

EFFECTIVE WAYS TO PRESENT YOUR BUDGET TO THE CITIZENS



**JANICE O'CONNELL,
TOWN OF GOFFSTOWN
CAROL COPPOLA
SHERI ROCKBURN**

**LGC BUDGET WORKSHOP
SEPT 2009**

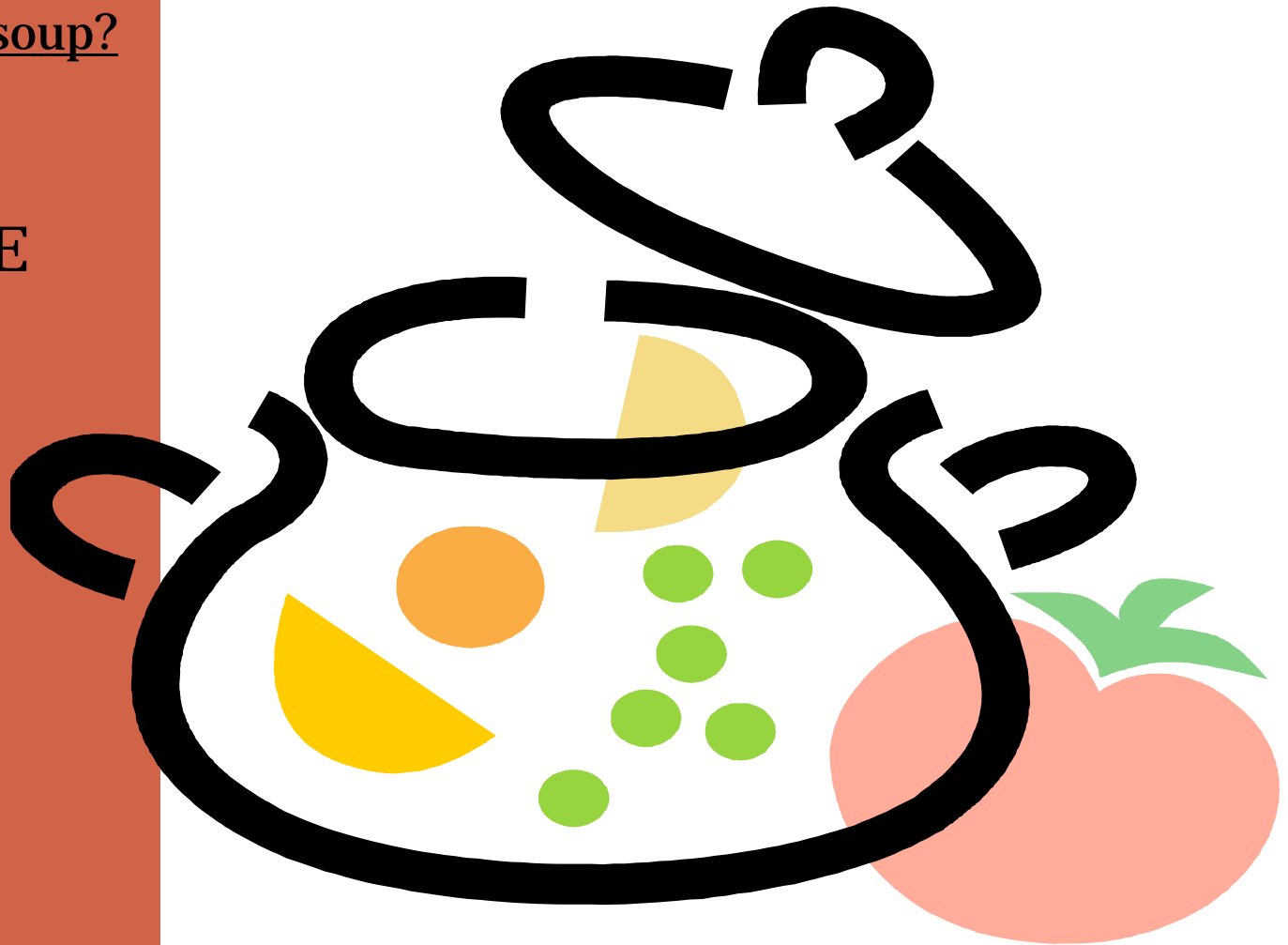


What's in your soup?

AUDIENCE

CONTENT

MEDIUM



AUDIENCE

DIVERSE

VARIOUS
INTERESTS

PARENTS

VOTERS

BUSINESS
COMMUNITY

STUDENTS

TEACHERS

ELECTED OFFICIALS

RETIRED

EMPLOYEES





CONTENT

CONSISTENCY

TRANSPARENCY

RELEVANCE

SIMPLE, CLEAR

AVOID
OVERLOADING

NARRATIVES

GRAPHICS

- GOALS
- INITIATIVES
- ECONOMY
- FORECAST

BUDGET
OVERVIEW



- CONTRACTUAL
OBLIGATIONS
- SALARY &
BENEFITS
- FUEL OIL
- SERVICE LEVEL

ASSUMPTIONS



- SIGNIFICANT
CHANGES
- HISTORICAL
TRENDS

DEPARTMENT
BUDGET



- TOWN CLERK
- FEES & PERMITS
- STATE AID
- FEDERAL GRANTS
- INTEREST

ESTIMATED
REVENUE



- PROPERTY VALUE CHANGES
- ESTIMATED TAX RATE
- HISTORY
- OPERATING VS. WARRANT
ARTICLE

TAX RATE IMPACT



What's on your recipe card?



MEDIUM

PAPER

VIDEO

ELECTRONIC

AUDIO

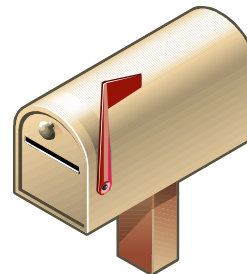
FACE –TO-FACE



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• HANDOUTS

• TELEPHONE

• EMAILS



EXAMPLES

DEPARTMENT BUDGET COMPARISON

Readable?

Concise?

Relevant?

Account	Account Name	2008 Final Expenditure	2009 Budget As Adopted	2010 Department Request	% Increase
10	General Fund				
43111	Public Works Operations				
10-43111-41100	Public Works Operations - Regular Wages (incl. \$4800 merit)	1,150,975	1,285,554	1,341,694	4%
10-43111-41160	Public Works Operations - Seasonal Employees Wages	39,032	32,925	39,408	20%
10-43111-41300	Public Works Operations - Overtime Pay	134,957	160,000	130,000	-19%
10-43111-41700	Public Works Operations - Longevity Pay	18,809	18,330	19,500	6%
10-43111-42200	Public Works Operations - FICA	84,054	92,801	94,898	2%
10-43111-42250	Public Works Operations - Medicare	19,664	21,704	22,194	2%
10-43111-42300	Public Works Operations - Retirement - Employees	112,140	128,198	135,944	6%
10-43111-42600	Public Works Operations - Unemployment Compensation	1,175	2,613	2,717	4%
10-43111-42700	Public Works Operations - Workers Compensation Premi	52,196	49,679	52,489	6%
10-43111-43110	Public Works Operations - Benefits	257,751	320,829	312,280	-3%
10-43111-44100	Public Works Operations - Professional Dues	1,565	1,460	1,600	10%
10-43111-44150	Public Works Operations - Clothing and Uniforms	16,940	26,185	26,185	0%
10-43111-44300	Public Works Operations - Employee Development	2,269	4,000	3,500	-13%
10-43111-44600	Public Works Operations - Travel Expenses	4,573	3,200	4,460	40%
10-43111-45020	Public Works Operations - Legal Services	3,035	3,000	3,000	0%
10-43111-45030	Public Works Operations - Consulting Services	3,947	8,853	22,603	155%
	Phase II Costs (TV Inspection/Sampling)		3,000		
	Drug Testing		2,500		
	Additional AutoCAD license		8,000		
	Uncanoonuc Dam Fee		750		
	Hazardous Waste Disposal		3,000		
	Copper Leases		2,853		
	Laboratory Sampling Costs - wells, haz waste		2,500		
10-43111-45240	Public Works Operations - Line Stripping	21,529	27,000	24,000	-11%
10-43111-45245	Public Works Operations - Traffic Light Repair	4,287	3,000	3,000	0%
10-43111-45250	Public Works Operations - Compaction Tests	602	500	500	0%
10-43111-45255	Public Works Operations - Cutting Trees	14,224	1,250	7,000	460%
10-43111-45270	Public Works Operations - Heavy Equipment Rental	8,152	39,000	15,000	-62%
10-43111-45275	Public Works Operations - Street Sweeping	11,662	16,250	15,000	-8%
10-43111-45280	Public Works Operations - Land Survey	0	900	900	0%
10-43111-45285	Public Works Operations - Guard Rail Repair	7,331	2,500	8,000	220%
10-43111-47110	Public Works Operations - Office Supplies	5,058	6,500	6,000	-8%
10-43111-47120	Public Works Operations - Operating Supplies	2,388	2,000	2,500	25%
10-43111-47340	Public Works Operations - Postage	507	1,000	1,000	0%
10-43111-48400	Public Works Operations - Advertising	2,555	2,800	2,800	0%
10-43111-50230	Public Works Operations - Cellular Telephone	5,010	5,334	6,215	17%
10-43111-50270	Public Works Operations - Electricity	14,257	16,297	17,601	8%
	8 % increase planned				
10-43111-50280	Public Works Operations - Propane	5,470	7,167	3,870	-46%
10-43111-50290	Public Works Operations - Water	0	750	750	0%
10-43111-50310	Public Works Operations - Telecommunications	4,215	4,500	4,500	0%
10-43111-53230	Public Works Operations - Diesel Fuel 50100 gallons at \$2.465	156,094	132,579	123,497	-7%
10-43111-53240	Public Works Operations - Vehicle Fuel 4,500 gallons at \$2.065	7,643	9,663	9,293	-4%
10-43111-53340	Public Works Operations - Maint Charges - Vehicles	132,612	125,000	125,000	0%
10-43111-53620	Public Works Operations - Tires	27,320	21,674	21,674	0%
10-43111-53810	Public Works Operations - Lubricants	29,195	18,900	18,900	0%
10-43111-53820	Public Works Operations - Towing Expense	4,264	3,000	4,500	50%
10-43111-54330	Public Works Operations - Maint Charges - Equipment	-6,553	1	1	0%
10-43111-54530	Public Works Operations - Maint Supplies - Equipment	45,318	41,000	45,000	10%
10-43111-54540	Public Works Operations - Cutting Edges	18,135	16,000	17,000	6%
10-43111-54550	Public Works Operations - Painting & Recon Equipment	16,789	15,200	11,000	-28%
	Recon body of # 337		5,500		
	Recon body of # 337		5,500		
10-43111-54560	Public Works Operations - Miscellaneous Tools	8,969	8,500	113,000	1229%
	Small asphalt compactor		2,500		
	Power Broom Replacement		600		
	Replacement Survey Quality GPS		50,000		
	Salt Pushing blade for loader		4,000		
	Replacement Plotter/Scanner		28,000		
	Trash Pump		2,200		
	ICS Saw		2,000		
	2 Chain Saws		1,300		
	Plasma Cutter		2,400		
	Concrete Trailer & Mixer		16,000		
	Shop Tools		4,000		
10-43111-55210	Public Works Operations - Property Insurance	38,104	42,713	40,887	-4%
10-43111-55310	Public Works Operations - Maint Charges - Building	6,765	7,200	7,300	1%
10-43111-55510	Public Works Operations - Maint Supplies - Building	2,092	1,500	2,900	93%
10-43111-60010	Public Works Operations - Salt 5 YR AVG Tonnage (4,215) x bid price (\$54.53)	278,310	321,140	229,839	-28%
10-43111-60020	Public Works Operations - Drainage Repairs	43,172	30,000	30,000	0%
10-43111-60030	Public Works Operations - Street Lighting	59,663	65,159	65,159	0%
10-43111-60040	Public Works Operations - Signs	8,825	3,300	11,900	261%
10-43111-60050	Public Works Operations - Sand	853	1,800	1,000	-44%
10-43111-60060	Public Works Operations - Gravel & Stone	12,444	7,600	10,000	32%
10-43111-60070	Public Works Operations - Cold Patch	6,167	3,000	6,500	117%
10-43111-60080	Public Works Operations - Calcium Chloride	1,491	3,000	4,000	33%
10-43111-60090	Public Works Operations - Bridge Repairs	12,586	2,500	2,500	0%
10-43111-60100	Public Works Operations - Resurfacing	84,609	312,259	331,276	6%
10-43111-60110	Public Works Operations - Crack Sealing	22,511	22,511	23,882	6%
TOTAL Public Works Operations		3,027,711	3,511,278	3,587,195	2%



NARRATIVE

Santa Rosa County School District
Tentative Budget
FY 2009-2010
2009-2010 Budget Summary



Readable?

Concise?

Relevant?

- This is a “**Tentative**” budget. Webster defines **tentative** as “not fully worked out or developed”. This budget will change a great deal during the year. The process is that the **tentative budget** is approved for advertising on July 23, 2009. The “first” public hearing on the budget is July 30, 2009. The “final” public hearing is on September 10, 2009. The date process is set up for agencies that have an Oct 1-Sept. 30 fiscal year. The school board fiscal year is July 1-June 30 so we are well into our year before the budget process is complete. The School Board does not set the timeframes for the budget. That is set by Florida Statute.
- There are still some items not budgeted at this point. One of those being any increase in health insurance (the new health insurance year begins Jan. 2010). We have included the same Board contribution as of Jan. 1, 2009 projected for the current fiscal year. Currently, from Operating, the Board is contributing approx. \$ 11,600,000 to employees health and life insurance. Other known items NOT included in the budget at this time are listed at the bottom of the Tentative Budget Summary.

SAMPLE BUDGET PRESENTATION



Budget Overview

BUDGET TOTALS



	BUDGET FY'10	BUDGET FY'09	Change	\$ Change
MUNICIPAL ACCOUNTS & OVERLAY	9,420,498	9,745,416	(324,918)	-3.3%
EDUCATION ACCOUNTS (Including Adult Ed)	14,129,022	14,332,119	(203,097)	-1.4%
TOTAL	23,549,520	24,077,535	(528,015)	-2.2%

Total Budget is \$23.5 million a decrease of 2.2% from the prior year

Tax Rate Data Per \$1,000



ESTIMATED TAX RATE	FY 10	FY 09
MUNICIPAL	6.25	6.57
SCHOOL	10.47	10.73
COUNTY	0.59	0.57
OVERLAY	0.14	0.15
GROSS REVENUE	17.45	18.03
	(3.40)	(3.99)
NET TOTAL	14.04	14.04

	FY'10	FY'09	Difference	Change
Est. VALUATION	1,349,746,100	1,335,746,100	14,000,000	1.0%

Tax Rate Impact



08-09 RATE **\$14.04 per \$1,000**

Generally for every \$100,000 BUDGETED the TAX RATE would increase by \$.07

TAX RATE estimated for 08-09	\$	14.04
HOME VALUE	\$	275,000
TAX IN DOLLARS estimated	\$	3,862

If budget increased \$100,000

Tax Rate	\$	14.04
Tax increase	\$	0.07
New Tax Rate	\$	14.11

Home Value	\$	275,000
Tax in Dollars	\$	3,880
Increase in Tax dollars	\$	18.25

Generally: For every \$100,000 budgeted the tax for a \$275,000 home would go up \$18.25



What-if the Property Valuation doesn't increase?



"WHAT-IF" SCENARIOS BASED ON CHANGES IN THE TOWNS PROPERTY VALUATIONS

Estimated Valuation Increase	Projected Tax Rate for FY 10	Comments
14 Million	14.04	Town assumes the current valuation will increase by \$14 million, if this holds true there will be NO CHANGE in tax rate for the projected FY 10 budget
13 Million	14.05	
12 Million	14.06	
11 Million	14.07	
10 Million	14.08	
9 Million	14.09	
NO CHANGE IN VALUATION FROM FY 09 VALUES	14.19	If the valuation does not increase and stays at the current rate, then the projected tax rate impact will be an increase of .15 per \$1,000 (14.19 - 14.04)



Section for TOWN BUDGET

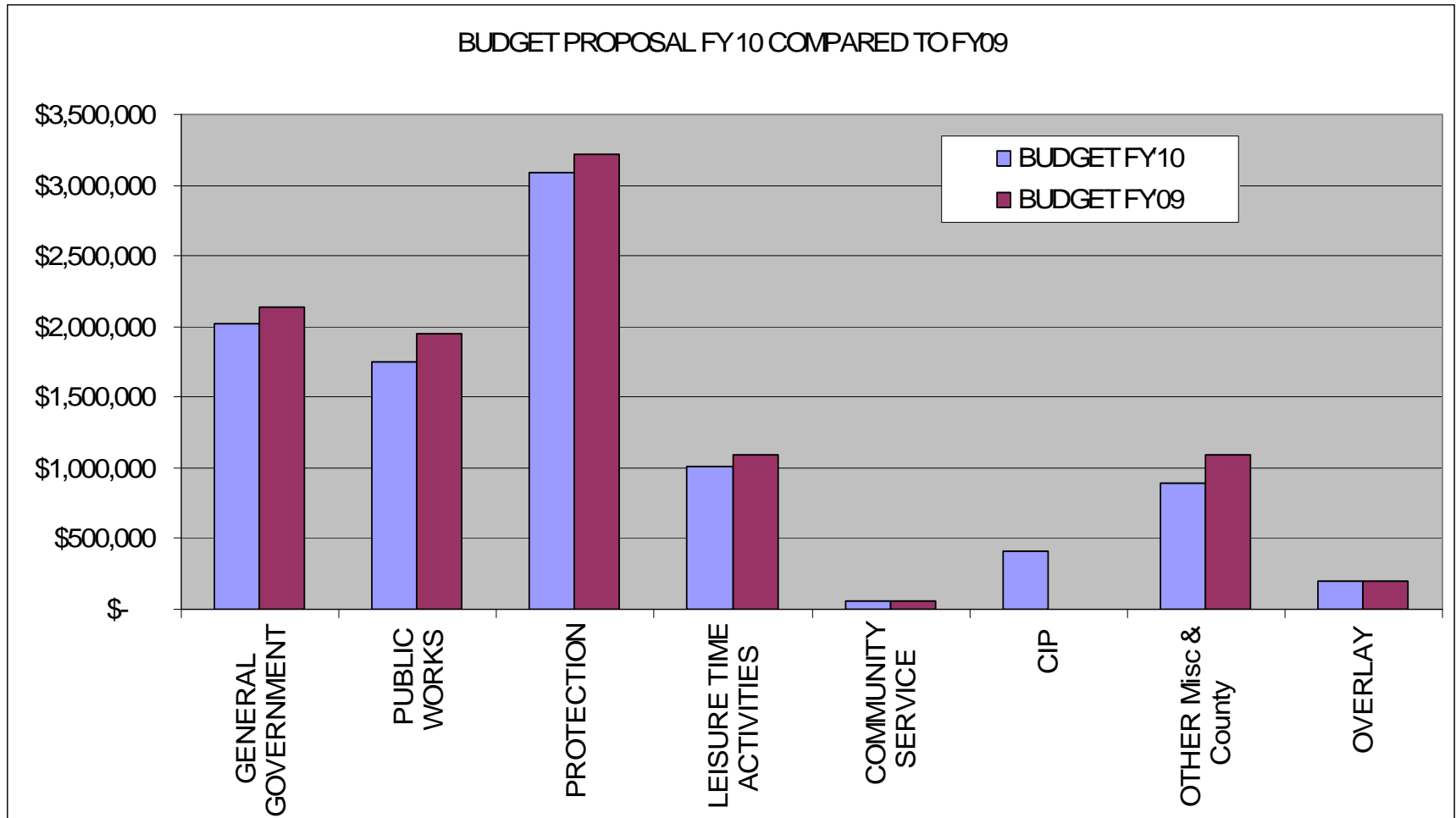
Breakdown of Budget by Major Category



	BUDGET FY'10	BUDGET FY'09	Change	\$ Change
GENERAL GOVERNMENT	2,024,734	2,140,746	(116,012)	-5.4%
PUBLIC WORKS	1,755,328	1,945,152	(189,824)	-9.8%
PROTECTION	3,087,673	3,219,631	(131,958)	-4.1%
LEISURE TIME ACTIVITIES	1,008,090	1,092,599	(84,509)	-7.7%
COMMUNITY SERVICE	56,298	56,859	(561)	-1.0%
CIP	405,482		405,482	
OTHER Misc & County	891,765	1,086,460	(194,695)	-17.9%
OVERLAY	191,128	203,969	(12,841)	-6.3%
MUNICIPAL ACCOUNTS	9,420,498	9,745,416	(324,918)	-3.3%

Note: CIP is shown for the first time in its own “department”. Previously these requests were included in the applicable departments budget requesting the CIP item.

Breakdown of Budget by Major Category



Cost of Government

ACTIVITY	Proposed FY' 10 Budget	% OF BUDGET	Cost of Service per \$1,000 valuation	Estimated tax dollars Homeowner with \$275,000 valuation
ADMINISTRATION	834,501	4%	0.50	136.85
ASSESSING	183,857	1%	0.11	30.15
CODE ENFORCEMENT	122,129	1%	0.07	20.03
COUNCIL	10,550	0%	0.01	1.73
DEBT & INTEREST	427,317	2%	0.25	70.07
ELECTIONS	13,204	0%	0.01	2.17
INSURANCES	212,138	1%	0.13	34.79
PLANNING BOARD	16,779	0%	0.01	2.75
PLANNING	204,259	1%	0.12	33.50
HIGHWAY	1,081,693	5%	0.65	177.38
SOLID WASTE	673,635	3%	0.40	110.47
CIVIL EMERGENCY PREP	2,350	0%	0.00	0.39
HYDRANT RENTALS	194,717	1%	0.12	31.93
STREET LIGHTS	96,600	0%	0.06	15.84
FIRE	238,749	1%	0.14	39.15
POLICE	2,555,257	11%	1.52	419.03
LIBRARY	434,400	2%	0.26	71.24
PARKS	272,870	1%	0.16	44.75
PORT AUTHORITY	71,031	0%	0.04	11.65
RECREATION	229,789	1%	0.14	37.68
PUBLIC HEALTH SERVICE	585	0%	0.00	0.10
WELFARE	40,000	0%	0.02	6.56
COMMUNITY AGENCIES	15,713	0%	0.01	2.58
MISC. ACCOUNTS	99,001	0%	0.06	16.23
BANK FEES	180	0%	0.00	0.03
CIP	405,482	2%	0.24	66.49
SCHOOLS	14,074,941	60%	8.39	2,308.11
ADULT ED.	54,081	0%	0.03	8.87
COUNTY TAX OVERLAY	792,584	3%	0.47	129.97
	191,128	1%	0.11	31.34
TOTAL APPROPRIATION	\$ 23,549,520	100%	\$ 14.04	\$ 3,861.83

Revenue Current Year FY09 – Projections Compared to Actual as of February 2009

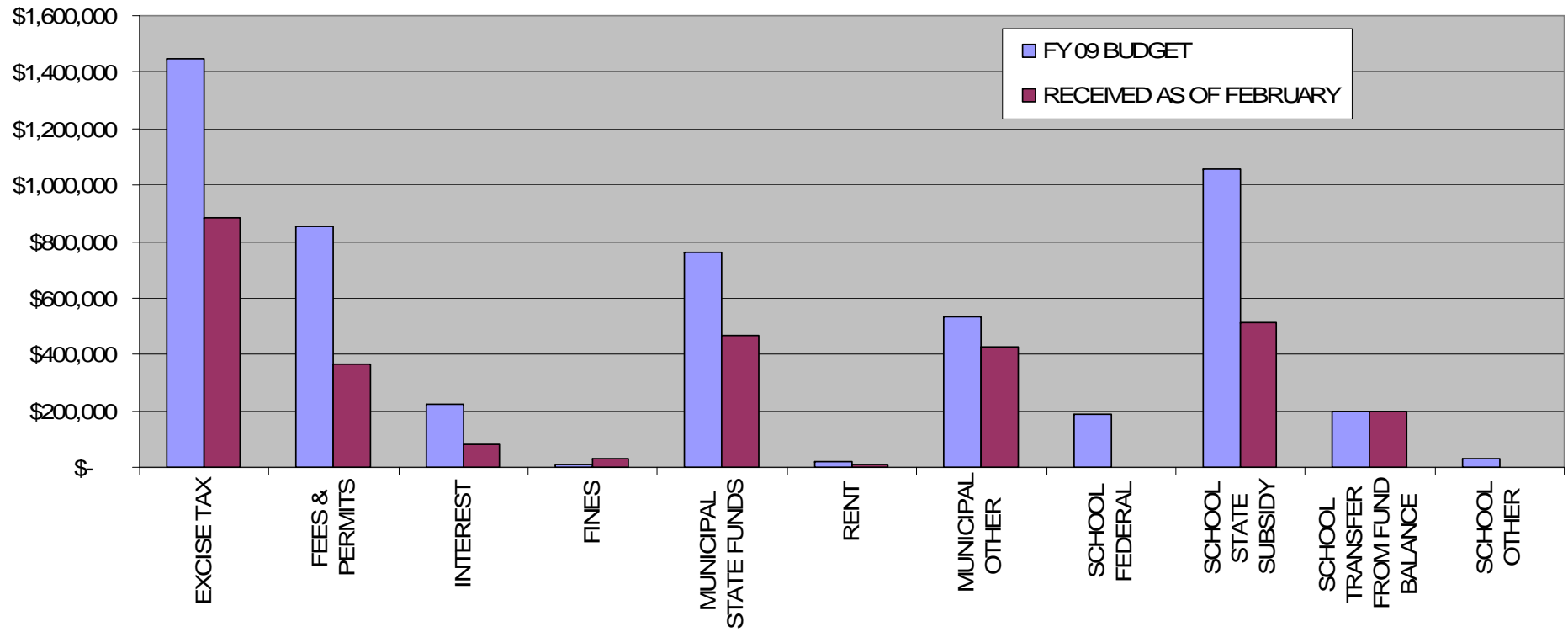
	FY 09 BUDGET	RECEIVED AS OF FEBRUARY	BUDGET		% (SHORTFALL)
			EXPECTED AS OF FEB. 67%	(SHORTFALL) EXCESS	
EXCISE TAX	1,446,000.00	881,339.00	964,000.00	(82,661.00)	-5.7%
FEES & PERMITS	851,185.00	367,985.00	567,456.67	(199,471.67)	-23.4%
INTEREST	225,000.00	79,923.00	150,000.00	(70,077.00)	-31.1%
FINES	12,500.00	31,977.00	8,333.33	23,643.67	189.1%
MUNICIPAL STATE FUNDS	762,622.00	466,126.00	508,414.67	(42,288.67)	-5.5%
RENT	18,000.00	9,000.00	12,000.00	(3,000.00)	-16.7%
MUNICIPAL OTHER	532,848.00	428,038.00	355,232.00	72,806.00	13.7%
SCHOOL FEDERAL	190,000.00	-	126,666.67	(126,666.67)	-66.7%
SCHOOL STATE SUBSIDY	1,058,043.00	514,534.78	705,362.00	(190,827.22)	-18.0%
SCHOOL TRANSFER FROM FUND BALANCE	197,462.00	197,462.00	131,641.33	65,820.67	33.3%
SCHOOL OTHER	30,000.00	-	20,000.00	(20,000.00)	-66.7%
TOTAL	5,323,660.00	2,976,384.78	3,549,106.67	(572,721.89)	-10.8%
	<i>Total as a %</i>		56.0%	67.0%	-10.8%

Revenue collections as of February 2009 are down 11% from original estimates

Revenue Comparison for Current Year FY 09



COMPARISON REVENUE PROJECTED VS RECEIVED AS OF FEBRUARY FOR FY09



Projected Revenue 09-10



PROJECTED NON-PROPERTY TAX REVENUES

MUNICIPAL SERVICES	FY'10	FY'09	CHANGE \$\$	CHANGE %
EXCISE TAX	1,156,800	1,446,000	(289,200)	-20.0%
FEES & PERMITS	712,140	851,185	(139,045)	-16.3%
INTEREST	180,000	225,000	(45,000)	-20.0%
FINES	18,200	12,500	5,700	45.6%
STATE FUNDS	616,098	762,622	(146,524)	-19.2%
RENT	14,400	18,000	(3,600)	-20.0%
OTHER	432,848	532,848	(100,000)	-18.8%
TOTAL MUNICIPAL	3,130,486	3,848,155	(717,669)	-18.6%
EDUCATIONAL SERVICES				
FEDERAL	152,000	190,000	(38,000)	-20.0%
STATE	1,131,147	1,058,043	73,104	6.9%
OTHER	181,970	227,462	(45,492)	-20.0%
TOTAL EDUCATION	1,465,117	1,475,505	(10,388)	-0.7%
TOTAL REVENUE	4,595,603	5,323,660	(728,057)	-13.7%



SCHOOL BUDGET SECTION



SCHOOL FINAL PROPOSED BUDGET



	FY 09	Proposed FY 10	CHANGE	% CHANGE
SCHOOL BUDGET EXPENSE (EXCLUDING Adult Ed)	14,276,018	14,074,941	(201,077)	-1.4%

Q&A:

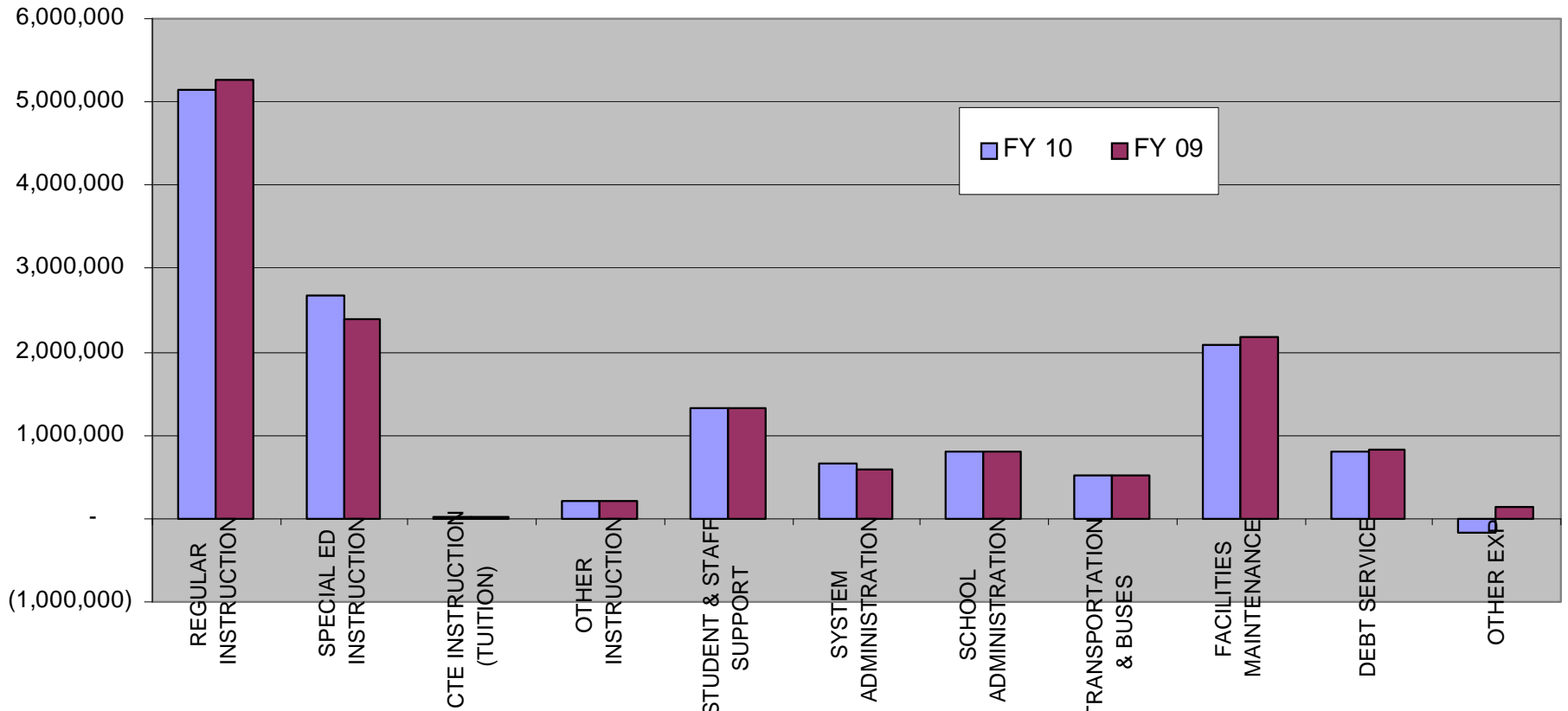
1. Did the School's budget meet the Town Council goal of a ZERO change in the tax rate? **YES**
2. What is the School Board Final Proposed Budget? **\$14,074,941**
3. How did the School get there? **Through a combination of:**
 - **Reductions in school department operating expenses,**
 - **Savings from closing Frisbee,**
 - **Additional reduction in positions,**
 - **Savings in health insurance costs (0% rate increase)**
 - **Increases to the original revenue projections for the State Subsidy.**

School Budget Summary



	FY 10	FY 09	CHANGE	% CHANGE
REGULAR INSTRUCTION (1)	5,267,248	5,260,528	6,720	0.1%
SPECIAL ED INSTRUCTION (2)	2,556,134	2,398,790	157,344	6.6%
CTE INSTRUCTION (TUITION)	19,000	29,000	(10,000)	-34.5%
OTHER INSTRUCTION	206,266	216,191	(9,925)	-4.6%
STUDENT & STAFF SUPPORT	1,332,244	1,326,360	5,884	0.4%
SYSTEM ADMINISTRATION	665,929	592,929	73,000	12.3%
SCHOOL ADMINISTRATION	802,362	792,887	9,475	1.2%
TRANSPORTATION & BUSES	518,745	519,470	(725)	-0.1%
FACILITIES MAINTENANCE	2,073,141	2,179,344	(106,203)	-4.9%
DEBT SERVICE (3)	801,478	828,863	(27,385)	-3.3%
OTHER EXP (4)	(167,606)	131,656	(299,262)	-227.3%
TOTAL SCHOOL BUDGET	14,074,941	14,276,018	(201,077)	-1.4%
Plus Adult Education	54,081	56,101	(2,020)	-3.6%
School PLUS Adult Education	14,129,022	14,332,119	(203,097)	-1.4%

School Budget Summary



Enrollment and Ratios



K-8 STUDENT ENROLLMENT and PUPIL/TEACHER RATIOS (January 30, 2009)

SCHOOL YEAR 2008-09				SCHOOL YEAR 2009-10							
Current				"Straight Line" Projection				Planning Decisions Projection			
Grade	# Teachers	Enrollment	Pupil/Tch Ratio	Grade	# Teachers	Enrollment	Pupil/Tch Ratio	Grade	# Teachers	Enrollment	Pupil/Tch Ratio
				(K)	(5)	(97)	(19/1)	(K)	(5)	(97)	(19/1)
K	6	90	15/1	K	6	97	16/1	K	6	97	16/1
1	6	85	14/1	1	5	90	18/1	1	5	87	17/1
2	4	67	17/1	2	5	85	17/1	2	5	82	16/1
3	4	77	19/1	3	3	67	22/1	3	3	67	22/1
4	4	74	19/1	4	4	77	19/1	4	4	76	19/1
5	4	65	16/1	5	4	74	19/1	5	4	72	18/1
				(6)	(3)	(65)	(22/1)	(6)	(3)	(68)	(23/1)
6	4	76	19/1	6	4	65	16/1	6	4	68	17/1
7	4	78	20/1	7	4	76	19/1	7	4	79	20/1
8	4	61	15/1	8	4	78	20/1	8	4	75	19/1
TOTAL	40	673	17/1	TOTAL	39	709	18/1	TOTAL	39	703	18/1

IN CLOSING... RECAP



	BUDGET FY'10	BUDGET FY'09	Change	\$ Change
MUNICIPAL ACCOUNTS & OVERLAY	9,420,498	9,745,416	(324,918)	-3.3%
EDUCATION ACCOUNTS (Including Adult Ed)	14,129,022	14,332,119	(203,097)	-1.4%
TOTAL	23,549,520	24,077,535	(528,015)	-2.2%

SUMMARY BUDGET

	<u>FY 10</u>
MUNICIPAL	8,436,786
SCHOOL (PLUS ADULT ED)	14,129,022
COUNTY	792,584
OVERLAY	191,128
GROSS	23,549,520
REVENUE	(4,595,603)
NET TOTAL	18,953,917

ESTIMATED TAX RATE

	<u>FY 10</u>
MUNICIPAL	6.25
SCHOOL	10.47
COUNTY	0.59
OVERLAY	0.14
GROSS	17.45
REVENUE	(3.40)
NET TOTAL	14.04

NO CHANGE FROM FY09



QUESTIONS???



WHAT TYPE OF
SOUP WILL YOU
PREPARE?