

## **County Extension District 2006-07 Budgeting Process Check List**

### **Council Meeting during November or December**

- \_\_\_\_\_ CEED review [Budget Procedure](#) with the Council.
- \_\_\_\_\_ Council develop a schedule for the budget process.
- \_\_\_\_\_ Council set up a budget committee.
- \_\_\_\_\_ Staff gather income and expense projections from Field Specialists, Program Assistants, etc.
- \_\_\_\_\_ Staff review and edit, as needed, income and expense categories related to the application of the Revenue Generation Formula. [See Instructions](#).
- \_\_\_\_\_ Staff read Iowa Department of Management ([IDOM](#)) [Budget Instructions](#).
- \_\_\_\_\_ Staff review [IDOM Forms and ISUE Excel worksheets](#).
- \_\_\_\_\_ Staff read [Where do I start filling out the forms?](#).

### **Budget Committee Meeting during December and early January**

- \_\_\_\_\_ Budget committee approve a tentative work budget.
- \_\_\_\_\_ Staff print and send one copy each of CB-2 and IDOM 674-A (Attachment 1) to your AEED for review plus a copy of 674-A (Attachment 2) if you are budgeting for [unemployment compensation](#) or [tort liability](#).

### **Council Meeting during January or February**

- \_\_\_\_\_ Council review budget committee's report (a quorum is necessary).
- \_\_\_\_\_ Council approve budget estimate.
- \_\_\_\_\_ Council set date, time and place of public hearing.
- \_\_\_\_\_ Staff print [IDOM Form 674](#) and send copy to AEED.

### **Staff task between January 2 and February 28**

- \_\_\_\_\_ Publication of Notice of Public Hearing—Proposed Budget (IDOM Form 674).

### **Council Meeting During February or March**

- \_\_\_\_\_ Public hearing as a part of the meeting of the Council. (A quorum is necessary).
- \_\_\_\_\_ Conduct hearing.
- \_\_\_\_\_ Motion to approve budget (See [Basic Procedures](#) for wording).
- \_\_\_\_\_ Enter the "Date Budget Adopted" on the Budget Worksheet Entry Form after the Council has adopted the budget.
- \_\_\_\_\_ Staff print [IDOM Form 678](#) and have it signed by the Council Secretary.

### **Staff task Prior to March 15 (See [Basic Procedures](#))**

- \_\_\_\_\_ Certify the budget with County Auditor by filing two copies of Form 678 and [Form 674-A \(Attachment 1\)](#) and [Form 674-A \(Attachment 2\)](#), if used. and an affidavit of publication.
- \_\_\_\_\_ Email the final adopted budget Excel file to Jim Nervig, IDOM, at [jim.nervig@iowa.gov](mailto:jim.nervig@iowa.gov)
- \_\_\_\_\_ Send one copy of Form 678 and two copies of approved Budget Summary (CB-2) to your to AEED.
- \_\_\_\_\_ File all forms and documents used in the FY2007 Budgeting Process together (both hard copies and computer files).
  1. Communication with the Budget Committee.
  2. Worksheets and Records of Committee discussion (minutes).
  3. Approved Budget Summary (CB-2).
  4. Signed copy of IDOM Form 678, plus copies of 674, 674-A (Attachment 1), 674-A (Attachment 2, if used)
  5. Affidavit of publication.