

TO: Andrew P. Powers, Interim City Manager
FROM: John F. Adams, Finance Director
DATE: November 15, 2016
SUBJECT: Fiscal Years 2017-18 & 2018-19 Budget Calendar

RECOMMENDATION:

Approve budget calendar establishing study sessions and public hearing dates for Fiscal Years 2017-18 & 2018-19 Operating Budget, Capital Improvement Program Budget, and User Fees.

FINANCIAL IMPACT:

No Additional Funding Requested. The biennial budget process requires significant staff time and effort, which is included in the adopted Fiscal Year (FY) 2016-17 General Fund Budget. The budget calendar is the first step in completing the two-year budget on schedule.

BACKGROUND:

On June 9, 2015, City Council adopted a balanced Operating and Capital Improvement Program (CIP) Budget for FY 2015-16 & FY 2016-17. Our City uses a two-year budget process, which incorporates two fiscal years into one budget document. Each fiscal year runs from July 1st through June 30th. The City is now into the second year of this two-year budget.

DISCUSSION/ANALYSIS:

Documentation of a budget calendar assists departments in preparing for the next two-year Operating and CIP Budget processes. With this in mind, a "Fiscal Years 2017-18 & 2018-19 Budget Calendar" was prepared for staff use. The detailed Budget Calendar (Attachment #1) will also be included in the Budget Preparation manual to be distributed to staff members who will be participating in the Citywide budget process (Attachment #2). For this year's budget process, staff is planning to work with Michael Baker International to enhance our community engagement and public outreach related to the education of the City's Budget process and Fiscal Sustainability Study. The City is also currently working on its Performance Measures Initiative. Dates related to each of these programs are included in the detailed Budget Calendar.

Fiscal Years 2017-18 & 2018-19 Budget Calendar
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The recommended budget calendar related to City Council's participation is as follows:

FY 2017-18 & FY 2018-19 Budget Preparation Calendar		
Date	Responsible Department	Event
11/15/2016	City Council	***Approval of FY 2017-18 & FY 2018-19 Budget Preparation Calendar***
Nov. 2016	Finance Audit Committee	***Discussion on direction related to Community Engagement and Public Outreach for the City's Fiscal Sustainability Study***
12/6/2016	City Council	***City Council direction on Community Engagement and Public Outreach for the City's Fiscal Sustainability Study***
Jan. 2017	Finance Audit Committee	***FY 2015-16 Financial Audit Results***
Jan. thru Mar. 2017	Community Engagement Team, Finance Audit Committee, Michael Baker	***Meet and educate community stakeholders on the Budget Process and Fiscal Sustainability Study***
2/28/2017	City Council	***City Council User Fees (including Dev. Impact Fees) Study Session***
Mar. 2017	Finance Audit Committee	***FY 2016-17 Mid-Year Budget Update***
Mar. 2017	Capital Facilities Committee	***Review Proposed CIP Budget***
3/14/2017	City Council	***City Council Goal Setting Session *** (Tentative Date)
3/27/2017	Planning Commission	***Planning Commission Review of Proposed CIP for General Plan Consistency***
3/28/2017	City Council	***City Council CIP Budget Study Session***
4/25/2017	City Council	***City Council User Fees (including Dev. Impact Fees) Public Hearing***
5/9/2017	City Council	***City Council Operating Budget Study Session***
June 2017	Finance Audit Comm./ Capital Facilities Comm.	***FY 2017-18 & FY 2018-19 Final Review of Operating Budget and CIP Budget***
6/13/2017	City Council	***Public Hearing: Adoption of Operating Budget and CIP Budget***
6/27/2017	City Council	***Adopt Gann Limit (Consent Item)***
7/1/2017	All Departments	Beginning of FY 2017-18. New User Fees go into effect.

The recommended action items are in line with those included in past budget preparation calendars. The calendar is subject to change and is intended to be used as a general guideline.

COUNCIL GOAL COMPLIANCE:

Meets City Council Goal B:

- B. Operate City government in a fiscally and managerially responsible and prudent manner to ensure that the City of Thousand Oaks remains one of California's most desirable places to live, work, recreate, and raise a family.

PREPARED BY: Brent S. Sakaida, Budget Officer

Attachments:

Attachment #1 – Detailed Budget Calendar

Attachment #2 – Key Budget Contacts and User Fee Teams

Detailed Budget Calendar

FY 2017-18 & 2018-19 Budget Preparation Calendar			
No.	Date	Responsible Department	Event
1.	June thru Oct. 2016	Finance staff	Work with City staff to develop Department Performance Measures
2.	July thru Sept. 2016	CMO, DPW, Finance Staff	Selection of Michael Baker, International to assist staff in Community Engagement & Public Outreach of Budget Process and Fiscal Sustainability Study
3.	10/3/2016	Budget Core Team	Send out Budget Carryover request to Department Heads
4.	10/3-13/2016	Accounting/Finance Dept.	City External Financial Audit begins. (Lance Soll & Lunghard, LLP)
5.	10/13/2016	DPW CIP Budget Staff	DPW CIP Budget "Kick-Off" meeting.
6.	10/17/2016	User Fees Team	User Fee information to Departments to document changes in fees, changes in service, etc. to update FY 2015 user fees
7.	10/20/2016	Finance & DPW Staff	CIP Entry Budget Training
8.	10/25/2016	Finance Management Staff	Meeting to discuss Budget Calendar and Budget Team Assignments
9.	10/31/2016	Budget Carryover Team	Budget Carryovers completed, memo prepared, approved, and posted
10.	10/31/2016	Budget Carryover Team	Inform Project Managers to start documentation of CIP Project Requests and Images (in same format as last budget).
11.	Nov. thru Dec. 2016	Finance Staff	Work with Department staff to gather Performance Measures stats
12.	Nov. thru Dec. 2016	Community Engagement Team	Work on strategy for education of City Budget process and Fiscal Sustainability Study
13.	11/3/2016 – 11/14/2016	Budget Core Team	Budget Preparation and Budget Entry Manual updated
14.	11/8/2016	All Staff	Election Day
15.	11/14/2016	Budget Core Team	Discussions with departments on CIP Philosophy for the 2-year budget. (Selection and prioritization of upcoming City projects.)
16.	11/14/2016 – 12/2/2016	All Departments	Review of Department and Development User Fees
17.	11/15/2016	Finance & City Council	***Approval of FY 2017-18 & FY 2018-19 Budget Preparation Calendar***
18.	11/17/2016	Budget Core Team	Meet to discuss budget duties and budget preparation process
19.	11/18/2016	Finance Budget Team and all Departments	Submittals of Capital Improvement Program (CIP) Requests and Images due to Finance

FY 2017-18 & 2018-19 Budget Preparation Calendar			
No.	Date	Responsible Department	Event
20.	11/28/2016 – 12/16/2016	Budget Core Team	Budget Entry opens. Departments enter preliminary M&O budgets.
21.	12/5/2016 & 12/8/2016	Budget Core Team	Computer data entry workshops (Applicable Finance Staff).
22.	12/23/2016	All Departments	Operating Budget Initial Draft Entry Completed.
23.	Dec. 2017	City Council	***Update on Performance Measures Initiative***
24.	12/6/2016	City Council	***City Council direction on Community Engagement and Public Outreach for the City's Fiscal Sustainability Study***
25.	12/8/2016	Presentation by Budget Core Team, Finance Budget Team, and CMO	FY 2017-18 & FY 2018-19 Budget Kick-Off Meeting with Department Heads and Budget staff
26.	12/9/2016	Finance Budget Team and all Departments	Discussion with applicable staff on documenting Department Goals, Objectives, Achievements, Performance Measures, etc. Request updated Department Organization Charts
27.	12/12/2016	User Fees Team	Review of current user fees with staff.
28.	12/19/2016	User Fees Team	Ensure all fees have been reviewed and ready for input into the user fee model
29.	12/19/2016 – 12/23/2016	Budget Core Team	Input, verify, and review all CIP projects are in the system.
30.	12/24/2016 – 1/2/2017	Citywide Staff	Holiday and Holiday Closure
31.	Jan. 2017	Finance Audit Committee	***FY 2015-16 Financial Audit Results***
32.	Jan. thru Mar. 2017	Finance Staff	Use Data Collection Tool for collection and transparency of Performance Measures
33.	Jan. thru Mar. 2017	Community Engagement Team	Meet and educate community stakeholders on the Budget Process and Fiscal Sustainability Study
34.	Jan. thru Mar. 2017	Community Engagement Team	Work on and implement Budget Tool on City's website
35.	1/2/2017	User Fees Team	Fee Notice to interested parties (BIA, COC, etc.). User Fees manual available (including Developer Impact Fees)
36.	1/9/2017	All Departments	Submittal of Proposed Personnel Payroll Allocations forms and Re-class Requests due to Finance and HRD

FY 2017-18 & 2018-19 Budget Preparation Calendar			
No.	Date	Responsible Department	Event
37.	1/9/2017 – 1/13/2017	Budget Core Team, Finance Budget Team & All Dept.	Review of preliminary department revenue and expenditure projections.
38.	1/16/2017 – 2/1/2017	Budget Core Team, Finance Budget Team & All Dept.	Operating Budget meetings with Finance and each Department.
39.	1/23/2017	All Departments	Submit Department Organization Charts to Finance
40.	1/30/2017	All Departments	Deadline for department FY 2017-18 & FY 2018–19 Budget Objectives and Performance Measures “Draft” input
41.	1/30/2017 – 2/10/2017	Budget Core Team, Accountants	Revenue analysis completed for all Funds. Revenues posted to GMBA
42.	2/6/2017 – 2/17/2017	Budget Core Team	Mid-Year Payroll Budget Analysis for FY 2016-17
43.	2/6/2017	User Fees Team	Draft of Proposed User Fees Manual (with Developer Impact Fees) completed, forwarded to Print Shop
44.	2/13/2017 – 2/24/2017	Finance Budget Team	Payroll Budget analysis for FY 2017-18 and FY 2018-19
45.	2/28/2017	City Council	***City Council User Fees (including Dev. Impact Fees) Study Session***
46.	Mar. 2017	City Council	Present Performance Measures to City Council
47.	Mar. 2017	Finance Audit Committee	***FY 2016-17 Mid-Year Budget Update***
48.	Mar. 2017	Capital Facilities Committee	***Review Proposed CIP Budget***
49.	Mar. 2017	Finance Staff	Report first quarter Performance Measure Results
50.	3/1/2017 – 3/10/2017	Finance Budget Team	Operating and CIP Fund Balance calculations and analysis prepared.
51.	3/10/2017	City Manager and Department Heads	Review of CIP Budget document.
52.	3/14/2017	City Council	***City Council Goal Setting Session *** (Tentative Date)
53.	4/3/2017	City Clerk Department	Notice of User Fees Public Hearing for publication in local newspaper 7 and 14 days prior to meeting.
54.	3/27/2017	Planning Commission	***Planning Commission Review of Proposed CIP for General Plan Consistency***
55.	3/28/2017	City Council	***City Council CIP Budget Study Session***
56.	4/21/2017	Finance Budget Team	Completion of Budget Revisions

FY 2017-18 & 2018-19 Budget Preparation Calendar			
No.	Date	Responsible Department	Event
57.	4/25/2017	City Council	***City Council User Fees (including Dev. Impact Fees) Public Hearing***
58.	4/28/2017	Budget Core Team	Operating & CIP Budget Documents Completed (all sections).
59.	5/1/2017	Budget Core Team	Public Hearing CIP Budget to Print Shop.
60.	5/1/2017	Budget Core Team	Public Hearing Operating Budget to Print Shop.
61.	5/9/2017	City Council	***City Council Operating Budget Study Session***
62.	June 2017	Finance Audit Comm./ Capital Facilities Comm.	***FY 2017-18 Final Review of Operating Budget and CIP Budget***
63.	June 2017	Community Engagement Team	Receive report on Community Engagement from Michael Baker.
64.	6/13/2017	City Council	***Public Hearing: Adoption of Operating Budget and CIP Budget***
65.	6/27/2017	City Council	Adopt Gann Limit (Consent Item)
66.	7/1/2017	All Departments	Beginning of FY 2017-18 & revised User Fees go into effect.
67.	7/3/2017 – 9/11/2017	Budget Core Team	Prepare and submit budgets to GFOA and CSMFO for award programs.

Key Budget Contacts and User Fee Teams

Core Budget Team

John Adams
Jaime Boscarino
Brent Sakaida
Jodi Valenza

Key “Budget” Department Contacts

CAO – Tracy Noonan, Toni Piccini
CCD – Cynthia Rodriguez, Laura Maguire
CMO – Andrew Powers, Rachel Wagner, Ellen Rosa
HRD – Gary Rogers, Libby White
CDD – Mark Towne, Dave Hueners, Mary Sepe
FIN – Jodi Valenza
DPW – Cliff Finley, Grahame Watts
CAD – Barry McComb, Stacy Park
Library – Heather Cousins, Darren Jeffery, Tracy Stockton
Police – Tim Hagel, James Fryhoff, Denise Holts

Finance Budget Team

Department’s Budget Review – Fay Menkin, Elisa Magana, Gilbert Punsalan
Payroll Budget – Elisa Magana
Capital Project Budget – Gilbert Punsalan
Revenues – Melissa Hurtado
IT Support – Cathy Kaufman, Nick Foster

Budget Carryover Team

Capital Projects – Elisa Magana
M&O and Grant Projects – Elisa Magana, Fay Menkin

User Fees Team

John Adams
Brent Sakaida

Staff:

CDD – Dave Hueners, Jon Shepherd, Geoff Ware, Marjan Behzadi, Stephen Kearns
DPW – Cliff Finley, Mohammad Fatemi, Grahame Watts
CAD – Barry McComb, Stacy Park
Police – Denise Holts
CCD – Cynthia Rodriguez, Laura Maguire
LIB – Heather Cousins, Darren Jeffery
FIN – Liz Perez, Melissa Hurtado, Fay Menkin

Community Engagement Team

CMO/HRD – Andrew Powers, Gary Rogers, Rachel Wagner
FIN – John Adams, Jaime Boscarino, Brent Sakaida, Gilbert Punsalan
DPW – Jay Spurgin