



THE CITY OF  
NOVATO  
CALIFORNIA

922 Machin Avenue  
Novato, CA 94945  
415/899-8900  
FAX 415/899-8213  
[www.novato.org](http://www.novato.org)

## NOVATO CITIZENS FINANCE ADVISORY/ OVERSIGHT COMMITTEE MEETING

to be held at

City Administrative Offices  
Womack Conference Room  
922 Machin Ave

March 26<sup>th</sup>, 2018  
7:30 AM

Chair

Tim O'Conner

Vice Chair

Regina Bianucci Rus

Commissioners

Caitrin Devine

David Bentley

Cris MacKenzie

Rafelina Maglio

Robert J. Scott, Jr

### AGENDA

#### A. CALL TO ORDER

#### B. APPROVAL OF FINAL AGENDA

#### C. PUBLIC COMMENT

Anyone wishing to speak on non-agenda items will be recognized at this time. These items can legally have no action as they are not on the agenda. There is a three-minute time limit.

7:35 A.M. *(Time is approximate.)*

#### D. COMMITTEE ORGANIZATIONAL ITEMS

##### D-1: APPROVAL OF FEBRUARY 15, 2018 MINUTES

#### E. GENERAL BUSINESS

Anyone wishing to speak on agenda items will be recognized after the Committee has concluded their initial discussions. There is a three-minute time limit for public comment per item.

7:50 A.M. *(Time is approximate.)*

##### E-1: REVIEW FY18/19 ~ FY22/23 FIVE YEAR GENERAL FUND FORECAST

##### E-2: DISCUSS FY18/19 BUDGET TIMELINE

##### E-3: DISCUSS BUDGET / CAFR SUBCOMMITTEE

##### E-4: REVIEW STRATEGIC PLAN SCHEDULE

#### F. COMMITTEE / STAFF COMMENTS

## **G. FUTURE MEETINGS**

Next meeting scheduled for April 19, 2018

## **H. ADJOURNMENT**

### **ATTACHMENTS**

- 1. February 15<sup>th</sup> Meeting Minutes**
- 2. Staff Report – Five Year Financial Forecast**
- 3. FY 2018-2019 Budget Timeline**
- 4. Strategic Plan Schedule (FY 2018-19 to FY 2020-21)**

### **AFFIDAVIT OF POSTING**

I, Tony Clark, certify that on March 22, 2018, I caused to be posted the agenda of the March 26, 2018 meeting of the Novato Citizens Finance Advisory/Oversight Committee meeting of the City of Novato, California, on the City of Novato Community Service Boards in City Hall and the Police Department, and on the City's website at [www.novato.org](http://www.novato.org).

/Tony Clark/  
Finance Manager



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## NOVATO CITIZENS FINANCE ADVISORY/ OVERSIGHT COMMITTEE MEETING

held at

City Administrative Offices  
Womack Conference Room  
922 Machin Ave

February 15, 2018  
7:30 AM

Chair

Tim O'Connor

Vice Chair

Regina Bianucci Rus

Commissioners

Caitrin Devine

David Bentley

Cris MacKenzie

Rafelina Maglio

Robert J. Scott, Jr

### MINUTES

#### **A. CALL TO ORDER**

Meeting called to order at 7:30am. Committee Members: Tim O'Connor, Regina Bianucci Rus (left at 8:38), Caitrin Devine (left at 8:38), Cris MacKenzie, Rafelina Maglio, David Bentley (left at 8:38), Robert Scott, Jr. Staff Members: City Manager Regan Candelario (arrived at 8:10), Assistant City Manager Michael Antwine (arrived at 7:50), Finance Manager Tony Clark, Finance Supervisor Maureen Chapman, Accounting Assistant Christina Soares. City Council Member: Pam Drew. Members of the Public: Hutch Turner.

#### **B. APPROVAL OF FINAL AGENDA**

Bentley motioned to approve, Maglio seconded motion.

#### **C. PUBLIC COMMENT**

Hutch Turner commented on the quarterly expenditure approval report provided to Council by Finance Department. Monthly numbers are hard to read compared to prior reports provided. Item descriptions are assigned to each expenditure and suggested a report that aggregated expenditures on specific line items. Asked if data could be simplified so citizens can comprehend data. Likes the structure of the new financial reports.

Bentley asked for clarification about disbursement list. Asked if reports are now quarterly and FM Clark confirmed they are generated quarterly. MacKenzie asked if reports were generated based on timing of data for report or based on tax revenue. Scott commented on finding appropriate balance of need & detail to generate reports.

#### **D. COMMITTEE ORGANIZATIONAL ITEMS**

**D-1: APPROVAL OF JANUARY 18, 2018 MINUTES**

Scott motioned to approve, MacKenzie seconded motion upon correction: change Absent to Abstain and correct spelling of O'Connor's name on Committee list.

## **E. GENERAL BUSINESS**

Bentley made budget advisory sub-committee request and adding CAFR to next agenda for discussion. Committee members discussed the focus of the sub-committee and how to create user friendly reports for the public to understand. Bianucci Rus added consolidating project and agreed that this will require time to look at information. FM Clark noted that Council had many questions regarding the CAFR report and believes good idea having reports available more often.

### **E-1: RECEIVE AND FILE FY 2017-2018 MID-YEAR FINANCIAL REPORT UPDATE**

FM Clark noted the mid-year financial reports provided at the January 18<sup>th</sup> meeting was consolidated which created the blank columns. The Committee discussed options about unplanned natural disasters. FM Clark will examine different approaches to record expenses. Clark also added his surprise at staff's willingness to pick up slack with low staffing numbers.

### **E-2 REVIEW FY18/19 BUDGET TIMELINE**

ACM Antwine asked Committee to review budget timeline. Antwine discussed upcoming community workshops in April & May and working with local organizations and groups. Also working on budget process framework. Will receive direction from Council in April, present information to Committee in May before budget approval, budget approval and adoption in June. ACM Antwine also speaking with departments in regards to budget requests and previous expenses while examining staffing levels for efficiency.

Committee discussed budget assumptions as part of Strategic Plan, which incorporates into the Master Plan, and would like to add review of those assumptions at their next meeting. The Committee also discussed the format of the budget calendar and presentation to Council. Chapman explained the template formats completed by the departments and reviewed prior to presenting to Council.

The Committee also discussed fiscal sustainability and how to address anticipated revenue gap. ACM Antwine anticipates updated plan by March. The Committee discussed the five year forecast, current staffing levels with increased demand in services, pension obligations and how to address unfunded liabilities. FM Clark noted an Irrevocable Trust was suggested by outside auditors in order to grow assets to offset future pension liabilities. CM Candelario added

*that all cities, not only Novato, share in the pension obligation. ACM Antwine noted that some modifications have already been made to the retirement plans to address increasing pension liabilities, but still need to address how to project and plan for balloon payments down the road. Examining variables to build base and will present pension obligation to Council in March.*

*The Committee discussed economic development and would like to hear presentation from department regarding attracting new business.*

**F. COMMITTEE / STAFF COMMENTS**

*None*

**G. FUTURE MEETINGS**

*Next meeting scheduled for March 22, 2018 at O'Connor's request.*

**H. ADJOURNMENT**

*Meeting adjourned at 8:40am.*

## STAFF REPORT



THE CITY OF  
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### MEETING

DATE: March 26, 2018

TO: Novato Citizens Finance Advisory / Oversight Committee

FROM: Michael L. Antwine II, Assistant City Manager  
Tony Clark, Finance Manager

922 Machin Avenue  
Novato, CA 94945  
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SUBJECT: Report on Five-Year Forecast – FY 2018/19 to FY 2022/23

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### **REQUEST**

Consider receiving a Five-Year General Fund forecast from FY 2018/19 thru FY 2022/23.

### **DISCUSSION**

City staff prepare and maintain a General Fund five-year forecast to conduct budget planning and analysis of upcoming revenue and expenditure trends. The Five-Year forecast model is reviewed periodically by staff. The forecast is created based on certain growth rates and revenue/expenditure assumptions. The forecast assists staff and the City Council with budget preparation as well as longer-range financial planning. The primary factors and assumptions utilized in the forecast, including the following:

- Property tax growth trends
- Sales tax growth trends
- Transient occupancy tax trends
- Increasing contribution rates for CalPERS retirement
- Departmental expenditure trends

### **ANALYSIS**

The analysis of provided within the five-year forecast is based on staff utilization of specific methodology approaches and fiscal analysis of assumptions that were used to generate the estimated revenue and expenditures over the defined period.

#### - METHODOLOGY

- Staff performed a fiscal analysis of the past 3 - 5 year of all of the City's revenue and expenditure trends to develop a baseline projected amount
- Staff utilized the sales & use tax revenue projections provided by Muni Services
- Staff performed a macro analysis of real estate and housing trends in the county and region
- Staff analyzed departmental expenditures to determine an average growth rate for each expenditure category

- ASSUMPTIONS

- The assumptions identified within the five-year forecast are based on the following factors:
  - Based on prior year's trends, a 4% growth assumption for property tax revenue was used
  - Based on the City's sales tax consultant, Avenue Insights & Analytics, as well as prior year's trends, a 3.5% growth assumption was used.
  - Based on historical trends coupled with a comprehensive cost recovery fee study that will be initiated in FY18/19, charges for service was expected to grow at 3% per year
  - Based on historical trends as well as an uptick in economic development as Navin, LLC will be pursuing an 87 room upscale hotel in Northern Novato off of Wood Hollow Drive and a 103 room upscale Residence Inn hotel which is planned to be located between Olive Avenue & Atherton Avenue, the estimated transient occupancy tax growth rate is 1%, and will escalate to 2% in FY21/22 thru FY22/23.
  - Business License fees are expected to increase in tandem with the overall economy of 2.5%.
  - Franchise fees, intergovernmental revenue, fines & forfeitures, and use of money all have an estimated growth rate of 1%
  - Professional services, contracts, training, equipment replacement, repairs and maintenance, materials and supplies, and utilities are all expected to increase in tandem with the overall economy at 2.5%
  - National healthcare costs have trended upwards in the range of 5.5%. A growth rate of 5.5% was used for both employee healthcare benefits and Other Post-Employment Benefits (OPEB).
- Salary and benefit costs were determined by the following:
  - All salaries were rolled forward from FY17/18 with the 3% negotiated cost of living adjustment as well as a 0.5% growth assumption due to merit / step increases
  - Salaries were isolated according to pension groups, and the normal cost rate and unfunded accrued pension liability payments for each of the four pension groups were applied against the estimated salaries.
  - A 5.5% growth rate was applied to all healthcare costs

<b>City Salary &amp; CalPERS Assumptions</b>					
	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>
Salaries - Miscellaneous	\$ 10,670,362.05	3.50%	3.50%	3.50%	3.50%
Salaries - Safety Tier 1	\$ 2,657,868.05	3.50%	3.50%	3.50%	3.50%
Salaries - Safety Tier 2	\$ 1,293,687.65	3.50%	3.50%	3.50%	3.50%
Salaries - Safety PEPRAs	\$ 2,652,235.30	3.50%	3.50%	3.50%	3.50%
Healthcare - Misc	\$ 1,776,070.00	5.50%	5.50%	5.50%	5.50%
Healthcare - Safety	\$ 939,407.00	5.50%	5.50%	5.50%	5.50%
Other Benefits - Misc	\$ 483,915.23	3.50%	3.50%	3.50%	3.50%
Other Benefits - Safety	\$ 909,012.87	3.50%	3.50%	3.50%	3.50%
Vacation / Admin Pay Outs - Misc	\$ 178,005.97	3.50%	3.50%	3.50%	3.50%
Vacation / Admin Pay Outs - Safety	\$ 162,444.09	3.50%	3.50%	3.50%	3.50%
PERS - Misc Employer Contribution Rate	9.02%	9.40%	10.31%	10.31%	10.31%
PERS - Misc Unfunded Accrued Amortized Liability	\$ 1,228,208.00	\$ 1,513,200.00	\$ 1,713,990.00	\$ 1,991,410.00	\$ 2,240,700.00
PERS - Safety Tier 1 Employer Contribution Rate	18.68%	19.50%	21.10%	21.10%	21.10%
PERS - Safety Tier 1 Unfunded Accrued Amortized Liability	\$ 1,283,120.00	\$ 1,618,930.00	\$ 1,871,130.00	\$ 2,185,410.00	\$ 2,452,160.00
PERS - Safety Tier 2 Employer Contribution Rate	17.61%	18.40%	19.90%	19.90%	19.90%
PERS - Safety Tier 2 Unfunded Accrued Amortized Liability	\$ 567.00	\$ 2,231.00	\$ 4,850.00	\$ 7,760.00	\$ 10,670.00
PERS - Safety PEPRAs Employer Contribution Rate	12.14%	12.40%	13.10%	13.10%	13.10%
PERS - Safety PEPRAs Unfunded Accrued Amortized Liability	\$ 1,582.00	\$ 3,880.00	\$ 7,857.00	\$ 12,610.00	\$ 16,949.00

## **RECOMMENDATION**

Receive the Five-year General Fund forecast for FY 2018/19 thru FY 2022/23.

## **ATTACHMENTS**

1. Five-Year Forecast Summary



**City of Novato - Five Year  
General Fund Forecast**

	Current Year <b>2017/2018</b>	Forecast <b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>
Revenues	36,340,155	37,590,244	38,812,118	40,077,193	41,405,274	42,780,326
Transfers In	1,359,935	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000
<b>TOTAL REV'S &amp; TRANSFERS IN</b>	<b>37,700,090</b>	<b>38,920,244</b>	<b>40,142,118</b>	<b>41,407,193</b>	<b>42,735,274</b>	<b>44,110,326</b>
Expenditures	35,639,175	37,322,136	38,874,102	40,408,095	41,821,219	43,296,936
Position Vacancy / Savings Factor	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
Transfers Out	3,174,853	2,224,368	2,292,146	2,356,047	2,428,768	2,500,873
<b>TOTAL EXP'S &amp; TRANSFERS OUT</b>	<b>38,164,028</b>	<b>38,896,505</b>	<b>40,516,248</b>	<b>42,114,142</b>	<b>43,599,987</b>	<b>45,147,809</b>
Interfund Loan Repayment	463,938					
Use of Fund Balance for 1-Time Expend.						
<b>Operating Surplus / (Deficit)</b>	<b>-</b>	<b>23,739</b>	<b>(374,130)</b>	<b>(706,949)</b>	<b>(864,713)</b>	<b>(1,037,482)</b>
Deficit as % of Revenue	0.0%	-0.1%	0.9%	1.7%	2.0%	2.4%
Beginning Reserve Fund Balance	5,839,834	5,839,834	5,863,573	5,864,443	5,381,103	4,516,389
Use of Measure F Funds			375,000	223,609		
<b>Ending Reserve Fund Balance</b>	<b>5,839,834</b>	<b>5,863,573</b>	<b>5,864,443</b>	<b>5,381,103</b>	<b>4,516,389</b>	<b>3,478,907</b>
% of Expenditures		15.71%	15.09%	13.32%	10.80%	8.03%

## City Salary & CalPERS Assumptions

	2018/19	2019/20	2020/21	2021/22	2022/23
Salaries - Miscellaneous	\$ 10,670,362.05	3.50%	3.50%	3.50%	3.50%
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	<u>2017/2018 Budgeted</u>	<u>Growth Assumptions</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
Property Tax	9,227,470.00	4.0%	9,596,568.80	9,980,431.55	10,379,648.81	10,794,834.77	11,226,628.16
Secured Property Taxes In Lieu VLF	4,776,960.00	4.0%	4,968,038.40	5,166,759.94	5,373,430.33	5,588,367.55	5,811,902.25
Real Property Tax	358,500.00	1.0%	362,085.00	365,705.85	369,362.91	373,056.54	376,787.10
Sales & Use Tax	8,631,250.00	3.5%	8,933,343.75	9,246,010.78	9,569,621.16	9,904,557.90	10,251,217.43
Measure C	2,584,025.00	3.5%	2,674,465.88	2,768,072.18	2,864,954.71	2,965,228.12	3,069,011.11
Sales & Use Tax Public Safety Sales Tax	460,000.00	3.5%	476,100.00	492,763.50	510,010.22	527,860.58	546,335.70
Transient Occupancy Tax	1,768,900.00	1% - 2%	1,786,589.00	1,804,454.89	1,822,499.44	1,858,949.43	1,896,128.42
Business Licenses	1,218,840.00	2.5%	1,249,311.00	1,280,543.78	1,312,557.37	1,345,371.30	1,379,005.59
Franchise Fees Cable Television	1,098,000.00	1.0%	1,125,450.00	1,153,586.25	1,182,425.91	1,211,986.55	1,242,286.22
Franchise Fees PG&E	635,000.00	1.0%	641,350.00	647,763.50	654,241.14	660,783.55	667,391.38
Licenses and Permits	1,152,450.00	2.0%	1,175,499.00	1,199,008.98	1,222,989.16	1,247,448.94	1,272,397.92
Intergovernmental	381,150.00	1.0%	384,961.50	388,811.12	392,699.23	396,626.22	400,592.48
Charges for Services	2,920,400.00	3.0%	3,008,012.00	3,098,252.36	3,191,199.93	3,286,935.93	3,385,544.01
Fines and Forfeitures	525,500.00	1.0%	530,755.00	536,062.55	541,423.18	546,837.41	552,305.78
Uses of Money	611,500.00	1.0%	617,615.00	623,791.15	630,029.06	636,329.35	642,692.65
Miscellaneous	60,100.00	0.0%	60,100.00	60,100.00	60,100.00	60,100.00	60,100.00
Operating Transfers In	1,359,935.00		1,330,000.00	1,330,000.00	1,330,000.00	1,330,000.00	1,330,000.00
<b>Total Revenue</b>	<b>37,769,980.00</b>		<b>38,920,244.33</b>	<b>40,142,118.37</b>	<b>41,407,192.55</b>	<b>42,735,274.13</b>	<b>44,110,326.18</b>
Salaries & Benefits - Miscellaneous		Refer to CalPERS Assumptions	13,233,289.25	13,411,864.91	13,597,043.85	13,690,316.10	13,884,274.48
Salaries & Benefits - Safety		Refer to CalPERS Assumptions	10,053,660.96	10,424,327.23	10,809,000.17	11,208,226.85	11,622,576.60
CalPERS Pension Costs - Miscellaneous		Refer to CalPERS Assumptions	2,190,674.66	2,521,229.10	2,825,132.97	3,108,108.69	3,362,982.18
CalPERS Pension Costs - Safety		Refer to CalPERS Assumptions	2,331,558.51	2,748,222.97	3,132,560.58	3,498,208.91	3,817,442.92
<b>Total Salaries</b>			<b>27,809,183.38</b>	<b>29,105,644.22</b>	<b>30,363,737.57</b>	<b>31,504,860.54</b>	<b>32,687,276.18</b>
Professional Services	3,079,533.00	2.5%	26,863,632.00	28,289,490.00	29,518,682.00	30,865,723.00	
Contracts	1,327,000.00	2.5%	2,797,771.33	2,867,715.61	2,939,408.50	3,012,893.71	3,088,216.05
Training	479,710.00	2.5%	1,360,175.00	1,394,179.38	1,429,033.86	1,464,759.71	1,501,378.70
Equipment Replacement	733,954.00	2.5%	491,702.75	491,702.75	503,995.32	503,995.32	516,595.20
Repairs & Maintenance	815,134.00	2.5%	739,211.05	760,451.28	782,360.51	804,962.37	828,281.41
Material & Supplies	1,819,074.00	2.5%	855,890.70	898,685.24	943,619.50	990,800.47	1,040,340.50
Other Post Employment Benefit	329,600.00	5.5%	1,877,302.45	1,920,198.14	1,964,125.86	2,009,110.99	2,055,179.58
Utilities	1,030,102.00	2.5%	335,045.00	353,274.48	372,506.57	392,796.43	414,202.24
Transfers Out	3,174,853.00		1,055,854.55	1,082,250.91	1,109,307.19	1,137,039.87	1,165,465.86
<b>Expenditure Subtotal</b>	<b>12,788,960.00</b>		<b>2,224,368.30</b>	<b>2,292,146.30</b>	<b>2,356,047.05</b>	<b>2,428,767.96</b>	<b>2,500,872.92</b>
<b>Total Expenditures</b>			<b>39,546,504.50</b>	<b>41,166,248.30</b>	<b>42,764,141.92</b>	<b>44,249,987.37</b>	<b>45,797,808.64</b>
<b>Total Net Revenue</b>			<b>(626,260.18)</b>	<b>(1,024,129.93)</b>	<b>(1,356,949.38)</b>	<b>(1,514,713.23)</b>	<b>(1,687,482.46)</b>

## STAFF REPORT



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### MEETING

DATE: March 26, 2018

TO: Novato Citizens Finance Advisory / Oversight Committee

FROM: Michael L. Antwine II, Assistant City Manager

SUBJECT: Draft Budget Schedule FY 2018-2019

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### REQUEST

Receive and file City's annual budget schedule for fiscal year 2018-19.

### DISCUSSION

Staff is providing the Committee with a copy of the draft budget schedule for the preparation of the City's fiscal year 2018-2019 annual budget. The purpose of this schedule is to provide staff with a framework, process and plan for the development of the city's annual budget. The development of the city budget is a very lengthy process that generally takes five to six months to complete. The budget process is a collaborative effort that involves the engagement and participation from a diverse and multitude of groups and stakeholders (Elected Officials, City staff, Community Groups & Organizations) throughout the community.

### RECOMMENDATION

Receive and file City's annual budget schedule for fiscal year 2018-2019.

### ATTACHMENTS

1. FY 2018-2019 Budget Schedule (Draft)

**BUDGET CALENDAR  
OPERATING/CIP BUDGETS  
FISCAL YEAR 2018-19**

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Meeting/Process</u>
Month	Dec/Jan	N/A	Finance distribute mid-year budget reports to departments
Week	Feb 12-16	TBD	<p><b>Mid-Year Budget Meeting</b> w/department staff:</p> <ul style="list-style-type: none"> <li>• Review budget line-item variances</li> <li>• Discuss current year revenue &amp; expenditure projections</li> <li>• Discuss Mid-Year budget adjustments</li> <li>• Discuss open purchase orders &amp; accruals</li> <li>• Staffing Allocation &amp; Limited-Term positions</li> </ul>
Mon	Feb 20 - 28	N/A	Departments submit budget adjustment requests with justification to Finance.
Week	Feb 20-22	N/A	<p>Finance &amp; City Manager Budget Preparation Meeting</p> <ul style="list-style-type: none"> <li>• Budget Planning process w/ Goals &amp; Objectives</li> <li>• Review Budget calendar</li> <li>• Review of current mid-year budget adjustments and Unforeseen Costs/expenses</li> <li>• Review of FY 17-18 Contracts w/ Increases (escalators)</li> </ul>
Tues	Feb 27	6:30 P.M.	Council Meeting – Mid-Year Budget Presentation
Wed	Feb 28	5:00 P.M.	<ul style="list-style-type: none"> <li>• Departments provide Finance with revised revenue &amp; expenditure estimates <u>for FY 17/18</u> based on mid-year actuals. Finance to review department assumptions.</li> <li>• Departments begin reviewing revenue budgets for FY 18/19 based on mid-year FY 17/18 actuals.</li> </ul>
Week	Mar 5-9	N/A	Finance to distribute PowerPoint template for council work sessions on April 10 & April 24.
Week	Mar 5-8	TBD	<p><b>CIP Budget Meeting</b> with FIN/PW/PRCS staff:</p> <ul style="list-style-type: none"> <li>• Review current CIP projects, schedule &amp; expenditures</li> <li>• Discuss proposed projects for FY 18-19</li> <li>• Review of 5-year CIP program</li> <li>• First discussion to prepare for City Manager meeting.</li> </ul>
Week	Mar 5-8	TBD	<p><b>City Manager Budget Meetings #1</b> with Departments: First discussion with City Manager on FY 18/19 budget.</p>

**BUDGET CALENDAR  
OPERATING/CIP BUDGETS  
FISCAL YEAR 2018-19**

Week	Mar 19-23	TBD	<p><b>City Manager Budget Meetings #2</b> with Departments &amp; CIP Team:</p> <ul style="list-style-type: none"> <li>• Finalize FY 18/19 preliminary appropriation budget estimates;</li> <li>• Finalize City Manager budget recommendations</li> </ul>
Fri	Mar 23	5:00 P.M.	<ul style="list-style-type: none"> <li>• Departments submit changes to revenue budgets for FY 18/19 to Finance, based on FY 17/18 mid-year actuals/prior year trends. Finance to review department assumptions.</li> <li>• Departments provide updates to personnel/staffing allocation tables to Finance.</li> <li>• Departments to prepare budget program narrative, notes, achievements and goals, based on identified Council goals and City's 3-year Strategic Plan</li> <li>• Departments begin working on department performance measures</li> </ul>
Tues	Apr 3	5:00 P.M.	Departments provide draft Power Point slides for April 10 & April 24 operating budget presentations to Finance.
Thurs	Apr 5	10:00 A.M.	PW provide Power Point slides for April 24 Council work session for CIP budget presentation
Tue	Apr 10	6:30 P.M.	<b>Council Meeting</b> – Operating Budget presentation (PRCS, PD, CDD, ASD, CA) at Council work session
Thurs	April 19	TBD	<b>Finance Oversight Committee</b> – Review of F/Y 18/19 Preliminary Budget
Tue	Apr 24	6:30 pm	<b>Council Meeting</b> – CIP Presentation w/Overview of projects, funding and priorities at Council work session
Fri	Apr 27	TBD	Finance distributes FY 18/19 draft operating budget (appropriations) worksheets to departments for review
TBD	Apr & May	TBD	Community (Three) Budget Workshops
Mon	April 30	5:00 P.M.	<p>Departments submit to Finance:</p> <ul style="list-style-type: none"> <li>• Budget Narratives &amp; Notes</li> <li>• Goals &amp; Accomplishments</li> <li>• Performance Measures</li> <li>• Updated Organization charts</li> </ul>

**BUDGET CALENDAR  
OPERATING/CIP BUDGETS  
FISCAL YEAR 2018-19**

Mon	May 7	TBD	Budget Meeting with Marin Valley Mobile Country Club (MVMCC)
Tue	May 8	6:30 P.M.	<b>Council Meeting</b> – Final FY 18/19 budget direction at Council work session
Thurs	May 17	TBD	<b>Finance Oversight Committee</b> – Update F/Y 18/19 Budget per Council Direction
Tue	May 22	5:00 P.M.	Distribute Proposed Draft FY 18-19 Budget to Council
Thurs	May 22	TBD	City Manager to prepare budget message
Tue	Jun 12	6:30 pm	<b>Council Meeting/Public Hearing#1</b> – Budget Adoption
Week	Jun 12 - Jun19	TBD	Finance to make any changes to proposed budget based on public hearing Council comments
Thurs	Jun 24	6:30 P.M.	<b>Council Meeting/Public Hearing#2</b> – Budget Adoption
Thurs	Jun 28	N/A	FY 17-18 End of Fiscal Year

<b>Strategic Plan FY 2018-2021 Timeline and Schedule</b>			
<b>Date &amp; Time</b>	<b>Location</b>	<b>Description of Activity</b>	<b>Goals &amp; Objectives</b>
January 9, 2018 @6:30 p.m. (1/2 hr)	City Council Chambers	Revised Strategic Plan schedule FY 2018-2021	Confirm dates & time meetings/workshops
February 13, 2018 @ 6:30 p.m. (1 hr)	City Council Chambers	Report on current Strategic Plan goals & objectives (Council 2 weeks to review and comment)	Council to review current strategic plan and provide feedback prior to Council retreat
March 3, 2018 @ 10:00 a.m. to 4:00 p.m.(6 hrs)	Hamilton - MOCA War Room or College of Marin (tbd)	Full Day Work Session	<ol style="list-style-type: none"> <li>1. Discuss purpose &amp; intent of Strategic Plan</li> <li>2. Review current goals &amp; objectives</li> <li>3. Develop a framework or criteria to add or delete (Goals and Objectives)</li> <li>4. Role of Council – Staff implementation of Strategic Plan</li> <li>5. Process to create an updated 3-Year Strategic Plan for 2018-2021</li> </ol>
March 5-9, 2018	City Hall	Staff review comments from Council on Strategic Plan goals & objectives	Review comments from Council. Staff to prepare final draft plan for adoption
March 13, 2018 @ 6:30 p.m. (2 hrs)	City Council Chambers	Workshop#1 - review & discuss proposed Strategic Plan (Part 1)	Review & Discuss Strategic Plan Objectives for Goals #1 & 2
March 27, 2018 @ 6:30 p.m. (2 hrs)	City Council Chambers	Workshop#2 - review & discuss proposed Strategic Plan (Part 2)	Review & Discuss Strategic Objectives for Goals #3, 4, and 5
April 10, 2018 @ 6:30 p.m. (2 hrs)	City Council Chambers	Workshop#3 - review & discuss proposed Strategic Plan (Part 1-2)	Review & Discuss Strategic Objectives for Goals #1-5



April 24, 2018 @ 6:30 p.m. (1 hr)	City Council Chambers	Public Hearing - Adopt 3-Year Strategic Plan FY 2018-2021	Conduct the Public Hearing and Approve 3-Year Strategic Plan