

SANTA FE COUNTY
FISCAL YEAR 2008 BUDGET



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BUDGET AND FINANCIAL POLICY



At the outset of Fiscal Year 2008, Santa Fe County has few formally codified financial policies, particularly touching upon the budget process, but does engage in budget and financial practices that follow GFOA* and other recommended ideal financial policies.

The following tables list recommended financial policies and Santa Fe County's involvement with them, whether by State mandate, local ordinance, or through actual or desired practice. This is a "first shot" at formalizing a set of budgetary financial policies in Santa Fe County.

* GFOA = Government Finance Officers Association

POLICY	STATUS	REMARKS
<p>BUDGET DEFINITION – BALANCED BUDGET The Santa Fe County budget can be defined as the written expression of an organization or program's goals and objectives and the resources required to achieve them, and the monetary sources available to support those resources. The Santa Fe County budget is an annual budget for a fiscal year that begins on July 1 and ends on June 30 of the following calendar year.</p> <p>The Santa Fe County operating budget shall be balanced, in that cash balances for each fund at the end of the fiscal year must not be less than zero, or a reserve amount that meets statutory requirements, and where recurring expenses are sourced with recurring revenue. A statement as to whether the budget is balanced or not shall appear in the Fiscal Year budget documents.</p>	<p>Annual Fiscal Year budget is a State mandate.</p> <p>Fund balance is a State mandate.</p>	<p>The construction of the Fiscal Year Budget has followed this policy.</p> <p>Funds are each balanced. Balanced recurring revenue and expense is an actual practice in budget formulation.</p>
<p>RECURRING AND NON-RECURRING COST Santa Fe County will pay for all recurring expenditures with recurring revenues. Recurring revenue examples are as follows: Property Taxes Gross Receipts Taxes (except in final year of a sun setting tax) Fees and Charges of a continuing nature Non-Recurring sources examples are as follows: One-time revenues and cost recoveries. Investment income resulting from extraordinary rates or principal. Cash in excess of reserve requirements.</p> <p>The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expense, such as postponing expenditures or accruing future year's revenue.</p>	<p>No current formal policy, but recognized in practice</p>	

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<p>FISCAL YEAR BUDGET PREPARATION</p> <p>The Santa Fe County Fiscal Year Budget preparation process shall consist of activities that encompass the development, implementation, and evaluation of an annual plan for the provision of services and capital assets. The process should help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process, and in doing so, should:</p> <ul style="list-style-type: none"> ▪ Incorporate a long-term perspective; ▪ Establish linkages to broad organizational goals; ▪ Focus budget decisions on results and outcomes; ▪ Involve and promote effective stakeholder communication, and; ▪ Provide incentives to government management and employees. <p>Early in the Budget preparation process there shall be provided an overall financial status of the governmental entity and of its key funds, including an analysis of available financial resources. This brief analysis should discuss the current financial status, the immediate future status, and long-term trends.</p> <p>Organizational budget requests shall be reviewed publicly in budget hearing sessions which include the requesting organizations, Finance and Budget, and the County Manager. The hearings shall be made available to interested members of the public and to members of the County Board of Commissioners.</p> <p>A budget overview with requests and the County Manager's recommendations shall be provided to the Board of County Commissioners in a workshop setting where they may question and converse with those involved in the preparation and recommendation process.</p> <p>Staff changes and increases that are part of the Fiscal Year budget shall be approved by the Board of Commissioners. Funding above level of service baseline budgets shall be disclosed to the Board of Commissioners who shall recommend its disposition.</p> <p>The Board of County Commissioners shall by Resolution, approve the Interim and Final Santa Fe County budgets prior to their submission to the State.</p>	<p>No formal policy but the proposed policy matches the actual budget process</p>	<p>Financial presentation is made to the Board of Commissioners at the outset of the budget preparation process.</p> <p>10 days of budget hearings are held in sessions as described in the policy. Meetings are open to the public.</p> <p>FY 2008 budget preparation contained 2 "budget workshops" for the Board of Commissioners</p> <p>All staff increases are approved by the Board of Commissioners</p> <p>Always done a few days prior to submission of the Interim and Final Budgets.</p>
<p>INTERIM AND FINAL FISCAL YEAR BUDGETS</p> <p>The Santa Fe County Interim and Final Budget Documents are fund-based budgets prepared using State Department of Finance and Administration (DFA) forms. The Interim Budget will be submitted to the DFA by June 1 preceding the fiscal year, and the Final budget shall be submitted to the DFA by July 31, after the beginning of the Fiscal Year.</p> <p>Changes to the Interim Budget may be made up to June 30, preceding the fiscal year that is the subject of the budget. As of July 1, the Interim Budget and any Commissioner-approved changes shall become the Final Budget that shall be entered into the County's financial data system in time for accounting transaction processing on July 1.</p> <p>The County Board of Commissioners shall approve the Final Budget prior to its submission to the State DFA on July 31.</p>	<p>The Interim and Final Budget are state mandates with the deadlines mentioned in the policy.</p>	<p>Changes to the final budget are discouraged after July 1, although the submission date is July 31, because the final budget is entered into the financial computer system prior to beginning transactions on July 1.</p>

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<p>PUBLIC PRINTED BUDGET DOCUMENT</p> <p>The Santa Fe County public budget document shall:</p> <ol style="list-style-type: none"> 1. Summarize the major changes in priorities or service levels from the current year and the factors leading to those changes. 2. Articulate the priorities and key issues for the new budget period. 3. Identify and summarize major financial factors and trends affecting the budget, such as economic factors; long-range outlook; significant changes in revenue collections, tax rates, or other changes; current and future debt obligations; and significant use of or increase in fund balance or retained earnings. 4. Provide financial summary data on revenues, other resources, and expenditures for at least a three-year period, including prior year actual, current year budget and/or estimated current year actual and proposed budget. 5. Define a balanced budget and describe state and local requirements for balancing the budget. State if the budget is balanced or not. If the budget is not balanced, explain why not. 6. Clearly define the basis of accounting used for budgetary purposes. 7. Contain the following in a supplementary sections <ol style="list-style-type: none"> A. <i>Form of Government.</i> The roles of elected and appointed officials should be identified. B. <i>Geography and Demographics:</i> The community's location, displayed by means of a map, demographics, and economic data. C. <i>Community Profile.</i> A community profile proving background concerning the setting under which the government operates. Also, a brief timeline or short historical narrative. 	<p>No formal policy but a current County practice.</p>	<p>The printed budget document (this document) contains the following: Section 1: Manager's budget letter summarizing the budget and changes in priorities, plus key budget documents and the recap. Section 2: A historic, demographic and economic profile of the county. Section 3: Summarizes the budget process and policies. Section 4: Summarizes each type of revenues and provides detailed source and use information for each fund since FY 2005. Section 5: Provides data on the debt status of the county and detailed debt schedules for each bond. Section 6: Details the Capital Equipment budget and Capital Project budget as known. Section 7: Organizational budget detail including accomplishments and goals. Section 8: BCC and elected offices, and glossary.</p>
<p>WEB BUDGET DOCUMENT</p> <p>The Santa Fe County public budget document shall be made available to the public on the County's website, in substantially the same format as the printed document.</p>	<p>No formal policy but in practice.</p>	<p>This document will be available on-line.</p>
<p>CAPITAL EQUIPMENT BUDGETS</p> <p>DEFINITION: Capital Equipment is comprised of movable items with an acquisition price of \$3,000 or more and a useful life extending beyond the fiscal year in which they are purchased. Equipment in this sense includes tools, office machines, desks and furniture, and vehicles (each of which is identified with a unique line item code).</p> <p>BUDGETING CAPITAL EQUIPMENT: The Fiscal Year budget process timeframe for capital equipment shall coincide with the budget process for expenses.</p> <p>GENERAL FUND CAPITAL PACKAGE: The approved list of capital equipment shall be budgeted in a non-departmental "Capital Package" cost center. As the items in the Capital Package are purchased, budget will be transferred from the Capital Package to the budget of the purchasing organization.</p> <p>EQUIPMENT BUDGETS IN OTHER FUNDS: Capital equipment in funds other than the General Fund with an aggregate value of less than \$500,000 shall be directly budgeted in the purchasing organization's budget.</p> <p>NON-ITEMIZED CAPITAL EQUIPMENT BUDGETS: The budget for capital equipment where there is no approved list of items to be purchased, shall be in a non-departmental set-aside cost center.</p>	<p>Definition from asset policy.</p> <p>No formal policy but in practice.</p>	<p>The suggested policy arises out of several years of actual practice in the budget preparation process.</p>

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<p>CAPITAL PROJECT BUDGETS DEFINITION: Capital Projects are acquisitions, purchases or construction costs of fixed assets with a value of more than \$3,000 and a life beyond the fiscal year in which they were acquired or produced. Capital Projects include road, utility, and facility construction efforts, and acquisition of land or water rights. Their funding may come from State appropriations, County bond proceeds, or Gross Receipts taxes dedicated to capital efforts.</p> <p>CAPITAL PROJECT COST CENTERS Each construction project shall be identified by a unique cost center in the Budget and Accounting system.</p> <p>CAPITAL PROJECTS IN THE OPERATING BUDGET CYCLE. Budgets for capital projects shall be established under the following circumstances:</p> <ol style="list-style-type: none"> As project budget carryover from a previous fiscal year becomes known. As State appropriations become known. As project plans are developed from Gross Receipts Tax revenues. <p>Until this information is known and project plans have been made, the projects will be unbudgeted for the current fiscal year. If this information becomes known after the outset of the fiscal year, then it shall be incorporated into the budget as a source and expenditure budget by means of a BCC Resolution.</p> <p>GENERIC PROJECT BUDGETS Generic Project Budgets are revenue-driven lump sum budgets for capital categories with no distinct project construction plan. Expense against Generic Project Budget cost codes is not permitted until the budget is committed to distinct projects.</p>	<p>Assets defined in Fixed Asset policy, BCC Resolution 2007-81</p> <p>Departments instructed to implement.</p> <p>Done in practice.</p> <p>Desired policy. Starting to implement.</p>	<p>Development of a capital project budget for publication at the outset of the Fiscal Year is usually not possible because of the timeframes wherein appropriations and project carryovers become known, and even the State schedule for submission of the Infrastructure Capital Improvement Plan (ICIP) lags that of the Fiscal Year budget process by about two months. Appropriation budgets for capital projects are almost always absent in this document.</p>
<p>ANNUAL CAPITAL PROJECT BUDGET Santa Fe County shall produce an Annual Capital Project Budget to be issued at the outset of each Calendar year. The Annual Budget shall include all State appropriated projects as well as projects funded from bond appropriations and any active projects funded from Capital Outlay Gross Receipts Tax.</p> <p>The purpose of the Annual Capital Project Budget is to link and summarize all project budgets adopted during the first half of the Fiscal Year, and to relate these to the Infrastructure County Improvement Plan (ICIP).</p> <p>The Annual Capital Project Budget should include fiscal year budgets for each fiscal year of the project timeframe.</p> <p>CONTENTS: The Annual Capital Project Budget should include the following information:</p> <ul style="list-style-type: none"> ▪ A definition of capital expenditure for that entity. ▪ Summary information of capital projects by fund, category, etc. ▪ Descriptions of the general scope of each project, including expected service and financial benefits to the jurisdiction. ▪ Estimated total cost of the project, based on recent and accurate sources of information. ▪ Reference to the location of the project in the ICIP 	<p>Desired policy, not yet implemented.</p>	<p>A policy directing the preparation of a multi-year overall County capital budget to be issued at the beginning of each calendar year would be appropriate in view of the issues dealing with preparation of capital budgets today.</p>

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<p>ANNUAL CAPITAL PROJECT BUDGET (continued)</p> <ul style="list-style-type: none"> ▪ Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year. ▪ A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, design, and construction activities. ▪ A description of any impact the project will have on the current or future operating budget. ▪ For <i>non-routine</i> projects (new facilities), the Annual Capital Project Budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts. <p>PRESENTATION TO THE COUNTY BOARD OF COMMISSIONERS The Annual Capital Project budget shall be presented to the County Board of Commissioners in January of each year. No formal budget approval is required.</p> <p>REPORTING ON THE ANNUAL CAPITAL PROJECT BUDGET Quarterly reports shall be issued routinely on all ongoing capital projects. The reports shall compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.</p>		
<p>ASSETS</p> <p>Santa Fe County shall inventory and assess the condition of all major capital assets. This information should be used to plan for the ongoing financial commitments required to maximize the public's benefit.</p> <p>The budget will provide adequate funding for maintenance and replacement of capital plant and equipment</p> <p>The County will maintain all its assets at a level adequate to protect the County's capital interest and to minimize future maintenance and replacement costs.</p>	<p>Fixed Assets Policy approved in County Resolution 2007-81.</p>	<p>Formal County policy covers the definition of fixed assets, the budget and purchase thereof, fixed asset tagging, transfer and final disposition.</p>
<p>CONTINGENCY AND SET-ASIDES</p> <p>GENERAL FUND CONTINGENCY Santa Fe County shall include in the General Fund Operating budget annually a contingency account equal to 3% of the General Fund total expenditures, less debt service, inter-fund transfers and capital expenditures. This contingency will expire at the end of each fiscal year and balances will not be brought forward.</p> <p>SET-ASIDES Certain "Set Asides" will be budgeted non-departmentally associated with the following:</p> <ol style="list-style-type: none"> 1. Potential costs of future labor negotiations and salary actions 2. Un-appropriated moneys wherein there are resources without an approved definitive budget. 	<p>No formal policy. Achieved in practice.</p>	

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<p>RESERVES The County shall maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.</p> <p>GENERAL FUND The General Fund unappropriated fund balance will be maintained in an amount greater to or equal to 25% for the annual General Fund Budget.</p> <p>ROAD FUND The Road Fund unappropriated fund balance will be maintained in an amount greater or equal to 1/12 (8.33%) of the annual Road Fund Budget.</p> <p>OTHER OPERATING FUNDS All other funds directly supporting operations of County organizations or functions shall have an unappropriated fund balance greater or equal to 1/12 (8.33%) of their annual budgets.</p> <p>UNBUDGETED RESERVES The Board of County Commissioners may at their discretion dedicate certain General Fund monies to an unbudgeted reserve.</p> <p>RESERVES The County shall strive to establish and then maintain a reserve of \$1,000,000 for working capital in the event of a natural disaster or operating emergency.</p>	<p>State Mandate</p> <p>State Mandate</p> <p>Desirable Policy</p> <p>In Practice</p> <p>Desirable Policy</p>	<p>Currently working with the budget to realize these reserves in other operating funds.</p> <p>Current Unbudgeted Reserve is \$2.5 million.</p>
<p>USE OF SURPLUSES On an annual basis, after the year-end audit has been completed, the Financial staff shall produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and a plan for the use of an excess surplus for the current year.</p> <p>It is the intent of Santa Fe County to use all surpluses generated to accomplish three goals; meeting reserve policies, avoidance of future debt and reduction of outstanding debt. Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies. Excess surplus will then be used for the following purposes:</p> <ul style="list-style-type: none"> ▪ Capital Replacement Program ▪ Retirement or Refinancing of Existing Debt ▪ Cash Payments for Capital Improvement Program Projects 	<p>Desirable Policy</p>	



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<p>REVENUE Santa Fe County will estimate its annual revenues by an objective, analytical process, wherever practical. The County will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.</p> <p>PROPERTY TAXES Property Tax revenue will be recorded monthly and be compared to a monthly budget. Application of property tax revenues to the various tax years will also be tracked monthly in order to determine the collection rate.</p> <p>The Property Tax revenue budget for the General Fund will be determined from the more conservative of the following means of analysis: a) Yield Control Calculation which computes property taxes from residential and non-residential assessed property values. b) Trend analysis from at least three years of monthly data.</p> <p>GROSS RECEIPTS TAXES Gross receipts revenue will be recorded monthly and be compared to a monthly budget. Business activity supporting gross receipts taxes will also be recorded monthly.</p> <p>The Gross Receipts Tax revenue budget for each applicable fund will be determined through trend analysis of at least three years of monthly data.</p> <p>CHARGES AND FEES A monthly record of each charge and fee shall be maintained. Charges and fees shall be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.</p> <p>A Charges and Fees binder shall be maintained that contains data for each charge and fee. For each fee there should be enactment data, fee schedules and their history, the service-providing organizations, and responsible parties for setting fees, and revenue history. The fee detail should state whether the jurisdiction intends to recover the full cost of providing goods and services. It also should set forth under what circumstances the jurisdiction might set a charge or fee at more or less than 100 percent of full cost. If the full cost of a good or service is not recovered, then an explanation of the government's rationale for this deviation should be provided.</p> <p>Information on charges and fees should be available to the public. This includes the government's policy regarding full cost recovery and information about the amounts of charges and fees, current and proposed, both before and after adoption.</p> <p>ANNUAL REVIEW OF FEES FOR COST RECOVERY Each year, Santa Fe County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities.</p>	<p>No formal policy but desired</p> <p>Currently done</p> <p>Currently done</p>	<p>Property tax revenue accounts for about 80% off all General Fund revenues and about 50% of all funds revenues.</p> <p>This is the current basis of calculating the property tax revenue. The forecast, based on trends, is very conservative.</p> <p>Monthly Gross Receipts revenue is recorded. Fiscal Year budgets are developed through trend analysis for the three prior fiscal years.</p> <p>Monthly Charges and Fees revenue data is maintained.</p> <p>Current fee-setting is ad-hoc in nature usually left to the service rendering organizations to calculate and propose.</p>

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<p>PERFORMANCE MEASUREMENT Program and service performance measures shall be developed and used as an important component of long term strategic planning and decision making which should be linked to governmental budgeting.</p> <p>Each service-providing organization and Grant program shall provide as part of the Fiscal Year budget preparation process, the following as a part of their annual budget request:</p> <ul style="list-style-type: none"> ▪ Description of services ▪ Prior year accomplishments ▪ Budget Fiscal Year objectives and challenges, and measures of performance ▪ Budget Fiscal Year long term goals <p>Organizations without service descriptions, goals, objectives and performance indicators shall be limited in their appropriated budget to their level-of-service budget, with any funding in excess budgeted as a set-aside until such materials are submitted to the Budget Administrator.</p> <p>Objectives and performance measures should be identified as <u>external</u>, or touching upon the public perception of the program and the services delivered, or <u>internal</u> or touching upon staff improvement or other factors that enhance the ability to provide services.</p> <p>Measures of performance should:</p> <ul style="list-style-type: none"> ▪ identify program outputs in the budgeting process that address the amount of service units produced; ▪ identify program efficiencies in the budgeting process that address the cost of providing a unit of service; ▪ identify program outcomes in the budgeting process that address the extent to which the goals of the program have been accomplished <p>The service descriptions, goals and objectives, and performance measures shall be made available to the public as a part of the printed and web budget document.</p>	<p>No formal policy but desired</p>	<p>Extensive performance measurement in Santa Fe County is limited due to the lack of staff to monitor countywide performance measurement</p> <p>The orientation of government in allocating limited resources to address community problems rather than to reward successful programs is a barrier to the acceptance by County departments of the additional workload of determining performance measures and tracking progress.</p> <p>In this climate, we still strive to obtain and publish organization goals and accomplishments in the budget document.</p>
<p>BUDGET REPORTING AND REVIEW Santa Fe County shall compare actual quarterly expenditures to budget and decide on actions to bring the budget into balance, if necessary.</p> <p>EXPENSE REPORTS A quarterly revenue, expense and fund cash position report shall be published and distributed to County management and Commissioners.</p> <p>MIDYEAR REVIEW – EXPENSE & REVENUE A formal review of expense versus budget shall be made with County departments at mid-Fiscal Year.</p>		<p>Currently being produced</p> <p>Existing activity</p>

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<p>LONG TERM PLANNING Santa Fe County shall conduct a planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.</p> <p>REVENUE AND BASELINE EXPENSE The County will annually prepare a Five-Year Forecast of baseline service revenues and costs. The forecast will include estimated operating costs and revenues of future capital improvements. The Forecast should:</p> <ul style="list-style-type: none"> ▪ Provide an understanding of available funding; ▪ Evaluate financial risk; ▪ Assess the likelihood that services can be sustained; ▪ Identify future commitments and resource demands; and ▪ Identify the key variables that cause change in the level of revenue. <p>BASELINE EXPENSE Baseline expense is that expense associated with existing County services rendered at the current level of service to and expected by County citizens. Forecast baseline expense may be increased through anticipated population increases. New services or increases in the level of service beyond population considerations are not included in the baseline forecast.</p>	<p>Desirable but not currently implemented.</p>	



BUDGET DUTIES AND RESPONSIBILITIES	
Board of County Commissioners	Reviews and adopts the annual budget at a public hearing. Adopts budget resolutions throughout the fiscal year for adjustments that must be approved by DFA. Responsible for establishing County policies for the development, monitoring, and control of the budget as prescribed by statute and DFA Regulations
County Manager	Reviews and adjusts department requests to present a recommended annual budget to the BCC. Ensures implementation of the annual budget as adopted by the governing body. Reviews and approves all interdepartmental budget adjustment requests. Makes recommendations to the BCC on adjustments requiring approval by resolution. Also responsible for reviewing revenue and expenditure reports from Finance to ensure that budgetary controls are being followed.
Department Heads and Elected Officials	Manage all organizational unit budgets within their department. Appropriations within a Department's annual budget must be expended in accordance with State Statutes, DFA regulations and County policy and authorization. All annual budget requests and any adjustments during the fiscal year must be approved by the department head or elected official before submittal to Finance and the County Manager.
Finance Director	Under the direction of the County Manager, is responsible for overseeing the budget preparation and adjustment process, the County's accounting system, maintenance of the Chart of Accounts, disbursements of all funds, fixed assets, recording and collection of accounts receivable, reconciliation of cash to County Treasurer receipts, and for meeting financial reporting requirements.
Budget Administrator	Under the direction of the Finance Director, is responsible for developing budget forms and instructions for the preparation of the annual budget, preparing the budget calendar, scheduling budget hearings, preparing revenue and projections and supplemental schedules, and preparing the public Fiscal Year budget (this) document. Responsible for preparing budget adjustments and resolutions and to make recommendations to the Finance Director in regard to budget changes. Assists and trains department in budget matters. Also maintains budget procedures and controls, and records of budget amendments and budgeted county personnel.