

**Phases** 

Review adopted budget for adjustments

Budget development for following year

Public hearing for budget adoption

Close of fiscal year Fund balance for 1 time expenditures

November - February

- Mid year review and budget adjustments as needed
- Department budget instructions are distributed
- February = Strategic Planning
- February = present mid-year to the BOS

March - May

- CAO and Finance office collaborate with departments
- Develop budget for following year
- April Finalize Recommended Budget
- May Budget workshop with Board of Supervisors

June

July - October

Adopt Budget with Public Hearing

- Year end closing procedures
- Close books determine carry over balance
- Fund one-time expenditures