

## **SECTION III--COUNTY BUDGET GUIDELINES**

### **BUDGET REVIEW AND ADOPTION**

The review process of the budget should be done at all levels. The department heads should make sure they have requested the proper appropriations for the services they will provide. The county auditor should review the departmental budget requests for completeness and accuracy and compile all of this data into the provisional budget. The board should review the budget to make sure the appropriations do not exceed the estimated revenues and that the budget as a whole meets the county's objectives.