

**CITY OF MUSCATINE
BUDGET PREPARATION PROCESS
(Fiscal Year July 1 - June 30)**

**Operating
Budget**

**Capital Improvements
Budget**

October	Finance Department prepares budget guidelines and preparation packet
November	Finance Department distributes to departments budget manual and other materials
December	Departments meet with Boards and Commissions and develop budget requests
	Budget requests submitted to Finance Department
	Budget discussions with City Administrator, Administrative Services Director and department heads begin
	Goal setting sessions by City Council
January	Goal setting sessions by City Council continue
	Discussions with department heads, Administrative Services Director and City Administrator continue
February	Proposed City Budget presented to City Council
	City Council in-depth review of department operating budgets
March	Public hearing on proposed operating budgets
	City Council approval of operating budget by resolution
	Certification of City Budget to County Auditor

**Operating
Budget**

**Capital Improvements
Budget**

April

Community Development
Department prepares guidelines and
forms for revision to 5-year Capital
Improvements Program (revised
annually)

May

Proposed budget amendments
presented to City Council

Procedures for adding or revising
capital improvement projects
distributed to departments

Public hearing on proposed
amendments

City Council approval of
amendments to current year budget
by resolution

Capital Improvement requests
submitted to Community
Development Department

June

Proposed Capital Improvement
package including possible funding
sources forwarded to Planning &
Zoning Commission

Discussion and review of proposed
program by Commission

July

Meetings of Planning & Zoning
Commission and departments
regarding projects, i.e., scope, need
and available funding

August

Planning & Zoning Commission
recommendation to City Council

City Council discussion of proposed
program

September

Public hearing by City Council
regarding capital improvement
program

City Council approval of program by
resolution