

Budget Development

Development of the annual City Budget is an ongoing process. However, the actual formulation of the budget is a year-long process that ends in December with the final review and formal adoption of the Budget.

Overview of Budget Process

Planning Process

During this phase, the Mayor holds monthly town hall meetings to discuss the budget projections, receive citizen input on priorities and update the Strategic Plan. With the results of the citizen input, the Mayor establishes budget guidelines, which the budget office uses to guide departments for their 2014 Budget proposal. For 2014, at the Mayor's direction, staff implemented priority based budgeting process requiring departments to scrutinize their budgets and prioritize their needs based on completing Breakthrough Strategies in line with the Strategic Plan.

Department and Division Budget Submittals

During this phase, formal instructions and guidelines are issued to departments and divisions to prepare budget requests. The Budget Office meets with Department/Division managers to discuss guidelines and instructions as well as emerging budget issues. Using the guidelines, divisions and the Budget Office together prepared budgets for the Mayor's Executive Team budget review sessions.

Formulation of Mayor's Recommended Budget

The Executive Team conducts budget review meetings with each department to review the budget submittals from each area of the City. At these sessions, discussions occur regarding services provided and resources needed to complete Breakthrough Strategies. For 2014, The Mayor's Executive Team, the Chief Financial Officer and the Budget Manager sat on the Budget Review Committee. At the budget review meetings, Division managers had the opportunity to discuss their proposed budgets. After preliminary adjustments of revenue and expenditure estimates, the Budget Review Committee balanced the budget. The Budget Office then prepared the preliminary budget document.

City Council Review

The Mayor's Budget is transmitted to City Council in early October. A series of City Council budget work sessions are then conducted which are open to all citizens.

Public Hearing and E-Town Hall

The City holds one enhanced public input session annually. This session is a formal public hearing e-townhall meeting, which is typically held in late October, and is televised on Cable Channel 18 as well as simulcast on the internet at www.Springsgov.com. The E-Town Hall meeting gives citizens an additional opportunity to provide input on budget development. Citizens can submit comments and questions in person, by e-mail or telephone. All input is transmitted to City Council.

City Council Markup

The City Council makes recommendation of final resource allocation at a budget balancing session (referred to as a City Council Budget Markup Session) normally held in early November.

Final Review and Adoption of Budget and Annual Tax Levy

The City Council formally adopts the budget and sets the annual tax levy through the approval of appropriation ordinances. Adoption of these ordinances takes two readings. The Charter 3-70(e) allows the Mayor to line item veto within five days of receiving the final ordinance passed by City Council. If six (6) Council members vote to override the Mayor's veto, the ordinance shall become a finally adopted ordinance. The Council also sets the mill levy through a resolution that must be approved by December 13 and sent to El Paso County. By Colorado Revised Statute and in accordance with the City Charter, the budget must be adopted by December 31.

Major Phases

February - April

Planning



1. Mayor holds monthly town hall meetings.
2. Mayor updates Strategic Plan.
3. Budget Team meets weekly to resolve issues and prepare budget outlook.
4. Budget Office presents financial outlook and key fiscal issues for upcoming year.

May - June

Department & Division Budget Requests



1. In conjunction with the Budget Office, departments and divisions prepare budget proposals.
2. Budget Office and departments together prepare summaries and recommendations for Executive Team's budget review sessions with departments.

July - September

Formulation of the Mayor's Budget



1. Executive Team conducts budget review sessions with each business unit to review budget submittals of the departments and divisions.
2. Final adjustments in revenue and expenditure estimates prepared
3. Mayor balances budget.
4. Budget Office prepares Budget document.

October - November

Review, Public Input and Budget Markup



1. City Council reviews recommended Budget.
2. City Council holds budget work sessions.
3. Public Hearing/E-Town Hall held on Budget.
4. City Council makes allocation and policy decisions at final budget markup session.

November - December

Final Review and Adoption

1. First reading of appropriation ordinances held adopting Budget and setting the annual tax levy.
2. City Council sets mill levy.
3. Second reading of appropriation ordinances held adopting Budget and setting the annual tax levy.
4. Budget Office produces final Budget document.

2014 Budget Calendar (planning – formulation)

MARCH	
March 19	Mayor Bach's Town Hall meeting – Colorado Springs Shirne Club
APRIL	
April 1-12	2014 Budget Overview meetings with Department Heads
April 15-May 3	2014 City Staff Budget Process meetings with Division Managers and Analysts
April 22	2012 Financial Update
April 30	2014 Budget calendar and forms available on Public Folders
April 30	Mayor Bach's Town Hall meeting – Sand Creek High School
MAY	
May 1	Departments submit proposed 2014 Breakthrough Strategies
May 8	Proposed Breakthrough Strategies given to Executive Team
May 15	Mayor Bach's Town Hall meeting – Broadmoor Elementary School
May 20	Executive Strategic Planning Retreat
May 31	Position reports reviewed by Budget Office
JUNE	
June 3-28	Gather input from Community Leaders on budget priorities
June 12	Mayor Bach's Town Hall meeting – Fire Station #18
JULY	
July 8	Budget proposals for departments finalized
July 15	Departments submit Budget Review Committee meeting presentations
July 22-August 2	Executive Team meets with departments to review budget proposals and input from Community Leader and Council (including enterprise budgets)
July 30	Mayor Bach's Town Hall meeting – Falcon Substation
AUGUST	
August 1-30	Mayor and Executive Team budget meetings
August 9	2014 budget balancing
August 14	Mayor Bach's Town Hall meeting
SEPTEMBER	
September 1-30	Mayor and Executive Team budget meetings
September 1-30	Preparation of preliminary 2014 budget
September 25	Mayor Bach's Town Hall meeting

2014 Budget Calendar (review, public input, budget markup, final review and adoption)

OCTOBER	
October 7	Mayor distributes recommended 2014 Budget
October 10	City Council Budget Work Session
October 11	City Council Budget Work Session
October 14	City Council Budget Work Session
October 15	City Council Budget Work Session
October 17	Formal Public Hearing/E-Town Hall on 2014 Budget
October 30	Mayor Bach's Town hall meeting
October 31	Administrative budget changes delivered to City Council
NOVEMBER	
November 5	City Council Budget Markup Session
November 13	Mayor Bach's Town Hall meeting
November 25	City Council informal review of final Appropriation Ordinances and 2014 Budget
November 26	First reading of 2014 Appropriation Ordinance and Mill Levy certification
DECEMBER	
December 10	Second reading of 2014 Appropriation Ordinance; 2014 City Budget officially adopted
December 11	Mayor Bach's Town Hall meeting
December 12	Deadline to provide Budget Ordinance to Mayor (within 48 hours of second reading)
December 13	Deadline for certifying mill levy to County (CRS §39-5-128) and adopting budget (CRS §29-1-108)
5 days after receipt or December 17	City Charter deadline for Mayor's veto (within 5 days of Mayor's receipt)
December 17 IF NEEDED	Deadline for Council to override Mayor veto Second reading of 2014 Appropriation Ordinance; 2014 City Budget officially adopted (Special City Council meeting prior to regularly scheduled Utilities Board meeting)
December 20	Deadline for Mayor to receive Budget
December 31	Deadline for appropriating budget (CRS §29-1-108 and City Charter 7-50)