

Improving Your Budget Document

Meg Jakubik, C.G.F.O.
Strategic Services Manager, City of Bedford

Meg Jakubik, C.G.F.O.

2007- Present

- Public Service Officer
- Records Technician
- Assistant City Secretary
- Budget Analyst
- Assistant to the City Manager
- Strategic Services Manager



Purposes of Budget Document

Distinguished Budget Presentation Awards Program

- *Policy Document*
- *Financial Plan*
- *Operations Guide*
- *Communications Device*

Your Document as a Communications Device

- Provide Summary information, including an overview of significant budgetary issues, trends, and resource choices.
- Explain the effect, if any of other planning processes upon the budget and the budget process.
- Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year.
- Charts and graphs should be used to highlight financial and statistical information.

Your Document as a Communications Device

- Provide narrative, tables, schedules or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate
- Include a table of contents to make it easy to locate information in the document.
- A glossary should be included for any terminology that is not readily understandable to a reasonably informed lay reader.
- Include statistical and supplemental data that describe the organization, its community and population.
- Document should be produced and formatted in such a way as to enhance its understanding by the average reader.

Charts, Graphs, & Visual Ideas



Reader Guide

DEPARTMENTAL BUDGET SECTIONS

Organizational Charts

Each department has an organizational chart outlining the divisions that are accounted for within that area. These charts summarize the total Full Time Equivalents (FTEs) that are budgeted within each division. Further charts show the divisional organization, with the reporting structure by title.

Program Summary

The Program Summary contains detailed information on the division, including a summary of financial and staffing resources. These summaries are presented in a historical format. Financial and staffing data are provided in terms of the prior year, the current year budget, current year projection and proposed upcoming year.

City of Bedford Program Summary FY 2017-2018

Fund: General
Department: Support Services
Division: Information Technology

PROGRAM DESCRIPTION
The Information Technology (IT) Division serves other City departments through a series of services that include integrating computer systems, coordinating, registering, and managing information technology related contracts, and technology assistance and support. The Division creates the technological environment that enables City employees to quickly access vital information using the most efficient and cost-effective systems/hardware and software. The IT Division assists City departments in responding to the needs of the community by providing quality service through team and individual strengths.

FY 2016-2017 HIGHLIGHTS

- Deployment of systemwide Malwarebytes to all computers.
- Deployment of new Sonicwall Firewall.
- Completion of Cisco Networking Project.
- Assist Police Department with the integration of new law enforcement body camera system.
- Partnered with Documentation Inc. to streamline print, copy, and scanning services.

FY 2017-2018 DIVISIONAL GOALS (AS RELATED TO COUNCIL MISSION)

Be responsive to the needs of the community.

- Continue to align departmental services with PRIDE core values.
- Increase public access to information and City services through the Internet.
- Demonstrate excellent customer service in an efficient manner.
- Provide quality, cost effective telecommunication services to all City departments.
- Provide and maintain a secure, reliable, and effective information Technology infrastructure.

Significant Changes

- Increase in employee benefit costs
- Supplemental for contract IT specialist
- Microsoft Office license upgrade and server licenses
- Supplemental for replacement phone system

EXPENDITURE SUMMARY

| | ACTUAL 15/16 | ACTUAL 16/17 | BUDGET 16/17 | PROJECTED 17/18 |
|----------------------|------------------|------------------|------------------|------------------|
| Personnel Services | 1,002,214 | 2,064,402 | 2,064,742 | 2,064,402 |
| Supplier | 12,076 | 26,300 | 23,190 | 16,438 |
| Maintenance | 272,246 | 290,411 | 182,899 | 118,204 |
| Contractor Services | 162,900 | 185,656 | 111,130 | 111,276 |
| Utilities | - | - | - | 64,439 |
| Special Debt Service | - | - | - | - |
| Capital Outlay | - | - | - | - |
| TOTAL | 1,739,436 | 2,566,779 | 2,381,971 | 2,374,320 |

PERSONNEL SUMMARY

| | ACTUAL 15/16 | ACTUAL 16/17 | BUDGET 16/17 | PROJECTED 17/18 |
|--------------|--------------|--------------|--------------|-----------------|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 11.00 | 1.00 | 1.00 |
| 1.00 | 0.00 | 6.00 | 6.00 | 0.00 |
| 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| TOTAL | 4.00 | 4.00 | 14.00 | 4.00 |

The Personnel Summary only includes positions that are funded in the budget; it does not include authorized positions that are frozen with no funding.

The Expenditure Summary provides a historical overview of expenditures.

The Significant Changes section includes information on major changes to the division budget from the prior year.

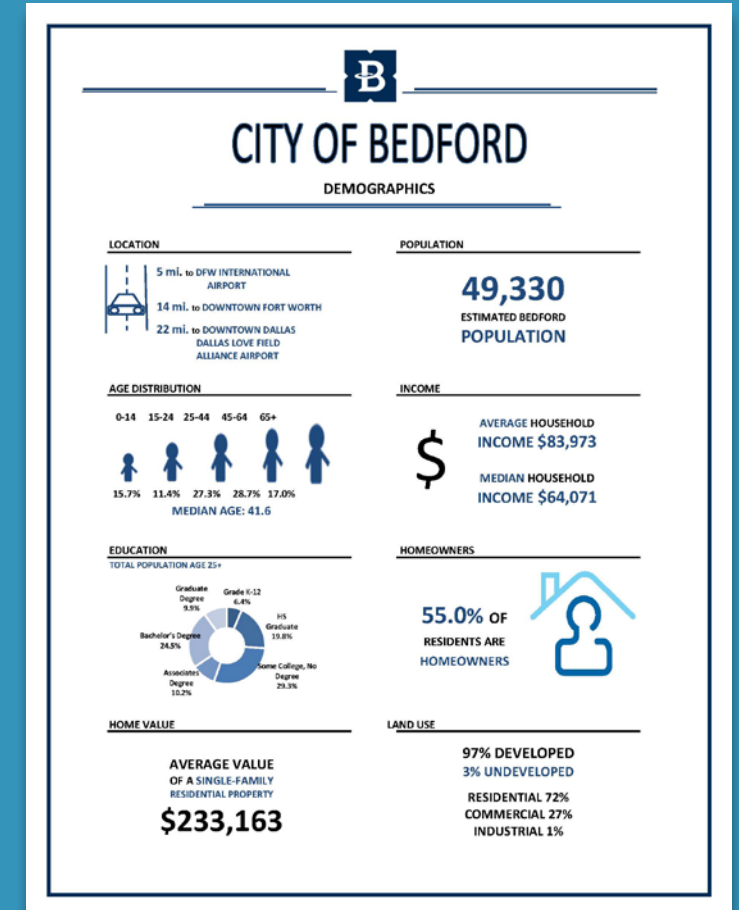
PERFORMANCE MEASURES

| Indicator | ACTUAL 15/16 | TARGET 16/17 | PROJECTED 16/17 | TARGET 17/18 |
|--------------------------|--------------|--------------|-----------------|--------------|
| INPUTS | | | | |
| OUTPUTS | | | | |
| EFFICIENCY | | | | |
| EFFECTIVENESS & OUTCOMES | | | | |

The Performance Measures section displays the performance criteria used by the division to measure their activities over the year. This area shows a two-year history, with target and projected numbers for the previous fiscal year and targets for the adopted budget.

Infographic

- Demographic information
 - Location
 - Population
 - Age Distribution
 - Income
 - Education
 - Homeownership
 - Home Value
 - Land Use



Budget Process

| MARCH | |
|---|--|
| Budget Preparation | During this step, departments are responsible for reviewing their individual budgets and submitting their proposals for the upcoming year. For departments that also include a citizen advisory board (i.e. Parks & Recreation), the board members have the opportunity to discuss priorities for the coming year to be taken under consideration with the budget. |
| APRIL-JULY | |
| Budget Office Review | Once the departments have completed their initial budgets, department representatives meet with Budget staff. The intent of these meetings is to review budget requests for clarity and supporting documentation. This is also time to ensure that requested amounts are correct and sufficient for departmental operations. |
| City Manager Review | The next step is the review of the preliminary budget requests by the City Manager. The City Manager meets with departments individually to review their operating budgets and supplemental requests. |
| AUGUST | |
| Proposed Budget Submitted to Council | The proposed budget must be submitted to the Council no later than the fifteenth day of August, but is actually submitted at a time that will allow enough time to review prior to the scheduled work sessions. At the time of submission, a copy is made available through the City Secretary's Office, at the library, and on the City's website for public review. |
| Budget Work Session | This is the first public meeting that the City Council has to hear presentations from the staff and discuss the proposed budget and the corresponding tax rate. The Budget Work Session is generally held at the beginning of August and allows for a thorough presentation of the budget. It also allows the Council to discuss supplemental requests and form a consensus on what to fund in the upcoming budget. |
| Public Hearings on Budget & Tax Rate | The City is required to hold one public hearing on the budget. During the public hearing, the public is invited to share their comments on the proposed budget. In addition, if the maximum tax rate being considered is higher than the effective rate, the City must hold two public hearings to solicit comments on the tax rate. |
| SEPTEMBER | |
| Adoption of the Budget & Tax Rate | After deliberation and listening to citizen input via the public hearings, the proposed budget is finalized through adoption of a budget ordinance by the City Council. Once approved, the budget becomes the policy of the City Council and provides the appropriations to fund City operations for the upcoming fiscal year. Additionally, the budget ordinance sets the tax rate that is being used to fund the approved budget. If that rate will result in an increase in overall property tax revenue, the City Council must separately ratify the tax rate, acknowledging the revenue increase. |
| OCTOBER | |
| Implementation of the Budget | This step commences with the beginning of the fiscal year. It is the operational plan for the City during the fiscal year. It is the responsibility of the City Manager to ensure compliance with the approved budget and each department must assist by ensuring their expenditures are in line with budgeted amounts. The City Manager may approve the reallocation of funds within and between departments as long as the grand total is not affected. Additionally, the budget can be amended through procedures outlined in the City Charter by a majority vote of the City Council. |

BUDGET PROCESS

The City's fiscal year runs from October 1 through September 30. (According to the City Charter, the City Manager must present the Council with the proposed budget no later than the fifteenth day of August (Article IV, §4.02).) The proposed budget must also be filed with the City Secretary at that time. Included in this section is the budget calendar followed for this year's budget cycle.

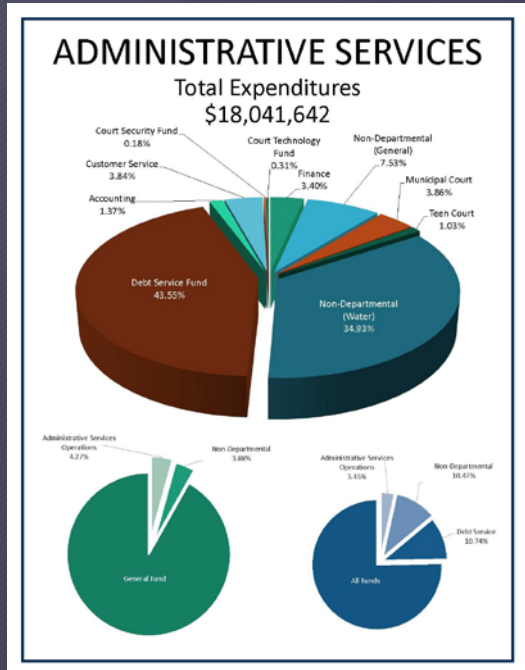
The following diagram outlines the budget cycle in the City of Bedford.



Visual Enhancements

STRATEGIC PERFORMANCE MANAGEMENT

The Strategic Plan: A strategic plan is an essential component of any organization. The City's new Strategic Plan, developed during FY 2017, is an evolution of the City's original Strategic Plan and the interim operational direction from the City Commission, known as the Future Focus document created in 2015. This Strategic Plan seeks to encompass both community aspirations and our current Harwood community "stage". The plan sets goals to maintain those aspects of the community that residents, businesses, and employees are most proud of and strives to achieve the new goals articulated by residents and City leaders. The strategic plan is a blueprint—a guide for City operations—that focuses on clear, collective goals. As an organization, it helps point to resources and facilitate management decisions that will achieve these desired outcomes. As a community, it provides a shared vision for Largo as a basis to identify, evaluate, and communicate progress on results.



CITY PROFILE

old Burlington Northern Santa Fe railroad line. This rails-to-trails project, known as the Redbud Trail, is designed for walking, running and bicycling. The Andover YMCA is the largest YMCA location in the greater Wichita area at nearly 115,000 square feet. Flint Hills National Golf Club, Terradyme County Club and Andover Municipal Golf Course provide world-class golf to the region.



2016 Summer Concert in the Park



The redbud trail

The City plans multiple family-friendly events annually. Greater Andover Days is a four-day festival, which draws approximately 5,000 people each year. Hometown Christmas is a City-planned community gathering to celebrate the holiday season. Each year the Andover Police and Fire Departments work together to put on the Police and Fire Festival.



Greater Andover Days

For the past 4 years, the City has hosted the Summer Concert in the Park series. This annual concert is held in Andover Central Park and plays host to nearly 15,000 residents and visitors. Past performances have featured Richard Marx, the Romantics, Night Ranger and Rick Springfield. In addition to the live music, the Summer Concert in the Park features food vendors from throughout the region.



Andover Central High School

Butler of Andover is the largest branch campus of Butler Community College. With Andover's close proximity to the City of Wichita, other post-secondary options are available including Wichita State University, Friends University, Newman University, University of Kansas School of Medicine and the Wichita Area Technical College.

Transportation
US Highway 54-400 runs east and west through the City. I-35 (the Kansas Turnpike) and K-96 are easily accessible to the residents of Andover. Augusta Municipal Airport is located approximately 5 miles east of Andover, and is a public airport owned by the City of Augusta. Lloyd Stearman Field is a public airport located approximately 6 miles north of the City. Dwight D. Eisenhower National Airport is located approximately 22 miles west and offers both national commuter and cargo flights.



CITY OF BEDFORD - FY 18-19 CAPITAL PROJECT SUMMARY

| PROJECT | Boys Ranch Park | PROJECT TYPE | Parks/Recreation | FUNDING SOURCE(S) | Series 2018 GO Bond | \$ |
|---------------------|--|--------------|------------------|----------------------|---------------------|------------|
| PROJECT TITLE | Phase Next | | | Series 2018 GO Bond | | 60,000,000 |
| | | | | Remaining Bond Auth. | | 10,000,000 |
| PROJECT DESCRIPTION | On November 7, 2017, Bedford voters approved a bond proposition to construct, improve, renovate and equip park and recreation facilities within the Boys Ranch Park, also known as Phase Next. This capital investment will consist of new ball fields, a multi-generational event facility, an indoor/outdoor aquatic center, as well as a proposed art and entertainment facility for local citizens. The City is soliciting a few firms to design/build specific areas of the project. In 2016, the City completed Phase 1 of this project which consisted of lake, trail, channel, and facility improvements nearest to the lake area. | | | | | |
| | | | | | TOTAL FUNDED \$ | 70,000,000 |
| | | | | | UNFUNDED \$ | |
| | | | | | PROJECT TOTAL \$ | 70,000,000 |

| PROJECT COSTS (amounts in 000s) | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 to Completion | Total |
|---------------------------------|------------------|-------------------|-------------------|------------------|---------------|----------|-----------------------|-------------------|
| Design | 4,000,000 | 4,400,000 | - | - | - | - | - | 8,400,000 |
| Land Right-of-Way | - | - | - | - | - | - | - | - |
| Construction | - | 16,000,000 | 43,000,000 | 7,714,470 | - | - | - | 66,714,470 |
| Landscaping | - | - | - | - | - | - | - | - |
| Equipment & Furnishings | - | - | - | - | - | - | - | - |
| Other | 162,150 | 213,720 | 213,720 | 213,720 | 82,220 | - | - | 866,530 |
| TOTAL COSTS | 4,162,150 | 20,613,720 | 43,213,720 | 7,928,190 | 82,220 | - | - | 76,000,000 |

| SOURCE OF FUNDS (amounts in 000s) | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 to Completion | Total |
|-----------------------------------|-------------------|-------------------|----------|----------|----------|----------|-----------------------|-------------------|
| Capital Funds | - | - | - | - | - | - | - | - |
| GO Bonds Issued | 60,000,000 | 10,000,000 | - | - | - | - | - | 70,000,000 |
| GO Bonds Encumbered | 10,000,000 | 10,000,000 | - | - | - | - | - | 20,000,000 |
| Certificates of Obligation | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| TOTAL COSTS | 70,000,000 | 20,000,000 | - | - | - | - | - | 70,000,000 |

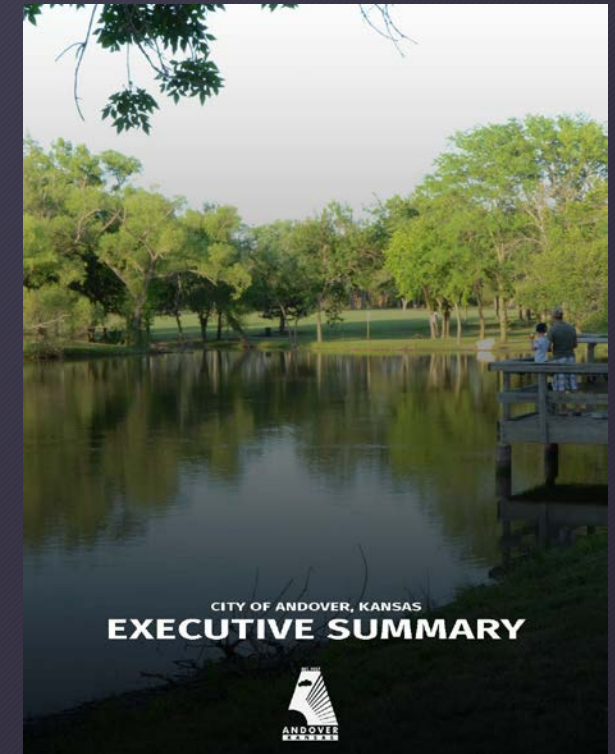
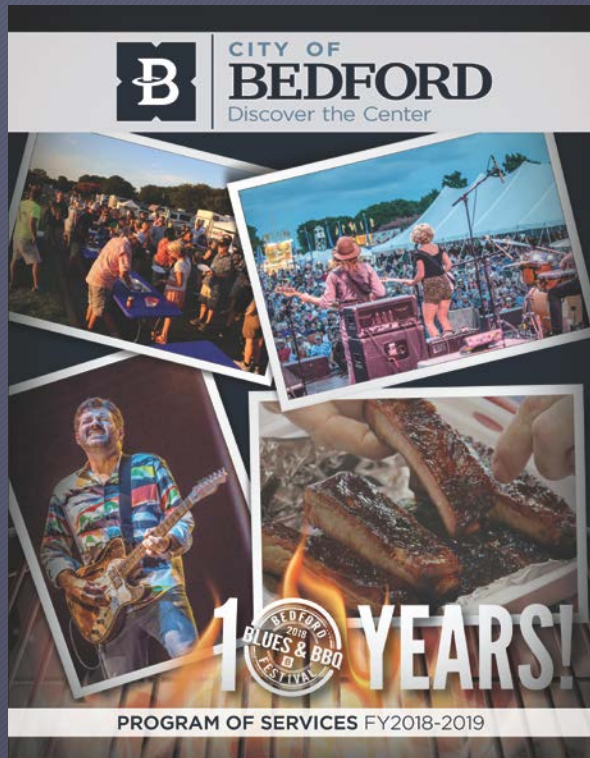
| GRANTING/COMMITMENT | Annual Commitment |
|----------------------|-------------------|
| WEI Incentive | \$ |
| WEI Incentive | Personnel \$ |
| | Operations \$ |
| # of Positions | Central \$ |
| Unfilled to quantity | Total \$ |

| PROJECT SCHEDULE | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 to Completion | Total |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------------------|--------------|
| Design | - | - | - | - | - | - | - | - |
| Land Right-of-Way | - | - | - | - | - | - | - | - |
| Construction | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 to | |
| Final Out | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 to | |
| Other | - | - | - | - | - | - | - | - |
| TOTAL SCHEDULE | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 to Completion | Total |

Once the building design is finalized, staffing levels will be evaluated and increased as appropriate. Utility costs are expected to increase for the new building with offsets coming from the closure of existing facilities. Fees will be established to target a 100% cost recovery of operational expenses from revenues.



Cover & Section Dividers



Utilizing Adobe Acrobat Pro



Creating Budget Sections

finance > BUDGETS > BUDGET 2019 > 10-Final Budget > 4-Readers Guide > compile

| Name | Filename | Date modified | Type | Size |
|--|-----------------------------------|--------------------|--------------------|--------|
| 1_PrincipalOfficers18-19.pdf | 1_PrincipalOfficers18-19.pdf | 8/1/2018 2:37 PM | Adobe Acrobat D... | 66 KB |
| 2_Cover_Page_FY2019_SB656.pdf | 2_Cover_Page_FY2019_SB656.pdf | 1/31/2019 8:45 AM | Adobe Acrobat D... | 55 KB |
| 3_Profile 17-18.pdf | 3_Profile 17-18.pdf | 1/30/2019 9:12 PM | Adobe Acrobat D... | 776 KB |
| 4_CityOrgChart_Portrait_functional.pdf | 4_CityOrgChart_Portrait_funcio... | 7/27/2018 5:22 PM | Adobe Acrobat D... | 60 KB |
| 5_READGUIDE 18-19.pdf | 5_READGUIDE 18-19.pdf | 1/30/2019 9:11 PM | Adobe Acrobat D... | 344 KB |
| 7_2014 Financial Policy Amended.pdf | 7_2014 Financial Policy Amende... | 7/27/2018 11:55 AM | Adobe Acrobat D... | 79 KB |
| 2019_InvestmentPolicy.pdf | 2019_InvestmentPolicy.pdf | 11/26/2018 4:18 PM | Adobe Acrobat D... | 88 KB |
| BudgetAwardPage.pdf | BudgetAwardPage.pdf | 7/29/2018 1:44 PM | Adobe Acrobat D... | 62 KB |
| BudgetCalendar18-19.pdf | BudgetCalendar18-19.pdf | 8/2/2018 6:56 PM | Adobe Acrobat D... | 91 KB |
| GENERAL FUND LONG RANGE FORECAS... | GENERAL FUND LONG RANGE F... | 1/30/2019 9:10 PM | Adobe Acrobat D... | 73 KB |
| Long Range Forecast Narrative.pdf | Long Range Forecast Narrative.... | 1/30/2019 9:09 PM | Adobe Acrobat D... | 45 KB |
| Performance Measure Program.pdf | Performance Measure Program.... | 8/2/2018 7:00 PM | Adobe Acrobat D... | 30 KB |

Open with Adobe Acrobat 2017

- Print
- Combine files in Acrobat...
- Share
- Scan for threats...
- Scan with Malwarebytes
- Send to >
- Cut
- Copy
- Create shortcut
- Delete
- Rename
- Properties

6-SupportServices.pdf - Adobe Acrobat Pro 2017

File Edit View Window Help

Home Tools 2014BudgetCriteria... FY2018-2019_Bedf... 6-SupportServices... x

1 / 22 172%

Combine Files Add Files... Remove Options Move Up Combine

| Name | Page Range | Size | Modified | Bookmark for File | Warning |
|--|------------|-----------|-------------------------|------------------------------------|---------|
| 1_PrincipalOfficers18-19.pdf | All Pages | 65.43 KB | 8/1/2018 2:37:17 PM | 1_PrincipalOfficers18-19 | |
| 2_Cover_Page_FY2019_SB656.pdf | All Pages | 54.08 KB | 1/31/2019 9:45:18 AM | 2_Cover_Page_FY2019_SB656 | |
| 3_Profile 17-18.pdf | All Pages | 775.80 KB | 1/30/2019 10:12:46 P... | 3_Profile 17-18 | |
| 4_CityOrgChart_Portrait_functional.pdf | All Pages | 59.58 KB | 7/27/2018 5:22:46 PM | 4_CityOrgChart_Portrait_functional | |
| 5_READGUIDE 18-19.pdf | All Pages | 343.55 KB | 1/30/2019 10:11:52 P... | 5_READGUIDE 18-19 | |
| 7_2014 Financial Policy Amended.pdf | All Pages | 78.23 KB | 7/27/2018 11:55:31 ... | 7_2014 Financial Policy Amended | |
| 2019_InvestmentPolicy.pdf | All Pages | 87.82 KB | 11/26/2018 5:18:07 P... | 2019_InvestmentPolicy | |
| BudgetAwardPage.pdf | All Pages | 61.99 KB | 7/29/2018 1:44:47 PM | BudgetAwardPage | |
| BudgetCalendar18-19.pdf | All Pages | 90.68 KB | 8/2/2018 6:56:21 PM | BudgetCalendar18-19 | |
| GENERAL FUND LONG RANGE FORECA... | All Pages | 72.61 KB | 1/30/2019 10:10:40 P... | GENERAL FUND LONG RANGE FO... | |
| Long Range Forecast Narrative.pdf | All Pages | 44.01 KB | 1/30/2019 10:09:38 P... | Long Range Forecast Narrative | |
| Performance Measure Program.pdf | All Pages | 29.11 KB | 8/2/2018 7:00:05 PM | Performance Measure Program | |

Bookmarks

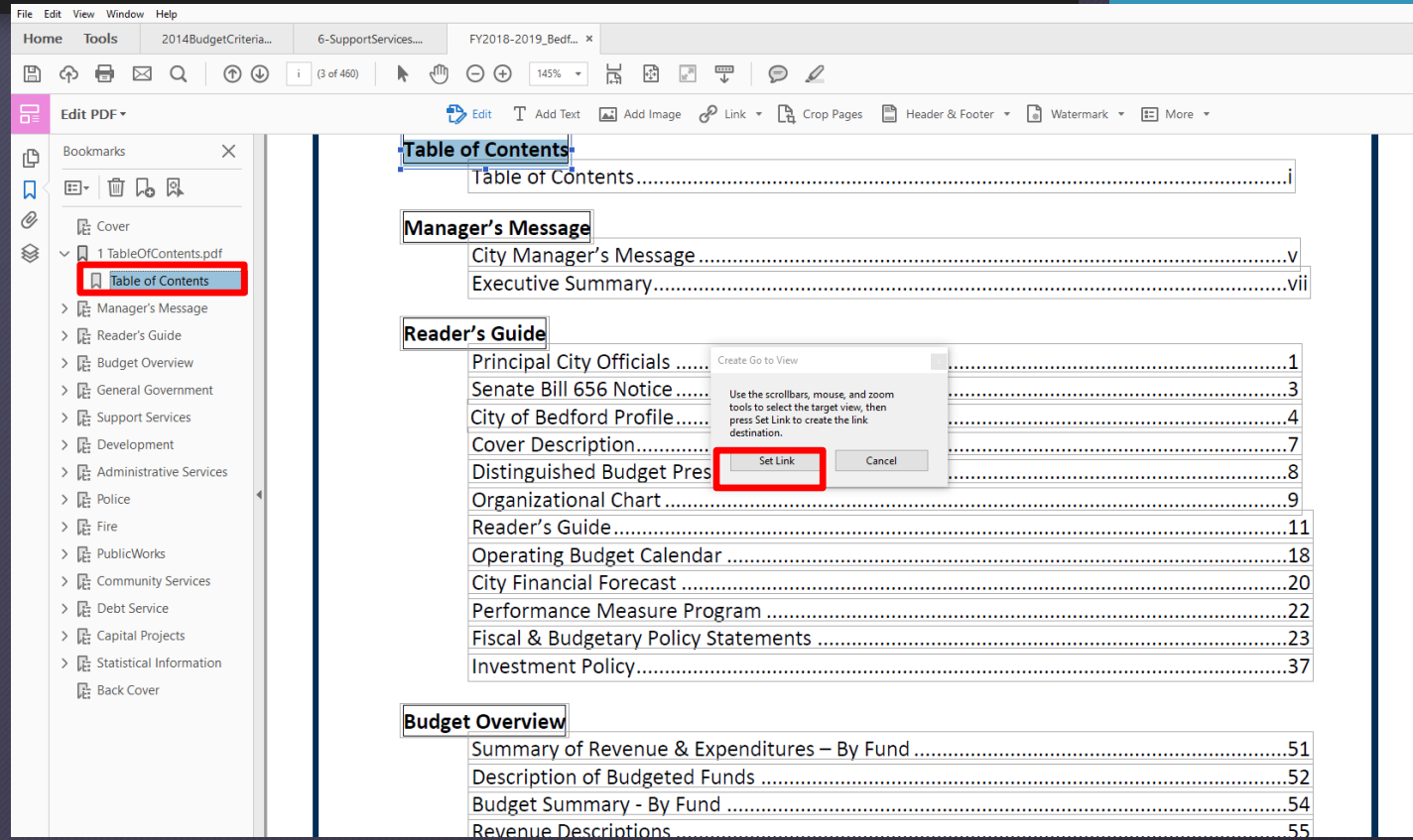
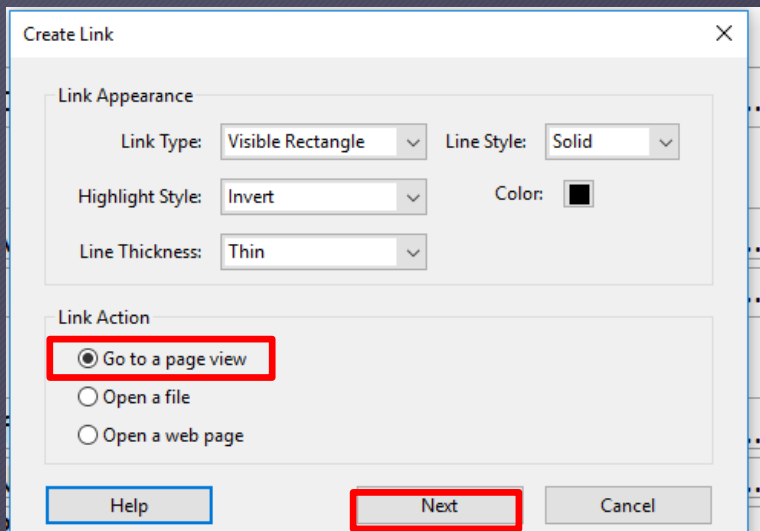
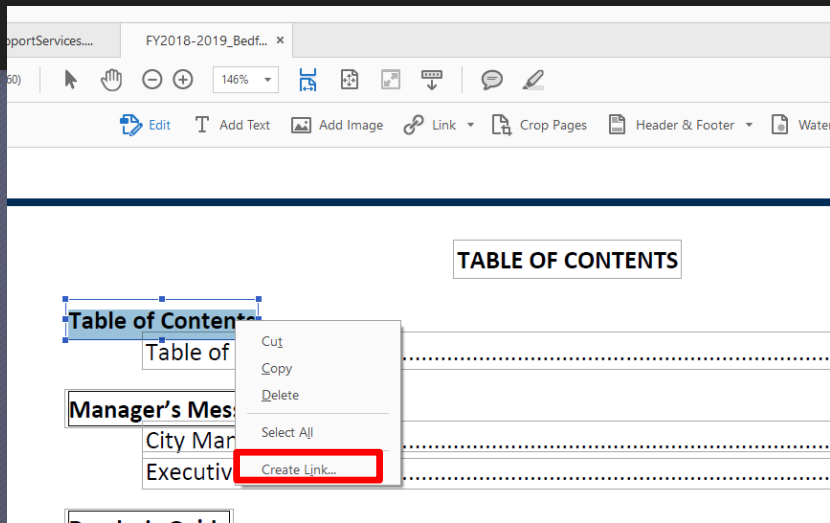
The image shows a screenshot of Adobe Acrobat Pro 2017 displaying a PDF document. The title bar reads "FY2018-2019_BedfordBudget.pdf - Adobe Acrobat Pro 2017". The menu bar includes "File", "Edit", "View", "Window", and "Help". The toolbar shows various icons for file operations and navigation. The document has two tabs open: "2014BudgetCriteria..." and "FY2018-2019_Bedf...".

The left sidebar is titled "Bookmarks" and contains a list of document sections:

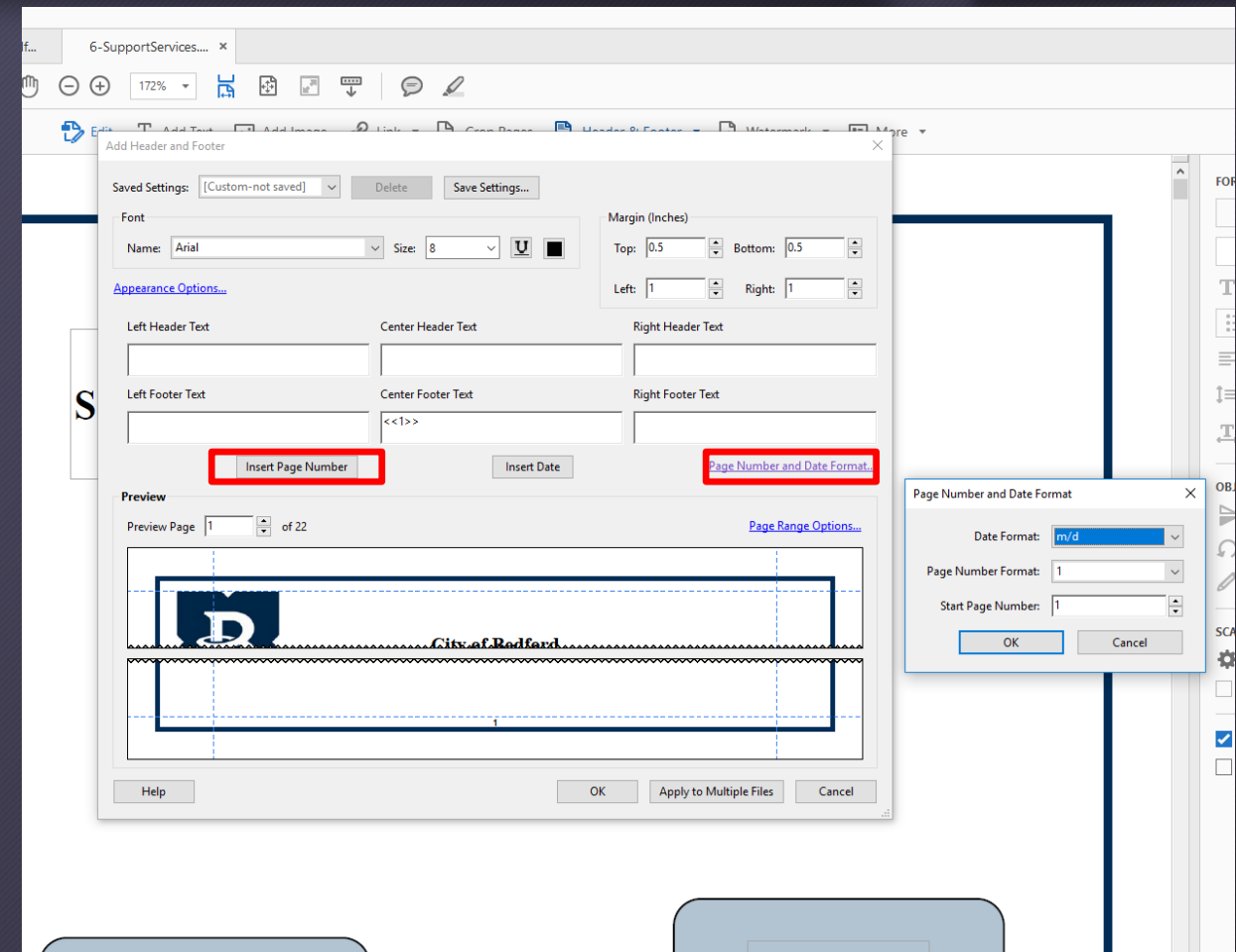
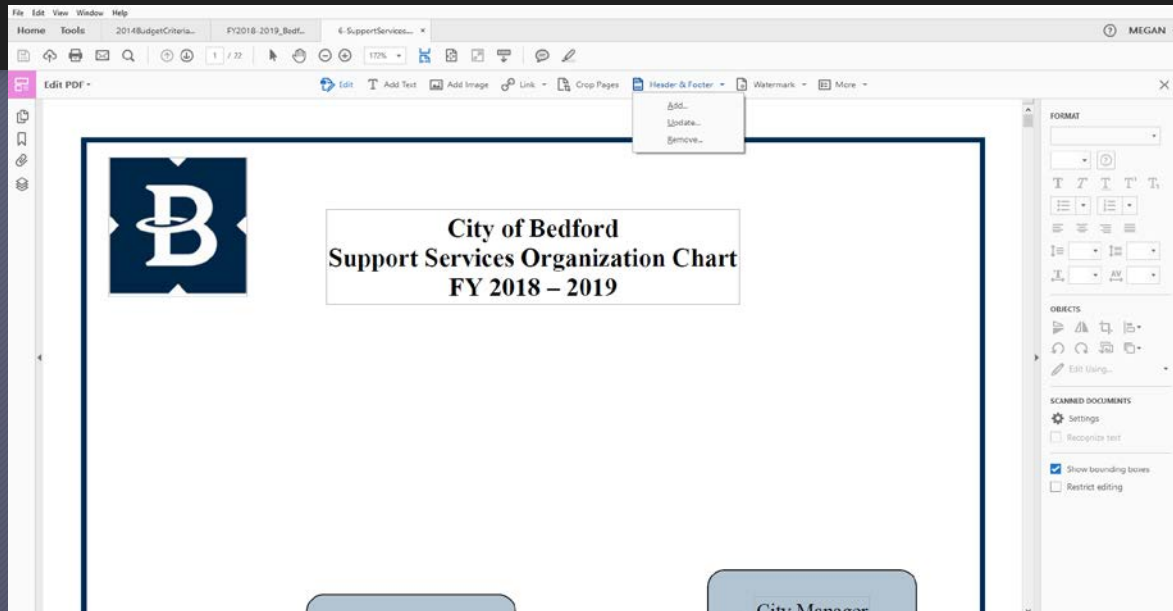
- Cover
- 1 TableOfContents.pdf
- Manager's Message
- Reader's Guide
- Budget Overview
- General Government
- Support Services
- Development
- Administrative Services
- Police
- Fire
- PublicWorks
- Community Services
- Debt Service
- Capital Projects
- Statistical Information
- Back Cover

The main content area shows the header of the PDF document. On the left is a large blue letter "B" logo. To its right, the text reads "CITY OF BEDFORD" in a large, bold, serif font, with "Discover the Center" in a smaller, sans-serif font below it. The background of the header features two overlapping photographs: one of a food festival with people at tables, and another of a band performing on a stage in front of a large crowd.

Links

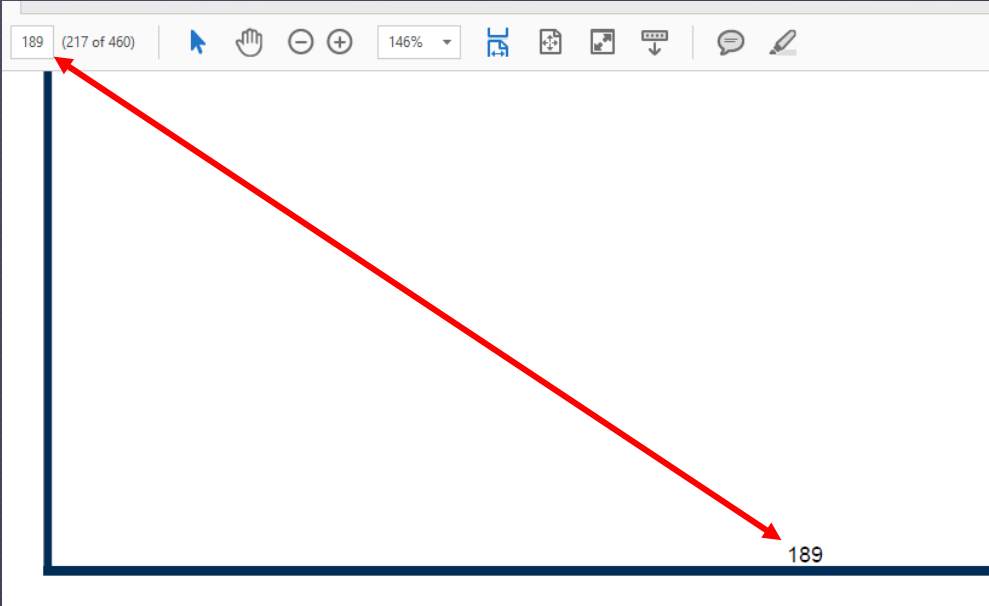
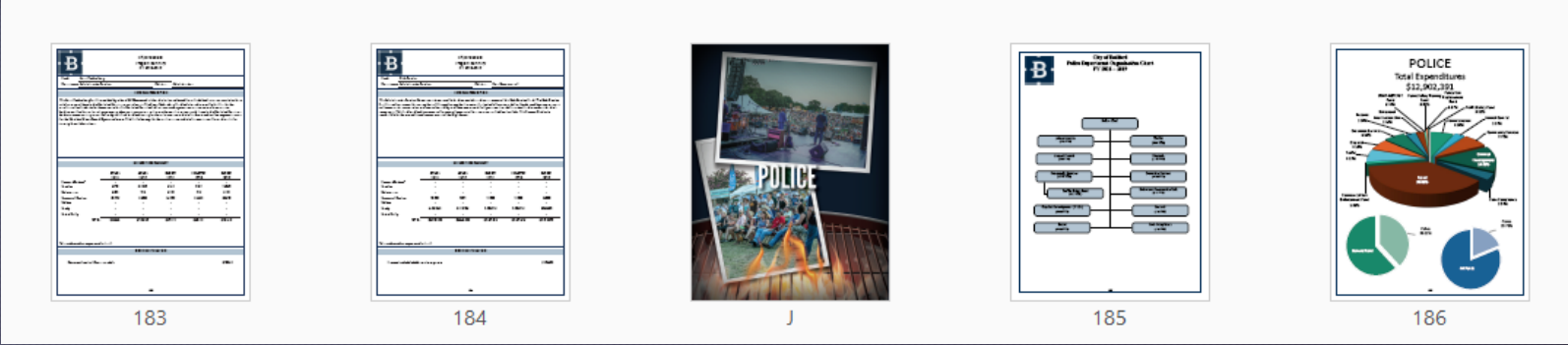


Page Numbers



1. Edit PDF
2. Add Header & Footer
3. Click "Insert Page Number" with cursor in desired location
4. Click Page Number and Date Format
5. Adjust settings as needed

Electronic Page Numbers



Resources

- Adobe Acrobat Pro 2017
 - Check with your IT Department
 - Licensing available with Texas DIR pricing
 - \$328.00 one time cost
 - <https://helpx.adobe.com/support.dc.html>

Questions

meg.jakubik@bedfordtx.gov

817-952-2117