AGENDA
CITY OF HARRISONVILLE
BOARD OF ALDERMEN
WORK SESSION
CITY HALL
JUNE 9, 2014
6:00 PM

This meeting will be held in Bass Pro Shoppe Meeting Room, Independence, MO

I. Call to Order

A. Roll Call

II. Discussion Items

A. Budget Retreat Review and Priorities

Posted on City Hall Bulletin Board this 5th day of June 2014

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Kim Hubbard, City Clerk

The Board of Aldermen meeting is an open meeting but is not a meeting of the public. Typically, we have a place on the agenda for comments of citizens under PUBLIC PARTICIPATION. However, since this is a WORK SESSION, we are dispensing with Public Participation for this meeting only.

Publish

STAFF REPORT

TO: **Board of Aldermen**

FROM: **Keith Moody, City Administrator**

DATE: **June 5, 2014**

SUBJECT: **Budget Retreat Review and Priorities Setting**

<u>Type of Item:</u> *Budget*

The attached power point takes us through a review of our Mission, Goals, and Guiding Principals as well as a review of areas identified as opportunity for enhancing through Performance Measures, Citizen Satisfaction Surveys, Single Family Cost of Living Comparison and Strategic Planning Committee Directives. The retreat is intended to help us focus on our priorities for the upcoming budget year.

The Budget Preparation Instructions are also attached for reference.

A. Discussion Item (ID # 1426)

Budget Retreat Review and Priorities

Attachments:

Budget Retreat- 2015 (PPTX)

Budget Prep Instructions FY 2015 (DOCX)

Identifying Priorities For 2015

City of Harrisonville est. 1836

Tools Used to Determine Where To Focus:

- Citizen Satisfaction Survey
- ICMA Performance Measures
- Single Family Cost of Living Comparison
- Directives from the Strategic Implementation Committee

Areas That Have Greatest Opportunity to Enhance Citizen Satisfaction (2012 Survey)

- **Quality of city water and sewer facilities**

  In the works:

  Water plant optimization study complete, facility improvement plan and funding near completion.

  Waste water treatment plant renovation/expansion just completed in 2012.

  Energy efficiency improvements completed at the water plant, waste water plant in 2012.

- **Maintenance of streets, buildings and facilities and availability of sidewalks**

  In the works:

  New police facility completed in 2014.

  Street maintenance building improvements in 2012 and CWSS building improvements in 2013.

  Exterior improvements to City Hall (2014) as well as a multi-phase renovation plan developed for inside of City Hall (2013).

  Street master improvement plan (as well as sidewalk improvements) completed in 2012, sales tax ballot question to fund improvements turned down by voters (2014), GO Bond funding option to be considered.

  New transformer placed at the north substation in 2013.

Areas That Have Greatest Opportunity to Enhance Citizen Satisfaction (2012 Survey)

- **Maintenance/Preservation of Downtown-**
- In the works:

Dunmire family and Chamber interested in creating a main street focused agency.

Public infrastructure is in excellent condition.

Seasonal street light banners planned for 2014.

New Police facility built downtown in 2014.

Chamber of Commerce moving to square in 2014.

Royal Relic antique store opened 2014.

Renovation of old Bowers building planned for 2014.

- **Flow of Traffic and Congestion Management**

In the works:

$20 million new interchange at 291/I-49 (begins 2014) and widening of 291 as well as Commercial and Rock Haven (phase 2 to begin 2015).

$3.2 million reconstruction of Mechanic from Independence to Price (begins 2015).

Street master improvement plan completed in 2012, sales tax ballot question defeated, GO Bond funding option to be discussed.

Independence Bridge replacement completed 2014.

Areas That Have Greatest Opportunity to Enhance Citizen Satisfaction (2012 Survey)

- **Fees Charged for Recreation Programs**

  In the works:

  No increases in Community Center fees in 2013 or 2014. Membership is at an all time high!

  Program fee comparisons for neighboring communities incorporated into registration literature and web site.

- **Availability of Public Transportation**

  In the works:

  Follow up survey completed, results shared with Public Works Committee a well as OATS. Options to raise awareness of what services OATS offers in Harrisonville considered, no action taken yet.

Items listed have an importance satisfaction rating of .13 or higher

2012 Performance Measures Reflecting Opportunity for Improvement

- Increase building permits issued and building inspections completed per FTE- Staff reductions and department restructuring implemented in 2012-2013 which will increase these measures.
- Reduce sick leave use- Last six years of sick leave use by employee provided to department directors to identify high users. Sick leave utilization returned to better than average in 2013.
- Reduce part 1 crimes per 1,000 population (violent and property crimes)- Drug task force implemented in 2014.
- Increase street rehabilitation expense per lane mile- The transportation sales tax would have addressed this, GO Bonds could also fund.

  – 38 of the 46 Performance Measures (83%), are better than average for 2012. In 2011 we were at 75%.
  – 5 of the 8 measures that are worse than average are trending in a positive direction. If we are able to move those 5 to better than average our percent of measures better than average will be 93%. This is a strong indication that our short term goal is with in reach.

Implementation Committee Directives Yet to Be Completed

- Establish a Charter form of government (first election to establish the charter commission failed)

Other Significant Issues

- Prohibit smoking in businesses (survey conducted by Chamber showed over 70% of local businesses support this)
- Improve telecommunications service (citizen survey showed strong support for a municipally operated system)
- Establish college level education opportunities in Harrisonville.
- Establish a dedicated source of funding for parks/community center/pool sufficient to relieve this burden from the General Fund ($359K in 2014)

Single Family Cost of Living Indicators (as of 1/1/13)

- Increase sales taxes- vote to keep the park sales tax at a half a cent vs. rolling back to a quarter a cent when the community center is paid off, funds could be used to support all parks and recreation activities and free up general fund resources
- Increase property taxes- general obligation bonds could be issued and property tax levied to retire those bonds, used to pay for street/sidewalk/storm water improvements; vote to restore park property tax.
- Decrease electric rates- the cost we pay per KWH is increasing
- Decrease water and sewer rates- energy efficiency projects completed at both plants in 2012 may help, sale of KCMO water may help, taste and odor improvements as well as Lake Harrisonville improvements will require water rate increases (20% likely over a period of years)

Capital Funding Options

- A $.005 sales tax would generate $1 million annually. Requires a simple majority to pass. April question failed 2 to 1.
- A $1.13 property tax levy for General Obligation Debt Service would fund $1 million per year in street/sidewalk/storm water improvements. Requires a 57% majority to pass. A family with a $175,000 house and $25,000 of personal property would pay $470 of additional property tax.
- Revenue Bonds to complete water plant and lake improvements requires a simple majority for approval, SRF bonds have under 2% interest rate.

Mission Statement Incorporates Vision

The **Mission** of the City of Harrisonville is to objectively serve the citizens, provide the services necessary to ensure the safety and well-being of all, and provide the quality of life expected by the Community.

Core Values

Utilized by the Board of Aldermen and staff in striving to achieve our Mission and Goals

Transparency Honesty Accessibility
Impartiality Efficiency Courtesy

Goals are Concise & Incorporate Values

Enhance Communication and Engagement with the Community – by expanding opportunities to inform and engage citizens in an in open and participatory manner.

Improve Community Assets – through timely maintenance and replacement as well as improving assets to modern standards.

Keep Our Community Safe & Secure – for all citizens, businesses, and visitors.

Provide Great Customer Service – with professional, timely and friendly staff.

Cultivate a Rewarding Work Environment- where creativity, efficiency and productivity are continuous pursuits

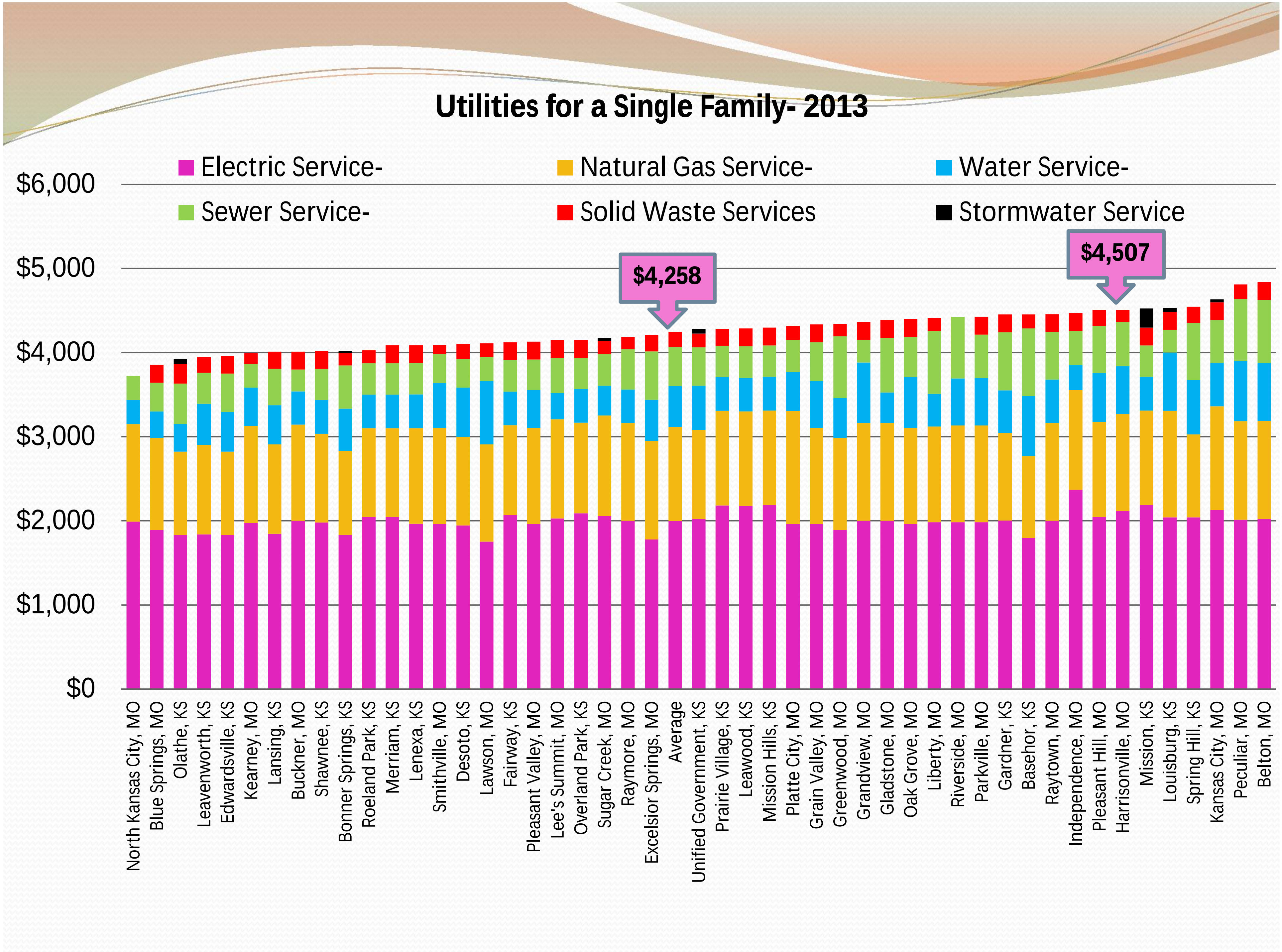
Encourage Investment in Our Community – whether it be redevelopment, new development or maintenance.

Based on This Information, What Specific Tasks (Priorities) Do you Want to Accomplish in 2015?

Priorities Identified at Retreat:

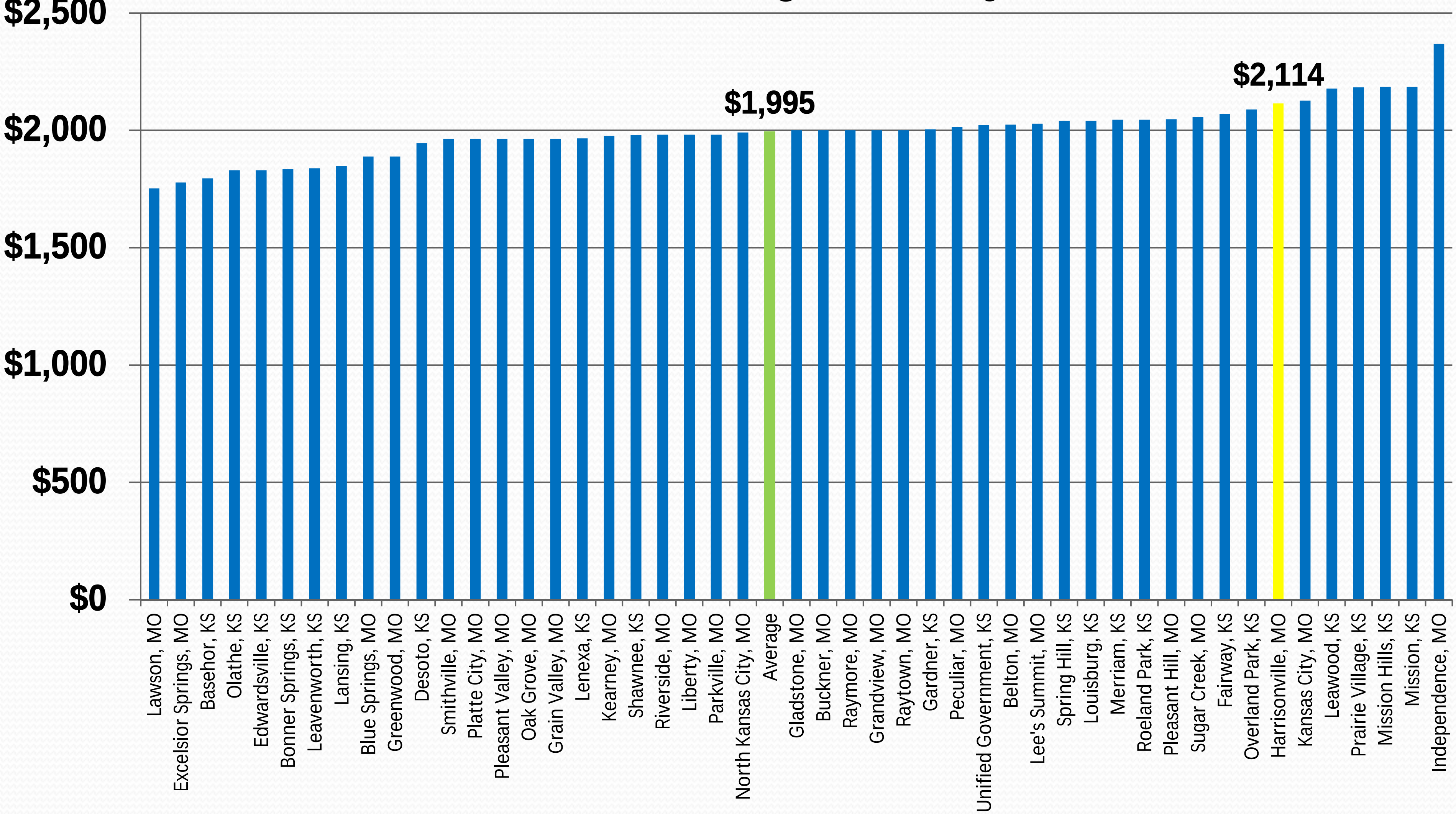
How We Used This Information

- The greatest potential for change lay with our utilities since we manage all but the gas service
- We revisited our Administrative Service Charge, reducing those costs to the water/sewer/electric utilities by roughly 33%
- Energy saving projects were initiated at water/sewer facilities
- Operating efficiencies focused on utilities
- A 2.5% reduction in water/sewer/electric user fees went into effect 1/1/11
- Taxes are artificially low. Raising taxes is the other half of balancing our cost equation

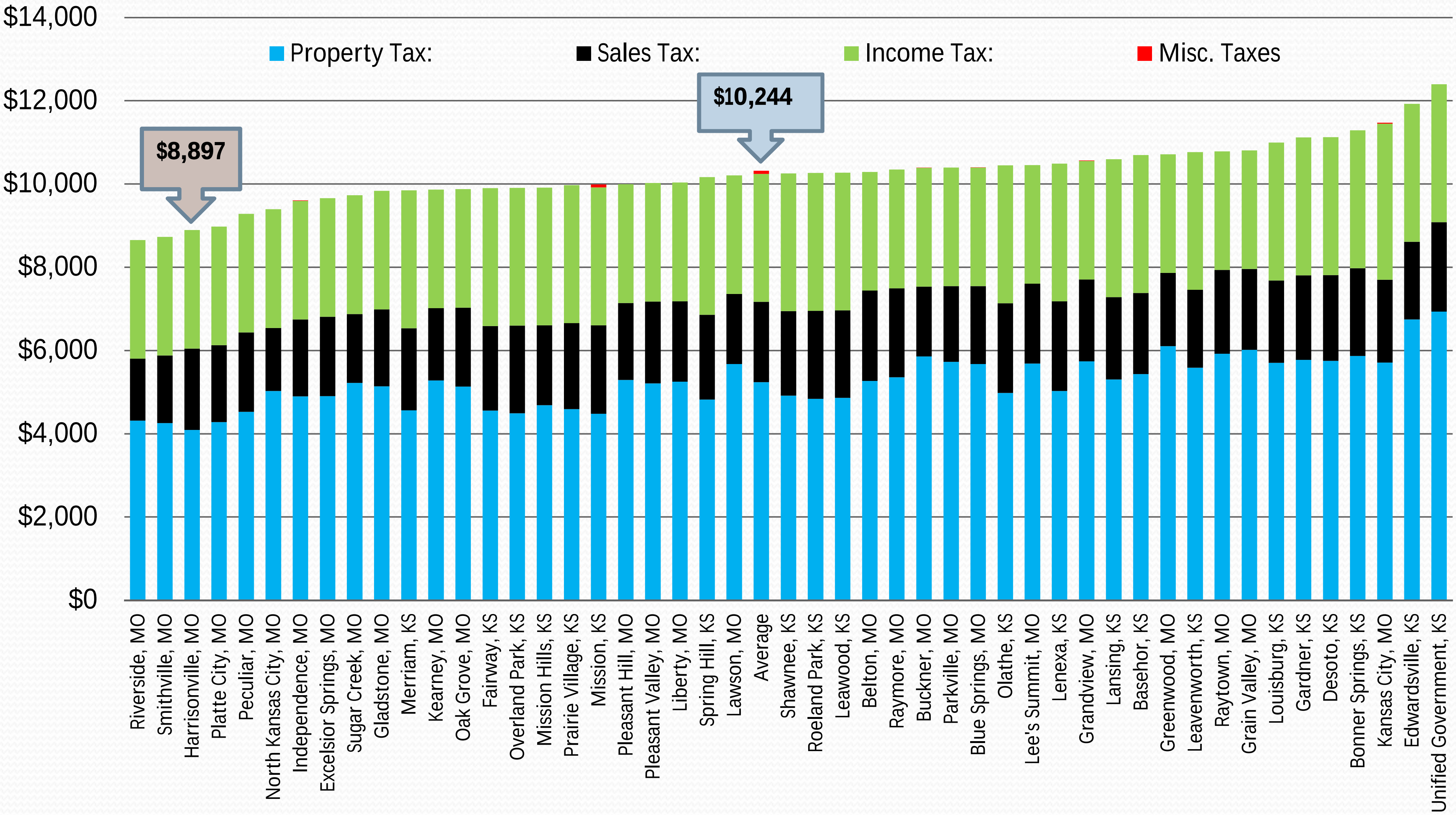


Attachment: Budget Retreat- 2015 (1426 : Budget Retreat Review and Priorities Setting)

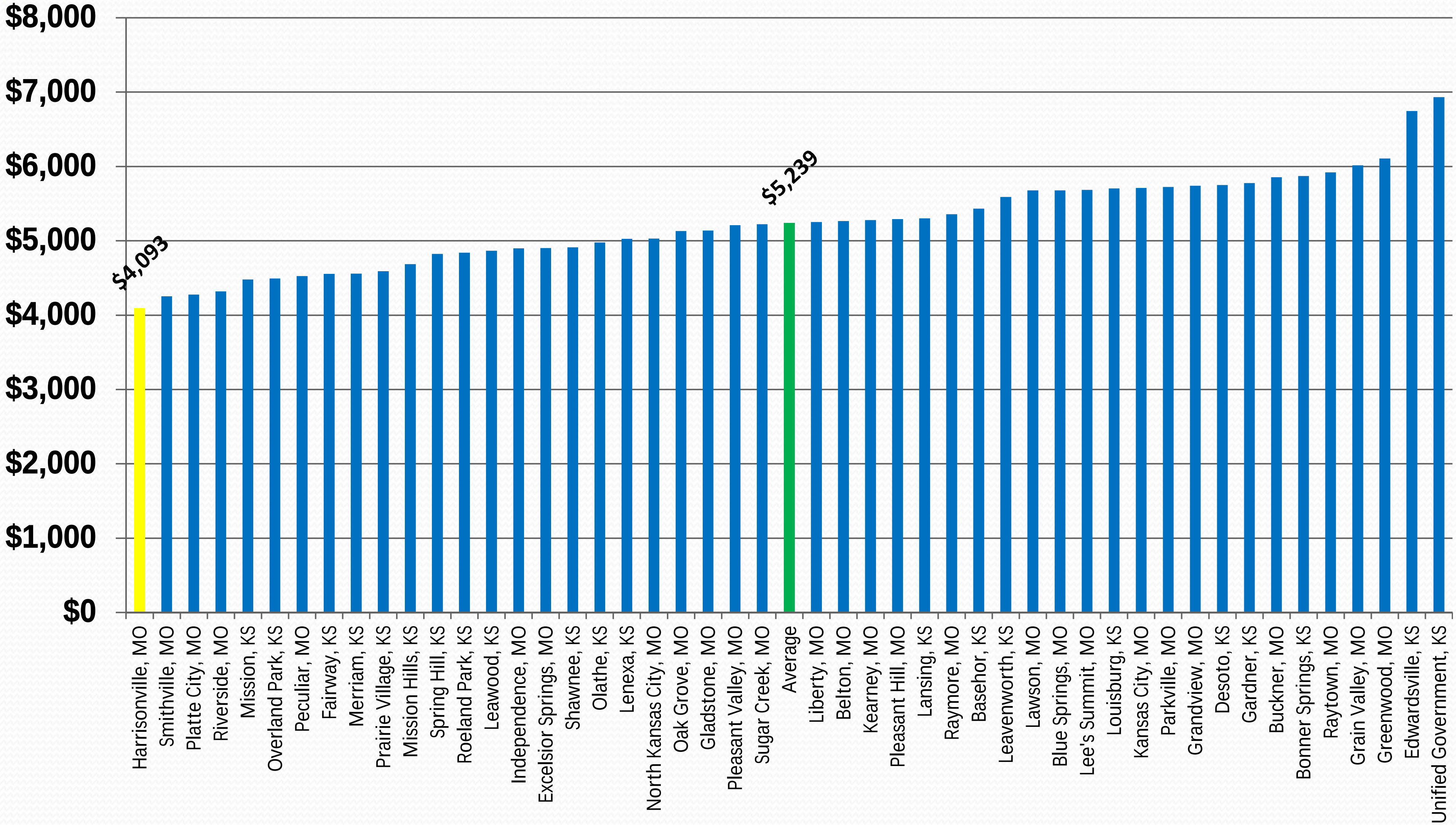
Electric Cost for Single Family 2013

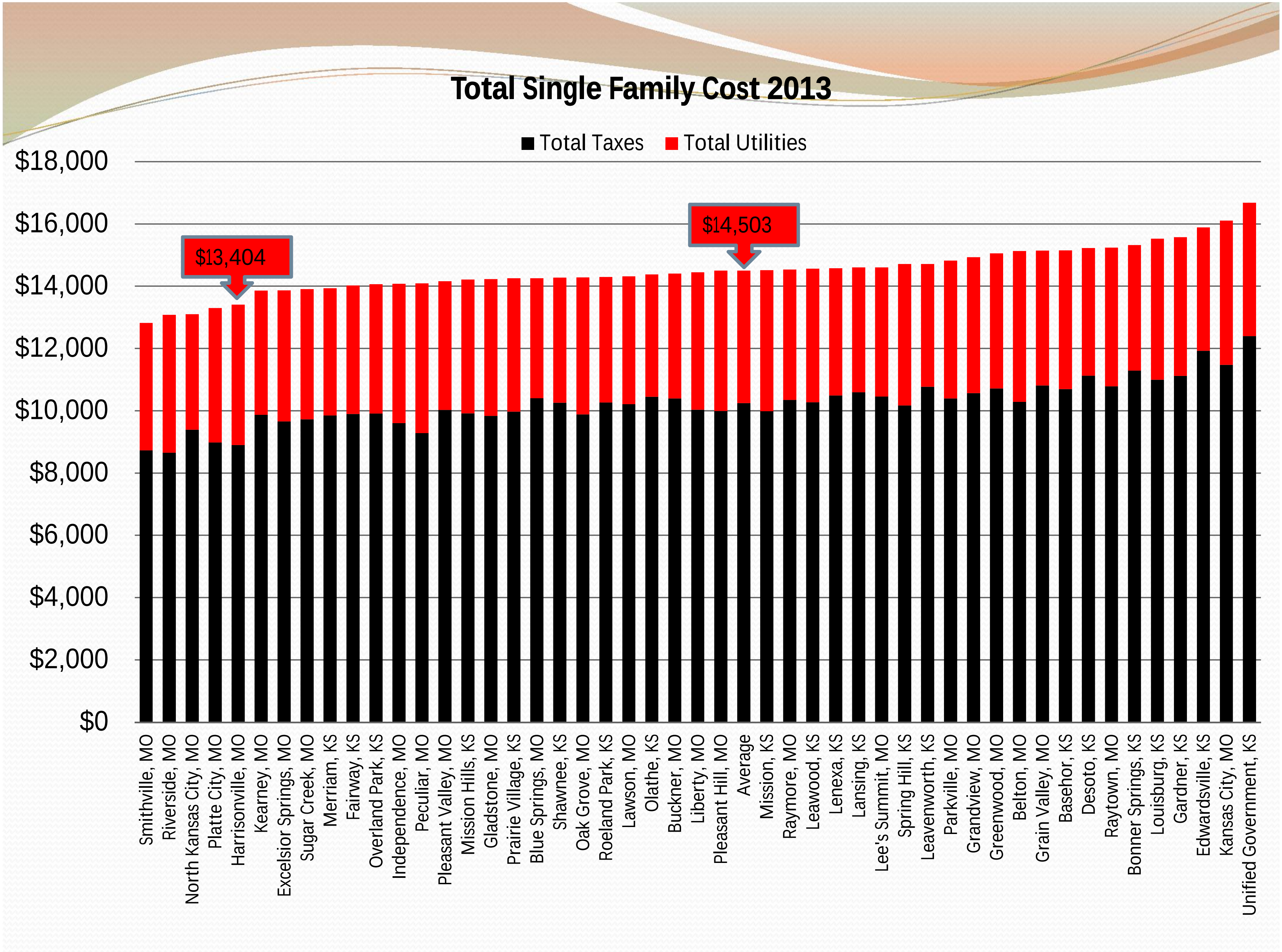


Taxes for a Single Family- 2013



Property Taxes for a Single Family 2013

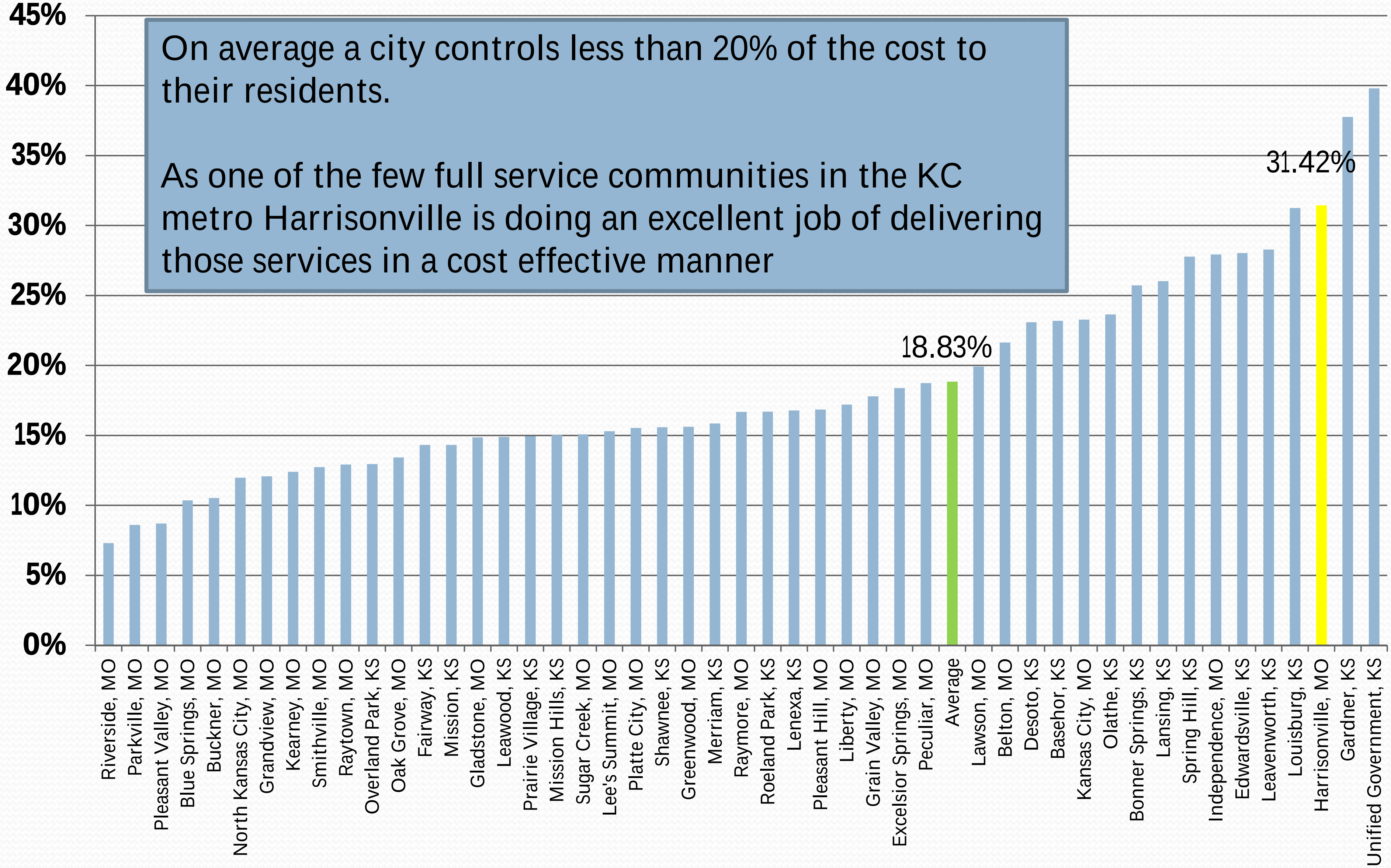



Total Single Family Cost 2013
Total Taxes
Total Utilities
$13,404
$14,503
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Smithville, MO
Riverside, MO
North Kansas City, MO
Platte City, MO
Harrisonville, MO
Kearney, MO
Excelsior Springs, MO
Sugar Creek, MO
Merriam, KS
Fairway, KS
Overland Park, KS
Independence, MO
Peculiar, MO
Pleasant Valley, MO
Mission Hills, KS
Gladstone, MO
Prairie Village, KS
Blue Springs, MO
Shawnee, KS
Oak Grove, MO
Roeland Park, KS
Lawson, MO
Olathe, KS
Buckner, MO
Liberty, MO
Pleasant Hill, MO
Average
Mission, KS
Raymore, MO
Leawood, KS
Lenexa, KS
Lansing, KS
Lee's Summit, MO
Spring Hill, KS
Leavenworth, KS
Parkville, MO
Grandview, MO
Greenwood, MO
Belton, MO
Grain Valley, MO
Basehor, KS
Desoto, KS
Raytown, MO
Bonner Springs, KS
Louisburg, KS
Gardner, KS
Edwardsville, KS
Kansas City, MO
Unified Government, KS

Percent of Cost Controlled by City

On average a city controls less than 20% of the cost to their residents.

As one of the few full service communities in the KC metro Harrisonville is doing an excellent job of delivering those services in a cost effective manner



2011 to 2013 Comparison

- Harrisonville's position stayed the same for 2013 (5th most affordable out of 48)
- Harrisonville's total cost went from $1,049 below average to $1,104 below average (7.6% below average)
- The Metro Average Cost went up $211 while Harrisonville's increased by only $154 even with an additional .5% 911 sales tax and adding the 1% TDD sales tax to our total sales tax rate
- 59% ($123) of the increase in the metro average was due to taxes increasing, Harrisonville taxes increased $179, utilities decreased $24
- The range from most expensive to least expensive city increased from $3,043 to $4,048, eliminating the top & bottom 5 reduces the range to $1,458

Letter of Transmittal

From: Keith Moody, City Administrator

To: Mike Tholen, Finance Director
Kim Hubbard, City Clerk
Keith Thomas, Electric Superintendent
John Hofer, Police Chief
Jerry Gibbs, Public Works Director
Chris Deal, Park and Recreation Director
Rick Deluca, Community Development Director
Larry Francis, Emergency Services Director
Rodney Jacobs, Street Superintendent
Eric Patterson, Asst. Public Works Director

CC: Mayor and Board of Aldermen

Re: Objective setting procedures for Fiscal Year 2015
Budget procedures and materials for Fiscal Year 2015

Date: June 3, 2014

Budget Preparation Instructions

Introduction:

I am passing on to you a copy of the Mission, Core Values, Guiding Principles, and Organizational Goals. The Board of Aldermen will review and make any appropriate changes to these elements at their **June 9, 2014 Board retreat**. Please review and give consideration to changes you believe may be appropriate, your input is welcome. These items provide our staff direction as we begin work on specific Objectives for FY 2015. These Objectives should help us accomplish our Mission, enhance citizen satisfaction and employ the Values and Principals we hold in high regard.

The following documents are also available to provide information that will help in the preparation of your budget for Fiscal Year 2015.

Letter of Transmittal (available on the Department Head drive);
Mission-Core Values-Guiding Principles- Organizational Goals (available on the Department Head drive);
2012 Citizen Satisfaction Survey (available on the Department Head drive);
Strategic Planning Committee- Key Performance Areas (available on the Department Head drive);
Personnel Budget Spreadsheet for last fiscal year (available on the Department Head drive);
Proposed Budget Worksheets (you may begin producing these in the INCODE budget module)

The budget request represents the critical document in which municipal programs and services for the coming fiscal year are translated into a specific financial plan. During the preparation of the budget requests, Department Heads, Finance personnel, the City Administrator and elected officials are required to carefully develop a sound spending strategy that will allocate scarce financial resources to provide the desired level of public services in the most efficient manner.

The need for a well-reasoned budgeting process is particularly great in today's environment of increasing demand for public services, decreasing availability of state and federal funding assistance, and public resistance to tax increases. In light of the increasing variance between resources and needs, the preparation of the budget request should involve a careful planning process for next year's revenues and expenditures. <u>You are urged to involve your staff in preparing the budget for your department and include the input and assistance from those close to the daily operations so that all employees have a stake in the budget and can develop a thorough understanding of the document's function.</u> The resultant plan is of extreme importance in that the effectiveness of our activities for the next fiscal year will be governed, to a large extent, by how well we do our job of planning now.

A budget preparation schedule follows. A schedule of department head meetings where Objectives and Budgets are presented is outline in the ***"Objectives"*** section of this document.

Please know that the City Administrator and Finance Director are available should you have questions as you move forward with this effort.

FY 2015 Budget Preparation Schedule

06/03 City Administrator forwards Letter of Transmittal and Memo on Mission, Core Values, Guiding Principles, and Organizational Goals to Board of Aldermen **(distributed with the weekly wrap up)**

06/03 City Administrator provides Letter of Transmittal on Budget and Objective preparation to Department Heads via email, a brief overview will occur at our weekly Staff meeting

06/09 Budget Retreat for Staff and Elected Officials. Complete a review of Citizen Satisfaction Survey, Single Family Cost of Living Comparison, ICMA Performance Measures and Status of Directives from Strategic Planning Process. Review Mission, Core Values, Guiding Principles, and Organizational Goals; update if appropriate. Identify Objectives for next year, what are our priorities.

06/16 Board of Aldermen review and approve Mission, Core Values, Guiding Principles, and Organizational Goals (2nd meeting in June)

06/17 Preliminary budget meeting with Department Heads to review budget preparation procedures and Objective setting procedures; (3:00 p.m. City Hall) Finance Director will hand out Proposed Budget Worksheet

2015 Budget Preparation Schedule- continued

06/27	Department Heads to meet with City Administrator and City Engineer to review Five Year CIP. City Hall, 9:00 a.m.
06/27	Pay Scale adjustments and proposed Personnel Policy Amendments delivered to Personnel Committee. **(Packet to go out 6/27-meeting set for 6/30)**
07/01	Pay Scale adjustments and proposed Personnel Policy Amendments reviewed by Personnel Committee.
07/02	Department Heads submit objectives to City Administrator via email in the word format provided by City Administrator.
07/03	Assistant Public Works Director forward proposed Five Year CIP to Board of Aldermen and City Administrator forward proposed Equipment Replacement Schedule to Board of Aldermen.
07/07	Mid-Year Budget Amendments to Finance Director
07/07	Pay Scale adjustments and proposed Personnel Policy Amendments delivered to the Board of Aldermen from City Administrator.
07/7	Board of Aldermen (Special Meeting – 6:00 PM) to review Five Year CIP and Equipment Replacement Program.
07/9	Budget Committee meets with Department Heads to review and discuss objectives 8:00 a.m. Kim Hubbard 8:30 a.m. Mike Tholen 9:00 a.m. Keith Thomas 10:00 a.m. Rick Deluca 11:00 a.m. John Hofer 1:00 p.m. Larry Francis 2:00 p.m. Jerry Gibbs, Rodney Jacobs & James Green 3:00 p.m. Chris Deal
07/10	9:00 a.m. Eric Patterson
07/11	Revised Objectives provided to City Administrator via email in proper word format.
07/14	Objectives forwarded to the Board of Aldermen from City Administrator
07/14	Pay Scale adjustments and proposed Personnel Policy Amendments acted on by the Board of Aldermen (second meeting in July)
07/18	Department Heads enter proposed budget numbers into Incode Budget system including detail supporting budget dollars requested in each line item.

2015 Budget Preparation Schedule- continued

07/18 Finance Director to enter proposed budget numbers into Incode Budget system including detail for revenues, debt service requirements, contractual fees, insurance fees, and utility fees. Finance Director to review with City Administrator.

07/21 **Board of Aldermen (Special Meeting-6:00 PM- Preliminary Objective Approval)**- Objectives given preliminary approval by Board of Aldermen (3^{rd} Monday in July)

07/23 Personnel budget estimates completed by City Administrator and incorporated into departmental budgets

08/01 Line item budget worksheets available online to Department Heads for their review with year to date information as of July 31 (Close month of July before completing budget sheets).

8/04 Mid-Year Budget Amendments to be forwarded to the Board of Aldermen for action at second meeting in August. Notice of Public hearing for tax rate certification posted no less than seven days prior to hearing in three named places (Public Hearing to be held at the beginning of the **08/18/14** Board Meeting).

08/05 Budget presentations by Department Heads to City Administrator

8:00 a.m.	Kim Hubbard
8:30 a.m.	Mike Tholen
10:30 a.m.	Keith Thomas
11:30 a.m.	John Hofer
1:30 p.m.	Jerry Gibbs
2:30 p.m.	Rodney Jacobs
3:00 p.m.	James Green
3:30 p.m.	Chris Deal

08/06 Budget presentations by Department Heads to City Administrator

10:00 a.m.	Larry Francis
11:00 a.m.	Rick Deluca
1:30 p.m.	Eric Patterson

08/06 FY2014 Mid-Year Budget Amendments to be prepared by Finance Officer and reviewed by City Administrator after July is closed out.

08/08 Finance Director complete tax certification forms and forward to Board of Aldermen.

08/08 Rate analysis for user fees, (electric, water, sewer, refuse, recreation, emergency services) completed and revenue projections based on any proposed rate changes included in budget. Analysis forwarded to Board for review.

2015 Budget Preparation Schedule- continued

08/11 **<u>Board of Aldermen (Special Meeting)</u>** to take action on FY 2014 Budget Amendments. Hold Hearing on Tax Rate Certification and complete first reading on ordinance to set levy. Review analysis for user fees, (electric, water, sewer, refuse, recreation, emergency services). 1st Reading of ordinance setting tax levy.

08/14 Budget including Objective numbers and user fee adjustments delivered to Board of Aldermen to review prior to special meeting (3rd Monday in August). Formal adoption of Budget and Objectives anticipated at the 2nd meeting in September

08/18 **<u>Board of Aldermen (Special Meeting – 5:30 PM, Prior to regular meeting- Budget Presentation/Review):</u>** Presentation of budgets and fund balances to the Board by City Administrator. Questions concerning the Budget, Objectives and User Fees raised by the Board of Aldermen and addressed by Department Heads. A 2nd opportunity for the Board to certify tax levy by ordinance if needed.

08/22 Detailed budget displayed for public inspection at the City Clerk's office and public library. Budget Message from the City Administrator delivered to the Board of Aldermen.

08/25 **<u>Board of Alderman (Reserved Special Meeting Date):</u>** A 3rd opportunity for the Board to pass the ordinance certifying the property tax rate.

08/26 Deadline- Finance Officer to certify Tax Rate to County Clerk

09/02 1st Board Meeting in September- First reading of ordinance amending user fees (if applicable). First reading of ordinance adopting Budget and Objectives. (This meeting is the first Tuesday of the month we are closed on the 1st)

09/15 2nd Board Meeting in September- Adoption of Budget and Objectives and user fees (if applicable)

Budget Constraints:

As you begin preparing your proposed budgets, it is helpful to know what the constraints are. Numerous funds have spent down reserves on capital investment and leaving little or no reserves available to spend on capital.

Sales tax receipts for the first five months of 2014 are 7% ahead 2013 and 2% ahead of 2012 for the same period. These are positive indicators, but keep in mind annual sales tax growth between 2003 and 2007 average 4% per year and from 2007 through 2013 sales tax growth has average -.06% per year. Although our collections had returned to 2007 amounts in 2012 they have not grown since. Plan for a 1% increase in sales tax over 2013 actual collections.

Our taxable property values for last year were again declined and now stand equal to 2006 values. Five of the last seven years taxable values have declined. Prior to 2007 values increase on average >4% annually, since 2007 the annual change has averaged .4%. Plan for a 1% increase in property tax over our 2013 collections.

Water sales per customer have continued to decline a trend that began in the early 2000's. Consumption per account has decreased 14% in the past five years. We have also seen a 3% increase in inactive water accounts from the same period to date in 2013. Plan for water and sewer revenue to be equal to 2013 actuals.

Kilowatt sales is up 4% compared to the same period of 2013. In 2013 we saw a 1% increase in the number of commercial accounts over 2012. Due to the cost of electricity increase plan for a 3% increase in electric revenue.

Plan for staffing to remain at the same levels reflected in the 2014 budget.

I hope that we are able to provide some increase in compensation and benefits, if we are able to provide an increase it will be similar to that provided in the 2014 budget. Your budget requests should be the minimum needed to conduct operations at current service levels. Expenditures that are speculative should not be included in the budget, for example replacing a failed water heater or conducting a homicide investigation. One-time impacts that objectives may have on your budget will be explained in the budget presentation.

Mission:

The ***Mission*** identifies the Boards commitments, and emphasizes their importance.

Core Values and Guiding Principals

The Core Values describe the character of our community. And the Guiding Principles sustain that character.

Organizational Goals:

Broad ***Organizational Goals***, which reflect "areas of interest and service", were formulated to provide classification of specific ***Objectives*** as well as clarify areas of concentration for department heads to make improvement upon. A department may have objectives falling into numerous goals. These Goals along with the Citizen Satisfaction Survey and Strategic Planning Committee- Key Performance Areas provide staff the direction necessary in developing objectives, which support the Board's commitments and priorities.

Objectives:

In developing ***Objectives*** we will include procedural changes, personnel changes, facilities and equipment changes and service level changes. Challenge yourself and co-workers but <u>be realistic</u>. Objectives will be supported by logical justification; preliminary cost estimates, <u>completion deadlines</u>, and identify responsible parties. Though you may have numerous objectives there <u>may</u>

not be time to complete them all during a twelve month period. You must prioritize your objectives and make the final determination on which ones to proceed with and which ones to postpone to the future.

Objective Format: This is merely an explanation of the format. The exact format to be used is in the file titled Goals & Objectives on the department head drive. Use the blank format for each objective as it appears. Please do not modify the format.

Objective: Describe the objective so that it is apparent what department it serves and or location it affects.

Justification: Describe the reasoning behind the objective as it relates to the appropriate goal, improving citizen satisfaction or addressing one of the Strategic Planning Committee's Key Performance Areas. Be specific and logical and support your claims with facts, expert opinion, successful examples and other related sources.

Cost Estimate: Provide as detailed an estimate as possible. Consider all related expenses (direct and indirect) of developing, implementing and maintaining the objective. Also indicate which account(s) that will reflect the costs of the objective.

Completion Date: In arriving at a completion date consider development time, notice requirements, bidding procedures, Board approval procedures, time for implementation, weather, how other objectives may affect your schedule. This is your deadline; you will be expected to complete the project by this date.

Responsible Party: May include other department members, committee members, and department heads.

Submitted By: Name of person submitting the objective.

Objectives will be presented to the Board of Aldermen for preliminary review. Preliminary approval provides the responsible party direction to include the budget impact of that Objective in the identified line item of the budget. There shall be no new programs or services offered by Department Heads that are in addition to the preliminarily approved Objectives. Final Objective approval is anticipated at the same time the budget is adopted.

If you have any questions ask. The process is comprehensive and requires participation from everyone. The more involved employees are in the process the more committed they will be to its successful completion.

Budget Worksheets:

The Budget worksheets show from left to right:

Account numbers
Account descriptions
Actual numbers- fiscal years: 2011, 2012 & 2013
Fiscal year 2014 current budget
Year to date revenues and expenditures for fiscal year 2014
Year to date revenues and expenditures as a percentage of current budget
Proposed FY 2015 Budget (blank)

You will be able to generate the Budget Worksheets for your respective departments starting in June. If you need assistance in generating these documents please ask the Finance Director or myself for assistance. When entering budget numbers you may leave the Personnel Services section blank as these numbers will be completed by the City Administrator. All budget requests should be rounded to the nearest $5 amount.

Personnel Budget:

In an effort to make the budget process simpler for Department Heads, the City Administrator will be completing the Personnel Services portion of the budget document. **It is the responsibility of the Department Head to convey changes in man hours for either part time or full time positions to the City Administrator.** After the Board of Aldermen has adopted pay scale revisions, personnel figures will be plugged into the budget worksheets.

Department Heads are to arrange a time to meet with the City Administrator to review part-time employee hours and distribution of hours for employees charged to multiple departments. **If additional part-time or full-time employees have been proposed as part of an Objective it is the responsibility of the department head to ensure that these additions have been reflected in the personnel budget numbers.** The accuracy of these numbers is paramount as they make up the largest portion of each department's budget. When this work is completed, the figures will be forwarded to you for your confirmation. It is the responsibility of the department head to make certain the figures are accurate.

Budget Detail:

Each expenditure and revenue line should be supported with detailed information listed in the Incode system. If new line items are needed discuss them with the Finance Director so he can add them to the chart of accounts. You should be able to merely update the detail entered from last year. **Be certain to include items left out of last year's budget, added as a mid-year budget adjustment and move items to correct line items if appropriate.** Consult the Chart of Accounts and the Finance Director on these issues.

The City Administrator's office needs this detail to ensure that you are budgeting expense items in the appropriate account. This detail also provides a reference during the fiscal year to identify where items will be charged and what was actually budgeted for. It will serve as a reminder and reference for the department head. This detail will help keep the accounting consistent and accurate from year to year.

Revenue detail is to be completed by the department supported by that revenue. The Finance Director will assist but will not be responsible for the completion of these items.

Sample Objective

A. Community Involvement

Purpose statement: The purpose of this goal is to engage citizens and foster participation in open and cooperative city government activities.

Objectives:

1. Establish a Plan for New Police and City Hall Facilities

Justification: The Citizen Satisfaction Survey showed 57% of citizens believe the City needs to invest in facilities for the Police Department and City Hall staff. More than half of those surveyed felt it important that facilities be located in the down town area of the community. Enhancing the down town is also a priority of our residents per the survey. This is a priority shared by the Strategic Planning Group.

Analysis of sites already identified by the Strategic Planning Group and Team 21 should be further investigated. The original facility needs assessment should be revisited and plans developed that would allow shared facilities where the use is redundant between the Police and City Hall as well as phased construction that would allow for economical addition(s) to the building in the future when it is necessary. Warner Nease Boss Architects should be employed to complete this additional work as they are intimately familiar with the initial needs assessment and should be able to complete this additional work with the least man hours and at the lowest cost. The results of this process would yield a plan that is the product of the two community groups that have taken up this charge.

Cost Estimate: $25,000 **Account 01-6-0990-1059**

Completion Date: February 28, 2010

Responsible Party: City Administrator, Police Chief, Next Step Implementation Committee, Team 21, Board of Aldermen

Submitted By: Keith Moody