

ARTICLE 3. FINANCE

Section 301. *Fiscal Year*

The fiscal year of the County shall commence on July 1 of each year and end on June 30 in the following year, unless otherwise prescribed by state law.

Section 302. *Six-Year Programs for Public Services, Capital Improvements and Fiscal Policy*

The County Executive shall submit to the Council, not later than February 15 of each year, comprehensive six-year programs for public services, capital improvements and fiscal policy which shall require a vote of at least four Council members for approval or modification. Final Council approval of the six-year programs shall occur at or about the date of budget approval.

The public services program shall include a statement of program objectives and recommend levels of public service by the County government, and shall provide an estimate of costs, a statement of revenue sources, and an estimate of the impact of the program on County revenues and the capital budget.

The capital improvements program shall include a statement of the objectives of capital programs and the relationship of capital programs to the County's long-range development plans; shall recommend capital projects and a construction schedule; and shall provide an estimate of costs, a statement of anticipated revenue sources, and an estimate of the impact of the program on County revenues and the operating budget. The capital improvements program shall, to the extent authorized by law, include all capital projects and programs of all agencies for which the County sets tax rates or approves budgets or programs.

The fiscal program shall show projections of revenues and expenditures for all functions, recommend revenue and expenditure policies for the program period and analyze the impact of tax and expenditure patterns on public programs and the economy of the County.

The County Executive shall provide such other information relating to these programs as may be prescribed by law.

Section 303. *Operating and Capital Budget*

The County Executive shall submit to the Council, not later than February 15 of each year, a proposed operating and capital budget including recommended expenditures and revenue sources for the ensuing fiscal year and any other information in such form and detail as the County Executive shall determine and as may be prescribed by law. This budget shall be consistent with the six-year programs. A summary shall be submitted with the budget containing an analysis of the fiscal implications for the County of all available budgets of any agencies for which the Council sets tax rates, makes levies, approves programs or budgets.

Section 304. *Budget Hearing*

The Council shall hold public hearings on the proposed budget and the six-year programs required by this Charter, commencing not earlier than twenty-one days following their receipt.

Section 305. *Approval of the Budget; Tax Levies*

The Council may add to, delete from, increase or decrease any appropriation item in the operating or capital budget. The Council shall approve the budget, as amended, and appropriate the funds therefor not later than May 1 of the year in which it is submitted. Prior to June 30,