

Budget Process

Fiscal Year 2008/2009



Operating Budget



Operating Budget Kick-Off

- December 3rd
 - New Personnel Requests
 - Reclassifications
 - Reorganizations

Preliminary Review

- February 15th – March 5th
 - Department meetings with CAO and CFO
 - Review of new personnel requests, reclassifications, and reorganizations

Personnel Requests

- 140 New Positions (\$7.0 million)
 - 37 Fire
 - 47 Police
- 29 Position Reclassifications



Technology Requests

- February 13th – Guidance Distributed
- March 3rd – Requests Submitted
 - All requests reviewed by TM



Operating Budget Review

- March 3rd – Guidance Distributed
 - Salary/wages at current actual cost
 - Benefits at projected cost
 - Supplies, Contractual Services, Training and Other must equal 07/08 budgeted amount
 - Anything outside of guidance had to be submitted as an “Enhancement”

Operating Budget Review

- April 14th – May 16th
 - Detailed review of budget submissions by budget analyst
- May 19th – June 11th
 - Departmental meetings with CFO/CAO

Additional Request

- June 23rd
 - Departments submitted possible 3% and 5% reduction alternatives



Revenue



Revenue Estimates

- February 4th
 - Revenue estimates requested
- March 3rd
 - Departmental revenue estimates received
- March 3rd – Today
 - Finance review of revenue estimates

Property Tax

- Taxable Assessment Data
 - June 1st
 - Best Estimate Letter
 - July 1st
 - DR420's / Basis for the proposed millage

Capital Budget



Capital Budget Process

- December 3rd – February 4th
 - Departments develop project requests
- February 15th – March 5th
 - Department review with CAO/CFO

Capital Budget Process

(Continued)

- March 4th – March 30th
 - Project review by DPW

- July / August
 - Economic Development review for consistency with GMP

Next Step in the Budget Process



Next Step

- July 14th – 15th
 - City Council Budget Camp
- July 21
 - City Council adopts proposed millage rate

July 21, 2008

- Approve millage rate that will be submitted to the Property Appraiser for inclusion on TRIM notice sent to all property owners
- Only requires a majority vote
- Sets a “baseline” for September

September Millage Rate

- Adopt the approved millage rate
 - Must meet statutory voting requirements
- Increase from July 21st millage rate
 - City must pay to send new TRIM notices to City property owners
- Same / Decrease from July 21st millage rate
 - No additional action required

Budget Hearings

- September 8th and 15th
 - Public input on the budget
 - Adoption of the Millage Rate
 - Approval of Operating and Capital Budget