

Budget Discussion Outline

Week 1

- Revenue and expense monitoring (5-10 min)
 - Revenue monitoring
 - Spending within overall appropriation
- Budget reports and dashboards (30-35 minutes)
- Outline upcoming weeks (5 min)

Week 2

- Goals and guiding financial principles, balancing priorities (10-15 min)
- Calendar, roles, process (10-15 min)
- Carryover
 - Capital project carryover (5 min)
 - Operating carryover (10 min)
 - Principle behind the practice
 - Appropriate uses
 - Process
- Fund structure (20 min)
 - Fund types
 - Fund purposes
 - Fund balance
 - Inter-fund transfers
 - Consolidated vs. major funds summary

Week 3

- Basis of budgeting (5 min)
 - Modified Accrual vs. Accrual
- Revenues
 - Policies (10 min)
 - Revenue types
 - User fees (5-10 min)
 - General taxes and revenue (30-40 min)
 - Balance of major revenues (2-3 minutes)
 - Sales Tax (10 min, including transportation sales tax)
 - Property Tax (10 min, possibly deeper dive)
 - Franchise Tax (2-3 min)
 - Grants – State Road Funds (2-3 min)
 - Licenses & Permits (2-3 min)
 - Charges for Services (2-3 min)
 - Fines & Forfeitures (2-3 min)
 - Miscellaneous (2-3 min)

Week 4

- Internal charges
 - Administrative charges (10-15 min)
 - IT charges (10-15 min)
 - Risk charges (10-15 min)
 - Fleet (10-15 min)
 - O&M charges
 - Fleet purchases

Week 5

- Debt
 - Policies (5-10 min)
 - General purpose vs. non-general (5 min)
 - Sources
 - Review of current outstanding debt issues (15-20 min)
- Capital budget
 - Capital projects funds vs. enterprise/special revenue funds (5 min)
 - Planning for capital needs, long-term analysis (15-20 min)
 - Operating impact (5 min)

Week 6

- Department Budget Review
 - Fire (20 min)
 - Court Services (20 min)

Week 7

- Department Budget Review
 - _____ (20 min)
 - _____ (20 min)

Week 8

- Department Budget Review
 - _____ (20 min)
 - _____ (20 min)

Week 9

- Department Budget Review
 - _____ (20 min)
 - _____ (20 min)

Week 10

- Department Budget Review
 - _____ (20 min)
 - _____ (20 min)