



**Finance & Economic Development Committee Budget Hearing
Finance Department
April 6, 2026**

1. Understanding the 5-year revenue and expenditure projections show expenditures far outpacing revenues for FY27 to FY30, and FY27 General Fund Proposed Budget uses \$25.7M of the Tax Stabilization Fund, please share suggestions for 1% reduction to your budget (excluding debt service, internal services, pension, hospitalization,).

2. While understanding the City previously referred to the fund balance as the unassigned fund balance, and now per Ord# 18-045, the Tax Stabilization Reserve Fund was created to establish future tax stabilization for the General Fund, and Ord# 22-038 established the parameters such as: appropriations may be made from the tax stabilization reserve as necessary in order to pay city obligations and limit the need to increase taxes when authorized by city council by ordinance, with exception of pension, debt service, and the true-up agreement with NCC for the waste water treatment plant; please share if there is a city policy for replenishing if the reserve was to get below a certain amount.
 - a. Specify the last time city withdrew **\$20M** or more from the Tax Stabilization Fund and share the purpose.
 - b. Share the last time the city did a Property Tax Rate increase, and if any type of reserve funds were used to ease any of the tax burden (*please explain why or why not*).
 - c. Share within the last 6 years, if the city has deficit budgetary spending, meaning expenditures far out pace actual revenues (*excluding transfers in*).
 - d. Share if any best GFOA practices have been established for the Tax Stabilization Reserve Fund.
 - e. Specify the Economic Development Fund Balance changing from **\$1.8M** in FY24 to **\$11.6M** in FY25, and if that is inclusive of the **\$10M** for Brace Bridge Project, considering it has since been shared the number has changed to **\$5M**.
 - f. Specify the amount of funds set aside in the Water Sewer Operations & Maintenance Reserve and share if it is at the **17%** mandated threshold as per Ord# 22-038.
 - g. Specify the amount of funds in the Water Sewer Rate Stabilization Fund, and if it is sufficient for easing burdens with any proposed water sewer rate increases.

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Budget Reserve	\$15.7M	\$16.2M	\$16.3M	\$17.2M	\$17.6M	\$18.2M	\$19.3M	\$20.1M
Tax Stabilization Reserve	\$21.3M	\$27.4M	\$28.7M	\$40.7M	\$49.7M	\$73.8M	\$86.9M	\$73.7M

3. Share how this budget addresses helping the community for items such as water utility assistance program, payment arrangements, senior property tax assistance program, low-income, long-term home-owner property tax abatement, etc.

4. The city has invested **\$2.9M** in the new ERP System, please share if this new system is yet operational, and the projected timeframe for completion.
 - a. For the new Enquesta Utility Billing Information System, please share if issues have been resolved.
 - b. Discuss the **\$322K** budgeted regarding UBCIS, up \$149K.
 - c. Justify the **\$300K** expended year to date in the Contracted Maintenance account line that was unbudgeted.
5. Discuss current vacant positions.
 - a. Specify duration of the vacancy.
 - b. Specify timeframe for filling position.
 - c. Specify if position generates revenue, and if so, estimated amount.
 - d. Specify any impact on Overtime, Temp Agency, and or Consultants.
 - e. Justify the need for the position.
6. Discuss any proposed changes to positions (new position, deleted position, upgrade, realignment, transition, downgrade, title change, salary changes, etc.).
 - a. Specify if there are any revenue generating positions.
7. Please share if the **~\$1.235M** budgeted in Professional Services (Temp Agencies and Consultants), **\$615K** General Fund, **\$620K** Water Sewer Fund, if it provides the necessary funding and resources to address the needs of your department, please explain why or why not.
 - a. Specify vendor name, length of contract, amount, and purpose for all Consultants.
 - b. Specify if any vendors are DBE's.
 - c. Specify any recurring one-year agreements.
 - d. Specify if any of the positions are revenue generating, and if so, please share the return on investment.
8. Considering the liabilities that the city has on the books, please share the return on investment for the **\$965K** budgeted in the General Fund and **\$620K** in the Water Sewer Fund for Collection Expenses, up **\$75K**.
 - a. Please share any plans for more aggressive collection efforts.
 - b. Specify the uncollectable amount for collections.
 - c. Specify vendor name, length of contract, amount, and purpose.
 - d. Specify if there are any DBEs.
 - e. Specify any recurring one-year agreements.
9. Discuss the **\$1.1M** budgeted in Miscellaneous NOC account line (across both General Fund and Water Sewer Fund, up **\$300K** over the prior year's budget).
 - a. Justify why additional funding allocation for the 311-call center is now charged to the Water Sewer Fund that was previously General Fund.
10. Please share how the city administers the budgeted funding allocations for Commissions totaling **\$3.1M**, up **\$247K** over the prior year's budget.
 - a. Specify vendor name, length of contract, amount, scope and purpose.
 - b. Specify if any vendors are DBE's.
 - c. Specify statistics for FY2025 to date on number of red-light tickets (video enforcement) issued/paid/outstanding per year and the number of vehicles booted and towed.
 - d. Specify the number of redlight cameras down during CY2025, and year to date CY2026, and specify any impact on revenue.
 - e. Specify the ROI for the commissions categories.

11. Share the amount of funding allocated for training, and professional growth and development for your staff, and if this is adequate funding to address the training needs for your team.
12. Share the determinant that was utilized by Black & Veatch that led to **\$266K** increase in Indirect Cost to the Water Sewer Fund.
13. Does this budget provide the necessary resources to address any new GASB Pronouncements, and findings as a result of the FY2025 audit of financial statements.

All Departments

14. Provide FY2027 proposed organizational chart with the total number of employees (i.e. permanent, temporary, contract, vacancies).
 - a. If there are multiple divisions, please ensure there are sub-org charts that enumerate all the above.
 - b. Please include in the Org chart a photo of all Directors, Managers, Divisions Heads, and Supervisors.