Operating Budget

- Mayor’s Office issues guidance documents identifying City objectives and key strategies.
- City agencies submit budget proposals responsive to the City objectives and key strategies.
- The Department of Finance evaluates and ranks agency proposals and makes funding recommendations to the Mayor.
- The Director of Finance sends the recommended operating budget to the Board of Estimates.

Capital Budget

- November
  - City agencies receive guidance documents from the Department of Planning.

- December
  - Agencies submit requests to the Planning Department. Planning performs detailed review of agency requests.
  - Planning Commission evaluates agency requests. Agencies give presentations to the Commission on their capital priorities.

- January-March
  - Planning Commission and the Board of Finance approve the Six-Year Capital Improvement Program.

- March
  - The Board of Estimates holds a hearing on the budget. Agency heads participate. The recommended budget is amended as necessary.
  - The Board of Estimates holds a “Taxpayers’ Night” for final resident input before it votes on the budget.
  - A majority vote of the Board of Estimates approves the total budget and sends it to the City Council.
  - The City Council holds hearings on the total budget. Residents and agency heads attend.
  - The City Council holds a “Taxpayers’ Night” for final resident input before it votes on the budget.
  - The City Council votes on the budget and sends it to the Mayor.

- April
  - May approve total budget.

- May
  - Mayor
  - May disapprove some items and approve the rest.

- June
  - July
    - The adopted budget is monitored through the City’s system of expenditure controls.