

	MARICOPA COUNTY SHERIFF'S OFFICE POLICY AND PROCEDURES	
	Subject BUDGET PROCESS	Policy Number GB-4
		Effective Date 09-30-08
Related Information	Supersedes GB-4 (08-06-99)	

PURPOSE

This Policy establishes the responsibility and authority for the Office budgetary process.

POLICY

It is the Policy of the Office to be fiscally responsible by maintaining an annual budget for the benefit of providing law enforcement and detention services for the safety and protection of the community and its citizens.

DEFINITIONS

None

PROCEDURES

1. **Management of Financial Resources:** The Sheriff has both the authority and responsibility for the management of all financial resources made available to the Office. The day-to-day functions of budgeting, control of expenditures, and accounting for financial resources, have been delegated by the Sheriff to the Business Operations Command.

2. **Budget Preparation:** The Office is responsible for the preparation of the annual budget.
 - A. Each bureau commander shall be responsible for the annual budget request for his bureau. The requests shall be prioritized based upon operational needs and an analysis of bureau activity before submitting them to the Business Operations Command.

 - B. The Chief of Business Operations Command shall be responsible for coordination of the preparation and timely submission of the Sheriff's annual budget requests, and ensuring all budget preparation is in compliance with the Budgeting for Results Guidelines and Priorities as approved annually by the Board of Supervisors.

 - C. The budget requests will be finalized and forwarded to the Sheriff for review and approval. The finalized budget shall then be forwarded to the Deputy County Manager with a transmittal letter signed by the Sheriff.