

The Budget Process

Introduction

The Kent County Budget is a plan that annually directs the provision of County services and facilities. The annual budget represents the Kent County Board of Commissioners' commitment to provide quality services to its residents in a cost-effective and efficient manner within the boundaries of available resources. State statutes require that the annual budget be balanced with revenues/resources equaling or exceeding estimated expenditures. With the exception of a few funds, which account for programs funded on the State or another funding source's fiscal year, Kent County budgets on a calendar year basis. Adoption of the budget in September ensures that appropriations are in place for those departments budgeted on the State's fiscal year (September 30 year-end), as well as the County's calendar year.

Budget Calendar

Month	Responsibility	Description of Key Events
Feb	Administrator; Fiscal Services	Policy statement and economic forecast presented to department directors.
	Administrator; Finance Committee; Fiscal Services	Budget parameters/guidelines established.
	Human Resources	Distribute personnel request guidelines and forms to department directors and elected officials*
Mar	Fiscal Services	Distribute budget development guidelines and forms to department directors and elected officials for CIP requests.
	Department Directors	Return completed personnel requests to Human Resources in accordance with guidelines.
Apr	Fiscal Services	Distribute budget development guidelines and forms to department directors and elected officials for operating budget requests.
	Department Directors	Return completed CIP requests to Fiscal Services in accordance with guidelines.
	Administrator; Fiscal Services	CIP requests presented to the Finance Committee.
May	Department Directors	Return completed operating budget requests to Fiscal Services in accordance with guidelines.
Jun	Administrator; Fiscal Services	Operating budget requests presented to the Finance Committee.
	Administrator; Fiscal Services	Administrative CIP recommendations presented to the Finance Committee.
Jul	Administrator; Human Resources	Human Resources new personnel recommendations presented to the Legislative and Human Resources Committee*
	Administrator; Human Resources; Legislative and Human Resources Committee	Human Resources and LHRC new personnel recommendations presented to the Finance Committee.
Aug	Administrator; Fiscal Services	Operating budget administrative recommendation presented to the Finance Committee.
	Board of Commissioners	Establish date for public hearing on budget and millage rates.
Sep	Administrator; Board of Commissioners	Public hearing on budget and millage rates.
	Board of Commissioners	Take action on the motion to adopt the proposed budget.

* Because there was a moratorium on adding new positions that require a General Fund appropriation for the 2007 budget, there was no Personnel Review Committee for the 2007 budget process.

