

BIENNIAL BUDGET CALENDAR
Fiscal Year's 2007 & 2008

Budget Process Flow Chart – July 1, 2006 to June 30, 2008

- December 2005 **BIENNIAL BUDGET CYCLE BEGINS**
BUDGET OFFICE
- Prepare budget request forms, instructions and guidelines
 - Compare total actual revenues and expenditures from previous fiscal year to establish total expenditure and revenue forecast for current fiscal year
- January 2006 **DEPARTMENTS**
Budget request forms and instructions distributed to departments. Instructions include the following:
- Steps in developing budget requests, goals, objectives, and workload indicators
 - Employee listings for department review
 - Budget calendar
- February 2006 **BUDGET OFFICE**
- Departments submit completed budget requests and supporting schedules to the Budget Office
 - Management review of revenue projections
 - Initial management review of budget requests begin
 - Department budget hearings
 - Review departmental requests and update revenue estimates and proposed adjustments
 - Budget staff develops narratives
- March 2006 **COUNTY MANAGER/COMMISSION**
- Manager's proposed biennial budget finalized
 - Manager transmits proposed budget to County Commission
 - Commission briefings
- May 2006 **COUNTY COMMISSION**
- County Commission public hearings
 - County Commission considers amendments to proposed biennial budget
 - County Commission review and approval of proposed biennial budget
- June 1, 2006 **BUDGET OFFICE**
- Biennial budget is submitted to DFA/LGD (Department of Finance & Administration/Local Government Division) for review and approval
- July 1, 2006 Budget approval granted by DFA/LGD (Department of Finance & Administration/Local Government Division)
- July 2006 Hold County Commission final biennial budget hearings and submit final adjustments to DFA

Biennial Budget Calendar – Fiscal Years 2007 & 2008

- September 1, 2006 DFA certification of Bernalillo County final budget for first fiscal year of biennium
- DFA certification of tax rate
 - Approval of budget adjustments/carryovers
 - Biennial Budget Book submitted to GFOA and DFA
- January 2007 DEPARMENTS/BUDGET OFFICE
2nd Quarter of Fiscal Year Budget Hearings are conducted
- February 2007 COUNTY MANAGER
Review 2nd Quarter Budget Results with Deputy County Managers
- May 2007 COUNTY COMMISSION/COUNTY MANAGER
- County Commission/County Manager considers mid-cycle adjustments to 2nd Fiscal Year of biennial budget
- June 1, 2006 BUDGET OFFICE
Final midcycle adjustments to 2nd Fiscal Year of biennial budget is submitted to DFA/LGD (Department of Finance & Administration/Local Government Division) for review and approval
- July 1, 2007 Budget approval granted by DFA/LGD(Department of Finance & Administration/Local Government Division)
- July 2007 Hold County Commission final biennial budget hearings and submit final adjustments to DFA
- September 1, 2007 DFA certification of Bernalillo County final budget for second fiscal year of biennium
- DFA certification of tax rate
 - Approval of Budget Carryovers/Adjustments
- December 2007 BIENNIAL BUDGET CYCLE FOR NEXT BIENNIAL BUDGET CYCLE BEGINS
- January 2008 DEPARMENTS/BUDGET OFFICE
2nd Quarter of Fiscal Year Budget Hearings are conducted
- February 2008 COUNTY MANAGER
Review 2nd Quarter Budget Results with Deputy County Managers