

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

The Mayor establishes budget guidelines, which the budget office uses to prepare the budget manual for departments. For 2013, at the Mayor's direction, staff implemented a zero-based budget process requiring departments to scrutinize their budgets and prioritize their needs.

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 prepare and submit budget requests to the Budget Office. For 2013, the City transitioned from an incremental budget process to a zero based budget process. Submittals were based on the current level of service, however, departments were able to propose alternative levels of service resulting in either an increase or decrease in resources, or a significant change in service delivery. The Budget Office analyzed the budget requests and prepared summaries for the Mayor's Executive Team budget review sessions.

Formulation of Mayor's Recommended Budget

The Mayor 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, resources needed and trends in key performance indicators. For 2013, 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 base and alternative proposals. 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 15 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

Phase I – Planning

February – May

1. Mayor updates Strategic Plan.
2. Budget Team meets weekly to resolve issues and prepare budget outlook.
3. Budget Office presents financial outlook and key fiscal issues for upcoming year.
4. Budget manual distributed to departments and divisions.

Phase II – Department and Division Budget Requests

May – June

1. Departments and divisions prepare budget submittals.
2. Budget Office reviews and analyzes budget requests and prepares summaries and recommendations for Mayor's budget review sessions with departments.

Phase III – Formulation of the Mayor's Budget

July – September

1. Mayor 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 by the Budget Office.
3. Mayor balances budget.
4. Budget Office produces Budget document.

Phase IV – Review, Public Input and Budget Markup

October – November

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.

Phase V – Final Review and Adoption

November – December

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.

2013 Budget Calendar

April 13	Present Five-Year Outlook to Executive Team
April 20	2013 Budget guidelines available on Public Folders
April 23	2011 End-of-Year Update and Preliminary 2012 Financial Update
April 25, 1:30 – 3:30 pm 26, 9:00 – 11:00 am	2013 City Staff Budget Process training session (Council Chambers, OCH)
May	Council provides the Mayor's Office with the City Council Strategic Plan
May 22	Departments submit: - 2013 alternative budget proposal (if applicable)
June 4 - 29	Gather ideas from Community Leaders on budget priorities
June 22	Departments submit: - 2013 budget proposal (list of positions, operating, capital outlay, General Fund CIP requests, list of proposed performance measures) - 2013 revenue estimates
July 9 -18	Executive Team meets with departments to review budget proposals and input from Community Leaders & Council (including enterprise budgets)
July 19-20	2013 budget balancing
July 24	Preferred last date for requests for fee increases on City Council agenda for fees that require City Council approval
July 27	Departments receive notice of accepted budget proposals and authorized budget
August	
August 10	Departments submit Narrative, Performance Measures, and CIP forms
August 24	Departments complete entry into budget module for expenditures and revenue
September 1-30	Preparation of preliminary 2013 Budget

2013 Budget Calendar

October 1	Mayor distributes recommended 2013 budget
October 11 1:00 – 5:00 pm	City Council Budget Work Session
October 12 1:00 – 5:00 pm	City Council Budget Work Session
October 18 5:00 – 7:30 pm	Formal Public Hearing/E-Town Hall on 2013 Budget
October 25	Administrative budget changes delivered to City Council
November 1 1:00 – 5:00 pm	City Council Budget Markup Session
November 26	City Council informal review of final Appropriation Ordinances and 2013 Budget
November 27	First reading of 2013 Appropriation Ordinance and Mill Levy certification
December 11	Second reading of 2013 Appropriation Ordinance; 2013 City Budget officially adopted
December 13	Deadline to provide Budget Ordinance to Mayor (within 48 hours of Second Reading)
December 14	Deadline for certifying mill levy to County (CRS 39-5-128) and adopting budget (CRS 29-1-108)
December 17	Internal deadline for Mayor's veto to allow time for changes and posting
5 days after receipt or December 18	City Charter deadline for Mayor's veto (within 5 days of Mayor's receipt)
December 19 IF NEEDED	Deadline for Council to override Mayor veto Second reading of 2013 Appropriation Ordinance; 2013 City Budget officially adopted (Special City Council meeting prior to regularly scheduled Utilities Board Meeting)
December 21	Deadline for Mayor to receive Budget
December 31	Deadline for appropriating budget (CRS 29-1-108 and City Charter 7-50)