

West Manheim Township



2019 Budget

West Manheim Township Administration

Marc Woerner
Township Manager, Zoning Officer
& Right-To-Know Officer

Miriam Clapper
Township Secretary

Heather Bair
Code Enforcement Officer

Jeanette Lepley
Treasurer

Brittany Sharp
Office Assistant

West Manheim Township Board of Supervisors

Harold Hartlaub, Chairman
Jeremy Ault, Vice Chairman
James Staaf
Brian Blettner
Terry Rynearson

C.S. Davidson~ Engineer
Stock and Leader~ Solicitor

**Board Meetings - 1st Thursday &
3rd Tuesday of each Month at 7pm
Caucus starts at 6 pm**

West Manheim Township Police Department

Chief Edwin Schneider

Sergeant Toby Wildasin
Pfc. Craig Snyder
Pfc. David Morris
Officer Joshua Bower
Officer Shawn Ricketts
Officer Justin Seibert
Officer Randy Wagner

Emergency Medical Technicians

Jerry Misner
Brian Bankert
Paul Storke, Jr
Eric Miller
Mike Rebert
Isaac Burke
Joshua Gursky
Colby Snyder
David Abbott, Jr.

Public Works Department

Jeff Rummel, Roadmaster
Robert Gregory
Terry Hockensmith
Brandon Martz
Paul Myers, Jr
Harold Bachman

Utilities/Maintenance Department

Tim Pfaff
Maurice Strausbaugh

Township Commissions & Boards

Planning Commission

Jim Myers
Andy Hoffman
Darrell Raubenstine
Duane Diehl
Jay Weisensale

**3rd Thursday of Month – 7 pm Township
Office**



Zoning Hearing Board

Jeff Garvick
Michael Hawkins
Holly Zumbrum
Ron Wentz
David Appleby

**Meets As Required
4th Tuesday of Month – 7 pm – Township
Office**

West Manheim Tax Collector

Ruth Neiderer

Recreation Board Members

Vacant, Chairman
Vacant, Vice Chairman
Kelli Reed, Secretary
Deb Marsh
Jeff Klenk
Adam Reed
Jonathan Smith
Colleen Smith
Nina Rynearson
Christina Sones

**2nd Tuesday of Month – 6 pm
Township Office**



Emergency Management Coordinator

Michael Hampton

About Us

West Manheim Township was established by an Act of Assembly of Pennsylvania on February 28, 1854. The first Township election was held at the home of Abraham Hershey on March 17, 1854. The first Supervisors elected from the newly created Township were Jacob Mummert and Michael Resh, for one year terms.

The rich history of structures, located in the Township, started in 1750 with the building of the St. David Lutheran and Reformed Church. However, perhaps the most notable of structures was the Mary Ann Furnace, erected in 1762. This was the first furnace located west of the Susquehanna River. The furnace was located in the Township due to the large amount of Chestnut Oak timber in the vicinity, which was burned into charcoal and used in smelting iron ore. Mary Ann Furnace's contribution to the history of the United States was to supply cannon balls and grape shot to the American Army and Navy during the American Revolution.

During the Civil War, on June 30, 1863, Confederate Troops, under the command of J.E.B. Stuart, passed through the Township and engaged Union Troops, under the command of Kilpatrick, in Hanover. Later in the afternoon, a small squad of Union Cavalry was watching the movement of a Confederate supply train, of 125 wagons, traveling through the Township, toward Jefferson. An attachment of 100 Confederate Soldiers engaged the Union Squad and after several shots were exchanged, the Union Cavalry withdrew with one soldier wounded. This was the only skirmish fought on Township soil during the Civil War. On July 1, 1863, Union General Sedgwick moved 16,000 soldiers through the Township on his way to Gettysburg.

In 1960, the population of West Manheim Township was 1,265. This was the first census taken after the creation of the Township. In 1990, the population by census had been established at 4,590.

The highway system within the Township has changed from the approximate 20 miles of unimproved roads in 1854 to the approximate 8 miles of improved State roads and the approximate 76 miles of Township roads. Snow removal and maintenance of Township roads has also changed. From 1854 to 1954, Township policy was to hire farmers and their horse teams or tractors to help with snow removal and maintenance. From 1954 to 1980, the Township employed 2 part-time men and a Roadmaster, who was an elected Supervisor, to work on the roads. From 1980 to present day, the Supervisors appoint a Roadmaster. Today, the Public Works crew consists of 4 full-time and 2 part-time employees. The earliest record of \$394.30 was spent in 1888 for road maintenance.

The Municipal Government structure for West Manheim Township has also changed its face from the past. West Manheim Township was the first municipality in York County to adopt a Comprehensive Plan for land planning. The Township adopted its first Zoning Ordinance and Subdivision and Land Development Ordinance in 1969. These Ordinances and their amendments allow the Township to plan an orderly development of the community.

Police protection began in 1979 with the appointment of a full-time Police Chief. Before 1979, police protection for the Township consisted of part-time Township Police Officers and the Pennsylvania State Police. Since 1979, the Township Police force has grown to include a Police Chief and eight full-time Police Officers.

From 1854 to 1960, all Township functions were held at the private home of an elected official. The Township in 1955 made a purchase of a tract of land from Oscar Nace. This tract of land contained a building that was used to house the Township Road Equipment. In 1960, The Township added an addition to the existing structure to conduct Township Meetings and in 1973 another building was constructed to add garage space and an office/meeting area. The Township's Municipal Offices are currently located at 2412 Baltimore Pike.



Marc Woerner, Township Manager

2412 Baltimore Pike

Hanover, PA 17331

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E-Mail: mwoerner@westmanheimtwp.com

Website: www.westmanheimtwp.com

November 20, 2018

EXECUTIVE SUMMARY

Supervisors and Residents of West Manheim Township,

I am respectfully submitting the 2019 budget for West Manheim Township. The budget meets the requirements of the Second-Class Township Code as well as the Commonwealth of Pennsylvania. The budget is designed to take into account the needs of the township for 2019, but also maintains a financial vision for the future. There is no way to predict what the future will hold. However, the future will be full of challenges and the township should be prepared to the best of its ability. The 2019 budget is the spending plan and policies for the coming year.

The 2019 budget was developed utilizing a budget committee process. The committee was made up of two township supervisors and township staff. After several committee meetings and several drafts, a final draft version was presented to the entire Board of Supervisors for consideration.

The budget committee worked through numerous issues, such as, infrastructure improvements, public health safety and welfare, emergency services and recreation. All of these services are critical to the residents of West Manheim Township. While the above services are not a comprehensive listing, all of the services need to be addressed as part of the budget. How can the township provide for these services and maintain an equitable tax environment? Each category was scrutinized and revised to address the revenue constraints.

- General Fund -

- The Board of Supervisors approved the rate for the Per Capita Tax be set to zero for 2019. The collection costs of the Per Capita Tax are high and is considered by many to be a nuisance tax. The millage rate for West Manheim in 2019 will be 4.6 mils. This is an increase of .1 mils to offset the reduction of the Per Capita Tax rate.
- Budgetary revenue projections come from four main sources - real estate taxes (58%), local enabling taxes (27%), pension/foreign fire (4%), and public safety (9%). Budgetary expenses are largely fixed at 86%.
- New housing construction continues to progress, and as such, the projection of real estate transfer taxes (RETT) have been increased from 2018. RETT revenue projection for 2019 is \$200,000. Economic factors could impact the RETT and revenue could be reduced. The RETT is totally dependent upon real estate being bought or sold, so there are no guarantees on this revenue stream.

EXECUTIVE SUMMARY cont.-

- The budget does not increase the number of full-time employees, although an additional police officer is accounted for. Township staff has worked very hard to assume job duties to make the best use of personnel resources. It is a result of the employees' hard work that the township can provide a high level of resident services.
- Water quality - A stormwater assessment was adopted in 2017 and implemented in 2018. Residents of benefitted properties (all parcels, no exemptions) saw their first assessments in 2018. The stormwater assessment was a result of the township's involvement in the York County Stormwater Consortium to improve water quality. The improvement in water quality is an unfunded mandate that has been required and passed down to the township by the United States Department of Environmental Protection and the Pennsylvania Department of Environmental Protection. The township's fees for participation in the consortium increased from about \$2,000 per year in 2017 to over \$56,000 per year for years 2018-2022. The stormwater assessment was a necessary revenue stream to offset the township's participation in achieving the required water quality improvements. Benefitted properties are assessed annually and no increase is expected or planned for in 2019.
- Fire Protection - A fire hydrant assessment was adopted in 2017 and implemented in 2018. For each hydrant that is in service, the township is charged approximately \$30 per hydrant, per month. The township has approximately 150 hydrants, equaling about \$4,600 per month, or \$56,000 annually. The township was able to carry the cost of the hydrant rental for many years. With costs continuing to rise, a new revenue source was required for 2018 and into the future. Hydrants are assessed annually and no increase is expected or planned for 2019.
- Health Insurance - As part of our continued partnership with Benecon and the Intergovernmental Insurance Cooperative, the township has received a total surplus distribution in 2018 for plan year 2017 in the amount of \$79,237.71. The surplus distribution funds are a result of the township's reduced number of claims and the expenses for that plan year. Although surplus distribution funds can not be fully relied on, the township's continued participation in the cooperative provides the most cost-effective coverage for its employees at the least cost for the township. While rates for the industry are projected to increase at least 8% in 2019, the township's rate is only increasing 3.1%. This is a significant savings.
- Beginning in 2019, road projects have been supplemented by \$100,000. State allocations from Liquid Fuels are inadequate at approximately \$308,000 annually. Road projects are expensive and that amount is not enough to maintain the road infrastructure. Hence the reason for additional funds from the general fund. The use of monies from the general fund are unrestricted.
- Capital Fund -
 - The capital fund is funded by a transfer from the general fund to the capital fund. The planned transfer amount to the capital fund for 2019 is \$396,967.

EXECUTIVE SUMMARY cont.-

- Capital Fund cont. -

- Capital funding is an absolute necessity for planned vehicle and equipment replacement, as well as, major asset maintenance, repair and replacements.
- The township building currently has no source of back up power. As a emergency command center and 24/7/365 police department, a back up power source is critical. The capital fund begins to provide half of the estimated funds for a building generator.
- The fund also provides funding for future replacement of computer servers, HVAC rooftop units, and parking lot restoration.
- The fund also provides funding for the municipal building roof restoration. 2019 will be phase three of a five phase plan.

- Sewer Fund -

- There are no increases expected or projected to be imposed by West Manheim Township for residents on its public sewer. However, it is important to note that West Manheim does not have any control over rates that are charged to West Manheim by Penn Township for treatment of wastewater. We expect revenues to increase as new customers are brought online by additional home construction.
- Transfers to the sewer reserve fund are expected in 2019. Reserve funds are allocated for upgrades and future improvements of the sewer system. Currently, the township's sewer system provides for collection and conveyance of wastewater to pump stations and ultimately to our neighbor, Penn Township for wastewater treatment. Funds collected in the sewer fund are designated to be used only for the public sewer and its continued operation, maintenance, and upgrades.

- Recreation Fund -

- Recreation fees are required to be paid on each residential parcel that is being developed. Additional revenue would come from new construction on residential parcels at the final subdivision plan approval process. Currently, the recreation fees are \$1,200.00 per parcel.
- Recreation fees that are paid by the developer are designated to be utilized for recreational purposes and cannot be used for anything else. As additional revenues are received by West Manheim they will be utilized for continued improvement at the recreation park.

EXECUTIVE SUMMARY cont.-

The budget sets the Township's annual General Operating Budget, as well as, the Highway Aid/Liquid Fuels Budget, the Recreation Park Budget and the Sewer Budget. The budget narrative is intended to provide supporting background data and information to enable the Board of Supervisors and the public to understand the Township's required needs for funding. The Township's needs are not only driven by a desire to maintain essential resident services, public safety and adequate infrastructure, but also by the unfunded mandates placed upon it by the Commonwealth of Pennsylvania and the Federal Government.

I would like to express my thanks to the Township staff and the Board of Supervisors for their help and support while creating the 2019 Budget. I am truly blessed to be able to serve West Manheim Township as its Township Manager.

Respectfully,

Marc

Marc Woerner
Township Manager

THE PURPOSE OF BUDGETING

- Financial budgets should be carefully prepared based on considerations of future events that could affect the business' financial performance and condition.
- Budgets that are not accurate will mislead managers, investors, creditors, and others who use the budgets to make decisions.
- Without an accurate budget, the business may not be able to meet short- and long-term financial obligations.

FINANCIAL MANAGEMENT



Mission and Goals of West Manheim Township

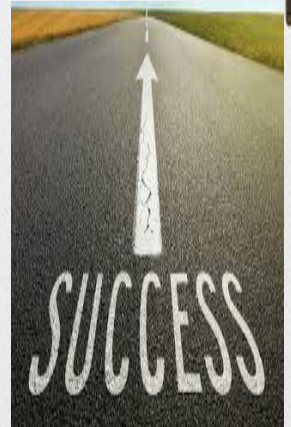
MISSION

West Manheim Township and its employees recognize the Value of Public Service and are dedicated to earn and maintain the Public Trust by holding ourselves accountable to the highest standards of Professional Conduct, Ethics, and Integrity.

A mission is not simply a description of an organization, but an expression, made by its leaders, of their desires and intent of the organization. The purpose of a mission statement is to focus and direct the organization.

GOALS

- *To provide cost-efficient, essential services that provide value to our residents*
- *To protect Life and Property by promoting the Health, Safety and Welfare of our residents*
- *To communicate and educate our community regarding services and community*
- *To ensure financial health and integrity through sound operating principles*



GOAL SETTING

SPECIFIC
MEASURABLE
ATTAINABLE
RELEVANT
TIME-BOUND

“What you get by achieving your goals is not as important as what you become by achieving your goals”. – Henry David Thoreau

2019 Township Budgets

	<u>Revenues</u>	<u>Expenditures</u>
General Fund Budget	\$ 4,917,887	\$ 4,917,887
Sewer Fund Budget	\$ 1,799,548	\$1,799,548
Highway Aid Fund Budget- Liquid Fuels	\$ 389,558	\$ 389,558
Recreation Park General Budget	\$ 53,400	\$ 53,400

ex-pec-ta-tion/ˈɛkspekˈtɑːʃ(ə)n- a strong belief that something will happen or be the case in the future.

A policy is a deliberate system of principles to guide decisions and achieve rational outcomes.



BASIC POLICIES AND EXPECTATIONS

- Develop the 2019 budget assuming no real estate tax increase for township residents
- Day-to-day essential operations continue to be funded at adequate, sustainable levels
- Identify appropriate, real-world estimates on revenues and expenditures
- 86% of Township expenditures are fixed expenses- personnel, debt service payments, pension, and transfers to operating reserves and capital reserves
- Existing levels of essential resident service must be maintained
- The Township must continue to maintain reserve fund balances, minimizing borrowing and any additional debt service
- Begin supplemental funding of liquid fuels via the general fund. Funding needs to continue to increase in subsequent years for road construction and other infrastructure
- To implement a much needed vehicle fleet, equipment replacement cycle through continuing to appropriately funding the capital budget
- No rate increase for sewer utility users in 2019

Per Capita Tax Rate- Set to ZERO!

The Board of Supervisors approved the rate for the Per Capita Tax be set to zero for 2019. Previously, the Per Capita Tax rate was \$10.00 annually, per person over the age of 18 years. The collection costs of the Per Capita Tax are high and is considered by many to be a nuisance tax. The chart below demonstrates that by setting the per capita tax rate at zero, it saves money for the majority of township residents. The millage rate for West Manheim in 2019 will be 4.6 mils. Even with the increase of .1 mils real estate tax to offset the reduction of the Per Capita Tax rate, this still saves residents money on the long run.

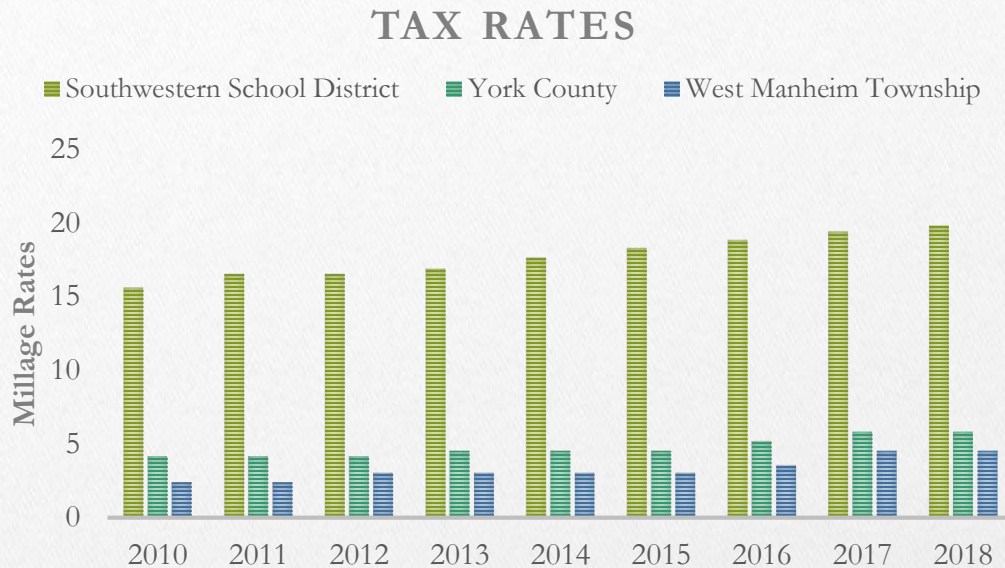
PER CAPITA TWO PERSON HOUSEHOLD				
Over 18 Years of Age				
Assessment	Tax	Millage	Difference	Impact (Savings)
\$ 160,000	\$ 720	4.5	\$ 16.00	(4.00)
\$ 160,000	\$ 736	4.6		
\$ 200,000	\$ 900	4.5	\$ 20.00	0.00
\$ 200,000	\$ 920	4.6		
\$ 250,000	\$ 1,125	4.5	\$ 25.00	5.00
\$ 250,000	\$ 1,150	4.6		
\$ 300,000	\$ 1,350	4.5	\$ 30.00	10.00
\$ 300,000	\$ 1,380	4.6		

PER CAPITA FOUR PERSON HOUSEHOLD				
Over 18 Years of Age				
Assessment	Tax	Millage	Difference	Impact (Savings)
\$ 160,000	\$ 720	4.5	\$ 16.00	(24.00)
\$ 160,000	\$ 736	4.6		
\$ 200,000	\$ 900	4.5	\$ 20.00	(20.00)
\$ 200,000	\$ 920	4.6		
\$ 250,000	\$ 1,125	4.5	\$ 25.00	(15.00)
\$ 250,000	\$ 1,150	4.6		
\$ 300,000	\$ 1,350	4.5	\$ 30.00	(10.00)
\$ 300,000	\$ 1,380	4.6		



Water quality - A stormwater assessment was adopted in 2017 and implemented in 2018. Residents of benefitted properties (all parcels, no exemptions) saw their first assessments in 2018. The stormwater assessment was a result of the township's involvement in the York County Stormwater Consortium to improve water quality. The improvement in water quality is an unfunded mandate that has been required and passed down to the township by the United States Department of Environmental Protection and the Pennsylvania Department of Environmental Protection. The township's fees for participation in the consortium increased from about \$2,000 per year in 2017 to over \$56,000 per year for years 2018-2022. The stormwater assessment was a necessary revenue stream to offset the township's participation in achieving the required water quality improvements. Benefitted properties are assessed annually and no increase is expected or planned for in 2019.

The chart below illustrates the 9-year history of real estate tax rates for West Manheim Township. West Manheim has only raised real estate tax rates 3 times in 9 years. *Sourced from YorkCountyPA.gov



Who accesses my property and how does it impact me?

York County determines tax assessments. Those determinations are made by licensed assessors. The goal of the process is to properly determine the market value of a given property. The assessed value is then used in conjunction with millage rates set by the taxing authorities (school districts, the county and municipalities) to determine the property taxes owed. Market Value has been defined by the State Supreme Court as "the price in a competitive market a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell, taking into consideration all the legal uses to which the property can be adapted and might reasonably be applied."

Please note: The Assessment Office does not establish property tax costs. The Assessment Office only establishes the Fair Market Value of the property for ad valorem (at value) tax purposes. The taxing authority (county, municipality or school district) establishes the tax cost through millage (tax) rates. The assessment of a property may be periodically adjusted through countywide reassessments as authorized by the York County Board of Commissioners. Assessments also may be adjusted due to improvements to a given property or because of assessment appeals sought by the property owner.

* Source- yorkcountypa.gov tax assessment website

Where does the Township get its revenue?



Taxable real estate equals \$625,097,156*

* As of September 11, 2018

Categorical Breakdown-

Apartments- \$15,685,900

Commercial- \$21,757,000

Farm- \$31,219,224

Industrial- \$239,090

Residential- \$556,195,942

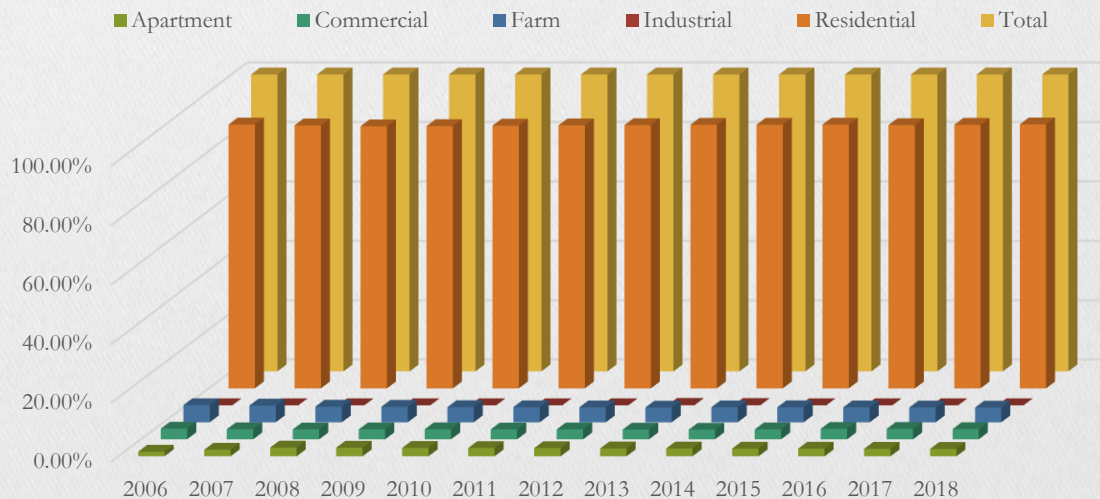
Answer - The residents of West Manheim Township.

	2018 Assessed Valuation Summary- All Parcels	Exempt Amount	2018 Taxable Assessed Value	2019 Millage Rate	2019 Anticipated Revenue on Assessed Valuation
West Manheim Township Assessed Total	\$ 676,141,492	\$ 51,044,336	\$ 625,097,156	4.6	\$ 2,832,315

* As of September 11, 2018

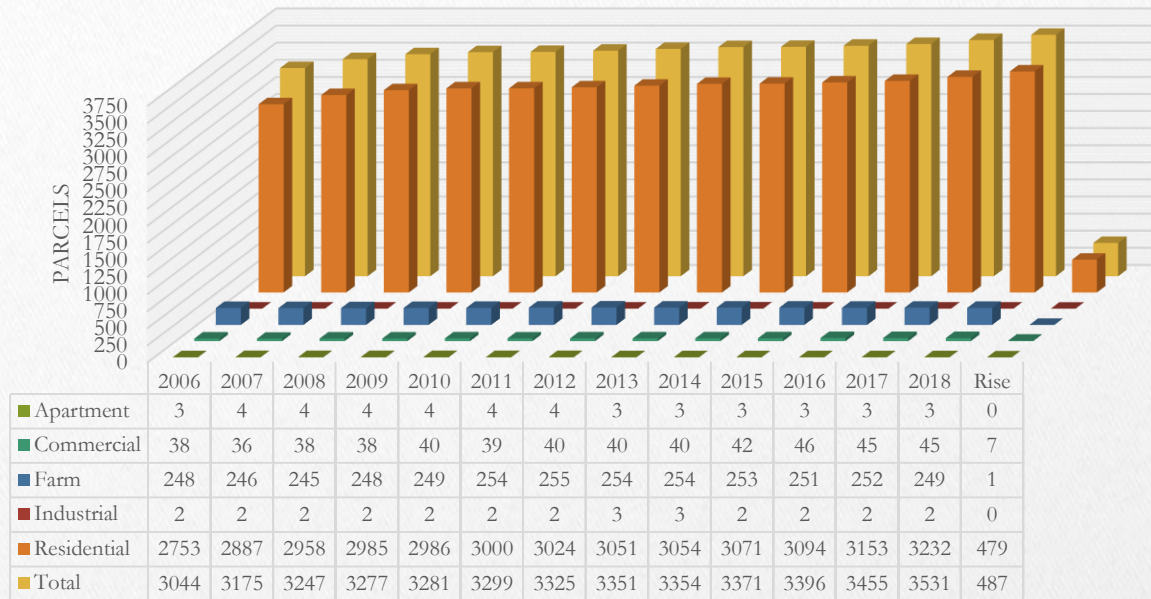
Percent of Taxes by Category 2006-2018

*Source- York County Assessment Office- October 5, 2018



TAXABLE PARCEL COUNT 2006-2018

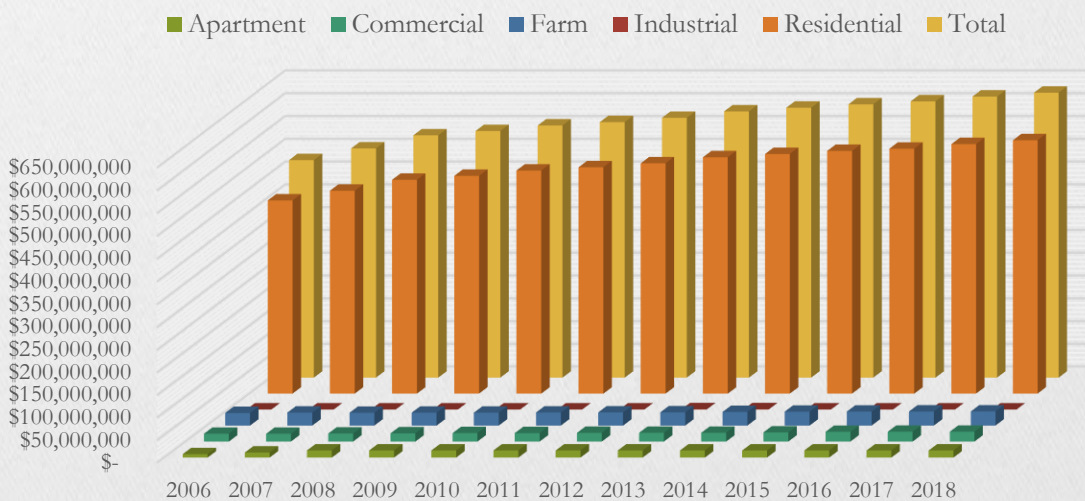
*Source York County Tax Assessment Office



■ Apartment ■ Commercial ■ Farm ■ Industrial ■ Residential ■ Total

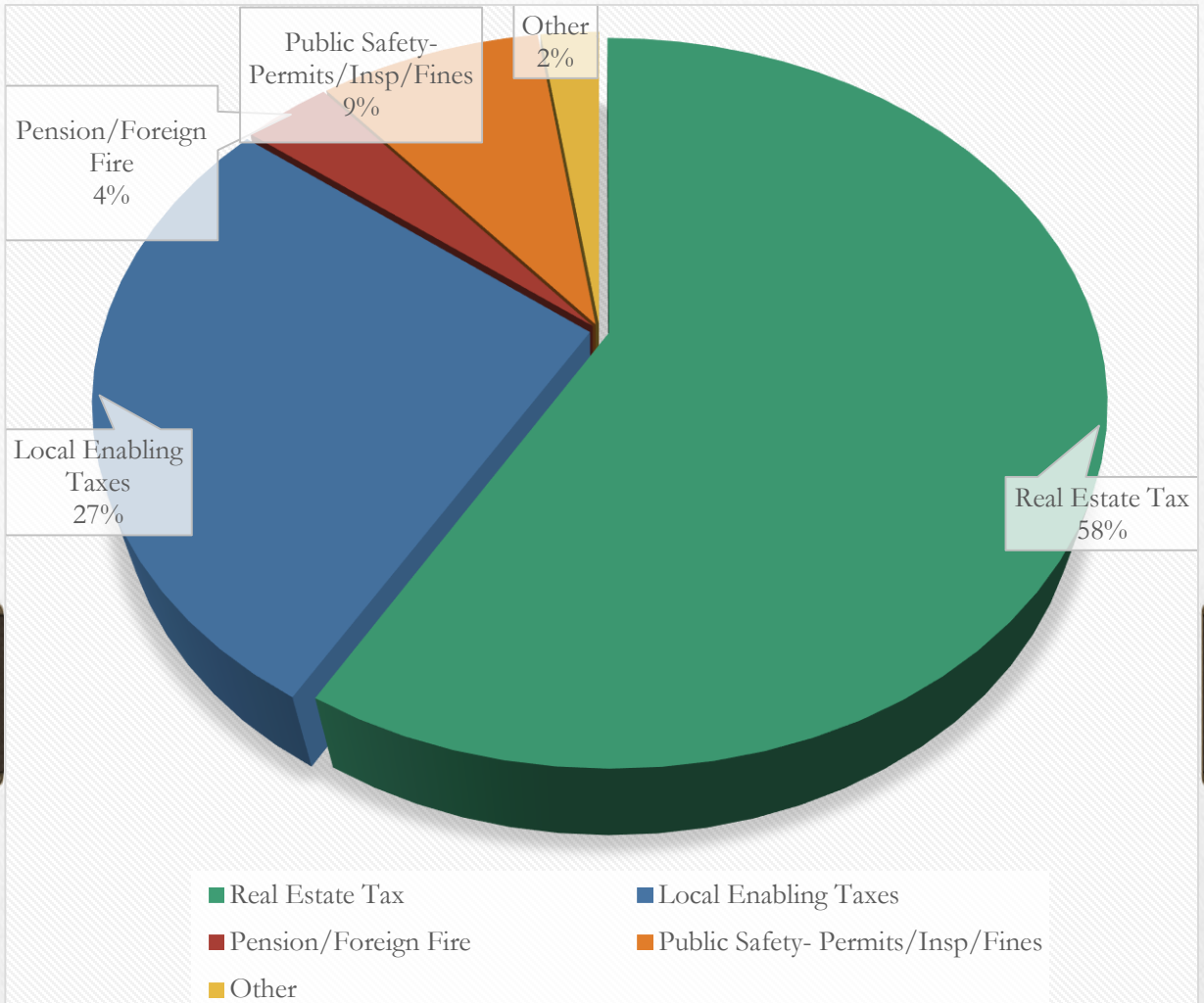
HISTORICAL VALUATION TOTALS 2006-2018

* Source York County Valuation September 11, 2018



■ Apartment ■ Commercial ■ Farm ■ Industrial ■ Residential ■ Total

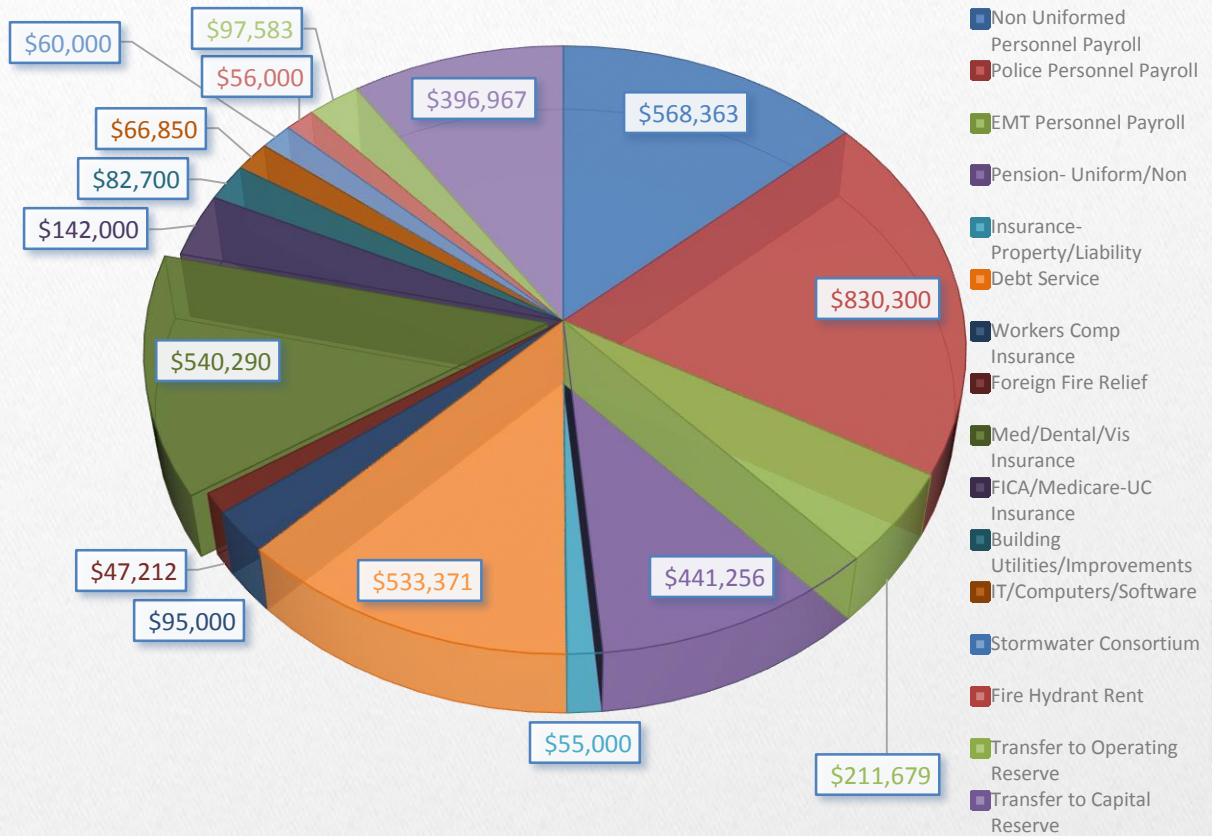
GENERAL FUND REVENUE ANALYSIS



West Manheim Township receives the bulk of their operating funds during the months of April and May of each year. Having appropriate funds set aside for the entire year requires wise planning. Operating reserves need to be at a minimum level that can sustain the Township's day-to-day operations through at least May of any given year and still have funds on hand.



GENERAL FUND EXPENSE ANALYSIS



DEBT ANALYSIS

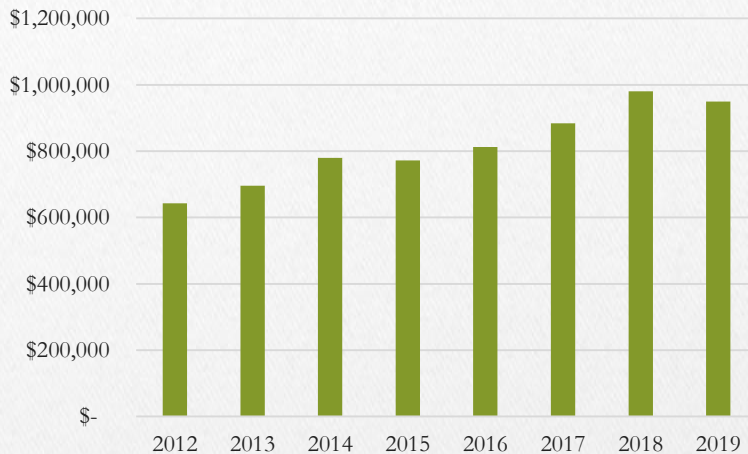
The Township has two long term General Obligation Bonds (GOB) and one short term General Obligation Bond.

Bond	Current Balance*	2019 Annual Payment	Maturity
2013 GOB Issue - Sewer	\$ 6,211,881	\$ 388,700	5/01/2034
2016 GOB Issue - Infrastructure	\$ 615,000	\$ 246,000	3/15/2021
2016 GOB Issue - Sewer Portion	\$ 2,163,832	\$ 132,628	12/31/2034
- Township Portion	\$ 2,117,788	\$ 272,758	12/31/2027
* balances as of November 13, 2018			

GENERAL FUND EXPENSES

The chart on the previous page illustrates the breakdown of expenditures from the Township's general fund. The cost of Police Services for 2019 is West Manheim's largest single, budgeted expense at \$949,800.

Police Services



Police Department – West Manheim Township provides professional police service, 365/24/7 coverage for its residents. Police service is the most expensive service provided by the township.

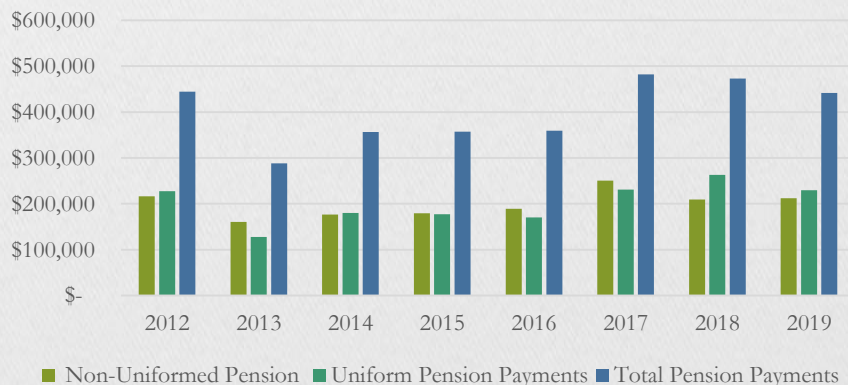
HUMAN RESOURCE FACTORS

Pension Plans – Pension plan payments are dependent on market conditions. A depressed market condition can result in additional funds being spent to meet the Township's Minimum Municipal Obligation (MMO) as required by law. Conversely, the same can be true if market conditions are good.

Pension

Township paid pension payments from 2012-2019*.

*2019 represents the designated budgeted Minimum Municipal Obligation (MMO).

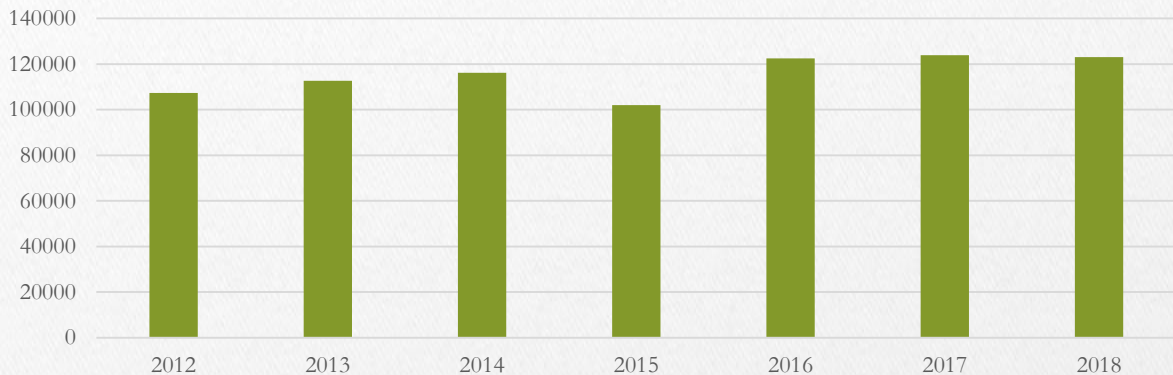


HUMAN RESOURCE FACTORS

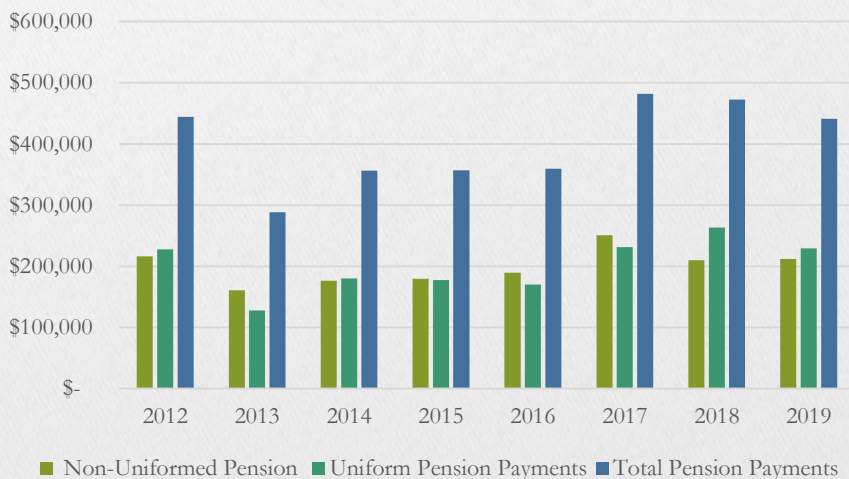
Pensions

The Township receives State Aid from the Commonwealth that must be applied to pension premiums.

State Pension Aid



Pension Plans – Township employees contribute toward the cost of retirement. Even with improved investment returns, a major financial concern facing not only West Manheim Township, but the Commonwealth in general in 2019 and beyond, continues to be the cost of employee pensions.



The chart to the left represents the amount of funds paid out of the Township's general fund towards both uniformed and non-uniformed pensions.



HUMAN RESOURCE FACTORS

Employee Healthcare – The Township participates in an Intergovernmental Insurance Cooperative (IIC) to reduce the cost of health insurance. The IIC goes to market and obtains the lowest cost healthcare for the Township. Through the IIC, the Township has the potential to receive yearly surplus distributions if insurance claims remain low. As part of our continued partnership with the Intergovernmental Insurance Cooperative, the township has received a surplus distribution of \$79,237.71 in 2018. There will be a slight 3.1% increase in premiums for 2019.



The chart below shows the surplus distributions from the Intergovernmental Insurance Cooperative (IIC). Any surplus distributions for 2018 have yet to be determined. Unfortunately, no surplus distributions were received in 2017.

Insurance Surplus Distributions



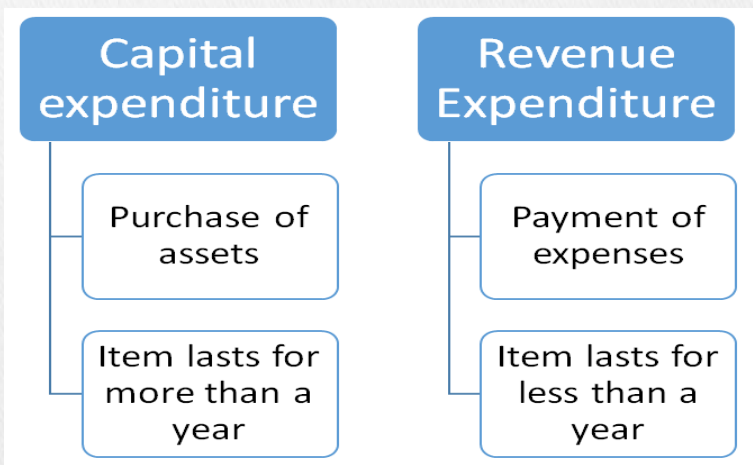
Capital Budget

What is a capital expenditure?

Capital expenditures or CapEx are the amounts spent for tangible assets that will be used for more than one year in the operations of a business. Capital expenditures can be thought of as the amounts spent to acquire or improve a company's fixed assets. Some examples include the purchase of machinery, equipment, furniture, building improvements, and computer information systems.

Why do we need them?

Infrastructure, like roads and bridges, equipment, vehicles and other major assets have a useful lifespan. Once that useful lifespan is reached, the asset must be replaced, either by purchasing it outright, or by borrowing the needed capital. The best way to replace an asset is to plan for its replacement in advance and setting aside the funds to replace it.



FUTURE BUDGET CONSIDERATIONS

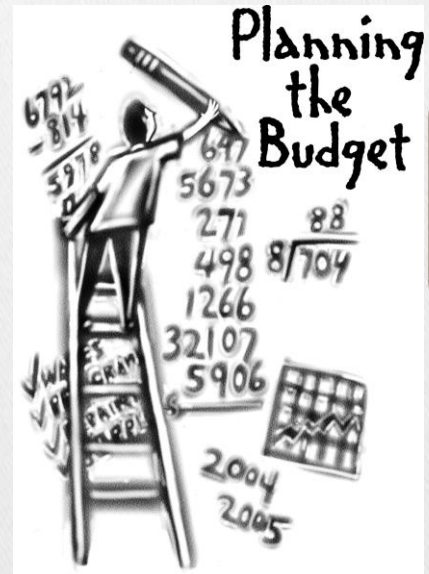
The 2019 budget provides for essential resident services, emergency and public safety services, as well as, plans for replacements of vehicles, equipment, and township assets. This process began with the 2018 budget planning cycle.

The comprehensive fleet and vehicle replacement cycle has been budgeted for and needs to be carried out. Having this replacement process and budget in place will allow the Township to provide for the necessary services of our residents through dependable use of assets. Along with the fleet and equipment, replacement and purchase of other capital items need to be planned. Roads, bridges, parking lots, roofing, among other things, require continued consideration when developing future budgets.

Transfers to reserves should be determined in future years until adequate reserves levels are obtained. Adequate reserve fund levels allow the Township the ability to respond to unforeseen circumstances and/or the flexibility to take advantage of opportunities.

The Township should consider budgeting for these items in 2020 and beyond:

- Increasing road, stormwater and infrastructure revenue
- The Township will project its equipment and vehicle replacement needs for the next five years and will update this projection each year as budgets are prepared
- Continue to budget for municipal building roof restoration for the next 3 years
- Municipal parking lot repairs and maintenance, restoration or replacement
- Budget for the second half of a municipal building generator. This is critical as the township's second emergency command center and police department
- Replacement cycle for all Township assets, including vehicles and equipment
- Recreation Park operations



BUDGET PROCESS

The West Manheim Township Budget is the product of numerous hours of work by township staff and elected officials. The budget process began with budget committee meetings among staff and supervisors, reviewing actual and previous years-to-date figures. Once budgetary needs were identified and scrutinized line-by-line, a final draft was presented to the Board of Supervisors for consideration. The budget continued to be scrutinized line by line and revised over subsequent meetings and two budget workshops into what you see today. Once a budget has been advertised and sustained public review, it should be considered and adopted at the Board of Supervisors public meeting.