



We Are Columbia

BUILD COLUMBIA

The Blueprint for a World Class City

OVERVIEW OF CITY OF COLUMBIA BUDGET PROCESS

Overview

Budget Process

- Vision
- What is the budget?
- Who determines the budget?
- How is the budget developed?

Vision

Budgeting involves converting data and information on community needs and wishes into an action plan with resources.

What do you want your city to be?

How should it look and function?

What facilities and services should it have?

What level of service should be provided?

How much are our citizens, customers & businesses willing to pay for these services?

What is the budget?

- The budget is a **blueprint for the type and level of services** provided to the community.
- It must be **balanced** (Article X, Sec. 7(b), S.C Constitution)
- Resource allocation & management **tool**.
- Spending **plan**.
- **Accountability** document.
- Public **communications** device.
- **Policy** document.
- Granting of **authority** to City's staff.
- Ideally, the budget carries out our (City Council) **vision**.

Who Determines the Budget?

- Responsibility for budget preparation varies among the three forms of government in South Carolina:

Form of Government

Mayor/Council

Council/Manager

Council

Responsible Party

Mayor

Manager

Council's discretion

- Columbia is a Council/Manager form of government. The City Manager has the responsibility of preparing the City's budget for City Council approval.

The Budget Cycle

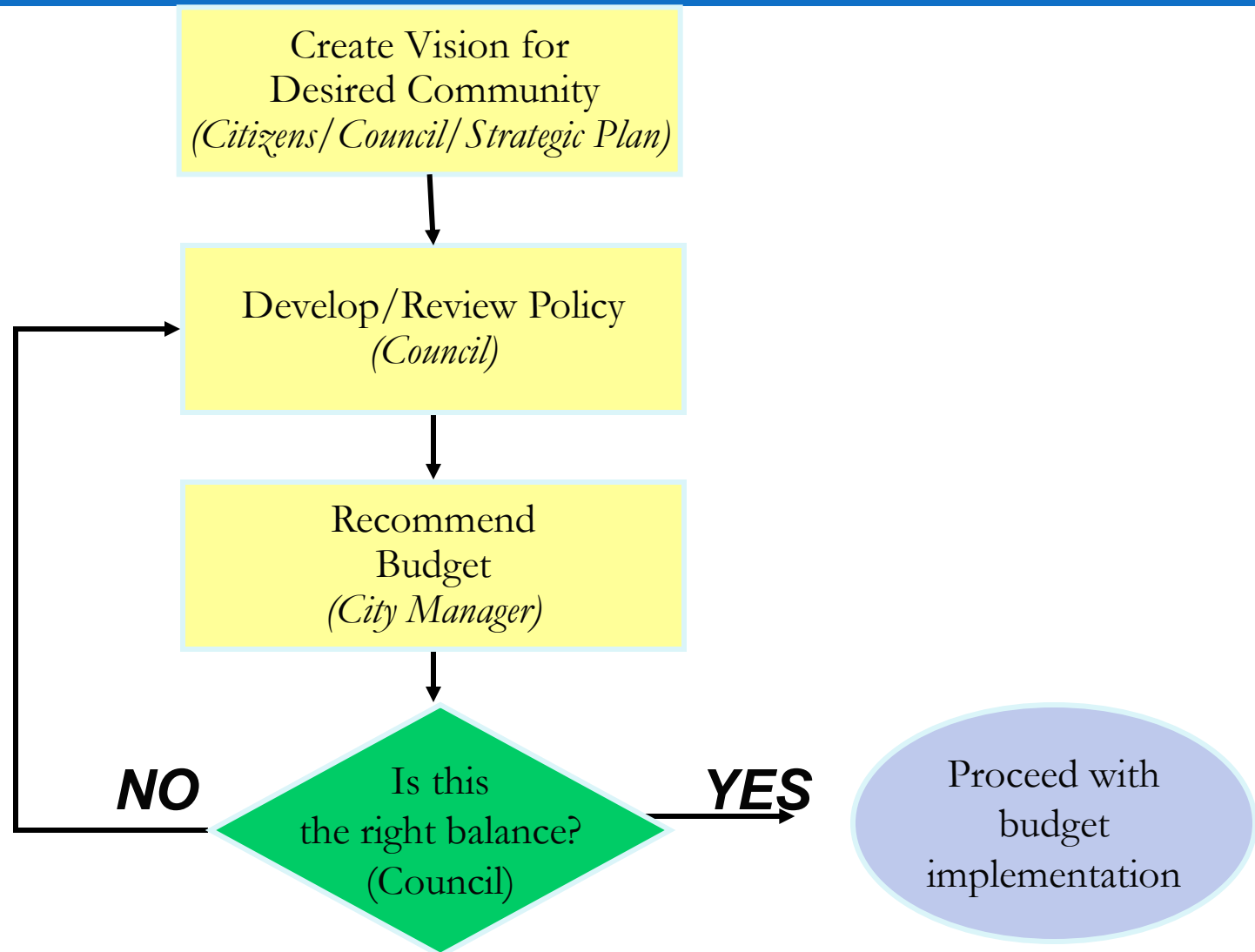
Preparation

Legislative Adoption

Executive Implementation

Review / Auditing

Budget Development



City of Columbia

Budget Process

- Develop the Budget Calendar
- Revenue projections – determines funding levels
- Preliminarily discuss goals, needs and the outlook for the coming year.
 - Strategic Plan
 - Annual Action Plan
- City Manager sets some parameters for staff to make requests.
 - Most likely the same allocation as the current year.
 - May include reductions to specific areas or increases.
- Concentrate in the beginning on any major planning and programming for service delivery.
- Current expenditures will need to be financed with current revenues.

City of Columbia

Budget Process - Continued

- Budget review process is determined
 - City Manager & executive staff reviews
 - Finance, Audit & Budget Committee
- Proposed budget presented to City Council either during regular meetings or as special budget workshops.
- Public Hearing – generally end of May
- First Reading – first meeting in June
- Second Reading & Final Adoption – second meeting in June.
- July – start process all over again!!

For More Information



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