



**Public Safety/Legal Committee
City Hall – 200 NE Moe Street
3rd Floor Conference Room**

Subject	Regular Meeting Minutes	Date	09/16/15
Recorder	Sue Rufener/Police Clerk	Start Time	4:00 PM
Committee Chair	CC Kenneth Thomas	End Time	5:00 PM
Committee Members	CM Jeff McGinty; CM Jim Henry; CM Kenneth Thomas		
Staff Expected to be present	Mayor Becky Erickson; CP Kylie Purves; Chief Al Townsend; Judge Jeff Tolman;		

Agenda		
No.	Topic	Action/Recommendation/Discussion
1.	Administrative:	Called to order at 16:08
	a. Approval of August minutes	Approved
	b. Retention/Replacement of Recorder	Sue Rufener will remain Recorder - Judge Tolman offered to help out anytime.
2.	Questions & Concerns of the Committee:	
	a. Update on Behavioral Health Specialist (Mayor)	The Mayor discussed the hiring of Mathew Dunthie as the Behavior Health Specialist; He will be working at KMH and will have a desk at City Hall as well. The Mayor will be meeting with him on October 1 st to discuss expectations and he will also be meeting with Kylie; discussion about his job mentioned folks taking pre-trial diversion agreements to Mental Health for assistance; Mr. Dunthie will be a resource for these folks. These will only be "non-violent" folks; and all monies will stay local.
	b. Tribal Marijuana sales (CM Henry)	CM Henry asked if there was any fallout from the Suquamish Tribe selling marijuana; none was noted at this time.
3.	Municipal Court:	
	a. Court Administrator	Judge Tolman discussed Linda going around to some of the smaller courts in the state to assist them and get them caught up on items that are changing; She will be taking a Fall trip and a Spring trip to places like Ponderay, Grainger, Cle Elum etc. in her capacity as President of the WA State District & Municipal Court Manager's Association.
	b. Jury Trials	Judge Tolman mentioned that they have set a couple of jury trials lately.
	c. Supreme Court	Judge Tolman discussed that the Supreme Court has advised that fining everyone the same is not right and that their finances should come into play; unclear how it is all going to pan out but should have an answer by next month (Diversions are exempt as they are a contract)
4.	Police:	

	a. Budget – Baseline Adjustment Request	The Chief discussed the BAR; this is in addition to the previously presented budget and is for overtime for special events; It was earlier thought that these funds would come from the Hotel tax. The special events discussed were 3 rd of July, Viking Fest and the Street Dance
	b. Masons donation	Chief discussed that the Masons approved the donation and the funds will be forthcoming; the Motorcycle will be about 60 days out in arriving.
	c. Crisis Intervention Team	Chief announced that Officer David Shurick was chosen as the CIT Officer of the Year for the State of Washington at a banquet in Vancouver on the 15 th of September. The Mayor and Chief attended.
	d. Fire Department	The Fire Department has approached the Chief about attending the PS/L Committee meetings
5.	City Prosecutor:	
	a. Budget	CP Purves discussed the budget(s) for her departments advising she is not asking for any new monies; did make note that she will be spending more in travel/training due to keeping up with new laws etc; also dues and subscriptions will reflect the need to be kept up to date.
	b. Fireworks	Discussion was had in regards to the way to notify folks of an extreme fire hazard and thus banning fireworks. The consensus was to work on a way to do so. Also lengthy discussion as to why or why not shorten the time that Poulsbo allows fireworks. Members discussed that they would work on the emergency ban for now and table shortening the time for now.
	c. ILA – Bremerton (Court Security)	CP Purves advised that the ILA is still going on; waiting for some numbers from Bremerton
7.	Adjourn. Next meeting October 21, 2015	Adjourn at 1707

CITY OF POULSBO
BASELINE ADJUSTMENT REQUEST

For the 2016 budget process, departments are limited to the 2015 budget levels with the exception of wages, benefits and contractual costs. If any line items need to be increased to maintain the current level of service, departments should complete this General Adjustments Request for Additional Funding Form. The request goes through a separate process than the operating budget process.

General Adjustments will be divided into three categories:

- 1) **Non Discretionary** - costs beyond staff's control (i.e. utility, fuel)
- 2) **Mandatory/Regulatory** - costs for legally mandated items (i.e. election costs, taxes)
- 3) **Other** - other adjustments (i.e. training, small tools, supplies, equipment)

Please enter the costs into the appropriate category.

Title: Overtime Events	Priority: 3
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Person Responsible: Chief Alan Townsend	Department: Police
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Council Goal this request responds to:	8 Public Safety
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Description:
This will fund the Police Department so they are able to provide the extra police services required during the celebrations, keeping the citizens of Poulso and tourists safe during these events.

Effect on Level of Service:
The Police Department would be unable to staff these events

Alternatives:
We have been denied the funds from the Hotel Tax Funds Grant that would have covered this expense.

Advantages/Disadvantages of Approval or Denial:

Associated Costs:			Expenditure Account Number:	
	Non-Discretionary	Mandatory/Regulatory	Other	
Wages			10,844	001 200 000 521 20 50000110
Benefits			1,844	001 200 000 521 20 50000120
Supplies				
Other				
Capital				
Total	-	-	12,688	

One Time Expense <input type="checkbox"/>	Continuous Funding Request <input checked="" type="checkbox"/>
Source of Funding (New Revenue?) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If yes, indicate revenue account number:	

Special Events – Police Services

Bainbridge Island:

- Event organizers are required to apply for a special event permit;
- Department determines number of officers required;
- City bills the event holder for the officers.

Bremerton:

- Blackberry Festival and Armed Forces Day parade costs are included in city budgeting for off-duty officers;
- All other events that are not city sponsored - the event holders/vendors pay for the cost of the off-duty officers.

Port Orchard:

- Similar to Bremerton;
- See attached resolution that sets off-duty officer and public works rates;
- Also the resolution spells out the public events where the city covers the officer costs;
- All others are billed to the event holders.

RESOLUTION NO. 1966

A RESOLUTION OF THE CITY OF PORT ORCHARD, WASHINGTON REPEALING RESOLUTION NO. 1904 AND RE-ESTABLISHING REIMBURSEMENT RATES FOR CITY PERSONNEL EXPENSES ON COMMUNITY EVENTS AND ACTIVITIES OR PROJECTS ON PRIVATE PROPERTY OR PUBLIC PROPERTY OWNED BY OTHER GOVERNMENTAL ENTITIES.

WHEREAS, the City of Port Orchard has a municipal work force with specific skills and responsibilities, and

WHEREAS, the city is prohibited from donating time, materials and money for private purposes unless there is a benefit to the city government and/or community at large that is related to the donation; and

WHEREAS, there are instances in which the city performs certain tasks in which the city effort is to be reimbursed by community organizations, governmental entities, individuals, and/or businesses, and

WHEREAS, the city seeks to enhance public safety for specific community events without an undue expense to those events, now, therefore,

THE CITY COUNCIL OF THE CITY OF PORT ORCHARD DOES HEREBY RESOLVE THE FOLLOWING:

SECTION 1. Unless specifically authorized in writing by the Mayor, no employee shall use city equipment or materials for non-city purposes.

SECTION 2. The following community events are deemed to have benefit to the city at large and support tourism into the city, and thus may be supported by city personnel. Under the direction and control of the Mayor or his designated department director, without requiring reimbursement of expenses:

- (1) Fathoms O' Fun Parade
- (2) Fathoms O' Fun Fireworks
- (3) "Cruz"
- (4) Festival by the Bay
- (5) Loyalty Day Parade
- (6) Concerts on the Bay

SECTION 3. PUBLIC WORKS SERVICES: Unless specifically exempt from reimbursement of expenses, the proponents of approved community events and activities or projects on private property or public property owned by other governmental entities will pay for the labor, equipment, and materials expended by the city to support that event. If applicable, sales tax will be applied to these expenses; the city fringe benefits shall be 100% of the direct labor costs. The city shall charge 15% overhead on any materials.

SECTION 4. PUBLIC SAFETY SERVICES: The Fathoms O' Fun Carnival, or other community events and private activities not listed in Section 2, which have not been previously exempted from reimbursement and which require enhanced police security shall pay a flat rate of \$35.00 per hour to the city for each commissioned officer and police reserve. The use of commissioned officers and

police reserves shall be at the sole discretion of the Chief of Police. The presence of additional uniformed police within the city is deemed to be a public benefit, and thus the full cost of the officer, if greater than the above hourly rate, shall be an authorized city expense.

SECTION 5. The City Treasurer shall establish the accounting procedures for this program.

PASSED by the City Council of the City of Port Orchard, APPROVED by the Mayor and attested by the Clerk in authentication of such passage this 11TH day of February 2002.

LESLIE J. WEATHERILL, MAYOR

ATTEST:

Patricia Parks, City Clerk

2016 Budget Checklist Due Date: August 28, 2015

- We have reviewed our department's 2015 Budget and 2015 Actual Year to Date figures to determine if the 2015 budget is on target and that the 2015 budget is still a working budget.
- We understand the Finance Director will budget for all salaries and benefits per the negotiated contracts and any requests for new personnel have been requested through a "New Program Request" form. We understand Salaries/Wages and Benefits is not to be included on our expenditure spreadsheets.
- Benefits (17%) have been calculated on overtime and casual labor and are included on the expenditure spreadsheets.
- Revenue Forecasts/Enhancements have been reviewed, the 'Notes' updated in the HTE software system, and completed with 2016 Revenue estimates.
- Departmental expenditure histories have been reviewed. The Department has prepared the Year 2065 base budgets for expenditures and these figures have been posted to "Budget Preparation – Requested" option in the HTE software system, including notes. The Department verifies the 2016 budget has been held to the 2015 bottom line figures (excluding Salaries/Wages and Benefits).
- "Baseline Adjustment Request" forms have been completed, prioritized, and submitted where appropriate. The requested additional funding has been included in the HTE software into the "Requested New" column.
- "New Program Request" forms have been completed, prioritized, and submitted where appropriate. The new program funding has been included in the HTE software into the "Requested New" column.
- "Capital Equipment Replacement Request" forms, for departments funded by the General Fund, have been completed where appropriate and submitted to the Finance Director by August 7, 2015 to be processed with the Fund 301 Fund budget. Funding for these requests has not been included in the base budget expenditure spreadsheets.
- "Special Revenue Replacement Request" forms have been completed where appropriate and are being submitted with this budget for any Special Fund Funds. Funding for these requests has not been included in the base budget expenditure spreadsheets.
- The "Budget Section" including Mission Statement, Committee Members, Charts, Program Description/Services Provided, Staffing, 2015 Accomplishments, Critical Issues, Revenue Sources, 2016 Departmental Goals, 2016 Departmental Objectives, and 2015 Performance Measure information, and appropriate graphs and charts has been reviewed, updated, and included.
- As required, all information: spreadsheets, forms, and narratives have been updated on the Shared Drive (S:). A signed hard copy of this checklist has been given to the Finance Director.
- The Finance Director will be notified by e-mail of any changes made to the budget submission after the August 28 2015, due date, to be sure all changes are incorporated into the budget document.**

This checklist and proposed operating budget are being submitted for inclusion in the City of Poulsbo's 2016 Budget. These budgets were reviewed by the Department's Council Committee. After discussion and adjusting where necessary, the attached budget worksheets are hereby being recommended for approval.

Council Committee Member/Date

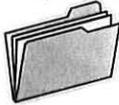
Council Committee Member/Date

Council Committee Member/Date

Department Head/Date

Name of Department

2016 BUDGET CALENDAR

DATE	STAFF	ACTION
July 2015 06/12/15	Dept Heads/Council 	Management City Improvement Team begins preparing 2016 CIP update All new City Improvement Projects to be submitted to the Planning Department CIP forms due to Project Accountant
07/17/15		Make available electronically, the Budget Instruction Manual to Department Heads. All forms and worksheets are provided electronically.
08/03/15 to 08/28/15	Dept Heads 	Compile and complete departmental budgets. Meet with Council Committee members for detailed review of all department expenditures, revenues, Baseline Adjustment Requests (BAR) New Programs, Capital Replacement items, Capital Improvement Plan projects.
08/07/15	Dept Heads 	Submit all Capital Replacement and New Capital Forms to Finance Director, to be considered in 2016.
08/28/15	Dept Heads 	Departments submit Budget Checklist to Finance with budget information (electronic copy) including: Budget Narrative, Expenditure and Revenue projections and all forms for supplemental decisions including New Program and Baseline Adjustment Request, and Capital Outlay.
09/01/15 to 09/30/15	Finance 	Review submitted 2016 Budget figures. Verify 2015 estimates, and recap supplemental requests. Prepare Mayor's Proposed Preliminary Budget.
09/16/15 10/07/15	Finance 	Set public hearing for 2016 revenue sources. Review 2015 revenues and expenditures with City Council
09/25/15 10/05/15	Finance/Mayor 	Present revenue and expenditures to the Mayor for modification and review Mayor's Proposed Preliminary budget available.
10/07/15 10/07/15 10/14/15 10/14/15	Finance 	Set public hearing for final 2016 Budget Proposed Preliminary Budget to Council Review 2016 revenue sources with City Council Public Hearing for 2016 revenue sources
10/1/15 to 10/30/15	Finance 	Prepare 2016 Preliminary Budget document

2016 BUDGET CALENDAR

DATE	STAFF	ACTION
10/21/15	Finance 	Present City Improvement Plan
10/30/15	Finance 	Make copies of Preliminary Budget document available to City Council and public
10/30/15	City Clerk 	Publish notice of filing of Preliminary Budget and Notice of Public Hearing on Final Budget
11/04/15	Finance 	Open Public Hearing. Continue Public Hearing to November 18, 2015 Present Preliminary Budget to Council Set 2016 Property Tax Levy Special Budget Work Session: Police, Court, Capital Equipment, Human Resources, Risk Management, Prosecutor, Information Services, Non Departmental, HDP, Executive, Legislative, Clerk, Finance, Planning, Recreation, Engineering, Public Works
11/18/15	Finance 	Continue Public Hearing from November 4, 2015. Close Public Hearing Review Baseline Adjustment and New Program Requests
12/09/15	Finance 	Final review and approval of 2016 Budget
12/16/15	Finance 	Ordinance adoption of the Final 2016 Budget

RISK MANAGEMENT and CITY PROSECUTOR DEPARTMENTS

Risk Management Appropriations - \$284,205
City Prosecutor Appropriations - \$
FTE's - 1.5

Risk Management Mission Statement

The mission of the Risk Management Department is to protect the City of Poulsville's assets and resources and to collaborate with staff to help them meet their goals thereby minimizing the probability, occurrence and impact of losses to the City of Poulsville.

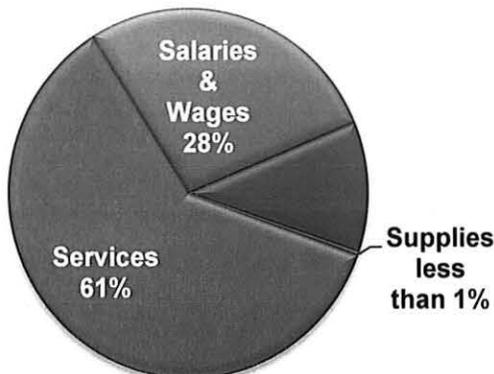
City Prosecutor Mission Statement

The mission of the City of Poulsville Prosecutor's Office is to prosecute criminals, seek justice and help victims of crime in order to create and preserve an environment of safety and security for the citizens of Poulsville.

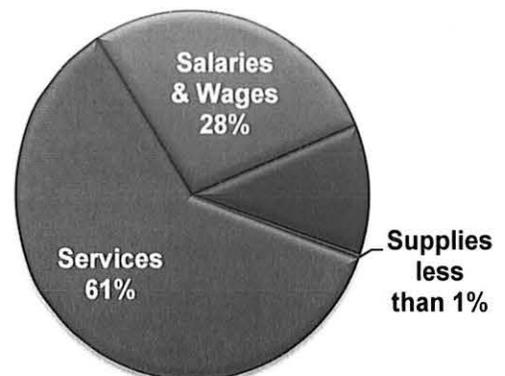
Public Safety/Legal Committee Members:

Jim Henry
Jeff McGinty
Kenneth Thomas

Risk Management



City Prosecutor



RISK MANAGEMENT/CITY PROSECUTOR					
SECTION STAFFING					
<i>POSITION</i>	2012	2013	2014	2015	2016
Risk Manager/Prosecutor	0	0	1	1.5	1.5
<i>Total PERSONNEL</i>	0	0	1	1.5	1.5

**Personnel Employee Longevity
(1.5 Employee/1.5 FTE)**



RISK MANAGEMENT/CITY PROSECUTOR PROGRAM DESCRIPTION:

The Risk Management Department coordinates services and programs which assist City departments in minimizing the probability, occurrence and impact of losses to the City.

Risk Management Functions include:

- Coordinating updates and enforcement of the Poulsbo Municipal Code.
- Reviewing contracts for City departments and assisting with ensuring contract compliance.
- Serving as the Washington Cities Insurance Authority delegate.
- Processing citizen complaints.
- Serving as American with Disabilities Act coordinator.
- Assisting with special projects as requested by the Mayor.

The budget includes costs associated with training, travel and dues to ensure compliance with Washington Cities Insurance Authority delegate responsibilities and to stay current on legal requirements and best practices for City operations.

This budget also includes expenditures related to liability and property insurance costs. Prior to 2014, the City participated in the Association of Washington Cities Insurance risk Pool for liability and property insurance. Government functions are charged to the General Fund. Amounts related to the utility funds are charged directly to those funds.

City Prosecutor Functions include:

- Protect the property and well-being of the citizens by successfully prosecuting infractions, misdemeanors, and gross misdemeanors that occur in the City of Poulsbo.
- Promote and foster education of the public about the criminal justice system, crime prevention, and victims' rights.
- Work in cooperation with other agencies, public officials, and

community business leaders to create successful partnerships to improve the quality of life for the people of Poulsbo.

STAFFING:

The Risk Management Department/City Prosecutor Office was created in late 2015 and is currently staffed by the Risk Manager/City Prosecutor and part-time Legal Assistant.

2015 ACCOMPLISHMENTS:

Risk Management:

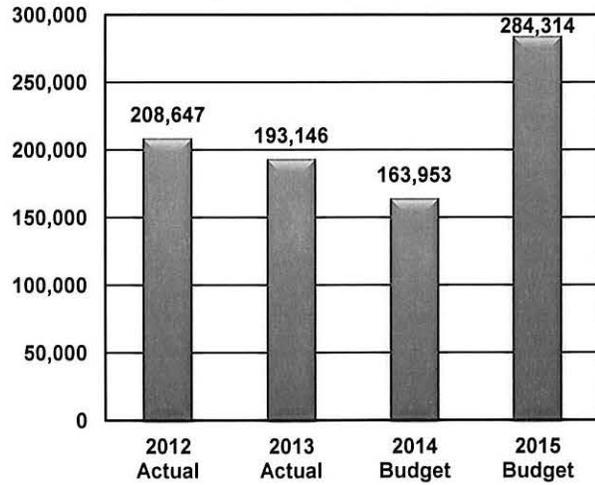
- City completed all 2015 Washington City Insurance Authority COMPACT requirements.
- Made significant progress towards ongoing Municipal Code review project by using volunteer intern who checked all cite references in the PMC.
- Helped draft body worn camera policy for Police Department.
- Drafted cell phone use policy for Police Department.
- Presented update to PMC regarding Appointive Municipal Offices
- Coordinated WCIA review and revision of Employee Handbook for Human Resources Department.

City Prosecutor:

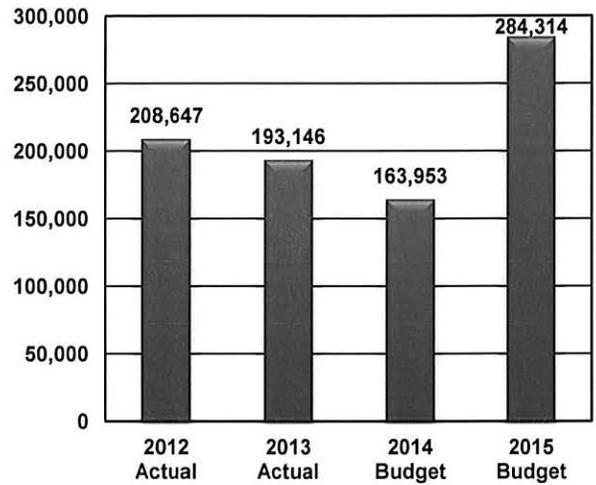
- Infraction, misdemeanor, and gross misdemeanor prosecution has been successfully transitioned in-house, which in effect, has freed funds to create a school resource officer.
- Inter-local agreements have been approved with the cities of Bremerton and Port Townsend in order to provide back-up prosecution services
- Implemented Sector filing of criminal charges which improves efficiency for police, prosecution and the court.
- Established externship with University of Washington School of Law.

RISK MANAGEMENT DEPARTMENT PERFORMANCE MEASURES				
Type of Workload Measure	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Complaints	28	79	75	75

**Risk Management
(2012-2015)**



**City Prosecutor
(2012-2015)**



Risk Management Goals

Goal – Review policies and procedures both internal and as provided for by the Poulsbo Municipal Code (PMC) for updating and modification.

Responds to Council Goal: #10 – Customer Service

<i>Objective</i>	<i>Measurement</i>	<i>Progress</i>
<ul style="list-style-type: none"> ➤ Review and update current policies, processes and the PMC in an effort to provide efficient, effective customer service consistent with the law and in a manner that reduces or eliminates liability. 	<ul style="list-style-type: none"> ➤ Review of PMC ➤ Implementation of new policies and procedures ➤ Updating sections of PMC 	<ul style="list-style-type: none"> ➤ Updated Appointed Officers section of PMC ➤ Updated Marine Races and Regattas section of PMC ➤ Began identifying additional PMC chapters to update ➤ Coordinated update of Employee Handbook with Human Resources Department ➤ Drafted cell phone use policy for Police Department ➤ Helped draft body worn camera policy for Police Department

Prosecutor Goals

Goal – Establish policies and procedures necessary for effective functioning of City Prosecutor's Office and collect data to aid in establishing future goals and priorities.

Responds to Council Goal: #10 – Customer Service

<i>Objective</i>	<i>Measurement</i>	<i>Progress</i>
<ul style="list-style-type: none"> ➤ Review other jurisdictions and collaborate with Police Department and Municipal Court to develop policies for City Prosecutor's Office 	<ul style="list-style-type: none"> ➤ Draft policy and procedure manual for City Prosecutor's Office ➤ Complete manual 	
<ul style="list-style-type: none"> ➤ Collaborate with Police Department to coordinate statistics ➤ Coordinated case data that captures information to aid in establishing goals and priorities 	<ul style="list-style-type: none"> ➤ Monthly report showing prosecutor referrals, filings and declines for City and County 	

SUNGARD HTE
 DATE: 08/28/2015
 TIME: 11:36:17

CITY OF POULSBO
 REQUESTED EXPENDITURE BUDGET WORKSHEET

PAGE NUMBER: 1
 EXPBUD54

SELECTION CRITERIA: bexpdedgr.key_orgn like '___182%'

FUND - 001 - GENERAL FUND
 DEPARTMENT - 182 - RISK MANAGEMENT

ORGANIZATION ACCOUNT	TITLE	PRIOR YEAR BUDGET	CURRENT YEAR BUDGET	YTD ACTUAL	PROJECTED	REQUESTED BASE	NEW PROGRAMS
001-182-000-515-30-00118200051530		0	73,718	12,338	0	0	0
50000110	GG-LEGAL SALARIES						
001-182-000-518-60-00118200051860		0	42,202	33,629	0	0	0
50000110	GG-CS-RISK MGNT SALARIES						
001-182-000-515-30-00118200051530		0	0	1,016	0	0	0
50000130	GG-LEGAL CASUAL LABOR						
001-182-000-518-60-00118200051860		0	0	492	0	0	0
50000130	GG-CS-RISK MGNT CASUAL LABOR						
TOTAL	SALARIES & WAGES	0	115,920	47,475	0	0	0
001-182-000-515-30-00118200051530		0	31,510	5,121	0	0	0
50000210	GG-LEGAL BENEFITS						
001-182-000-518-60-00118200051860		0	16,909	13,074	0	0	0
50000210	GG-CS-RISK MGNT BENEFITS						
TOTAL	BENEFITS	0	48,419	18,195	0	0	0
001-182-000-515-30-00118200051530		0	5,000	248	0	5,000	0
50000310	GG-LEGAL OFFICE & OPERATIN						
001-182-000-518-60-00118200051860		0	626	0	0	626	0
50000310	GG-CS-RISK MGNT OFFICE & OPERATIN						
001-182-000-515-30-00118200051530		0	0	658	0	0	0
50000350	GG-LEGAL SMALL TOOLS & MIN						
001-182-000-518-60-00118200051860		0	250	0	0	250	0
50000350	GG-CS-RISK MGNT SMALL TOOLS & MIN						
TOTAL	SUPPLIES	0	5,876	906	0	5,876	0
001-182-000-515-30-00118200051530		0	17,500	0	0	17,500	0
50000410	GG-LEGAL PROFESSIONAL SERV						
001-182-000-518-60-00118200051860		0	0	0	0	0	0
50000410	GG-CS-RISK MGNT PROFESSIONAL SERV						
001-182-000-515-30-00118200051530		0	0	24	0	0	0
50000421	GG-LEGAL POSTAGE						
001-182-000-518-60-00118200051860		0	337	3	0	337	0
50000421	GG-CS-RISK MGNT POSTAGE						
001-182-000-515-30-00118200051530		0	0	327	0	0	0
50000430	GG-LEGAL TRAVEL						
001-182-000-518-60-00118200051860		0	712	0	0	712	0
50000430	GG-CS-RISK MGNT TRAVEL						
001-182-000-515-30-00118200051530		0	0	0	0	0	0
50000439	GG-LEGAL TRAVEL-TAXABLE						
001-182-000-518-60-00118200051860		0	0	0	0	0	0
50000439	GG-CS-RISK MGNT TRAVEL-TAXABLE						
001-182-000-518-60-00118200051860		0	0	0	0	0	0
50000480	GG-CS-RISK MGNT REPAIRS & MAINTEN						
001-182-000-515-30-00118200051530		0	0	0	0	0	0
50000490	GG-LEGAL MISCELLANEOUS						
001-182-000-518-60-00118200051860		0	127	0	0	127	0
50000490	GG-CS-RISK MGNT MISCELLANEOUS						
001-182-000-515-30-00118200051530		0	5,000	217	0	5,000	0
50000491	GG-LEGAL DUES & SUBSCRIPTI						
001-182-000-518-60-00118200051860		0	430	355	0	430	0
50000491	GG-CS-RISK MGNT DUES & SUBSCRIPTI						

SUNGARD HTE
 DATE: 08/28/2015
 TIME: 11:36:17

CITY OF POULSBO
 REQUESTED EXPENDITURE BUDGET WORKSHEET

PAGE NUMBER: 2
 EXPBUD54

SELECTION CRITERIA: bexpdgr.key_orgn like '___182%'

FUND - 001 - GENERAL FUND
 DEPARTMENT - 182 - RISK MANAGEMENT

ORGANIZATION ACCOUNT -----TITLE-----	PRIOR YEAR BUDGET	----- BUDGET	CURRENT YEAR YTD ACTUAL	----- PROJECTED	----- BASE	REQUESTED NEW PROGRAMS
001-182-000-515-30-00118200051530 50000492 GG-LEGAL TRAINING	0	2,500	210	0	2,500	0
001-182-000-518-60-00118200051860 50000492 GG-CS-RISK MGNT TRAINING	0	632	0	0	632	0
TOTAL SERVICES	0	27,238	1,136	0	27,238	0
TOTAL TOTAL EXPENDITURES	0	197,453	67,712	0	33,114	0
TOTAL RISK MANAGEMENT	0	197,453	67,712	0	33,114	0
TOTAL GENERAL FUND	0	197,453	67,712	0	33,114	0
TOTAL REPORT	0	197,453	67,712	0	33,114	0

SUNGARD HTE
 DATE: 08/28/2015
 TIME: 11:17:27

CITY OF POULSBO
 EXPENDITURE BUDGET REQUEST LIST

PAGE NUMBER: 1
 EXPBUD14

SELECTION CRITERIA: bexpdedgr.key_orgn like '___182%'

ORGANIZATION	Title	Account	Title	Request Base	Request New	Cur YTD	Cur Est	Exp	Cur Yr Act
00118200051530	GG-LEGAL	50000110	SALARIES	.00	.00	12337.52	.00	.00	73718.00
00118200051530	GG-LEGAL	50000130	CASUAL LABOR	.00	.00	1015.66	.00	.00	.00
00118200051530	GG-LEGAL	50000210	BENEFITS	.00	.00	5121.29	.00	.00	31510.00
00118200051530	GG-LEGAL	50000310	OFFICE & OPERATING S	5000.00	.00	248.28	.00	.00	5000.00
00118200051530	GG-LEGAL	50000350	SMALL TOOLS & MINOR	.00	.00	657.88	.00	.00	.00
00118200051530	GG-LEGAL	50000410	PROFESSIONAL SERVICE	17500.00	.00	.00	.00	.00	17500.00
00118200051530	GG-LEGAL	50000421	POSTAGE	.00	.00	23.81	.00	.00	.00
00118200051530	GG-LEGAL	50000430	TRAVEL	.00	.00	326.75	.00	.00	.00
00118200051530	GG-LEGAL	50000439	TRAVEL-TAXABLE	.00	.00	.00	.00	.00	.00
00118200051530	GG-LEGAL	50000490	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
00118200051530	GG-LEGAL	50000491	DUES & SUBSCRIPTIONS	5000.00	.00	216.76	.00	.00	5000.00
00118200051530	GG-LEGAL	50000492	TRAINING	2500.00	.00	210.00	.00	.00	2500.00
00118200051860	GG-CS-RISK MGNT	50000110	SALARIES	.00	.00	33629.12	.00	.00	42202.00
00118200051860	GG-CS-RISK MGNT	50000130	CASUAL LABOR	.00	.00	492.45	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000210	BENEFITS	.00	.00	13073.92	.00	.00	16909.14
00118200051860	GG-CS-RISK MGNT	50000310	OFFICE & OPERATING S	626.00	.00	.00	.00	.00	626.00
00118200051860	GG-CS-RISK MGNT	50000350	SMALL TOOLS & MINOR	250.00	.00	.00	.00	.00	250.00
00118200051860	GG-CS-RISK MGNT	50000410	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000421	POSTAGE	337.00	.00	3.32	.00	.00	337.00
00118200051860	GG-CS-RISK MGNT	50000430	TRAVEL	712.00	.00	.00	.00	.00	712.00
00118200051860	GG-CS-RISK MGNT	50000439	TRAVEL-TAXABLE	.00	.00	.00	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000480	REPAIRS & MAINTENANC	.00	.00	.00	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000490	MISCELLANEOUS	127.00	.00	.00	.00	.00	127.00
00118200051860	GG-CS-RISK MGNT	50000491	DUES & SUBSCRIPTIONS	430.00	.00	355.00	.00	.00	430.00
00118200051860	GG-CS-RISK MGNT	50000492	TRAINING	632.00	.00	.00	.00	.00	632.00
Totals				33114.00	.00	67711.76	.00	.00	197453.14

TO: Mayor and Department Heads
FROM: Debbie Booher, Finance Director
SUBJECT: 2016 Budget Preparation
DATE: July 17, 2015



Welcome to the 2016 Budget process. It is hard to believe that we are once again beginning the budget process for yet another year. Although the timing and process appear repetitive, we can all be assured that no two budget documents are alike even if prepared for the same entity. Factors that contribute to such diversity and variation are:

- Laws and traditions, which affect both the process and budget document, vary considerably from one jurisdiction to another.
- Turnover among staff and elected officials whose ideas and preferences influence the budget makeup can alter the look and actual budget.
- Changes in economic times can change priorities for funding structures.

As a focal point for key resource decisions, the budget process is a powerful tool. Since governments allocate scarce resources to programs and services through the budget process, it is one of the most important activities undertaken by Governments. A good budget process is far more than the preparation of a legal document that appropriates funds for a series of line items. Good budgeting is a broadly defined process that has political, managerial, planning, communication, and financial dimensions.

I thank all of you for your continued assistance and historical knowledge that you offer as we pursue day-to-day operations. I am excited and look forward to working with all of you in the upcoming budget cycle.

Please do not hesitate to contact me if you have any questions regarding this packet or the process.

In addition to this email, the **2016 Departmental Budget Files** can be accessed electronically. Access is available through the City Hall File Server AS01 under the "S" or Shared Drive (S:\2016 Budget\Departmental Budgets). Please complete all required budget items and have them entered into the system and saved in the appropriate area on the shared drive by **Friday, August 28, 2015**. Please take the time to review the budget instructions (S:\2016 Budget\Departmental Budgets\Instructions). The instructions folder includes electronic copies of the following:

INSTRUCTIONS FOLDER:

1. Finance Directors Memo
2. General Instructions
3. Budget Entry Deskguide
4. Approved Goals
5. Cheat Sheet for Setting Goals
6. Baseline/New Program/Capital Request Forms Instructions
7. Council Committees
8. Checklist

All departments have a file for their 2016 Budget items on the shared drive (S:\2016 Budget\Departmental Budgets\department name). Each departmental folder contains the following:

DEPARTMENTAL FOLDERS

- Forms Folder (blank forms)
 - Baseline Adjustment Request Form
 - New Program Request Form
 - Capital Request Form
 - Proprietary Capital Request Form
- Narrative Folder
 - Fund Narratives
 - Department Goals and Objectives
- BAR-NPR Folder
 - Rename and save all Baseline Adjustment and New Program requests to this folder

Note: All forms and worksheets are being provided to each department electronically. The files will be accessible through the server under S:\2016 Budget\Departmental Budgets\your department.) In an effort to reduce duplication, we are requesting each department submit all budget information via the same electronic format. All forms and spreadsheets are in Excel format with the exception of the Checklist. When possible, please update the graphs in your narratives. Contact Dawn or myself if you need assistance.

BUDGET POLICY HIGHLIGHTS:

The following budget policies have been approved by Council to be used by the Mayor and Dept Head to use in budget preparation:

- All Dept/Fund Expenditure/Expense Budgets will remain at the 2015 level. Please review each line item and make line item changes as necessary. If additional budget capacity is required to maintain your department's current level of service, you will need to:
 - Complete the form identified as "*Baseline Adjustment Request*",
 - rename the file and save it in the BAR-NPR folder for your department; and
 - Enter the amounts under "Requested New" in the HTE software system. Nothing is approved at this time. If items are approved for funding by City Council, the Finance Department will include the funding in your final budget.
 - Complete the "New Program" request form for any budget requests related to new programs (i.e. any programs not being provided by current level of service).
 - Rename and save in the BAR-NPR folder for your department, and
 - Enter the amounts under "Requested New" in the HTE software system. Nothing is approved at this time. If items are approved for funding by City Council, the Finance Department will include the funding in your final budget.
 - Salaries/Wages and Benefits will be calculated by the Finance Department and are not subject to the "2015 level" directive. Departments *do need* to calculate benefits for any overtime or casual labor being budgeted (17% in most cases). Include only those benefits on the expenditure spreadsheet. (Use *account number 50000215 – Benefits Cas Lab & OT* for benefits related to Casual Labor and overtime.) This will allow the Personnel Budgeting system to use the regular benefits line and departments to enter their benefit amounts related to overtime and casual labor.

- Replacement items of a capital nature (equipment with a value of \$5,000 or greater) will continue to be funded from Fund 301. The threshold for capital items is \$5,000. All items requested over \$1,000 but under \$5,000 (i.e. computers) will not be considered for funding from Fund 301 but from the General fund and coded to Small Tools. The Finance Director is responsible for this budget. Requests for Desktop computers do not need to be completed. The Finance Director maintains a replacement schedule and will enter these into the budget requests. Please fill out the necessary Capital Replacement Budget Request Form for **2016** for your requested replacement items and e-mail them directly to the Finance Director, Debbie Booher by **August 7, 2015**.

Note to Public Works: For capital items, please use the appropriate form for proprietary capital replacement requests and enter into your base budget under replacement. Remember departments funded by the General Fund will use the Capital Replacement Form and should be forwarded onto the Finance Director as indicated above, but other funds (Special Revenue and Proprietary Funds) will use the Proprietary Capital Replacement Form. E-mail completed forms directly to the Finance Director.

- Each department will continue the Performance Measures Program in the format approved by Council and include that information in their budget submissions:
 - **Goal** – what do we want to do
 - **Objective** – how will we do it
 - **Measurement** – how will we know it's been done
 - Goals, objectives and measures will be presented in their own section with all Departmental Goals combined. It will be the department's responsibility to update their related items. Departments will be making quarterly reports to sub-committees on status of goals
- NOTE: The budget checklist must be completed and signed off by your Council Committee, the hard copy must then be returned to the Finance Department.

Thanks for all your support in a successful 2016 budget process.



GENERAL INSTRUCTIONS TO BUDGET FOR 2016

This section is designed to assist you in preparation of budget preparation for the upcoming fiscal year.

Each department will meet with their Council Committees during the preparation phase of the budget process. It is recommended you involve your Committee members in each phase so they are aware of the needs of your department. Each of your committee members must sign off on the budget checklist.

Budget Roles and Responsibilities:

Every employee plays a role in budgeting, whether in its formulation, preparation, implementation, administration, or evaluation. Ultimately, of course, the department head, through the Mayor, is accountable for the performance of departments to set and meet goals within the allocated resource limits. We encourage departments to include all level of employees when preparing the budget.

- **Each member of a department** is responsible for supporting development, monitoring, and controlling the budget to be reflective of the department's goals and objectives.
- **The department head** is responsible for reviewing, modifying and assembling the department needs into a departmental request package. Department Heads should critically evaluate all requests, prioritize and submit only those requests that clearly respond to Council goals, policies, administrative direction and departmental goals and objectives.
- **The Council Committees** should work with each department to review: (a) budget requests, (b) Baseline Adjustment Requests, (c) New Program Requests, (d) Capital Replacement Requests, and (e) Revenue Projections/Enhancement forms; then make recommendations for approval prior to departments submittal to the Finance Department.
- **The Finance Director and the Finance Administrative Assistant** are responsible for (a) assisting departments, (b) reviewing departmental budget submissions with individual department heads or staff, (c) analyzing, summarizing and making recommendations to the Mayor, (d) preparing short and long range revenue and expenditure forecasts, and (e) consolidating a citywide budget.



- **The Mayor** is responsible for reviewing the total financial program, formulating a citywide tentative budget and submitting it to the City Council.
- **The City Council** is responsible for the review of the Mayor's preliminary budget and approval of a final budget after taking public testimony regarding next year's budget.
- Throughout the budget year, the **department head** is responsible for periodic review of the department's estimates for revenue and/or expenditures as well as the departmental goals and objectives. Mid-year recommended adjustments should be presented to the **Mayor**.

Submission:

Please update all budget request figures in the FinancePlus software system, as well as the forms and documents in the departmental section on the Shared Drive (S:\2016 Budget\Departmental Budgets). The Finance Department will be pulling information from the Shared Drive (S:\) and the budget projections from Finance Plus during the first week in September. The following items must be updated/submitted:

1. Budget Checklist (hard copy must be submitted)
2. Revenue Projections with notes
3. Expenditure Projections with notes
4. Updated narrative for budget sections
5. Updated goals, objectives and measures
6. Baseline Adjustment Request(s)
7. New Program Request(s)
8. Capital Replacement Requests - Submit directly to Finance Director
9. Proprietary Fund Capital Replacement Requests - Submit directly to Finance Director

Salaries, Wages, and Benefits Detail Worksheet Instructions:

- Salaries, Wages and Benefits will be calculated by the Finance Department and are not to be considered part of the Department's Budget. **DO NOT** update salaries, wages, and benefit information. Departments **do** need to account for overtime, casual labor and any associated benefits (17% IN MOST CASES) within their bottom line.
- Any new (not currently authorized) full and part-time personnel, reclassification, and/or increase of part time hours are to be requested on a New Program Request or



Baseline Adjustment Funding Request Form. Please contact the Finance Director for estimated figures for these requests. Be sure to include all related items on the request, such as overtime, computer, supplies and training.

- Wages and Benefits for authorized fte personnel have been calculated and will be the responsibility of the Finance Department to enter into the budgeting system. Approved vacant positions have also been included and set for Step A.
- Personnel projections include salaries, wages, and City paid benefits for the calendar year. Assumptions are per bargaining agreements, cost of living adjustment (COLA) and a one-step increase, where appropriate.
- Anticipated step increases for more than one step need approval from the Mayor. Please forward a copy of the approval to the Finance Director, so this may be included with the projections.

Revenue Forecast/ Enhancements Page Instructions:

Departments are also responsible for forecasting revenues that are particular to their department.

All revenue information should be directly input into the FinancePlus software system. Notes should be added to the individual revenue line indicating the assumptions. *Please note all notes should be printed out for historic reasons -the system is unable to save prior years.*

Assumptions - Please provide information in response to the five questions: (1) who pays; (2) how frequently they pay; (3) rate or fee associated with revenue source; (4) and key factors impacting projections; (5) how was your projection calculated. These items should be added to the notes section of the budget entry screen.

Current Year Revenue Estimates - Post your current year Revenue estimates based on the assumptions you have outlined above.

The following information is for departments who are responsible for the budgets of full funds (Fund 101 through 410)

Beginning Balance - *If you need help calculating the estimate for your Beginning Balance, try using the following formula:*

1. Start with your current year Beginning Balance



2. Add current projected revenue (provided it's tracking well)
3. Add any unanticipated current year revenue
4. Subtract current year projected expenditures/expenses (provided they're tracking well).
5. Subtract any unanticipated current year expenditures/expenses
6. Result should be your new Beginning Balance for your budget

Beginning Balance

Plus *Revenues*

Less *Expenditures*

Equals *Ending Balance/(Beginning Balance for next year)*

Expenditure Projection Instructions: (accessible through the SunGard accounting software)

All financial detail will be input and accessed through the financial software system.

Budget Entry Screen

ELEMENT	Account	Requested Base	Requested New	Current YTD Actual	Current Year Estimate	Current Year Budget	Freeze	ORGANIZATION Tr	Account Title
00111000051130	5000411	0.00	0.00	377.04	377.04	0.00	778.00 N - Not Frozen	GG-LGSL-PUBLCA	ADVERTISING
00111000051180	5000110	0.00	0.00	35,000.00	0.00	42,099.00 N - Not Frozen	GG-LGSL-ADMIN	SALARIES	
00111000051180	5000210	0.00	0.00	2,767.10	0.00	3,504.97 N - Not Frozen	GG-LGSL-ADMIN	BENEFIT	
00111000051180	5000310	665.00	0.00	208.38	0.00	665.00 N - Not Frozen	GG-LGSL-ADMIN	OFFICE & OPERATING	
00111000051180	5000350	354.00	0.00	256.71	0.00	364.67 N - Not Frozen	GG-LGSL-ADMIN	SMALL TOOLS & MINT	
00111000051180	5000410	1,125.00	0.00	0.00	0.00	1,125.00 N - Not Frozen	GG-LGSL-ADMIN	PROFESSIONAL SERV	
00111000051180	5000420	21,234.00	0.00	10,817.72	0.00	20,817.62 N - Not Frozen	GG-LGSL-ADMIN	COMMUNICATION	
00111000051180	5000430	5,855.00	0.00	4,582.43	0.00	5,855.00 N - Not Frozen	GG-LGSL-ADMIN	TRAVEL	
00111000051180	5000439	0.00	0.00	4.54	0.00	0.00 N - Not Frozen	GG-LGSL-ADMIN	TRAVEL-TAXABLE	
00111000051180	5000490	4,470.00	0.00	1,219.86	0.00	4,470.00 N - Not Frozen	GG-LGSL-ADMIN	MISCELLANEOUS	
00111000051180	5000491	21,154.00	5,000.00	23,555.00	0.00	26,330.00 N - Not Frozen	GG-LGSL-ADMIN	DUES & SUBSCRIPTI	
00111000051180	5000492	5,075.00	0.00	1,890.52	0.00	5,075.00 N - Not Frozen	GG-LGSL-ADMIN	TRAINING	
00111000051440	5000510	20,000.00	0.00	0.00	0.00	0.00 N - Not Frozen	GG-ELEC COSTS	INTRGOV PROF SVCS	
00111000051490	5000510	16,000.00	0.00	0.00	0.00	13,800.00 N - Not Frozen	GG-VOTR REG COS	INTRGOV PROF SVCS	
Totals		96,720.00	5,000.00	90,719.30	0.00	124,785.26			

Historical line item costs and current year budget figures appear on the 'Budget Entry' screens. By selecting the 'Details' option you can view the accounts prior year's budget and actual figures.



Details Screen

Details - CITY OF POULSBO 5.0 - Internet Explorer
https://v-efp-app07.spihost.net/plus/poufinplus?gas2.32.32/va/sua/6930ef11bf95217b21c91d574c22c6fe1/1

ORGANIZATION *	00111000051160	GG-LGSL-ADMIN
Account *	50000310	OFFICE & OPERATING SUPPLY
Budget ORGANIZATION *	00111000051160	
Budget Account *	50000310	
Freeze *	N - Not Frozen	

Active Iteration / Phase - Requested: 1 / 1 Recommend: 3 / 3 Approved: 3 / 3

3rd Prior Year Budget *	665.00	Requested Base *	665.00
3rd Prior Year Actual *	626.20	Requested New Program *	0.00
2nd Prior Year Budget *	665.00	Recommended Base *	665.00
2nd Prior Year Actual *	325.22	Recommended New Programs *	0.00
Prior Year Budget *	665.00	Approved Base *	665.00
Prior Year Actual *	194.12	Approved New Programs *	0.00
Current Year Budget *	665.00	2nd Year Estimate *	0.00
Current Year YTD *	208.38	3rd Year Estimate *	0.00
Current Year Estimate *	0.00	4th Year Estimate *	0.00
		5th Year Estimate *	0.00

OK Back Notes

Accessing the 'Notes' option will provide the ability to add user notes regarding the account. Notes usually will be regarding projection assumptions and/or what is anticipated to be charged against this account. These notes can be printed.

Notes Screen

Notes - CITY OF POULSBO 5.0 - Internet Explorer
https://v-efp-app07.spihost.net/plus/poufinplus?gas2.32.32/va/sua/6930ef11bf95217b21c91d574c22c6fe1/1

PLUS Series - Notes - CITY OF POULSBO 5.0

Home

+ New OK Back Insert Row Delete Row

ORGANIZATION	00111000051160	GG-LGSL-ADMIN
Account	50000430	TRAVEL

Notes	Amount
COVERS THE COST OF MEALS, MILEAGE, FERRY FARES, LODGING	8,310.00
ETC. FOR THE AWC CONVENTION AND VARIOUS MEETINGS	0.00
CURRENT TRAVEL POLICY ALLOWS \$1,000 PER	0.00
COUNCILMEMBER, WITH ADDITIONAL FUNDING AS APPD BY COUN	0.00
DB 5% DEPT REDUCTIONS (2010)	-1,310.00
2011 BUDGET REDUCTION	-2,895.00
DB 2013 BAR INCREASE \$500 PER COUNCIL MEMBER	0.00
50% TRAINING/50% TRAVEL	1,750.00

Total Budget 5,855.00
Update Requested Base Total



Base Budget Requests:

Departments are asked to submit modified current year base budgets that do not increase over the prior year budget, excluding salaries/wages and benefits, and prior requests approved for one-time funding. Do not include Baseline Adjustment Requests for additional funding, New Program, and Capital Equipment requests in the base budget. These are to be submitted on the appropriate forms outlined below. The base budget request data should be entered in the column headed "Requested Base" in the Budget Entry screen.

Updating Narrative of the "Budget Section":

(Provided electronically in the shared S: drive)

Each department will be provided with a copy of their "budget section" as it was presented in the actual current year budget document. This will provide you with an approximate format in which the budget information to be submitted.

- Mission Statement: Each department should have a separate mission statement. Please include or update as necessary. The mission statement should:
 - state why your department exists and the purpose of the service it provides;
 - be short enough to be remembered by the employees who will honor and carry it out;
 - be discussed with all department employees
- Committee Members: Update as necessary
- Charts: Update all necessary charts including: organizational, longevity, and department staffing. Finance will update the expenditure and revenue charts.
- Program Description/Services Provided: Include a list of your department's services and responsibilities. These should include your every day cyclic tasks as well as services provided only occasionally.
- Staffing: Include a description of your current staffing with a list of responsibilities performed. Also, discuss any staffing changes that have occurred within the last two years, their effectiveness, etc. and/or any changes being requested.



- Current Year Accomplishments: Using the department goals and objectives that were set for the current year, indicate which were accomplished. Also, include highlights of your department from the previous year. Take this opportunity to let the Council and citizens know any changes, awards and what your department did last year, include any information that you would like to share with the readers of our budget.
- Critical Issues: Provide information on issues or situations that will or may affect your department in the coming year or years. These could be federal or state mandates; additional services being required or requested; loss or retirement of crucial staffing; future equipment needs; restructuring, etc. This information is valuable for decision makers to plan for the future.
- Revenue Sources: If your department is responsible for estimating revenue, provide information on that revenue source (i.e., Building Permits, Business License, Recreation Fees, etc.) Consider charts and graphs to explain rate/fee changes. Provide discussion for any changes or trends to the revenue source you may be anticipating.

Goals/Objectives/Measures:

Although it will not appear in your department narrative it is the department's responsibility to update their applicable goals/objectives/measures. Every goal needs to have a feasible measure. If it cannot be measured then there is no method to determine if the goal has been accomplished.

- Departmental Goals: Outline your departmental goals for the upcoming budget year in response to the City goals set by the Council. A "goal" is a desired end or outcome for your department. Departmental goals are to be more short-term than Council's goals, but may span over a several year period. All goals are not necessarily accomplished, but are just what they are called, "goals". Departmental goals should be linked to Council goals. For each Departmental goal, indicate which Council goal is being met.
- Departmental Objectives: Each goal should have at least one objective stating how each department goal will be met. An "objective" should state the means by which you will achieve your goals. Objectives:



- should be simply stated
- should contain an action verb
- should be realistic, achievable, and measurable
- should be linked to stated goals
- can represent an interim step or measured progress toward a goal

○ Departmental Measurements:

Performance Measure: Include your performance measures' information in your budget submission. Performance measures should be submitted in a format easily understood to the reader and should be tied to a goal to help determine if a goal has been met. Consider using charts, graphs, tables and effectiveness and efficiency percentages to help clearly present information.

As each department formalizes their performance measures, they will want to review last year's measures and determine if they are still appropriate in measuring the department goals and objectives.

- **Efficiency Measures:** provide information on the relationship between work performed and the resources required to perform it. Examples: # of water meters read per employee hour; dollars spent on one mile of street sweeping; # of passport application processed in an employee hour.
- **Effectiveness Measures:** Reports on the degree to which performance measures are achieved or on the quality of the performance. Examples: % of accuracy of water meter readings; % of clean streets; % of satisfied customers who have had passports applications processed.
- **Productivity:** Combines the data from efficiency and effectiveness measures into a single output. Examples: cost per accurate reading of a meter; cost per mile of clean streets; cost per passport application processed by a satisfied customer.

Workload Measures: Workload measures are not tied to goals, but demonstrate the types and amounts of work performed by the department.



- **Workload Measures:** indicate the amount of work performed or the amount of service received. Examples: # of water meters read monthly or annually; # of miles of streets swept annually; # of passport applications processed annually.

“Baseline Adjustment Request for Funding” Instructions:

If additional budget capacity is required to maintain your department's current baseline, please fill out the form identified as Baseline Adjustment Request. This information should not be included in the “Requested Base” in the system, but under “New Request”. Baseline Adjustment Requests should be categorized by “Non Discretionary”, “Legally Mandated” or “Other”. The requests should be consecutively prioritized by each department and/or fund. They highest priority would start at “1”. Requests by department or function should not have the same priority number. This is the method in which the department head can let the Council aware what they perceive as the most important in their function.

Indicate the number of the Council Goal, which is being met for each request. Contact the Finance Director for accurate estimates for salary, wage, and benefit requests.

Rename and save Baseline Adjustment Request forms in the BAR-NPR folder for your department on the shared drive (S:\).

“New Program Request” Instructions:

The “New Program” request form should be completed and submitted for any budget requests for new programs (programs not currently funded).

Indicate which Council Goal is being met for each request. Contact the Finance Director for accurate estimates for salary, wage, and benefit requests.

Rename and save New Program Request forms in the BAR-NPR folder for your department on the shared drive (S:\).

“Capital Equipment Replacement Request” Instructions:

(General Fund Departments):

Requests for replacement of capital equipment should be submitted on a Capital Equipment Replacement Form. For 2016 this program is under the direction of the Finance Director (Debbie Booher).



- Request for capital equipment for a new program should be submitted on a New Program request form for the current year.
- The threshold for capital items is \$5,000. All replacement equipment requests over the \$5,000 threshold should be submitted on this form.
- Items which previously would have been, requested over \$1,000 but under \$5,000 may be requested and considered for funding from the General Fund - Small Tools.
- There is no need to submit requests for computer replacements as they will be replaced according to a master schedule maintained by the Information Services Department.

Proprietary Fund Capital Equipment Replacement Request Instructions

(Provided electronically)

Departments funded by Special Revenue or Proprietary funds should submit a request for replacement of capital equipment on the Proprietary Capital Replacement Form designed for those funds.

- Request for capital equipment for a new program should be submitted on a New Program request form for the current year.
- The threshold for capital items is \$5,000. All replacement equipment requests over the \$5,000 threshold should be submitted on this form.
- Include capital replacement items in your projections.

CITY OF POULSBO
BASELINE ADJUSTMENT REQUEST

For the 2016 budget process, departments are limited to the 2015 budget levels with the exception of wages, benefits and contractual costs. If any line items need to be increased to maintain the current level of service, departments should complete this General Adjustments Request for Additional Funding Form. The request goes through a separate process than the operating budget process.

General Adjustments will be divided into three categories:

- 1) **Non Discretionary** - costs beyond staff's control (i.e. utility, fuel)
- 2) **Mandatory/Regulatory** - costs for legally mandated items (i.e. election costs, taxes)
- 3) **Other** - other adjustments (i.e. training, small tools, supplies, equipment)

Please enter the costs into the appropriate category.

Title: Overtime Events	Priority: 3
------------------------	-------------

Person Responsible: Chief Alan Townsend	Department: Police
---	--------------------

Council Goal this request responds to: 8 Public Safety

Description:
This will fund the Police Department so they are able to provide the extra police services required during the celebrations, keeping the citizens of Poulso and tourists safe during these events.

Effect on Level of Service:
The Police Department would be unable to staff these events

Alternatives:
We have been denied the funds from the Hotel Tax Funds Grant that would have covered this expense.

Advantages/Disadvantages of Approval or Denial:

Associated Costs:			Expenditure Account Number:
	Non-Discretionary	Mandatory/Regulatory	Other
Wages			10,844
Benefits			1,844
Supplies			
Other			
Capital			
Total	-	-	12,688

One Time Expense Continuous Funding Request

Source of Funding (New Revenue?) Yes No

If yes, indicate revenue account number:

Special Events – Police Services

Bainbridge Island:

- Event organizers are required to apply for a special event permit;
- Department determines number of officers required;
- City bills the event holder for the officers.

Bremerton:

- Blackberry Festival and Armed Forces Day parade costs are included in city budgeting for off-duty officers;
- All other events that are not city sponsored - the event holders/vendors pay for the cost of the off-duty officers.

Port Orchard:

- Similar to Bremerton;
- See attached resolution that sets off-duty officer and public works rates;
- Also the resolution spells out the public events where the city covers the officer costs;
- All others are billed to the event holders.

RESOLUTION NO. 1966

A RESOLUTION OF THE CITY OF PORT ORCHARD, WASHINGTON REPEALING RESOLUTION NO. 1904 AND RE-ESTABLISHING REIMBURSEMENT RATES FOR CITY PERSONNEL EXPENSES ON COMMUNITY EVENTS AND ACTIVITIES OR PROJECTS ON PRIVATE PROPERTY OR PUBLIC PROPERTY OWNED BY OTHER GOVERNMENTAL ENTITIES.

WHEREAS, the City of Port Orchard has a municipal work force with specific skills and responsibilities, and

WHEREAS, the city is prohibited from donating time, materials and money for private purposes unless there is a benefit to the city government and/or community at large that is related to the donation; and

WHEREAS, there are instances in which the city performs certain tasks in which the city effort is to be reimbursed by community organizations, governmental entities, individuals, and/or businesses, and

WHEREAS, the city seeks to enhance public safety for specific community events without an undue expense to those events, now, therefore,

THE CITY COUNCIL OF THE CITY OF PORT ORCHARD DOES HEREBY RESOLVE THE FOLLOWING:

SECTION 1. Unless specifically authorized in writing by the Mayor, no employee shall use city equipment or materials for non-city purposes.

SECTION 2. The following community events are deemed to have benefit to the city at large and support tourism into the city, and thus may be supported by city personnel. Under the direction and control of the Mayor or his designated department director, without requiring reimbursement of expenses:

- (1) Fathoms O' Fun Parade
- (2) Fathoms O' Fun Fireworks
- (3) "Cruz"
- (4) Festival by the Bay
- (5) Loyalty Day Parade
- (6) Concerts on the Bay

SECTION 3. PUBLIC WORKS SERVICES: Unless specifically exempt from reimbursement of expenses, the proponents of approved community events and activities or projects on private property or public property owned by other governmental entities will pay for the labor, equipment, and materials expended by the city to support that event. If applicable, sales tax will be applied to these expenses; the city fringe benefits shall be 100% of the direct labor costs. The city shall charge 15% overhead on any materials.

SECTION 4. PUBLIC SAFETY SERVICES: The Fathoms O' Fun Carnival, or other community events and private activities not listed in Section 2, which have not been previously exempted from reimbursement and which require enhanced police security shall pay a flat rate of \$35.00 per hour to the city for each commissioned officer and police reserve. The use of commissioned officers and

police reserves shall be at the sole discretion of the Chief of Police. The presence of additional uniformed police within the city is deemed to be a public benefit, and thus the full cost of the officer, if greater than the above hourly rate, shall be an authorized city expense.

SECTION 5. The City Treasurer shall establish the accounting procedures for this program.

PASSED by the City Council of the City of Port Orchard, APPROVED by the Mayor and attested by the Clerk in authentication of such passage this 11TH day of February 2002.

LESLIE J. WEATHERILL, MAYOR

ATTEST:

Patricia Parks, City Clerk

2016 Budget Checklist Due Date: August 28, 2015

- We have reviewed our department's 2015 Budget and 2015 Actual Year to Date figures to determine if the 2015 budget is on target and that the 2015 budget is still a working budget.
- We understand the Finance Director will budget for all salaries and benefits per the negotiated contracts and any requests for new personnel have been requested through a "New Program Request" form. We understand Salaries/Wages and Benefits is not to be included on our expenditure spreadsheets.
- Benefits (17%) have been calculated on overtime and casual labor and are included on the expenditure spreadsheets.
- Revenue Forecasts/Enhancements have been reviewed, the 'Notes' updated in the HTE software system, and completed with 2016 Revenue estimates.
- Departmental expenditure histories have been reviewed. The Department has prepared the Year 2065 base budgets for expenditures and these figures have been posted to "Budget Preparation – Requested" option in the HTE software system, including notes. The Department verifies the 2016 budget has been held to the 2015 bottom line figures (excluding Salaries/Wages and Benefits).
- "Baseline Adjustment Request" forms have been completed, prioritized, and submitted where appropriate. The requested additional funding has been included in the HTE software into the "Requested New" column.
- "New Program Request" forms have been completed, prioritized, and submitted where appropriate. The new program funding has been included in the HTE software into the "Requested New" column.
- "Capital Equipment Replacement Request" forms, for departments funded by the General Fund, have been completed where appropriate and submitted to the Finance Director by August 7, 2015 to be processed with the Fund 301 Fund budget. Funding for these requests has not been included in the base budget expenditure spreadsheets.
- "Special Revenue Replacement Request" forms have been completed where appropriate and are being submitted with this budget for any Special Fund Funds. Funding for these requests has not been included in the base budget expenditure spreadsheets.
- The "Budget Section" including Mission Statement, Committee Members, Charts, Program Description/Services Provided, Staffing, 2015 Accomplishments, Critical Issues, Revenue Sources, 2016 Departmental Goals, 2016 Departmental Objectives, and 2015 Performance Measure information, and appropriate graphs and charts has been reviewed, updated, and included.
- As required, all information: spreadsheets, forms, and narratives have been updated on the Shared Drive (S:). A signed hard copy of this checklist has been given to the Finance Director.
- The Finance Director will be notified by e-mail of any changes made to the budget submission after the August 28 2015, due date, to be sure all changes are incorporated into the budget document.**

This checklist and proposed operating budget are being submitted for inclusion in the City of Poulsbo's 2016 Budget. These budgets were reviewed by the Department's Council Committee. After discussion and adjusting where necessary, the attached budget worksheets are hereby being recommended for approval.

Council Committee Member/Date

Council Committee Member/Date

Council Committee Member/Date

Department Head/Date

Name of Department

2016 BUDGET CALENDAR

DATE	STAFF	ACTION
July 2015 06/12/15	Dept Heads/Council 	Management City Improvement Team begins preparing 2016 CIP update All new City Improvement Projects to be submitted to the Planning Department CIP forms due to Project Accountant
07/17/15		Make available electronically, the Budget Instruction Manual to Department Heads. All forms and worksheets are provided electronically.
08/03/15 to 08/28/15	Dept Heads 	Compile and complete departmental budgets. Meet with Council Committee members for detailed review of all department expenditures, revenues, Baseline Adjustment Requests (BAR) New Programs, Capital Replacement items, Capital Improvement Plan projects.
08/07/15	Dept Heads 	Submit all Capital Replacement and New Capital Forms to Finance Director, to be considered in 2016.
08/28/15	Dept Heads 	Departments submit Budget Checklist to Finance with budget information (electronic copy) including: Budget Narrative, Expenditure and Revenue projections and all forms for supplemental decisions including New Program and Baseline Adjustment Request, and Capital Outlay.
09/01/15 to 09/30/15	Finance 	Review submitted 2016 Budget figures. Verify 2015 estimates, and recap supplemental requests. Prepare Mayor's Proposed Preliminary Budget.
09/16/15 10/07/15	Finance 	Set public hearing for 2016 revenue sources. Review 2015 revenues and expenditures with City Council
09/25/15 10/05/15	Finance/Mayor 	Present revenue and expenditures to the Mayor for modification and review Mayor's Proposed Preliminary budget available.
10/07/15 10/07/15 10/14/15 10/14/15	Finance 	Set public hearing for final 2016 Budget Proposed Preliminary Budget to Council Review 2016 revenue sources with City Council Public Hearing for 2016 revenue sources
10/1/15 to 10/30/15	Finance 	Prepare 2016 Preliminary Budget document

2016 BUDGET CALENDAR

DATE	STAFF	ACTION
10/21/15	Finance 	Present City Improvement Plan
10/30/15	Finance 	Make copies of Preliminary Budget document available to City Council and public
10/30/15	City Clerk 	Publish notice of filing of Preliminary Budget and Notice of Public Hearing on Final Budget
11/04/15	Finance 	Open Public Hearing. Continue Public Hearing to November 18, 2015 Present Preliminary Budget to Council Set 2016 Property Tax Levy Special Budget Work Session: Police, Court, Capital Equipment, Human Resources, Risk Management, Prosecutor, Information Services, Non Departmental, HDP, Executive, Legislative, Clerk, Finance, Planning, Recreation, Engineering, Public Works
11/18/15	Finance 	Continue Public Hearing from November 4, 2015. Close Public Hearing Review Baseline Adjustment and New Program Requests
12/09/15	Finance 	Final review and approval of 2016 Budget
12/16/15	Finance 	Ordinance adoption of the Final 2016 Budget

RISK MANAGEMENT and CITY PROSECUTOR DEPARTMENTS

Risk Management Appropriations - \$284,205
City Prosecutor Appropriations - \$
FTE's - 1.5

Risk Management Mission Statement

The mission of the Risk Management Department is to protect the City of Poulso's assets and resources and to collaborate with staff to help them meet their goals thereby minimizing the probability, occurrence and impact of losses to the City of Poulso.

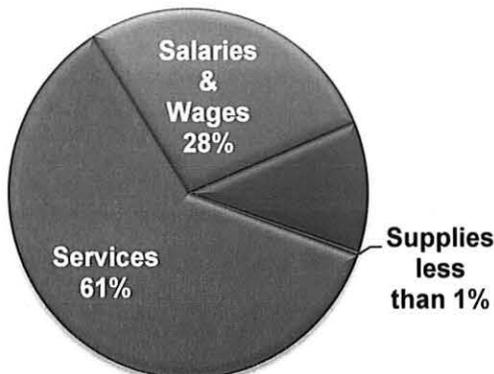
City Prosecutor Mission Statement

The mission of the City of Poulso Prosecutor's Office is to prosecute criminals, seek justice and help victims of crime in order to create and preserve an environment of safety and security for the citizens of Poulso.

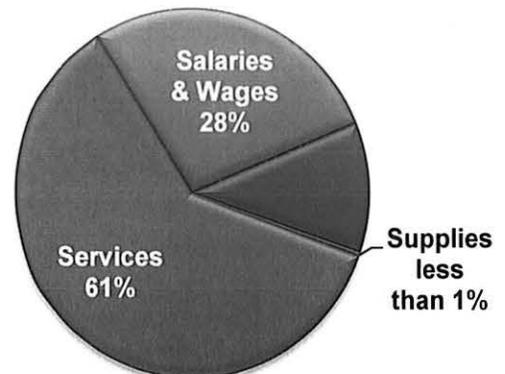
Public Safety/Legal Committee Members:

Jim Henry
Jeff McGinty
Kenneth Thomas

Risk Management



City Prosecutor



RISK MANAGEMENT/CITY PROSECUTOR					
SECTION STAFFING					
<i>POSITION</i>	2012	2013	2014	2015	2016
Risk Manager/Prosecutor	0	0	1	1.5	1.5
<i>Total PERSONNEL</i>	0	0	1	1.5	1.5

**Personnel Employee Longevity
(1.5 Employee/1.5 FTE)**



RISK MANAGEMENT/CITY PROSECUTOR PROGRAM DESCRIPTION:

The Risk Management Department coordinates services and programs which assist City departments in minimizing the probability, occurrence and impact of losses to the City.

Risk Management Functions include:

- Coordinating updates and enforcement of the Poulsbo Municipal Code.
- Reviewing contracts for City departments and assisting with ensuring contract compliance.
- Serving as the Washington Cities Insurance Authority delegate.
- Processing citizen complaints.
- Serving as American with Disabilities Act coordinator.
- Assisting with special projects as requested by the Mayor.

The budget includes costs associated with training, travel and dues to ensure compliance with Washington Cities Insurance Authority delegate responsibilities and to stay current on legal requirements and best practices for City operations.

This budget also includes expenditures related to liability and property insurance costs. Prior to 2014, the City participated in the Association of Washington Cities Insurance risk Pool for liability and property insurance. Government functions are charged to the General Fund. Amounts related to the utility funds are charged directly to those funds.

City Prosecutor Functions include:

- Protect the property and well-being of the citizens by successfully prosecuting infractions, misdemeanors, and gross misdemeanors that occur in the City of Poulsbo.
- Promote and foster education of the public about the criminal justice system, crime prevention, and victims' rights.
- Work in cooperation with other agencies, public officials, and

community business leaders to create successful partnerships to improve the quality of life for the people of Poulsbo.

STAFFING:

The Risk Management Department/City Prosecutor Office was created in late 2015 and is currently staffed by the Risk Manager/City Prosecutor and part-time Legal Assistant.

2015 ACCOMPLISHMENTS:

Risk Management:

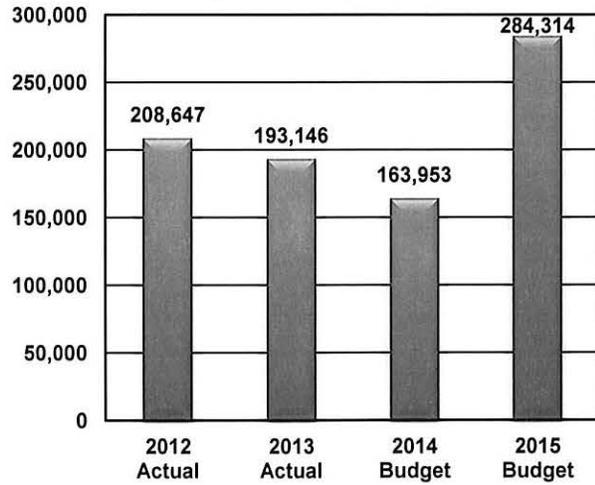
- City completed all 2015 Washington City Insurance Authority COMPACT requirements.
- Made significant progress towards ongoing Municipal Code review project by using volunteer intern who checked all cite references in the PMC.
- Helped draft body worn camera policy for Police Department.
- Drafted cell phone use policy for Police Department.
- Presented update to PMC regarding Appointive Municipal Offices
- Coordinated WCIA review and revision of Employee Handbook for Human Resources Department.

City Prosecutor:

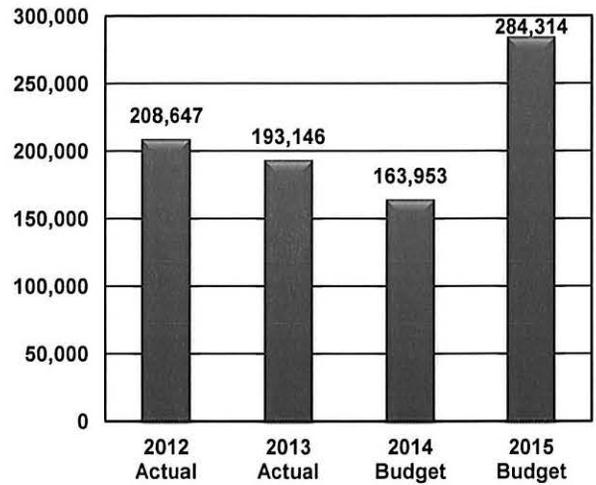
- Infraction, misdemeanor, and gross misdemeanor prosecution has been successfully transitioned in-house, which in effect, has freed funds to create a school resource officer.
- Inter-local agreements have been approved with the cities of Bremerton and Port Townsend in order to provide back-up prosecution services
- Implemented Sector filing of criminal charges which improves efficiency for police, prosecution and the court.
- Established externship with University of Washington School of Law.

RISK MANAGEMENT DEPARTMENT PERFORMANCE MEASURES				
Type of Workload Measure	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Complaints	28	79	75	75

**Risk Management
(2012-2015)**



**City Prosecutor
(2012-2015)**



Risk Management Goals

Goal – Review policies and procedures both internal and as provided for by the Poulsbo Municipal Code (PMC) for updating and modification.

Responds to Council Goal: #10 – Customer Service

<i>Objective</i>	<i>Measurement</i>	<i>Progress</i>
<ul style="list-style-type: none"> ➤ Review and update current policies, processes and the PMC in an effort to provide efficient, effective customer service consistent with the law and in a manner that reduces or eliminates liability. 	<ul style="list-style-type: none"> ➤ Review of PMC ➤ Implementation of new policies and procedures ➤ Updating sections of PMC 	<ul style="list-style-type: none"> ➤ Updated Appointed Officers section of PMC ➤ Updated Marine Races and Regattas section of PMC ➤ Began identifying additional PMC chapters to update ➤ Coordinated update of Employee Handbook with Human Resources Department ➤ Drafted cell phone use policy for Police Department ➤ Helped draft body worn camera policy for Police Department

Prosecutor Goals

Goal – Establish policies and procedures necessary for effective functioning of City Prosecutor's Office and collect data to aid in establishing future goals and priorities.

Responds to Council Goal: #10 – Customer Service

<i>Objective</i>	<i>Measurement</i>	<i>Progress</i>
<ul style="list-style-type: none"> ➤ Review other jurisdictions and collaborate with Police Department and Municipal Court to develop policies for City Prosecutor's Office 	<ul style="list-style-type: none"> ➤ Draft policy and procedure manual for City Prosecutor's Office ➤ Complete manual 	
<ul style="list-style-type: none"> ➤ Collaborate with Police Department to coordinate statistics ➤ Coordinated case data that captures information to aid in establishing goals and priorities 	<ul style="list-style-type: none"> ➤ Monthly report showing prosecutor referrals, filings and declines for City and County 	

SUNGARD HTE
 DATE: 08/28/2015
 TIME: 11:36:17

CITY OF POULSBO
 REQUESTED EXPENDITURE BUDGET WORKSHEET

PAGE NUMBER: 1
 EXPBUD54

SELECTION CRITERIA: bexpdedgr.key_orgn like '___182%'

FUND - 001 - GENERAL FUND
 DEPARTMENT - 182 - RISK MANAGEMENT

ORGANIZATION ACCOUNT	TITLE	PRIOR YEAR BUDGET	CURRENT YEAR		REQUESTED		
			BUDGET	YTD ACTUAL	PROJECTED	BASE	NEW PROGRAMS
001-182-000-515-30-00118200051530		0	73,718	12,338	0	0	0
50000110	GG-LEGAL SALARIES						
001-182-000-518-60-00118200051860		0	42,202	33,629	0	0	0
50000110	GG-CS-RISK MGNT SALARIES						
001-182-000-515-30-00118200051530		0	0	1,016	0	0	0
50000130	GG-LEGAL CASUAL LABOR						
001-182-000-518-60-00118200051860		0	0	492	0	0	0
50000130	GG-CS-RISK MGNT CASUAL LABOR						
TOTAL	SALARIES & WAGES	0	115,920	47,475	0	0	0
001-182-000-515-30-00118200051530		0	31,510	5,121	0	0	0
50000210	GG-LEGAL BENEFITS						
001-182-000-518-60-00118200051860		0	16,909	13,074	0	0	0
50000210	GG-CS-RISK MGNT BENEFITS						
TOTAL	BENEFITS	0	48,419	18,195	0	0	0
001-182-000-515-30-00118200051530		0	5,000	248	0	5,000	0
50000310	GG-LEGAL OFFICE & OPERATIN						
001-182-000-518-60-00118200051860		0	626	0	0	626	0
50000310	GG-CS-RISK MGNT OFFICE & OPERATIN						
001-182-000-515-30-00118200051530		0	0	658	0	0	0
50000350	GG-LEGAL SMALL TOOLS & MIN						
001-182-000-518-60-00118200051860		0	250	0	0	250	0
50000350	GG-CS-RISK MGNT SMALL TOOLS & MIN						
TOTAL	SUPPLIES	0	5,876	906	0	5,876	0
001-182-000-515-30-00118200051530		0	17,500	0	0	17,500	0
50000410	GG-LEGAL PROFESSIONAL SERV						
001-182-000-518-60-00118200051860		0	0	0	0	0	0
50000410	GG-CS-RISK MGNT PROFESSIONAL SERV						
001-182-000-515-30-00118200051530		0	0	24	0	0	0
50000421	GG-LEGAL POSTAGE						
001-182-000-518-60-00118200051860		0	337	3	0	337	0
50000421	GG-CS-RISK MGNT POSTAGE						
001-182-000-515-30-00118200051530		0	0	327	0	0	0
50000430	GG-LEGAL TRAVEL						
001-182-000-518-60-00118200051860		0	712	0	0	712	0
50000430	GG-CS-RISK MGNT TRAVEL						
001-182-000-515-30-00118200051530		0	0	0	0	0	0
50000439	GG-LEGAL TRAVEL-TAXABLE						
001-182-000-518-60-00118200051860		0	0	0	0	0	0
50000439	GG-CS-RISK MGNT TRAVEL-TAXABLE						
001-182-000-518-60-00118200051860		0	0	0	0	0	0
50000480	GG-CS-RISK MGNT REPAIRS & MAINTEN						
001-182-000-515-30-00118200051530		0	0	0	0	0	0
50000490	GG-LEGAL MISCELLANEOUS						
001-182-000-518-60-00118200051860		0	127	0	0	127	0
50000490	GG-CS-RISK MGNT MISCELLANEOUS						
001-182-000-515-30-00118200051530		0	5,000	217	0	5,000	0
50000491	GG-LEGAL DUES & SUBSCRIPTI						
001-182-000-518-60-00118200051860		0	430	355	0	430	0
50000491	GG-CS-RISK MGNT DUES & SUBSCRIPTI						

SUNGARD HTE
 DATE: 08/28/2015
 TIME: 11:36:17

CITY OF POULSBO
 REQUESTED EXPENDITURE BUDGET WORKSHEET

PAGE NUMBER: 2
 EXPBUD54

SELECTION CRITERIA: bexpdgr.key_orgn like '___182%'

FUND - 001 - GENERAL FUND
 DEPARTMENT - 182 - RISK MANAGEMENT

ORGANIZATION ACCOUNT -----TITLE-----	PRIOR YEAR BUDGET	----- BUDGET	CURRENT YEAR YTD ACTUAL	----- PROJECTED	----- BASE	REQUESTED NEW PROGRAMS
001-182-000-515-30-00118200051530 50000492 GG-LEGAL TRAINING	0	2,500	210	0	2,500	0
001-182-000-518-60-00118200051860 50000492 GG-CS-RISK MGNT TRAINING	0	632	0	0	632	0
TOTAL SERVICES	0	27,238	1,136	0	27,238	0
TOTAL TOTAL EXPENDITURES	0	197,453	67,712	0	33,114	0
TOTAL RISK MANAGEMENT	0	197,453	67,712	0	33,114	0
TOTAL GENERAL FUND	0	197,453	67,712	0	33,114	0
TOTAL REPORT	0	197,453	67,712	0	33,114	0

SUNGARD HTE
DATE: 08/28/2015
TIME: 11:17:27

CITY OF POULSBO
EXPENDITURE BUDGET REQUEST LIST

PAGE NUMBER: 1
EXPBUD14

SELECTION CRITERIA: bexpdedgr.key_orgn like '___182%'

ORGANIZATION	Title	Account	Title	Request Base	Request New	Cur YTD	Cur Est	Exp	Cur Yr Act
00118200051530	GG-LEGAL	50000110	SALARIES	.00	.00	12337.52	.00	.00	73718.00
00118200051530	GG-LEGAL	50000130	CASUAL LABOR	.00	.00	1015.66	.00	.00	.00
00118200051530	GG-LEGAL	50000210	BENEFITS	.00	.00	5121.29	.00	.00	31510.00
00118200051530	GG-LEGAL	50000310	OFFICE & OPERATING S	5000.00	.00	248.28	.00	.00	5000.00
00118200051530	GG-LEGAL	50000350	SMALL TOOLS & MINOR	.00	.00	657.88	.00	.00	.00
00118200051530	GG-LEGAL	50000410	PROFESSIONAL SERVICE	17500.00	.00	.00	.00	.00	17500.00
00118200051530	GG-LEGAL	50000421	POSTAGE	.00	.00	23.81	.00	.00	.00
00118200051530	GG-LEGAL	50000430	TRAVEL	.00	.00	326.75	.00	.00	.00
00118200051530	GG-LEGAL	50000439	TRAVEL-TAXABLE	.00	.00	.00	.00	.00	.00
00118200051530	GG-LEGAL	50000490	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
00118200051530	GG-LEGAL	50000491	DUES & SUBSCRIPTIONS	5000.00	.00	216.76	.00	.00	5000.00
00118200051530	GG-LEGAL	50000492	TRAINING	2500.00	.00	210.00	.00	.00	2500.00
00118200051860	GG-CS-RISK MGNT	50000110	SALARIES	.00	.00	33629.12	.00	.00	42202.00
00118200051860	GG-CS-RISK MGNT	50000130	CASUAL LABOR	.00	.00	492.45	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000210	BENEFITS	.00	.00	13073.92	.00	.00	16909.14
00118200051860	GG-CS-RISK MGNT	50000310	OFFICE & OPERATING S	626.00	.00	.00	.00	.00	626.00
00118200051860	GG-CS-RISK MGNT	50000350	SMALL TOOLS & MINOR	250.00	.00	.00	.00	.00	250.00
00118200051860	GG-CS-RISK MGNT	50000410	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000421	POSTAGE	337.00	.00	3.32	.00	.00	337.00
00118200051860	GG-CS-RISK MGNT	50000430	TRAVEL	712.00	.00	.00	.00	.00	712.00
00118200051860	GG-CS-RISK MGNT	50000439	TRAVEL-TAXABLE	.00	.00	.00	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000480	REPAIRS & MAINTENANC	.00	.00	.00	.00	.00	.00
00118200051860	GG-CS-RISK MGNT	50000490	MISCELLANEOUS	127.00	.00	.00	.00	.00	127.00
00118200051860	GG-CS-RISK MGNT	50000491	DUES & SUBSCRIPTIONS	430.00	.00	355.00	.00	.00	430.00
00118200051860	GG-CS-RISK MGNT	50000492	TRAINING	632.00	.00	.00	.00	.00	632.00
Totals				33114.00	.00	67711.76	.00	.00	197453.14

TO: Mayor and Department Heads
FROM: Debbie Booher, Finance Director
SUBJECT: 2016 Budget Preparation
DATE: July 17, 2015



Welcome to the 2016 Budget process. It is hard to believe that we are once again beginning the budget process for yet another year. Although the timing and process appear repetitive, we can all be assured that no two budget documents are alike even if prepared for the same entity. Factors that contribute to such diversity and variation are:

- Laws and traditions, which affect both the process and budget document, vary considerably from one jurisdiction to another.
- Turnover among staff and elected officials whose ideas and preferences influence the budget makeup can alter the look and actual budget.
- Changes in economic times can change priorities for funding structures.

As a focal point for key resource decisions, the budget process is a powerful tool. Since governments allocate scarce resources to programs and services through the budget process, it is one of the most important activities undertaken by Governments. A good budget process is far more than the preparation of a legal document that appropriates funds for a series of line items. Good budgeting is a broadly defined process that has political, managerial, planning, communication, and financial dimensions.

I thank all of you for your continued assistance and historical knowledge that you offer as we pursue day-to-day operations. I am excited and look forward to working with all of you in the upcoming budget cycle.

Please do not hesitate to contact me if you have any questions regarding this packet or the process.

In addition to this email, the **2016 Departmental Budget Files** can be accessed electronically. Access is available through the City Hall File Server AS01 under the "S" or Shared Drive (S:\2016 Budget\Departmental Budgets). Please complete all required budget items and have them entered into the system and saved in the appropriate area on the shared drive by **Friday, August 28, 2015**. Please take the time to review the budget instructions (S:\2016 Budget\Departmental Budgets\Instructions). The instructions folder includes electronic copies of the following:

INSTRUCTIONS FOLDER:

1. Finance Directors Memo
2. General Instructions
3. Budget Entry Deskguide
4. Approved Goals
5. Cheat Sheet for Setting Goals
6. Baseline/New Program/Capital Request Forms Instructions
7. Council Committees
8. Checklist

All departments have a file for their 2016 Budget items on the shared drive (S:\2016 Budget\Departmental Budgets\department name). Each departmental folder contains the following:

DEPARTMENTAL FOLDERS

- Forms Folder (blank forms)
 - Baseline Adjustment Request Form
 - New Program Request Form
 - Capital Request Form
 - Proprietary Capital Request Form
- Narrative Folder
 - Fund Narratives
 - Department Goals and Objectives
- BAR-NPR Folder
 - Rename and save all Baseline Adjustment and New Program requests to this folder

Note: All forms and worksheets are being provided to each department electronically. The files will be accessible through the server under S:\2016 Budget\Departmental Budgets\your department.) In an effort to reduce duplication, we are requesting each department submit all budget information via the same electronic format. All forms and spreadsheets are in Excel format with the exception of the Checklist. When possible, please update the graphs in your narratives. Contact Dawn or myself if you need assistance.

BUDGET POLICY HIGHLIGHTS:

The following budget policies have been approved by Council to be used by the Mayor and Dept Head to use in budget preparation:

- All Dept/Fund Expenditure/Expense Budgets will remain at the 2015 level. Please review each line item and make line item changes as necessary. If additional budget capacity is required to maintain your department's current level of service, you will need to:
 - Complete the form identified as "*Baseline Adjustment Request*",
 - rename the file and save it in the BAR-NPR folder for your department; and
 - Enter the amounts under "Requested New" in the HTE software system. Nothing is approved at this time. If items are approved for funding by City Council, the Finance Department will include the funding in your final budget.
 - Complete the "New Program" request form for any budget requests related to new programs (i.e. any programs not being provided by current level of service).
 - Rename and save in the BAR-NPR folder for your department, and
 - Enter the amounts under "Requested New" in the HTE software system. Nothing is approved at this time. If items are approved for funding by City Council, the Finance Department will include the funding in your final budget.
 - Salaries/Wages and Benefits will be calculated by the Finance Department and are not subject to the "2015 level" directive. Departments *do need* to calculate benefits for any overtime or casual labor being budgeted (17% in most cases). Include only those benefits on the expenditure spreadsheet. (Use *account number 50000215 – Benefits Cas Lab & OT* for benefits related to Casual Labor and overtime.) This will allow the Personnel Budgeting system to use the regular benefits line and departments to enter their benefit amounts related to overtime and casual labor.

- Replacement items of a capital nature (equipment with a value of \$5,000 or greater) will continue to be funded from Fund 301. The threshold for capital items is \$5,000. All items requested over \$1,000 but under \$5,000 (i.e. computers) will not be considered for funding from Fund 301 but from the General fund and coded to Small Tools. The Finance Director is responsible for this budget. Requests for Desktop computers do not need to be completed. The Finance Director maintains a replacement schedule and will enter these into the budget requests. Please fill out the necessary Capital Replacement Budget Request Form for **2016** for your requested replacement items and e-mail them directly to the Finance Director, Debbie Booher by **August 7, 2015**.

Note to Public Works: For capital items, please use the appropriate form for proprietary capital replacement requests and enter into your base budget under replacement. Remember departments funded by the General Fund will use the Capital Replacement Form and should be forwarded onto the Finance Director as indicated above, but other funds (Special Revenue and Proprietary Funds) will use the Proprietary Capital Replacement Form. E-mail completed forms directly to the Finance Director.

- Each department will continue the Performance Measures Program in the format approved by Council and include that information in their budget submissions:
 - **Goal** – what do we want to do
 - **Objective** – how will we do it
 - **Measurement** – how will we know it's been done
 - Goals, objectives and measures will be presented in their own section with all Departmental Goals combined. It will be the department's responsibility to update their related items. Departments will be making quarterly reports to sub-committees on status of goals
- NOTE: The budget checklist must be completed and signed off by your Council Committee, the hard copy must then be returned to the Finance Department.

Thanks for all your support in a successful 2016 budget process.



GENERAL INSTRUCTIONS TO BUDGET FOR 2016

This section is designed to assist you in preparation of budget preparation for the upcoming fiscal year.

Each department will meet with their Council Committees during the preparation phase of the budget process. It is recommended you involve your Committee members in each phase so they are aware of the needs of your department. Each of your committee members must sign off on the budget checklist.

Budget Roles and Responsibilities:

Every employee plays a role in budgeting, whether in its formulation, preparation, implementation, administration, or evaluation. Ultimately, of course, the department head, through the Mayor, is accountable for the performance of departments to set and meet goals within the allocated resource limits. We encourage departments to include all level of employees when preparing the budget.

- **Each member of a department** is responsible for supporting development, monitoring, and controlling the budget to be reflective of the department's goals and objectives.
- **The department head** is responsible for reviewing, modifying and assembling the department needs into a departmental request package. Department Heads should critically evaluate all requests, prioritize and submit only those requests that clearly respond to Council goals, policies, administrative direction and departmental goals and objectives.
- **The Council Committees** should work with each department to review: (a) budget requests, (b) Baseline Adjustment Requests, (c) New Program Requests, (d) Capital Replacement Requests, and (e) Revenue Projections/Enhancement forms; then make recommendations for approval prior to departments submittal to the Finance Department.
- **The Finance Director and the Finance Administrative Assistant** are responsible for (a) assisting departments, (b) reviewing departmental budget submissions with individual department heads or staff, (c) analyzing, summarizing and making recommendations to the Mayor, (d) preparing short and long range revenue and expenditure forecasts, and (e) consolidating a citywide budget.



- **The Mayor** is responsible for reviewing the total financial program, formulating a citywide tentative budget and submitting it to the City Council.
- **The City Council** is responsible for the review of the Mayor's preliminary budget and approval of a final budget after taking public testimony regarding next year's budget.
- Throughout the budget year, the **department head** is responsible for periodic review of the department's estimates for revenue and/or expenditures as well as the departmental goals and objectives. Mid-year recommended adjustments should be presented to the **Mayor**.

Submission:

Please update all budget request figures in the FinancePlus software system, as well as the forms and documents in the departmental section on the Shared Drive (S:\2016 Budget\Departmental Budgets). The Finance Department will be pulling information from the Shared Drive (S:\) and the budget projections from Finance Plus during the first week in September. The following items must be updated/submitted:

1. Budget Checklist (hard copy must be submitted)
2. Revenue Projections with notes
3. Expenditure Projections with notes
4. Updated narrative for budget sections
5. Updated goals, objectives and measures
6. Baseline Adjustment Request(s)
7. New Program Request(s)
8. Capital Replacement Requests - Submit directly to Finance Director
9. Proprietary Fund Capital Replacement Requests - Submit directly to Finance Director

Salaries, Wages, and Benefits Detail Worksheet Instructions:

- Salaries, Wages and Benefits will be calculated by the Finance Department and are not to be considered part of the Department's Budget. **DO NOT** update salaries, wages, and benefit information. Departments **do** need to account for overtime, casual labor and any associated benefits (17% IN MOST CASES) within their bottom line.
- Any new (not currently authorized) full and part-time personnel, reclassification, and/or increase of part time hours are to be requested on a New Program Request or



Baseline Adjustment Funding Request Form. Please contact the Finance Director for estimated figures for these requests. Be sure to include all related items on the request, such as overtime, computer, supplies and training.

- Wages and Benefits for authorized fte personnel have been calculated and will be the responsibility of the Finance Department to enter into the budgeting system. Approved vacant positions have also been included and set for Step A.
- Personnel projections include salaries, wages, and City paid benefits for the calendar year. Assumptions are per bargaining agreements, cost of living adjustment (COLA) and a one-step increase, where appropriate.
- Anticipated step increases for more than one step need approval from the Mayor. Please forward a copy of the approval to the Finance Director, so this may be included with the projections.

Revenue Forecast/ Enhancements Page Instructions:

Departments are also responsible for forecasting revenues that are particular to their department.

All revenue information should be directly input into the FinancePlus software system. Notes should be added to the individual revenue line indicating the assumptions. *Please note all notes should be printed out for historic reasons -the system is unable to save prior years.*

Assumptions - Please provide information in response to the five questions: (1) who pays; (2) how frequently they pay; (3) rate or fee associated with revenue source; (4) and key factors impacting projections; (5) how was your projection calculated. These items should be added to the notes section of the budget entry screen.

Current Year Revenue Estimates - Post your current year Revenue estimates based on the assumptions you have outlined above.

The following information is for departments who are responsible for the budgets of full funds (Fund 101 through 410)

Beginning Balance - *If you need help calculating the estimate for your Beginning Balance, try using the following formula:*

1. Start with your current year Beginning Balance



2. Add current projected revenue (provided it's tracking well)
3. Add any unanticipated current year revenue
4. Subtract current year projected expenditures/expenses (provided they're tracking well).
5. Subtract any unanticipated current year expenditures/expenses
6. Result should be your new Beginning Balance for your budget

Beginning Balance

Plus *Revenues*

Less *Expenditures*

Equals *Ending Balance/(Beginning Balance for next year)*

Expenditure Projection Instructions: (accessible through the SunGard accounting software)

All financial detail will be input and accessed through the financial software system.

Budget Entry Screen

ELEMENT	Account	Requested Base	Requested New	Current YTD Actual	Current Year Estimate	Current Year Budget	Freeze	ORGANIZATION Tr	Account Title
0011000051130	5000411	0.00	0.00	377.04	377.04	0.00	778.00 N - Not Frozen	GG-LGSL-PUBLCA	ADVERTISING
0011000051180	5000110	0.00	0.00	35,000.00	0.00	42,099.00 N - Not Frozen	GG-LGSL-ADMIN	SALARIES	
0011000051180	5000210	0.00	0.00	2,767.10	0.00	3,504.97 N - Not Frozen	GG-LGSL-ADMIN	BENEFIT	
0011000051180	5000310	665.00	0.00	208.38	0.00	665.00 N - Not Frozen	GG-LGSL-ADMIN	OFFICE & OPERATING	
0011000051180	5000350	354.00	0.00	256.71	0.00	364.67 N - Not Frozen	GG-LGSL-ADMIN	SMALL TOOLS & MINT	
0011000051180	5000410	1,125.00	0.00	0.00	0.00	1,125.00 N - Not Frozen	GG-LGSL-ADMIN	PROFESSIONAL SERV	
0011000051180	5000420	21,234.00	0.00	10,817.72	0.00	20,817.62 N - Not Frozen	GG-LGSL-ADMIN	COMMUNICATION	
0011000051180	5000430	5,855.00	0.00	4,582.43	0.00	5,855.00 N - Not Frozen	GG-LGSL-ADMIN	TRAVEL	
0011000051180	5000439	0.00	0.00	4.54	0.00	0.00 N - Not Frozen	GG-LGSL-ADMIN	TRAVEL-TAXABLE	
0011000051180	5000490	4,470.00	0.00	1,219.86	0.00	4,470.00 N - Not Frozen	GG-LGSL-ADMIN	MISCELLANEOUS	
0011000051180	5000491	21,154.00	5,000.00	23,555.00	0.00	26,330.00 N - Not Frozen	GG-LGSL-ADMIN	DUES & SUBSCRIPTI	
0011000051180	5000492	5,075.00	0.00	1,890.52	0.00	5,075.00 N - Not Frozen	GG-LGSL-ADMIN	TRAINING	
0011000051440	5000510	20,000.00	0.00	0.00	0.00	0.00 N - Not Frozen	GG-ELEC COSTS	INTRGOV PROF SVCS	
0011000051490	5000510	16,000.00	0.00	0.00	0.00	13,800.00 N - Not Frozen	GG-VOTR REG COS	INTRGOV PROF SVCS	
Totals		56,720.00	5,000.00	90,719.30	0.00	124,785.26			

Historical line item costs and current year budget figures appear on the 'Budget Entry' screens. By selecting the 'Details' option you can view the accounts prior year's budget and actual figures.



Details Screen

Details - CITY OF POULSBO 5.0 - Internet Explorer
https://v-efp-app07.spihost.net/plus/poufinplus?gas2.32.32/va/sua/6930ef11bf95217b21c91d574c22c6fe1/1

ORGANIZATION *	00111000051160	GG-LGSL-ADMIN
Account *	50000310	OFFICE & OPERATING SUPPLY
Budget ORGANIZATION *	00111000051160	
Budget Account *	50000310	
Freeze *	N - Not Frozen	

Active Iteration / Phase - Requested: 1 / 1 Recommend: 3 / 3 Approved: 3 / 3

3rd Prior Year Budget *	665.00	Requested Base *	665.00
3rd Prior Year Actual *	626.20	Requested New Program *	0.00
2nd Prior Year Budget *	665.00	Recommended Base *	665.00
2nd Prior Year Actual *	325.22	Recommended New Programs *	0.00
Prior Year Budget *	665.00	Approved Base *	665.00
Prior Year Actual *	194.12	Approved New Programs *	0.00
Current Year Budget *	665.00	2nd Year Estimate *	0.00
Current Year YTD *	208.38	3rd Year Estimate *	0.00
Current Year Estimate *	0.00	4th Year Estimate *	0.00
		5th Year Estimate *	0.00

OK Back Notes

Accessing the 'Notes' option will provide the ability to add user notes regarding the account. Notes usually will be regarding projection assumptions and/or what is anticipated to be charged against this account. These notes can be printed.

Notes Screen

Notes - CITY OF POULSBO 5.0 - Internet Explorer
https://v-efp-app07.spihost.net/plus/poufinplus?gas2.32.32/va/sua/6930ef11bf95217b21c91d574c22c6fe1/1

PLUS Series - Notes - CITY OF POULSBO 5.0

Home

+ New OK Back Insert Row Delete Row

ORGANIZATION	00111000051160	GG-LGSL-ADMIN
Account	50000430	TRAVEL

Notes	Amount
COVERS THE COST OF MEALS, MILEAGE, FERRY FARES, LODGING	8,310.00
ETC. FOR THE AWC CONVENTION AND VARIOUS MEETINGS	0.00
CURRENT TRAVEL POLICY ALLOWS \$1,000 PER	0.00
COUNCILMEMBER, WITH ADDITIONAL FUNDING AS APPD BY COUN	0.00
DB 5% DEPT REDUCTIONS (2010)	-1,310.00
2011 BUDGET REDUCTION	-2,895.00
DB 2013 BAR INCREASE \$500 PER COUNCIL MEMBER	0.00
50% TRAINING/50% TRAVEL	1,750.00

Total Budget 5,855.00
Update Requested Base Total



Base Budget Requests:

Departments are asked to submit modified current year base budgets that do not increase over the prior year budget, excluding salaries/wages and benefits, and prior requests approved for one-time funding. Do not include Baseline Adjustment Requests for additional funding, New Program, and Capital Equipment requests in the base budget. These are to be submitted on the appropriate forms outlined below. The base budget request data should be entered in the column headed "Requested Base" in the Budget Entry screen.

Updating Narrative of the "Budget Section":

(Provided electronically in the shared S: drive)

Each department will be provided with a copy of their "budget section" as it was presented in the actual current year budget document. This will provide you with an approximate format in which the budget information to be submitted.

- Mission Statement: Each department should have a separate mission statement. Please include or update as necessary. The mission statement should:
 - state why your department exists and the purpose of the service it provides;
 - be short enough to be remembered by the employees who will honor and carry it out;
 - be discussed with all department employees
- Committee Members: Update as necessary
- Charts: Update all necessary charts including: organizational, longevity, and department staffing. Finance will update the expenditure and revenue charts.
- Program Description/Services Provided: Include a list of your department's services and responsibilities. These should include your every day cyclic tasks as well as services provided only occasionally.
- Staffing: Include a description of your current staffing with a list of responsibilities performed. Also, discuss any staffing changes that have occurred within the last two years, their effectiveness, etc. and/or any changes being requested.



- Current Year Accomplishments: Using the department goals and objectives that were set for the current year, indicate which were accomplished. Also, include highlights of your department from the previous year. Take this opportunity to let the Council and citizens know any changes, awards and what your department did last year, include any information that you would like to share with the readers of our budget.
- Critical Issues: Provide information on issues or situations that will or may affect your department in the coming year or years. These could be federal or state mandates; additional services being required or requested; loss or retirement of crucial staffing; future equipment needs; restructuring, etc. This information is valuable for decision makers to plan for the future.
- Revenue Sources: If your department is responsible for estimating revenue, provide information on that revenue source (i.e., Building Permits, Business License, Recreation Fees, etc.) Consider charts and graphs to explain rate/fee changes. Provide discussion for any changes or trends to the revenue source you may be anticipating.

Goals/Objectives/Measures:

Although it will not appear in your department narrative it is the department's responsibility to update their applicable goals/objectives/measures. Every goal needs to have a feasible measure. If it cannot be measured then there is no method to determine if the goal has been accomplished.

- Departmental Goals: Outline your departmental goals for the upcoming budget year in response to the City goals set by the Council. A "goal" is a desired end or outcome for your department. Departmental goals are to be more short-term than Council's goals, but may span over a several year period. All goals are not necessarily accomplished, but are just what they are called, "goals". Departmental goals should be linked to Council goals. For each Departmental goal, indicate which Council goal is being met.
- Departmental Objectives: Each goal should have at least one objective stating how each department goal will be met. An "objective" should state the means by which you will achieve your goals. Objectives:



- should be simply stated
- should contain an action verb
- should be realistic, achievable, and measurable
- should be linked to stated goals
- can represent an interim step or measured progress toward a goal

○ Departmental Measurements:

Performance Measure: Include your performance measures' information in your budget submission. Performance measures should be submitted in a format easily understood to the reader and should be tied to a goal to help determine if a goal has been met. Consider using charts, graphs, tables and effectiveness and efficiency percentages to help clearly present information.

As each department formalizes their performance measures, they will want to review last year's measures and determine if they are still appropriate in measuring the department goals and objectives.

- **Efficiency Measures:** provide information on the relationship between work performed and the resources required to perform it. Examples: # of water meters read per employee hour; dollars spent on one mile of street sweeping; # of passport application processed in an employee hour.
- **Effectiveness Measures:** Reports on the degree to which performance measures are achieved or on the quality of the performance. Examples: % of accuracy of water meter readings; % of clean streets; % of satisfied customers who have had passports applications processed.
- **Productivity:** Combines the data from efficiency and effectiveness measures into a single output. Examples: cost per accurate reading of a meter; cost per mile of clean streets; cost per passport application processed by a satisfied customer.

Workload Measures: Workload measures are not tied to goals, but demonstrate the types and amounts of work performed by the department.



- **Workload Measures:** indicate the amount of work performed or the amount of service received. Examples: # of water meters read monthly or annually; # of miles of streets swept annually; # of passport applications processed annually.

“Baseline Adjustment Request for Funding” Instructions:

If additional budget capacity is required to maintain your department's current baseline, please fill out the form identified as Baseline Adjustment Request. This information should not be included in the “Requested Base” in the system, but under “New Request”. Baseline Adjustment Requests should be categorized by “Non Discretionary”, “Legally Mandated” or “Other”. The requests should be consecutively prioritized by each department and/or fund. They highest priority would start at “1”. Requests by department or function should not have the same priority number. This is the method in which the department head can let the Council aware what they perceive as the most important in their function.

Indicate the number of the Council Goal, which is being met for each request. Contact the Finance Director for accurate estimates for salary, wage, and benefit requests.

Rename and save Baseline Adjustment Request forms in the BAR-NPR folder for your department on the shared drive (S:\).

“New Program Request” Instructions:

The “New Program” request form should be completed and submitted for any budget requests for new programs (programs not currently funded).

Indicate which Council Goal is being met for each request. Contact the Finance Director for accurate estimates for salary, wage, and benefit requests.

Rename and save New Program Request forms in the BAR-NPR folder for your department on the shared drive (S:\).

“Capital Equipment Replacement Request” Instructions:

(General Fund Departments):

Requests for replacement of capital equipment should be submitted on a Capital Equipment Replacement Form. For 2016 this program is under the direction of the Finance Director (Debbie Booher).



- o Request for capital equipment for a new program should be submitted on a New Program request form for the current year.
- o The threshold for capital items is \$5,000. All replacement equipment requests over the \$5,000 threshold should be submitted on this form.
- o Items which previously would have been, requested over \$1,000 but under \$5,000 may be requested and considered for funding from the General Fund - Small Tools.
- o There is no need to submit requests for computer replacements as they will be replaced according to a master schedule maintained by the Information Services Department.

Proprietary Fund Capital Equipment Replacement Request Instructions

(Provided electronically)

Departments funded by Special Revenue or Proprietary funds should submit a request for replacement of capital equipment on the Proprietary Capital Replacement Form designed for those funds.

- o Request for capital equipment for a new program should be submitted on a New Program request form for the current year.
- o The threshold for capital items is \$5,000. All replacement equipment requests over the \$5,000 threshold should be submitted on this form.
- o Include capital replacement items in your projections.