

Overview of the budget process EMSWCD

Prior to first Budget Committee Meeting:

1. Discussion with Board and staff about priorities for the upcoming fiscal year
2. Program level discussions about how to implement those priorities
3. Board approves budget calendar including meeting dates, filing deadlines and noticing requirements
4. Board appoints budget officer (historically has been E.D)
5. Staff (under direction of budget officer) prepare draft budget by program
6. Budget officer prepares budget message
7. By default the Board of Directors is the Budget committee. Members of the public (electors) may also be appointed to Budget Committee although this is not required.

At first Budget Committee meeting:

1. Presiding Officer (a Director) is elected
2. Budget officer delivers budget message
3. Budget officer delivers draft budget
4. Discussion, questions and changes to draft budget (or staff is directed to change same between meetings)

At subsequent B C meetings:

1. Discussion, questions, changes to draft budget

At final B C meeting:

1. Draft budget is Approved
2. The amount to be taxed that year is set by the committee and cannot be increased thereafter.

TSCC Hearing:

The Tax Supervising and Conservation Commission holds a hearing on our budget, identifies any problems, asks a series of questions. They do not have direct authority but report to/for the taxpayers. Many counterintuitive reporting and noticing requirements apply.

Board meeting before July 1 - The Board of Directors must:

1. Adopt a budget (certain changes from the approved budget are allowable, others are not)
2. Make appropriations
3. Impose and categorize the tax

Changes after adoptions:

Certain changes to the budget are possible after adoption but the tax cannot be increased, appropriations to a point can be increased if need be but this must happen BEFORE any overspending occurs.