

4. **Enterprise Funds** - Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the County to adopt budgets for enterprise funds (e.g., the Solid Waste Management Fund), the County does adopt annual budgets for its enterprise funds in order to monitor revenues and control expenses. The County uses a business approach when budgeting enterprise funds.
5. **Agency Funds (e.g., the Probate Court Fund)** – GAAP and Georgia statutes do not require the adoption of budgets for the agency funds, since these funds primarily collect cash and forwards it to the general fund for the Constitutional Officers, or to other governmental agencies. These funds do not report operations; therefore, operating budgets are not necessary.

SUBSECTION II. SPECIFIC OPERATING BUDGET POLICIES

The operating budget shall be prepared on an annual basis and include those funds detailed in Sub Section I that are subject to annual appropriation or project appropriation for the fiscal year July1 to June 30.

A. BUDGET PROCESS AND ADOPTION

May 25

Prior to **May 15** of each year, the County's administration must submit a recommended budget to the Board of County Commissioners for their consideration. During the review process, a state required and legally advertised public hearing is conducted to obtain public comment. In addition, the recommended budget is available for public inspection at the County Clerk's office and the public library. Furthermore the recommended budget is sent to the local newspaper. Prior to July 1 of the budget year, the County's administration presents the final budget to the Board of County Commssioners, after which the Board of County Commissioners adopts the budget through the passage of a budget resolution (e.g., O.C.G.A. 36-81-5 and O.C.G.A 36-81-6).

B. DECENTRALIZED BUDGET DEVELOPMENT PROCESS

The County will utilize a decentralized operating budget process. All departments and Constitutional Officers are given an opportunity to participate in the annual budget process.

The County will utilize a "bottoms-up" resource allocation approach. Each department will have an opportunity to request personnel, services, supplies and capital items needed to carry-on its responsibility in an exemplary manner. However, the Board of County Commissioners may establish certain budget increase parameters, which may limit budget growth.

C. DEPARTMENTAL BUDGET REQUESTS

The budget shall be developed based upon "line-item" expenditures within each department. This type of budget focuses on objects of expenditures such as personal services, purchased services, supplies, equipment, etc. within each department. At a minimum, each department's budget request shall be detailed by individual line item.