

Budget Process

October

Requests for capital improvements are solicited from all department heads by the Director of Finance and Management Services. A budget calendar and budget objectives are adopted by the Board of Supervisors listing the applicable due dates from departments, budget workshops, public hearings, and date of adoption. Five Year Capital Improvement Plan (CIP) information is distributed and contribution request letters are mailed. Requests for operating budgets, objectives, and adjustments to personnel requests are solicited from all department and agency heads. County and School officials begin joint meetings to reach consensus of enrollment projections, funding resources available, capital improvement needs, and operating needs.

November

CIP information is submitted to Finance from the department and agency heads. Target budgets formulated during the prior budget process are reviewed and revised if material changes in assumptions exist. Departmental objectives and adjustments to personnel requests are also submitted to Finance. The objectives are reviewed for feasibility, and adjustments to personnel are reviewed for cost/benefit justification. Departmental operating budgets are submitted to Finance and analyzed by line item to anticipate departmental needs based on historical trends. Outside organizations also submit requests for donations.

December

Preliminary estimates of revenues are compiled from revenue generating department and agency heads. The State's Recommended Budget is submitted by the Governor with applicable changes made to County revenue and expenditures. Schools and County agree on target allocation of general fund resources. The County Administrator begins meetings with each department head to discuss the needs of each department.

January

The Superintendent presents the Schools' Annual Financial Plan to the School Board, which makes amendments, if necessary, and adopts the plan. During the second half of the fiscal year, quarterly financial reports are prepared by the Department of Finance and presented to the Board. The General Assembly begins to review the Governor's budget, and applicable changes by the General Assembly are made in the County's budget.

February

Departmental requested budgets are adjusted by the County Administrator in formulating the County Administrator's proposed balanced budget for the Board of Supervisors. The Proposed Budget is made available to the public. Copies are placed in all public libraries and the County Administrator's Office. Summaries of the County Administrator's Proposed Budget are distributed to citizens, citizen action groups, businesses, media, and other interested parties.

March

Department workshops are held by the Board of Supervisors and County staff to provide the Supervisors with an understanding of the needs of the County departments and agencies. Public notices of the budget summary, CIP, and all rate and user fee changes are published in the local paper, giving the citizens and other interested parties sufficient notice as to the date, time and place of public hearings related to the budget (second Wednesday). Based on the input from County staff, the Supervisors make any necessary adjustments to the County Administrator's Proposed Budget.

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April

Public hearings are held to obtain taxpayer comments on the proposed budget and any changes in tax rates or County ordinances. Adjustments to the Proposed Budget and Five Year Plan are summarized, including any applicable General Assembly actions. The Board of Supervisors adopts a line item budget, but appropriates this budget by fund and major expenditure category as defined by the Auditor of Public Accounts, except for the School Board budget, which is appropriated by major categories established by the Commonwealth of Virginia Board of Education. The Board of Supervisors sets tax rates and makes ordinance changes. The Board also adopts a Five Year Capital Improvements Plan and a Five Year Financial Plan. Statutory deadlines for budget adoption are May 1 for the School Board and June 30 for the County. The County adopts in early April to provide sufficient notice to taxpayers for the first half real property tax bills due on June 5.

June

The adopted budget document is prepared and distributed to all interested parties.

July

Department and agency heads are solicited by the Director of Finance and Management Services for reappropriation of unencumbered operating balances into the subsequent fiscal year. Reappropriations represent goods or services which had been previously approved in the existing budget but due to time constraints, delay in receipt, etc., these goods or services were not acquired during the current fiscal year. Adjustments are made to the departmental requests by the Director of Finance and Management Services and County Administrator. Encumbered items and unencumbered capital balances are reappropriated for the life of the projects, unless amended by the Board effective July 1 of each year.

August

The County Administrator recommends to the Board of Supervisors reappropriation of unencumbered operating balances from the previous fiscal year. Adjustments, if any, are made to the County Administrator's recommended reappropriations.