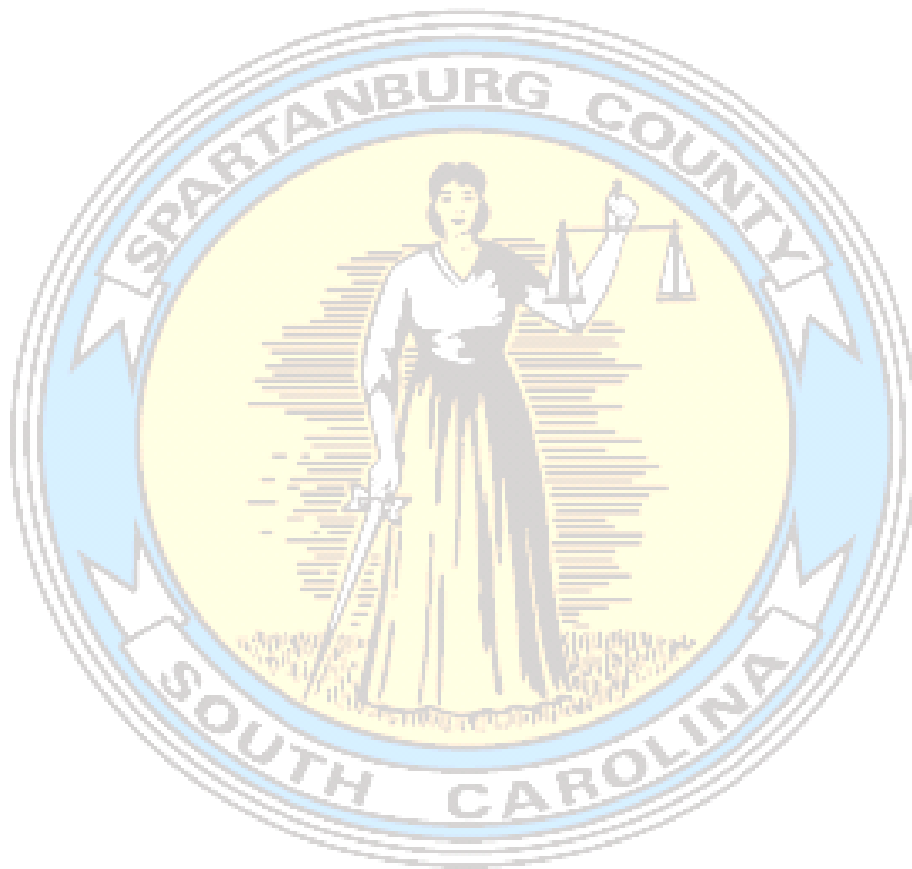


APPENDIX D

BUDGET CALENDAR



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| Thursday, October 7, 2010 | CIP Project Submission Forms and Instructions Distributed |
| Monday, November 12, 2010 | Grants-In-Aid Application Posted on Internet (CED) |
| Sunday, November 14, 2010 & Wednesday, November 17, 2010 | Advertise for Grants-In-Aid in Herald Journal Newspaper |
| Tuesday, November 16, 2010 | All CIP Project Submissions Due to Budget Management |
| Friday, January 7, 2011 | All Grants-In-Aid Applications Due to Community Development |
| Friday, January 14, 2011 | Budget Workshop for County Council |
| Thursday, January 27, 2011 | Budget Commencement Meeting for Department Heads, Elected & Appointed Officials |
| Friday, January 28, 2011 | Budget Submission Forms Distributed & New Initiative Forms Available for Download on the County's Intranet |
| Monday, February 14, 2011 | All Budget Requests Due to Budget Management New Initiative Requests for FY 2011/12 Due to Budget Mgt. |
| Monday, February 14, 2011 – Wednesday, March 16, 2011 | Budget Review, Analysis and Summary Preparation Department Budget Review Meetings with Budget Staff |
| Tuesday, February 22, 2011 | CDBG and HOME Grants-In-Aid Public Hearing |
| Thursday, March 17, 2011 - Friday, April 1, 2011 | Administration Budget Review |
| Monday, March 21, 2011 | CDBG and HOME Annual Action Plan Budget to County Council |
| Wednesday, March 23, 2011 | Proposed CIP to County Administrator |

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|--------------------------|---|
| Friday, April 8, 2011 | Recommended Operating Budget Document to Printer Proposed CIP Document Ready for Print |
| Monday, April 18, 2011 | Recommended Operating Budget to County Council Members <ul style="list-style-type: none"> • Operating Budget Overview Presentation • 1st Reading of Recommended Operating Budget • General Fund Grants-In-Aid Recommendation Submitted to County Council Proposed CIP Document to County Council Members <ul style="list-style-type: none"> • Capital Improvement Plan Overview Presentation to Council • 1st Reading of Capital Year Budget Ordinance |
| Tuesday, April 19, 2011 | CIP Overview for Departments and Project Managers |
| Tuesday, April 26, 2011 | Council Work Session |
| Saturday, April 30, 2011 | CIP and Operating Budget Public Hearing Notice Published |
| Friday, May 6, 2011 | Council Work Session |
| Tuesday, May 10, 2011 | CIP to Planning Commission |
| Friday, May 13, 2011 | CDBG and HOME Annual Action Plan Submitted to HUD |
| Monday, May 16, 2011 | Public Hearing of Operating Budget Ordinance Public Hearing of Capital Budget Ordinance |
| Wednesday, June 1, 2011 | Council Work Session |
| Wednesday, June 8, 2011 | Council Work Session <ul style="list-style-type: none"> • 2nd Reading of Operating Budget Ordinance • 2nd Reading of Capital Budget Ordinance |
| Monday, June 20, 2011 | 3 rd Reading and Adoption of Operating Budget Ordinance 3 rd Reading and Adoption of Capital Budget Ordinance |

Friday, July 1, 2011

Adopted Operating Budget & Adopted CIP to Printer

- Adopted Operating Budget & Adopted CIP on website
- Budget-in-Brief created, printed, and published on website

Operating Budget Process

The annual budget serves as the foundation for Spartanburg County's financial planning and control. The Operating Budget process and Capital Improvement Plan and Budget process occur simultaneously. More information about the Capital Improvement Plan and Budget process can be found on page N3).

The Operating Budget process begins as early as November and December when the Budget Management department begins developing revenue estimates for the upcoming fiscal year. An essential part of the revenue estimate is working with other County departments such as the Assessor's Office to determine the tax base. In late December or early January the Budget Management staff e-mails each Department Head, Agency Head and Elected Official their current year budget and solicits their request for the next fiscal year. Budget Management also accepts requests for funding from non-County agencies through the Grant-in-Aid application process.

Budget Management staff assembles all of these requests and uses them as a starting point for assisting the County Administrator in preparing a recommended budget for County Council. The County Administrator must present to Council a balanced budget in which Current Expenditures do not exceed Current Revenues. The budget is prepared by fund, function (e.g. Public Safety), and department (e.g. Sheriff's Office).

In funds that are budgeted such as the General Fund, most Special Revenue Funds, and Internal Service Funds, the basis of budgeting is modified accrual; the same as the basis of accounting.

County Council must give three readings to the Budget Ordinance (they are permitted to make changes to it along the way). The third reading must be done at a regularly scheduled meeting by July 1 of the new fiscal year. Prior to the third reading a public hearing must be held; by state statute it must be advertised not less than 15 days prior to the public hearing in at least one newspaper of general circulation in the county.

During the fiscal year, department heads may request appropriations be transferred between line items within their department. The requests are reviewed by Budget Management staff before approval or denial is given by the County Administrator. The Finance Director then posts the transfer. The County Administrator may transfer funds between departments. Budgetary control is established at the department level by the Budget Ordinance (a copy of the Operating Budget Ordinance can be found on page B27).