



Municipal Budgeting Software Solution
Response to questions submitted by August 12, 2021

- 1. How many users will need access to the system? Can you be specific on the type of users?**
 - a. Admin (users who will need access to configure and administer the system)**

A: Two or three is anticipated, likely individuals in the Office of Management and Budget (OMB), and possibly one from IT or our Project Management Office (PMO).
 - b. Budget users (Users who need access to enter the budget information)**

A: Approximately nine users in OMB, and between 20 and 40 users in the departments for initial budget submissions and KPI data entry.
 - c. Viewers (users who only need access to view the budget data via reports)**

A: To be determined, but a minimum of 50.
 - d. Report users**

A: To be determined, likely to be approximately the same as those who are budget users.
- 2. Do you budget at the same level that you report Actuals?**

A. We budget at the individual budget line level and generally report at the Department and bureau level.
- 3. At what time period detail is the budget created and managed? (Single Period Annual / Monthly). Is there an interest or need to plan at the daily/ weekly level or just monthly, quarterly and annually? How often do department leaders analyze budget to actual? What level of detail is gathered at this time?**

A. Our budget is created at an annual level, reported primarily at a quarterly level, and managed at a monthly level. When the budget is prepared, we use weekly calculations for some part time and seasonal positions. Analysis of budget to actual is done on a monthly basis by OMB at a major category level, with some line level analysis as needed.
- 4. How many reports are expected to be created in the new budgeting system?**

A. This will be determined once the solution is selected.
- 5. Do you budget by Position, Employee or both?**

A. Both. Primary budget calculations are done at the position level, but the incumbent's specific wage rates are also accounted for in budgeting. We also in some cases budget for classes of positions, particularly groups of positions that are seasonal or 'on call.'
- 6. Will the new budget system calculate the personnel costs i.e. Healthcare costs, FICA, Retirement, etc.?**

A. This will be determined once the solution is selected. These items are currently budgeted independently of departmental budgets.



7. How many years of historical data are required? Are you looking to perform significant reporting on past data? How many years of historical data will need to be loaded and from what source? How many years of data does the City plan on bringing into the new system? How many years in advance does the city forecast? (personnel, capital said 6 years in appendix B, expenses, etc.) Is there an interest in comparing more than just 1 year's budget to another? (EI going back further than 12 months)

A. Our historical budget and actuals data currently resides in Tyler MUNIS. We typically rely on three to five years of historical data when preparing a new budget; three would be the minimum needed. We project out five years for the sake of calculating future budget gaps, and in the CIP we list five years of budgets (years two through five are projections).

8. How many resources from the County make up the core group that will be heavily involved in the implementation? What roles will they fulfill and what is their anticipated time commitment to the implementation?

A. This is a City RFP, not County. The core group will likely include three staff from OMB, two staff from our Project Management Office, and as-needed assistance from the Department of Information Technology. Anticipated time commitment will depend on project roll out/phases.

9. Are there allocation calculations required?

A. OMB does allocate chargebacks to departments for some centralized services like duplicating, phone services, and postage. If the solution can calculate the distributions with an input of relevant data that would be desirable.

10. Are business rules and calculations required to be performed in the new budget system? If they are required, how many business rules/calculations are required?

A: Please see questions #13,24,25,28,58.

11. Are the current state/desired future state calculations and processes relatively well documented?

A. No.

12. Are flat files acceptable for the data interfaces? How many additional flat files of data will need to be imported?

A: Yes, flat files are acceptable. The number to be imported will depend on the solution selected.

13. Are there calculations by Union? If so, how many unions are involved and are the calculations by grade and/or step?

A. Yes, we have seven unions. Each union has a separate salary table with grades (we call the brackets) and steps. You can see the Personnel chapter of our budget book which is available online at cityofrochester.gov/budget.

14. Do you require public access to the Budget Book?

A: Yes- this is currently available in pdf form at cityofrochester.gov/budget

15. Do you require public access to view the budget?

A. This is an optional component of the RFP.

16. What is the number of Departments or Cost Centers?

- A. We have 15 operating departments (including units within Administration) plus Undistributed/benefits, Contingency, Cash Capital, and Debt. Each department has multiple cost centers.

17. How many overall sources of imports for metadata and data? Please describe each.

A: This will depend on the solution selected and modules available.

18. How many data exports are required from the budget system?

A: This will depend on the solution selected and modules available.

19. How many different input templates are required?

A: This will depend on the solution selected and modules available.

20. Can we have a copy of the latest Budget Book for the city?

A. Yes, this is available on the City of Rochester's website:
<https://www.cityofrochester.gov/citybudget/>

21. Can we have a copy of latest capital plan for the city?

A. Yes, this is available on the City of Rochester's website:
<https://www.cityofrochester.gov/citybudget/>

22. Can we have a list of the KPIs by Department with a brief description of each?

A. Yes, this is available in the annual budget documents on the City of Rochester's website:
<https://www.cityofrochester.gov/citybudget/>

23. How will users access the system for data input and reporting via Browser or Excel or both?

A: Browser access is preferred

24. How will Revenue accounts be calculated, in budget software or calculated off line and uploaded? If Revenue to be calculated in system, provide list of calculations required.

A. This is not a stated requirement, but can be discussed once we select a vendor.

25. How are expense accounts calculated? What additional drivers are needed for any of these calculations?

A. Various calculations are used including existing employees and their brackets/steps, CPI for non-personnel lines, contract obligations for professional services lines, etc.

26. Please provide an Organizational chart

A. The City's organizational chart can be found on page xii of the City of Rochester's Proposed 2021-22 Budget available at <https://www.cityofrochester.gov/citybudget/>

27. What Employee Benefits and Tax calculations are required.

A. This will be determined based on the capability of the solution selected. It is not clear whether we will use the new solution for these calculations.

28. Please provide details of the Budget approval workflow process.

A. Before the departments are involved, OMB calculates a Maintenance of Effort budget for each department. This includes assumptions for increases in wages for COLAs and steps, as well as changes due to turnover in the prior year. It also includes assumptions for inflation and any known changes in obligations for each department. That process is approved by the Budget Director. Once the budget submission process begins, each department has its own internal

preparation process, but the budget submitted to the Office of Management and Budget is first approved by the department head. OMB and Human Resources staff then review the submission for accuracy and reasonableness, and the information is then presented to the Mayor. The Mayor makes final decisions on budgets and OMB prepares the financials and the budget book. Each department's budget is also approved/reviewed by the City's Budget Director. Once the budget book is complete it is presented to Council who may make additional changes. Once Council approves it is considered final. With no ERP solution in place the workflow is based on spreadsheets, emails, and meetings, so while a process exists, variations exist throughout.

29. How will RFP responses be ranked and evaluated? What criteria will be used?

A. Evaluation criteria are found on pages 10-12 of the Municipal Budgeting RFP.

30. Will vendor be required to provide PM for project?

A: Yes that would be preferred.

31. How many environments will be utilized (i.e. DEV,Prod), or (DEV, TEST, Prod)?

A: We are accustomed to having all three in our existing ERP systems.

32. Data Security requirements, explain? What security groups are needed?

We are not clear on this question. Please see row 128 in the Appendix B document. We don't have the number of groups defined, but we want to be able to establish different access levels based on roles/logins.

33. Who will complete the data validation testing required after the migration has occurred?

A. OMB and department end users, with assistance from our Project Management Office.

34. Does the City has a list of qualified MWBE firms that can provide services outlined in the RFP and/or have expressed interest to the City in partnering with other firms on this engagement?

A. The City has not received any inquiries from M/WBE firms to date. A listing of NYS certified M/WBE firms can be found here: <https://ny.newnycontracts.com/>

35. Approximately how many City staff are involved in the budget process currently? Do you expect overall participation and engagement in the process to change with a new system?

A. We do not expect changes in overall participation. Please see question #1.

36. Do you anticipate any changes to your overall approach to budgeting?

A. The City understands that implementing a new software solution may lead to process improvements in our overall approach to budgeting. However, it should be noted that the City is mandated to include certain components in the annual proposed budget and abide by a specific timeline per City Charter. Please see Charter Chapter C Article III Annual Budget Estimate at the end of this Q&A.

37. For the digital submission copy, does the City prefer an emailed copy or a copy on a USB flash drive?

A. Either option is acceptable.

38. Regarding the City's MWBE participation goals, the RFP notes 35 possible percentage points allocated across four categories for vendors to receive as part of the evaluation. To clarify, would these 35 percentage points be calculated in addition to an existing 100 possible

percentage points, or would the 35 points be subtracted from a vendor's evaluation point total if each of the four categories are not met by the vendor?

A: The points are not percentage points, but rather a percentage added to the total score. If a vendor scores an 80 and receives 10% for 'additional weight awarded' for an MWBE category, the final score would be $80+8=88$.

39. Has the City seen any vendor demonstrations related to this project within the past three months? If so, from which vendor(s)?

A: Yes, the City has seen a vendor demonstration from Workday Adaptive Planning, and Tyler Munis.

40. What is the City's desired timeline for go-live of the selected system? With the intention of kicking off this project in October 2021, does the city have a "go live" date in mind for the implementation?

A: The City is hoping to go live with some portion of the solution with the Fiscal Year 2022-23 budget process which will begin in January 2022 and then be released as the "Proposed Budget" in May 2022.

41. How many unique Excel files or source systems is the City's KPI data deriving from?

A: This is unknown, as each department maintains its own files at this time.

42. To clarify, is the City looking for an intake method for collecting and managing KPIs?

A: The City is looking for a data collection system that can also provide visual representation of key performance indicators.

43. Does the City intend to publish performance measures for each department in the final budget book?

A: Yes, this is our current practice and will continue.

44. Is the city open to a budgeting solution that doesn't allow for external community engagement? ("Feed validated budget data onto a hosted website to allow the public to view details through visualizations and reports of the city's budget by department, bureau, and major spending category.")

A: Yes, but the City is hoping to find a budgeting solution that does have this capability.

45. How many user licenses does the City require for each of the following budgeting components?

A:

- a. Operating – approximately 30 to 50 (OMB and department users)
- b. Personnel – approximately 15 (OMB and HR)
- c. Capital – approximately 15 (OMB and department users)
- d. Budget Book Preparation – approximately 9 (OMB only)

46. Please confirm that the City requires both train-the-trainer and end-user training to be provided by the successful vendor.

A: Yes.

47. Given current COVID circumstances, will the City consider waiving the requirement for printed copies of the proposal and accept only the one digital copy?

A: No.

48. Are there any current reports that the City requires the incumbent system to duplicate as closely as possible (content and formatting)? If so, can the City please provide samples of these reports.

A: We generate a monthly report from Tyler MUNIS that shows the budget and year to date expenses by individual budget line. We then roll the data into a report that shows the information by department. The reports we generate are standard and can be developed once the system is implemented/vendor is chosen.

49. Can the City please clarify what is meant by a "Proposal Management Module" referenced in Appendix B Line 97?

A: This would be a tool that allows departments to submit proposals for capital projects and allows for reviewers to evaluate and rank the proposals and make funding decisions.

50. Will the City please provide some detail or examples of what is meant by an "online interactive document" as referenced in Section A.1.a? For example, "viewers can search the document" or "the Table of Content is hyperlinked".

A: We do not have a set expectation on this yet, but yes, being searchable and hyperlinked would be reasonable features.

51. Will the City please provide an example of what you mean by having an API to make specific data available to the public as referenced in Appendix B Line 116? Is there a system or tool you currently use? If so, what system or tool do you use?

A: We do not use a current system or tool for this purpose for the budget. We would be open to solutions presented in your proposal.

52. Will the City please explain the need for the system to be able to export GIS data into ArcGIS as referenced in Appendix B Lines 43 and 117, and how this ties to the budget software solution? Can you elaborate on the need for integration to GIS data from ARCGIS? What data are you planning to pull to support budgeting, forecasting and reporting? (FR. 093 in Appendix B)

A: The City's budget includes an annual Capital Improvement Program which funds a number of site-based construction projects. The City is increasingly using GIS mapping capabilities to provide a visual representation of these projects for internal decision-making purposes and is interested in expanding this to a publicly available map of proposed project.

53. Is logical separation that irrevocably links and secures data to a tenant in a multi-tenant solution acceptable to the City?

A: Yes

54. Is the City looking to have an Azure AD SSO integration for City users and a LoginRadius SSO integration for constituents and non-City users?

A: Yes

55. With a \$560 Million operating budget, does the city have an approved budget for this project? If so, can you share this with vendors? (if software and subscription pricing is budgeted separately, that is helpful for us to know)

A: We do have an approved allocation for this project, but are not sharing it at this time. We are asking for a breakdown of fees by one-time costs and annual fees; please see page 8 of the RFP.

56. Any data sources we need to be aware of that is not included in the integrations on appendix B?

A: No.

57. Please describe the following and for each segment or dimension please indicate the estimated number of values?

a. Chart of accounts format, Organization structure – Jurisdiction, cost centers (usually segments in COA). Please provide a Department or Cost Center Hierarchy. Please provide a Copy of Chart of Accounts, Planning Accounts

A: We have an 8-digit 'organization code' in Tyler MUNIS, also used as 'cost center' in Workday. The structure for departmental operating accounts is as follows, generally for both expenses and revenues:

- i. First 2 digits = Fund (10 funds)
- ii. Digits 3 and 4 = department (15, including capital and debt). Usually numeric but can be alpha.
- iii. Digits 5 and 6 = bureau (next level under department)
- iv. Digits 7 and 8 = sub-bureau or program

We have ten different operating "funds." the last two digits of the fund numbers make up the first two digits of the Organization Code or Cost Center.

Funds	Fund Description (Dept)
0001	General Fund
1015	Animal Control (Police)
1030	Library Fund
1040	Local Works (DES)
3050	Water (DES)
3060	War Memorial (DES)
3070	Parking (Finance)
3080	Cemetery (DES)
3090	Public Market (DRYS)
3095	Refuse (DES)

Digits 3 and 4 in the org code for departments are in the table below. The Mayor's Office, OMB, DHRM, Communications and Law are considered "departments" but function as "bureaus" in the Finance system, so these four digit codes are digits 3 through 6 in the organization code.

Seg Code	Dept/Bureau
01	Council/Clerk
05	Administration
0501	Mayor's office
0505	OMB
0510	DHRM
0515	Communications
0520	Law
10	IT
15	Finance
20	NBD
25	DES
30	ECD/311
35	Police
40	Fire
45	Library
50	DRYS
55	Undistributed
60	Contingency
65	Cash Capital
70	Debt

Typically an organization code plus a 6-digit object code gives the information needed to define a department's operating budget line. However we also have a 'long form' version of the account code that includes fund, function, department, bureau, subbureau, ord/activity, object code and project code. This full code is needed in order to accurately map all account lines to the proper location. For example, org code 01RY0011 cannot be used to identify the department because "RY" is in place of the department code which would be "50" in its numeric version.

As an example, here is the same operating line from our Department of Recreation and Human Resources in the short form (Org+Object) and in the long form:

Account			
Org code *	01RY0011	...	SUMMER FOOD
Object code *	601050	...	WAGES TEMPORARY
Project code *		...	
Fund	0001	...	GENERAL FUND
Function	07	...	RECREATION AND HUMAN SERVICES
Department	50	...	RECREATION & HUMAN SERVICES
Bureau	5005	...	RECREATION
SubB/Year	500505	...	CAMPS & SPECIAL PROGRAMS
Ord/Activity	RY001	...	SUMMER FOOD
Unassigned	00000	...	UNASSIGNED
Unassigned	000000	...	UNASSIGNED
Object	601050	...	WAGES TEMPORARY
Project		...	

On the revenue side, revenue accounts also have a 'character code' that is used to group revenues into larger groups for reporting purposes. This is a separate, two character field that would be required for mapping revenues into reporting groups.

b. Dimensions – divisions, customers, departments, revenue, expenses etc. (items to report by)

A: We report by department, by fund primarily. Expenses and revenues are reported on independently of one another.

c. Any pre-defined relationships between Chart of Accounts, Organizational Structure and/or Dimensions that must be enforced?

A: The use of org codes in Tyler MUNIS and cost centers in Workday are directly linked and must be maintained. The use of 8 digit 'org' codes and 6 digit 'object' codes must be maintained as well as use of the long form account code structure, as discussed above.

58. Please complete only the areas that are in scope for your project:

A) Revenue Model

1) Do you want to model revenue in the new system or import the revenue numbers from a 3rd party/ Excel?

A: We can continue to import from excel, but if the new system has the ability to calculate and model revenue that would be desirable.

2) If you would like to model revenue, list the details of each revenue stream.

A: We have hundreds of revenues. We would work through this as part of the implementation. Please see question #24.

B) Operating Expense Model (Not including Personnel)

1) How many expense accounts use calculations?

A: All of them – For positions it's a calculation of a position cost based on our wage tables, less vacancy factor, plus accrual. For non-personnel it's a calculation based on inflation most often, but with many lines entered manually based on known expenses for the new year calculated offline.

Here is an example of a personnel calculation for one filled position (employee's bracket/step is known):

Unit	Org	Object	Title	Name	Bracket	Step	FY22 salary	Accrual*	1% vacancy	Budgeted Amount
OPI	01050105	601000	Sr. Field Auditor	Doe, Jane	23	H	\$ 70,921	\$ 191	\$ (709)	\$ 70,403

**Accrual funds are required because 365 days does not evenly fit into 26 biweekly pay periods. We must budget for the remaining day(s).*

2) How many supporting schedules are required to support specific expense lines? Please list the name and type of supporting schedule.

A: We have about ten wage tables. Non-wage expenses do not have defined schedules.

C) Personnel Model

Does the city has any bargaining units/ Unions which we should be aware of? If so, can you share the different complexities within each?

A: Please see question #13

D) Capital Model

1) Is this planned centrally or by the department/ division budget owners?

A: It is a mix. We have a capital investment team with representatives from the departments that are major users of capital funds. The team makes preliminary decisions, with final decisions made by the Budget Director and the Mayor.

2) Do you plan on using straight-line depreciation or some other method? If other, please describe.

A: We do not currently use depreciation in the calculation of capital replacement schedules. We do, however take into account useful life of assets.

3) How will capital expense from existing projects be produced?

A: These expenses will be tracked in Tyler MUNIS

E) Performance Metrics

1) What KPI's are most important to the City? Any KPI's of interest to track but are not currently being reported on?

A: We currently publish KPIs in each department in the budget book which can be found at cityofrochester.gov/budget. KPIs are constantly reviewed and can change year to year.

2) How often are performance metrics evaluated daily, weekly, monthly or annually?

A: At a citywide level they are primarily evaluated annually. However each department or smaller functional unit may analyze them more frequently for operational purposes.

F) Income Statement, Balance Sheet and Cash Flow Statement

1) List the income statement formats that are required? (ie. Proforma, GAAP, Management, etc.)

2) For Balance Sheet and Cash Flow would you like to plan or import actuals only?

3) List the balance sheet formats that are required? (ie. Proforma, GAAP, Management, etc.)

- 4) If applicable, list the supporting schedules required for Balance Sheet Planning? (i.e. prepaid, accruals, AP, AR, debt, etc.)
- 5) Do you use the direct or indirect method for Cash Flow?
- 6) List the Cash Flow formats required? (ie. Proforma, GAAP, Management, etc.)

A: The Accounting Bureau in the Finance department uses Workiva for the calculation and preparation of the tables and charts required in the Comprehensive Annual Financial Report. The other items in this question are likely out of scope of the proposed project.

G) Reporting

- a) How many people run reports? How many people review reports?
- b) At what level of detail do you wish to drill down into?
- c) Outside of annual reporting, does the City create monthly public reports which they want to automate?
- d) Does the city still plan to use Excel for any reporting, if so which/ what kind reports?

A: Please see questions 3,4,7,48. Remaining questions will be addressed once a vendor is selected.

H) Other

- a) Please describe any other processes that were not mentioned above that you would like to include in the scope of this project (eg. Project based planning, operational planning etc)?

A: None at the moment.

City of Rochester, NY
Tuesday, October 16, 2018

Chapter C. Charter of the City of Rochester

Article III. MAYOR

§ 3-9 . Annual budget estimate.

[§ 185, L.L. No. 4-1925; L.L. No. 29-1932; L.L. No. 2-1943; L.L. No. 7-1948; repealed by L.L. No. 9-1956. New § 185 added by L.L. No. 9-1956; L.L. No. 3-1957; L.L. No. 4-1965; L.L. No. 7-1966; L.L. No. 5-1968; L.L. No. 6-1968; L.L. No. 2-1971; L.L. No. 5-1974; L.L. No. 3-1976; L.L. No. 5-1976; L.L. No. 9-1978; § 1, L.L. No. 1-1980; § 1, L.L. No. 3-1981; § 1, L.L. No. 9-1984; ^[1] L.L. No. 7-1986; § 1, L.L. No. 6-2002; § 1, L.L. No. 2-2004; § 1, L.L. No. 1-2005; § 1; L.L. No. 1-2006]

The fiscal year of the City shall begin on July 1 of each calendar year and shall end on June 30 of the ensuing calendar year. No later than 32 calendar days prior to the last regularly scheduled City Council meeting of June in each year, the Mayor shall submit to the Council a budget estimate for the ensuing fiscal year.

The classification of the estimate for the various departments shall be as uniform as possible, and the estimate shall contain the following information:

- A. An itemized estimate of the expense of conducting each department, bureau, division or office, except the Board of Education, for the ensuing fiscal period.
- B. A statement of the expenditures by items by department, bureau, division or office for the last complete fiscal period.
- C. An estimate of the probable expenditures by items by department, bureau, division or office for the full twelve (12) months of the current fiscal period.
- D. The reasons for the proposed increases or decreases in any items of the proposed estimate compared with the corresponding appropriation for the current fiscal period.
- E. A separate schedule from such departments as the Mayor may require, showing the proposed work program for the ensuing fiscal period.
- F. A schedule of positions for each individual departmental budget, showing the number of positions, titles, and pay brackets for each classification of positions assigned to each departmental budget for the current and ensuing fiscal period.
- G. A statement showing the actual prior year's revenue, estimated current revenue and other receipts during the ensuing fiscal period to produce the amount required for meeting the proposed expenditures.
- H. The amounts required for interest on the City's debt for sinking-fund installments, for maturing serial bonds and for other maturing debt during the ensuing fiscal period.

- I. The amounts required for other fixed charges and for a contingent fund which may be established.
- J. An estimate of the probable deficit, if any, for the current fiscal period and of any residue of deficit from the next preceding fiscal period.
- K. The sum of Subsections A, H, I and J which, when adopted by the Council, shall constitute the annual budget estimate for the ensuing fiscal period.
- L. A statement of the amount of taxes levied in each of the five prior fiscal periods and the percentage of current taxes collected during each such period.
- M. A statement of the City's debt at the time the budget estimates are submitted to the Council.
- N. A statement of the types, limits and major exclusions of each insurance policy currently in effect or anticipated for the ensuing fiscal period and the estimated appropriation required for each.
- O. A multiyear projection of revenues and expenses.
- P. A table of contents, glossary, organization chart, salary schedules, summary of full-time positions, summary of current-year's budget amendments, index, and any other such general information that would assist in the review of the budget document.
- Q. Such other information as the Mayor may deem desirable or as may be required by the Council.

No later than thirty-three (33) calendar days prior to the last regularly scheduled City Council meeting of June in each year, the Board of Education shall submit to the Mayor a budget estimate for the ensuing fiscal year. The classification of the estimate for the various operating units of the City School District shall be as uniform as possible, and, consistent with the Mayor's budget estimate, the Board of Education's estimate shall contain the following information:

- A. An itemized estimate of the expense of conducting each operating unit for the ensuing fiscal period.
- B. A statement of the expenditures by items for each operating unit for the last complete fiscal period.
- C. An estimate of the probable expenditures by items for each operating unit for the full twelve (12) months of the current fiscal period.
- D. The reasons for the proposed increases or decreases, of at least \$25,000 or 25%, in any items of the proposed estimate compared with the corresponding appropriation for the current fiscal period.
- E. A separate schedule from such operating units showing the proposed work program for the ensuing fiscal period.
- F. A schedule of positions for each operating unit's budget, showing the number of positions, titles, and pay brackets for each classification of positions assigned to each operating unit's budget for the current year and ensuing fiscal period. Such information for teachers and paraprofessionals shall be provided in a summary format.
- G. A statement showing the actual revenue for the prior budget year, estimated current year's revenue, and estimated revenue and other receipts during the ensuing fiscal period to produce the amount required for meeting the proposed expenditures.
- H.

The amounts required for interest on the City School District's debt for sinking-fund installments, for maturing serial bonds, and for other maturing debt during the ensuing fiscal period.

- I. The amounts required for other fixed charges and for a contingent fund which may be established.
- J. An estimate of the probable deficit, if any, for the current fiscal period and of any residue of deficit from the next preceding fiscal period.
- K. The sum of Subsections A, H, I and J which, when adopted by the Council, shall constitute the annual budget estimate for the ensuing fiscal period.
- L. A multi-year projection of revenues and expenses.
- M. A five-year Capital Improvement Program.
- N. A table of contents, glossary, organization chart, salary schedules, summary of full-time positions by operating unit, summary of current year's budget amendments, index, and any other such general information that would assist in the review of the budget document.
- O. Such other information as the Superintendent may deem desirable or as may be required by the Board of Education.

The Mayor may provide printed copies of the budget estimate, thus prepared, for public distribution.

Upon receipt of the Mayor's proposed budget estimate and the budget estimate of the Board of Education, the Council shall consider the same and give a public hearing to all persons wishing to be heard in reference thereto. The Council may increase, decrease or reject any item contained in the estimate received from the Mayor, except items relating to indebtedness, judgments and estimated revenues; but the individual salaries and wages of officers and employees shall not, for this purpose, be regarded as separate items. The Council may increase, diminish or reject any item contained in the estimate received from the Board of Education, except for fixed charges for which the City is liable.

After the public hearing and on or before the 20th day of June of each year, the Council shall adopt the estimates as submitted, or as amended, and pass an appropriation ordinance.

If no additions are made by the Council, the budget, as passed by it, shall be deemed to have been adopted without any action of the Mayor; reductions to the proposed budget do not require the approval of the Mayor. If, however, the budget as passed by the Council contains any additions, it must be presented by the City Clerk to the Mayor for approval. If the Mayor approves all the additions, the Mayor shall affix his or her signature to a statement thereof and return the budget and such statement to the City Clerk. The budget, including the additions as part thereof, shall then be deemed to have been adopted.

The Mayor may object to any one or more of such items and in such case shall append to the budget a statement of the added items to which he/she objects with the reasons for his or her objections. The Mayor shall return the budget with objections to the City Clerk on or before the 25th day of June. The Council shall thereupon enter the objections upon its journal and proceed to reconsider the additions so objected to, only one vote being taken for each reconsideration.

If upon such reconsideration, 2/3 of all members of Council vote to approve such additions, or any of them, these additions, together with those not objected to by the Mayor, are so adopted, provided that additions to the budgets of the City Council or the City Clerk's Office objected to by the Mayor may be adopted upon reconsideration by a majority vote of Council. If the budget with additions is not returned by the Mayor to the City Clerk with objections on or before the 25th day of June, it shall be deemed to have been approved.

If a budget has not been adopted, as herein provided, on or before the 30th day of June each year, then the budget as submitted by the Mayor, including all additions to which the Mayor has failed to object, shall be the budget for the ensuing fiscal year.

The Mayor shall submit quarterly reports to the Council comparing actual revenues and expenditures to the revenue and expenditure estimates provided in the operating budget.

[1] *Editor's Note: This local law was approved at referendum 11-6-1984 and took effect 1-1-1986.*