

5.4.1 - Budget Development Guidelines

Standard: The agency shall establish guidelines to inform the heads of organizational components of the essential tasks and procedures relating to the budget preparation process. The guidelines shall include instructions for preparing budget request documents and for providing adequate justification for major continuing expenditures or changes in continuing expenditures of budget items. Information should be included regarding operating impact.

Suggested Evidence of Compliance: Provide the budget development guidelines.

Agency Evidence of Compliance:

The Park District of Oak Park creates Budget Guidelines¹ and a Budget Timeline² annually for staff to follow when creating the budget. The Board of Commissioners first reviews³ the recommended budget guidelines developed by staff in the Business Operations department to be used in budget creation, including information about the tax levy, wage and material and supply increases, and capital transfers. These guidelines help ensure uniformity across the Park District when it comes to expense increases. The Board of Commissioners also reviews the recommended budget timeline that sets the schedule and deadlines for staff during the entire budgeting process.

This information is then presented to staff at budget trainings, which also includes information on how to use the Park District's financial software for budget creation⁴.

Documentation:

1. [05.04.01_2015-Budget-Guidelines.pdf](#)
2. [05.04.01_2015-Budget-Timeline.pdf](#)
3. [05.04.01_Board-Review-of-Budget-Guidelines-and-Timeline-at-June-2014-Board-Meeting.pdf](#)
4. [05.04.01_Budget-Entry-Presentation-Slides.pdf](#)

Agency Self Assessment: MET
