

# HOW TO USE THIS BUDGET PUBLICATION

## INTRODUCTION

This budget document presents information about every appropriation and every revenue for each County department and program. Our challenge is to present this very detailed budget in a format that is both informative and readable for a diverse audience of Albany County residents, legislators, employees and others interested in County operations. With this goal in mind, each year we refine the content and format and introduce features to ensure that the budget information you need is easy to find and presented accurately, clearly and understandably.

The section you are reading now, "How to Use This Budget Publication," is a good place to begin your examination of the budget. It briefly explains how this document is organized, describes the budget development process, and provides helpful hints for users.

## THE BUDGET PROCESS

Albany County's fiscal year coincides with the calendar year, commencing on January 1st and ending on December 31st. The process for developing and adopting the annual budget is contained in Article 6 of the Albany County Charter. While the County Charter provides a specific schedule for the adoption of the budget, many other "unofficial" steps have been implemented as the budget process has evolved. The following description of Albany County's budget process therefore contains both the formal requirements contained in the County Charter and the informal processes used to comply with these requirements. Any dates for required action, however, are prescribed by the County Charter.

The County Executive sends his budget call letter to County departments in early May. This letter notifies departments of the schedule for developing the annual budget. County departments are required to develop and submit their requested budgets to the County Executive on or before July 1st. Despite this formal timeline, however, many County departments have instituted a year-round process for formulating the budget. This process is often used as a planning and financial tool to revise and refine programs.

The Department of Management and Budget reviews and analyzes these requests and makes recommendations to the County Executive. The County Executive then submits the Executive Budget to the County Legislature by October 10th.

The County Charter also contains a series of steps to be taken by the County Legislature as it deliberates on the budget. The Legislature must conduct an initial public hearing on the Executive Budget no later than October 30th. After the public hearing, the Audit and Finance Committee generally holds a series of hearings or meetings to prepare the Legislative Budget report, which contains its recommended additions and deletions to the Executive Budget. The Legislative Budget report must be filed with the Clerk of the Legislature by November 20th. A public hearing on the Legislative Budget report must be held no later than December 1st.

The entire County Legislature must meet to consider the Executive Budget and Legislative Budget report by December 8th. At this meeting, the Legislature can officially vote to make changes to the Executive Budget. If the Legislature makes no changes to the Executive Budget, then the Executive Budget automatically becomes the Adopted Budget.

Should the Legislature make any changes to the Executive Budget, the revised document is returned to the County Executive for examination and consideration. The County Executive may approve the document or return it with his/her objections to any additions or increases made by the Legislature, no later than December 12th. The County Executive may

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Should the Legislature make any changes to the Executive Budget, the revised document is returned to the County Executive for examination and consideration. The County Executive may approve the document or return it with his/her objections to any additions or increases made by the Legislature, no later than December 12th. The County Executive may not act on any deletions or reductions made by the Legislature.

The County Legislature must act on the County Executive's objections, if any, by December 16th. A two-thirds vote by the Legislature is required to override any of the County Executive's objections. If the Legislature fails to act on or override any objections by December 18th, the document is adopted without the additions or increases to which the County Executive objected.

If for any reason a budget has not been finally adopted by the Legislature on or before December 20th, the Executive Budget, with all of the Legislature's deletions, additions, and increases to which the County Executive has not objected, becomes the Adopted Budget.

## BUDGET AMENDMENTS

Article 6 of the Albany County Charter contains two separate procedures for handling budget amendments. Generally, the County Executive is empowered to make minor budget amendments via a letter to the County Comptroller. In certain instances, however, a budget amendment requires approval by resolution of the County Legislature.

Legislative approval is required if the proposed budget amendment would:

- Result in an increase exceeding \$10,000 to any one line in the adopted budget;
- Affect any salary rate or salary total, except as expressly permitted by the County Charter or New York State law;
- Reflect a figure greater than five percent of the annual appropriation for an administrative unit; or
- Transfer funds between administrative units.

Legislative approval is also required to accept any grant revenues that may be realized during the fiscal year that were not accounted for in the Adopted Budget.

<p><u>Early May</u> Call letter to departments</p> <p><u>July 1st</u> Departments submit requested budget to County Executive</p> <p><u>October 10th</u> Executive Budget submitted to Legislature</p> <p><u>October 30th</u> Public hearing on Executive Budget should have been conducted</p> <p><u>November 20th</u> Legislative Budget report must be filed with the Clerk of the Legislature</p> <p><u>December 1st</u> Public hearing on Legislative Budget should have been conducted</p> <p><u>December 8th</u> County Legislature meets to consider the Executive and Legislative Budgets</p>
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<p><u>No changes to the Executive Budget</u> The Executive Budget automatically becomes the Adopted Budget.</p>
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<p><u>Changes to Executive Budget</u> The Budget is returned to the County Executive for examination and consideration.</p> <p><u>December 12th</u> After offering County Executive's approvals or objections to the County Legislature's additions or increases, the Budget is returned to the Legislature.</p> <p><u>December 16th</u> Legislature must act on County Executive's objections, if any. If Legislature fails to act on or override any objections, Executive Budget becomes Adopted Budget.</p> <p><u>December 20th</u> If Executive Budget, plus all of Legislature's deletions, additions, and increases to which the Executive has not objected, has not been adopted by the 20th, it will automatically become the Adopted Budget.</p>
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## ORGANIZATION OF THE BUDGET PUBLICATION

This document is divided into two volumes. Volume 1 is the County Executive's proposed "Tentative Budget." Volume 2 will include the adopted budget and all related documents.

### Volume 1 includes:

#### Introduction and Highlights

This section contains a message from the County Executive, economic forecasts which are key to revenue forecasts and other descriptive material concerning the organization of County government, County funds, revenues and expenditures. It summarizes some of the major highlights and changes in the current budget.

#### Five-Year Budget Projections

This section provides projections of County expenditures and revenues for the years 2011 through 2015. The projections are designed to improve our understanding of the future implications of funding and programmatic decisions that are made in the proposed budget as well as the implications of future events that will also affect future budgets. In making these projections, we offer a roadmap to help us choose the best course to pursue over the next five years.

#### Countywide Summary Budgets

This section contains three summaries:

- A one-page summary of all County appropriations and revenues for the current budget year;
- A summary of all appropriations by account number for the current and two previous budget years; and
- A summary of all revenues by account number for the current and two previous budget years.

#### Department Budgets

- This section presents information about every County department and program, including:
- A department narrative, describing the department's mission, program activities and services, the outcomes it seeks to achieve, performance targets and strategic initiatives, and organizational structure.
- Summary tables depicting proposed agency-wide appropriations and revenues. It also shows the proposed change from the prior year's adjusted budget in both dollar and percentage terms.
- Line item detail of every account for both appropriations and revenues.