



## **Budget Process**

In accordance with state law, the County maintains a fiscal year from July 1 to June 30. A budget calendar is included in the North Carolina General Statutes, which prescribes the last day on which certain steps of the budget procedure are to be performed. The following schedule lists the tasks to be performed and the date by which each is required to be completed.

*April 30* - Each department head will transmit to the budget officer the budget requests and revenue estimates for their department for the budget year.

*June 1* - The budget and the budget message shall be submitted to the governing board. The public hearing on the budget should be scheduled at this time.

*July 1* - The budget ordinance shall be adopted by the governing board.

The budget development process begins in the first quarter of the calendar year with departmental evaluation of programs and allocation of resources. Department heads discussed their requested budgets with the Budget Officer during early April. The Proposed Budget was completed by the Budget Officer during April and May. The Proposed Budget, along with the Budget Message, was presented to the Board of Commissioners at their regularly scheduled June meeting. G.S. 159-11 states "the budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy."

During the month of June, the Board of Commissioners schedule meetings with various department heads and representatives of the many organizations requesting funding. At these sessions, the Commissioners review the Proposed Budget, consider requested new positions, discuss proposed service levels, and offer changes to departmental budgets; they may also ask that further information be provided.

A public hearing allows citizens the opportunity to voice their opinion on issues related to the budget. Adoption of the final budget ordinance occurs prior to June 30. At the same time as the budget ordinance is adopted, the Commissioners set the county-wide property tax rate as well as tax rates for nineteen fire districts and two school districts.