



Memo

TO: Council and Mayor
FROM: Daryl Hendricks, Council President
CC: Agenda List
DATE: October 9, 2020
RE: Budget Schedule

The budget meetings will be Special Council meetings with each meeting run by the Chairperson of the Committee that has 'jurisdiction' over that department. The meetings will be structured to allow the Administration to present their respective budget – including equipment and capital projects if applicable - provide for Council comments and questions, and for public comments. If you have any questions that can be forwarded to the respective departments, please do so in advance if you can – there is no need to play gotcha or treat the meetings as a discovery process, you will have the budget well in advance of the meeting. If you would like the department to focus on something in particular during their presentation, please let us know and we will note that in the agenda. If you plan to introduce any amendments, they should be provided to our office two days in advance of the meeting they are to be considered so they can be distributed to the public, administration and council - otherwise, Council will need to suspend the rules. Plan to review capital budgets and equipment requests on the night when each respective department is being reviewed. Amendments may be proposed and voted on at these meetings. Council will also conduct general business at these meetings should the administration need action on legislative items. If you have any questions, please contact Council office at 610.437.7556.

Monday, October 19

Budget Distributed

Wednesday, October 21 – 5:30 PM

Mayor's Budget Presentation

Monday, October 26 – 5:30 PM

General Overview, Revenue and Expenditure Estimates
Finance Department, Debt Service Fund – Financing of Equipment and Capital
Projects Fund.

Wednesday, October 28 5:30 PM

Public Safety: Fire, Police, EMS
Equipment and Capital Projects Fund if applicable.

Wednesday, November 4 5:00 PM

Parks and Recreation, Trexler, Golf - Equipment and Capital Projects Fund.

Monday, November 9 5:30 PM

Human Resources, Risk Management, Information Systems; General and Civic,
Non-Departmental - Mayor, Managing Director, Controller, Solicitor's Office,
Council.

Wednesday, November 11 – Veterans Day

Wednesday, November 18 5:00 PM

Public Works, Solid Waste, Liquid Fuels, Stormwater Management Fund,
Administrative Order Fund - Equipment and Capital Projects Fund.

Monday, November 23 5:30 PM

Community and Economic Development - Equipment and Capital Projects Fund.

Wednesday, November 25

Open

Thursday, November 26 – Turkey Day

Monday, November 30

Open

Wednesday, December 2 Council Meeting

6:00 PM

Open

Wednesday, December 9

6:00 PM

Open for Budget Meeting

7:00 PM

Adoption of Budgets

SECTION 801 FISCAL YEAR

The fiscal year of the City shall be the calendar year. If not prohibited by law, the Council may, by ordinance, adopt a different fiscal year, specifying an orderly procedure for financial and budgetary controls in making such transition.

SECTION 802 SUBMISSION OF BALANCED BUDGET AND CAPITAL PROGRAM

On or before ninety (90) days prior to the ensuing fiscal year, the Department Heads will submit Proposed Budget and Capital Program to the Mayor. On or before seventy-five (75) days prior to the ensuing fiscal year, the Mayor will submit to the City Council a balanced budget, Capital Program and an accompanying message. The Proposed Balanced Budget and Capital Program shall be in such form as the Mayor deems desirable, unless otherwise required by Council. (15543 6/20/2019, new submission date Adopted November 5, 2019 in referendum).

SECTION 803 BUDGET MESSAGE

The Budget shall be accompanied by a message which shall include:

- A. An explanation of the expenditures and revenues in the proposed budget, indicating and explaining major changes from the current year and the prior year.
- B. An outline of proposed programs and an explanation of new, expanded or abolished programs or functions.
- C. A summary of the City's debt position.
- D. Such other material, as required by Council that will inform the Council and the public of municipal goals.

SECTION 804 BUDGET

The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year in accordance with all Generally Accepted Accounting Principles and, except as required by this Charter, shall be in such form as the Mayor deems desirable or the Council may require. In organizing the budget, the Mayor shall utilize the most feasible combination of expenditure classification by fund, organization unit, program, purpose or activity, and object. The Budget shall contain, among other things, the following:

- A. It shall begin with a general summary of its contents.
- B. It shall show, in detail, all estimated income, indicating the existing and proposed tax levies, as well as other assessments, fees and charges.
- C. It shall show all proposed expenditures, including debt service, for the ensuing fiscal year.
- D. It shall show the number of proposed employees in every job classification.

E. It shall be so arranged as to show comparative figures for actual and estimated income and expenditures for the current fiscal year and actual income and expenditures of the preceding four (4) fiscal years.

F. It shall indicate proposed expenditures during the ensuing fiscal year, detailed by offices, departments and agencies, in terms of their respective work programs and the methods of financing such expenditures.

G. It shall indicate proposed capital expenditures during the ensuing fiscal year, detailed by office, departments and agencies when practicable, and the proposed method of financing each such capital expenditure. The Mayor will include this separate Capital Program section in the annual Budget and submit to Council with appropriate supporting information as to the necessity for such programs.

H. It shall indicate anticipated net surplus or deficit for the ensuing fiscal year of each utility, i.e., water, sewer and enterprise funds, owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.

The total of proposed expenditures shall not exceed the total of estimated income.

SECTION 805 CITY COUNCIL ACTION ON BUDGET

A. *Public Access to Budget:* The proposed budget shall be available for public inspection at City Hall and at the Allentown Public Library and the Lehigh County Law Library, and copies shall be available for the public at a reasonable fee to be set by the Council. (11/6/01)

B. *Amendment Before Adoption.* After the public hearing, the City Council may adopt the budget with or without amendments. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income and thereby allowing for line item changes by the City Council.

If the amended Budget increases, decreases or readjusts funding requirements by more than five (5%) percent, or adds or deletes a program, the Budget shall be returned to the Mayor immediately for comment and resubmission to the Council within three (3) normal City work days.

Council shall provide for another public hearing to be held within five (5) days after the Mayor has resubmitted the Budget.

C. *Adoption.* Council and the Administration must adopt an annual budget by no later than December 31st of the fiscal year currently ending. See this Charter, Sections 219 and 221 for discussion of effective dates. (15544 6/20/2019)

SECTION 806 REVISED BUDGET (Deleted per ballot question 11/6/01)

COUNCIL RULES - Rule XXIII - Budget Procedures

Committee Review: In August and September of each year, the Standing committees shall conduct a public meeting where the administration shall review their budget priorities, goals and objectives, successes and failures, capital projects and any personnel or organizational changes being considered for the ensuing fiscal year.

Budget Meetings: Council shall establish public meetings on the budget to correspond to the standing committees that have jurisdiction over the administration in their respective areas: Budget and Finance, Human Resources, Community and Economic Development, Appointments and Administration, Parks and Recreation, Public Safety, and Public Works. Each of the budget meetings shall be chaired by the respective Chairperson of that committee. Council may set up other meetings at the request of four members of Council or by the Council President.

Budget Amendments: Budget amendments shall be in writing and be made available to the public, administration and Council at least two days prior to the public meeting at which they will be discussed and voted on.

Adoption of Amendments: Budget amendments shall be acted on prior to the meeting at which the budget is adopted unless four Councilpersons waive this rule. (28797 9/21/2011)