

## **3.1 Finance and Budgets**

The Sheriff is responsible for overall financial management of the Office. The financial management function includes annual budget development, the application for grants and grant management, the supervision of expenditures and revenues, and liaison with the Anne Arundel County Office of Budget and Finance, Auditor's Office, County Council and County Executive.

### **3.1.1 Budget Preparation**

The Bureau Commanders, the Training Administrator, the Quartermaster, and the Fleet Coordinator will prepare budget requests which justify their operational expenditures, providing adequate justification and costs. Budget requests will include: a summary of the bureau's past year's activities; how prior goals and objectives for their bureau were met; a summary of future goals and objectives of the bureau, both short- & long-term, and projected staffing and materials needed to meet these goals and objectives; new personnel and equipment requests; and capital expenditures.

### **3.1.2 Budget Administrator**

The Budget Administrator fulfills the financial management function for the Office. The Budget Administrator analyzes past and current year expenditures in preparation of budget submittal, and in support of budget requests for future fiscal years. He/she coordinates, prepares, and monitors the Sheriff's Office operating budget to prevent discrepancies, to ensure that the projected flow of funds proceeds as planned, and to control the purchasing process so that it remains efficient. He/she also provides guidance on procurement matters, along with budget and expenditure reports to Bureau Commanders, the Chief Deputy, and the Sheriff.

### **3.1.3 Petty Cash**

The Budget Administrator maintains a petty cash account for miscellaneous small expenditures. Employees must submit an original, detailed receipt attached to the Sheriff's Office Form #10, signed by their supervisor, stating the purpose of purchase in order to be reimbursed for expenditures. The Budget Administrator keeps an annual running tally of all expenses and balances, and

will retain receipts and associated documents relating to transactions in accordance with the Records Retention Schedule for the Office. He/she will keep the Sheriff apprised quarterly as to accounting of cash activities.

#### 3.1.4 Accounting

The Office will adhere to the accounting principles and system of the Anne Arundel County Office of Budget and Finance. Monthly status reports which reflect the initial appropriation for individual accounts or programs, expenditures, encumbrances, and balances will be prepared and routed to the Sheriff.