



Office of the
Washington
State Auditor
Pat McCarthy

Connecting with Community: Using Financial Data to Drive a Conversation

Presented by SAOs Center for Government Innovation

WFOA Annual Conference, September 19, 2019

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The Center for Government Innovation

Non-audit division provides resources and training
to help governments help the people they serve



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It offers a wealth of tools for governments

- Financial Intelligence Tool (FIT)
- Customized Lean trainings
- #BeCyberSmart resources
- Training videos and technical assistance
- Best practices, checklists and more





Round 1 XXX

0 TEAM 1		0 TEAM 2	
BREAD 44			
COOKIES 21			
PIE/CAKE 16			
PIZZA 15			

←
→

SHOW QUESTION
HIDE QUESTION

Win
Loss
Clear
Boo
Silence
✖

What does good data look like?



Data Principles



**opendatacharter.net, opengovdata.org, project-open-data.cio.gov*

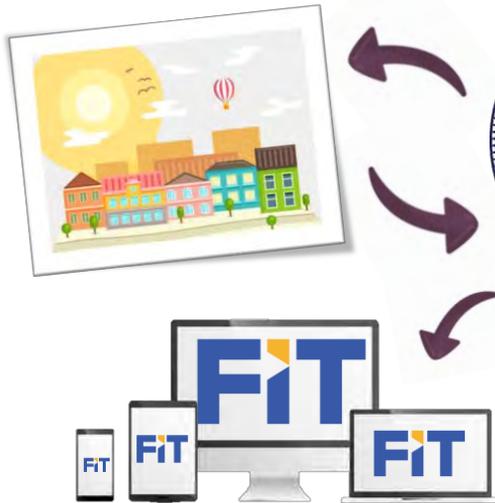
What does good data look like?



- Public
- Accessible
- Timely
- Comparable
- Governance
- Development



Local government data in FIT



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Centralized, open data
creates efficiencies, leads to
less data requests, and
allows consistent access by
any interested party...

Let's speak the same language

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Round 1

XXX

0 TEAM 1
 FAMILY FEUD
0 TEAM 2

YAKIMA 43	
YELM 35	
YACOLT 11	
YARROW POINT 11	

← →
SHOW QUESTION
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Loss
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Boo
Silence
✖

Our Goal:

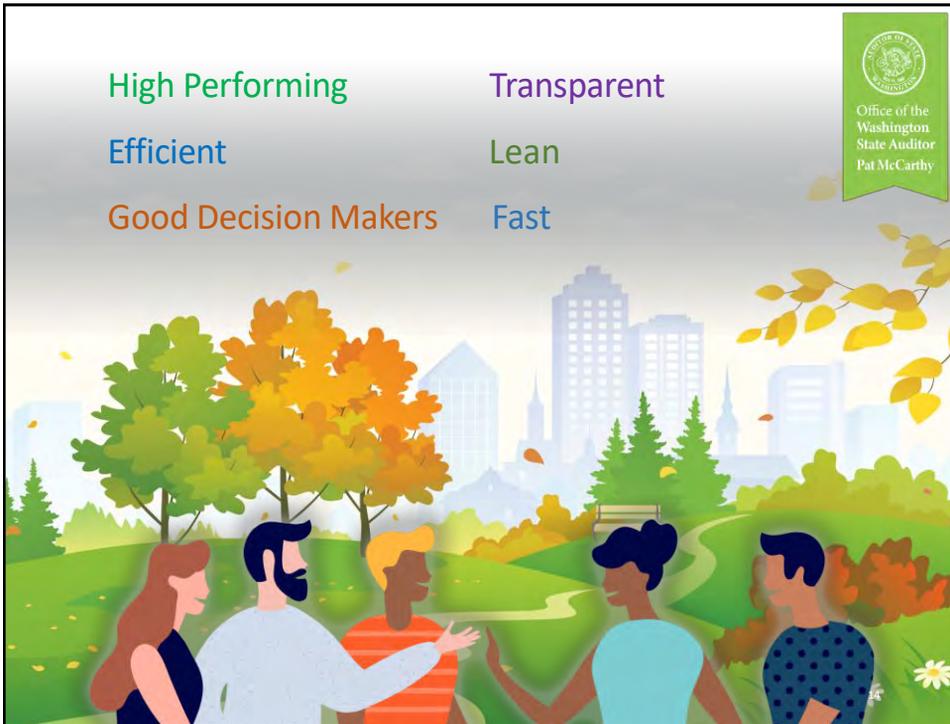
Make Washingtonians the most civically educated and engaged population in the nation!



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Dive in to **FiT** Data

What stories will you discover?

Today's feature: Diking and drainage districts. These districts have existed since Washington was a territory. Their purpose is to maintain and improve waterways to prevent damage to land in the district. Most districts are governed by a three-member commission or board of supervisors.

The following infographic explores data from the [Financial Intelligence Tool \(FIT\)](#).

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<https://www.sao.wa.gov/government-data-tells-a-story-with-fit-just-take-a-look-at-what-you-can-learn-about-drainage-and-diking-districts/>

Number of Districts

Revenue Collected

104

There are 104 active diking and drainage districts in the state.

Interact with the map to find out where they are located and how much revenue is being collected. How many districts are near you?

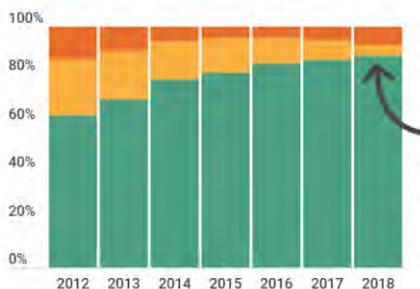


Hint: hover or click on the counties above. Use the tabs above the map to change the view.

FiT 2018 financial data is now available!

Compare nearly 1,800 governments!

Local governments are required to submit information to the state auditor each year. We in turn provide this comparative data to you.



This year 88% of governments filed a timely report, the 6th consecutive year of improvement.

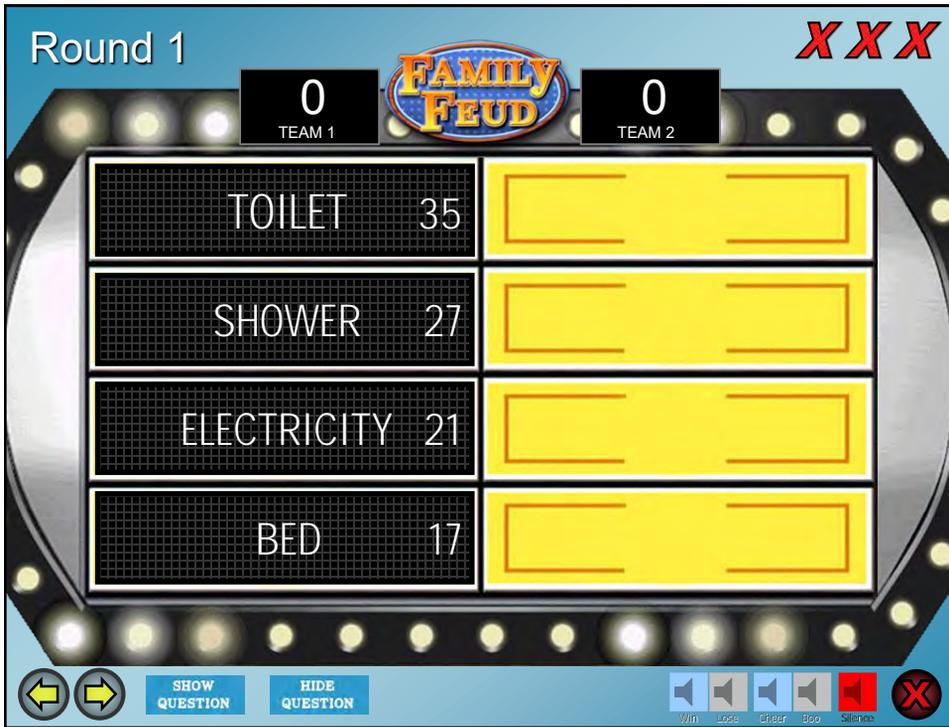
Timeliness is important. Why? When more governments file on time, we can make the data available to you sooner.

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<https://www.sao.wa.gov/2018-financial-data-is-now-available/>



Data Story: how FIT can help with research and storytelling

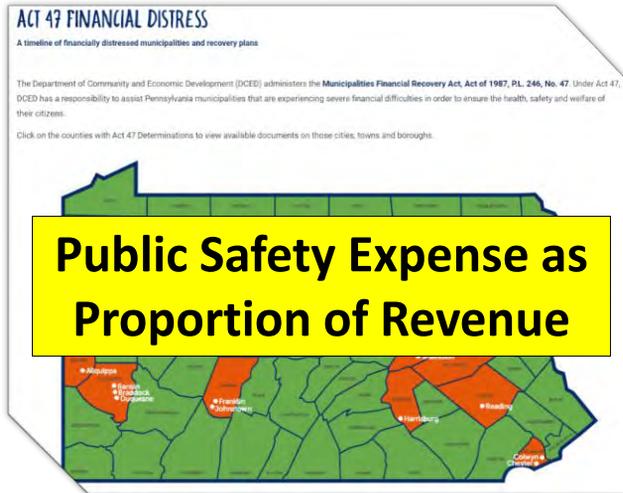


PUBPOL 557 Financial Modeling for the Public Sector (4)

Covers financial modeling concepts at the core of public sector finance including: cash flow (or revenue) forecasting and proforma financial statements, capital life-cycle cost analysis, portfolio valuation and risk management, debt sizing, structure, and refinancing.

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EVANS SCHOOL
OF PUBLIC POLICY & GOVERNANCE
 UNIVERSITY of WASHINGTON

Data Story: how FIT can help with research and storytelling

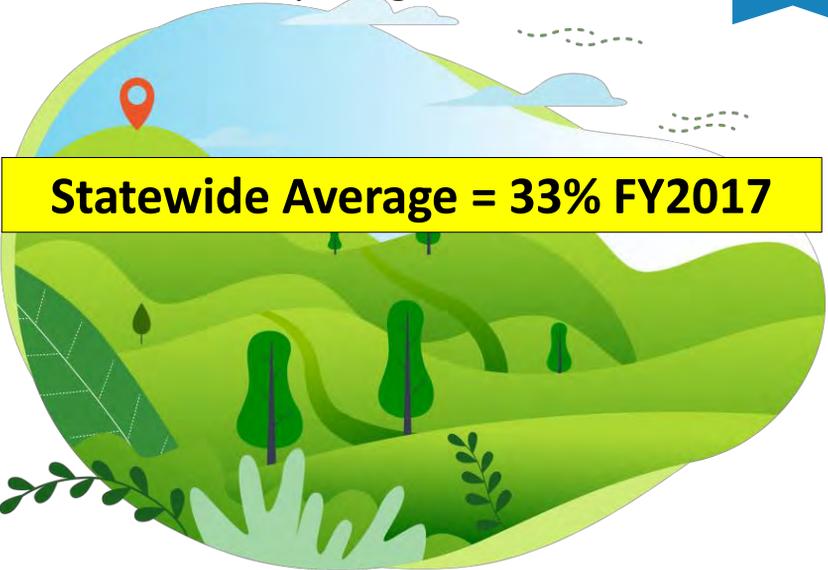


Data Story: how FIT can help with research and storytelling

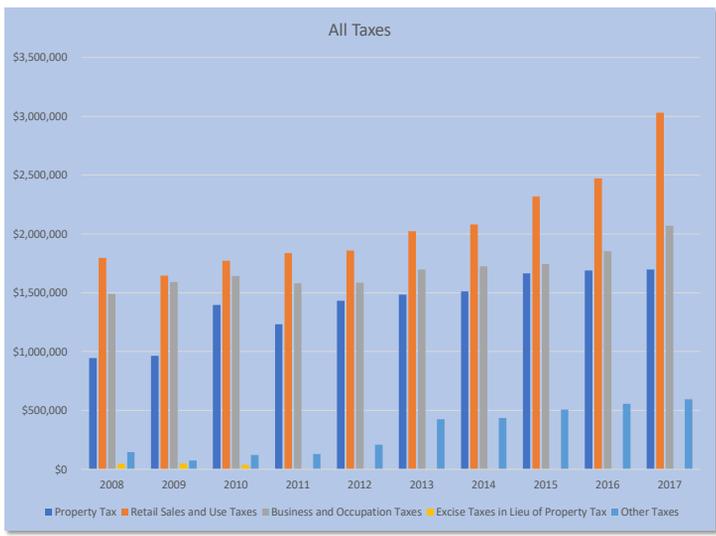


	Public Safety Total						Revenues			
	2,015	%	2,016	%	2,017	%	Total	2015	2016	2017
City of Aberdeen	10,708,794	54.2%	11,015,428	53.4%	11,731,352	56.7%	54.8%	\$19,775,050	\$20,640,539	\$20,677,070
City of Airway Heights	2,722,192	39.8%	3,404,327	40.6%	4,049,446	32.5%	37.6%	\$6,843,481	\$8,377,282	\$12,455,236
City of Algona	1,329,113	51.2%	1,371,707	49.0%	1,462,499	31.5%	43.9%	\$2,595,085	\$2,801,617	\$4,649,744
City of Anacortes	9,649,739	43.2%	11,044,378	44.0%	10,603,379	38.7%	42.0%	\$22,351,371	\$25,072,376	\$27,401,711
City of Arlington	10,676,598	58.6%	10,714,909	52.1%	11,850,678	50.8%	53.8%	\$18,225,175	\$20,564,549	\$23,333,667
City of Asotin	436,953	57.3%	476,959	57.2%	479,842	57.5%	57.3%	\$762,721	\$834,094	\$834,155
City of Auburn	28,709,543	34.8%	30,428,717	34.3%	31,792,096	34.9%	34.7%	\$82,603,142	\$88,606,342	\$91,165,110
City of Bainbridge Island	4,100,795	18.6%	4,417,842	18.2%	5,161,327	19.1%	18.6%	\$22,032,032	\$24,312,850	\$26,954,470
City of Battle Ground	6,292,727	43.3%	6,342,688	38.8%	6,827,281	32.3%	38.1%	\$14,547,760	\$16,336,313	\$21,163,141
City of Bellevue	95,268,271	32.1%	91,767,598	29.4%	96,467,950	28.0%	29.8%	\$296,721,992	\$312,605,991	\$344,994,568
City of Bellingham	41,065,144	35.1%	45,416,863	39.0%	48,954,354	39.6%	37.9%	\$117,042,933	\$116,425,387	\$123,714,156
City of Benton City	390,702	27.6%	393,767	26.6%	377,820	23.9%	26.0%	\$1,416,745	\$1,480,519	\$1,581,017
City of Bingen	243,420	29.0%	332,356	40.1%	368,138	38.5%	35.9%	\$840,313	\$828,425	\$956,765
City of Black Diamond	2,063,885	42.8%	2,192,948	40.1%	2,267,693	33.9%	38.9%	\$4,822,713	\$5,464,575	\$6,685,311
City of Blaine	1,717,575	22.6%	1,996,668	24.8%	2,079,576	23.7%	23.7%	\$7,583,169	\$8,049,477	\$8,764,349
City of Bonney Lake	5,791,125	28.4%	5,736,699	26.9%	5,963,386	25.6%	27.0%	\$20,381,594	\$21,297,281	\$23,276,257
City of Bothell	23,066,010	41.0%	23,474,573	37.1%	26,548,790	36.4%	38.2%	\$56,245,348	\$63,222,592	\$72,972,398
City of Bremerton	23,534,876	51.2%	23,363,732	49.5%	23,330,397	43.2%	48.0%	\$45,922,654	\$47,171,676	\$54,047,680
City of Brewster	1,029,162	34.1%	926,169	36.8%	974,776	32.3%	34.4%	\$3,015,088	\$2,517,215	\$3,016,083
City of Bridgeport	173,874	25.7%	185,006	26.8%	182,858	26.5%	26.3%	\$676,374	\$691,248	\$688,892
City of Brier	1,890,392	55.7%	1,961,786	55.5%	2,152,613	57.6%	56.3%	\$3,391,492	\$3,531,972	\$3,734,477

Data Story: how FIT can help with research and storytelling



Data Story: how FIT can help with research and storytelling





Percentage over time vs. statewide



	2008		2009	2010	2011	2012	2013	2014	2015	2016	2017	
Your City	\$1,795,766		\$1,646,510	-8% \$1,772,163	8% \$1,835,953	4% \$1,857,992	1% \$2,023,210	9% \$2,079,756	3% \$2,317,648	11% \$2,470,805	7% \$3,030,869	23%
State wide	\$1,036,244,435		\$904,882,638	-13% \$895,495,932	-1% \$967,570,785	8% \$1,017,269,688	5% \$1,122,987,366	10% \$1,178,802,667	5% \$1,289,644,383	9% \$1,399,646,499	9% \$1,494,324,531	7%

Round 1
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TEAM 1

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TEAM 2

MONEY 44	
GUESTS 21	
LOCATION 16	
FOOD/MENU 15	

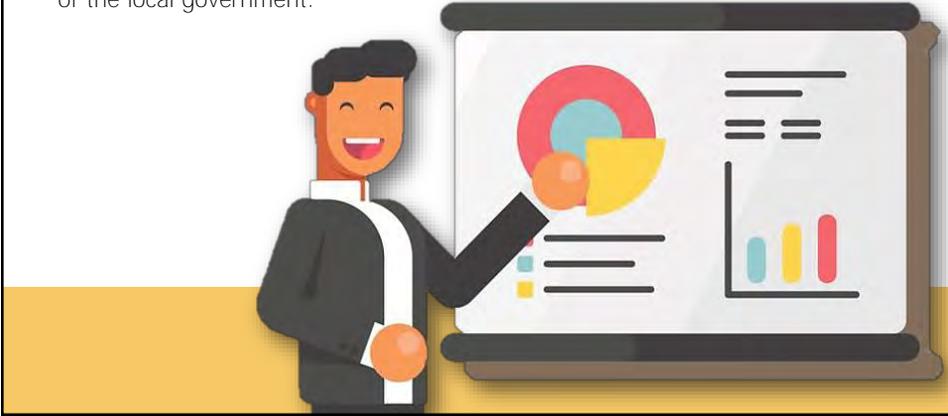
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SHOW QUESTION
HIDE QUESTION

Win
Loss
Clasif
Boo
Silencio
X

Data and financial planning: Budgeting a conversation...

A recognized role of finance in the financial planning process is to inform decision makers of the impact their decisions have on the current and long-term operations of the local government.



Data and financial planning...



Data and financial planning...



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Cash Balance Sufficiency i

001 - General Fund, 2015-2018

Outlook: Good i

	2015	2016
Ending Cash and Investments	\$3,251,719	\$3,417,936
Expenditures and Other Decreases	\$7,243,771	\$7,521,371
Days In A Year	365	365
Cash Balance Sufficiency	164	166

Forecasting meets indicators...

"A long-term financial plan should include...plan monitoring mechanisms, such as a scorecard of key indicators of financial health" - GFOA



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Town of Friday Harbor, Financial Summary: 2013-2018 and Projected
Includes only: Fund Category/Type/Number (General Fund)

	2013		2014		2015		2016		2017		2018		2019		2019		
	Current	%Chng	Current	%Chng	Current	%Chng	Current	%Chng	Current	%Chng	Current	%Chng	Budgeted	Current	Budgeted	Current	
Beginning Balances Total	\$1,069,034	16.1%	\$1,274,418	18.3%	\$1,560,518	-1.0%	\$1,538,983	22.3%	\$1,979,442	15.6%	\$2,346,015	14.4%	\$2,739,657	\$2,739,657	\$2,739,657	\$2,739,657	
Revenues Total	\$2,049,304	-8.9%	\$2,154,607	5.3%	\$2,279,191	5.8%	\$2,418,590	6.8%	\$2,598,901	6.4%	\$2,777,343	-34.9%	\$2,416,725	\$2,416,725	\$2,416,725	\$2,416,725	
Revenues Taxes Total	\$1,730,096	5.3%	\$1,827,243	6.9%	\$1,962,613	5.0%	\$2,066,369	6.8%	\$2,216,136	4.3%	\$2,315,539	11.1%	\$2,085,000	\$2,085,000	\$2,085,000	\$2,085,000	
Revenues Taxes Property Tax	\$346,687	-5.6%	\$328,447	8.8%	\$360,017	-1.3%	\$348,575	6.7%	\$373,669	-1.7%	\$367,524	3.5%	\$355,000	\$355,000	\$355,000	\$355,000	
Revenues Taxes Retail Sales and Excise Taxes in L	\$1,412,257	7.4%	\$1,428,007	6.7%	\$1,428,007	6.7%	\$1,428,007	6.7%	\$1,756,493	6.8%	\$1,851,400	-61.0%	\$1,655,000	\$1,655,000	\$1,655,000	\$1,655,000	
Revenues Licenses and Permits	\$41,152	13.6%	\$70,789	2.2%	\$72,406	6.5%	\$77,399	10.0%	\$85,975	11.0%	\$96,615	29.8%	\$75,000	\$75,000	\$75,000	\$75,000	
Revenues Intergovernmental Revenues	\$131,707	-24.2%	\$173,680	-20.0%	\$173,831	9.1%	\$151,667	-3.8%	\$156,826	25.0%	\$209,220	-38.6%	\$162,750	\$162,750	\$162,750	\$162,750	
Revenues Charges for Goods and Services	\$60,207	-36.2%	\$43,574	42.4%	\$75,659	3.4%	\$78,313	23.1%	\$101,850	-27.0%	\$52,782	3.6%	\$54,750	\$55,000	\$55,000	\$55,000	
Revenues Fines and Penalties	\$24,441	26.7%	\$33,361	-18.4%	\$21,336	32.0%	\$31,375	-46.4%	\$21,428	40.2%	\$35,852	-60.8%	\$19,825	\$30,000	\$30,000	\$30,000	
Revenues Miscellaneous Revenues	\$92,591	-25.8%	\$73,336	4.8%	\$74,911	2.5%	\$76,858	-2.3%	\$78,691	-4.4%	\$75,344	-6.7%	\$70,625	\$77,000	\$77,000	\$77,000	
Other Increases Total	\$10,351	-11.2%	\$5,414	20.9%	\$6,841	31.2%	\$14,008	-41.8%	\$23,969	72.8%	\$88,606	277.8%	\$23,765	\$25,000	\$25,000	\$25,000	
Other Increases Other Increases in Fund Resource	\$817	-255.3%	\$230	45.4%	\$421	99.2%	\$54,405	-350.07.6%	\$153	77.7%	\$684	6740.0%	\$10	\$10	\$10	\$10	
Expenditures Total	\$1,588,963	1.3%	\$1,609,592	-3.1%	\$1,561,515	6.8%	\$1,676,015	5.6%	\$1,775,005	-89.0%	\$939,210	87.2%	\$2,862,200	\$2,862,200	\$2,862,200	\$2,862,200	
Expenditures General Government	\$470,179	-0.3%	\$468,810	3.5%	\$485,597	11.2%	\$547,009	-5.0%	\$575,566	1.0%	\$581,320	18.8%	\$715,825	\$715,825	\$715,825	\$715,825	
Expenditures Public Safety	\$678,826	0.8%	\$684,652	1.6%	\$695,424	1.8%	\$713,034	2.2%	\$739,490	5.5%	\$782,398	4.9%	\$822,375	\$822,375	\$822,375	\$822,375	
Expenditures Natural and Economic Envrnms	\$322,113	2.0%	\$328,543	-0.9%	\$303,561	0.1%	\$301,783	-6.9%	\$324,068	6.8%	\$346,864	10.0%	\$385,400	\$385,400	\$385,400	\$385,400	
Expenditures Culture and Recreation	\$125,844	8.1%	\$128,287	-67.5%	\$78,933	24.2%	\$104,188	23.3%	\$135,882	-6.5%	\$127,551	53.7%	\$275,250	\$275,250	\$275,250	\$275,250	
Other Decreases Total	\$255,844	1.2%	\$259,047	65.0%	\$739,632	107.5%	\$356,521	22.1%	\$457,475	16.3%	\$546,252	17.6%	\$662,650	\$662,650	\$662,650	\$662,650	
Other Decreases Other Decreases in Fund Resource	\$2,569	-821.0%	\$279	17.8%	\$339	26.1%	\$269	-76.1%	\$153	60.3%	\$385	-20.5%	\$200	\$200	\$200	\$200	
Other Decreases Capital Outlay	\$41,324	11.2%	\$46,518	63.4%	\$17,043	-11.7%	\$96,802	54.1%	\$197,874	447.0%	\$36,117	100.0%	\$0	\$0	\$0	\$0	
Other Decreases Other Financing Uses	\$211,952	0.2%	\$212,250	85.3%	\$612,250	-136.0%	\$239,450	0.0%	\$259,450	49.1%	\$509,450	23.1%	\$662,450	\$662,450	\$662,450	\$662,450	
Ending Balances Total	\$1,274,418	18.3%	\$1,560,518	-1.4%	\$1,538,983	22.3%	\$1,979,442	15.6%	\$2,346,015	14.4%	\$2,739,657	19.4%	\$3,524,850	\$3,524,850	\$3,524,850	\$3,524,850	
Divided by Expenditures and Other	\$1,844,807		\$1,868,739		\$2,301,147		\$2,032,536		\$2,232,481		\$1,485,462		\$3,524,850	\$3,524,850	\$3,524,850	\$3,524,850	
X days in a year (365)	365		365		365		365		365		365		365	365	365	365	365
= Cash Balance Sufficiency	252		305		244		355		384		673		238	270	270	270	270

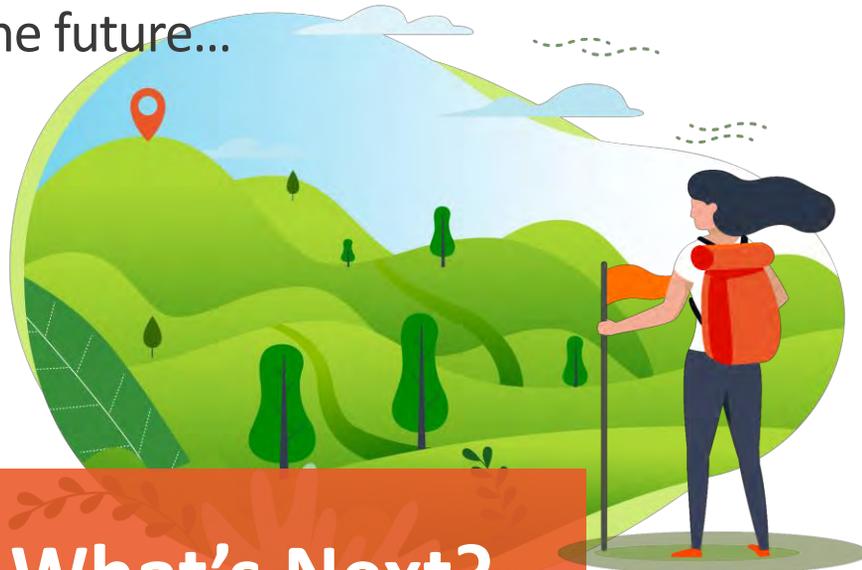
Stuff we suggest...



**Verify FIT
information**

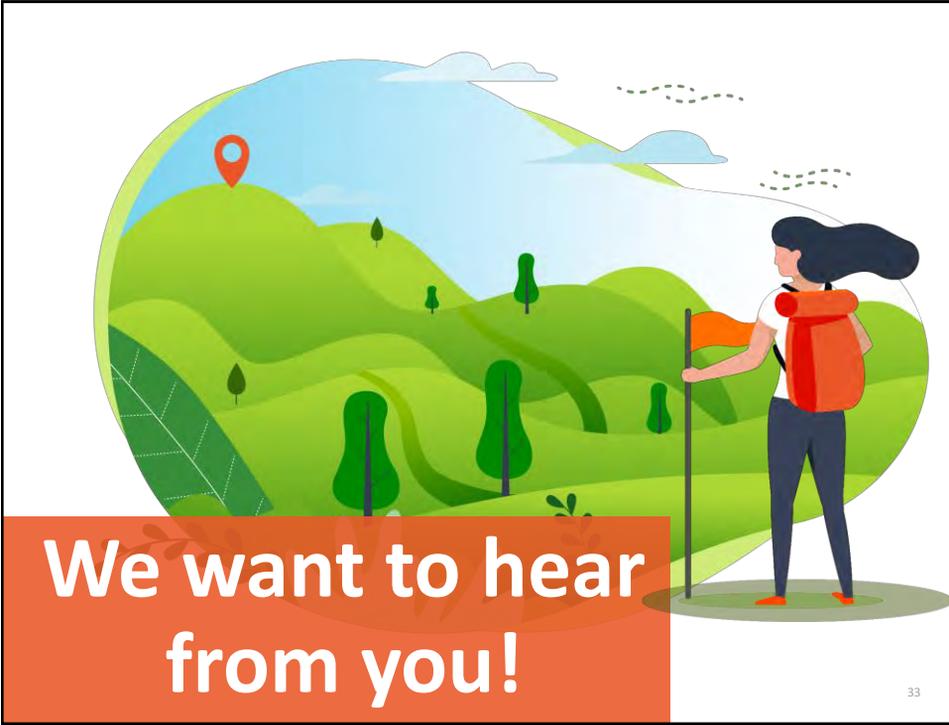
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The future...



What's Next?

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**We want to hear
from you!**