

(a) Assist the Commissioners and Budget Director in the preparation and execution of the County budget and capital programs.

(b) Assist the Commissioners in the negotiation of loans and the issuance and sale of bonds and notes, maintain the records of County indebtedness and have charge of the payment of interest and principal thereon.

(c) Examine all contracts, orders and other documents by which financial obligations are incurred; and every such document shall be subject to his approval, but he shall not approve unless he first ascertains and certifies that there is available to meet the obligation concerned a sufficient unencumbered balance of appropriation and of such allotment as may be applicable.

(d) Approve for disbursement all funds in the County treasury; and no money shall be drawn from the treasury unless the Comptroller first ascertains and certifies that there is available to cover the claim a sufficient unencumbered balance of appropriation and of such allotment as may be applicable, and that the claim is regular in form, correctly computed and constitutes a legal obligation.

(e) Maintain a general accounting system for the County and each of its departments, offices and agencies; exercise financial budgetary control over each department, office and agency; keep a separate account for each item of appropriation made by the Commissioners, showing the amount of the appropriation, any allotments of the appropriation, and the amounts paid from it, the unpaid obligations against it and the unencumbered balance of the appropriation and of any allotments thereof.

(f) Each month submit to the Commissioners a statement of the revenue and expenditures for the preceding month and for the fiscal year up to and including the preceding month; and the statement shall be sufficiently detailed as to appropriations, allotments and funds to show the exact financial condition of the County and of each of its departments, offices and agencies.

(g) Submit to the Commissioners at the end of each fiscal year a report of the financial transactions of that year, and a complete statement of the financial condition of the County at the end of the year.

(h) Perform such other duties as may be prescribed by the Director of Finance or the County Commissioners.

Subject to the general supervision of the Director of Finance, it shall be the duty of the Budget Director to:

(a) Compile, in cooperation with the Comptroller, the departmental estimates and other data necessary or useful to the Commissioners in the preparation of the budgets and prepare and submit the annual operating and capital budgets.

(b) Examine from time to time the departments, bureaus, boards, commissions, offices and agencies of the County in relation to their organization, personnel and other requirements.

(c) Ascertain the manner in which their respective budgets are carried out and their functions performed; call the attention of the heads thereof and the Commissioners to any improvements or economies which might be made in their administrative practices.