

BUDGETARY PROCESS AND PROCEDURES

The City's procedures for developing the annual operating Budget are as follows:

1. The budgetary process begins in November with the development of the Budget Preparation Calendar.
2. The first Council meeting in December the City Council reviews and updates City policies with goals, objectives and strategies for maintaining and achieving the adopted policies for the next fiscal year.
3. The current fiscal year revenues are re-estimated and the revenues for the next five fiscal years are projected by the Finance Department.
4. The Community Investment Program Committee revises and prioritizes projects based upon projected available spendable resources in the Community Investment Projects and Enterprise Funds. The need for additional financing and/or funding from the operating funds is projected and the impact on service delivery and operational expenditures is assessed.
5. Specific budget preparation instructions, expenditure information and limits are prepared by the Finance Department and delivered to Department Divisions.
6. Department Directors prepare budgets based upon their individual Department budget ceilings and/or guidelines as set forth by the Finance Department.
7. The Department and Division budgets are submitted to the Finance Department for technical review.
8. The City Manager, Finance Director, and Department Director meet to discuss the details of that Department's proposed budget(s).
9. After approval of proposed budgets by the City Manager, the preliminary draft of the proposed Budget is submitted to the City Council Members and, at the same time, is available for public inspection.
10. At least ten days prior to the enactment of the Budget, a public hearing is conducted to obtain citizen comments on the proposed City Budget.
11. The Ordinance enacting the Budget is adopted by the City Council prior to the beginning of the Fiscal Year, May 1st.

FY 2010 - Budget Preparation Calendar Major Events

Thur., A.M., Nov. 6 - Fri., P.M., Nov. 14

Finance Dept. enters prior Fiscal Year (FY 2008) actual revenues on Five-Year Revenue Statements and actual expenditures on Summary Line-Item Budget Form on computer diskettes for each Division and reformatting of Budget preparation diskettes.

Tues., P.M., Nov. 18

City Council reviews proposed 2008 Tax Levy and "Truth in Taxation Act" determination.

Tues., P.M., Dec. 16

City Council reviews and adopts the proposed 2008 Tax Levy Ordinance for FY 2010 Revenues.

Tues., A.M., Nov. 11 - Tues., P.M., Nov. 25

FY 2009 estimated actual salaries, wages (Form 10-2) and fringe benefits worksheets updated.

Mon., A.M., Nov. 17 - Fri., P.M., Feb. 20

Finance Dept. projects FY 2009 estimated actual revenues and revises FY 2009 through FY 2013 Revenue Projections.

Mon., A.M., Nov. 17 - Tues., P.M., Dec. 2

Tentative FY 2010 salaries, wages (Form 10-2) and fringe benefit worksheets and scenarios prepared for recommendations to City Council.

Tues., A.M., Dec. 2 - Fri., Noon, Dec. 19

Update and revise Division level performance measures, includes:

- work load indicators and/or;
- productivity statistics and/or;
- efficiency/effectiveness measures.

Thurs., Noon, Dec. 4

Finance sends estimated available resources and projected revenues to Engineering for the Community Investments Program (CIP) project funds.

Mon., A.M., Dec. 8 - Fri., P.M., Feb. 6

Engineering prepares FY 2009 estimated actual expenditures for CIP projects on Budget Form No. 7-2 and begins first draft of Five-Year CIP Budget.

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Fri., Noon, Dec. 12

Community Services Director sends letters to currently funded community organizations and those invited to submit funding requests by the City Council. The funding requests from the community organizations are to be submitted to the City by Monday, 5:00 p.m., January 20, 2009.

Mon., A.M., Dec. 1 - Fri., P.M., Dec 12

Finance Dept. completes FY 2009 estimated actual salaries, wages (Form 10-2) and fringe benefits for each Division Budget. Data is entered on Summary Line-Item Budget Form on computer diskettes.

Tues., P.M., Jan. 13

Opportunity for City Council suggestions regarding operating budget content.

Tues., P.M., Jan. 13

City Council reviews CIP checklist items for proposed new projects and current Five-Year CIP projects.

Fri., A.M., Jan. 9

Finance Dept. completes FY 2010 salaries, wages (Form 10-2) and fringe benefits for each Division Budget. Data is entered on Summary Line-Item Budget Form on computer diskettes.

Fri., A.M., Jan. 9

Finance Dept. distributes FY 2010 Budget materials to Division Budget preparers.

- Specific Budget Preparation Information and Guidelines.
- Computer Instructions for Budget forms and Diskettes.

Tues., P.M., Jan. 13

City Council reviews and considers proposed non-union pay plan in closed Council meeting. (Ordinance not to be passed until same time Budget Ordinance is approved.)

Mon., Noon, Jan. 19

Finance Department begins technical review of Division Budgets requests.

Mon., Noon, Jan. 26

City Manager begins reviews of Division Budget requests with Department and Division Heads.

Tues., P.M., Feb. 17

City Council reviews funding requests from community organizations. Gives staff tentative approval for inclusion in FY 2010 Budget.

Thurs., P.M., Feb. 5

Engineering completes first draft of Five-Year CIP Budget.

Fri., A.M., Feb. 6

CIP Committee reviews first draft of Five-Year CIP Budget.

Mon., A.M., Feb. 9 - Fri., P.M., Feb. 20

Engineering prepares final draft of Five-Year CIP Budget.

Tues., P.M., Feb., 24

CIP Committee reviews and completes Five-Year CIP Budget.

Mon., P.M., Mar. 2

Finance Department ends technical review of Division Budget drafts.

Mon., P.M., Mar. 2

City Manager ends review of Division Budget drafts.

Wed., P.M., Mar. 4

Finance Dept. completes all summary schedules and graphs for draft Budget documents. Completion of all editing of Budget forms and narratives.

Thur., P.M., Mar. 5

City Manager completes Budget message (transmittal) letter.

Fri., P.M., Mar. 6

Printing and binding of Budget draft.

Fri., P.M., Mar. 20

Deliver preliminary draft of proposed Annual Budget and Five-Year CIP Budget to City Council members.

Fri., P.M., Mar. 20

Publish notice of public hearing for proposed annual City Budget to be held Tuesday, March 31, 2009, at the City Council meeting.

Fri., A.M., Mar. 20

Public inspection of proposed Budget available at Public Library, Finance Department, and City Clerk's Office.

Tues., P.M., Mar., 31

City Council conducts public hearing on proposed annual City Budget. City Council Budget review begins. Council may authorize preparation of Budget for approval at the April 21, 2009, Council meeting.

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Tues., P.M., Apr. 21

City Council meeting for action on the annual Budget and non-union pay plan. Each action requires a separate ordinance.

Thur., P.M., Apr. 30

City Manager converts Budget Message to final transmittal letter.

Tues., A.M., May 5

File Certificate of Anticipated Revenues and certified copy of Budget Ordinance with County Clerk within 30 days of adoption.