



## FISCAL YEAR 2025 BUDGET POLICY

### A. PURPOSE

The Board of Commissioners has approved this budgetary policy for organizations funded by the Board in preparing the 2025 Proposed Budget. The County Manager and the Finance Director shall implement and enforce this policy, unless otherwise directed by the Board of Commissioners.

### B. BUDGET STRUCTURE

The County Budget for FY 2025 will be generally structured as follows:

#### 1. Appropriations

- I. Personal Services (including salaries, wages & employee benefits – Line Items 51.XXXX)
- II. Operating Expenses (Line Items 52.XXXX – 53.XXXX)
- III. Operating Capital including equipment valued at \$1000 or more, but less than \$5000 (Line Items 54.XXXX)
- IV. Major Capital Outlays – Items over \$5000 (Line Items 54.XXXX)

(Note: Certain capital items and capital projects will be considered in the separate Capital Improvements Program (CIP) Budget and are typically funded with grant/loan funds or SPLOST dollars.)

#### 2. Revenues (Line Items 31.XXXX – 39.XXXX)

### C. GOAL/OBJECTIVES

The overall budgetary goal of the Board of Commissioners is to provide the citizens of McDuffie County an appropriate level of governmental services at the lowest possible cost. Only those programs and services, which provide necessary benefit to the public, should be continued. Programs and services offering marginal benefit shall be thoroughly examined for purposes of reduction or elimination.

Throughout the budgeting process, all organizational units shall consider efficiency and necessity as its primary objectives in proposing the funding of programs and services. Budget requests shall be completely and thoroughly justified in writing as further outlined below.

- All budget requests shall begin at a Zero Base.
- Supporting documentation shall be provided for all proposed expenditures above Zero.

The Board will only consider budget request that provide adequate supporting documentation. Any budget request which does not meet the above guidelines, is incomplete, or which contains errors/inaccuracies may be returned to the originating department for further work, by direction of the Board of Commissioners.

D. PROCEDURE

I. Personal Services (Budget Request Schedule I)

1. The Schedule I details the cost of existing personnel salaries as of the current fiscal year and approved vacancies at entry level (i.e. salary plus any projected overtime). Emphasis should be placed on absolutely minimizing the budgeting/use of overtime. Further, any vacant positions which are not critically needed should be eliminated. (The Finance Department will provide for your review/use a partially completed Schedule I which will assist you in preparing your actual Personal Services Budget Requests).
2. Requests for additional staff positions will be scrutinized very thoroughly. Overtime should be carried forward to the Schedule II-A and additional staff positions should be carried forward to the Schedule II-B, providing justification for these needs.

II. Operating Expenses (Budget Request Schedules II-A and II-B)

1. Total operating expenses (to include personal services) for current programs and levels of service should be budgeted beginning at a Zero Base. Every individual line item must be specifically identified and thoroughly justified in writing on Schedule II-A, regardless of whether the requested amount is an increase, decrease, or no change from the previous year's budget.
2. Proposed New Programs or levels of service must be submitted on Schedule II-B, in order to give a thorough explanation of the program/service, as well as a complete compilation of cost. Because of this strict budgetary policy, requests for increased levels of service and "new" programs will be reviewed in great detail.

III. Operating Capital (Items of Equipment \$1000 or more but less than \$5000) (Budget Request Schedule III)

1. All requested capital expenditures will have to be individually justified, reviewed by the County Manager and approved by the Board of Commissioners.

IV. Major Capital Outlays – Items over \$5000 (Budget Request Schedule IV)

1. Any major capital requests (items over \$5000 will require separate additional authorization by the Board of Commissioners prior to final bid award or purchase (Schedule IV).

Note: While this policy allows for certain adjustments for irregular significant capital items because these costs vary widely from year to year, they will be considered as much as

practicable into the overall departmental budget criteria. (Certain capital items/projects will be considered separately and most often will require a special funding source such as SPLOST, etc.)

IMPORTANT TIP: You should completely fill out Schedule I, Schedule II-A, Schedule III and Schedule IV before completing the actual Budget Request sheet(s). These and the other schedules are simply the detailed back-up for your overall Budget Request.

V. Revenues (Budget Request Schedule V)

1. Revenue projections should be based upon the most reliable current information available. If your department generates any type of revenue, you must submit a completed Schedule V, including every revenue item, a projected amount, etc. While it is a good budgeting practice to stay on the “conservative” side, known growth factors and past experience must be considered. Please do not budget revenue at a level you have not been able to achieve in the last few years. Proposed changes to the schedule of fees or user fees should be considered where appropriate to assist in paying for services and programs. The Board of Commissioners will make all final decisions in regard to increasing fees, but it is important that you bring any such proposals forward for their consideration.

E. BUDGET SCHEDULE

The formal budget preparation schedule/process for FY 2025 will be as follows:

June 5, 2024	Board Review and Approval of Proposed FY 2024 Budget Policy and Process
June 17, 2024	Budget Preparation Meeting for Constitutional Officers and Department Heads <ul style="list-style-type: none"><li>- Additional information and forms will be provided</li></ul>
July 12, 2024	Budget requests due from constitutional officers and department heads and “other funded organizations” <ul style="list-style-type: none"><li>- Any requests received after this date will be delinquent and may not be considered</li></ul>
July 15-26, 2024	County Manager and Finance Director schedule/conduct meetings with constitutional officers and department heads, as necessary
September 2, 2024	Preparation and presentation of a Tentative Budget by County Manager and Finance Director
October 2, 2024	Board of Commissioners budget work sessions <ul style="list-style-type: none"><li>- Constitutional Officers, Department Heads, or other funded organizations to meet with Board of Commissioners as necessary</li><li>- Copies of resulting Proposed Budget will be made available to the public</li></ul>
October 15, 2024	Public Hearing of FY 2024 Proposed Budget and Notice of Meeting to adopt budget

November 6, 2024      Public Hearing of Final Proposed Budget and Adoption of the FY 2024 Budget

January 1, 2025      FY 2024 Budget becomes effective

F.      CONCLUSION

The earnest and cooperative effort of all involved in the budgeting process will help ensure the most cost-effective provision of needed services to the citizens of McDuffie County. Your sincere effort in following these guidelines and time frames is crucial to the process and will be appreciated.

Approved by the McDuffie County Board of Commissioners this 5<sup>th</sup> day of June 2024.



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Charles Newton IV, Chairman  
McDuffie County Board of Commissioners

ATTEST:



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Carrie Edwards, County Clerk