

# **Essex County Budget Process**

## **November**

### **Budget Requests**

Each year all County departments receive the County Administrator's budget request memo in November, which contains the budget letter, special budget instructions, and a budget calendar. The budget request consists of expenditure estimates in detail by line item, and in summary, together with supporting narrative information. Any budget requests in excess of the current year must include supportive materials or explanations that justify the increase. In addition, department heads are expected to provide projections for fees and revenues specific to their offices. Department budget requests are due in the County Administrator's office in early January.

### **Budget Calendar**

The County Administrator presents a proposed budget calendar for the upcoming fiscal year to the Board of Supervisors at its November meeting. The Board will either adopt the budget calendar as presented or make adjustments before voting to adopt the calendar.

## **January**

### **Budget Submissions**

All County departments submit their budget requests in early January on the date specified in the adopted budget calendar. The County Administrator begins review of the budget requests and the County Administrator's staff assists in the preparation of revenue estimates based upon the first six-month collections in the current fiscal year. Staff works together closely as requests are analyzed and additional information is gathered.

## **January through March**

### **Executive Budget Reviews and Monitoring of General Assembly**

The County Administrator continues to review department requests and meets with department heads in February. During this time, departments have the opportunity to explain their requests and answer questions relative to their budget requests. Staff carefully monitors the budget workings of the Virginia General Assembly in an effort to better understand the level of revenues that might be expected from state sources in the upcoming fiscal year. The County Administrator meets with the Superintendent of Schools on a regular basis to share information that is relevant to the budget outlook for the county as a whole. Finally, the County Administrator will meet with members of the Board of Supervisors on an individual basis to make them aware of the expected budget situation as well as to discuss their concerns.

## **March**

### **Presentation of Schools Budget and Presentation of Combined Budget**

Normally, the Essex County Public School Board will present its adopted budget to the County Administrator's office by mid-March. The date may vary slightly depending upon the progress of the General Assembly with regard to its budget decisions. The County Administrator then combines the two budgets, finalizes the overall proposed county budget, and presents the

total budget to the Board of Supervisors at its meeting on the third Tuesday in March. The Board may or may not schedule a work session before the end of March, depending upon the timing of the budget presentation.

## **April**

### **Work Sessions and Advertised Public Hearing**

The Board of Supervisors will schedule and hold work sessions in early April to review and discuss the budget as proposed by the County Administrator. The Board examines the line items in detail and requests additional information as needed. The advertised public hearing on the proposed budget and, if applicable, proposed changes in tax rates, is held in mid-April.

## **May**

### **Adoption of Budget Amendments and Tax Rates**

Generally, the Board will adopt the budget, including the Public Schools budget, at its meeting on the second Tuesday in April. At that time, the Board also sets the tax levies for the calendar year.

## **June**

### **Adoption of Budget Amendments and Appropriation of the Annual Budget**

At the Board meeting on the second Tuesday in June, the Board adopts amendments to the adopted budget for the ensuing fiscal year. In addition, the Board will appropriate the Annual Budget, which makes it possible for departments to spend county funds for the new fiscal year beginning July 1.