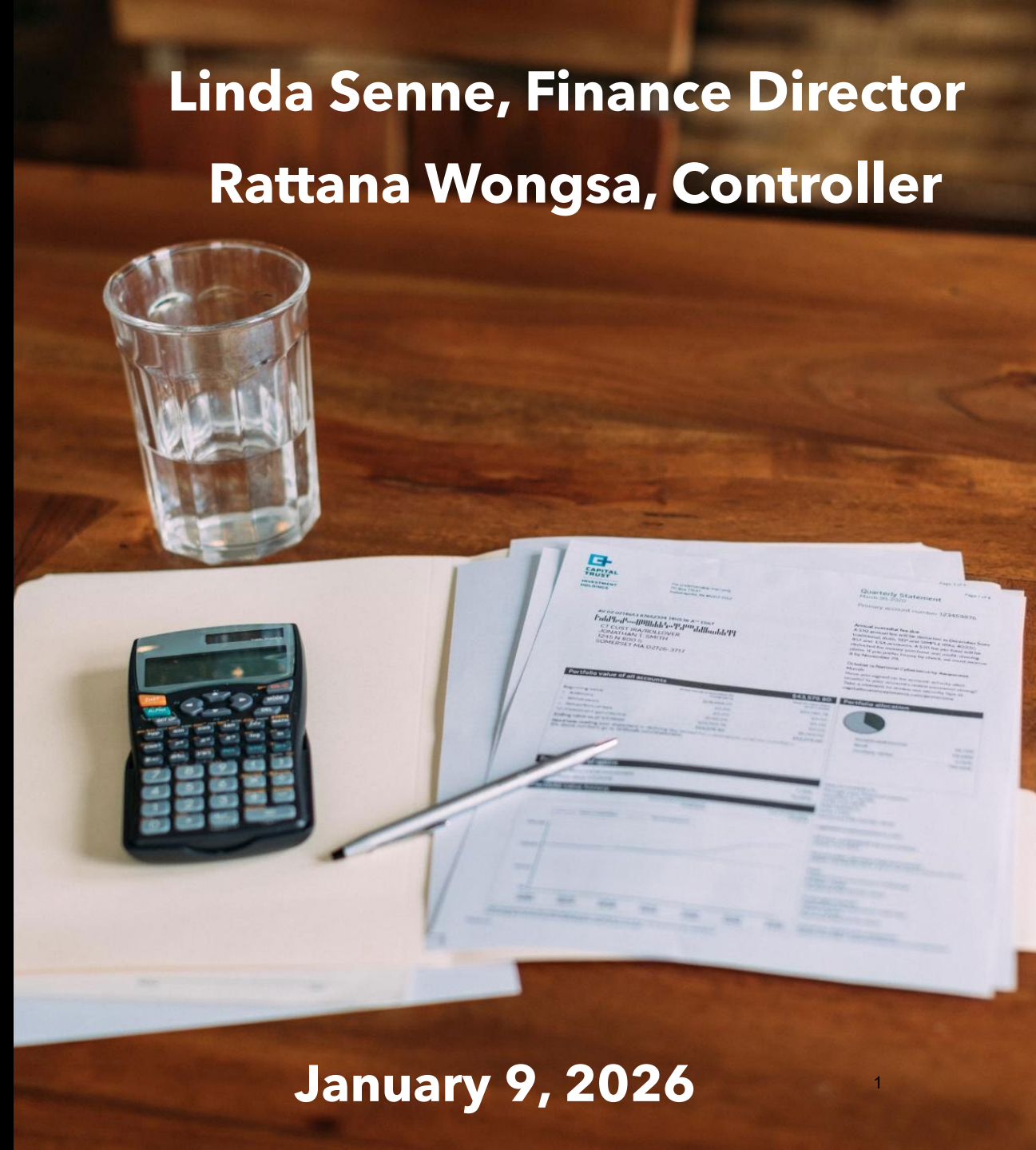


# Municipal Government Budgeting Methods

Approaches to  
managing city  
finances efficiently

**Linda Senne, Finance Director**  
**Rattana Wongsas, Controller**



**January 9, 2026**

# GOALS



- ❖ **Provide Clarity on how Venice Develops its Annual Budget**
- ❖ **Understand the full Budget Process from January - September**
- ❖ **Review 5 Budgeting Methods**
- ❖ **Identify Areas for Procedural Enhancements**
- ❖ **Council Feedback, Concerns, or Questions Regarding the Annual Budgeting process**



- 1. Line-Item Budgeting**
- 2. Program Budgeting**
- 3. Performance Budgeting**
- 4. Zero-Based Budgeting (ZBB)**
- 5. Priority Based Budgeting**

# 1. Line-Item Budgeting

## Detailed Financial Tracking

- Lists each expenditure separately, providing clear visibility of how public funds are allocated by department or function.

## Ease of Understanding

- Simple and straightforward method that facilitates fiscal discipline and accountability in municipal spending.

## Limitations in Strategic Focus

- Does not link expenditures to performance & outcomes.



# 1. Line-Item Budgeting

- **The most common & traditional method**
- **Current year's budget serves as the starting point for the next year**
- **With incremental adjustments for inflation or service changes made to individual line items**



# 1. Line-Item Budgeting Examples

- **Department Line Items:**

- Salaries & Wages
- Professional Services
- Repairs & Maintenance
- Office & Operating Supplies
- Insurance
- Travel & Training
- Trees, shrubs, landscaping mtnce
- Equipment

- **Cross-Departmental**

- Technology (new computer hardware, software licenses, IT support contracts)



# 1. Key Concepts in Line-Item Budgeting

- **Detailed Breakdown**

- Expenses broken down into the smallest, most specific categories

- **Transparency & Accountability**

- Show exactly where public funds are going.

- **Control Over Spending**

- Easier to prevent overspending & monitor the use of resources.

- **Static & Comparable Structure**

- Budgets typically have a fixed, predictable structure from year to year, making it easy to track & compare spending across different periods.

# 1. Key Concepts in Line-Item Budgeting

- **Focus on Inputs**

- Focus on inputs (like personnel costs, commodities, & contractual services) required to deliver services, rather than the outcomes of those services

- **Hierarchical Organization**

- Budgets are organized hierarchically, starting with a broad "fund", branching out to "functions" or "departments", then divisions, & finally to specific "line items" or objects of expenditure.



## 2. Program Budgeting



### Organizing Spending by Programs

- Program budgeting organizes spending by programs, aligning resources with strategic goals and policy objectives effectively.
- Organizes funds around specific goals or services (programs) rather than by department or specific line items.
- Departments need to collaborate
- Departments need to prioritize programs

### Benefits of Program Budgeting

- This method improves transparency, links expenditures to outcomes, and promotes coordination across departments.

## 2. Program Budgeting



### Challenges of Implementation

- Implementation can be limited by a lack of consensus on objectives or difficulty of administering programs that cross departmental lines.
- Defining program outcomes and transitioning budgeting systems can be complex, costly, and time-consuming

### Strategic Financial Planning

- Program budgeting enables alignment of budgets with community priorities and long-term goals.

## 2. Program Budgeting



### Examples:

#### Program 1: Street Sweeping

- Budget Components: Costs for street sweeper fuel, maintenance, and operator salaries.
- Purpose: to detail the financial requirements for keeping city streets clean.

#### Program 2: Street Repair

- Budget Components: Costs for asphalt, pothole filling materials, and equipment.
- Purpose: to fund the maintenance & repair of the city's road infrastructure.



## 2. Program Budgeting



### Key Elements in a Program Budget

- **Personnel:** A % of salaries & benefits for staff who work on the program.
- **Contractors:** Fees for external consultants or service providers.
- **Supplies:** Costs for consumables like office supplies or materials used during the program.
- **Equipment:** Purchases of necessary items that are not expected to be fully consumed during the budget period, such as computers or furniture.
- **Travel:** Expenses for any required business travel, such as mileage reimbursement or flight tickets.
- **Other Expenses:** A catch-all for other costs related to the program.

# 3. Performance Budgeting



## Definition and Purpose

- Performance budgeting allocates funds based on specific program outcomes or performance metrics to promote efficiency and effective resource use.
- Focuses on measuring the performance of government services.
- Expenditures are based on the standard cost of inputs multiplied by the number of units of an activity to be provided.

## Benefits of Performance Budgeting

- It links financial inputs to measurable outputs in government programs. (measures & evaluates outcomes)

# 3. Performance Budgeting



## **Challenges in Implementation**

- Requires reliable metrics and can be resource-intensive due to data collection and reporting complexities.
- Can be difficult to develop reliable standard cost information and may not fully evaluate the quality of services.
- Defining performance budgeting outcomes.

## **Strategic Impact**

- Supports data-driven decisions and fosters outcome-focused planning



# 3. Performance Budgeting



## Example 1: Street Sweeping

- City budgets a specific amount for street sweeping based on a target of sweeping certain number of miles per year.
- If city decides to increase the service, recalculate the budget by multiplying the cost per mile by the additional miles.

## Example 2 - Police

- Use specific performance metrics to track progress towards goals.
- Examples:
  - Crime statistics: crime reduction rates.
  - Public safety perception: percentage of residents who feel safe.
  - Operational efficiency: Number of calls for service per resident, or average time to respond to calls.
  - Community engagement: Number of community policing activities

# 3. Performance Budgeting



## Example 2 - Police Continued

- Financial Request Justification: Connect the financial request to the performance data.
  - Explain how funding will be used to achieve the stated goals and improve performance measures.
  - Justify the “true cost” of delivering services to achieve specific outcomes, rather than relying on historical spending patterns.
  - Include a workload analysis that quantifies how time is spent on different activities, such as service demands, proactive work, and administrative tasks.

# 3. Performance Budgeting



## Key Principles in Performance Budgeting

- **Goal-Oriented:** Align financial resources with clearly defined goals & strategic priorities.
- **Data-Driven:** Make budget decisions based on performance data & evaluations, not just historical spending.
- **Accountable:** Foster accountability by linking funding to the achievement of measurable results.
- **Efficient:** Encourage resource reallocation from underperforming programs to those that deliver better results.



# 4. Zero-Based Budgeting



## Definition of Zero-Based Budgeting (ZBB)

- ZBB requires each expense to be justified from "zero base" at the beginning of each budget year.
- Requires every line item to be justified & approved from the ground up.
- Promotes a thorough evaluation of all expenditures for each budget period.

## Benefits of ZBB

- ZBB promotes fiscal discipline
- Helps eliminate unnecessary expenditures
- Helps prioritize essential services and cost savings opportunities.

# 4. Zero-Based Budgeting



## Challenges of ZBB

- ZBB is time-consuming (significant staff time) and paperwork
- Makes a full annual review resource-intensive, potentially burdening staff and diverting attention from long-term planning.

## Impact on Financial Management

- Despite challenges, ZBB fosters accountability and strategic decision-making in municipal financial management.

# 4. Zero-Based Budgeting



## Example 1: Parks & Recreation Services

- Conduct a site-by-site analysis of costs & services to identify efficiencies specific to individual park locations.

## Example 2: Fire Department

- Break down into specific decision units: fire suppression, EMS, fire prevention/life safety education, fire inspections, training, & fleet maintenance.
- Then for each unit (decision package):
  - **Description** - Outline specific activities
  - **Required Resources** (personnel, equip, technology)
  - **Justification** - meets legal requirements, life safety, etc.
  - **Consequences of Not Funding**



# 4. Zero-Based Budgeting



## Key Concepts in ZBB

- **Decision Units:** Department is broken down into specific units.
- **Decision Packages:** for each unit describe activities, purpose, required resources (personnel, equip, etc.)
- **Ranking & Prioritize:** all decision packages ranked across the entire department, then prioritize funding
- **Justification of All Expenses:** evaluates the necessity of every cost, from personnel services & operating expenses to capital outlay, ensuring all money is accounted for & justified



# 5. Priority-Based Budgeting



## **Community-Driven Fund Allocation**

- PBB allocates funds according to community priorities, ensuring budgets reflect residents' needs and values.

## **Stakeholder Engagement Benefits**

- Engaging stakeholders fosters transparency, collaboration, and public trust in municipal budgeting.

# 5. Priority-Based Budgeting



## **Challenges of PBB Implementation**

- PBB requires extensive public input, consensus-building, and data analysis, making it complex and time-consuming.

## **Strategic Resource Allocation**

- Priority-based budgeting strategically directs resources to key areas, improving service delivery and addressing urgent issues.

# 5. Priority-Based Budgeting



## Align Budget Spending with Strategic Goals

- Community priorities & objectives determined by council
  - Community safety
  - Infrastructure
  - Sustainability & Resilience
- **Resource Reallocation & Efficiency**
  - Resources are allocated to critical programs
- **Specific Program Prioritization**
  - Add'l examples: water conservation, building efficiency, maintain clean streets, etc.
- **Citizen Engagement**
  - Ask citizens to participate in online surveys or at kiosks to help validate council-established priorities

# 5. Priority-Based Budgeting



## Key Concepts in Priority-Based Budgeting

- **Community-focused priorities**
  - Budget driven by community's identified needs & strategic goals.
- **Program-based evaluation**
  - Focus on individual programs & services to determine value to community.
- **Fresh start, not incremental adjustments**
  - Assess what is needed to achieve current goals
- **Cost & value analysis**
  - Analyze cost of each program with outcomes
- **Strategic resource allocation**
  - Funding allocated to the programs that provide the most value to the community
- **Innovative**
  - Fund new services that meet current needs



# City's Current Budgeting Method



## **January - Departmental Kickoff**

- ❖ **Launch Departmental Budget Work**
- ❖ **Start 5-Year Capital Improvement Plan (CIP)**
- ❖ **Initial Service Reviews & Needs Assessments**

# City's Current Budgeting Method



## **February - Council Strategic Planning**

- ❖ **Establishes Priorities, Long-Term Vision, & Policy Direction**
- ❖ **Forms the Foundation for Budget Development**

# City's Current Budgeting Method



## March - CIP Workshop

- ❖ **Council Reviews all Capital Requests**
- ❖ **Adds Projects & Changes Priorities as Necessary**
- ❖ **Sets the Project Funding Priorities for 5-Year CIP**
- ❖ **Staff Refines Capital & Operational Needs Based on Council Direction**
- ❖ **CIP is Incorporated Into the Overall Proposed & Adopted Budget**

# City's Current Budgeting Method



## April - May Budget Development & Review Meetings

- ❖ **Department Working Session with City Manager & Finance Department**
- ❖ **Review Staffing, Operations, Capital, & Service Levels**
- ❖ **Reductions Made as Necessary**



# City's Current Budgeting Method



- ❖ **Use a variety of budgeting methods to plan & allocate resources.**
- ❖ **Use a hybrid approach that combines elements of the different budgeting methods**
- ❖ **2 Main types of budgets**
  - **Operating Budget:** covers day-to-day, short-term expenses like salaries, professional services, & supplies
  - **Capital Budget:** covers long-term investments in infrastructure, facilities, & equipment, which often involve large, non-recurring expenditures

# Line-Item Budgeting - Operating

## Department line items: Public Works General Maintenance Division

| Department 0921                                   | Actual<br>FY 2023 | Actual<br>FY 2024 | Adopted<br>Budget<br>FY 2025 | Amends/<br>Proj/Enc<br>Rolls to<br>FY 2025 | Amended<br>Budget<br>FY 2025 | YTD Thru<br>06/30/25 | % YTD<br>FY25 | Proposed<br>Budget<br>FY 2026 | Incr (Decr)<br>over FY25<br>Orig Budget | vs. 25<br>Orig<br>Bud | FY2026 Budget<br>Comments  |
|---|-------------------|-------------------|------------------------------|--|------------------------------|----------------------|---------------|-------------------------------|---|-----------------------|--|
| <b>Exp - Maintenance</b>                          | <b>296,447</b>    | <b>425,227</b>    | <b>174,484</b>               | <b>(7,466)</b>                             | <b>167,018</b>               | <b>218,975</b>       | <b>131%</b>   | <b>182,825</b>                | <b>8,341</b>                            | <b>4.8%</b>           |  |
| 519.46-00 - REPAIR & MAINTENANCE SVCS             | 226,582           | 317,562           | 86,000                       | 0  | 86,000                       | 125,442              | 146%          | 90,050                        | 4,050                                   | 4.7%                  | mostly street light components,<br>parking lot seal, jetty repairs |
| 519.46-02 - REPAIR & MAINT / COMPUTER DEVICES     | 1,259             | 9,600             | 11,959                       | (7,466)                                    | 4,493                        | 0                    | 0%            | 2,500                         | (9,459)                                 | -79.1%                | Ipads & city works   |
| 519.46-37 - REPAIR & MAINT / FLEET- LABOR         | 21,830            | 26,286            | 27,500                       | 0  | 27,500                       | 21,989               | 80%           | 34,375                        | 6,875                                   | 25.0%                 |  |
| 519.46-38 - REPAIR & MAINT / FLEET- PARTS         | 32,317            | 48,518            | 27,500                       | 0  | 27,500                       | 40,169               | 146%          | 34,375                        | 6,875                                   | 25.0%                 |  |
| 519.46-39 - REPAIR & MAINT/ FLEET- OTHER          | 14,459            | 23,261            | 21,525                       | 0  | 21,525                       | 31,375               | 146%          | 21,525                        | 0                                       | 0.0%                  | FY24: Added GPS cameras  |
|   |                   |                   |                              |  |                              |                      |               |                               |   |                       |  |
| <b>Exp - Miscellaneous, services and supplies</b> | <b>145,978</b>    | <b>164,164</b>    | <b>188,593</b>               | <b>0</b>                                   | <b>188,593</b>               | <b>144,178</b>       | <b>76%</b>    | <b>192,453</b>                | <b>3,860</b>                            | <b>2.0%</b>           |  |
| 519.40-00 - TRAVEL AND TRAINING                   | 8,370             | 3,248             | 8,000                        | 0  | 8,000                        | 7,418                | 93%           | 8,000                         | 0                                       | 0.0%                  | includes HVAC & CDL Licenses                                       |
| 519.44-00 - RENTALS AND LEASES                    | 3,786             | 3,178             | 200                          | 0  | 200                          | 1,212                | 606%          | 5,000                         | 4,800                                   | 2400.0%               |  |
| 519.44-50 - RENTALS AND LEASES-FLEET REPL         | 133,072           | 155,501           | 179,593                      | 0  | 179,593                      | 134,694              | 75%           | 178,653                       | (940)                                   | -0.5%                 | This is: fully-funded fleet rent                                   |
| 519.51-00 - OFFICE SUPPLIES                       | 750               | 1,413             | 500                          | 0  | 500                          | 353                  | 71%           | 500                           | 0                                       | 0.0%                  |  |
| 519.54-00 - BOOKS, PUBS, SUBS, MEMBER             | 0                 | 824               | 300                          | 0  | 300                          | 501                  | 167%          | 300                           | 0                                       | 0.0%                  |  |
|   |                   |                   |                              |  |                              |                      |               |                               |   |                       |  |
| <b>Exp - Professional Services</b>                | <b>184,904</b>    | <b>115,577</b>    | <b>220,000</b>               | <b>9,995</b>                               | <b>229,995</b>               | <b>91,821</b>        | <b>40%</b>    | <b>220,000</b>                | <b>0</b>                                | <b>0.0%</b>           |  |
| 519.31-00 - PROFESSIONAL SERVICES                 | 0                 | 1,733             | 0                            | 0  | 0                            | 0                    | -             | 0                             | 0                                       | -                     |  |
| 519.34-00 - OTHER CONTRACTUAL SERVICE             | 184,904           | 113,844           | 220,000                      | 9,995                                      | 229,995                      | 91,821               | 40%           | 220,000                       | 0                                       | 0.0%                  | This is: various   |

# Line-Item Budgeting - Operating

## Department line items: Public Works General Maintenance Division

| Department 0921                             | Actual<br>FY 2023 | Actual<br>FY 2024 | Adopted<br>Budget<br>FY 2025 | Amends/<br>Proj/Enc<br>Rolls to<br>FY 2025 | Amended<br>Budget<br>FY 2025 | YTD Thru<br>06/30/25 | % YTD<br>FY25 | Proposed<br>Budget<br>FY 2026 | Incr (Decr)<br>over FY25<br>Orig Budget | vs. 25<br>Orig<br>Bud | FY2026 Budget<br>Comments    |
|---|-------------------|-------------------|------------------------------|--|------------------------------|----------------------|---------------|-------------------------------|---|-----------------------|------------------------------|
| <b>Exp - Salaries and Wages</b>             | <b>1,355,750</b>  | <b>1,401,880</b>  | <b>1,543,894</b>             | <b>0</b>                                   | <b>1,543,894</b>             | <b>1,079,410</b>     | <b>70%</b>    | <b>1,632,001</b>              | <b>88,107</b>                           | <b>5.7%</b>           |                              |
| 519.12-00 - REGULAR SALARIES & WAGES        | 845,856           | 883,393           | 983,242                      | 0  | 983,242                      | 659,948              | 67%           | 1,042,841                     | 59,599                                  | -                     | Est raises                   |
| 519.12-03 - SHORT TERM DISABILITY           | 93                | 0                 | 0                            | 0  | 0                            | 0                    | -             | 0                             | 0                                       | -                     |                              |
| 519.14-00 - OVERTIME                        | 36,080            | 27,793            | 15,000                       | 0  | 15,000                       | 24,697               | 165%          | 20,000                        | 5,000                                   | 33.3%                 |                              |
| 519.15-00 - SPECIAL PAY                     | 839               | 8,163             | 1,800                        | 0  | 1,800                        | 2,067                | 115%          | 2,000                         | 200                                     | 11.1%                 |                              |
| 519.21-00 - FICA                            | 64,486            | 66,302            | 76,503                       | 0  | 76,503                       | 49,548               | 65%           | 81,460                        | 4,957                                   | 6.5%                  | Statutory 7.65%              |
| 519.22-00 - RETIREMENT CONTRIBUTIONS        | 108,821           | 128,570           | 141,829                      | 0  | 141,829                      | 99,016               | 70%           | 161,150                       | 19,321                                  | 13.6%                 | FRS fm 13.68% to 14.13%      |
| 519.23-00 - LIFE AND HEALTH INSURANCE       | 260,750           | 250,995           | 298,885                      | 0  | 298,885                      | 224,163              | 75%           | 302,604                       | 3,719                                   | 1.2%                  | Citywide allocation          |
| 519.24-00 - WORKERS' COMPENSATION           | 38,825            | 36,664            | 26,635                       | 0  | 26,635                       | 19,971               | 75%           | 21,946                        | (4,689)                                 | -17.6%                | Citywide allocation          |
|   |                   |                   |                              |  |                              |                      |               |                               |   |                       |                              |
| <b>Exp - Services and Supplies</b>          | <b>219,296</b>    | <b>245,120</b>    | <b>207,550</b>               | <b>0</b>                                   | <b>207,550</b>               | <b>145,205</b>       | <b>70%</b>    | <b>210,550</b>                | <b>3,000</b>                            | <b>1.4%</b>           |                              |
| 519.52-00 - OPERATING SUPPLIES              | 177,148           | 194,043           | 152,600                      | 0  | 152,600                      | 115,131              | 75%           | 160,600                       | 8,000                                   | 5.2%                  | This is: various             |
| 519.52-25 - OPERATING SUPPLIES SAFETY SHOES | 3,318             | 2,653             | 4,950                        | 0  | 4,950                        | 3,299                | 67%           | 4,950                         | 0                                       | 0.0%                  |                              |
| 519.52-35 - OPERATING SUPPLIES / GASOLINE   | 32,554            | 27,060            | 30,000                       | 0  | 30,000                       | 20,460               | 68%           | 30,000                        | 0                                       | 0.0%                  |                              |
| 519.52-46 - OPERATING SUPPLIES / UNIFORMS   | 6,276             | 21,364            | 20,000                       | 0  | 20,000                       | 6,315                | 32%           | 15,000                        | (5,000)                                 | -25.0%                |                              |
|   |                   |                   |                              |  |                              |                      |               |                               |   |                       |                              |
| <b>Exp - Utilities</b>                      | <b>194,041</b>    | <b>231,186</b>    | <b>257,046</b>               | <b>0</b>                                   | <b>257,046</b>               | <b>178,723</b>       | <b>70%</b>    | <b>257,216</b>                | <b>170</b>                              | <b>0.1%</b>           |                              |
| 519.43-00 - UTILITY SERVICES                | 194,041           | 231,186           | 257,046                      | 0  | 257,046                      | 178,723              | 70%           | 257,216                       | 170                                     | 0.1%                  | This is: mostly streetlights |

# Line-Item Budgeting - Operating

## Department line items: Public Works General Maintenance

- Each line has the detail (not printed in the budget book)
- Example: **Operating Supplies \$160,600**

| Freeform Information                      | Amount    |
|---|-----------|
| SIGNS, PAINT & BARRICADES                 | 25,650.00 |
| ROAD REPAIR MATERIALS                     | 15,000.00 |
| SAFETY, TOOLS, SANITARY                   | 38,150.00 |
| POWER EQUIP REPLACEMENT                   | 1,800.00  |
| SIDEWALK MAINT/MATERIALS                  | 15,000.00 |
| OTHER FACILITY MAINT SUPPLIES & MATERIALS | 10,000.00 |
| JANITORIAL SUPPLIES AND EQUIPMENT         | 25,000.00 |
| NEW CITY FACILITIES                       | 30,000.00 |



- **ZBB** - reduce amount or remove any item that is not needed the next year (new facilities)
- **Another example:** uniforms under Fire Dept - bunker gear is not purchased every year
- Add items that aren't in current year: **example** - Seaboard Master Plan, Redo Website



# Program Budgeting - Operating

## Program Budgeting - By Division

- PW – Administration (0901)
- PW – City Hall Maintenance (0920)
- PW – General Maintenance (0921)
- PW – Fleet (0922)
- PW – Parks (0930)
- PW – Solid Waste – Garbage (0940)
- PW – Solid Waste – Recycling (0948)
- Utilities – Administration (1201)
- Utilities – Distribution (1202)
- Utilities – Water Production (1203)
- Utilities – Water Reclamation (1204)



# Program Budgeting - Operating

## Program Budgeting - By Division

- Budget links expenditures to programs (divisions)
- Each program (division) has their expense elements (personnel, contractors, supplies, equipment)
- Departments work together (roads/engineering, utilities, public works)
- However, each department's expenses are charged to their department/program (division).
  - ❑ Example: Tarpon Center Drive project - Engineering expenses were charged to Engineering Dept & Utilities expenses charged to Utilities Dept/Divisions.
  - ❑ Not charged to a Tarpon Center Drive Program
- Other examples:
  - ❑ Working on roads (costs charged to engineering, PW-general mtnce) - not charged to a Streets Program
  - ❑ PW-parks & PW-general mtnce - work together, but costs still charged to the specific division



# Priority-Based Budgeting - Operating

- City Council
  - ☐ Strategic Planning
  - ☐ Strategic Priorities
  - ☐ Community Engagement
  - ☐ Direct Staff
- Community Priorities
  - ☐ Public Safety
  - ☐ Facilities (community center, etc.)
  - ☐ Infrastructure
  - ☐ Water & Sewer
  - ☐ Solid Waste
  - ☐ Stormwater



# Priority-Based Budgeting - Operating

- Departments submit operating budgets
- Staff meets to determine priorities (reductions, additions)
- Citizen Engagement
  - ☐ Rate studies (utilities, solid waste, stormwater)
  - ☐ Seaboard Master Plan (Charrette)
  - ☐ Parks Master Plan
  - ☐ Citizens Advisory Board (Hurricane After Action Plan, new Website)
  - ☐ Budget Workshop





# Capital Budgeting

- Departments submit capital budgets
- Staff meets to determine priorities (reductions, additions)

The projects are prioritized and funded based on the following:

- **Imperative (Must-Do) - Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.**
  - Corrects a condition dangerous to public health or safety
  - Alleviates an emergency service disruption or deficiency
  - Prevents irreparable damage to a valuable public facility
- **Essential (Should-Do) - Projects that address clearly demonstrated needs or objectives.**
  - Rehabilitates or replaces an obsolete public facility
  - Reduces future operating and maintenance costs
  - Leverages available state or federal funding
- **Important (Could-Do) - Projects that benefit the community but may be delayed without detrimental effects to basic services.**
  - Provides a new or expanded level of service
  - Promotes intergovernmental cooperation
- **Desirable (Could-Do) - Desirable projects that are not included within five-year program because of funding limitations.**



# Capital Budgeting

- Line-Item Budgeting (equipment, buildings, improvements, vehicles)
- Program Budgeting (department/division)
- ZBB – each project starts at the beginning
- Priority Based Budgeting (community priorities & available funding)
- Priority Based Budgeting (public safety facility, fire stations, parks, utilities projects, redevelop seaboard area)
- CIP Workshop – changes, reductions, additions



# City's Current Budgeting Method



## June - Council Budget Workshop on **Proposed** Budget

- ❖ **Full-day interactive review of all department budgets & CIP**
- ❖ **Council Input - Changes/Revisions**

# City's Current Budgeting Method



## **July - August - Refinement & Updates to Proposed Budget**

- ❖ **Council Approves Tentative Millage**
- ❖ **Changes as a Result of the Budget Workshop**
- ❖ **Changes Occur that were Not Included in the Proposed Budget**
- ❖ **Changes Presented at August Council Meeting**



# City's Current Budgeting Method



## **September - Final Public Hearings & Adopt Budget**

- ❖ **2 Public Hearings Required under F.S. 200.065**
- ❖ **Final Millage & Budget Adopted**
- ❖ **Fiscal Year Starts October 1<sup>st</sup>.**

# City's Current Budgeting Method



## Summary-Current Budget Process

- ❖ **Long - 8 months**
- ❖ **Use Variety of Budget Methods to Plan & Allocate Resources**
- ❖ **Transparent & Accountable**
- ❖ **Designed to Integrate Council Priorities & Community Needs**

# City's Current Budgeting Method



## Summary-Current Budget Process

- ❖ **Strategic & Priority-Driven**
- ❖ **Incorporates Best Elements of all Budgeting Models**
- ❖ **Supports Organizational Stability**

# City's Current Budgeting Method



## Summary-Current Budget Process

❖ **Budget is Monitored**

❖ **Finance Updates Council Quarterly**

❑ **Budget Vs. Actual Report**



# City's Current Budgeting Method



## Council's Role in Budget Process

- ❖ **Set Vision & Priorities**
- ❖ **Provide Fiscal Policy Direction**
- ❖ **Evaluate Service Levels**
- ❖ **Communicate Financial Stewardship to the Community**
- ❖ **Goal - Responsible, Sustainable FY27 Budget**

# Summarize Goals for Today



- ❖ **Provided Clarity on how Venice Develops its Annual Budget**
- ❖ **Explained the full Budget Process from January - September**
- ❖ **Reviewed 5 Budgeting Methods**

# City's Current Budgeting Method



## Council Discussion

- ❖ **Identify Process Enhancements/Improvements (sharing budget information)**
- ❖ **Council Feedback, Concerns, or Questions Regarding the Annual Budgeting process**
- ❖ **Expectations for FY27 Budget**

