



*Advancing
Government
Accountability*



Public Attitudes Toward Government Accountability and Transparency

Relmond Van Daniker, DBA, CPA
Executive Director
AGA



*Advancing
Government
Accountability*



Budgeting – planning for the administration

- Leadership, responsibility

Accounting – relationship between the appropriation and the actual expenditures

- Federal & state differences
- Audits

Performance – what did we get for our money

- Quantitative vs. Qualitative

Reporting – how and to whom should the information be reported



*Advancing
Government
Accountability*

Public Attitudes Toward Government Accountability and Transparency 2010

- Follow-up to 2008 poll on attitudes and opinions towards government financial management and accountability to tax payers.
- Survey was conducted online within the United States by Harris Interactive on behalf of the AGA between November 30 and December 7, 2009 among 1,024 adults aged 18 or over. Propensity score weighting was used to adjust for respondents' propensity to be online.
- “We commissioned the survey for a second time to shed some light on the way the public perceives those issues relating to government financial accountability and transparency that are important to our members. Nobody is pretending that the figures are a shock, but we are encouraged to have seen some improvements since 2008.”
 - Relmond Van Daniker, DBA, CPA
Executive Director, AGA





*Advancing
Government
Accountability*



Public Attitudes Toward Government Accountability and Transparency 2010

- 75% of Americans believe that the availability of government financial management information is very important
- The public is least satisfied with the financial management information they're receiving from the federal government
- After hearing a description of Recovery.gov, 76% indicated they would be likely to either visit or return to the site
- Approximately 80-90% voted in the 2008 federal, state and local elections. Roughly 75% of these people say that financial management information was an important factor in their decisions
- Overspending and/or wasting money is a top concern about government financial management across all levels
- Reflecting the past two years, the public generally considers state and local government financial reporting to have stayed the same, and federal to have gotten worse



*Advancing
Government
Accountability*



Solid Findings, AGA Moves Forward

- “The survey results include some extremely stark, unambiguous findings. Public levels of dissatisfaction and distrust of government spending practices came through loud and clear, across every geography, demographic group and political ideology. Worthy of special note, perhaps, is a 67 percentage point gap between what taxpayers expect from government and what they receive.”

- Jennifer Haskins, Harris Interactive

- “AGA members working in government at all levels are in the very forefront of the fight to increase levels of government accountability and transparency. We believe that the traditional methods of communicating government financial information – through reams of audited financial statements that have little relevance to the taxpayer – must be supplemented by government financial reporting that expresses complex financial details in an understandable form. Our members are committed to taking these concepts forward.”

- Relmond Van Daniker, DBA, CPA
Executive Director, AGA



*Advancing
Government
Accountability*

Improving Communication Between Government and Taxpayers

AGA is committed to increasing the levels of transparency and accountability and driving understanding among the general public.

Citizens have a right to an understanding of how governments are spending their money and if it is being efficient and effective.

Not many governments are communicating this information to their citizens and if they do, the information is too technical for the average citizen.





*Advancing
Government
Accountability*

Citizen Communications Effort

AGA believes that governments should communicate information to their taxpayers in a way that is:

- Clear and understandable
- Updated regularly and often
- Delivered to all and easy to locate
- Honest in breadth and technically accurate in detail

AGA's four-page Citizen-Centric Reporting model provides practical assistance to help governments achieve this.





*Advancing
Government
Accountability*



Constructing A Report Doesn't take a Super Human Effort!

Resources Available:

- Content Guidelines
- Design Guidelines
- Media and Communications Templates
- Completed Reports – Don't Reinvent the Wheel!



*Advancing
Government
Accountability*



AGA Citizen-Centric Reporting Model Content Guidelines

- Page 1
 - o Strategic Objectives - What we're required to do
 - o Demographic information
- Page 2
 - o Notable Accomplishments - top services
 - o Performance metrics (non-financial) for services
- Page 3
 - o Revenues and Expenses - pie charts
- Page 4
 - o What's Next? Future Challenges?
 - o Infrastructure items



Advancing
Government
Accountability



What is the Government Chartered to do?

Vision Statement

Strategic Goals

How the government
is organized

Demographics

Table of Contents



Contents:	
A report on county performance	2
The 2011 budget	2-3
Challenges and opportunities	4
Contact us	4

About Polk County

Located in northwestern Wisconsin, Polk County contains an incredible variety of natural beauty in its lakes and rivers, small towns, rolling hills, farms and forests. The county is bordered on the west by the St. Croix River, a federally designated wild and scenic river, with the magnificent St. Croix dalles forming the heart of Interstate State Park (below left). Rural in nature, the county has no city with a population over 3,000.

Polk County was organized in 1853, and over the past decade has been one of the fastest-growing counties in Wisconsin. It has a diverse economy with a mix of agriculture, tourism, manufacturing, and services. Its proximity to a large metropolitan area has served to provide a ready market for goods produced here as well as a demand for recreational activities including boating, fishing, hunting, snowmobiling, hiking, biking and skiing.



Quick facts:

Land area: 956 square miles

Number of lakes: 437

Population (2010 estimate): 46,171

Population growth, 2000—2010 (est.): 11.7%

Median household income: \$50,346

Unemployment rate (Nov. 2010): 7.6%

County Organization and Services

Polk County provides services to its citizens in law enforcement, child support collection and child protection, transportation and nutrition for older citizens, maintains a 515 mile highway system, provides public health services including immunization and restau-

rant inspections, works to protect our natural resources including our groundwater and lakes, ensures orderly development through planning and zoning, operates the county detention center and court system, provides assistance to veterans, the elderly and disabled, oper-

ates a long-term care and rehabilitation facility, a library, 5 county parks, a recycling center, and manages 17,144 acres of county forest. The county does so through the efforts of 589 employees organized into 30 departments and funded by a \$58 million annual budget.

Mission:

To serve and represent the public with integrity

Vision:

Improved quality of life for all who live, work, and play in Polk County

Strategic Priorities:

- Foster a diverse economic base
- Promote quality education for all
- Design good land use practices that recognize distinctions
- Preserve and enhance the environment
- Maintain a responsive transportation system



*Advancing
Government
Accountability*

AGA Citizen-Centric Reporting Model Content Guidelines

- Page 1
 - o Strategic Objectives - What we're required to do
 - o Demographic information
- Page 2
 - o Notable Accomplishments - top services
 - o Performance metrics (non-financial) for services
- Page 3
 - o Revenues and Expenses - pie charts
- Page 4
 - o What's Next? Future Challenges?
 - o Infrastructure items





Advancing
Government
Accountability



Performance Information on Key Missions and Services

- * Obtain input from citizens on what measures they would like to see included
- * Report on non-financial outcomes for 3 or 4 key missions or services (public safety, public health, roads, parks and recreation, schools)

How Have We Progressed?

Selected Key Performance Indicators:

Area	Goal	Indicator	Baseline	2011 plan
Economic development	Promote the agricultural industry	Limestone products from the county quarry	\$491,000	\$492,000+
	Encourage and develop tourism and local business	Sales tax collections in Polk County	\$2.1 m	\$2.2 m
Quality education	Provide educational opportunities to preserve links to the past	Schools participating in the Polk County Museum program	5	7
Land use practices	Support land uses that grow a strong economy	Number of land use permits	660	660
Environmental protection	Safeguard public and environmental health	Tons of material recycled by the county	3035	3300
Transportation	Recreational trail development and maintenance	Miles of recreational trails	393	393
	Maintain and improve the road system	Pavement quality index (higher = better)	6.8	7.0
Quality of life	Safeguard public and environmental health	High school students who smoke	18.2%	17%
		Childhood immunization rates	99%	99%

The 2011 Budget: Where Your Tax Dollar Goes

All Other \$0.07 Administration and Operations \$0.17 Highways \$0.18 Det. Services \$0.16 Health and Human Services \$0.79 Law Enforcement Courts \$0.94



Did you know?
The Polk County Highway department plows 1,079 lane miles of roads after every significant snowfall.

The measures reported on this page are based on input from the citizens of the county. What measures would you like to see reported? Let us know by contacting us at the address on the last page.



*Advancing
Government
Accountability*



AGA Citizen-Centric Reporting Model Content Guidelines

- Page 1
 - o Strategic Objectives - What we're required to do
 - o Demographic information
- Page 2
 - o Notable Accomplishments - top services
 - o Performance metrics (non-financial) for services
- Page 3
 - o Revenues and Expenses - pie charts
- Page 4
 - o What's Next? Future Challenges?
 - o Infrastructure items



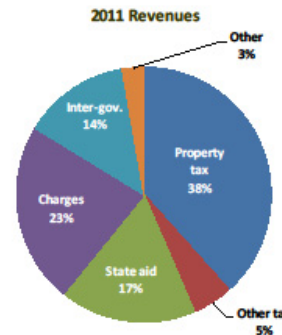
Advancing
Government
Accountability



Revenues and Expenditures

- * Include revenue and cost data for major areas
- * Use pie charts
- * Reference audit conducted

Budget in Brief: Revenues and Expenditures



Resources	2010 Budget	2011 Budget
Fund Balance	550,761	935,000
Revenues		
General Property Tax	20,866,063	21,006,760
Other Taxes	2,566,150	2,795,170
State Aids	9,128,200	9,514,443
Public Charge for Services	12,113,575	12,453,433
Intergovernmental Revenue	7,125,708	7,205,203
Other Revenue	1,341,800	1,667,806
Other Financing Sources	1,247,675	2,607,168
Total Resources	54,189,171	57,249,983

Examples of Resources:

Other Taxes: Sales tax

State Aids: State general revenue sharing funds and grants

Public Charge for Services: Permit fees

Other Revenue: Interest income

Other Financing Sources: Internal fund transfers

Expenditures	2010 Budget	2011 Budget
Personnel	29,568,275	30,602,656
Operating	12,851,770	16,030,169
Professional Services	6,321,845	6,142,028
Supplies & Expenses	4,114,575	3,904,029
Fixed Charges	958,625	942,523
Other	924,842	473,578
Total Expenditures	54,739,932	58,184,983

Examples of Expenditures:

Professional Services: Medical services for clients

Supplies & Expenses: Road salt, gasoline for patrol cars

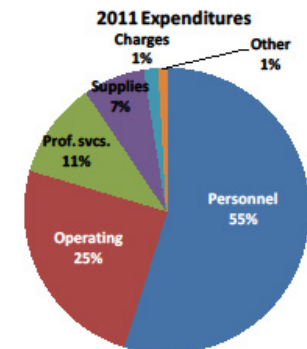
Fixed Charges: Insurance premiums

Other: Capital outlay

Did you know?

The vast majority of county expenditures are mandated by state or federal law.

Did you know?
The county share of the property tax bill is only about 20% for the average taxpayer. The other 80% goes to help fund your school and city/town.





*Advancing
Government
Accountability*



AGA Citizen-Centric Reporting Model Content Guidelines

- Page 1
 - o Strategic Objectives - What we're required to do
 - o Demographic information
- Page 2
 - o Notable Accomplishments - top services
 - o Performance metrics (non-financial) for services
- Page 3
 - o Revenues and Expenses - pie charts
- Page 4
 - o What's Next? Future Challenges?
 - o Infrastructure items

Future Challenges and Economic Outlook

* Include items specific to the community that will have future effects (economic changes, tax cuts or increases, major new employer, employer leaving, unemployment, technological improvements, infrastructure improvements, education, environmental aspects, being transparent, etc)

* Ask for feedback by including a contact name and contact information

Looking To The Future

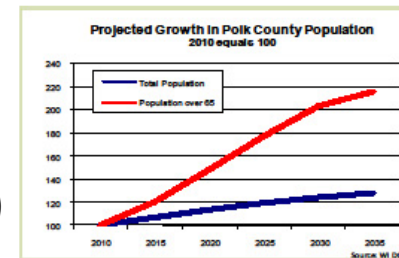
Although Polk County enjoys a strong competitive advantage due to its location and resources, the recovery from the worst recession in 75 years remains painfully slow. Much of the county's tax base is in residential property, which has declined in value for the past two years and shows no immediate sign of significant recovery, limiting the property tax as a funding source. Loss of a major employer in the southern part of the county will also create a challenge, although some recent announcements of new development may moderate this impact. The State and federal governments face

their own significant budget issues, meaning the level of support provided the county will inevitably be reduced. On the expenditure side, the county's aging population and economic circumstances place great pressure on county services.

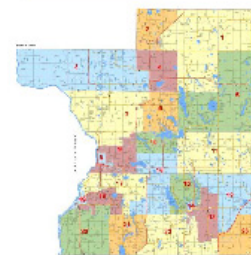
There are a few bright spots on the horizon, however. The local economy seems to be recovering faster than the State, with sales tax collections rapidly approaching pre-recession levels. Much of this is doubtlessly a result of increased tourism, but increased incomes also play a role

For the longer term, the twin challenges of population growth in many

areas of the county and an aging population will again shape county budgets and programs (see chart below). New development in the lakes areas will again require additional vigilance to protect natural resources, and increased traffic will put pressure on the county's road system. An aging population will require more services in transportation, health care, and long-term care. Careful, long-term planning and budgeting will enable the county to meet these challenges despite extremely tight budgets and continue to provide the services citizens want efficiently and effectively.



Did you know?
Every year, Polk County provides 32,930 meals to the elderly through our nutrition programs, helping them to continue to live independently.



Polk County Board of Supervisors			
District	Supervisor	District	Supervisor
1.	Harry Johansen	13.	Russell E. Arcand
2.	William F. Johnson IV	14.	Warren Nelson
3.	Dean K. Johansen	15.	Jay Linke
4.	Patricia Schmidt	16.	Diane Stoneking
5.	Herschel Brown	17.	Kristine Kremer-Hartung
6.	Kathryn Kienholz	18.	Larry Jepsen
7.	Marvin Caspersen	19.	Kim A. O'Connell
8.	Wendy Rattel	20.	Gary Bergstrom
9.	James S. Edgell	21.	Neil L. Johnson
10.	Brian R. Masters	22.	Larry Voelker
11.	Ken Sample	23.	Gerianne Christensen
12.	Craig Moriak		

Dana Frey, County Administrator

Questions? Comments? See: www.co.polk.wi.us or email deptadmin@co.polk.wi.us
Administration, 100 Polk Plaza Suite 220, Balsam Lake WI 54801 (p)715-485-8848



*Advancing
Government
Accountability*



Design Guidelines

Visual Appeal & Readability

Use of Pictures and Graphics, Color

Ample White Space (not text heavy)

Free of technical jargon

Professional designer or publishing software





Advancing
Government
Accountability



www.agacgfm.org/citizen

Content Guidelines

Design Guidelines

Templates –

Microsoft Publisher

Microsoft Word

In-Design

Completed Reports



Our City is Unique

Ecab inbiliquam fuga sit et earchil milites animarum endit, cuto comono paragnis el iur allicis ea illicite ipitara riant, officiu inquilubuspero ea antibusapici quaereturum, quis expla volentempis quis qui volupidit eribus ipsam, quis quides molispam quas ad que optatibus duntiam nam sequi delectrum iniquat.

Doluptatque niamagi import aut od quis remite molotepere corenditas eatur ma ut accata sument aut ut unatu et ut escepelque conimn eiet voltorpor molore volupidit mi, aut laces maio velotero vitatum nuntium enditiam, quis autu quam, culpaur hilibi il iit ut accatum rebusus eatur nu, essiti que parcia con nem quam reiciandit, nos ex assum aut facid magna sit facepel

How the City Operates

The City of Tallahassee is organized and operates under a council/manager form of government. The four city commissioners and an elected mayor who serves in a leadership capacity, provide policy direction. The City Commission appoints the city manager, city attorney, city treasurer, clerk, and city auditor. Collectively, the appointed officials are responsible for all administrative aspects of the government, with most of the administrative and operational functions falling under the purview of the city manager.

Ecab inbiliquam fuga sit et earchil milites animarum endit, cuto comono paragnis el iur allicis ea illicite ipitara riant, officiu inquilubuspero ea antibusapici quaereturum, quis expla volentempis quis qui volupidit eribus ipsam, quis quides molispam quas ad que optatibus duntiam nam sequi delectrum

Table of Contents

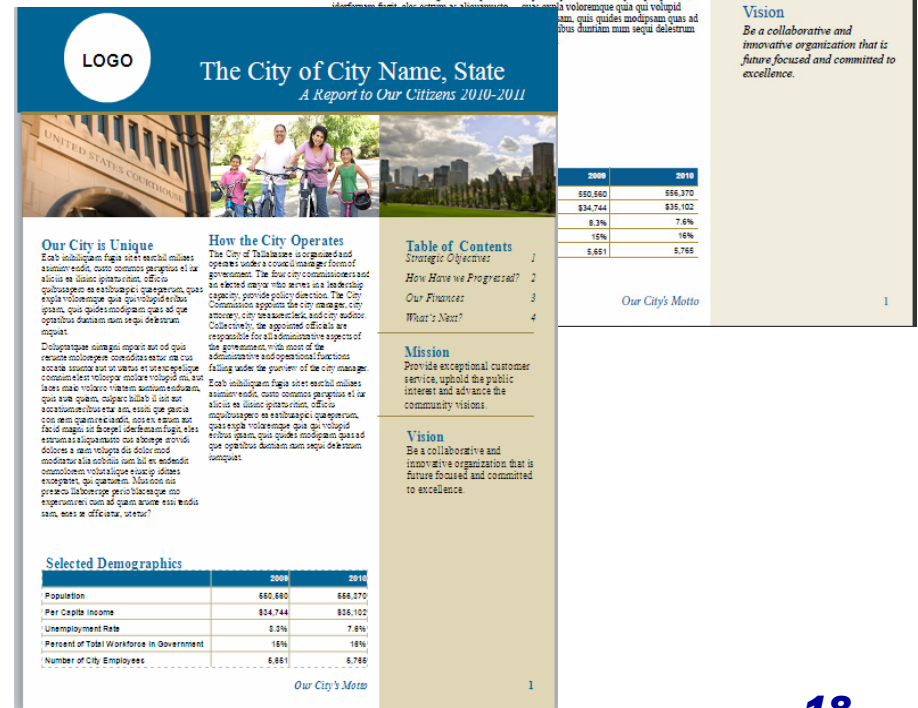
Strategic Objectives	1
How Have we Progressed?	2
Our Finances	3
What's Next?	4

Mission

Provide exceptional customer service, uphold the public interest and advance the community vision.

Vision

Be a collaborative and innovative organization that is future focused and committed to excellence.



Our City is Unique

Ecab inbiliquam fuga sit et earchil milites animarum endit, cuto comono paragnis el iur allicis ea illicite ipitara riant, officiu inquilubuspero ea antibusapici quaereturum, quis expla volentempis quis qui volupidit eribus ipsam, quis quides molispam quas ad que optatibus duntiam nam sequi delectrum iniquat.

Doluptatque niamagi import aut od quis remite molotepere corenditas eatur ma ut accata sument aut ut unatu et ut escepelque conimn eiet voltorpor molore volupidit mi, aut laces maio velotero vitatum nuntium enditiam, quis autu quam, culpaur hilibi il iit ut accatum rebusus eatur nu, essiti que parcia con nem quam reiciandit, nos ex assum aut facid magna sit facepel

How the City Operates

The City of Tallahassee is organized and operates under a council/manager form of government. The four city commissioners and an elected mayor who serves in a leadership capacity, provide policy direction. The City Commission appoints the city manager, city attorney, city treasurer, clerk, and city auditor. Collectively, the appointed officials are responsible for all administrative aspects of the government, with most of the administrative and operational functions falling under the purview of the city manager.

Table of Contents

Strategic Objectives	1
How Have we Progressed?	2
Our Finances	3
What's Next?	4

Mission

Provide exceptional customer service, uphold the public interest and advance the community vision.

Vision

Be a collaborative and innovative organization that is future focused and committed to excellence.

	2009	2010
Population	650,660	656,370
Per Capita Income	\$34,744	\$36,102
Unemployment Rate	8.3%	7.6%
Percent of Total Workforce in Government	16%	16%
Number of City Employees	5,861	5,768

Our City's Motto

1

Selected Demographics

	2009	2010
Population	650,660	656,370
Per Capita Income	\$34,744	\$36,102
Unemployment Rate	8.3%	7.6%
Percent of Total Workforce in Government	16%	16%
Number of City Employees	5,861	5,768

Our City's Motto

1



*Advancing
Government
Accountability*



Distribution – Get the Information to Your Taxpayers

- Print in local newspaper
- Post to website
- Print bulk copies – libraries, grocery stores, city hall, schools
- Hold a press conference
- Mailing lists
- Governor’s office, City/County Officials
- Activist Groups, League of Women Voters



*Advancing
Government
Accountability*



Obtain and Track Feedback

- What do Your Citizens Think About the Report?
- Do they Want to See Other Items Included?
- Web statistics – Hits on Page Report is Located
- Calls to Government Offices
- Mentions in the Media



*Advancing
Government
Accountability*



Completed Reports

AGA

State:

State of Oregon

State of Nevada

State of Maryland

State of South Carolina

State of Texas

State of Washington

State of Washington Audit

TN Comptroller of the Treasury

Office of Management Services,
Comptroller of the Treasury,
State of Tennessee

Massachusetts Developmental
Disabilities Council

Idaho State Police

Federal:

Architect of the Capitol

Denali Commission

U.S. Coast Guard

U.S. DoD

U.S. Dept of the Interior

USAID

General Services Administration

National Science Foundation

Treasury Franchise Fund



Completed Reports Posted at <http://www.agacgfm.org/citizen/completed.aspx>



*Advancing
Government
Accountability*



Completed Reports (cont'd)

County:

Blount County, Tennessee
Clark County, Washington
Palm Beach County Tax Collector, Florida
Guilford County, North Carolina
Saint Louis County, Minnesota
King County, Washington
Maricopa County, Arizona
Benton County Treasurer, Washington
Springfield-Greene County Health
Department
Pinal County, Arizona
Polk County, Wisconsin

Other:

FMI Canada Riverview Psychiatric Center
Guam Community College Dorothea Dix Psychiatric Center

City:

City of Portland, Oregon
City of Saco, Maine
Washington D.C.
City of Tallahassee, Florida
Village of Los Lunas, New
Mexico
City of Bellevue, Washington
City of Jefferson, Missouri
City of Las Vegas, New Mexico
City of Stamford, Connecticut
City of Columbus, Indiana
City of Portsmouth, Virginia
City of Honolulu, Hawaii
City of Kauai, Hawaii



*Advancing
Government
Accountability*

AGA Citizen-Centric Reporting Model

AGA believes that these reports will make governments more accountable to their citizens, and will help Americans become better educated and better able to participate in government activities.

Citizen-centric reporting is an important practical step that governments can take in raising their game in accountability and transparency.

The program is an essential component of AGA's *Advancing Government Accountability* Mission.





*Advancing
Government
Accountability*



A pessimist sees difficulty in every opportunity.

An optimist sees the opportunity in every difficulty.



*Advancing
Government
Accountability*



Don't let the perfect get in the way
of the good.



*Advancing
Government
Accountability*



If one has to defend against all of the things that could go wrong, nothing will every be accomplished.



*Advancing
Government
Accountability*



What is CGFM?

- Earning the designation
 - Education
 - Examinations
 - Experience
 - Ethics

- Maintaining the certification
 - AGA Code of Ethics
 - Annual renewal
 - CPE requirements



*Advancing
Government
Accountability*



What makes the CGFM unique?

- Specialized focus on government financial management
- Broad coverage of various aspects of financial management at all levels of government



*Advancing
Government
Accountability*



Why CGFM: employer/public benefits

- Increased knowledge of government financial management
- Greater confidence on the job
- Better understanding of “big picture” of government
- Tool for identifying qualified candidates and training new employees
- Enhanced credibility, public confidence and employee value
- Commitment to professional development and continuing education



*Advancing
Government
Accountability*



Why CGFM: individual benefits

- Increased knowledge of government financial management
- Greater confidence on the job
- Better understanding of “big picture” of government
- Portable and tangible indicator of experience and knowledge
- Enhanced marketability throughout all levels of government
- Encourages employer incentives and continuing education



*Advancing
Government
Accountability*



AGA is the Thought Leader in Advancing Government Accountability and Transparency

www.agacgfm.org