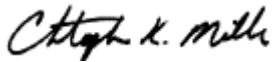


REQUEST FOR COUNCIL ACTION

Date: 03/03/14
Item No.: 14.b

Department Approval



City Manager Approval



Item Description: Consider Establishing a 2015 Budget Calendar & Process

BACKGROUND

In an effort to better coordinate the budget process, the City Council is asked to consider establishing a Budget Calendar. Adhering to a budget calendar demonstrates that the Council and Staff are committed to a process that ensures transparent discussions and informed decisions. It can also be used to ensure that opportunities are created for citizens and interested parties to participate in the budget process.

In addition to establishing a budget calendar, the Council is also asked to decide on the types of budgetary information it needs to ensure an effective and efficient budget process.

Budget Calendar

Over the past few years the City Council held on-average, 22 separate budget-related discussions. Nearly 70% of the available City Council meetings included a discussion on this topic. While the budget process involves one of the most important functions the City Council must perform, many of the discussions simply featured a continuation of previous conversations. Still others featured 15 or 20-minute sessions when 45-60 minutes had been allotted.

Despite everyone's good intentions, the budget process has become fragmented to the point that momentum is oftentimes lost and relatively easy decisions are delayed. Staff believes the current budget process could be significantly improved if the City Council and Staff adhered to the following principles:

- A. Establish a 2015 budget calendar that features dedicated budget worksessions.
- B. Commit to a process of reaching budgetary milestones; and keeping the discussion moving forward.
- C. Promote consistency and continuity from one budget cycle to the next, by agreeing to the types of budgetary information packages that will be compiled and used.

With these principles in mind, Staff has developed a tentative 2015 Budget Calendar which is depicted in *Attachment A*. City Staff will provide an overview of the Calendar at the Council meeting.

32 Budget Process

33 As noted above, Staff believes in the fundamental importance of having consistency and continuity
34 from one budget year to the next. And we recognize that it's not always practical to compile
35 information packages that are catered to meet each individual Councilmember's needs. In fact,
36 governmental best practices recommends that all Councilmember's be equally informed when it comes
37 to the Budget.

38
39 Therefore, we ask that the Council decide early in the budget process what your information needs are,
40 and how you want it compiled. An example of the budget working documents we've used in previous
41 years is included in *Attachment B*. These spreadsheets are typically accompanied by supporting
42 narrative in various Staff Reports.

43
44 Staff is open to the idea of creating different documents to meet the Council's information needs; but
45 again there are some practical limitations.

46 **POLICY OBJECTIVE**

47 Establishing an annual budget calendar demonstrates a commitment to an effective and transparent
48 budget process, and encourages citizen participation.

49 **FINANCIAL IMPACTS**

50 Not applicable.

51 **STAFF RECOMMENDATION**

52 Staff recommends that the Council establish a 2015 Budget Calendar and identify the types of
53 working documents you would like to have.

54 **REQUESTED COUNCIL ACTION**

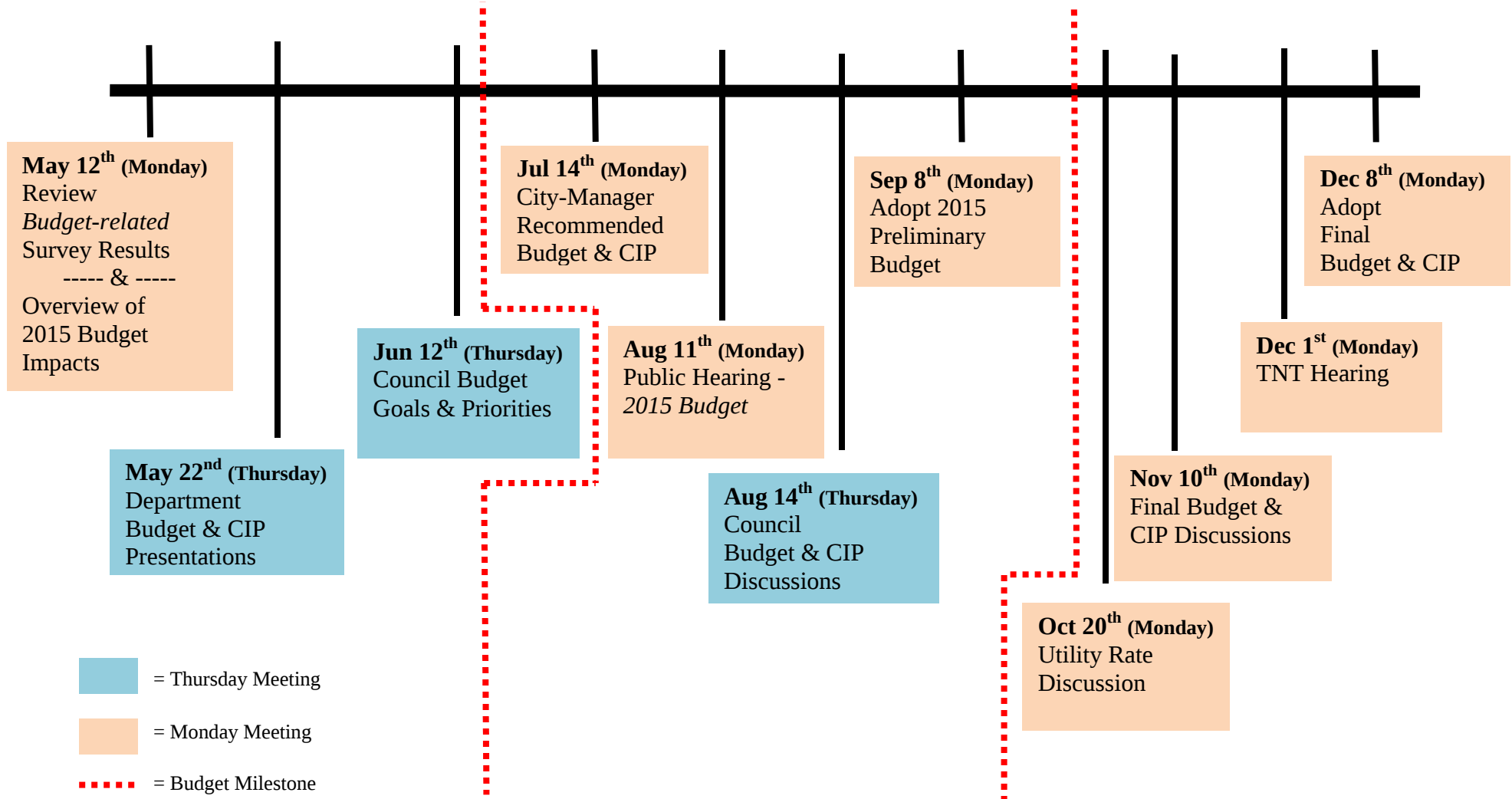
55 Establish a 2015 Budget Calendar and identify the types of working documents to be used for the 2015
56 Budget process.

57

Prepared by: Chris Miller, Finance Director
Attachments: A: Draft 2015 Budget Calendar.
B: 2014 Budget Working Documents

58

City of Roseville
 2015 Budget Calendar
 May - December



**** Note ****

Additional budget discussion topics may include
 discussions on; financial policies, CIP Funding plan, etc.

City of Roseville
General Fund Financial Summary

Attachment B-1

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 11,403,529	\$ 9,920,753	\$ 9,761,246	\$ 10,258,611	\$ 10,432,506	\$ 173,895	1.7%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	851,127	933,154	882,044	874,000	921,000	47,000	5.4%
Licenses & Permits	321,388	301,422	336,710	311,500	329,500	18,000	5.8%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,275,737	993,035	1,011,394	985,000	1,005,000	20,000	2.0%
Fines and Forfeits	213,787	226,715	313,530	220,000	240,000	20,000	9.1%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	29,780	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	174,721	(17,976)	19,966	82,826	25,000	(57,826)	-69.8%
Miscellaneous	219,923	209,028	78,349	105,000	105,000	-	0.0%
Total Revenues	\$ 14,489,992	\$ 12,566,131	\$ 12,403,239	\$ 12,836,937	\$ 13,058,006	\$ 221,069	1.7%
Expenditures							
Personnel Services	\$ 9,008,010	\$ 8,613,404	\$ 8,942,574	\$ 9,462,033	\$ 9,993,905	\$ 531,872	5.6%
Supplies & Materials	794,317	833,538	678,814	859,193	720,865	(138,328)	-16.1%
Other Services & Charges	2,648,217	2,596,074	2,435,779	2,427,690	2,665,470	237,780	9.8%
Capital Outlay	61,009	54,821	66	-	35,000	35,000	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	4,239	600	91,781	13,995	(77,786)	-84.8%
Total Expenditures	\$ 12,511,553	\$ 12,102,076	\$ 12,057,833	\$ 12,840,697	\$ 13,429,235	\$ 588,538	4.6%
Other Financing Sources (Uses)							
Transfers In	\$ 83,707	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	#DIV/0!
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 83,707	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	#DIV/0!
Net Change in Fund Balance	2,062,146	464,055	345,406	(3,760)	(346,229)		
Beginning Fund Balance	3,574,513	5,636,659	6,100,714	6,446,120	6,442,360		
Ending Fund Balance	\$ 5,636,659	\$ 6,100,714	\$ 6,446,120	\$ 6,442,360	\$ 6,096,131		

City of Roseville

Budget Detail by Function: Tax-Supported Program

Attachment B-2

	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	\$ Incr. (Decr.)	% Incr. (Decr.)
Police Administration						
Personal Services	646,957	591,919	818,055	868,635	50,580	6.2%
Supplies & Materials	11,691	12,887	21,215	15,750	(5,465)	-25.8%
Other Services & Charges	70,354	61,799	98,880	80,330	(18,550)	-18.8%
Capital Outlay	2,948	-	-	-	-	0.0%
Police Admin Program Total	\$ 731,950	\$ 666,605	\$ 938,150	\$ 964,715	\$ 26,565	2.8%
Police Patrol						
Personal Services	3,676,814	3,867,611	3,617,570	3,795,000	177,430	4.9%
Supplies & Materials	200,506	191,737	213,835	218,470	4,635	2.2%
Other Services & Charges	482,123	386,930	431,071	503,995	72,924	16.9%
Capital Outlay	25,022	-	-	-	-	0.0%
Police Patrol Program Total	\$ 4,384,465	\$ 4,446,278	\$ 4,262,476	\$ 4,517,465	\$ 254,989	6.0%
Police Investigations						
Personal Services	643,855	601,543	864,030	888,000	23,970	2.8%
Supplies & Materials	31,417	34,590	40,670	38,935	(1,735)	-4.3%
Other Services & Charges	8,361	13,692	20,550	17,395	(3,155)	-15.4%
Capital Outlay	-	66	-	-	-	0.0%
Police Investigations Program Total	\$ 683,633	\$ 649,891	\$ 925,250	\$ 944,330	\$ 19,080	2.1%
Police Community Services						
Personal Services	41,550	118,765	140,065	142,605	2,540	1.8%
Supplies & Materials	11,301	11,914	20,215	20,145	(70)	-0.3%
Other Services & Charges	7,645	7,537	15,865	13,310	(2,555)	-16.1%
Capital Outlay	-	-	-	-	-	0.0%
Police Community Services Program Total	\$ 60,496	\$ 138,216	\$ 176,145	\$ 176,060	\$ (85)	0.0%