

the City is to estimate revenues as accurately as possible to allow use of all available funding.

The City Manager's Office completes a final review of the budget and submits a preliminary budget to the City Council. In accordance with Article VII, Section 2 of the City Charter, this document must be submitted to City Council prior to August 1st.

STRATEGIC PLANNING

The City Council meets for a winter work-session and a budget work-session each year. During these work-sessions, a strategic planning session is held for discussion of short, intermediate, and long-term goals. These goals and the fiscal impact are considered during the budget process and serves as a guide throughout the year for staff.

COMPREHENSIVE PLAN

The City's long-term planning has been consolidated into a comprehensive five-year plan produced by the City Manager's office. This plan is updated every year and serves as the City's "road map" to which infrastructure, facility, and park projects will be done in the coming years. Each project contains a fiscal impact analysis.

The comprehensive plan includes a five-year plan for drainage infrastructure, streets including overlay and construction, water and wastewater line replacement, City facilities, and the parks master plan. The information included in this document is an integral part of the budget process.

The Capital Improvements Program details all funded and unfunded projects that have been identified to date and meets the requirements of the City Charter. Article VII, Section 2 (4) requires "A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing". Section 2 (5) further requires "A list of capital projects which should be undertaken within the five (5) next succeeding years".

BUDGET ADOPTION

The City Charter provides:

After public hearing, the City Council makes any changes deemed necessary and adopts the budget at least ten (10) days prior to the beginning of the next fiscal year by a favorable majority vote of all members of the Council.

On July 31st and August 2nd, the City Council reviewed the preliminary operating and capital budgets. At their regularly scheduled City Council meeting on August 12th, the Eules City Council set a date, time, and place for the budget public hearing on August 26th. The City Council held the public hearing on the proposed budget on August 26th and voted unanimously to adopt the budget by a vote of six ayes and no nays. After the budget adoption, the Finance Department prepares a monthly financial report which is presented to the City Council for their review.

FY2014-2015 BUDGET SCHEDULE

DATE	RESPONSIBILITY	ACTION
February 26	Managers,Directors &Administrators	Budget Kickoff - 2:00PM, City Hall Council Chambers
March 7	Managers,Directors &Administrators	Computer Request Forms due to Information Services, Vehicle Request due to Fleet Services, and pay plan adjustments to HR.
March 17-21	CMO, Finance, Directors	Preliminary CIP Review (Facilities, Public Works, PACS)
March 28	Managers,Directors, Administrators & Finance	All Budget Forms, including FY2015 Budget Forms, Multi-year Budget Forms, Capital & Supplemental Request, with supporting documentation returned to Finance. Departmental Data Entry completed.
Mar 31-April 9	Finance	Review Departmental Budgets, Data Entry as needed
Apr 10-25	CMO, Finance, Directors	Operating & Capital Budget Review with Directors and Administrators
May 15	TAD	Preliminary Tax Roll from TAD
May 15-17	CMO	City Manager's Office-Review
May 26	CSO, Finance	Publish Notice of Public Hearing on CCPD budget to be held on June 9 (CCPD Board)
June 9	CCPD Board	Hold Public Hearing on CCPD Budget. Adopt FY2015 CCPD Budget. Submit CCPD Budget to City Council.
June 9	CC	Receive CCPD Budget. Special called meeting at 6:00P.M.
June 9	CC, CMO, Directors	Pre-Budget Work Session on Capital and Supplemental at 6:15P.M.
May 30-June 27	CMO, Finance	CMO Final Review, Capital and Supplemental Recommendations, and Finalize CIP
June 12	CC, CMO, Directors	Town Hall Meeting
June 26	CC, CMO, Finance	CIP Budget Work Session
June 23-July 20	Finance	Finalize Preliminary Budget Document
July 25	TAD	Receipt of Final Tax Roll from TAD (Make final changes)
July 26	Finance	Preliminary Budget: CC, CMO, CSO, Library, Website
July 30	CSO, Finance	Publish Notice of Public Hearing of EDC Budget to be held August 11 th (EDC Board). Publish Notice of City Council Public Hearing of CCPD Budget to be held on August 12 th .
July 31	CC, CMO, Finance	Budget Work Session
August 2	CC, CMO, Finance	Budget Work Session
*August 7	CSO, Finance	Publish Effective Tax Rate Calculation
August 8	Finance	Notice to Public Improvement District Property Owners of Public Hearing and Assessment.
August 11	EDC Board	Hold Public Hearing on EDC Budget and Adopt FY2015 EDC Budget.
August 12	CC	Vote to Place a Proposal to adopt a Specified Tax Rate on the September 9th agenda. Schedule Public Hearings on Proposed Tax Rate for August 26th and September 2nd (if necessary). Schedule Public Hearing on Proposed City and EDC budgets to be held August 26th. Hold Public Hearing on FY2015 CCPD Budget. Approve CCPD Budget
August 14	CSO, Finance	Publish Notice of Public Hearings on Tax Increase to be held August 26 th and September 2nd (if necessary). Publish Notice of Public Hearing on Proposed Budgets (City and EDC) and PID to be held August 26 th . Include additional LGC Language.
August 26	CC	Hold Public Hearing on Proposed EDC and City FY2015 budgets. Approve EDC Budget. First Reading and Adoption of the FY2015 Budget. Ratify Property Revenue Increase. Hold 1st Public Hearing on Proposed Tax Rate (if necessary). Announce date, time and place of meeting to adopt the proposed tax rate and announce date, time and place of 2nd public hearing on the Tax Rate. Public Hearing and vote on levy of PID assessment.
September 2	CC	Special Called Meeting to Hold 2nd Public Hearing on Proposed Tax Rate (if necessary). Announce date, time and place of meeting to adopt the proposed tax rate for Tax Year 2014 for September 9th
September 3	CSO, Finance	Publish Notice of Tax Revenue Increase, if necessary.
September 9	CC	Second Reading and Adoption of FY2015 Budget (if necessary). First Reading and Adoption of Tax Rate. Adopt the Tax Roll.
September 23	CC	Final Reading and Adoption of Tax Rate (if necessary).

* Tentative Subject to Change

Department:
Parks and Community Services

Division/Activity:
Arbor Daze

Account Number:
521-7056-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED*	2014-15 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$66,885	\$55,000	\$81,757	\$79,500
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$66,885	\$55,000	\$81,757	\$79,500
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

* Estimated FY2014 as corrected.

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 12-13</i>	<i>Estimated 13-14</i>	<i>Budget 14-15</i>
<i>Output/Workload</i>			
Volunteer Hours	700	700	700
PACS Staff Hours	600	600	600
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$1.30	\$1.58	\$1.48
<i>Effectiveness Measures/Outcomes</i>			
Attendance	7,500	7,500	7,500
Trees Distributed	3,000	3,500	3,500