

## ANNUAL OPERATING BUDGET CALENDAR AND PROCESSES

### June

#### *First Week of June –*

- ☐ Prepare Operating Budget flow chart calendar for upcoming operating budget year
- ☐ Schedule Budget Parameter Committee Meeting (Code of Ordinances dictates the meeting take place prior to July 1<sup>st</sup>)
- ☐
  - Prepare Budget Parameter Committee (BPC) worksheet with preliminary estimate for upcoming budget cycle and anticipated changes from the previously adopted budget.
- ☐
  - Prepare agenda for the BPC meeting (approval of previous minutes, Next Year budget estimates, future considerations, Board of Estimates Calendar)
- ☐
  - Prepare schedule for Board of Estimates Meeting (per code of ordinances 1<sup>st</sup> BOE meeting must be prior to Sept 10 and final BOE meeting must commence by the 3<sup>rd</sup> Tuesday in October) and Common Council Meeting (per code of ordinances must be scheduled by the 3<sup>rd</sup> Tuesday in November)
- ☐
  - Reserve a meeting room for BPC meeting
- ☐
  - Contact Clerks office to Notice the meeting and send over the prior BPC meetings minutes, BPC worksheet, BPC agenda, and Board of Estimates Calendar
- ☐ Contact the Deputy Director/Accountant (Stephanie Felix) to start the calculation of City Services. Request that this be done by July 1<sup>st</sup>.
- ☐ Contact the Accounting Manager (Brent Nolte) to start working on insurance estimates, request estimates by July 25<sup>th</sup>.
- ☐ Contact Deputy Director of Finance or Auditors for next year audit costs and breakdown, request estimates by July 1<sup>st</sup>.
- ☐ Contact Human Resources for expenses for Police/Fire Commission and Healthcare Cost Containment Centers, request figures by August 1<sup>st</sup>.
- ☐ Contact Human Resource Director for list of new positions requested. Deadline for new positions is July 1

#### *Prior to July 1<sup>st</sup> –*

- ☐ Update Munis budget entry instructions for Departments.

#### **Budget Parameter Committee Meeting –**

- ☐ Record minutes for meeting if Clerk's Office is unable.

## July

### *First Week of July-*

- ☐ Email out the budget memo, Munis budget entry instructions, Board of Estimates/Common Council operating budget schedule, and the operating budget flow chart.
  - In budget memo, be very clear about what is to be entered by departments and what will be entered by Finance (salaries/benefits, City Services, Insurance, and Audit Costs)
  - Also include in budget memo a request for Department's updated budget page
- ☐ Reserve meeting rooms for Board of Estimates meetings.
- ☐ Contact the Payroll Department to see if any pay increases that are effective 7/1 have been entered into payroll system. Request the salary dump list in excel format once the salary increases have been input from Payroll. (Mid-July)
- ☐ Contact Deputy Finance Director for Debt Levy.
- ☐ Start to work on the salary spreadsheet, calculate base salary, 3% COLA on 1/1, and 1 step increase on 7/1 as initial starting point. Calculate the new position/position reclasses separate from the total salary budgets.
  - Reach out to Human Resources Director (Rebecca Franzen) to make sure Finance has all of the new position/position reclassification request forms in hand.

### *July 15<sup>th</sup>-31<sup>st</sup>-*

- ☐ On or prior to July 31<sup>st</sup> have salaries/benefits, City Services, insurance estimates, and audit costs entered into Munis for all departments.
  - Salary step and COLA increases for general government non-union employees are entered into 10099\* non-departmental. CBA increases are entered in the salary budget lines (detail out in separate row in entry screen) within the appropriate department (FD/PD). Enterprise and Special Revenue Fund employee step and COLA increases are entered into the salary lines (detail out in separate row in entry screen)
  - Contact Deputy Finance Director to double check the salary spreadsheet before entering into Munis.
- ☐ Department are required to submit and enter their budgets into Munis prior to August 1<sup>st</sup> (Code of Ordinances)
- ☐ Enter budgets for Non-Departmental revenue and expense budgets in General Fund, Debt Service Expenses, Sanitary Sewer District #1 revenue and expense budgets.

## **August**

### *August 1<sup>st</sup>-*

- ☐ Contact the Mayor's Secretary to start setting up meetings between the Mayor, Finance, and individual departments for one on one reviews of their submitted budgets. Plan budget meetings for the first three weeks in August.
- ☐ Start reviewing Department submitted budgets and preparing Munis budget reports (Summary and detailed reports) and questions for budget meetings.
- ☐ Roll budget level forward from level 1 to level 2, restricting department access to budget entry

### *Early-Mid August*

- ☐ Work on updating the Mill Rate Worksheet with department budgets after they are submitted and as information starts to come in from the State of Wisconsin (schedule of information release below)
  - Drop hyperlinks in spreadsheet to backup documentation

### *Late August-*

- ☐ Contact Clerks Office with the Agenda for the Board of Estimates meeting and to request that they notice the meeting. Clerks will create a resolution.
- ☐ Prepare materials for the first Board of Estimates Meeting
  - Variance Analysis of current year budget to next year budget for expense and revenue budgets (~10% change from year to year)
  - Debt Service variance
  - New Position and Position Reclassification Request List with \$ effects
  - Mill Rate and Expenditure Restraint Program calculations
  - Any other direction/scenarios the BPC requested be presented at the BOE meeting

## **September**

- ☐ Roll budget level forward from level 2 to level 3, from Executive to Board of Estimates.
- ☐ Verify all Departments have submitted accomplishments and goals for budget book. Follow up with departments that are missing until they provide them.

### **Board of Estimates (1<sup>st</sup> Meeting)**

- ☐ Verify City Clerk is recording minutes for meeting. If Finance is recording minutes, submit minutes to City Clerk for attachment in Legistar.
- ☐ Check with Mayor to find out if he/she wants "Budget Message" page included in the proposed budget book. The Mayor provides narrative, Finance provides data and graphs. If so, work with Mayor to have Budget Message ready by the 2<sup>nd</sup> BOE meeting.

## **October**

### **Board of Estimates (2<sup>nd</sup> Meeting)**

- ☐ Record minutes for meeting if Clerk is not recording minutes. Submit minutes to City Clerk for attachment in Legistar if not recorded by Clerk.

### *Mid to Late October-*

- ☐ After the 2<sup>nd</sup> Board of Estimates meeting, prepare an electronic and print version of the budget book. Submit the budget book to Clerks Office to attach to the Operating budget resolution. (per code of ordinances must be submitted to Council by the 3<sup>rd</sup> Tuesday of October)
- ☐ Roll budget level forward from level 3 to level 4, from Board of Estimates to Proposed
- ☐ Provide the electronic version of the budget to IT to post to the City website and the City Clerk for attachment in Legistar.
- ☐ Publish the proposed budget (Tab is in Mill Rate Worksheet) with La Crosse Tribune. Submit to the Tribune **4 weeks** prior to public hearings in order to have it published **at least 3 weeks prior** to the Common Council Public Hearings. (email to La Crosse Tribune 'RiverValley.Legals@lee.net')

## **November**

### *First week of November*

- ☐ Review backup information in Mill Rate Worksheet.
  - Make sure Mill Rate Worksheet has been updated with FINAL Assessment data.
  - Add School District Levies as soon as available.

### *Third Tuesday of November-*

- ☐ Common Council meeting to adopt the annual operating budget. (Code of Ordinances states it must be approved by Third Tuesday of November) Check the Common Council Meeting Calendar in Legistar to find the approved dates for the Common Council Meeting(s) to adopt the budget.

### *End of November*

- ☐ Roll budget level forward from level 4 to level 5, from Proposed to Common Council
- ☐ Make any necessary adjustments to budget from Council adopted budget in Munis and in the Operating budget book.
- ☐ **When a COLA is approved in the operating budget**, update the "Pay Grades and Steps for Positions Under the Non-Represented Handbook" to include the approved COLA. The pay grades listed in the budget book for approval are listed without the COLA. Once Complete, send a copy of the Pay Grades to HR for review to make sure the amounts match what they have.
- ☐ Print 35-40 copies of the Adopted Operating Budget for distribution
- ☐ Email the electronic version of the adopted budget to IT for posting on the City website and email the electronic version to the City Clerk (Nikki Elsen) for attachment in Legistar
- ☐ Email Human Resources a list of the newly approved FTE positions or any reduction in authorized FTE's passed in the Operating Budget
- ☐ Save a copy of the Next Year Budget Report after budget has been adopted with all Munis accounts.

### **December**

- ☐ File PC-202 form with the State of Wisconsin (Deputy Director of Finance)
- ☐ Verify Tax Roll with La Crosse County (must have PC-202 filed before verification) (Dep Dir)
- ☐ File the SL-202 form with the State of Wisconsin (Deputy Director of Finance)
- ☐ File PA-632A form with the State of Wisconsin (Accounting Specialist)
- ☐ Email Accounting Manager (Brent Nolte) health insurance numbers for departments to charge out in 2026
- ☐ Email Payroll of any updates to position and their proper divisions
- ☐ Post Operating Budget to master for reports. (Soft Post)
- ☐ File mill rate worksheet with WI DNR for PILOT payment calculation

### **February**

- ☐ Post adopted budget in Munis
- ☐ Update 'Where do my Taxes Go' on website
- ☐ Post Operating Budget to City website

### **Dates for Release of Information Mill Rate Worksheet Calculations**

*(Update annually from WI DOR calendar)*

Preliminary Assessed & Final Equalized Values (Total & TID's, excl. manufacturing) – Early August

Net New Construction Report – Late July to Early August

Personal Property Aid Estimates – Late August

Debt Limit Report – Early September

Levy Limit Worksheets – Early September

Shared Revenue Estimates – Mid September

Municipal Services Payment Estimate – Mid September

General Transportation Aids – Mid to Late September

Consumer Price Index Certification – Mid to Late September

Computer Exemption Estimate – Late September

Estimated Video Service Provider Aid – Early October

Certified Equalized Values for County/School- Early October

TID Certification Reports – Early October

Final Assessed Values (Includes Manufacturing) – Mid to Late October

Levies for County & Schools – November 1<sup>st</sup>

Notice of School Levy Tax Credit and Major State Aids – Mid November

### **Operating Budget Related Forms & Due Dates**

Tax Increment Worksheet PC-202 – December 15<sup>th</sup> (Submit to State before taking tax roll to county)

Levy Limit Worksheet SL-202 – December 15<sup>th</sup>

Statement of Taxes PA-632A – December 15<sup>th</sup> (Accounting Specialist files – Polly Marcou)

DNR Mill Rate Payment in Lieu of Tax Payments – December 31<sup>st</sup>

Expenditure Restraint Program Worksheet SL-203 – May 1<sup>st</sup>