

**PURPOSE:** The development and use of expenditure policies:

- Aid in the consistent provision of public services;
- Help ensure financial stability regardless of economic fluctuations;
- Guide expenditure practices so they are fair to citizens.

**POLICY:**

- 1 The County will provide for a level of expenditures to strive for the ongoing health, safety, and welfare of citizens.
- 2 Within the resources available each fiscal year, the County shall endeavor to maintain capital assets and infrastructure at a sufficient level to protect the County's investment, to minimize future replacement and maintenance costs, and to continue service levels.
- 3 The operating and capital budgets will be reviewed concurrently. A fiscal impact operating analysis shall be conducted for items contained within the capital improvement budget and incorporated into the operating budget as part of the annual budget process.
- 4 New services/programs will not be added without a cost-benefit analysis incorporating current and future budget impact. The Nassau County Clerk of Courts and Comptroller's recommendations will be considered.
- 5 The County Manager will determine annual department requested budget targets based upon revenue forecasts received from the Budget Officer, economic conditions, county goals and objectives and other sources as deemed necessary.
- 6 Department heads must review and control expenditures so that actual expenditures do not exceed budget. Departments are expected to adjust spending levels as required to ensure compliance within established budget. If the department head determines additional budget is required and not available within the department's budget, a request for funding assistance should immediately be forwarded to the County Manager containing department analysis and recommendation.
- 7 Transfers and budget amendments will be processed in accordance with adopted Budget Policies.
- 8 Expenditure budgets will be developed in accordance with policies and priorities set forth in the County's Comprehensive Plan, strategic plans, capital improvement plan, fleet replacement program, County goals, the needs of the community, and federal and state laws.