



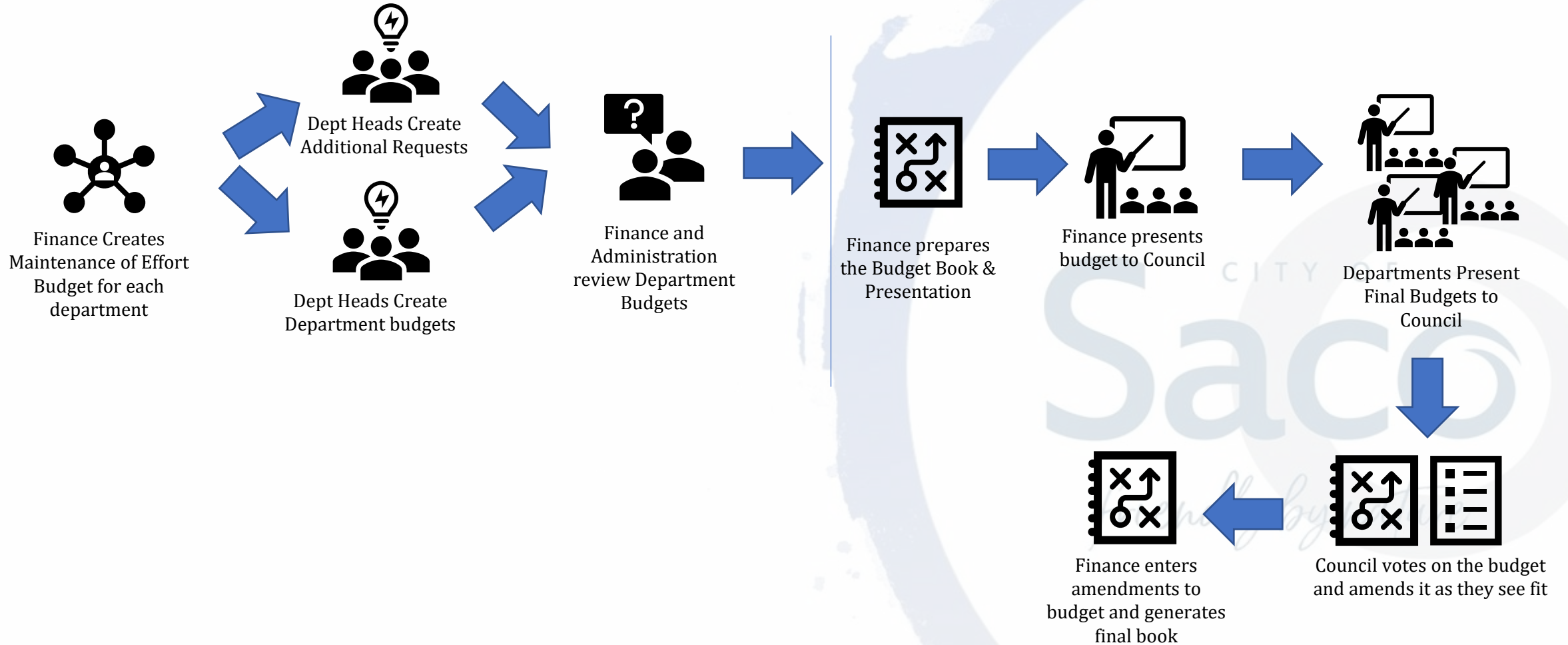
CITY OF

Preparation for Budget Approval

4/21/2020

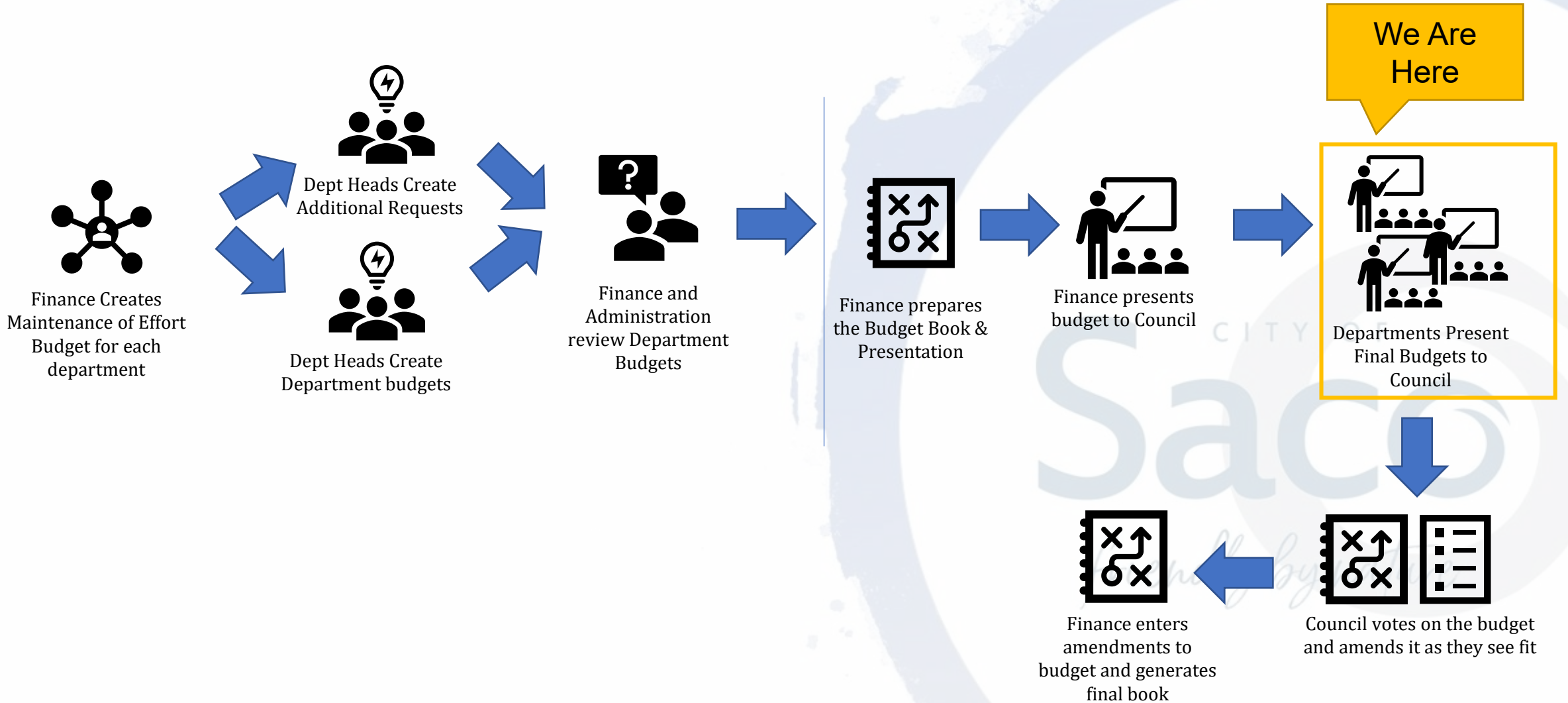
friendly by nature

Budget Process



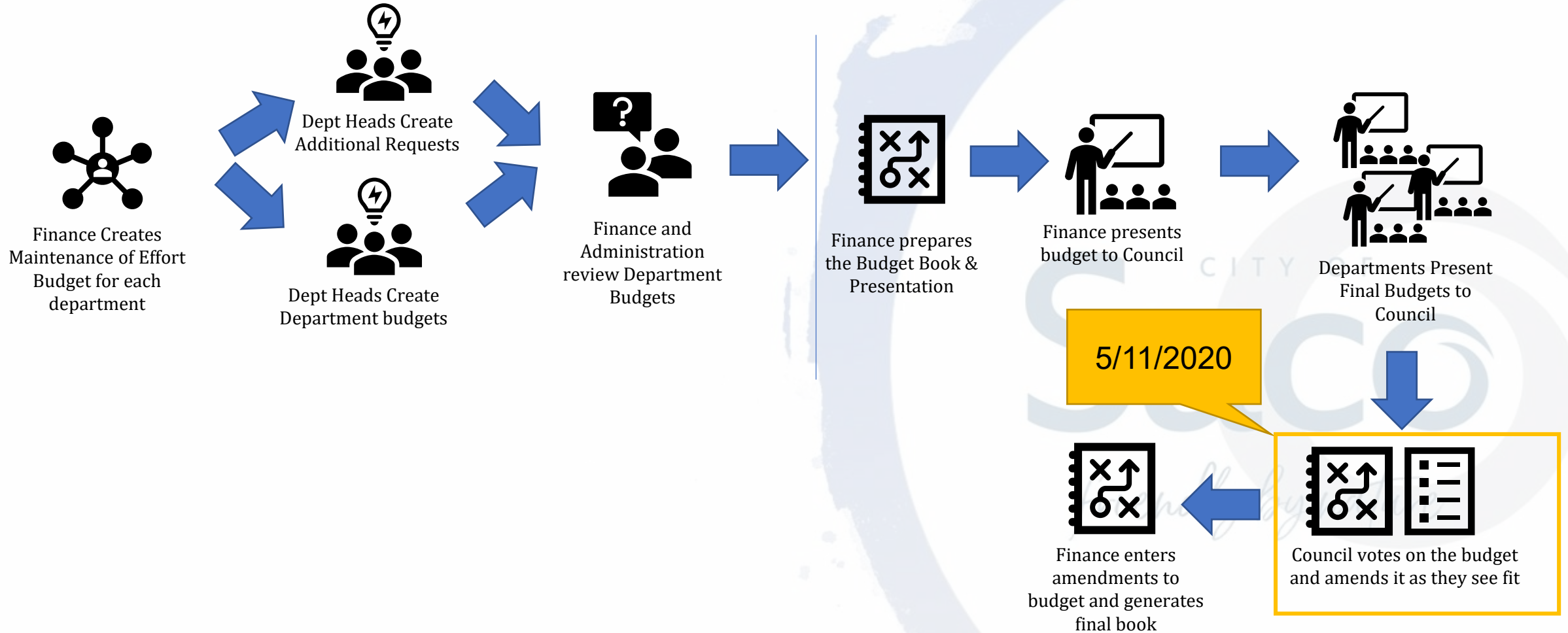
9 Steps

Budget Process



9 Steps

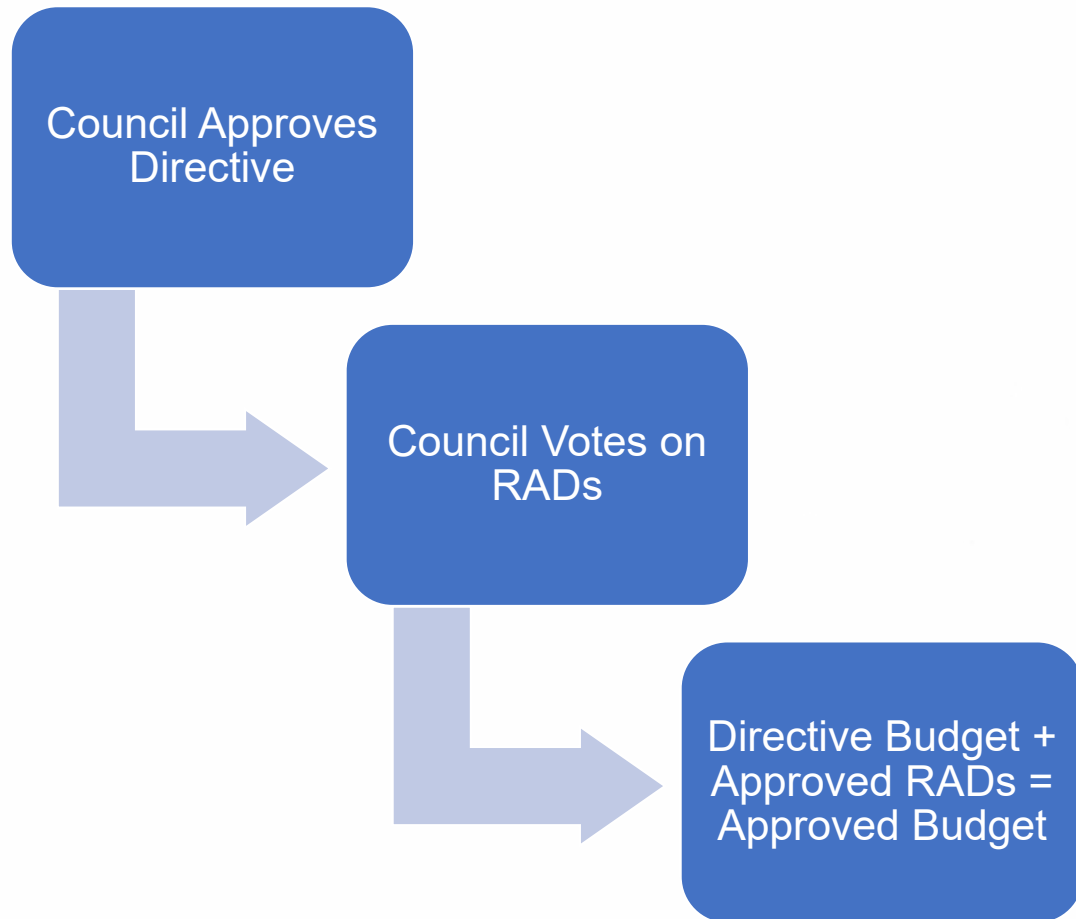
Budget Process



9 Steps

Council Approval of Budget

Before



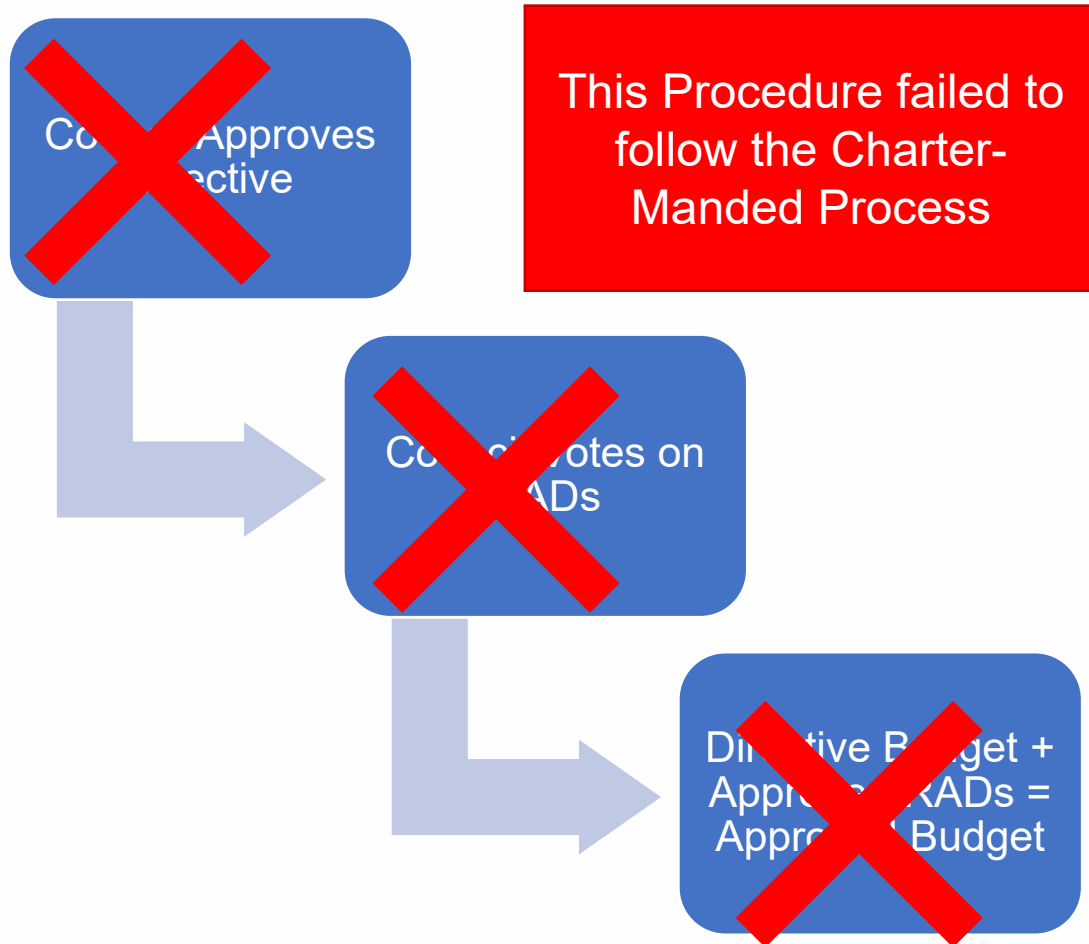
City
Administrator's
Budget

OF
Saco

friendly by nature

Council Approval of Budget

Before



Saco

friendly by nature

Charter-Mandated Process

Section 6.06 b.

Amendment before Adoption.

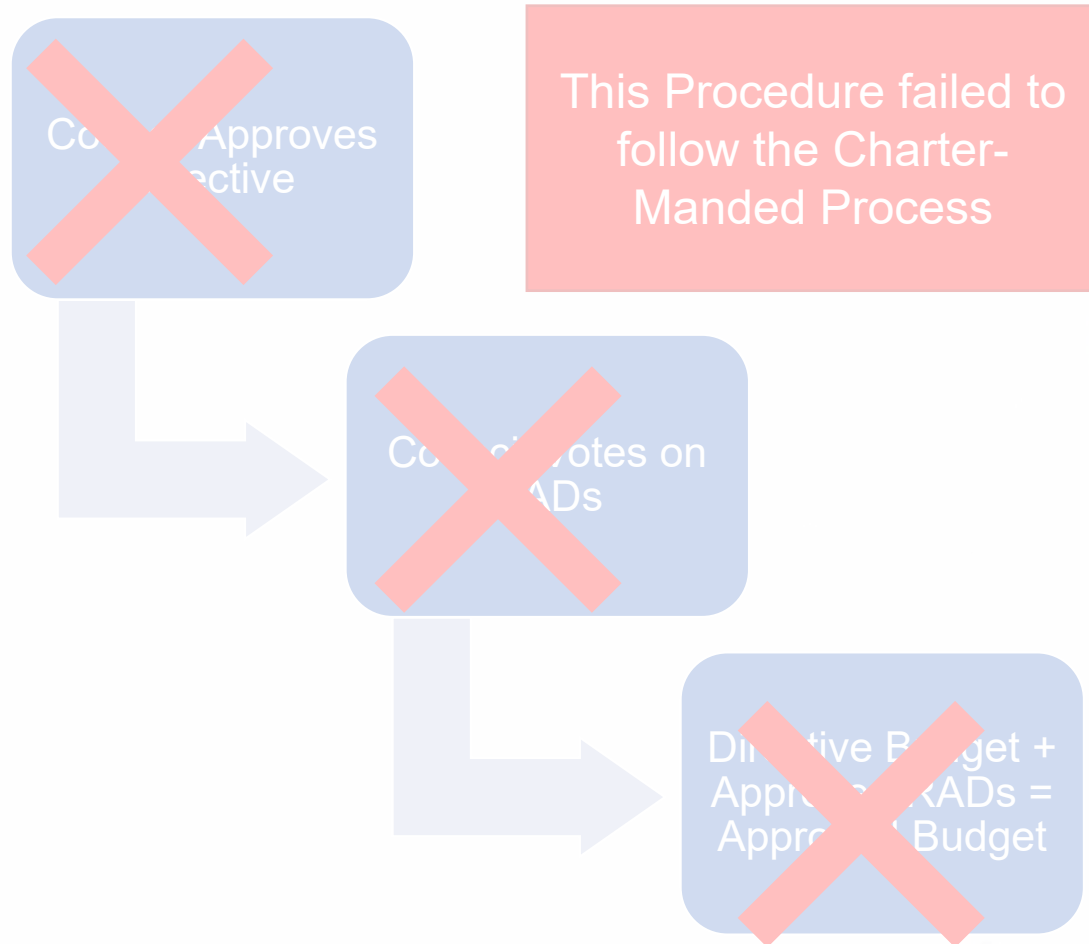
The City Council may amend the municipal budget as set forth herein (*City Administrator's Budget*). In amending the City portion of the budget, the Council shall have the discretion to increase or decrease programs or amounts (*line items*) and may delete or decrease any programs or amounts (*line items*), except expenditures required by law, or for debt service or for estimated cash deficit.

Prior to adoption of the School Department budget, the City Council may only increase or decrease the total amount spent on any budget category established under law but it may not otherwise amend programs or programming, personnel or any other category, which authority is reserved to the School Board.

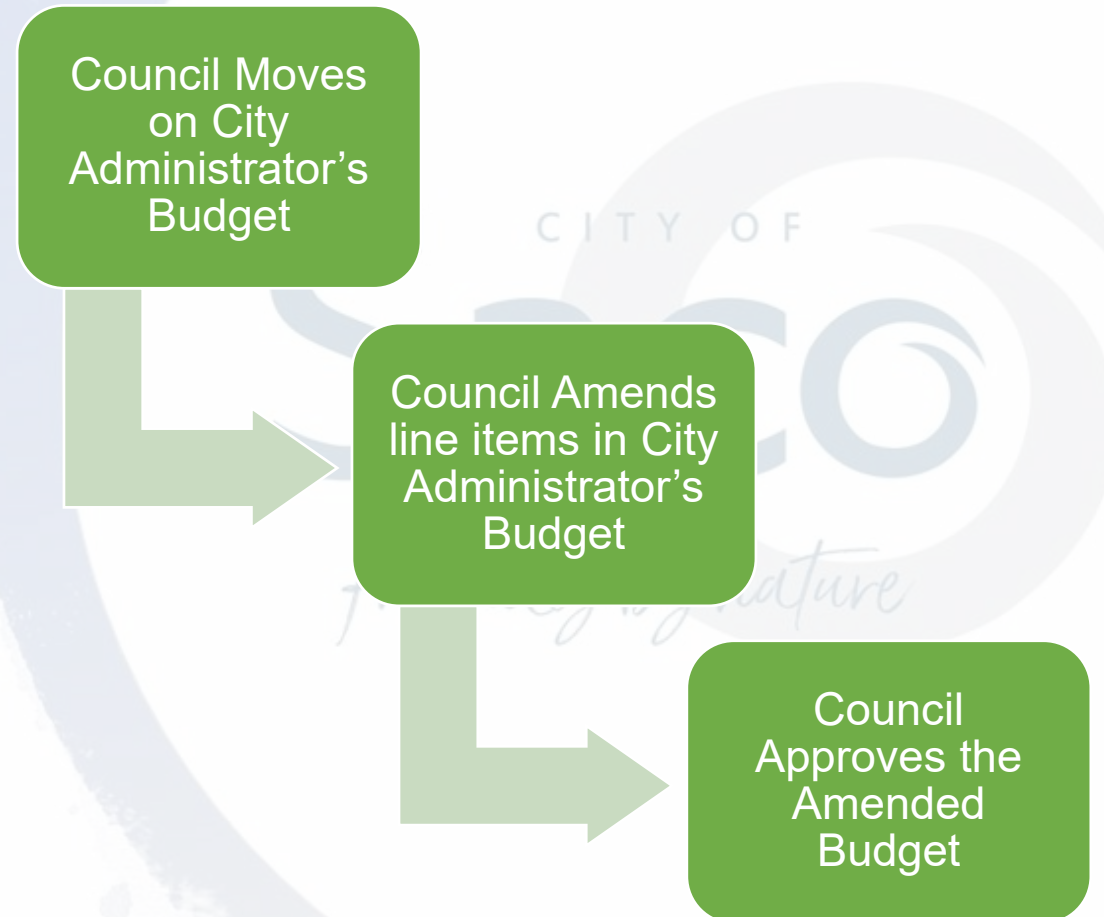
Essentially, the City Administrator's budget should be the foundation from which all amendments and changes are made

Council Approval of Budget

Before



FY2021



Sample Motion

MEETING ITEM COMMENTARY

AGENDA ITEM: Amendment to Fiscal Year 2021 City Administrator's Budget

**COUNCIL
RESOURCE:**

STAFF RESOURCE: Bryan Kaenrath, City Administrator
Glenys Salas, Finance Director

BACKGROUND: I would like to put forward an Amendment to the City Administrator's Budget.

**SUGGESTED
MOTION:** *Be it ordered that the City Council Increase / Decrease Account*
_____ *(org)* _____ *(object)* _____ *(descr)*
by \$ _____ *(amount)*

[A 'yes' vote changes the Budget. A 'no' vote keeps the Budget the same]

Finance & Administration are available to help prepare motions. The earlier the better!

Test Your Motion in the Mil Rate Calculator

2021 City of Saco Budget & Mil Rate Calculator

		2020 Approved	2021 Maintain Efforts	2021 City Admin	2021 Council	Change vs. 2020	% Change vs. 2020	Tax Inc / Month	2020 Valuation Increase
City	Estimated Mil Rate	8.03	8.01	8.28	8.28	0.25	3.11%	4.75	14,685,695
City	Budgeted Expenses	28,824,913	32,833,691	34,215,605	34,215,605	5,390,692	18.70%		
City	Budgeted Revenues	9,593,892	12,885,465	12,900,711	12,900,711	3,306,819	34.47%		
City	Budgeted Use of Fund Balance	257,402	0	700,480	700,480	443,078			
School	Estimated Mil Rate	10.84	11.65	11.65	11.65	0.81	7.47%	15.39	
School	Budgeted School Expenses	26,079,064	29,006,000	29,006,000	29,006,000	2,926,936	11.22%		
County	Estimated Mil Rate	0.51	0.50	0.50	0.50	-0.01	-1.96%	-0.19	
County	Budgeted County Expenses	1,236,890	1,236,890	1,236,890	1,236,890	0.00	0.00%		
Total	Estimated Mil Rate	19.38	20.16	20.43	20.43	1.05	5.42%	19.95	Input Cells

Type	Org - Object - Project	Description	Focus Area	One-Time	Ongoing	Total	Approved By
						0	
						0	
						0	
						0	
						0	
						0	

AGENDA ITEM: Amendment to Fiscal Year 2021 City Administrator's Budget

COUNCIL RESOURCE: _____

STAFF RESOURCE: Bryan Kaenrath, City Administrator
Glenys Salas, Finance Director

BACKGROUND: I would like to put forward an Amendment to the City Administrator's Budget.

SUGGESTED MOTION: *Be it ordered that the City Council Increase / Decrease Account _____ (org) _____ (object) _____ (descr) by \$ _____ (amount)*

Sample Motion – Multiple Line Items

MEETING ITEM COMMENTARY

AGENDA ITEM: Amendment to Fiscal Year 2021 City Administrator's Budget

**COUNCIL
RESOURCE:** _____

STAFF RESOURCE: Bryan Kaenrath, City Administrator
Glenys Salas, Finance Director

BACKGROUND: I would like to put forward an Amendment to the City Administrator's Budget.

**SUGGESTED
MOTION:** *Be it ordered that the City Council Increase / Decrease Account*
_____ (org) _____ (object) _____ (descr)
by \$ _____ (amount)
and
Be it ordered that the City Council Increase / Decrease Account
_____ (org) _____ (object) _____ (descr)
by \$ _____ (amount)
and
Be it ordered that the City Council Increase / Decrease Account
_____ (org) _____ (object) _____ (descr)
by \$ _____ (amount)

Etc...

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						0	
						0	
						0	
						0	
						0	
						0	
						0	
						0	

SUGGESTED MOTION:

Be it ordered that the City Council Increase / Decrease Account _____(org) _____(object) _____(descr) by \$ _____(amount) and Be it ordered that the City Council Increase / Decrease Account _____(org) _____(object) _____(descr) by \$ _____(amount) and Be it ordered that the City Council Increase / Decrease Account _____(org) _____(object) _____(descr) by \$ _____(amount)

Etc...

What About Service Enhancements?

Service Enhancements are a reporting tool used by Finance and Administration to give Council visibility into the portion of each line item required to maintain existing efforts versus the portion of the line item that will go towards expansion of services.

Service Enhancements have no legal standing in any written article, ordinance, or policy and therefore cannot be used as a basis for Council Motion.

Council Approval of Budget

- ✓ Improves transparency on changes to budget
- ✓ Provides legal substantiation for final budget
- ✓ Ensures final numbers available night-of for budget approval