

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).