

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 the Computer Specialist to be 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, Accounting Manager and Computer Specialist meet with each Department's Director to discuss the details of that Division'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 2015 - Budget Preparation Calendar Major Events

Fri., A.M., Nov. 1 - Mon., P.M., Nov. 18

Computer Network Specialist enters prior Fiscal Year (FY 2013) actual revenues on Five-Year Revenue Statements and actual expenditures on Summary Line-Item Budget Form and on flash drives for each Department/Division and reformatting of Budget documents for preparation is done.

Mon., A.M., Nov. 4 - Mon., P.M., Nov. 18

Finance Department prepares FY 2014 estimated actual salaries, wages (Form 10-2) and fringe benefits worksheets to be updated.

Tues., A.M., Nov. 12 - Fri., P.M., Feb. 14

Finance Department projects FY 2014 estimated actual revenues and revises FY 2015 through FY 2019 Revenue Projections.

Tues., A.M., Nov. 12 - Fri., P.M., Dec. 6

Finance Department prepares tentative FY 2015 salaries, wages (Form 10-2) and fringe benefit worksheets and scenarios prepared for recommendations to City Council.

Tues., P.M., Nov. 19

City Council reviews proposed 2013 Tax Levy and "Truth in Taxation Act" determination.

Mon., A.M., Nov. 25 - Fri., Noon, Dec. 13

East Department/Division updates and revises level performance measurements which include:

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

Mon., A.M., Nov. 25 - Mon., P.M., Dec 16

Finance Department completes FY 2014 estimated actual salaries, wages (Form 10-2) and fringe benefits for each Division Budget. Computer Specialist enters data onto Summary Line-Item Budget Form and on departmental flash drives.

Mon., Noon, Dec. 2

Computer Specialist sends narratives to all City Departments/Division for revisions and updated performance measurements.

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Mon., A.M., Dec. 3 - Mon., Noon, Dec 30

Engineering prepares FY 2014 estimated actual expenditures for CIP projects on Budget Form No. 7-2 and begins first draft of Five-Year CIP Budget and sends estimations to Finance.

Fri, A.M., Dec 6

City of Carbondale makes available Pre-application request for community Organizations on website.

Tues., P.M., Dec. 17

City Council reviews and adopts the proposed 2013 Tax Levy Ordinance for FY 2015 Revenues.

Fri, A.M., Dec. 20

City of Carbondale Closes Pre-Application requests for Community Organizations on Website

Thurs. Noon, Jan. 2

Letters to current Community funded Organizations to be sent out for grant funding for Fiscal Year 2015.

Fri., A.M., Jan. 3

Finance Dept. completes FY 2015 salaries, wages (Form 10-2) and fringe benefits for each Division Budget. Computer Specialist enters data onto Summary Line-Item Budget Form and on individual departmental flash drives.

Fri., A.M., Jan. 3

All City Departments/Divisions returns narratives to Computer Specialist.

Mon., A.M., Jan. 6

Computer Specialist distributes FY 2015 Budget materials to Division Budget preparers.

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

Tues., P.M., Jan. 7

City Council suggestions regarding operating budget content to the City Manager's Office.

Tues., P.M., Jan. 7

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

Wed., A.M., Jan. 15

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

Mon., Noon, Jan. 23

Finance Department begins technical review of Division Budgets requests.

Tues., Noon, Jan. 28

City Manager begins reviews of Division Budget requests with Finance Director, Accounting Manager and Computer Specialist along with Department and Division Heads.

Tues., P.M., Jan. 28

Opportunity for City Council to review Pre-Application requests for Community Organizations.

Tues., P.M., Jan. 28

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.)

Thurs., P.M., Jan. 30

Engineering completes first draft of Five-Year CIP Budget.

Fri, A.M., Jan. 31

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

Mon., A.M., Feb. 3 - Fri., P.M., Feb. 14

Engineering prepares final draft of Five-Year CIP Budget.

Wed., P.M., Feb., 19

CIP Committee completes Five-Year CIP Budget.

Fri., P.M., Feb. 28

City Manager ends review of Division Budget drafts.

Tues., P.M., Mar. 4

City Manager and Finance Department makes final additions/changes and adjustments in preparation for Proposed Budget

Tues., P.M., Mar. 4

City Council reviews funding requests from community organizations. Gives staff tentative approval for inclusion in FY 2015 Budget.

Fri., P.M., Mar. 7

Finance Department publishes notice of public hearing for proposed annual City Budget to be held Tuesday, April 8, 2014 at the City Council meeting.

Mon., P.M., Mar. 10

Computer Specialist completes all summary schedules and graphs for draft Budget documents. Finance Department reviews all summary schedules and graphs of budget document. Completion of all editing of Budget forms and narratives.

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Wed., P.M., Mar. 12

City Manager completes Budget message (transmittal) letter.

Fri., P.M., Mar. 14 - Mon., Mar. 17

Computer Specialist completes printing and binding of Budget draft.

Mon., P.M., Mar. 17

Computer Specialist delivers preliminary draft of proposed Annual Budget and Engineering delivers proposed Five-Year CIP Budget to City Manager's office to be distributed to City Council members.

Mon., A.M., Mar. 24

Public inspection of the proposed Budget is made available at the Public Library; in the City Hall Complex at the Finance Department, and the City Clerk's Office.

Tues., P.M., Apr., 8

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 22, 2014, Council meeting.

Tues., P.M., Apr. 22

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

Thurs., P.M., Apr. 24

Finance Department oversees publication of information on salaries per Public Act 97-0609

Thurs., P.M., Apr. 24

City Manager converts Budget Message to final transmittal letter.

Thurs., A.M., May 1

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

90 Days After Adoption

90 Days after Adoption of Budget at City Council Meeting, final printed budget must be submitted to GFOA for Distinguished Budget Award.