

<b>Maricopa County Policies and Procedures</b>	<b>Subject:</b> General Government Policy & Procedures	<b>Number: B1005</b> <b>Issue Date: 5/97</b> <b>Revised Date: 2/02</b>
Approved: <b>Don Stapley</b>	<b>Initiating Department:</b> Office of Management & Budget	

1. PURPOSE

The purpose of this policy is to provide guidelines for development and administration of the General Government budget to County Departments so that the General Government budget is handled according to Board policy and direction.

a) BUDGETED REVENUES

The revenues budgeted in the General Government budget are revenues that may be specific to particular funds, but benefit several departments and not a particular department or program within a department. Examples of these revenues include:

- i) Property Taxes (General Fund and Debt Service Fund)
- ii) Anticipated Grants from outside sources
- iii) State Shared Sales Taxes
- iv) State Shared Vehicle License Taxes
- v) Cable TV Application Fees for franchise agreements with the County
- vi) Liquor Licenses fees
- vii) Jail Excise Taxes (Detention Fund)
- viii) Other Miscellaneous Revenue as appropriate.

b) BUDGETED EXPENDITURES

The expenditures budgeted in the General Government budget are general expenses not specific to a particular department, or which benefit the County as a whole. These expenses can include budgeted contingencies, general debt service, taxes and assessments, legal expenses, and various Board-approved special projects or initiatives

Expenditure items will be listed in the Recommended budget, and individual items are subject to Board approval:

2. PROCEDURES

a) BUDGET PROCESS

General Government will follow all County budgeting policies and guidelines including the approval process established by the Board of Supervisors. The Office of Management and Budget, along with the County Administrative Officer, will be responsible for developing the General Government budget for each fiscal year. The recommended budget will include an itemized schedule of proposed expenditures by fund.

b) APPROVAL OF EXPENSES

The Deputy County Administrator or designee must authorize all expenditures prior to processing. This authority has been delegated to the manager responsible for a particular item within General Government. If the expenditure is not approved it will be returned and absorbed within the budget of the department that submitted it.

c) CONTINGENCY FUND

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If a contingency fund is adopted in the General Government budget during a fiscal year, General Fund departments can request funding for unanticipated expenditures or unfunded projects. These requests must be handled via a Board agenda item, and submitted by the responsible department. The Board of Supervisors must approve all requests for contingency funds.

3. **AUTHORITY/RESPONSIBILITY**

The administration and maintenance of the General Government budget is the responsibility of the Office of Management & Budget. Expenditures charged to General Government must be approved by the Deputy County Administrator or designated to ensure that the expenditures are budgeted and appropriate.

If approved, the contingency budget will be reduced and the appropriate department appropriation or other General Government item will be increased.