

Procedure: Budget Procedure	Last Update: May 27, 2008
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References: County Policy Manual- Budget Policy

Purpose: To set practices to hold the County accountable to the public for its fiscal activities.

A. Budget Preparation

1. Elected Officials and Department Heads shall submit budget requests for the upcoming fiscal year in accordance with budget instructions prepared and distributed by the Budget and Management Analysis Division by no later than August 20.
 - a. Upon review of these submissions, the County Administrator will cause to be prepared a proposed budget for submission to the BCC.
 - b. Upon receipt of the proposed budget, the BCC shall publish a single notice in a newspaper having general circulation within the County's boundaries that states that the proposed budget:
 - (1) is available for public inspection at the office of the Director of Budget and Management Analysis;
 - (2) will be considered for adoption on a specified date and time; and
 - (3) may be inspected by any citizen who then can file objections at any time prior to final adoption.
2. Spending agencies must obtain formal approval of the BCC to increase staffing levels above the previously approved FTE count.

B. Budget Adoption

1. Prior to formal adoption of the proposed budget, the BCC shall hold a public hearing to hear citizen comments.
2. Then prior to December 15 of each year, at the time announced in the legal notice, the BCC shall consider a resolution adopting the annual budget for the upcoming fiscal year.
3. Following the approval of that resolution, the BCC shall consider a resolution to appropriate funds, giving authorization to elected officials and department heads to expend their allotted budgets.
4. Finally, the BCC shall consider a resolution to levy property taxes for the current tax year.
5. Upon adoption, the Director of Budget and Management Analysis shall file a copy of the adopted budget document, including certified copies of the adoption and appropriation resolutions, with the Colorado Division of Local Government no later than January 31.

C. Budget Amendments

1. There are two methods available to modify or amend the budget as adopted by the BCC:
 - a. Supplemental Appropriation: A supplemental appropriation increases the total amount of appropriated expenditures for any given fund. These additional expenditures may be offset by unanticipated revenues or may be offset by the appropriation of available unreserved fund balance. A supplemental appropriation must be approved by the BCC at a public meeting for which a prior public notice has been published informing citizens that an increase in appropriations over and above the adopted budget is being considered.
 - b. Budget Transfer: A budget transfer moves appropriated budget dollars within a spending agency or between spending agencies within the same fund. Budget transfers may not be used to move appropriations between funds nor may it be used to increase the level of appropriation of any given fund.