

SECTION III--COUNTY BUDGET GUIDELINES

PLANNING

Budget planning should take into consideration both current and long range objectives. Current objectives should include the immediate needs of providing for the financing of operating expenditures (e.g., salaries, insurance, maintenance, utilities, etc.). Services provided to the citizenry might include protection, health, welfare and recreation. Long range objectives such as future building plans could call for year by year accumulations of resources. Since it is the purpose of county government to provide services to its citizens it is only proper to evaluate the services to be provided and plan for them in the budget.