



**Good times come and go.**

**How can cities best position themselves to weather the bad times? One city's approach involves having a fiscal-health contingency plan in place so it doesn't face financial challenges unprepared.**

# **Municipal Fiscal-Health Contingency Planning**

by Bill Statler



*In the summer of 2001, City Manager Ken Hampian raised an important issue for the City of San Luis Obispo: the need to develop a plan for dealing with adverse fiscal times when they occur. His concern was not driven by any difficulties the city was having at the time, but was based on San Luis Obispo's experiences from 1992 to 1994, when financial downturns were compounded by the state's sizable take-aways of local government revenues. Hampian knew then what we all know now: Good times come and go. Consequently it makes sense to plan for the bad times that inevitably will occur.*

In response, the City of San Luis Obispo developed such a plan. And almost before the ink was dry, we were implementing it in the wake of the dotcom meltdown, corporate scandals and 9/11. Since then, we have had to "pull the trigger" and implement the plan twice — most recently in response to an adverse binding arbitration decision in June 2008, which was followed by the worst economic downturn since the Great Depression.

On one hand, it's not good that we have had to use the plan several times since its development. On the other hand, because the city had this plan in place we have been able to navigate through some very tough fiscal times in ways that just wouldn't have been possible without it.

For example, our adopted two-year budget for 2009–11 shows the power of having clear plans and policies in place that guide decision-making in difficult fiscal times: Our city's General Fund budget is structurally balanced for the long term in closing an \$11.3 million gap (which would have been about 20 percent of the General Fund budget had we taken no corrective actions); reserves are maintained at levels set in city policy; and we were able to achieve this without laying off or furloughing regular employees.

### **The Plan's Purpose**

The city's fiscal-health contingency plan establishes a framework and general strategy for responding to adverse fiscal circumstances in both the short and long term. The plan:

- Ensures that employees and the community are meaningfully involved in the process;
- Takes a policy-based approach to decision-making; and
- Reflects the city's organizational values.

**What It's Not:** The plan is not a specific "recipe" for expenditure cuts or revenue increases, because such measures need to be determined on a case-by-case basis. There are three problems with preparing detailed reduction or revenue options before they are truly needed:

1. If not taken seriously, quality thought will not be given to them;
2. If taken seriously, this is likely to result in needless anxiety in preparing expenditure reductions and sends a conflicting message if times are good; and
3. Even if the preceding points were not constraints, such options would have a short shelf-life, because municipal needs and priorities change over time.

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*The budget-balancing paradox: At a time when the organization is at its nadir with downsizing, the resulting smaller organization needs its employees to be even more energized and motivated to perform.*

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Bill Statler is director of finance and information technology for the City of San Luis Obispo and a member of the League board of directors. He can be reached at <bstatler@slocity.org>.



The plan articulates the principles and values upon which specific responses will be based.

### What Triggers the Plan?

The plan is triggered by:

- Any adverse fiscal circumstances as determined by the city manager, such as natural or human-made disasters; state take-aways of local revenues; large, unexpected costs; and economic downturns; or
- Whenever two consecutive quarters of adverse fiscal results occur in the city's top five General Fund revenues: sales tax, property tax, transient occupancy tax (TOT), utility users tax and vehicle license fee (VLF) swap. Adverse results include actual declines in revenues or significant variances from projected revenues.

Clearly defining when fiscal first aid is needed has been a key factor in the city's ability to successfully take action on a timely basis and keep the problem from becoming even worse.

**Everyone Participates.** While the plan is focused on the General Fund, the enterprise funds (water, sewer, parking, transit and golf) also fully participate for two key reasons. First, we are all part of one organization, and all parts need to participate. Second, it's strategically important to limit enterprise-fund rate increases at a time when we may be considering General Fund revenue increases.

### Key Plan Elements

The city's plan comprises six key elements: the minimum fund balance; other key budget and fiscal policies; fiscal health

monitoring; assessing whether the situation is a short- or long-term problem; identifying options; and finalizing and implementing a recommended action plan.

**1. The Minimum Fund Balance.** This is the first line of defense in adverse circumstances. Maintaining minimum fund balances at 20 percent of operating expenditures, a level set by city policy, allows San Luis Obispo to continue operations and projects while responding to short-term problems and provides breathing room to address longer-term problems while comprehensive response plans are developed. This is especially important under Proposition 218, because opportunities to implement new revenues are limited.

**2. Other Key Budget and Fiscal Policies.** Adhering to our other key budget and fiscal policies will help prevent problems at the outset — and keep them from getting bigger when they do happen. These policies are set forth in the city's budget and include:

- A balanced budget (and a definition of the term);
- Conservative investment practices;
- Diversified revenues;
- User-fee cost recovery;
- Enterprise funds;
- New development paying its own way;
- Limited use of debt financing;
- Fleet replacement;
- Contracting for services; and
- Productivity improvements.

**3. Fiscal Health Monitoring.** In accordance with its budget and fiscal policies, the city has developed and implemented effective ongoing systems for reporting and monitoring its fiscal condition. These include an annual report, which presents audited financial statements in accordance with generally accepted accounting principles and highest standards, and interim reporting. The city uses the following elements as part of its interim reporting:

- A reliable automated financial-management system;
- Online access to the city's financial management system organizationwide 24/7 for revenue, expenditure and budget information via the city intranet;
- Monthly financial reports;
- Quarterly electronic newsletters distributed to all employees;
- A Capital Improvement Plan project-to-date expenditure report;
- A mid-year budget review; and
- Special reports for sales tax, TOT, and cash and investments.

**4. Assessing the Situation.** The city uses different strategies for different problems. In the case of a one-time event or downturn that is unlikely to continue indefinitely, one-time fixes are an appropriate response and are considered short term. However, in the case of ongoing downturns in revenues or systemic increases in costs, one-time fixes won't work — this type of situation requires new ongoing revenues or ongoing expenditure reductions.

If the assessment concludes that the situation is a short-term problem, the city will take the following actions:

- **Hiring Chill.** The city manager's approval will be required to fill vacant regular positions. Before filling a vacant position, department heads must demonstrate that it is necessary to meet public health, safety or other high-priority service needs that cannot be met on an interim basis through

*continued on page 22*



*Meaningful ongoing expenditure reductions require cutting regular staff costs, including public safety personnel.*





## Setting Reserve Levels: What's the Right Amount?

Maintaining adequate reserves is the first line of defense in responding to fiscal adversity. However, one size does not fit all. The "right" level depends on each city's circumstances.

Reserve levels are essentially insurance, and they determine your city's ability to manage risk. How much worse than expected might the situation be? How much fiscal capacity, measured in length of time, does your city think is prudent in developing and implementing plans to respond to unexpected circumstances? In short, how much risk is your city exposed to, and how much risk are you willing to assume in the event that adverse circumstances emerge?

### Things to Consider

Viewing reserves as a risk management tool requires assessing your city's fiscal risk exposures. Consider these factors:

**Economic.** How dependent are your city's key revenues on local economic performance? And how dependent is the city on the fortunes of a few key taxpayers or are revenue

sources broadly distributed? Are all of the agency's revenue "eggs" in one basket? If so, how large and strong is the basket? How likely is it that the basket might break?

**Cash Flow.** What cash resources does your city need to balance when it receives key revenues versus when it incurs expenses? This requires each city to review its own unique cash flow in evaluating the timing of receipts and disbursements: Are they closely matched during the year or are there peaks and valleys?

**Expenditure Flexibility.** How much of your city's costs are relatively fixed or ongoing, like debt service and regular staffing, versus more flexible costs, like capital projects or other one-time costs? The more flexible an agency's costs, the greater its flexibility in not disrupting day-to-day services while developing a longer-term strategy to respond to adverse circumstances.

**General Contingencies.** What is the likelihood of a major, unanticipated cost?


**Disasters.** What is the likelihood and frequency of natural or human-made disasters like floods, fires or earthquakes in increasing response and recovery costs or reducing revenues?

**Stability of Intergovernmental Fiscal Relationships.** How likely is it that the federal or state government will make major structural changes in revenue sources, such as no longer providing a key subvention that it routinely provided in the past — like vehicle license fees? Or significantly redistributing revenues, as the state did with the Educational Revenue Augmentation Fund (ERAF) shifts in the early 1990s? Or assessing your city a fee for services that have traditionally been provided at no cost — like property tax administration? The state has done all of these things over the past 25 years. State take-aways have consistently been the largest single fiscal threat to cities in California.


Knowing how other agencies answer these questions can be helpful, but ultimately each agency must be guided by its own circumstances.



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contract, overtime or temporary staffing. The chill's goal is not just short-term savings but also preserving future options if the problem turns out to be ongoing.

- **Travel Chill.** The city will limit travel and training, and the city manager's approval will be required for all travel authorizations.
- **Capital Improvement Project (CIP) Deferrals.** The CIP Review Committee will identify candidate projects for possible deferral or elimination.
- **"One-Time" Operating Cost Review.** The Budget Review Team will identify special projects in the operating budget for possible deferral or elimination.
- **Fund Balance.** The city will consider using a fund balance below policy levels.
- **Other.** The city will consider other short-term expenditure curtailments as appropriate.

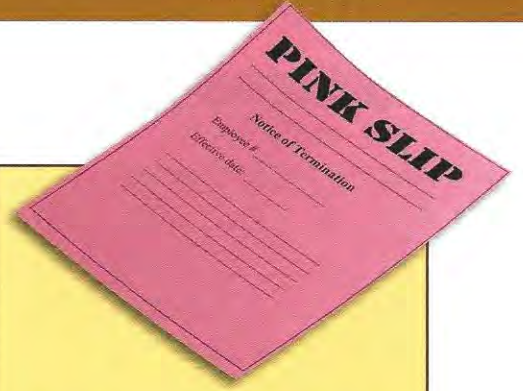
If the assessment determines that this is a long-term problem, the city will:

- Implement short-term actions. This follows the first rule of holes: When you find yourself in one, stop digging;
- Prepare a long-term fiscal forecast to define the problem; and
- Prepare revenue increase and expenditures reduction options tailored to the problem defined in the forecast.

Preparing plans is likely to take three to six months, and another three to six months are needed to implement them. This underscores the importance of a strong fund balance and short-term expenditure reductions to create the time needed to prepare and implement reasonable long-term plans.

**5. Identifying Options.** In the long term, the solution is conceptually simple, because there are only two basic budget-balancing options: Increase revenues or reduce expenditures. In the short term, using the fund balance is an option. However, it is not a viable long-term solution — you can spend reserves only once.





## Workforce Reductions: 10 Tips for Making Layoffs Less Painful

Laying off employees for economic reasons isn't pleasant. For tips on how to take some of the sting out of layoffs, visit [www.westerncity.com](http://www.westerncity.com) and click on Web Exclusive, then select "Workforce Reductions."

One exception is the strategic use of fund balance that reduces future-year operating costs or increases ongoing revenues.

### Expenditure Reduction Options

It's a tough but simple fact: Meaningful ongoing expenditure reductions require cutting regular staff costs, including public safety personnel. For example, in San Luis Obispo, 85 percent of General Fund costs are for day-to-day operations, 80 percent of General Fund operating costs are for staffing, 90 percent of General Fund staffing costs are for regular staffing and more than 50 percent of General Fund staffing costs are for public safety.

### General Strategy

Department heads are responsible for crafting *operating* expenditure reduction options that:

- Are real and feasible;
- Reflect the fewest service impacts to the community — no game-playing in proposing least-likely reductions and non-starters is tolerated;
- Are ongoing;
- Describe service impacts;

- Are within the city's ability to implement independently — no speculative reductions contingent upon actions by others are permitted;
- Can be implemented within three months after adoption;
- Are net of any related revenues from fees or grants;
- Maintain essential facilities, infrastructure and equipment at reasonable levels — no deferred maintenance posing as genuine cost reductions is allowed; and
- Reflect meaningful participation from throughout the department.

### Targets for Options to Reduce the Operating Budget

Targets for identifying operating expenditure reduction options will generally be based on percentage reductions from current operating budgets, minus significant one-time costs. Furthermore, this applies to all departments.

Option targets will be greater than the gap identified in the forecast (or the budget-balancing role they have been assigned) in order to present an array of reasonable policy choices based on

priority considerations and not driven by arbitrary across-the-board decreases. Like choosing a meal in a restaurant, making priority-based decisions depends on having more options on the menu than we plan on ordering. Operating expenditure reductions are not likely to be sole budget-balancers, but identifying their service impact is critical to building support for new revenues and other mitigation strategies.

### Key Principles in Preparing Options

Department heads keep these principles in mind as they prepare options for reducing expenditures:

- Any service reductions will be balanced and ensure that highest priority services are retained;
- Reductions will be based on service priorities, not vacant positions. Making use of attrition is a helpful tactic, but it will not be the driving strategy in reducing costs. On the other hand, one of the key purposes of the hiring chill is to create flexibility in making reductions based on priorities while mitigating the need for layoffs;

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- Our focus will be on retaining front-line core services and reducing services with the least impact on the community; and
- These considerations must be weighed against the need to preserve organizational infrastructure and ensure that appropriate and necessary internal review functions remain.

#### About Capital Improvement Projects

The CIP Review Committee is responsible for identifying ongoing CIP reduction opportunities. Projects intended to maintain existing infrastructure and facilities will generally have higher priority over new facilities. Exceptions include projects where there are:

- Direct adverse impacts on public health and safety if the project does not go forward;
- Outstanding contractual commitments; and
- Significant outside resources or related one-time revenues.

#### Limited Revenue Options

Prop. 218 restricts revenue options available to the city council. Consequently, it is likely that any new significant revenues will require voter approval, and any such election would probably not be held until the next regular municipal election, which is held in November in even-numbered years. (There are two exceptions when revenue elections can be held at any time: during a fiscal emergency declared by unanimous vote of the council; and for "earmarked" revenues that require two-thirds voter approval.) Voter approval will require time for effective preparation before a revenue measure is placed on the ballot, so these efforts are not likely to balance the budget in the near term.

Nonetheless, there may be options for increased user fees, fines or use of property. Employees throughout the organization will be encouraged to identify revenue-raising options, with the recognition that expenditure reductions are likely to play the leading role in balancing the budget.

continued

*The city's fiscal-health contingency plan establishes a framework and general strategy for responding to adverse fiscal circumstances in both the short and long term.*



## J O B O P P O R T U N I T I E S

### FINANCE DIRECTOR – City of Hemet

The City of Hemet (pop. 74,000) is located in the scenic San Jacinto Valley. Hemet is a full-service municipality with a budget of \$86 million. This at-will position oversees the Administrative Services Department with a staff of 20.

Seeking talented professional with a minimum of five years experience in finance, three years at a supervisory level. A Bachelor's degree is required. CPA, MPA, or MBA is desirable.



Salary currently under review and placement will DOQ (former incumbent's annual salary was \$131,256). Attractive benefits package includes 2.7% @ 55 CalPERS. **Apply by Monday, November 30, 2009.** Visit our website at [www.cityofhemet.org](http://www.cityofhemet.org).

### City Clerk – City of American Canyon

*American Canyon is located in southern Napa County, California, 35 miles northeast of San Francisco. Incorporated in 1992, the city's current population is approximately 17,000 residents. The city is recognized by Fortune Small Business Magazine as "the best place in northern California to live and launch a business."*



The Clerk is responsible for overseeing the activities of the Clerk's Office; performing a variety of highly responsible, confidential and complex administrative duties for the City Manager, Mayor, and City Council; acting as a liaison between the City, outside agencies, and the public; attending Council meetings and preparing minutes and reports; and serving as the public information officer.

The ideal candidate will have a strong background in a public agency in a city/county clerk's office. Candidates must possess at least five years of full time increasingly responsible administrative experience, including two years in a City or County Clerk's Office. Possession of a Bachelor's Degree is desirable. Candidates are required to be a CMC and to have a current notary certificate. Please submit a cover letter, resume, and five work-related references (email preferred) to the City's HR Dept. by December 11, 2009. For further information, contact Bronda Silva at 707-647-4577. The salary range for this position is \$79,691 - \$119,536 with a control point of \$99,613 (typical new hires are made between the minimum and the control point). A formal job announcement is available on our website. We are an EEO Employer.

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**Legislative Advocacy**

Depending on the reason for the adverse circumstances — and especially if they are driven by state or federal budget actions — the city will work closely with elected representatives and others, such

as the League, in mitigating service and related cost reductions.

**Unlikely Long-Term Budget Balancers**

Neither of these are viable long-term budget solutions:

- **A fund balance below policy levels.** Using the fund balance is a one-time course of action that cannot fix a structural imbalance.
- **Significant reductions in training.** With fewer employees, it will be even more important to ensure that we have a highly skilled, well-trained work force.

J O B O P P O R T U N I T I E S

**CITY OF POMONA**

The City of Pomona, a highly diverse and multi-cultural community of over 160,000 residents, seeks an exceptional manager and proven administrator to serve as Public Works Director. Pomona is a full service city ideally located between the Inland Empire and San Gabriel Valley approximately 30 miles from downtown Los Angeles.

**PUBLIC WORKS DIRECTOR**

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innovative and entrepreneurial leader. Expectations are for greater levels of service, efficiency and operational effectiveness.

This position requires a background that includes ten years of public works related experience including at least five of those years in a management capacity. A BS/BA degree in a related field is required. An MS/MA and a P.E. are highly desired but not an absolute requirement in this role. To apply, forward a letter of interest, resume, current salary and five work-related references (email preferred) to Paul Kimura by the recruitment close date of November 30, 2009. The annual salary is negotiable DOQ. A formal job announcement is available at <http://www.averyassoc.net/jobs>.



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**The Budget-Balancing Paradox**

Balancing the budget and closing the forecast gap from a strictly numbers perspective is easy. However, after cutting capital projects, reducing staff, and negotiating and implementing employee concessions, emerging from the process with a vibrant, high-morale, highly productive organization is difficult. This leads to the budget-balancing paradox: At a time when the organization is at its nadir with downsizing, the resulting smaller organization needs its employees to be even more energized and motivated to perform.

In our experience, there is only one way to beat this paradox: believing that the process matters when communicating with employees and meaningfully engaging them in finding solutions. To use Steven Covey's metaphor, how we go about this process is an opportunity to make deposits in our credibility bank, not just withdrawals. It's an opportunity both to show our organizational character and values and to build them.

**Employee Involvement**

Department heads are responsible for encouraging meaningful employee participation and involvement in preparing expenditure reduction and new revenue options. For the city's 2009-11 budget, this process resulted in more than 700 "bright ideas for dark times," most of which were reflected in our final budget-balancing strategy.

The city will strive to identify likely position reductions resulting from the plan six months before implementing them in order to be straightforward with affected employees about their employment outlook, provide transfer opportunities and allow affected employees a reasonable amount of time to make other plans.

**POLICE CHIEF**

**City of Irwindale, California**

Incorporated in 1957, Irwindale is a charter city operating under a Council-Manager form of government. Our 138 highly dedicated City employees serve a residential population of 1446, encompassing 9.5 square miles. The City is seeking a dynamic and forward thinking Police Chief who will oversee a department of 27 sworn personnel and a budget of \$6.1 million.

The ideal candidate will possess a management style that emphasizes high ethical standards, accountability, communication, teamwork and collaboration. Proven experience in grant searching and writing is highly desirable. It is preferred that candidates possess bi-lingual Spanish-speaking skills in order to effectively communicate with the citizens. Candidates must possess five years of progressively responsible supervisory experience in municipal law enforcement administration at the level of Sergeant or higher. A Bachelor's Degree in administration of justice, business administration, or a related field, is required.

The salary is negotiable DOQ with an excellent benefits package.

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**Application deadline: December 10, 2009. EOE.**







The key value here is respect. There are downsides to the direct approach, so many organizations keep force-reduction actions under wraps as long as possible. However, treating employees with respect means informing them about city plans that affect them as soon as possible. It also means sharing the hard facts and consequences in a forthright and timely way, even if this is painful at times for the organization, because employees *can* handle the truth.

#### *Communication Strategies*

The city will actively solicit and encourage meaningful participation by key stakeholders in the budget-balancing process, including the organization as a whole, employee associations and community groups. This requires effective and ongoing communication.

The city uses several strategies to communicate budget-related issues with its employees. First, the city manager holds ongoing face-to-face employee briefings. Telling the city's story many times at locations throughout the organization and answering tough questions is a big commitment of resources, but we have found it to be one of the most effective

ways of maintaining employee trust and confidence. Staff also receives regular updates by voice mail or e-mail from the city manager and department heads, and the city uses its intranet to distribute electronic newsletters and update a

"rumor control" page. The city briefs employee association leaders as well.

Sharing information with the community about fiscal-health contingency planning utilizes a variety of tools, including

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## J O B O P P O R T U N I T I E S

### Director of Administrative Services

City of Fullerton

The City of Fullerton is seeking a Director of Administrative Services to serve as a key member of the Executive Team and play a critical role in ensuring the City's successful navigation through the current economic challenges. The Administrative Services Department includes the Fiscal Services, Purchasing, Revenue & Utility Services, and Information Technology divisions and provides administration of the City Attorney contract and refuse collection franchise agreement.

**Qualifications:** A Bachelors Degree in Finance, Management, Business Administration, Public Administration or a related field from an accredited college or university; also desirable are an appropriate graduate degree and at least eight years of recent, continuous, progressively responsible public municipal finance experience, including two years at the director level or five years at the mid-management level or higher in an organization comparable to Fullerton. The salary is DOQE within the established range (mid-point of salary range is \$153,269). The City also offers an attractive benefits package.

To participate in the selection process, submit a City application, resume and supplemental questionnaire to the Human Resources Department by December 9, 2009 For an application packet, contact City of Fullerton, Human Resources Department at (714) 738-6361 or [HumanResources@ci.fullerton.ca.us](mailto:HumanResources@ci.fullerton.ca.us) or visit our website at [www.cityoffullerton.com](http://www.cityoffullerton.com).

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viewpoint articles in the local newspaper, editorial board briefings and news releases. City staff make presentations to interested community groups, and periodic newsletters and surveys are distributed by direct mail or in utility billing inserts. The city updates its website regularly with information about the process, and community forums and workshops inform community members and solicit input. In developing the 2009–11 financial plan, the city conducted 14 such events.


Depending on the circumstances, the city may also form an ad hoc advisory community group, with careful consideration of its role, when the group becomes involved in the process and who should participate.

**6. Finalizing and Implementing the Action Plan.** With advice from department heads and the Budget Review Team, the city manager is responsible

for preparing the recommended action plan. City council approval is required for implementation. Once the plan is approved, the city's finance staff will closely monitor results of the action plan in achieving its goal and will quickly report any significant deviations to the city manager and council.

**Conclusion**

While the specifics of both the process and outcomes change with the circumstances, having a clear strategy in place that reflects our organizational values and serves as the foundation for decision-making in tough fiscal times has played a key role in preserving the city's long-term fiscal health and our organizational vitality. ■



**10 Tips for Making Layoffs Less Painful**

For tips on how to reduce the sting of layoffs, visit [www.westerncity.com](http://www.westerncity.com) and click on Web Exclusive, then select "Workforce Reductions."

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