



LOCAL GOVERNMENT

ETHAN BERGEN

Local Government Dashboard

DRAFT



LEGISLATIVE
FISCAL DIVISION

County or City

City/Town

County

Big 7 vs Rural

Big 7

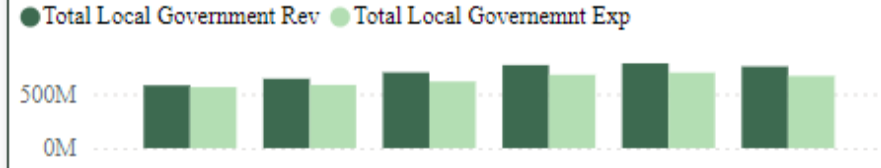
Rural

Municipality

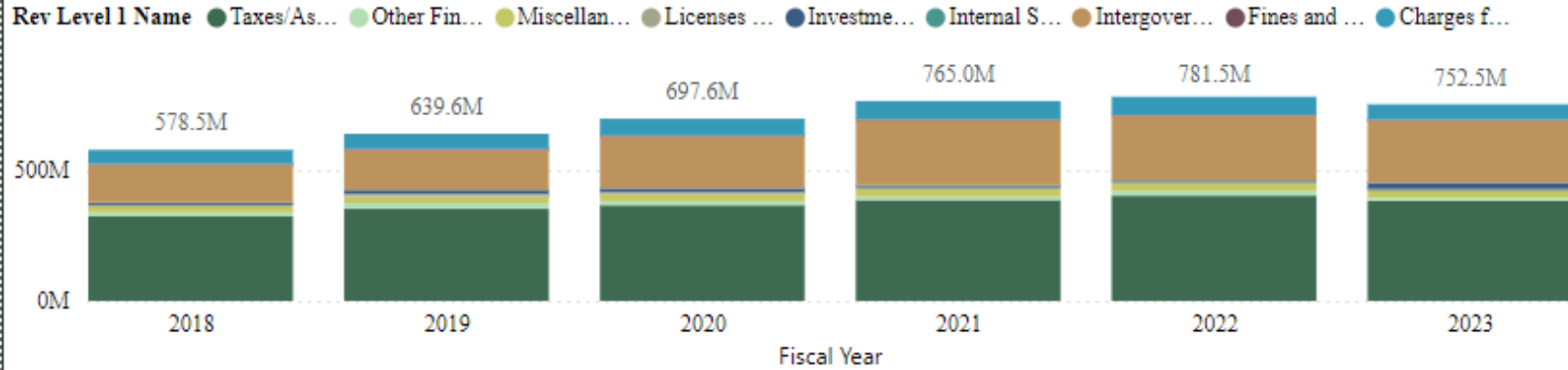
All

CLEAR ALL SLICERS

Revenue & Expenses



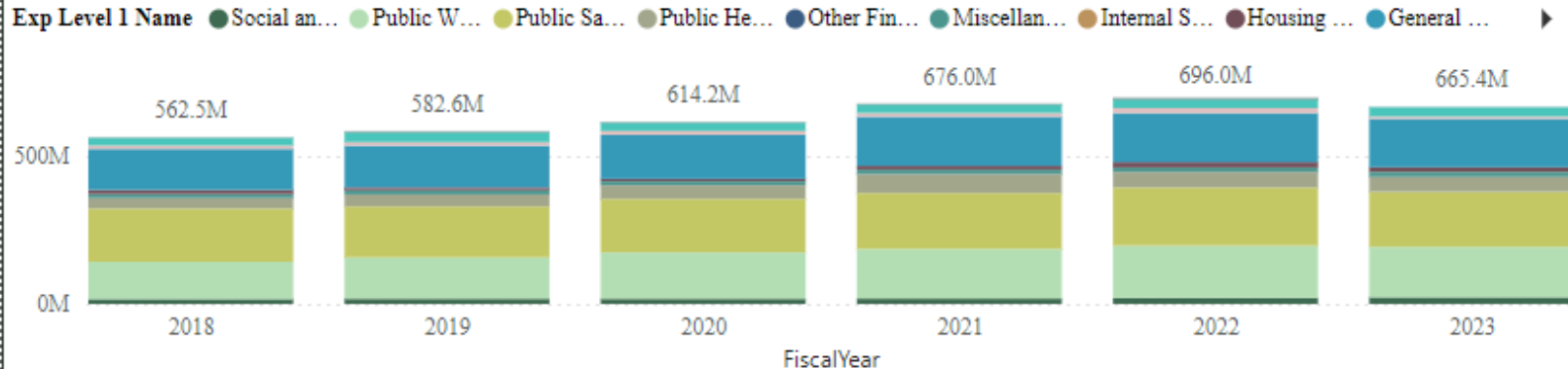
Revenue by Fiscal Year



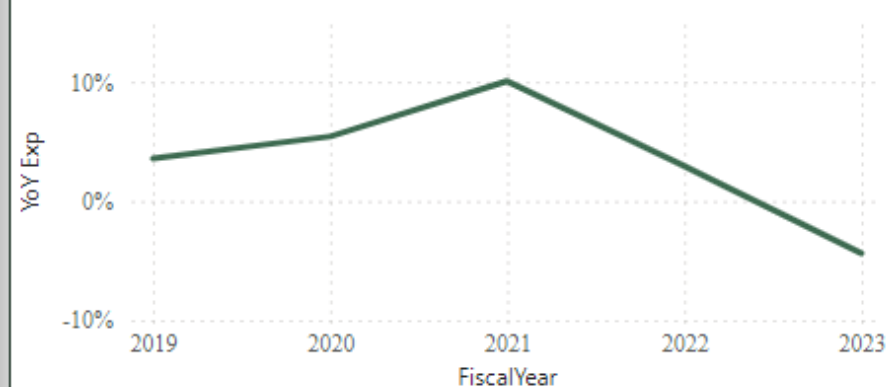
Year over Year Change in Revenue



Expenses by Fiscal Year



Year over Year Change in Expenses



MODEL OVERVIEW

OBJECTIVES

- Be able to accurately portray historical and forecasted financial information with further levels of granularity than during prior sessions
- Provide access and insight into local government financial data to allow legislators to stay informed on pressing issues to these municipalities

DATA SOURCES

- Trial Balance information provided by MACO and The League
- BARS Chart of Accounts
- S&P Global (Formerly IHS) Population and CPI data

Fund Levels

First Category of Funds	General Fund
	Special Revenue Funds
	Debt Service Funds
	Capital Project Funds
	Permanent Funds
	Enterprise Funds
	Internal Service Funds
	Trust Funds
	Custodial Funds

The structure of the fund varies amongst these categories. Only certain funds are included when portraying historical figures.

REVENUE LEVELS

Revenue accounts include
8 different sources

*Revenue sources are broken into further
detail beyond these initial levels*



EXPENDITURE & EXPENDITURE OBJECT LEVELS

The 12 expense categories include:

General Government	Social & Economic Services	Debt Service
Public Safety	Culture & Recreation	Internal Services
Public Works	Housing & Community Development	Miscellaneous
Public Health	Conservation of Natural Resources	Other Financing Uses

The 9 expenditure object categories include:

Personal Services	Building Materials	Grants, Contributions, Indemnities & Other
Supplies	Fixed Charges	Other Objects
Purchased Services	Debt Service	Capital Outlay

Overview



Local Government Dashboard

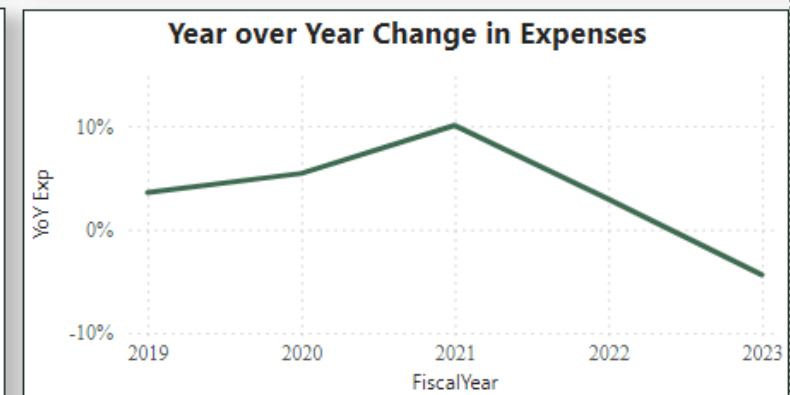
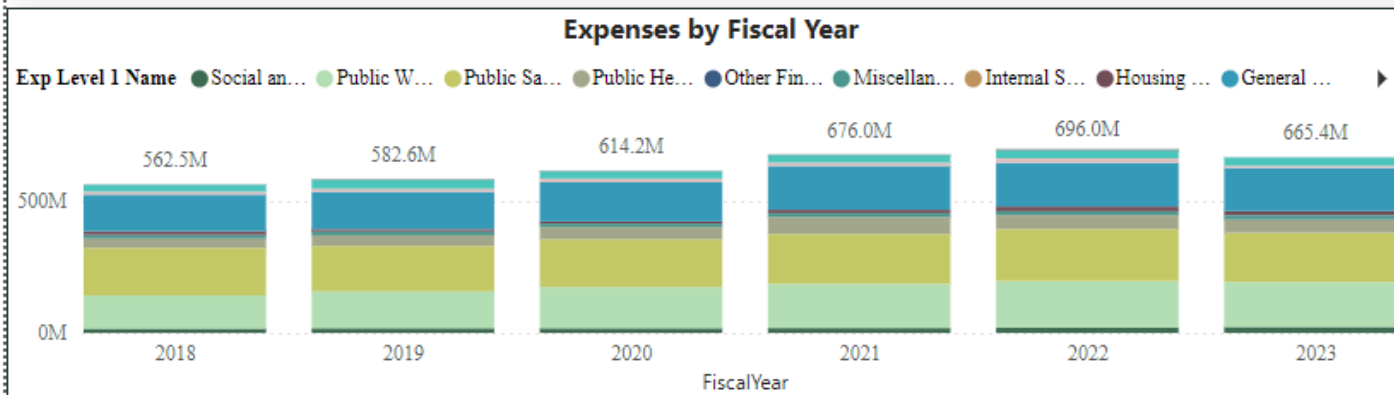
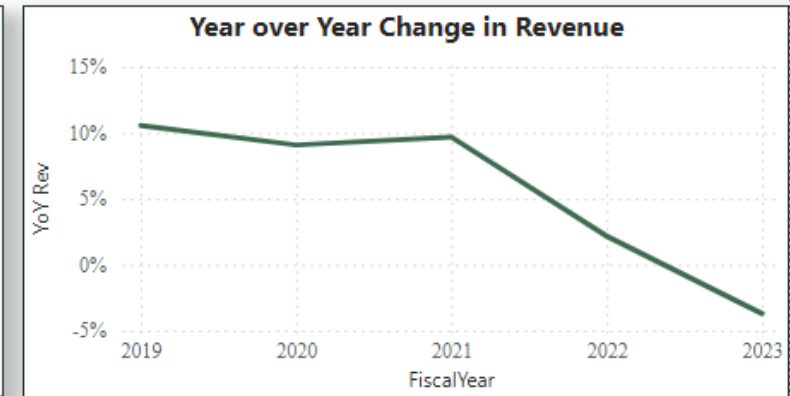
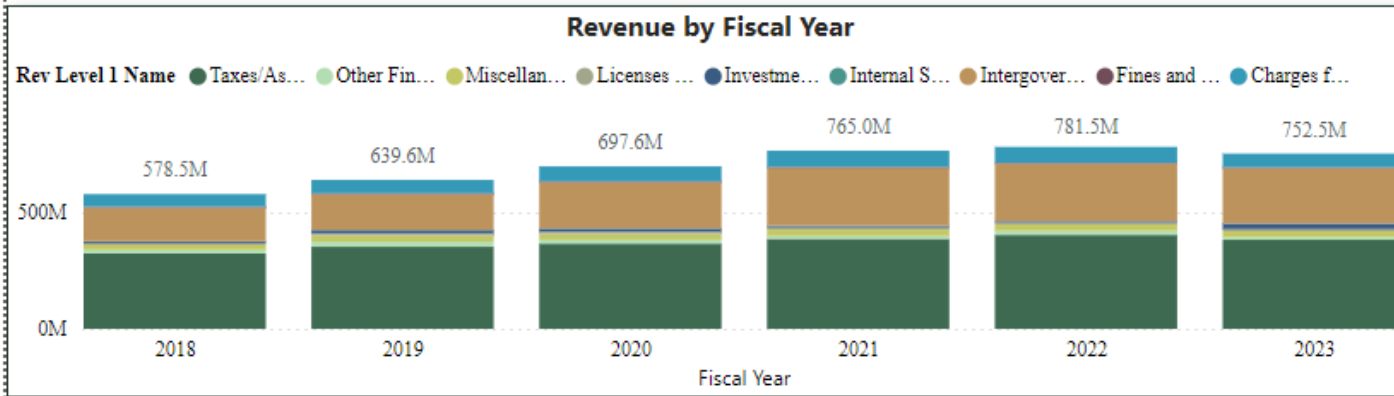
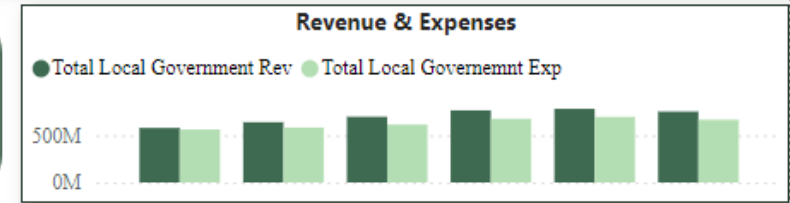
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County or City
 City/Town
 County

Big 7 vs Rural
 Big 7
 Rural

Municipality
 All

CLEAR ALL SLICERS



Revenues

Local Government Dashboard

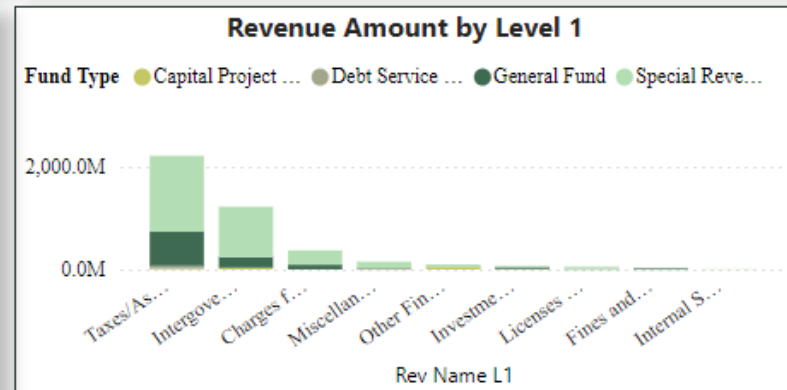
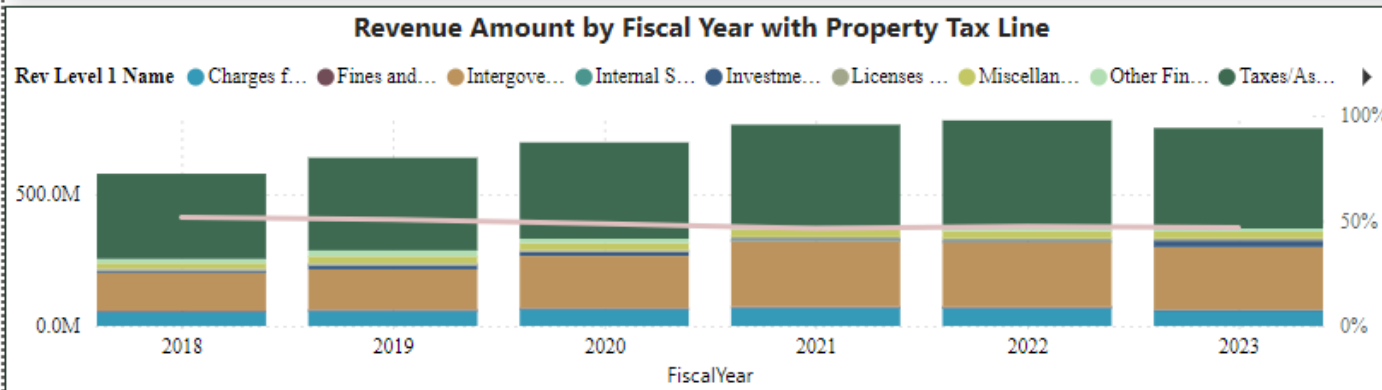
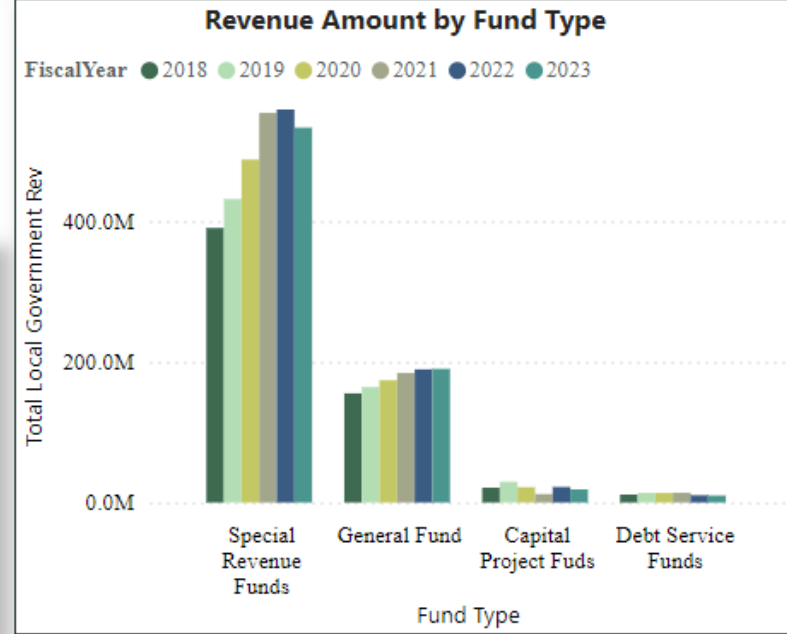
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County or City City/Town County
Big 7 vs Rural Big 7 Rural
Municipality All

CLEAR ALL SLICERS

Rev Name L1	2018	2019	2020	2021	2022	2023
Miscellaneous Revenues	20,594,899	26,294,587	25,392,609	26,945,398	27,024,983	24,691,161
Other Financing Sources	16,316,181	22,415,310	17,096,496	12,535,112	18,099,459	12,324,850
Taxes/Assessments	323,408,572	352,441,257	365,932,978	386,305,422	403,072,585	382,155,888
Entitlement Levy Tax Transfer	2,115,215	1,229,686	1,170,533	1,136,613	1,048,648	1,092,840
General Property Taxes	298,347,546	324,096,523	339,044,956	355,053,554	370,159,414	351,218,562
General Sales and Use Taxes	302,705	255,329	201,385	230,878	360,216	268,190
Penalties and Interest on Delinquent Taxes	802,873	696,219	706,817	1,046,857	1,859,784	1,072,595
Property Taxes on Other Than Assessed Valuation	21,771,646	26,074,178	24,693,737	28,680,678	29,349,581	28,133,753
Tax Title and Property Sales	68,587	89,323	115,550	156,843	294,942	369,948
Total	578,531,946	639,575,983	697,615,448	765,024,788	781,475,998	752,507,051



Expenditures

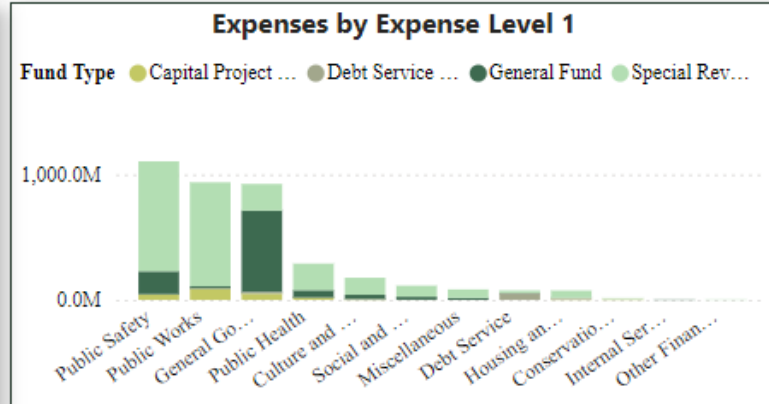
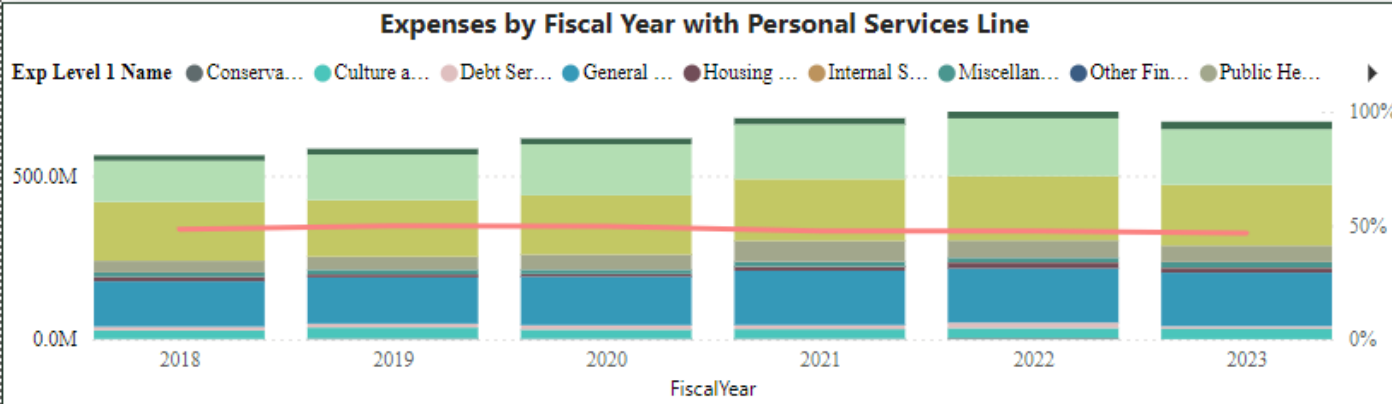
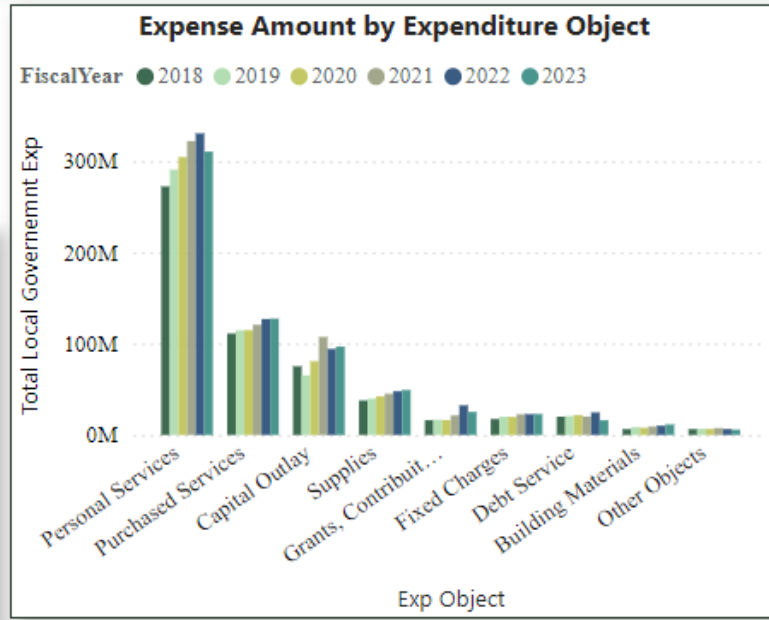
Local Government Dashboard

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County or City City/Town County
Big 7 vs Rural Big 7 Rural
Municipality All

Exp Name L1	2018	2019	2020	2021	2022	2023
Public Safety	179,799,007	172,132,445	180,759,043	188,809,330	196,620,301	185,862,410
Civil Defense	4,712,569	4,618,842	4,897,542	6,458,371	7,028,833	6,461,492
Coroner Services	1,650,150	1,847,601	1,655,519	1,814,325	2,501,180	1,982,981
Detention and Correction Services	51,999,897	51,126,704	52,663,166	51,142,709	57,839,062	53,610,676
Fire Protection and Control	8,809,113	9,658,885	9,390,858	11,101,439	10,600,855	12,639,426
Law Enforcement Services	86,885,241	85,896,513	86,896,260	89,340,785	96,595,666	88,431,954
Other Emergency Services	22,179,716	15,290,861	21,464,669	25,153,773	17,116,040	17,025,117
Probation and Parole Services	1,256,792	1,110,373	1,123,707	1,046,673	1,262,373	939,066
Protective Inspections	670,179	743,092	784,801	816,777	812,325	970,894
Total	562,539,185	582,610,686	614,187,535	676,027,681	695,961,746	665,371,879



Comparison #1



LEGISLATIVE
FISCAL DIVISION

Local Government Dashboard

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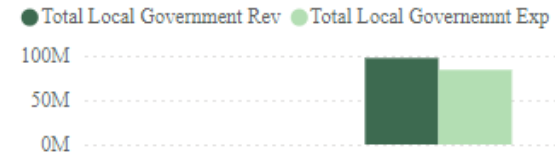
County or City Big 7 vs Rural Fiscal Year Municipality

County

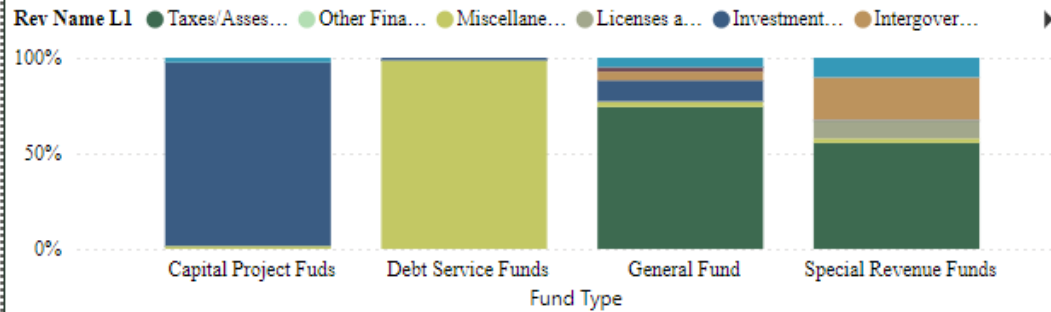
Big 7

CLEAR ALL SLICERS

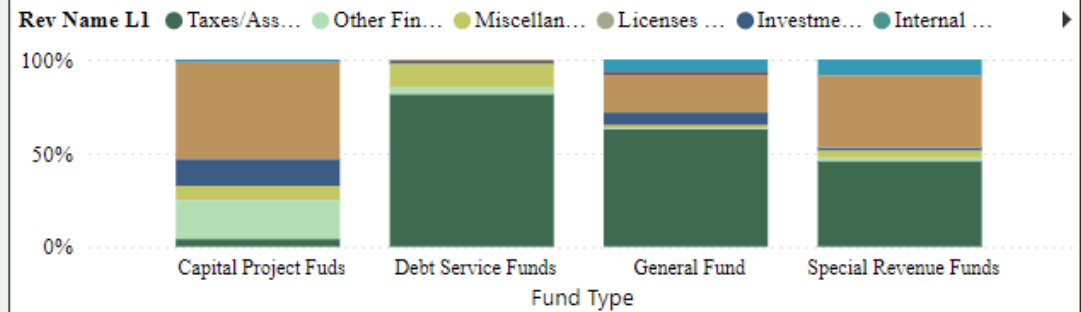
Local Government Revenues and Expenses



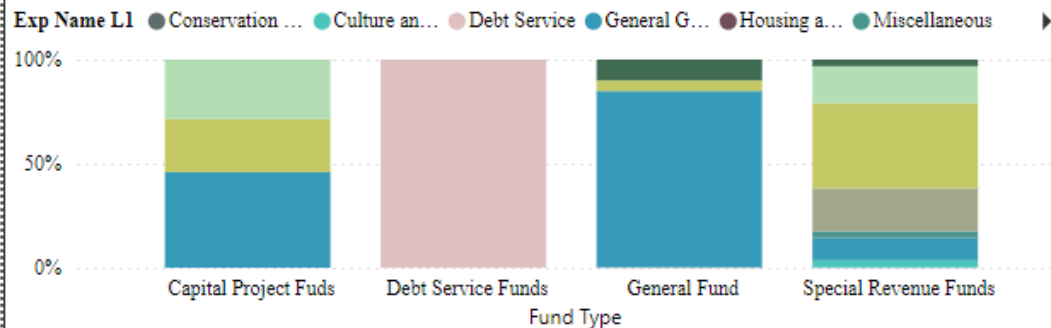
Total Local Government Rev by Fund Type and Rev Name L1



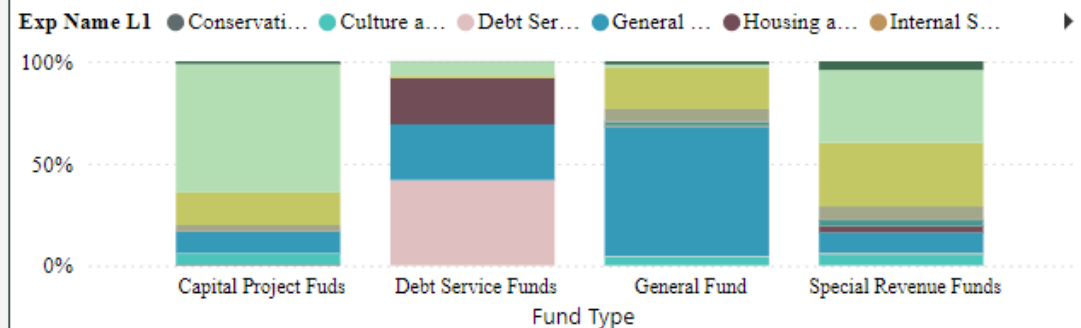
Total Rev without Selected Municipality by Fund Type and Rev Name L1



Total Local Government Exp by Fund Type and Exp Name L1



Total Exp without Selected Municipality by Fund Type and Exp Name L1



Comparison #2



Local Government Dashboard

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County or City

County

Big 7 vs Rural

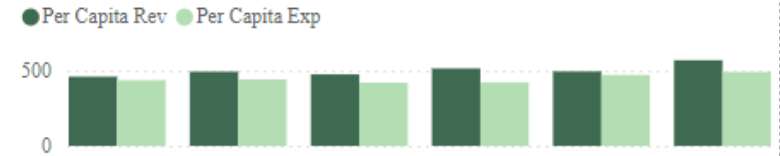
Big 7

Municipality

County 1

CLEAR ALL SLICERS

Per Capita Rev and Per Capita Exp by Fiscal Year



Per Capita Revenue for Selected Municipality

Rev Name L1	2018	2019	2020	2021	2022
<input checked="" type="checkbox"/> Taxes/Assessments	259.12	340.21	303.98	317.69	321.12
General Property Taxes	258.39	339.59	303.54	317.18	320.41
Penalties and Interest on Delinquent Taxes	0.47	0.42	0.34	0.42	0.41
Property Taxes on Other Than Assessed Valuation					
Tax Title and Property Sales	0.25	0.20	0.11	0.09	0.09
<input checked="" type="checkbox"/> Other Financing Sources	61.23	2.28	1.85	1.42	1.42
<input checked="" type="checkbox"/> Miscellaneous Revenue	8.60	8.03	0.71	11.31	11.31
Total	459.11	492.38	474.46	514.03	498.26

Total Per Capita Revenue without Selected Municipality

Rev Name L1	2018	2019	2020	2021	2022	2023
<input checked="" type="checkbox"/> Taxes/Assessments	536.44	547.51	576.39	598.36	616.90	736.94
<input checked="" type="checkbox"/> Other Financing Sources	13.32	44.50	31.74	23.76	34.14	30.87
<input checked="" type="checkbox"/> Miscellaneous Revenues	36.60	45.81	43.43	44.70	44.30	50.41
<input checked="" type="checkbox"/> Licenses and Permits	4.76	4.86	4.90	5.59	5.24	5.40
<input checked="" type="checkbox"/> Investments and Royalty Earnings	11.73	24.81	23.28	8.78	7.18	45.05
<input checked="" type="checkbox"/> Internal Services	2.21	2.20	2.37	8.29	4.88	9.41
<input checked="" type="checkbox"/> Intergovernmental Revenues	263.28	267.80	342.47	422.75	417.55	498.02
Total	805.50	866.73	948.42	1,020.00	1,032.49	1,180.69

Per Capita Expenses for Selected Municipality

Exp Name L1	2018	2019	2020	2021	2022	2023
<input checked="" type="checkbox"/> Public Safety	199.29	162.40	154.25	132.08	159.44	168.50
Detention and Correction Services	76.19	80.26	77.46	74.46	89.39	98.41
Law Enforcement Services	115.59	72.63	68.95	50.25	61.70	61.11
Coroner Services	3.07	3.65	2.61	2.86	3.13	2.99
Civil Defense	1.65	1.79	2.26	1.76	1.56	1.70
Public Safety	1.38	2.16	1.32	1.39	1.79	1.51
Fire Protection and Control	1.15	1.63	1.36	1.07	1.59	2.40
Total	435.37	441.40	418.96	420.85	470.06	490.21

Total Per Capita Expenses without Selected Municipality

Exp Name L1	2018	2019	2020	2021	2022	2023
<input checked="" type="checkbox"/> Public Safety	281.17	268.54	283.48	299.44	300.76	356.20
<input checked="" type="checkbox"/> Public Works	218.46	234.12	262.93	278.04	288.27	357.96
<input checked="" type="checkbox"/> General Government	235.61	226.50	240.81	267.17	255.03	326.84
<input checked="" type="checkbox"/> Public Health	60.16	64.06	72.18	97.50	78.85	82.26
<input checked="" type="checkbox"/> Culture and Recreation	46.58	57.16	46.56	47.41	50.10	65.98
<input checked="" type="checkbox"/> Social and Economic Services	25.78	26.60	26.41	27.25	30.51	43.87
<input checked="" type="checkbox"/> Debt Service	25.05	26.06	30.16	26.27	38.23	25.86
<input checked="" type="checkbox"/> Housing and Community Development	30.00	20.61	17.21	26.99	36.80	38.53
Total	786.10	791.34	834.68	909.75	911.90	1,047.69

FUTURE SLIDERS & PROGRESS WITHIN THE MODEL

- Currently working with MACO & The League to ensure data is accurately represented
 - Still gathering data from counties (41) and cities and towns (70)
- Big 7 Counties vs Rural Counties
- Real vs. Nominal Historical Data
- Integration of other LFD models to improve the accuracy of historical and forecasted financial data