercial districts, particularly in downtown Decatur.

In community discussions, commercial districts in old Decatur's unique sense of on traffic and the school system.

Over the past five years, the tasks listed in the 2010 Strategic Plan in sound financial terms for the City. In the downtown of 600 much needed rental units as importantly, these projects

National Citizen Survey Results

Sense of Community
 2008 - 84% rated excellent/good
 2009 - 90% rated excellent/good
 2010 - 96% rated excellent/good
 2012 - 92% rated excellent/good
 2014 - 92% rated excellent/good

Quality of Economic Development
 2008 - 74% rated excellent/good
 2009 - 78% rated excellent/good
 2010 - 80% rated excellent/good
 2012 - 75% rated excellent/good
 2014 - 84% rated excellent/good

Overall Quality of Business & Service Establishments
 2008 - N/A
 2009 - 89% rated excellent/good
 2010 - 83% rated excellent/good
 2012 - 81% rated excellent/good
 2014 - 87% rated excellent/good

Would recommend living here to someone who asks
 2006 - N/A
 2008 - 75% reported very likely
 2009 - 74% reported very likely
 2010 - 78% reported very likely
 2012 - 84% reported very likely

The Revenue division coordinated with CED staff to upgrade business license forms in order to capture critical information about business growth. Working together, online business license applications and renewals were also improved to make it easier to do business in Decatur. Staff is now able to track job employment numbers and measure the growth of new businesses and new job opportunities in the City.

In November 2014, the City Commission adopted the Unified Development Ordinance (UDO) which addressed many of the tasks in the 2010 Strategic Plan, including implementing updated streetscape standards, demolition delay requirements and new historic preservation guidelines. As a part of the UDO, new zoning districts were created, including a neighborhood mixed-use district designed to encourage small, neighborhood scale retail operations.

The Planning division continues to provide staff support to the Decatur Historic Preservation (DHP) Commission and focus on the identification and protection of the City's historic resources. The DHP coordinates with local residents and builders working in local historic districts to make certain that renovations, additions and new construction meet the unique design standards of each district. In the commercial districts, staff supports efforts to encourage the sensitive rehabilitation of historic commercial buildings by educating property owners and business owners about the availability of low interest loans and tax credits that encourage the reuse of historic buildings. The Parkwood Local Historic District was created in July 2014 and received updated design standards in April 2015. The new design guidelines recognize the unique mid-century character of this ranch neighborhood and educate the community on how to preserve that type of architecture. City staff will work on a National Register designation for this neighborhood in the fall of 2015.

The Police department works diligently with other departments to ensure that the City remains a safe place to live and an inviting destination for visitors. Currently two officers and a supervisor are assigned to the downtown and Oakhurst business districts. Officers patrol on foot, on bicycles and in vehicles. The Police department utilizes surveillance cameras in the downtown business district to monitor activities in the area and to assist in solving crimes that might work with other departments and private property owners to identify and remove the City attractive.

FF 2014-2015 Accomplishments:

- Installed a concrete chess table in the downtown district and will install one in Oakhurst Streetscape program is completed (Task 1D and 1E)
- Expanded role of the PALS staff to become more active downtown ambassadors
- Revised the calendar of city-sponsored festivals and special events to replace activities (like the Maker's Faire) in partnership with local residents and expand different areas of the commercial district as with the dance Dance DANCE
- Completed the construction of the new Beason Municipal Center to anchor Pace corridor revitalization effort (Tasks 3B and 4E)

BY THE NUMBERS

New Business Licenses Issued
 FY10-11 - 96
 FY11-12 - 117
 FY12-13 - 109
 FY13-14 - 157

New Jobs Created

- Initiated the construction of Phase IV and Phase V of the downtown streetscape improvements at the North McDonough Street and Candler Street railroad crossings and the Oakhurst Business district streetscape program (Task 1A)
- Purchased additional umbrellas for tables around the square and added the Oakhurst business lawn (Task 1E)
- Worked with private property owners to expand Decatur's retail business offerings (Task 2A)
- Continued to expand programs like Sidewalk Saturdays, Small Business Week activities and implement a downtown sculpture gallery in partnership with local non-profits to nurture a fun, festive, family-friendly atmosphere in our commercial districts (Task 2A)
- Extended the downtown storm drainage program with local non-profits to nurture a fun, festive, family-friendly storm drainage system (Task 3C)
- Worked with MARTA to issue a Request for Proposal, selected a private replacement partner for the Avondale MARTA Station south parking lot and rezoned the property mixed use (Task 3B)
- Adopted the Unified Development Ordinance (Task 2A, Task 2B, Task 3B, Task 3D, Task 4A, Task 4F, Task 4G)
- Continued to maintain a police presence in downtown Decatur and the Oakhurst business district to contribute to a sense of safety (Task 1E)
- Created the Parkwood Local Historic District and adopted district design guidelines (Goal 2)
- Leased a downtown retail storefront to facilitate the creation of a new creative incubator space (Task 2E)

FF 2015-2016 New Projects, Programs and Policies:

- Place the Parkwood Local Historic District on the National Register of Historic Places (Goal 4)
- Facilitate the redevelopment of the Callaway Property, Avondale MARTA south parking lot, East Decatur Station area and other surface parking lots in commercial areas (Goal 3)
- Provide expanded amenities for the square and Oakhurst including plantings, way finding signage, holiday lights, bicycle racks, umbrellas, shade structures and outdoor furniture (Task 1D)
- Implement the Decatur Artway project to create an outdoor sculpture gallery in downtown Decatur and the Oakhurst business district (Task 1D)

Principle A Financial Impact:

Department	Amount
Governmental Control	46,780
General Government	271,280
Community & Economic Development	810,440
Active Living	189,290
Children & Youth Services	42,410
Administrative Services	341,630
Fire	178,300
Police	551,060
P-311	18,720
Public Works	761,480
Design, Environment & Construction	205,400
Solid Waste	424,960
Stormwater	34,610
TOTAL	\$3,876,450

Budgeting & Citizen Engagement



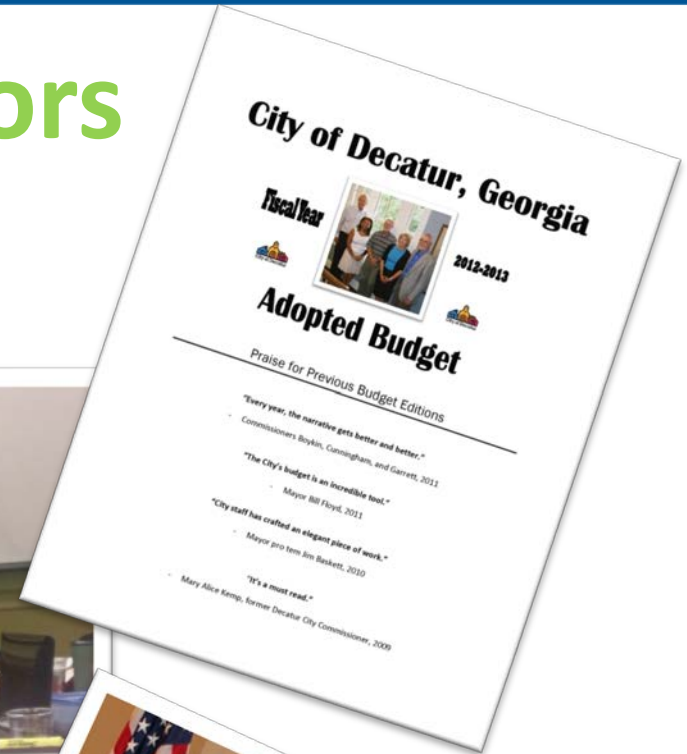
- Simple Technology
- Timely Feedback
- Low Cost

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[Proposed Budget](#) » The City of Decatur’s Revised fiscal year 2014-2015 and Proposed fiscal year 2015-2016 budgets have been presented to the City Commission and are available to the public for review. The City’s budget is scheduled to be voted upon by the City Commission on June 15, 2015. Do you support the adoption of this budget by the City Commission?

Success Factors



Other Communications Ideas

The list on the left displays taxes and fees you pay to various taxing authorities (schools, community improvement districts, and state, city and county governments) to more closely represent your property tax bill. The pie chart and list on the right show the services your county government property taxes fund. To learn more, click on the links below:

See what services your property taxes fund

This tool allows you to see the value you receive in services for the property taxes you pay to Gwinnett County government. This feature is for educational purposes only. Please click on one of the two options below to get started.

Property Information

Physical Address

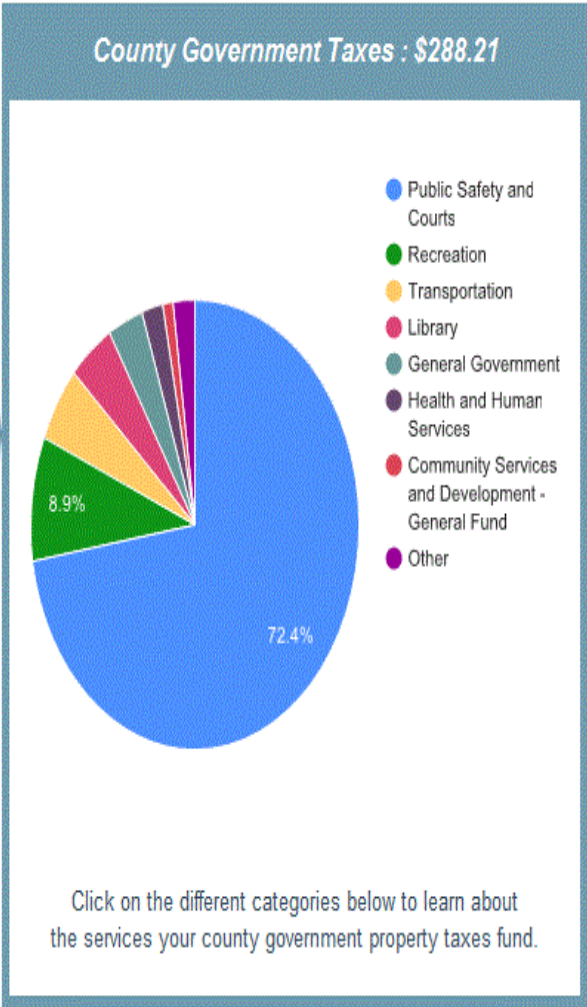
Example: 123 Main St then press the ENTER key or click on the SEARCH button

Fair Market Value

Select this option if you would like to enter the fair market value (sales price) of a home to calculate how unincorporated property taxes are used to fund services.

Estimated property taxes and fees for Parcel Number R5172A103 for tax year 2014 are: \$984.17

Taxes	
School Taxes	\$663.70
City of Lawrenceville Taxes	\$29.06
STATE OF GEORGIA TAXES	\$3.20
County Government Taxes	\$288.21
County General Fund	\$177.60
Fire EMS	\$76.80
Recreation	\$25.65
Voter Approved Debt	\$8.16
Police	\$0.00
Development and Enforcement	\$0.00



There are other important funding sources for County government in addition to property taxes. SPLOST is a major source of revenue for the County's capital improvement program. [Click here](#) to learn about the significant investment in infrastructure and facilities made possible by the penny sales tax program.

Other things to consider

- Budget laws and Truth in Taxation
- Revenue projections
- Forecasting
- Creative cost saving strategies
- Financial Policies-Fund Balance, Debt Service
- Performance Measures
- Fee Schedule
- Capital Improvements Plan
- Benchmarking-Decatur's Dozen



Budget Exercise

- How would you spend \$500 if you were:
 - An environmentalist?
 - Looking to add or maintain diversity?
 - A public education advocate?
 - Only interested in reducing taxes?



Budget Exercise

- The session will resume in about 10 minutes.
- Virtual Conference Attendees – Your resident type is based on your community's population size.
 - Group A: 0-50,000
 - Group B: 50,001-250,000
 - Group B: 250,001-500,000
 - Group D: 500,001+

Questions/Comments?

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2015 SEPT 27-30
seattle
ICMA ANNUAL CONFERENCE KING COUNTY

