

COUNTY LOCAL LAWS

BUDGET AND FINANCE

SECTION 801. OFFICE OF FINANCE. THERE SHALL BE AN OFFICE OF FINANCE HEADED BY A DIRECTOR OF FINANCE. THE DIRECTOR OF FINANCE SHALL BE RESPONSIBLE TO THE COUNTY EXECUTIVE FOR THE ADMINISTRATION OF THE FISCAL POLICIES AND PROCEDURES ESTABLISHED BY THIS CHARTER OR BY LAW.

SECTION 802. OFFICE OF BUDGET AND PROGRAMMING. THERE SHALL BE AN OFFICE OF BUDGET AND PROGRAMMING HEADED BY A DIRECTOR OF THE BUDGET. THE DIRECTOR OF THE BUDGET SHALL BE RESPONSIBLE TO THE COUNTY EXECUTIVE FOR ASSISTING IN THE PREPARATION OF THE ANNUAL CURRENT EXPENSE AND CAPITAL BUDGETS OF THE COUNTY AND ADVISING UPON ANY REQUEST FOR COUNTY FUNDS AND UPON REVENUE NEEDS. HE SHALL REVIEW AND RECOMMEND UPON ALLOTMENT REQUESTS. HE SHALL STUDY BUDGET EXECUTION AND THE EFFICIENCY OF ORGANIZATION, METHODS, AND PROCEDURES AND PREPARE REPORTS THEREON. HE SHALL STUDY AND REPORT UPON MASTER PLANS, CAPITAL IMPROVEMENT PROGRAMS, AND ANY PLANNING AND ZONING MATTERS WHICH MAY BE REFERRED TO THE EXECUTIVE BRANCH. HE SHALL COORDINATE INTERGOVERNMENTAL RELATIONSHIPS ON BEHALF OF THE COUNTY. HE SHALL HAVE SUCH OTHER DUTIES AND RESPONSIBILITIES AS MAY BE REQUIRED BY LAW.

SECTION 803. FISCAL YEAR AND TAX YEAR. THE FISCAL OR BUDGET YEAR AND THE TAX YEAR OF THE COUNTY SHALL BEGIN ON THE FIRST DAY OF JULY AND SHALL END ON THE THIRTIETH DAY OF JUNE OF THE SUCCEEDING YEAR.

SECTION 804. DEFINITION OF TERMS USED IN THIS ARTICLE.

(A) THE TERM "COUNTY GOVERNMENT" SHALL INCLUDE ALL AGENCIES AND THEIR OFFICERS, AGENTS, AND EMPLOYEES WHO RECEIVE OR DISBURSE COUNTY FUNDS.

(B) THE TERM "COUNTY FUNDS" SHALL MEAN ANY MONIES RECEIVED BY THE COUNTY OR APPROPRIATED OR APPROVED BY THE COUNCIL OR TO WHICH THE COUNTY MAY AT ANY TIME HAVE LEGAL OR EQUITABLE TITLE.

(C) THE TERM "CAPITAL PROJECT" SHALL MEAN: (1) ANY PHYSICAL PUBLIC BETTERMENT OR IMPROVEMENT AND ANY PRELIMINARY STUDIES AND SURVEYS RELATIVE THERETO; (2) THE ACQUISITION OF PROPERTY OF A PERMANENT NATURE FOR PUBLIC USE; AND (3) THE PURCHASE OF EQUIPMENT FOR ANY