



Budget Process Flow Chart

Fy's 2007 & 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

April 2006
Budget Office
 Proposed biennial budget forwarded to printer

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
 Final biennial budget is submitted to DFA/LGD (Department of Finance & Administration/Local Government Division) for review and interim 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

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
Departments/Budget Office
 2nd Quarter of Fiscal Year Budget Hearings are conducted

February 2008
County Manager
 Review 2nd Quarter Budget Results with Deputy County Manager

January 2007
Departments/Budget Office
 2nd Quarter of Fiscal Year Budget Hearings are conducted

September 1, 2006
 DFA certification of Bernalillo County final budget for first fiscal year of biennium

- DFA certification of tax rate

July 1, 2007
 Budget approval granted by DFA/LGD (Department of Finance & Administration/Local Government Division)

June 1, 2007
Budget Office
 Final mid-cycle adjustments to 2nd Fiscal Year of biennial budget is submitted to DFA/LGD (Department of Finance & Administration/Local Government Division) for review and interim approval

May 2007
County Commission/County Manager
 County Commission/County Manager considers mid-cycle adjustments to 2nd Fiscal Year of biennial budget

February 2007
County Manager
 Review 2nd Quarter Budget Results with Deputy County Managers

