

## Departmental Operations Report

<b>Objective:</b>	To establish procedures for budgetary maintenance	<b>Policy/Procedure Number:</b>	05-01
<b>Reference:</b> <i>(All applicable federal, state, and local laws)</i>	Memos from Department of Budget & Finance dated February 18, 1976 and April 1, 1977	<b>Effective Date:</b>	January 12, 1981
<b>Legislative Policy Statement:</b>		<b>Responsible Department:</b>	Finance
<b>General Information:</b>		<b>Modified Date (s):</b>	June 15, 1993
		<b>Resolution No.:</b>	
		<b>Next Scheduled Review:</b>	

### I. Definitions:

#### II. Policy:

- A.** The Departmental Operations Report, detailing monthly and year-to-date expenditures from each County department's budget, is distributed on a monthly basis. The primary purpose of this report is to enable those responsible with each department to monitor expenditures against budget line items and initiate appropriate action, if required, to maintain expenses within approved appropriations. Department heads are responsible for proper planning of expenditures so as not to exceed department budgets.
- B.** The Departmental Operations Report must be reviewed each month, examining not only year-to-date expenditures but anticipated expenditures against unencumbered balances as well. If at any point it appears an account appropriation will be exceeded prior to yearend, the department head will immediately present to the County Administrator proposed actions to reduce or eliminate planned expenditures to remain within budgeted totals, and/or request an additional appropriation or transfer of funds. Following review by the County Administrator, the department head will present the proposed actions, together with the comments of the County Administrator, to the appropriate Board committee, the budget committee and the Board of Representatives.
- C.** If vouchers are submitted to the Comptroller's Office for processing, and the expenditure would exceed the balance in the department's budget line item account, the voucher will be returned unpaid to the department head.

#### III. Procedure: