



Fiscal Year 2021-23 Preliminary Budget Presentation

CITY COUNCIL MEETING

APRIL 26, 2021

Overview

1. General Fund Budget Highlights
2. Preliminary Long-Term Forecast
3. Budget/Fiscal Strategies
4. Stimulus Funds
5. Budget Task Force Recommendations
6. General Fund Reserves
7. Council Feedback

City Council Goals

Place San Leandro on a firm foundation for **long-term fiscal sustainability**

Advance projects and programs promoting **sustainable economic development**, including transforming San Leandro into a **center for innovation**

Provide **quality public safety service** and grow our partnership with the community to keep San Leandro safe

Maintain and Enhance San Leandro's **infrastructure**

Support and implement programs, activities and strengthen communication that **enhances the quality of life and wellness, celebrates the arts and diversity, and promotes civic pride**

Maintain and support **a strong positive relationship between the City, schools and the educational community**

Promote and maintain **an inclusive work environment** that values employees and volunteer contributions, supports professional growth and development, and fosters **a culture of kindness and collaboration** in the delivery of services to our community

General Fund Revenues

What are the sources of revenues available for basic services?

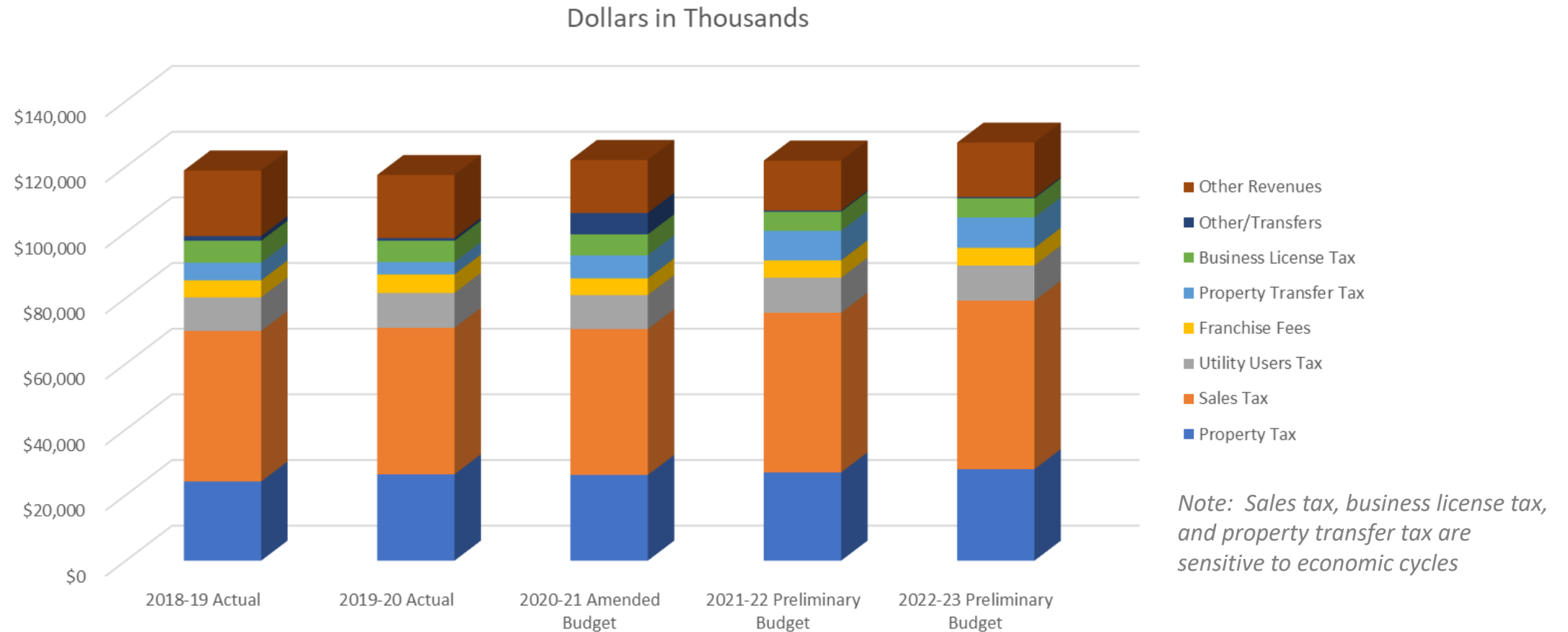
Revenue Highlights

- Projections anticipate an economic rebound
- Stimulus funds are not included in the preliminary budget
- Estimates are based on historical data, consultant/economic forecasts and local information
- Key assumptions:

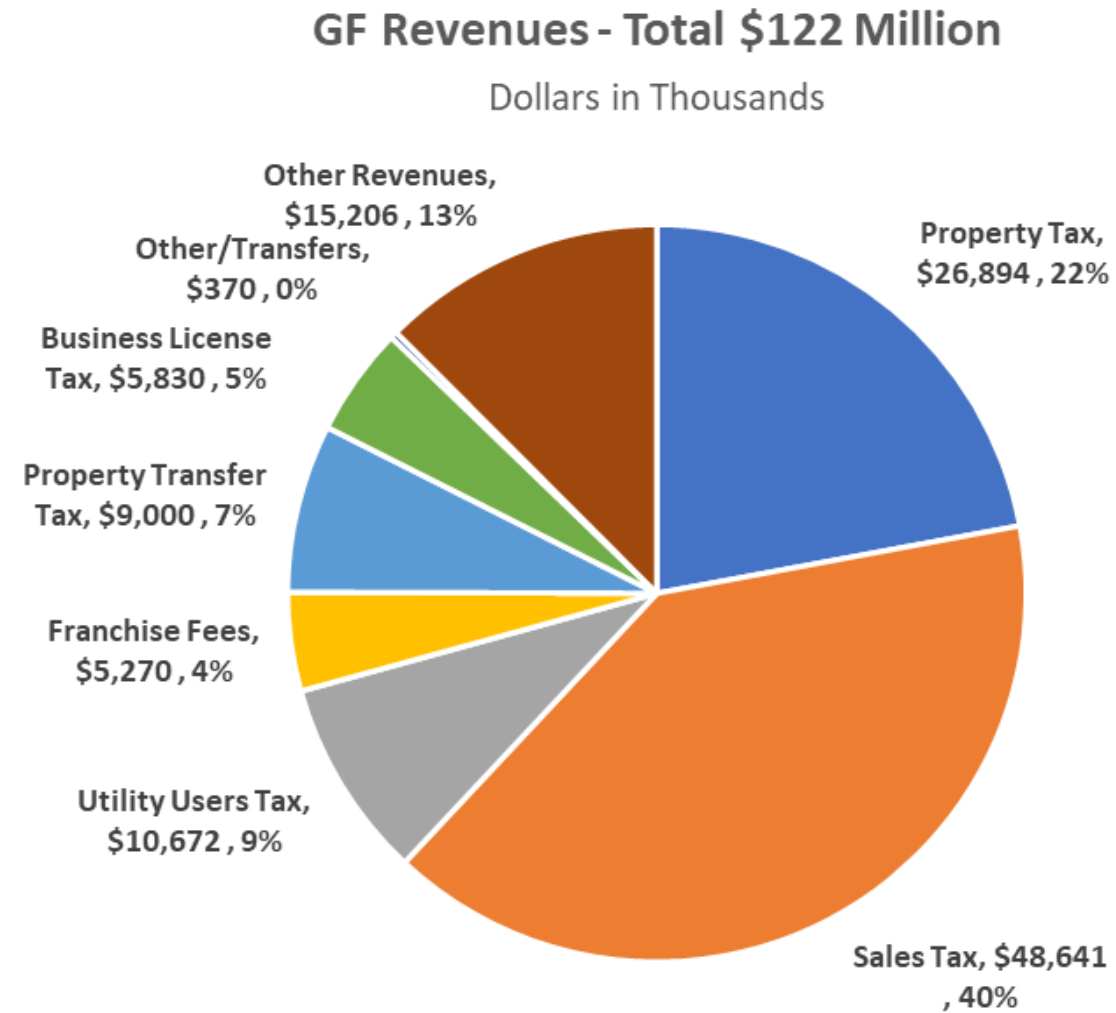
Revenue	Growth Rate/Amount
New - Measure VV Property Transfer Tax	\$4M annually - \$9M in total transfer tax
Property Tax	+3% to 4%/year
Sales Tax	+6% to 9%/year
Utility Users Tax	Flat - minimum growth in year 2
Business License Tax	Decreased by \$570K mainly due to the closing of a parking operator

Revenue Trends

FY 21-22 \$122M and FY22-23 \$127M



FY 21-22 Revenue by Category



0% means less than 1%

General Fund Expenditures

What is cost to maintain current service levels?

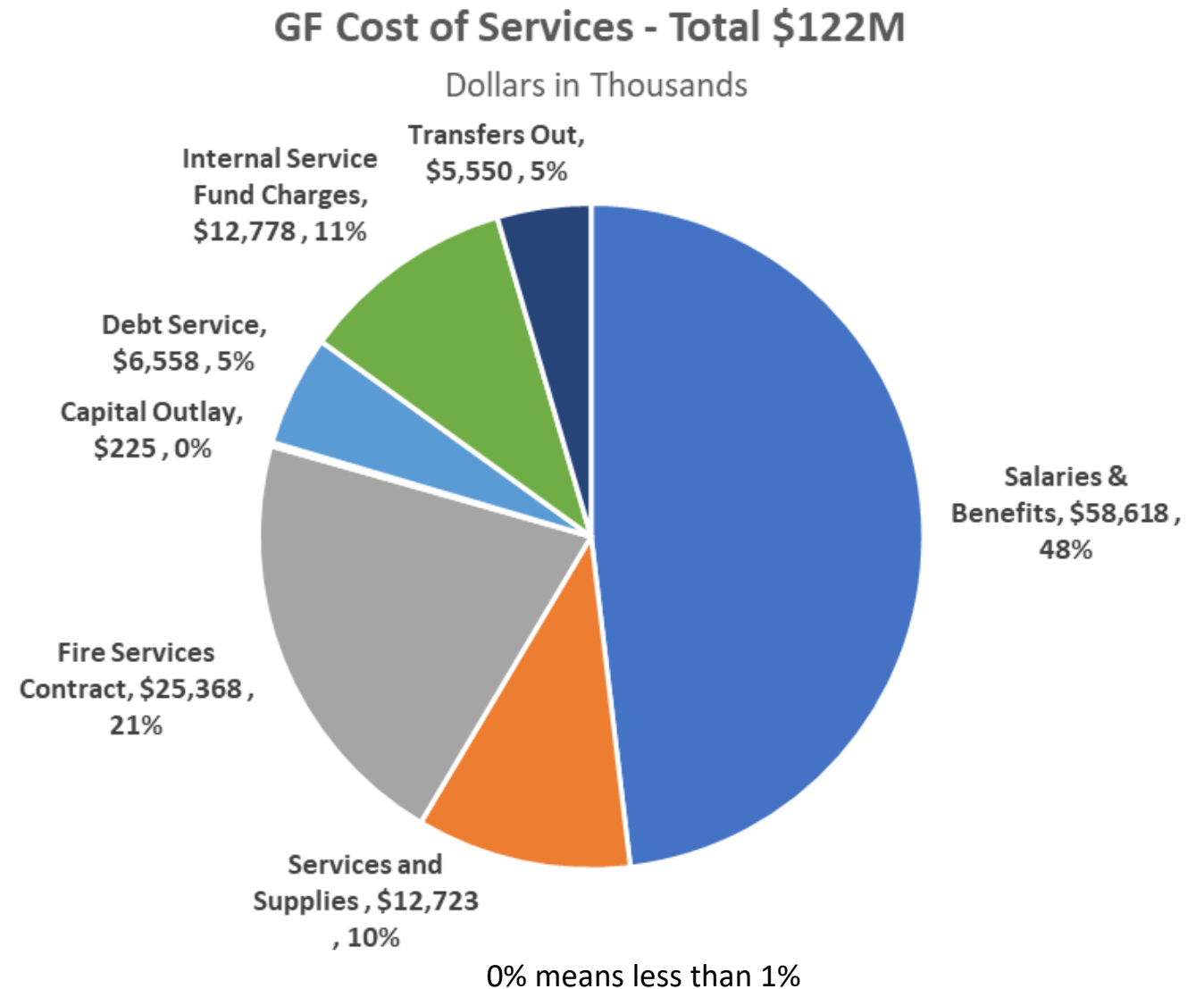
Expenditure Highlights

- Department requests are under consideration
- Staff continues to refine expenditure projections
- Baseline budget assumes current service levels with limited personnel enhancements
 - New Planner II position for Community Development
 - College Intern for City Manager's Office
- Budget includes \$1.5M reallocated police funds to be distributed to programs
- A balanced budget will be presented to the Council in May

Expenditure Highlights (Cont'd)

- Key operating costs and assumptions:
 - Salaries increasing 2-3%/year per MOUs and 2% outside of MOU
 - Medical benefits +4%/year
 - Pension contributions increasing 9-10%/year
 - Fire services contract and equipment increasing 2-4%/year
 - Service level demands
 - Facility and maintenance needs
 - Streets and roads improvements

FY 21-22 Cost of Services



General Fund Contribution to CIP Projects

Total \$11.5M

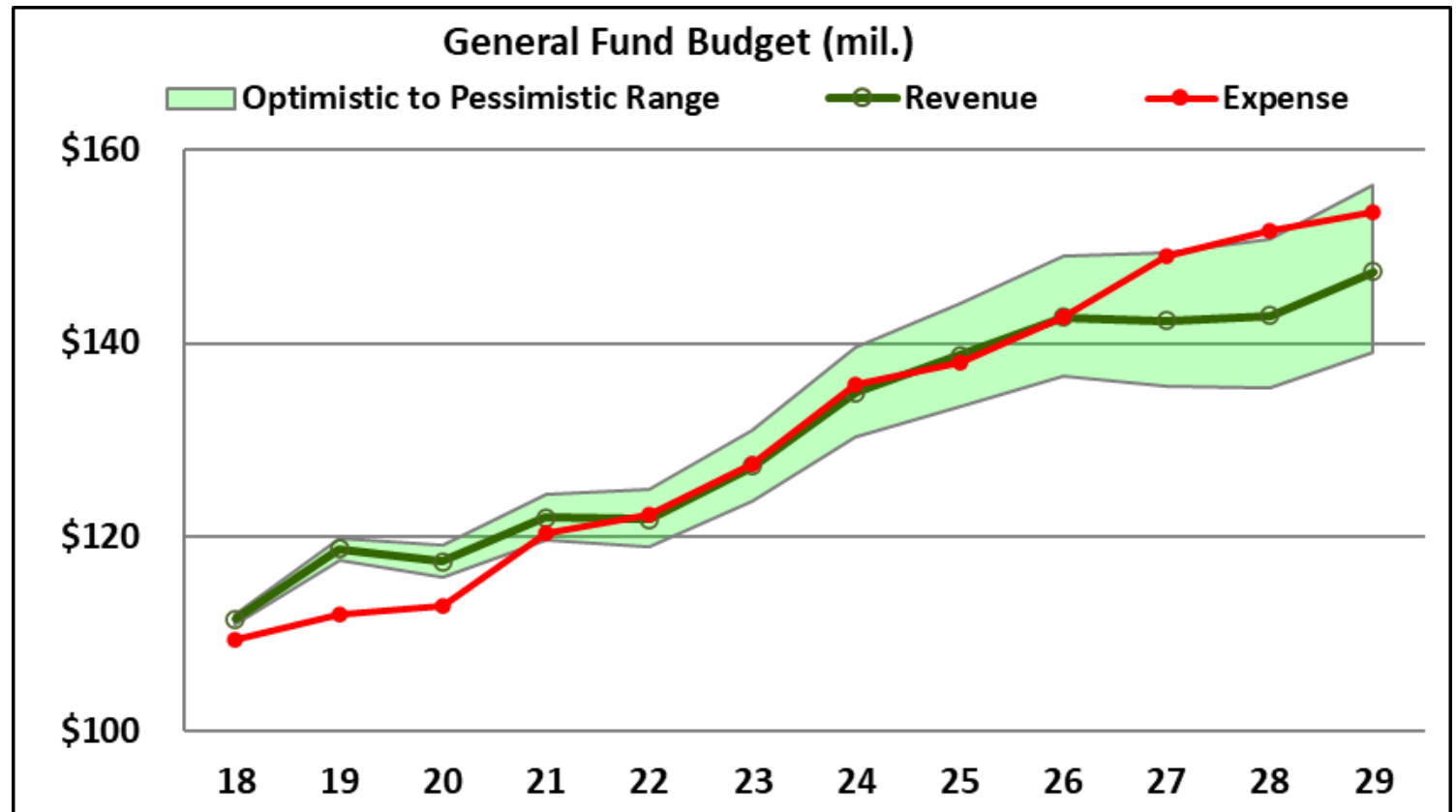
Project	2021-22	2022-23
ADA Transition Plan	150,000	150,000
City Building Major Maintenance	600,000	600,000
City Park / Open Space Major Maintenance	475,000	475,000
PWSC Replace Fuel Tanks Installment 1	300,000	
Street Overlay / Rehabilitation	3,600,000	4,420,000
PWSC Replace Fuel Tanks Installment 2		700,000
Total	5,125,000	6,345,000

Preliminary Forecast and Strategic Planning

From Forecast to Strategies

Preliminary Long-Term Forecast

- Forecast reflects partial funding for maintenance and equipment
 - Gap funding for street rehabilitation, pool maintenance, and police and fire equipment
- \$63K surplus in 2021-22 and \$750K deficit in 2022-23
- Identify new revenue measures to balance future year budgets and provide full funding for maintenance and equipment





Planning for the Future - *from Strategies to Actions*

- Council direction – a balanced approach to support services and infrastructure
 - Formulate strategies to explore new revenue measures
 - Conduct fee studies and pursue grant opportunities
 - Pay down unfunded pension liabilities to stabilize costs
 - Recover lost revenues and maximize investments utilizing stimulus money
 - Explore financing options for CIP projects

Unfunded CIP Projects

Project	Cost
Enhanced Bike Lanes (assume Hesperian)	3,000,000
Downtown Plaza Maintenance	550,000
Financial Software	1,600,000
Fire Station 9, 12, 13 remodel (est \$19M total)	1,000,000
Floresta Monterey Signal	1,850,000
Manor Blvd Pedestrian Improvements	3,950,000
Steven Taylor Memorial	625,000
Fully fund street maintenance FY 21-22	1,775,000
Fully fund street maintenance FY 22-23	2,275,000
Fargo Washington Right Turn Lane	1,100,000
Total	17,725,000

Pension and Other Post-Employment Benefits (OPEB) Unfunded Liabilities

- Safety unfunded pension liability includes police and fire personnel

Sources:

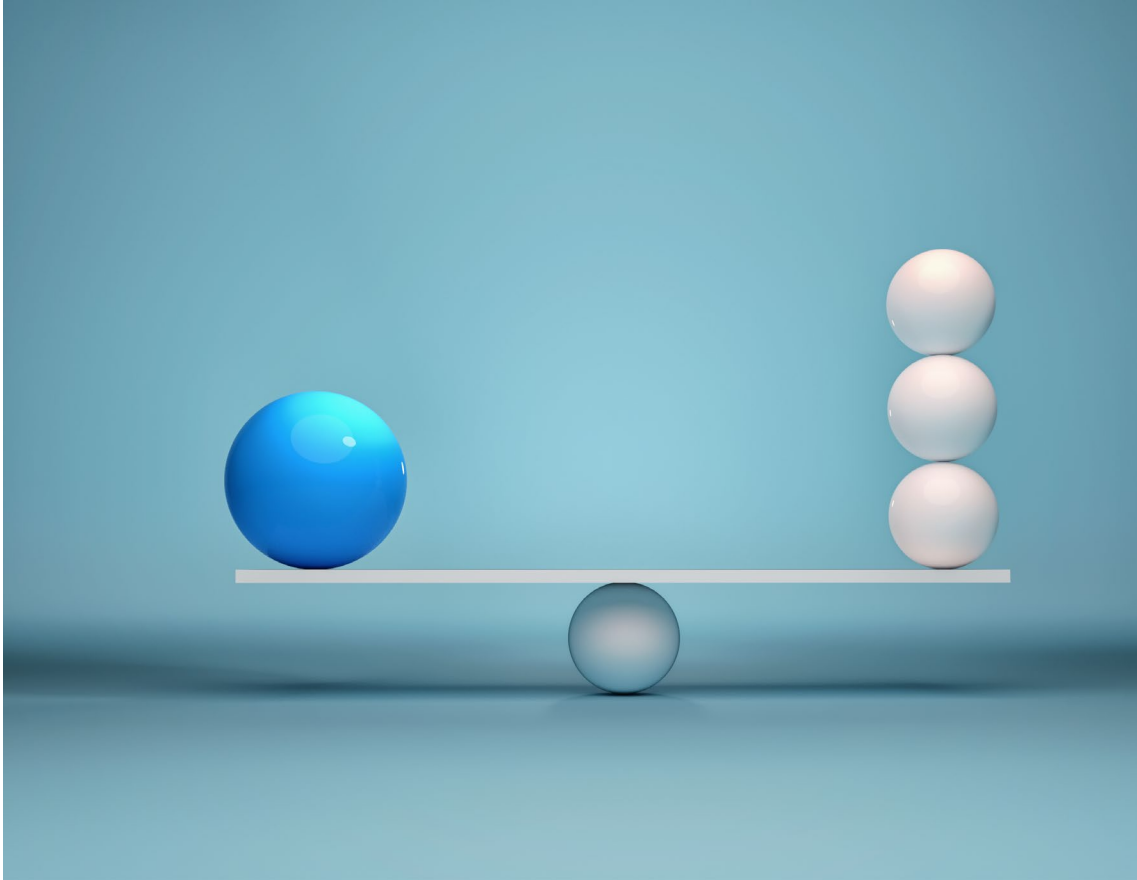
- 6/30/2019 CalPERS valuation reports
- 6/30/2020 GASB (Governmental Accounting Standards Board) 75 report
- ACFD 6/30/2019 valuation report

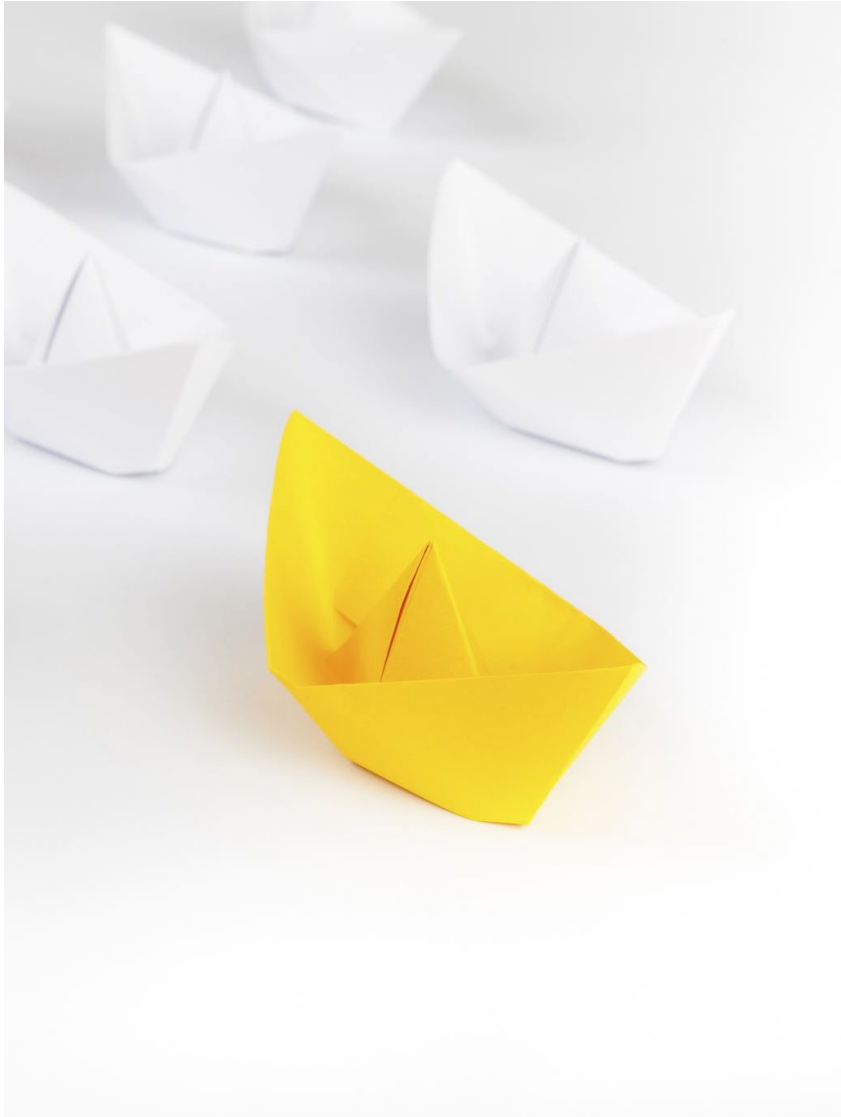
Description	Liability	Assets	Unfunded Liability
Pension - Miscellaneous	\$317,450,113	\$212,889,760	\$104,560,353
Pension - Safety	\$309,226,879	\$210,246,415	\$98,980,464
Total Pension Unfunded Liability			\$203,540,817
OPEB - City Employees	\$23,752,824	\$19,149,376	\$4,603,448
OPEB - ACFD	\$41,532,000	\$1,382,000 *	\$40,150,000

** The \$1.4 million assets represent funds deposited in a trust account by the ACFD. For planning purposes, the City has set aside \$6.1 million.*

Budget/Fiscal Strategies

- Budget annual fire contract savings
- Use non-general fund/restricted resources for one-time expenditures
- Use available internal service funds for one-time costs
- Update General Fund reserve policy
- Establish a Pension Trust to buy down pension liability and maximize investment income
 - Reallocate \$750K annual OPEB funding to Pension





Stimulus Funds

The American Rescue Plan Act

- San Leandro expects to receive \$19M
- The first funding allocation is expected by May 10, 2021
- Funds must be spent by December 21, 2024
- Eligible expenditures
 - Expenditures incurred related to the COVID-19 pandemic and replacement for lost revenues
 - Assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality
 - Premium pay to eligible workers for performing essential work during the pandemic
 - Make necessary investments in water, sewer, or broadband infrastructure
 - Funds may not be used for pension costs and tax cuts

Council Priorities

Partial List

Community Wellbeing

- COVID-19 safety measures and facility upgrades, vaccines/testing, emergency preparedness systems, etc.

Human Services

- Food insecurity support, navigation center, mental health services, homelessness services, domestic violence programs, etc.

Rental Assistance

Support to Small Businesses

Digital Divide Programs

Infrastructure Enhancements

Recouping Revenue Losses and COVID-19 Related Expenses

Budget Task Force Recommendations

*Initial Cost Estimates and
Implementation Timelines*

COMMUNITY ADVISORY BUDGET TASK FORCE RECOMMENDATIONS



BUDGET TASK FORCE RECOMMENDATION #1

	(a) Navigation Center - Short Term
Concept	Leased Property - 1 st floor property that will provide services for homeless persons and families. Beds for persons to stay overnight, with health and human services, common area for socializing, and spaces for daily needs such as laundry, cooking, showers and storage. May include pets.
Estimated time to complete	6 to 9 months, upon availability of property to lease
Cost	\$500K for potential lease payments, potential tenant improvements and \$1.5M service provider/operational contract
One-time or On-going	the additional funding is needed for the next 3 to 5 years until the completion of the long-term navigation center.
Fiscal Year Allocation	Start up funding will be needed in FY2022
Funding/Sources	Lease Payments and On-going Operations – <ul style="list-style-type: none">• General Fund Police Re-allocation• Federal Rescue Act• Reserves

BUDGET TASK FORCE RECOMMENDATION #1

	(b) Navigation Center – Long Term
Concept	1 st floor property that will provide services for homeless persons and families. Beds for persons to stay overnight, with health and human services provided and spaces to accommodate daily needs such as laundry, cooking, showers and storage for personal good, and common areas. May include pets.
Estimated time to complete	3 to 5 years
Cost	Site acquisition - \$2 million to \$5 million. Leverage this with City housing funds and/or other affordable housing funds. Overall development cost would be approx. \$20 to \$30 million. \$1.5 million On-Going
One-time or On-going	On-going
Fiscal Year Allocation	Starting FY2023-2024
Funded/Source	Land Acquisition – Unfunded Construction – Unfunded (Non-profit development partner may be required) On-going Operations – \$1.5-3 Million [Police Re-Allocation]

BUDGET TASK FORCE RECOMMENDATIONS #2

Create, fund, and sustain an effective independent Police oversight mechanism which should be accompanied by a Civilian Police Review Board.

Concept	Initial Step - OIR Group Consultants to Assist with Development of Program, Provide Training for Committee/Commission, Staff Support required
Estimated Time to Complete	Update to Council May 2021 (Project timeline being developed)
Cost	Start up - \$50,000; On-going – Depends on Model \$150-450k *
One-time or On-going	Both
Fiscal Year Allocation	Starting in FY2022
Funded/Source	One-time \$50,000 funded in FY2022 from FY2021 Police Reallocation On-Going costs TBD

* Does not include the cost of an election should a Charter Amendment be required

BUDGET TASK FORCE RECOMMENDATIONS #3

Dedicate resources to researching, piloting, implementing, and sustaining mental health response to people in crisis such as MH-First, CAHOOTS, piloting Alameda County Fire civilian crisis response team.

Concept	Hire Consultant to evaluate different programs and recommend the best model
Estimated Time to Complete	6-9 months
Cost	\$125,000
One Time v. On-Going	One time to hire a consultant. Additional money would be needed to build and implement the recommended model
FY Allocation	FY2022
Funded/Source	One-time \$125,000 funded in FY2022 from FY2021 Police Reallocation On-Going costs TBD <ul style="list-style-type: none">• General Fund Police Re-allocation• Federal Rescue Act• Reserves

BUDGET TASK FORCE RECOMMENDATIONS #4(A)

Reallocate activities handled by sworn officers where other experts or lower cost resources could deliver the service. This could include the role of sworn officer in homelessness, crime reports, etc.

Concept (NOT RECOMMENDED)	Add 9 Police Service Technicians (PST) to patrol (2 per shift, except weekday midnight – 1 per shift). Cost would depend on number of PSTs hired to respond (crime reports). Reduction in on-scene evidence collection (<i>Requires training of PST and meet & confer with POA</i>).
Estimated Time to Complete	12-18 months
Cost	\$1.3 million
One-time v On-going	On-going
Fiscal Year Allocation	FY2022
Funded/Source	Unfunded

One Police Officer = 1.5 Police Services Technician

BUDGET TASK FORCE RECOMMENDATIONS #4(B)

Reallocate activities handled by sworn officers where other experts or lower cost resources could deliver the service. This could include the role of sworn officer in homelessness, crime reports, etc.

Concept (NOT RECOMMENDED)	Elimination of 6 fulltime officers to add 9 fulltime PST's (through attrition only). Reduction in the on-scene evidence collection. (<i>Requires training of PST and meet & confer with POA</i>)
Estimated Time to Complete	12-18 months to study, identify feasibly and negotiate with POA any identified recommendations
Cost	\$75,000 including study, training and negotiations
One-time v On-going	One-time and On-going
Fiscal Year Allocation	FY2022
Funded/Source	One-time \$50,000 funded in FY2022 from FY2021 Police Reallocation <ul style="list-style-type: none">• General Fund Police Re-allocation• Reserves

One Police Officer = 1.5 Police Services Technician

BUDGET TASK FORCE RECOMMENDATIONS #4(C)

Reallocate activities handled by sworn officers where other experts or lower cost resources could deliver the service. This could include the role of sworn officer in homelessness, crime reports, etc.

Concept (RECOMMENDED)	No additional funding and no elimination of officers – Officers would no longer respond as back up to PST. Would result in increased wait times (from 1 hour to 24 hours) and/or referral to online reporting of most incidents. No officer-led investigation done on scene.
Estimated Time to Complete	12-18 months
Cost	\$15,000 Training of PST
One-time v On-going	On-going
Fiscal Year Allocation	FY2022
Funded/Source	General Fund

One Police Officer = 1.5 Police Services Technician

BUDGET TASK FORCE RECOMMENDATIONS #5

Hire a Development Director or development consultants which can include grant writing.

Concept	Expand use of grant consultants when applicable
Estimated Time to Complete	On-going
Cost	\$120K - 2year Pilot (based on \$5K monthly retainer model) housed in the City Manager's Office
One-time or On-going	Use as needed (budget annually)
Fiscal Year Allocation	FY2022 and FY2023
Funded/Source	One-time \$120,000 funded in FY2022 from FY2021 Police Reallocation

BUDGET TASK FORCE RECOMMENDATIONS #6

Prioritize and increase funding for the maintenance for city buildings and roads.

	(a) Building Maintenance	(b) Road Maintenance	(c) Road Rehabilitation
Concept	Update Facilities Assessment Report	2 new Streets Maintenance Worker	Cost to maintain existing PCI of 57)
Estimated time to complete	18 months	Work is on-going	Work is on-going
Estimated additional \$\$ to implement	\$175,000	\$212,000	\$2.3 million (FY 2022) \$2.8 million (FY 2023)
One-time \$\$ or ongoing	One-time	On-going	Next Two Years
FY Allocation	FY2023	FY22 & 23	FY22 & 23
Funded/Source	Reserves	Unfunded	Reserves

BUDGET TASK FORCE RECOMMENDATIONS #7(A)

Study potential for increased revenue through various strategies including tax on vacant property, increase in housing in lieu fees, more effective collection of existing city fees (in an equitable manner) and bonds for capital projects.

	Tax Measure
Concept (NOT RECOMMENDED)	Vacant Property Tax, Update to Business License Tax
Estimated time to complete	Preliminary work begin Fall 2021; soonest opportunity to seek voter approval is November 2022
Estimated additional \$\$ to implement	\$200k – polling and outreach
One-time \$\$ or Ongoing	One-time
FY Allocations	FY2022
Funded/Source	Unfunded

BUDGET TASK FORCE RECOMMENDATIONS #7(B)

Study potential for increased revenue through various strategies including tax on vacant property, increase in housing in lieu fees, more effective collection of existing city fees (in an equitable manner). Bonds for capital projects.

	Developer Impact Fees (incl. Housing In-lieu)
Concept	Review and Assess Existing DIF (including comparison with surrounding cities)
Estimated time to complete	3-4 mo. (survey of other cities) 9 - 12 mo. (impact fee study)
Estimated additional \$\$ to implement	Fee survey – staff to complete \$75K (impact fee study, but will be higher if we do more than two fees)
One-time \$\$ or Ongoing	One-time
FY Allocations	FY2022
Funded/Source	One-time \$75,000 funded in FY2022 from FY2021 Police Reallocation

BUDGET TASK FORCE RECOMMENDATIONS #7(C)

Study potential for increased revenue through various strategies including tax on vacant property, increase in housing in lieu fees, more effective collection of existing city fees (in an equitable manner). Bonds for capital projects.

	City Wide Fees for Service
Concept	Review Fees for Service
Estimated time to complete	New fees will take effect based on the date approved by the council.
Estimated additional \$\$ to implement	\$125K for consulting fee
One-time \$\$ or Ongoing	Ongoing
FY Allocations	FY2023
Funded/Source	One-time \$125k funded in FY2022 from FY2021 Police Reallocation

BUDGET TASK FORCE RECOMMENDATIONS #7(D)

Study potential for increased revenue through various strategies including tax on vacant property, increase in housing in lieu fees, more effective collection of existing city fees (in an equitable manner). Bonds for capital projects.

	Bonds/Parcel Tax
Concept	<ul style="list-style-type: none">• Issue Bonds for Capital Projects paid for via City-wide Parcel Tax
Estimated time to complete	<ul style="list-style-type: none">• 24 months
Estimated additional \$\$ to implement	<ul style="list-style-type: none">• \$175k – needs assessment, polling, outreach, ballot measure development• \$75K - tax assessment calculation/administration, debt analysis, and financial advisor• \$50k continuing disclosure, arbitrage calculation, revenue maintenance
One-time \$\$ or Ongoing	One-time and Ongoing
FY Allocations	FY2023
Funded/Source	Reserves

BUDGET TASK FORCE RECOMMENDATIONS #8

Establish clear measurable performance measures that guide the evaluation of department performance. (Results based accountability.) This would also include analysis of budget utilization.

Concept	Develop and Track Performance Measures tied to Budget Allocation
Estimated time to complete	6-9 months
Cost	\$75K/year (p/t in-house budget analyst)
One-time \$\$ or Ongoing	On-going
FY Allocations	FY2023
Funded/Source	On-going FY2021 Police Reallocation

BUDGET TASK FORCE RECOMMENDATIONS #9

Create a community engagement plan which includes budget creation and revisions through the participatory budget process. This could include adding dedicated resources to allow for focus groups, key informant interviews, town halls and public opinion polls from San Leandro residents to ensure maximum engagement. Available in languages other than English.

Concept	Grants to community members/groups for projects that benefit the public, voted on by the community. Details to be developed
Estimated Time to Complete	2 Year Pilot
Cost	\$250,000/year plus \$75,000 p/t analyst
One-time v. On-going	On-going
Fiscal Year Allocation	FY2023
Funded/Source	Community Impact Fund

BUDGET TASK FORCE RECOMMENDATIONS #10

Pilot a Public Safety Liaison and/or Ambassador program.

Concept	Pilot Ambassador Program in Downtown TOD or SLIA area. Leverage SLIA interest. Provides ability to measure success in a well-defined area.
Estimate time to Complete	12 months
Cost	\$200,000 potentially coordinated by SLIA
One time v. On-Going	On-going, if successful
Fiscal Year Allocation	FY2022
Funded/Source	Pilot funded in FY2022 from <ul style="list-style-type: none">• FY2021 Police Reallocation• Federal Rescue Act ???

BUDGET TASK FORCE RECOMMENDATIONS #11

Increased funding for community resiliency around natural disasters (fires, earthquakes, etc.) effects of climate change, disaster prep, public health, food pantries.

Concept	<ul style="list-style-type: none">• Climate Resiliency - Street Tree Program, Climate Resiliency Mini Grant Program, Train-the-Trainer courses, Climate Educational Programming, Community Climate Solutions Consultant Fee• Emergency Operations Plan and Hazard Mitigation Plan Update Consultant• FEMA certified training for City staff• Food storage, shelter, supplies/equipment, generators for local food pantries
Estimated Time to Complete	6 - 18 months
Cost	\$265,000
One-time v. On-Going	(\$175,000 on-time) and (\$90,000 on-going)
FY Allocation	FY2022
Funded/Source	Federal Rescue Act

BUDGET TASK FORCE RECOMMENDATION

PARTICIPATORY BUDGETING – AD HOC COMMITTEE

Upgrade Information Systems. Provides data on results-based service goals & outcomes

Concept	<ul style="list-style-type: none">• Increase accessibility of financial data and reports to facilitate review of budget variances and better capture and communicate costs.• Improve transparency and accessibility of budgeting information, aid the public in connecting decisions on resource allocation to specific desired outcomes.
Estimated Time to Complete	18 months - 2 years
Cost	\$1.9 million One-time and \$150,000 on-going
One-time v. On-Going	One-time and On-going
FY Allocation	FY2021-23
Funded/Source	<ul style="list-style-type: none">• \$300,000 Funded• \$1.6 Million Reserves• Federal Rescue Act (???)

BUDGET TASK FORCE RECOMMENDATION

REVENUE ENHANCEMENT–AD HOC COMMITTEE

The Community Development Department and Economic Development Division should more effectively support economic growth

Concept	<ul style="list-style-type: none">• Actively recruit businesses and expand support for businesses seeking to grow San Leandro-based operations.• Ardently support the development of housing, while clearly communicating the economics and viability of housing construction to stakeholders.
Estimated Time to Complete	Currently under way – Soft hiring freeze for Economic Development Removed
Cost	N/A
One-time v. On-Going	On-going
FY Allocation	FY2021-23
Funded/Source	General Fund

SUMMARY - BUDGET TASK FORCE RECOMMENDATIONS

Concept	One-Time	On-Going	Identified Funding	Potential Source
Ia. Navigation Center – Short Term		\$2,000,000	\$500,000 (on-going)	\$1.7 Million Police Reallocation
Ib. Navigation Center – Long Term	\$25,000,000	\$2,000,000 (same dollars as above)	\$1,000,000 (\$500k is same dollars as above)	\$1.5 Million Police Reallocation
2. Police Oversight – Start Up	\$50,000	Depends on Model	\$50,000	\$1.7 Million Police Reallocation
3. Mental Health Service Model – Start-Up	\$125,000	Depends on Model	\$125,000	\$1.7 Million Police Reallocation

*Of the \$1.7 Million Reallocated from Police in FY 2021, only \$1.5 Million is On-going

SUMMARY - BUDGET TASK FORCE RECOMMENDATIONS

Concept	One-Time	On-Going	Identified Funding	Potential Source
4. Shift Police Work to PSTs		\$15,000	\$15,000	\$1.5 Million Police Reallocation
5. (PILOT) Grant Writer		\$120,000 (2 years)	\$120,000 (2 years)	\$1.5 Million Police Reallocation
6a. Building Maintenance Assessment	\$175,000		\$175,000	Reserves
6b. Road Maintenance		\$212,000		Unfunded
6c. Road Rehabilitation	\$2.3 Million (FY22) \$2.8 Million (FY23)		\$2.3 Million (FY22) \$2.8 Million (FY23)	Reserves

SUMMARY - BUDGET TASK FORCE RECOMMENDATIONS

Concept	One-Time	On-Going	Identified Funding	Potential Source
7. Revenue Strategies				
Vacant Parcel/Business License Tax	Not Recommended at This Time	N/A	N/A	N/A
Developer Impact Fees (DIF) Including Housing In-Lieu Fee	\$75,000		\$75,000	\$1.7 Million Police Reallocation
City Fees for Service	\$125,000		\$125,000	\$1.7 Million Police Reallocation
Bonds/Parcel Tax	\$250,000	\$50,000	\$300,000	Reserves/GF

SUMMARY - BUDGET TASK FORCE RECOMMENDATIONS

Concept	One-Time	On-Going	Identified Funding	Potential Source
8. Performance Measures		\$75,000	\$75,000	\$1.5 Million Police Reallocation
9. (PILOT) Participatory Budgeting	\$650,000 (Two Years)		\$650,000 (Two Years)	Community Investment funds
10. (PILOT) Ambassadors	\$200,000 (One Year)		\$200,000 (One Year)	\$1.5 Million Police Reallocation

SUMMARY - BUDGET TASK FORCE RECOMMENDATIONS

Concept	One-Time	On-Going	Identified Funding	Potential Source
II. Resiliency	\$175,000	\$90,000	\$265,000	Federal Rescue Act
Information Systems Upgrades	\$1.9 Million	\$150,000	\$2.05 Million	CIP Reserves
Economic Development	N/A	N/A	N/A	



QUESTIONS



The background of the slide features a faint, light gray grid pattern. Overlaid on this grid is a semi-transparent image of a silver and black ballpoint pen, positioned diagonally from the top left towards the center. The pen's tip is pointing towards the bottom left.

General Fund Reserves

Reserve Policy

General Fund Reserves

- Reserve balances as of 6/30/2020

Category	Reserves at 6/30/20
Nonspendable and Restricted Fund Balances:	
Advances to Other Funds	6,500,110
Loans Receivable	1,497,835
Internship	50,000
Total	8,047,945
Assigned Fund Balances:	
Encumbrances - Open Purchase Orders	3,155,513
Oakland Airport Access Agreement	500,000
ACFD OPEB	6,144,128
Total	9,799,641
Unassigned Fund Balances:	
Major Emergencies	5,000,000
Community Impact	1,200,000
Compensated Absences	661,823
Economic Uncertainty	19,617,375 *
Undesignated	20,187,568
Total	46,666,766
Total - All	64,514,352

* 16.67% of Current Year \$117M Adopted Budget

Proposed Reserve Restructuring

- Increase the Economic Uncertainty reserve from 16.67% to 20%
- Establish a \$5M pension reserve
- Direct staff to bring back recommendations regarding the \$10M remaining Undesignated reserve

Category	Amount
Major Emergencies	5,000,000
Community Impact	1,200,000
Compensated Absences	661,823
Economic Uncertainty	19,617,375
Increase Economic Uncertainty Reserve to 20%	4,750,000 * 24,367,375
Pension Reserve	5,000,000
Undesignated	10,437,568
Total	<u>46,666,766</u>

* Estimated amount needs to be transferred to the Economic Uncertainty category for the proposed 20% reserve policy

Potential Use of Undesignated Reserve

- Maintain a healthy balance of \$3M for operating needs and special appropriations
- Use the remaining balance for one-time costs and investments
 - Streets and roads improvements
 - Other capital projects
 - Study for bond/other financing measure(s) for CIP projects
 - Budget Task Force recommendations
 - Financial system upgrade
 - Fire equipment replacement
 - One-time department requests/projects

Budget Cycle Planning

May - Proposed Budget
- Council and Community Input

June - Budget Adoption
- Council and Community Input

Ongoing - Strategic Planning
and Budget Monitoring



Questions and Feedback

- Unfunded CIP projects
- Budget Task Force recommendations
- General Fund reserve policy