



City Council Workshop

April 22, 2013

Agenda

5:30 P.M.

- A. Public Safety Budget Presentation (Fire and Police)
- B. Review Budget Schedule and Charter Requirements (Clint Deschene)



City Council Workshop Information Sheet

City of Auburn

Council Workshop Date: April 22, 2013

Item B

Author: City Manager Clinton Deschene

Item(s) checked below represent the subject matter related to this workshop item.

Comprehensive Plan Work Plan Budget Ordinance/Charter Other Business* Council Goals**

**If Council Goals please specify type: Safety Economic Development Citizen Engagement

Subject: FY2014 Capital Improvement and Budget Timeline

Information: See attached documentation

Financial: N/A

Action Requested at this Meeting: N/A

Previous Meetings and History: N/A

Attachments:

Article 8 - City Charter

Budget Timeline

Memo - Budget Timeline

**Agenda items are not limited to these categories.*

Sec. 8.1 Fiscal year.

The fiscal year of the City shall begin on the first day of July and end on the last day of June.

Sec. 8.2 Submission of budget and budget message.

On or before the first day of May of each year, the City Manager shall submit to the City Council a budget for the ensuing fiscal year and an accompanying message.

Sec. 8.3 Budget message.

The City Manager's message shall explain the budget both in fiscal terms and in terms of work programs, linking those programs to organizational goals and community priorities. It shall outline the proposed financial policies of the City for the ensuing fiscal year and the impact of those policies on future years. It shall describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, summarize the City's debt position, including factors affecting the ability to raise resources through debt issues, and include such other material as the City Manager deems desirable.

Sec. 8.4 Budget.

The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the City Council may require for effective management and an understanding of the relationship between the budget and the City's strategic goals. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections:

- a. The proposed goals and expenditures for current operations during the ensuing fiscal year, detailed for each fund by department or by other organization unit, and program, purpose, or activity, method

of financing such expenditures, and methods to measure outcomes and performance related to the goals;

- b. Proposed longer-term goals and capital expenditures during the ensuing fiscal year, detailed for each fund by department or by other organization unit when practicable, the proposed method of financing each such capital expenditure, and methods to measure outcomes and performance related to the goals; and
- c. The proposed goals, anticipated income and expense, profit and loss for the ensuing year for each utility or other enterprise fund or internal service fund operated by the City, and methods to measure outcomes and performance related to the goals. For any fund, the total of proposed expenditures shall not exceed the total of estimated income plus carried forward fund balance exclusive of reserves.

Sec. 8.5 City Council action on budget.

A. Notice and hearing. The City Council shall provide public notice of the budget process in the contemporary means of information sharing, including the City's website, if any, for:

1. The times and places where copies of the message and budget are available for inspection by the public, and
2. The time and place of the public hearing, not less than two (2) weeks after the City Manager submits the budget to the City Council.

B. Amendment before adoption. After the public hearing, the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts except expenditures required by law or for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income.

C. Adoption. The City Council shall, after at least one (1) public hearing held at the time the City Council considers its "first reading" of the annual appropriation resolve, adopt the budget on or before the last day of the last month of the fiscal year currently ending. If it fails to adopt the budget by this date, the budget proposed by the City Manager shall go into effect.

Sec. 8.6. Appropriation and revenue resolve.

Prior to the beginning of the fiscal year the City Council shall adopt an annual appropriation resolve making appropriations by department, fund, service,

strategy, or other organizational unit and authorizing an allocation for each program or activity.

Before any new revenues may be collected to fund the budget, including taxes and changes in existing fees, the City Council shall authorize such revenues by an annual revenue resolve.

Sec. 8.7 Amendments after adoption.

A. Supplemental appropriations. If during or before the fiscal year the City Manager certifies that there are available for appropriation municipal revenues, including those of the Department of Education, in excess of those estimated in the budget, the City Council by resolve may make supplemental appropriations for the year up to the amount of such excess.

B. Emergency appropriations. To address a public emergency affecting life, health, property, or the public peace, the City Council may make emergency appropriations. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the City Council may by such emergency resolve authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid or refinanced as long-term debt not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

C. Reduction of appropriations. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to finance the expenditures for which appropriations have been authorized, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by the City Manager, and recommendations as to any other steps to be taken. The City Council shall then take such further action as it deems necessary to prevent or reduce any deficit, and for that purpose it may by resolve reduce or eliminate one or more appropriations.

D. Transfer of appropriations. At any time during or before the fiscal year, the City Council may by resolution transfer part or all of the unencumbered appropriation balance from one department, fund, service, strategy, or organizational unit to the appropriation for other departments or organizational units or for a new appropriation. The City Manager may transfer funds among programs within a department, fund, service, strategy, or organizational unit and shall report such transfers to the City Council in writing in a timely manner.

E. Limitation: effective date. No appropriation for debt service may be reduced or transferred, except to the extent that the debt is refinanced and less debt service is required, and no appropriation may be reduced below any amount

required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

Sec. 8.8 Administration and fiduciary oversight of the budget.

The City Council shall provide by ordinance, order, or resolve the procedures for administration and fiduciary oversight of the budget.

Sec. 8.9 Capital program.

A. Submission. The City Manager and Superintendent of Schools shall jointly prepare and submit to a joint meeting of the City Council and School Committee a multi-year capital program no later than one (1) month before the final date for submission of the budget.

B. Contents. The capital program shall include:

1. A clear general summary of its contents;
2. Identification of the long-term goals of the community;
3. A list of all capital improvements and other capital expenditures which are proposed to be undertaken during the fiscal years next ensuing, with appropriate supporting information as to the necessity for each;
4. Cost estimates and recommended time schedules for each improvement or other capital expenditure;
5. Method of financing upon which each capital expenditure is to be reliant;
6. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired;
7. A commentary on how the plan addresses the sustainability of the community and the region of which it is a part; and
8. Methods to measure outcomes and performance of the capital plan related to the long-term goals of the community.

The above shall be revised and extended each year with regard to capital improvements still pending or in process of construction or acquisition.

Sec. 8.10 Action on capital program.

A. Notice and hearing. The City Council and School Committee shall publish the general summary of the capital program and a notice stating:

1. The times and places where copies of the capital program are available for inspection by the public; and

2. The time and place, not less than two (2) weeks after such publication, for joint public hearing(s) on the capital program.

B. Adoption. The City Council by resolution shall adopt the capital program with or without amendment after the public hearing and on or before the last day of the last month of the current fiscal year.

MAY 2013

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		1	2	3	4	5
No Meeting						
6	7	8	9	10	11	12
			Workshop and Special Meeting FY14 Budget Public Hearing on CIP Vote on CIP			
13	14	15	16	17	18	19
Earliest Date to adopt school budget						
20	21	22	23	24	25	26
Public Hearing on FY14 budget (school and city) Resolve to adopt FY14 budget						
27	28	29	30	31		
HOLIDAY City Hall Closed	Regular Workshop					

JUNE 2013

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
					1 City Clerk extended hours for absentee voting: 8:00AM-12:00PM	2
3 Workshop -Unallocated Bonds Proceeds -CDBG budget adoption	4	5	6 Deadline to request absentee ballots: City Clerk extended hours: 8:00AM-6:30PM	7	8	9
10	11 ELECTION School budget validation	12	13	14	15	16
17 Workshop/Meeting City Manager update on state revenues (tentative) Appropriation Resolve Tax Commitment authorization	18	19	20	21	22	23
24	25	26	27	28	29	30 END OF FISCAL YEAR

City of Auburn, Maine

Office of the City Manager



TO: Mayor and City Council
FROM: Clinton Deschene, City Manager
RE: FY2014 Capital Improvement and Budget Timeline
DATE: April 18, 2013

Pursuant to the charter, the City is required to meet certain timelines regarding the budget. This includes public hearings, notices, council votes and council resolves, all while meeting the required deadlines for the School Budget validation election (June 11, 2013) and the end of the fiscal year (June 30, 2013).

Attached is a calendar outlining all budget-related events, meetings and election information from May 1st 2013 to June 30th 2013. Also attached is Article 8, Sections 8.1 through 8.10 of the City Charter, outlining the City Budget and Capital Improvement Program process.

In summary;

- May 9th will be a workshop and special meeting to discuss both school and city budget
A public hearing and vote will be held regarding the City's Capital Improvement Plan
- May 13th is the earliest date to adopt the school budget
- May 20th will be a public hearing on FY14 Budget (both City and School) and a resolve to adopt the FY14 budget
- May 27th is a holiday and City Hall is closed
- May 28th is a regular workshop (agenda will be distributed as normal)
- June 1st the City Clerk's office will have extended Saturday hours (8:00AM-12:00PM) for absentee voting for the School Budget Validation election.
- June 3rd the Council will hear a report on unallocated bond proceeds and will vote on the adoption of the FY14 CDBG budget.
- June 6th is the deadline to request absentee ballots from the City Clerk's office. Hours will be extended to 6:30PM.
- June 11th is the School Budget Validation election
- June 17th the City Manager will present an update on State revenues (if information is available)
Appropriation Resolve and Tax Commitment Authorization
- June 30 is the end of the fiscal year