

# Communicating Financial Results to Our Citizens

# GASB Statement 63

In June, the GASB unanimously approved Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, which establishes guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position.





# ... Or This?

## REVENUE SUMMARY GENERAL GOVERNMENTAL OPERATIONS (in \$1,000's)

FUND	Budget 2011/2012	Budget 2009/2010	% Change
<b>TAXES</b>			
Property	\$20,761	\$19,823	5%
Sales and Use	21,411	19,639	9%
Business & Utility	17,943	16,071	12%
Gambling/Leasehold	2,806	3,245	-14%
	<u>62,921</u>	<u>58,777</u>	<u>7%</u>
<b>LICENSES &amp; PERMITS</b>	1,055	1,156	-9%
<b>INTERGOVT REVENUE</b>			
Federal/State Grants	89	608	-85%
State Shared Revenue	6,168	5,455	13%
Other Intergovernmental	202	217	-7%
Subtotal	<u>6,459</u>	<u>6,279</u>	<u>3%</u>
<b>CHARGES FOR SVCS</b>	9,150	8,348	10%
<b>FINES &amp; FORFEITURES</b>	2,757	3,059	-10%
<b>MISCELLANEOUS</b>	916	1,383	-34%
<b>TRANSFERS IN</b>	<u>6,320</u>	<u>7,280</u>	<u>-13%</u>
<b>TOTAL REVENUES</b>	<u>89,578</u>	<u>86,283</u>	<u>4%</u>
<b>BEG. FUND BALANCE</b>	<u>2,100</u>	<u>1,155</u>	<u>82%</u>
<b>TOTAL</b>	<u>\$91,678</u>	<u>\$87,438</u>	<u>5%</u>

## EXPENDITURE SUMMARY GENERAL GOVERNMENTAL OPERATIONS (in \$1,000's)

SOURCE	Budget 2011/2012	Budget 2009/2010	% Change
<b>GENERAL FUND:</b>			
City Council	\$495	\$470	5%
City Manager	573	474	21%
Support Services	9,224	8,192	13%
City Attorney	1,407	1,294	9%
Civil Service	54	98	-45%
Planning/Economic Dev	1,160	1,596	-27%
Police	35,779	33,425	7%
Fire/Ambulance	14,665	14,461	1%
Engineering	3,254	3,050	7%
Emp & Com Relations	3,872	3,783	2%
Facilities & Grounds	5,760	5,569	3%
Non-Departmental	9,016	8,704	4%
<b>GENERAL FUND</b>	<u>85,259</u>	<u>81,118</u>	<u>5%</u>
<b>STREET FUND</b>	<u>3,906</u>	<u>4,173</u>	<u>-6%</u>
<b>TOTAL EXPENDITURES</b>	<u>89,165</u>	<u>85,288</u>	<u>5%</u>
<b>END. FUND BALANCE</b>	<u>2,513</u>	<u>2,150</u>	<u>17%</u>
<b>TOTAL</b>	<u>\$91,678</u>	<u>\$87,438</u>	<u>5%</u>

## GENERAL GOVERNMENT OPERATIONS 2011/2012 Budgeted Expenditures



# Why Produce a Citizens Report?

- Most CAFR's are at least 120 pages
- Intended audience is accountants, bankers, and regulators
- Few Citizens will read them
- Data Overload

# Why Produce a Citizens Report?

## Brag

### Exceptional Public Health and Safety

**Heart Safe Program.** Public health and safety is a priority in South Jordan. The Fire Department launched the Heart Safe Program to reduce heart damage, improve the quality of life, and increase survivability of individuals who experience a heart attack, cardiac arrest, or stroke. The Program currently includes the following components:



- A community awareness campaign and community training
- A public access, automatic external defibrillator program
- A link to the local emergency medical dispatch system
- First responders and Advanced Life Support with heart safe enhancements
- A strong link with the definitive care team
- Modern cardiac survival laws and ordinances

# Why Produce a Citizens Report?

## Teach

*Where does your property tax dollar go?*



**2011 Total Property Tax Levy – \$11.52**

# Why Produce a Citizens Report?

Selected 2007 City Performance Measures*		
	FY 2007 Target	FY 2007 Actual
<b>POLICE</b>		
Priority one average response time	5.1 min	5.4 min
Priority two average response time	8.0 min	9.0 min
Total calls for service	123,000	142,461
<b>FIRE</b>		
Average fire response time—rural	7.3 min	9.0 min
Average fire response time—urban	5.3 min	6.7 min
Number of incidences—rural	5,010	5,397
Number of incidences—urban	15,500	18,967
<b>AVIATION</b>		
Deplaned passengers	565,000	479,928

## Communicate Results

per passenger	\$16.75	
al-A-Ride revenue per passenger	\$1.05	\$2.70
<b>PARKS &amp; RECREATION</b>		
Percentage of expenditures recovered through user fees and charges	22.4%	23.1%
<b>BUILDING INSPECTION</b>		
Number of building inspections performed	84,902	77,628
five year	78%	77%

- Final**
- \$160
  - redu
  - \$160
  - effe
  - \$3
  - r

# Elements of an Effective Citizens Report

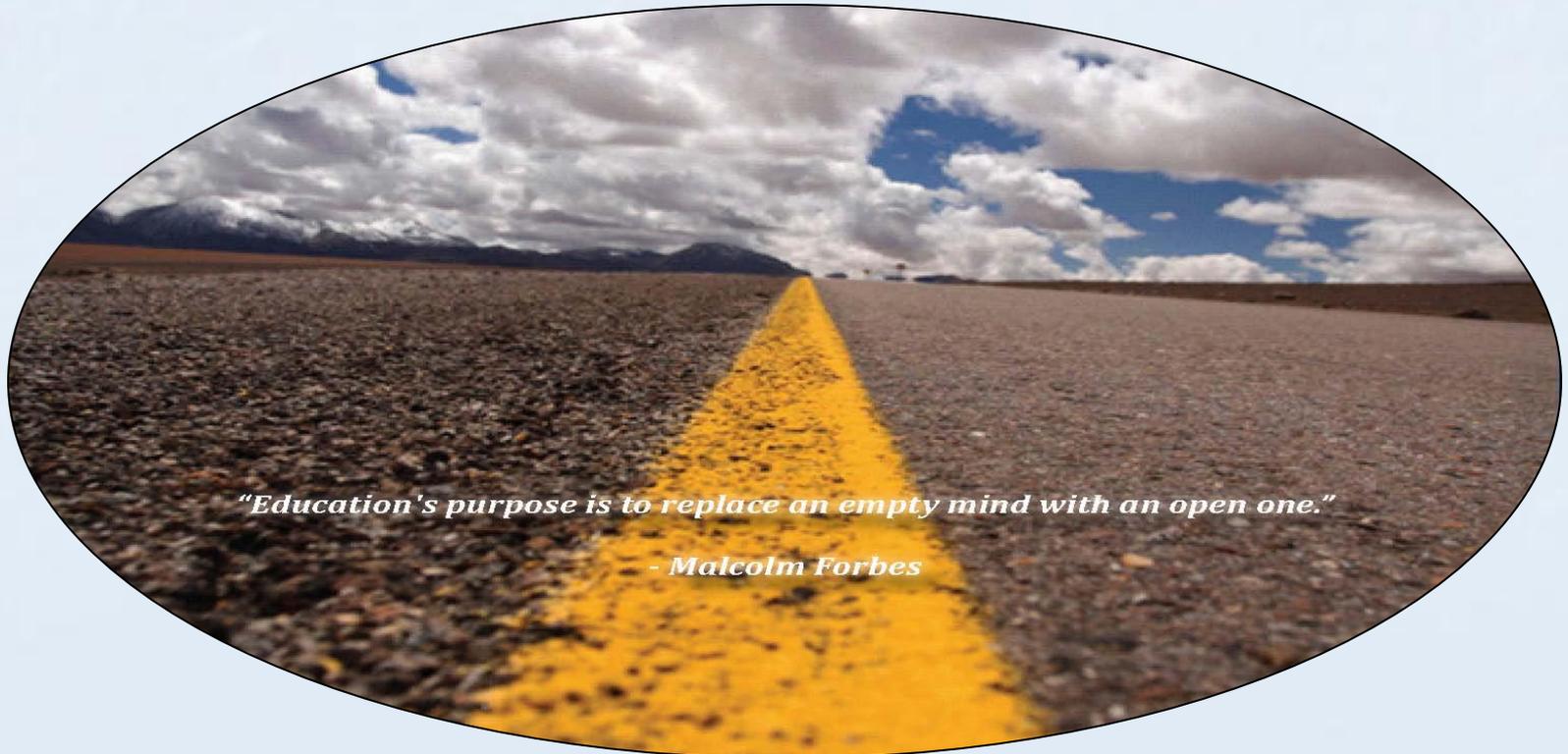
## Pictures

- *4,800 total calls for service*  
*3,422 medical*  
*1,378 fire*
- *Average response time is*  
*4 minutes.*



# Elements of an Effective Citizens Report

## **Pictures**

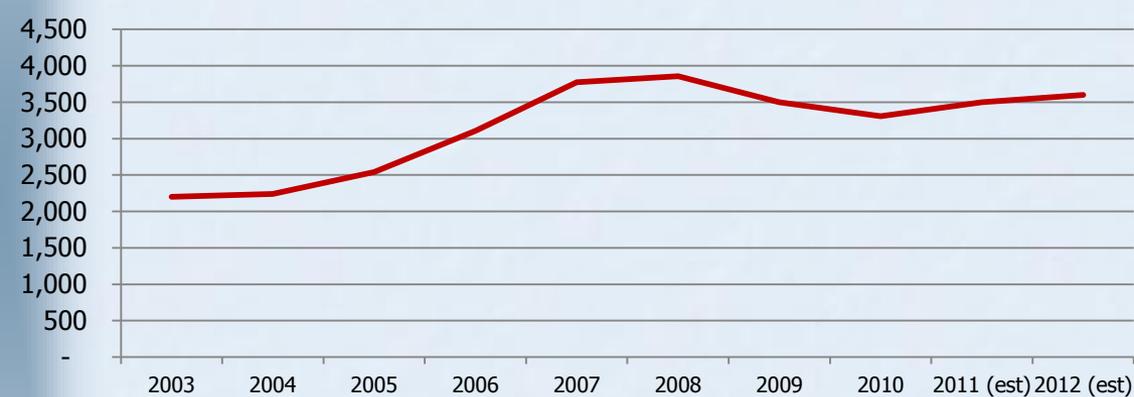


*"Education's purpose is to replace an empty mind with an open one."*

*- Malcolm Forbes*

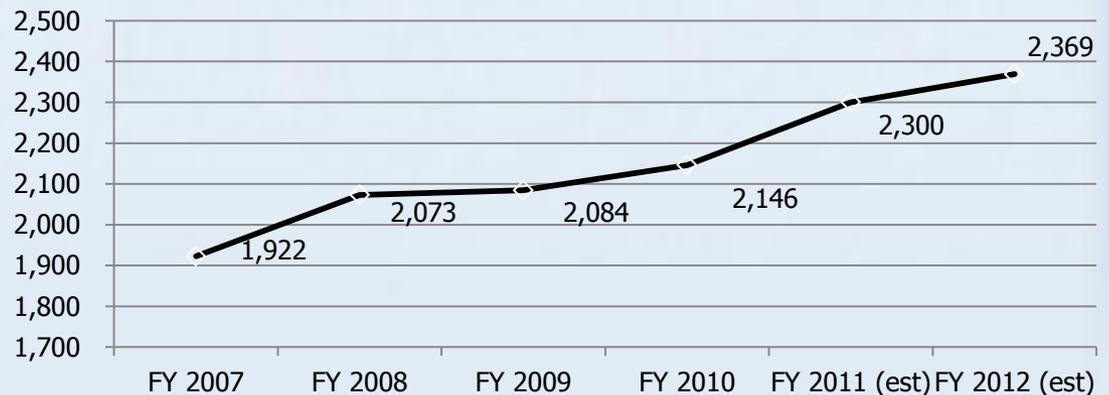
# Elements of an Effective Citizens Report

**Pleasant Grove City  
Sales Tax Revenue (2001 - 2012)**



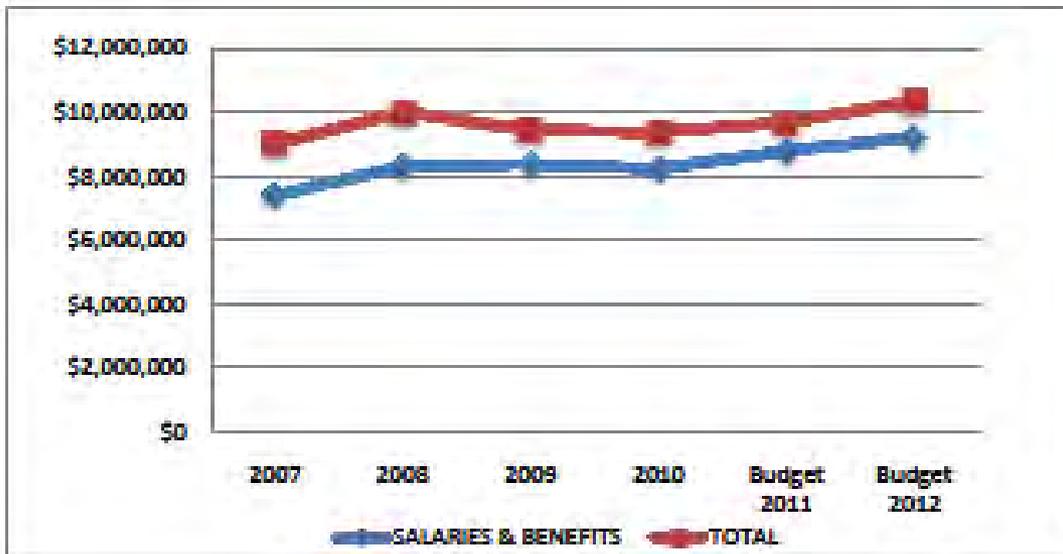
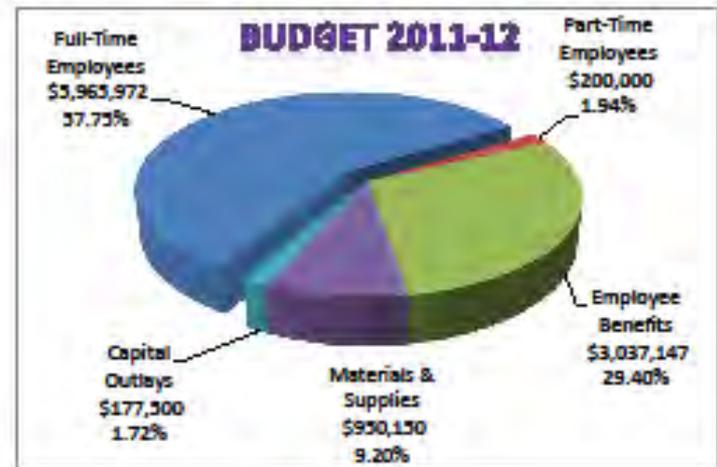
## Graphs

**Property Tax Revenues  
FY 2007 - FY 2012**



# Elements of an Effective Citizens Report

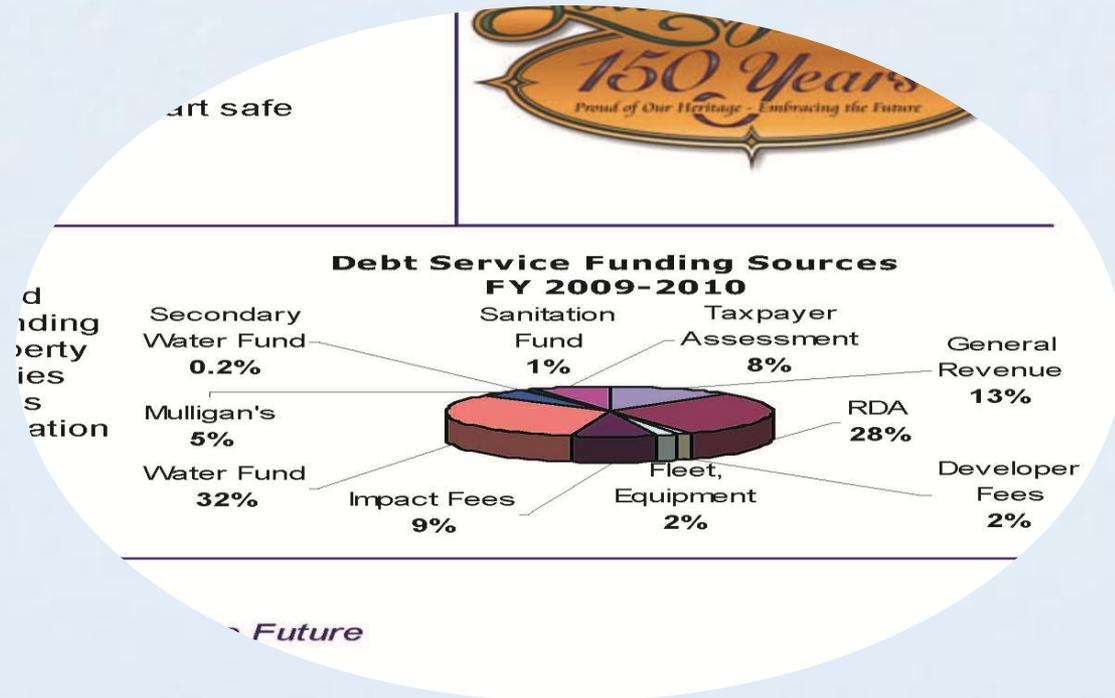
## Graphs



% of Salaries & Benefits to Approved Dept. Budget  
85%

# What are Citizens interested in?

## Debt



# What are Citizens interested in?

## Capital Projects

...staine Ave.  
...pedestrian crossing improve-  
...mination. Improvements will also be  
...to the BNSF railroad crossing.



Olympia St.—27th to SR397

This is a partnership project with Benton County. Funded by a grant from the Washington State Transportation Improvement Board and Federal Surface Transportation Funds, this project will provide completed arterial standard street improvements from W. 27th Ave. to SR 397 and a roundabout at 45th Ave. The project includes pedestrian improvements to serve the growing residential neighborhoods in south east Kennewick.



# GFOA PAFR Award

**Two Entities in Utah Currently  
Receive PAFR Award**

- **URS**
- **Provo School District**

# Draper PAFR



## Letter From Our City Manager

Dear Citizens of Draper,

We are pleased to present our Citizens' Financial Report which highlights the finances and fiscal condition of our city. In these uncertain economic times, it's important that we keep our citizens informed and involved regarding our city finances. Aristotle wrote, "A city, too, like an individual, has a work to do, and that city which is best adapted to the fulfillment of its work is to be deemed the greatest".

We live in a great community. Once again, Money Magazine this year has ranked Draper in the top 100 best small towns to live in America. Having Draper recognized as one of the nations "best" highlights the ways in which our city government is helping to keep Draper, healthy, safe, livable, and economically thriving. We serve as a model for small communities nationwide.

While we cannot escape the downward pull of the national economy, we continue to pick up new businesses, jobs, and capital investment in our community. Edward Life Sciences, Hemonetics, Cinemark Theater, and eBay, are some of the more significant businesses that have chosen to locate or expand their operations in Draper. Combined over time these businesses will add thousands of new jobs to our community.

As you read this year's Citizens' Financial Report know that the wise and effective use of your tax dollars to provide services and improve the community continues to be the City's top priority. Under the leadership of our Mayor and City Council we have established a conservative financial management philosophy that determines how we allocate resources to continue providing high quality services to you without raising your taxes or dipping into our reserve funds. Our dedicated employees along with hundreds of volunteers work together as a team to provide these quality services to you.

I believe Draper is headed in a very positive direction during these trying economic times and am confident the steps we are taking today and in the future will continue to make Draper one of the "great" places to live, work and play. We appreciate the efforts of our Finance Director, Danyce Steck and her staff in compiling this report and welcome your comments, ideas and feedback.

Sincerely,

Layne Long  
Draper City Manager

# Draper PAFR

## PUBLIC UTILITIES

### WATER

The Water Fund encompasses culinary water operations. The City Council approves water rates based on costs to provide services, and within City regulations. Comparatively, Draper City resolves to maintain fair rates for its citizens.

#### How Can I Conserve Water?

##### Indoors

- Install a low-flow toilet or showerhead.
- Don't use the toilet as a wastebasket.
- Load dishwasher and clothes washer to capacity and use during non-peak hours (9am-4pm & after 7pm)

##### Outdoors

- Adjust watering to the weather.
- Use drip irrigation for individual trees, shrubs, etc.
- Hand water dry spots in grass.
- Check automatic systems on a regular (at least monthly) basis.
- Sharpen mowing blades.

<u>Water</u>	<u>2005</u>	<u>2007</u>	<u>2010</u>
Number of customers	2,656	3,225	3,650
Average daily consumption Per household (gallons)	729	846	694
Gallons consumed (millions)	706.9	995.6	925.1
Storage capacity (millions of gallons)	2.7	4.7	4.7
Water lines (miles)	68.55	77.88	77.88



How many gallons are in an acre foot? **325,851 gallons!**

#### Usage History by Year (in acre feet)



Water Usage in Gallons	
2004	782,042,400
2005	896,090,250
2006	1,037,819,142
2007	1,229,390,204
2008	1,107,095,065
2009	1,017,160,189
2010	1,041,071,135

# Draper PAFR



*The spirit of the past is the strength of the future*

## Annual Budget 2011-2012

### City-wide Budget

	Beginning Fund Balance	Revenue	Expenditures	Transfers In/Out	Ending Fund Balance
<b>Governmental Funds</b>					
General Government	\$ 4,046,152	\$ 21,980,639	\$(21,010,778)	\$ (862,956)	\$ 4,153,057
Class B&C Roads	3,008,582	1,307,000	(1,600,748)	(1,436,024)	1,278,810
Historic Preservation	33,100	50	-	10,000	43,150
Municipal Building Authority	851,215	4,000	(1,449,230)	1,449,031	855,015
Capital Improvement Projects	5,765,974	40,000	(4,101,624)	4,295,896	6,000,246
Impact Fees	4,251,582	596,000	-	(2,687,155)	2,160,427
Redevelopment Agency	1,142,514	3,553,200	(2,417,700)	(768,792)	1,509,222
TRSSD	1,088,938	705,341	(630,331)	-	1,163,948
<b>Proprietary Funds</b>					
Water	1,015,097	3,663,000	(3,368,705)	-	1,309,392
Storm Water	2,603,993	995,000	(1,925,078)	-	1,673,915
Solid Waste	980,694	2,185,000	(2,071,614)	-	1,094,080
	<b>\$ 24,787,841</b>	<b>\$ 35,029,230</b>	<b>\$(38,575,809)</b>	<b>\$ 0</b>	<b>\$ 21,241,262</b>

# Where Can I Get Ideas?

**City Budget Documents**

**AGA – [www.agacgfm.org](http://www.agacgfm.org)**

**GFOA – [www.gfoa.org](http://www.gfoa.org)**