

Budget Preparation Calendar For FY 11-12

November

- ◆ Budget & Management Department prepares budget guidelines and preparation package.

December

- ◆ Budget & Management Department distributes Budget Preparation Package to departments.
- ◆ Schedule for budget preparation process approved by Manager.

January

- ◆ New position requests & other requests for additional resources submitted from departments.
- ◆ Budget & Management and Finance Departments prepare County Mid-Year Report on the first six months of operation (expenditures, revenues and projects) and projections for year-end.
- ◆ Capital Improvements Program prepared for Goals & Objectives Retreat with Board of County Commissioners.

February

- ◆ Current Year Estimates (thru 6/30) & Budget Requests (Base & Change) submitted from departments.
- ◆ County Mid-Year Report submitted to Board of County Commissioners.

February – March

- ◆ Staff reviews budget estimates and requests from departments and prepares work papers.
- ◆ Goals and Objectives Retreat for County Commissioners, County Manager, and Management staff.

April

- ◆ Current year estimates and preliminary request totals to County Manager from Budget & Management Department.
- ◆ County Manager's meetings with Budget staff and departments regarding budget requests.

May

- ◆ Schools & Forsyth Technical Community College's presentations of budget requests to Board of County Commissioners.
- ◆ County Manager and Budget staff finalize preliminary budget document.
- ◆ Preliminary budget document presented to Board of Commissioners by County Manager.
- ◆ Public Hearing on proposed budget.
- ◆ Board of Commissioners hold work sessions on budget proposals.
- ◆ Budget Ordinance adopted by Board of County Commissioners.

July

- ◆ New fiscal year begins.
 - ◆ Adopted budget ordinance finalized, printed and distributed.
 - ◆ Budget implementation.
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Process For Preparing, Reviewing and Adopting The Annual Budget

November/December

The Budget & Management Department prepares budget guidelines and the preparation package that is sent to the departments. The packages are sent to the departments in December and include:

1. A cover letter from the County Manager describing the fiscal climate, priorities, major funding issues and budget guidelines for the coming year;
2. Percentage changes for utility and telephone costs;
3. Vehicle mileage rates;
4. Fringe benefit ratios with anticipated changes for health and dental insurance;
5. Insurance premiums and claims;
6. Report with up-to-date Object Level 3 titles and numbers;
7. Schedule showing the dates by which the estimated and requested figures are to be entered into the budget system;
8. Forms used to request new positions or other additional resources, and
9. Space costs for Hall of Justice and Forsyth County Government Center.

January

Departments prepare their requests for new positions and other additional resources and submit these requests to the Budget and Management Department. The Position Classification Distribution report is sent to the departments and is updated to show any changes in the distribution of salaries among the department's cost centers. Requested new positions are given "dummy" position control numbers and are added to the requested version of the Position Classification Distribution report.

Staff reviews the requests from their assigned departments, asks for additional information as needed, and begins the preliminary recommendation process. Staff frequently does statistical analysis independent of the departments to clarify the need for the additional resources.

The Budget System is updated to show the six month's amended budget, and six month's actual to date figures. The departments order reports with the updated figures and begin the process of entering their estimates into the Budget system.

The Capital Improvements Program is prepared for the Goals & Objectives Retreat with the Board of County Commissioners. Forms are requested from the departments for major improvements/additions to their facilities or equipment. These requests are discussed by management staff, and if approved, are put in priority order. The projects are then included in the Capital Improvements Plan by year, along with anticipated operating costs.

February - March

Current Year Estimates (through 6/30) and Budget Requests (Continuation and Alternate Service Level) are entered into the Budget system by the departments. Supplemental data detailing descriptions and amounts for each Object Level 3 are submitted to the Budget & Management Department.

The Goals and Objectives Work Session is held with the County Commissioners, County Manager and management staff. Expenditure and revenue projections and the Capital Improvements Plan are presented for consideration by the Board. Major factors driving the budget are discussed. The Commissioners provide feedback and direction to the County Manager and Staff related to the Board's priorities and preferences for the upcoming budget.

Process For Preparing, Reviewing and Adopting The Annual Budget

February & March - Contd.

The Budget & Management Staff checks the estimates provided by their assigned departments and makes adjustments as needed. Staff enters estimates and requests for Non-Departmental, Special Appropriations, Debt Service, Economic Development, joint County/City departments and other outside agencies. Staff also enters salary and fringe benefit figures for each cost center using data from the updated Position Classification Distribution report and the fringe benefit ratios calculated in December.

Budget requests are discussed with the departments, and the Budget staff begins to formulate and enter preliminary recommendations into the Budget System.

April

The Budget & Management Staff completes preliminary recommendations for their assigned departments. Document sheets, an explanation of issues and selected reports and back up material are sent to the County Manager, the Deputy County Manager assigned to the affected department, the Budget Director and the Department Head in preparation for scheduled budget meetings. Meetings are then held with The County Manager, a Deputy County Manager, the Department Head and key staff, the Budget Director and the Budget Staff Person responsible for the given department's preliminary budget recommendations. Issues are discussed and additions/deletions made by the County Manager are entered into the system by Budget Staff.

May

Schools and Forsyth Technical Community College make their budget presentations to the Board of County Commissioners. Detail is provided on their requested funding levels and programs. The agencies respond to questions from the Commissioners on any issues that need clarification.

Final decisions are made for the recommended budget. Revenue sources and expenditures are rechecked for accuracy. The recommended tax rate is calculated for the upcoming year. The budget is balanced in the system. Pages for the document are updated through the Continuation Recommend column. Sheets with supporting data are finalized and both the Continuation Recommend and Alternate Service Level documents are sent to the Print Shop.

The Preliminary and Alternate Service Level Documents are formally presented to the Board of Commissioners at their regularly scheduled Thursday afternoon briefing. The County Manager goes over highlights of the recommended budget and responds to questions by the Commissioners. The Budget Staff attends this briefing to provide backup information if necessary.

A notice for the Public Hearing on the Recommended Budget is printed in local newspapers showing the date, time and location for the meeting.

Copies of the Preliminary Budget and Alternate Service Level Documents are distributed to County departments and to all Library locations for viewing by the public.

A Public Hearing is held on a Monday night at a regular held meeting of the County Commissioners for public comment on the upcoming budget. Agencies and individuals express their concerns on issues related to the budget. The Commissioners do not respond to questions or debate the issues at this meeting, but listen to the input provided by the community. The Commissioners continue this meeting to the following Thursday in order to adopt the budget.

Process For Preparing, Reviewing and Adopting The Annual Budget

Workshops are held with the County Commissioners, County Manager and his staff and Budget Staff to discuss the recommended budget. These workshops are on the Tuesday and Wednesday following the Public Hearing. The Commissioners make their desired adjustments and these changes are entered into the budget system. A new tax rate is calculated and the adopted budget is balanced. A Budget Ordinance is prepared for adoption by the Commissioners on Thursday at their continued meeting.

July

The adopted Budget Document is finalized, printed and distributed.
