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# Budget Reporting Ordinance

Council President Amanda P. Sandoval

Councilwoman Amanda Sawyer

# The Problem

Council does not regularly receive updated budget information

Council relies on the administration to provide information about the city's financial health rather than receiving standardized, comparable data

Council approves on-call contracts but is not consistently informed when they are used, what projects they are used for, or how much is spent

# Purpose and Intent

- Codify a defined set of General Fund financial information the Department of Finance must provide to City Council each quarter.
- Codify quarterly reporting from city agencies regarding on-call contractor utilization and spending.

- Provide clear, readable quarterly reports to Council and make the information accessible to the public
- Track key General Fund financial indicators over time to identify trends and reduce surprises
- Enable Council to flag issues for follow-up through committee
- Provide visibility into which on-call contracts are used, when they are used, and how much is spent

# Peer Research

	Cadence	Deadline	Audience	Key Information
Washington State	≥ Quarterly	Set by Charter or ordinance	Council & CAO	Appropriations: expenditures, liabilities, & unexpended balances. Receipts from all sources.
El Paso, TX	Annual	120 days after fiscal year end	Public	Generally Accepted Accounting Principles (GAAP) statements: balance sheets, statement of revenue and expenditures, & changes in fund equities.
Austin, TX	Monthly	Not specified	Council via City Manager	Receipts & disbursements to show financial condition.
Westminster, CO	Quarterly	Beginning of quarter	Council	Estimated vs actual revenues and expenditures. Council may reduce appropriations to match revenues.
Kansas City, MO	Monthly	≤ 20 days after month end	City Manager & Council	Statements of revenues and expenses. Prior year comparisons. Unpaid incurred expenses.
Dallas, TX	Periodic & Annual	Not specified	City Manager	Revenues and expenses by fund, with unexpended balance. Periodic & annual financial reports including annual balance sheet.



# Financial Reporting

- City's financial status
- General Fund revenue
- General Fund revenue projections for remaining fiscal year
- Projected year-end unassigned fund balance for the General Fund
- Accounting of all city expenditures
- Quarterly reports read into record

## General Fund Financial Summary, Schedule 100

### General Fund Financial Summary, Schedule 100

(\$ in thousands)	2024 Final	2025 Revised	2026 Proposed
<b>Financial Resources</b>			
General Government	\$ 301,432	\$ 306,845	\$ 313,361
Intergovernmental	51,741	40,062	40,051
Taxes	1,244,387	1,231,723	1,254,474
Transfers	68,194	87,531	56,442
<b>Total</b>	<b>\$ 1,665,754</b>	<b>\$ 1,666,161</b>	<b>\$ 1,664,329</b>
<b>Uses of Resources</b>			
Annual Appropriations	\$ 1,773,899	\$ 1,753,997	\$ 1,639,290
General Contingency	-	34,551	34,351
Estimated Unspent Appropriations	-	(26,500)	(13,250)
Additional Budget Savings	-	(35,000)	-
<b>Total</b>	<b>\$ 1,773,899</b>	<b>\$ 1,727,048</b>	<b>\$ 1,660,391</b>
Net Increase/(Decrease) in Fund Balance	\$ (108,146)	\$ (60,888)	\$ 3,937
<b>Beginning Budget Unassigned Fund Balance</b>	<b>\$ 347,398</b>	<b>\$ 239,610</b>	<b>\$ 178,722</b>
Change in Fund Balance	(108,146)	(60,888)	3,937
Increase/Decrease in Restricted	357	-	-
<b>Ending Budget Unassigned Fund Balance</b>	<b>\$ 239,610</b>	<b>\$ 178,722</b>	<b>\$ 182,659</b>
Ending Percent Fund Balance	13.5%	10.3%	11.0%
<b>ACFR Reconciliation</b>			
<b>Ending ACFR Fund Balance:</b>	<b>\$ 356,323</b>	<b>\$ -</b>	<b>\$ -</b>
GASB 54 Funds Balance	134,123	-	-
Restricted	150	-	-
Net Non-Cash Adjustment	(17,560)	-	-
<b>Ending Budget Unassigned Fund Balance</b>	<b>\$ 239,610</b>	<b>\$ -</b>	<b>\$ -</b>

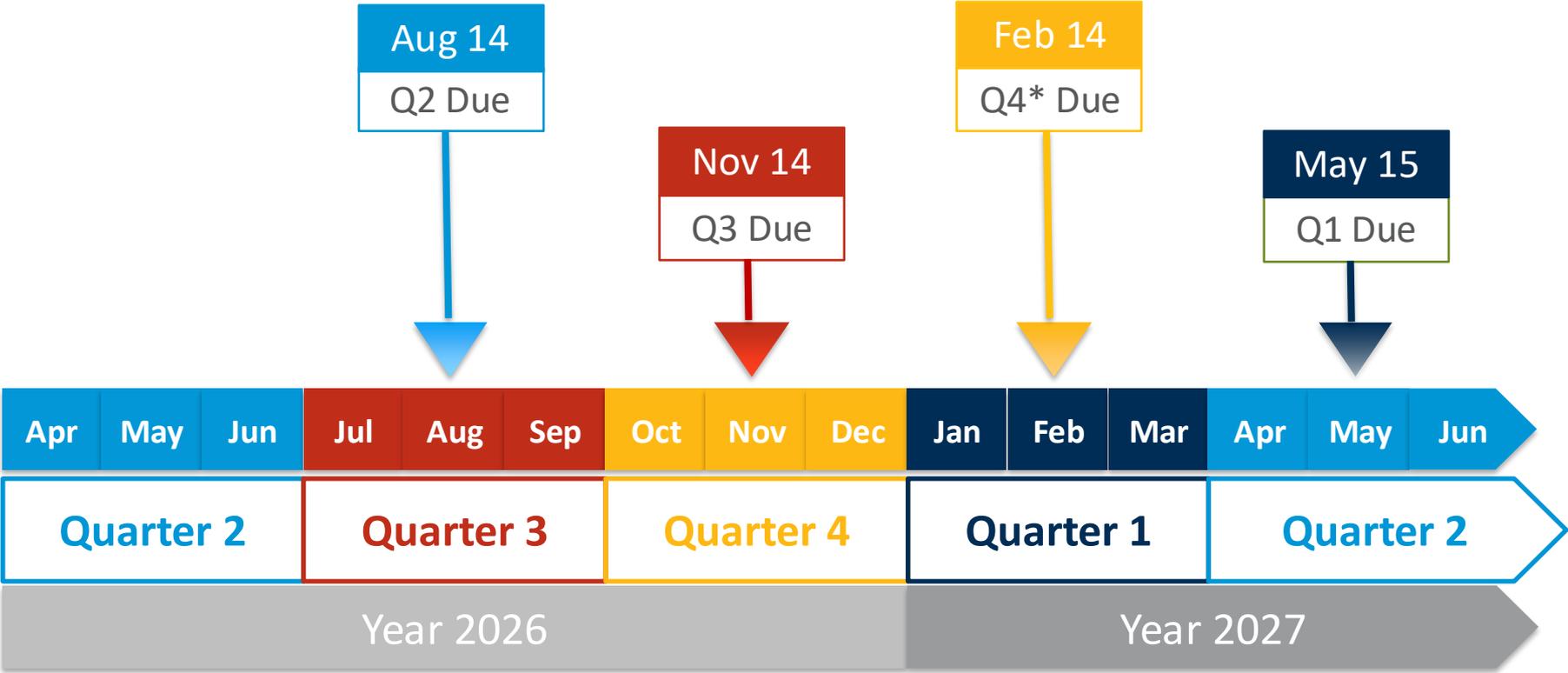
# On-Call Contracts

Each agency that uses on-call service contracts must issue a quarterly communication on how on-call contracts were spent

The communication must be issued within 45 days after the end of each quarter

Quarterly communications read into the record

# Cadence of Reports & Communications



\* Provided Q4 data subject to change. Books are kept open longer in Q4 for accruals.

# Ordinance Timeline

- January 2026 – Drafting and Stakeholder Meetings
- January/February 2026 – Councilmember and Stakeholder Briefings
- February 10, 2026 – Finance and Business Committee
- February 23, 2026 – City Council First Reading
- March 2, 2026 – City Council Second Reading and Vote

# Questions?