

# Budget Development

Development of the annual City Budget is a year-long process that ends in December with the final review and formal adoption of the Budget.

## Major Phases

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February - April

### Planning

Budget Office develops the 2022 Budget Manual  
Budget Office meets to resolve issues and prepare budget outlook

May - July

### Department & Division Budget Requests

Budget Office meets with departments to kickoff 2022 Budget Process  
Directors meet with the Mayor to learn the priorities for the 2022 Budget  
In conjunction with the Budget Office, departments and divisions prepare budget proposals

August - September

### Formulation of the Mayor's Budget

Final adjustments in revenue and expenditure estimates prepared  
Mayor balances budget  
Departments are notified of their 2022 Budgets  
Budget Office presents financial outlook and key fiscal issues for upcoming year  
Budget Office prepares Budget document

October - November

### Review, Public Input and Budget Markup

City Council reviews recommended Budget  
City Council holds budget work sessions  
Public Hearing/E-Town Hall held to gather public input  
City Council makes allocation and policy decisions at final budget markup session

November - December

### Final Review and Adoption

First reading of appropriation ordinances held adopting Budget and setting the annual mill levy  
City Council sets mill levy  
Second reading of appropriation ordinances held adopting Budget and setting the annual mill levy  
Budget Office begins production of final Budget document

## 2022 Budget Calendar

2022 BUDGET CALENDAR	
DATE	DESCRIPTION
<b>MARCH</b>	
March 1-31	Finalize 2021 Budget Book
March 1-31	Plan for 2022 Budget Calendar/Process
<b>APRIL</b>	
April 1-30	Migration of SharePoint data collection site and prepare training for departments
April 15	2022 Capital Improvement Program (CIP) prioritization committee kickoff
April 23	2022 Budget Kickoff Meeting Option #1 - with all departments
<b>MAY</b>	
May 1-14	Run position reports - coordinate with departments on any discrepancies
May 18	2022 Budget Kickoff Meeting Option #2 - with all departments
May 26	2022 Capital Improvement Program (CIP) prioritization committee check-in
May 31	Budget Office - Open Budget SharePoint for department budget input
<b>JUNE</b>	
June 1-30	Departments prepare 2022 budget requests not currently funded
June 1-30	Budget Office - 2022 revenue projections
June 1-30	Budget Office: - Reconcile position changes for current actual positions - Wage and benefit changes - Contract changes
June 23	CIP Prioritization Committee project presentations by departments
June 29	2022 Budget Process Kick Off with Department Directors/Managers: - Mayor priorities for 2022 - Budget Outlook (revenue, unavoidable expenses) - Timeline - Expectations
<b>JULY</b>	
July 1-31	Departments make changes to 2022 Operating Budget in SharePoint
July 7	Data entry for unfunded budget needs and CIP/grants projects finalized in SharePoint
July 20	Prioritization of Departmental budget items - all General Fund Departments
July 22	CIP Prioritization Committee - present results of scoring
<b>AUGUST</b>	
August 2	All remaining data entry by departments for the 2022 budget finalized in SharePoint
August 2-31	2022 Budget balancing
August 1-31	Prepare tables for Strategic Plan Initiatives and Performance Measures for Budget Narratives
August 27	Meeting with City Council Budget Committee to preview budget balancing
<b>SEPTEMBER</b>	
September 3	SIMD budgets submitted by Parks, Recreation, and Cultural Services
September 17	2022 Budget preview with Directors, Managers and Analysts
September 1-30	Budget Office prepares preliminary document

## 2022 Budget Calendar

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### 2022 BUDGET CALENDAR

#### DATE

#### DESCRIPTION

#### OCTOBER

October 4	Mayor distributes 2022 Budget
October 6 & 14	City Council Budget Committee - Review of 2022 Budget document
October 18	City Council 2022 Budget Work Session
October 25	Formal Public Hearing on 2022 Budget
October 25	City Council Work Session - Introduction of the Resolutions for the 2021 Mill Levy certifications and budget appropriation for the General Improvement Districts (GIDs)

#### NOVEMBER

November 5	City Council 2022 Budget Markup Session and introduction of Ordinance for the 2021 Mill Levy and Ordinance adopting the 2022 Salary Schedule for Civilian and Sworn Employees
November 8	City Council Work Session - Review of the Ordinance for the 2021 Mill Levy and Introduction of the Resolutions for 2021 Mill Levy Certifications for the SIMDs
November 9	City Council Regular Meeting - 1st reading of the 2021 Mill Levy and 1st reading for the 2021 Mill Levy certification and budget appropriation for the General Improvement Districts (GIDs)
November 22	City Council Work Session - Budget Ordinance and 2022 Salary Schedule for Review
November 23	City Council Regular Meeting - 1st reading of the 2022 Salary Schedule and the 2022 Budget Appropriation Ordinance; 2nd reading of 2021 Mill Levy certification; 1st reading of the 2021 Mill Levy certifications for the SIMDs

#### DECEMBER

December 14	City Council Regular Meeting - 2nd reading of the 2022 Salary Schedule and 2022 Budget Appropriation Ordinance; 2022 City Budget officially adopted
December 15-16	Deadline to provide Budget Ordinance to Mayor (within 48 hours of 2nd Reading)
December 15	Deadline for certifying mill levy to County (CRS §39-5-128) and adopting budget (CRS §29-1-108)
5 calendar days after receipt or Dec 21	City Charter deadline for Mayor's veto (within 5 calendar days of Mayor's receipt)
December 15-31	Budget Office starts preparing final budget document
December 31	Deadline for appropriating budget (CRS §29-1-108 and City Charter 7-50)

# Equitable Budget Process

Embracing an equitable, diverse, and inclusive workforce fosters an environment where a variety of ideas and perspectives are derived, welcomed, and implemented; all for the betterment and growth of the City, as an organization and as a community.

As the City looks to be a leader in Equity, Diversity and Inclusion (EDI), we must embed EDI concepts across all departments and processes therein, from Human Resources to Economic Development to Facilities to Finance. The Equitable Budget Process (EBP) is designed to integrate equity into decision-making, including policies, practices, programs, guidelines, and the development of department budgets. Implementation of these concepts can help develop strategies and identify actions that reduce inequities and improve success for all people that the City of Colorado Springs serves.

**Equity** involves accommodating differences, and providing everyone with the same access to opportunities by removing systemic barriers. This involves providing access to data, information, jobs, education, tools, resources, rewards, etc.

There are many benefits to the City as an employer, City employees, and residents by having an Equitable Budget Process.

## Benefits of an Equitable Budget Process

For Employees:	For Employers:	For Residents:
<ul style="list-style-type: none"> <li>a. Increases employee satisfaction</li> <li>b. Greater sense of belonging</li> <li>c. Normalizes concepts of Equity, Diversity and Inclusion</li> <li>d. Working together towards a common goal</li> </ul>	<ul style="list-style-type: none"> <li>a. Improves perception of the City as a service organization</li> <li>b. Attracts a diverse workforce</li> <li>c. Addresses economic needs that positively impacts the entire community</li> <li>d. Organizes staff to work together towards transformational change</li> <li>e. Operationalizes practices, policies and procedures that are equity oriented</li> </ul>	<ul style="list-style-type: none"> <li>a. Greater sense of connection to the city and services provided</li> <li>b. Helps reduce and eliminate disparities</li> <li>c. Reduces barriers to economic opportunity</li> </ul>

## Equitable Budget Process in Practice

The Budget Process aims to ensure that Departments evaluate how projects, programs, plans, and proposals may improve equity in service delivery and community participation.

The Equitable Budget Process is flexible and is expected to evolve over time. The following considerations are a starting point and provide practical guidance and examples:

**Apply an Equity Lens to assess impact:** departmental budget decisions should consider potential economic benefits and burdens to the entire community, including areas that are traditionally under-resourced.

- a. Consider how your department’s operating and capital budget could be aligned to advance equity in our community. (For example: Prioritize capital projects that expand opportunity and access for under-resourced neighborhoods)
- b. Consider how budget reductions will impact traditionally under-resourced communities. What can be done to mitigate negative impacts? (For example: waiving or reducing fees for specific populations; pursuing grant funding for a critical community resource, etc.)

- c. Consider how to equitably distribute the benefits and burdens of growth in our community, in order to minimize harm to vulnerable populations. (For example: include criteria to analyze potential displacement and opportunities for affordable housing)

**Be Equity Data Driven:** Assess equity data indicators to inform budget decisions.

- a. Utilize data to prioritize and develop criteria for the allocation of resources. (For example: use Transit ridership data and known placement of bus stops to decide which sidewalks are prioritized for repair)
- b. Consider how demographic data can be used to inform budget decisions (For example: when evaluating new or updated fees for service, consider the effects on low to middle income residents)
- c. Consider how your department will use demographic data to help inform recruitment, retention and promotion efforts (For example: allocate time and resources for EDI training for staff and hiring managers)

**Equitable Engagement and Inclusion:** Assess engagement and inclusion in the budget process for equitable representation and input. Strive for equitable and excellent service to the entire community.

- a. Consider equity in the allocation of resources during the budget process. (For example: Consider the appropriate classification of a requested new position. It may be tempting to select a less costly classification in order to facilitate the approval, but may result in disparities in work load and expectations in similar jobs across the city)
- b. Consider how the budget will build capacity to engage with and include under-resourced neighborhoods in our community as stakeholders, advisors, and in leadership positions. (For example: allocate or request resources for events that inform and solicit input from all areas of our community)
- c. Consider how your department will ensure that public documents, policies, plans, meetings, and hearings are easily and appropriately accessible to all community members, including translation and ADA accessibility of documents and presentations.
- d. Consider how you can reward employees that champion EDI principles. (For example: submit a nomination to the Awards Committee for someone that goes above and beyond to make a new employee feel included and part of the team)

### **How to Ensure Success:**

- a. Invest resources in EDI education and exposure for employees
- b. Utilize equity data to make decisions
- c. Encourage EDI allyship and partnership
- d. Continually consider how financial decisions impact the community
- e. Engage and inform community stakeholders
- f. Seek out employee ideas, knowledge, perspectives and approaches

### **HR Business Partners**

If you would like input on the Equitable Budget Process, please reach out to your HR Business Partner and/or the Budget Office.

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