

CHAPTER 18.1

BUDGET

(Adopted by Ordinance No. 2019-119, September 3, 2019)

1. ADOPTION. The City adopts Sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code with the exception of Section 8-2-9.5 (65 ILCS 5/8-2-9.1-5/8-2-9.10) and except as set forth otherwise in this City Code, and shall operate under the budget method provided for therein as the procedure for appropriations. In the event of conflict between the Illinois Municipal Code and this City Code, the provisions set forth in this City Code shall take precedence.

2. BUDGET OFFICER. The City Manager, or his designee, shall act as the budget officer and shall take an oath to be filed with the City Clerk.

3. POWERS AND DUTIES OF BUDGET OFFICER. The budget officer shall have all powers and duties as set forth in Section 8-2-9.2 of the Illinois Municipal Code (65 ILCS 5/8-2-9.2), City ordinances and policy including, but not limited to:

- a. Permit and encourage and establish the use of efficient planning, budgeting, auditing, reporting, accounting, and other fiscal management procedures in all municipal departments, commissions, and boards.
- b. Compile an annual budget in accordance with Section 8-2-9.3 of the Illinois Municipal Code (65 ILCS 5/8-2-9.3) and City ordinances.
- c. Examine all books and records of all municipal departments, commissions, and boards which relate to monies received by the municipality, municipal departments, commissions, and boards, and paid out by the municipality, municipal departments, commissions, and boards, debts and accounts receivable, amounts owed by or to the municipality, municipal departments, commissions, and boards.
- d. Obtain such additional information from the municipality, municipal departments, commissions, and boards as may be useful for purposes of compiling an annual budget, such information to be furnished by the departments, commissions, and boards in the manner and form required by the budget officer.
- e. Establish and maintain such procedures as shall insure that no expenditures are made by the municipality, municipal departments, commissions, and boards except as authorized by the budget.

4. COMPILATION AND CONTENTS OF BUDGET. The budget officer shall compile a budget with estimates of revenue available to the City for the fiscal year for which the budget is drafted, together with recommended expenditures for the City, its departments, commissions, and boards and shall present the budget in a manner which is in conformity with good fiscal management practices. The budget shall contain actual or estimated revenues and expenditures for the two (2) years immediately preceding the fiscal year for which the budget is prepared. Each budget shall show the specific fund from which each anticipated expenditure shall be made.

5. PUBLIC INSPECTION, NOTICE, HEARING. The proposed budget shall be a public record available for public inspection in the office of the City Clerk for at least ten (10) days prior to the passage of the annual budget. A public hearing shall be held on the proposed budget ordinance prior to the final approval thereof, notice of which shall be given by publication in a newspaper having a general circulation in the City at least seven (7) days prior to the time of such hearing. Following the public hearing, the proposed budget may be further revised and passed without any further inspection, notice or hearing.

6. PASSAGE OF BUDGET. Passage of the annual budget shall be in lieu of passage of an appropriation ordinance and shall be adopted prior to the beginning of the fiscal year to which it applies. A certified copy of such budget along with an estimate of anticipated revenues to be received shall be filed within thirty (30) days of said passage with the Macon County Clerk.

7. REVISION TO BUDGET. The budget officer may make revisions to the approved budget within any department, commission or board by deleting, adding to, or changing approved expenditures without Council approval, provided said revisions do not result in the deletion of an activity or program and provided that said revisions do not cause total expenditures within said budget to exceed revenue as set forth in the approved budget ordinance.

8. POLICY. A budget policy shall be adopted by the City Council and may be amended by the affirmative vote of four (4) Council members.

9. CONTINGENCY FUNDS. The annual budget may contain money set aside for contingency purposes.