

County Budget Overview

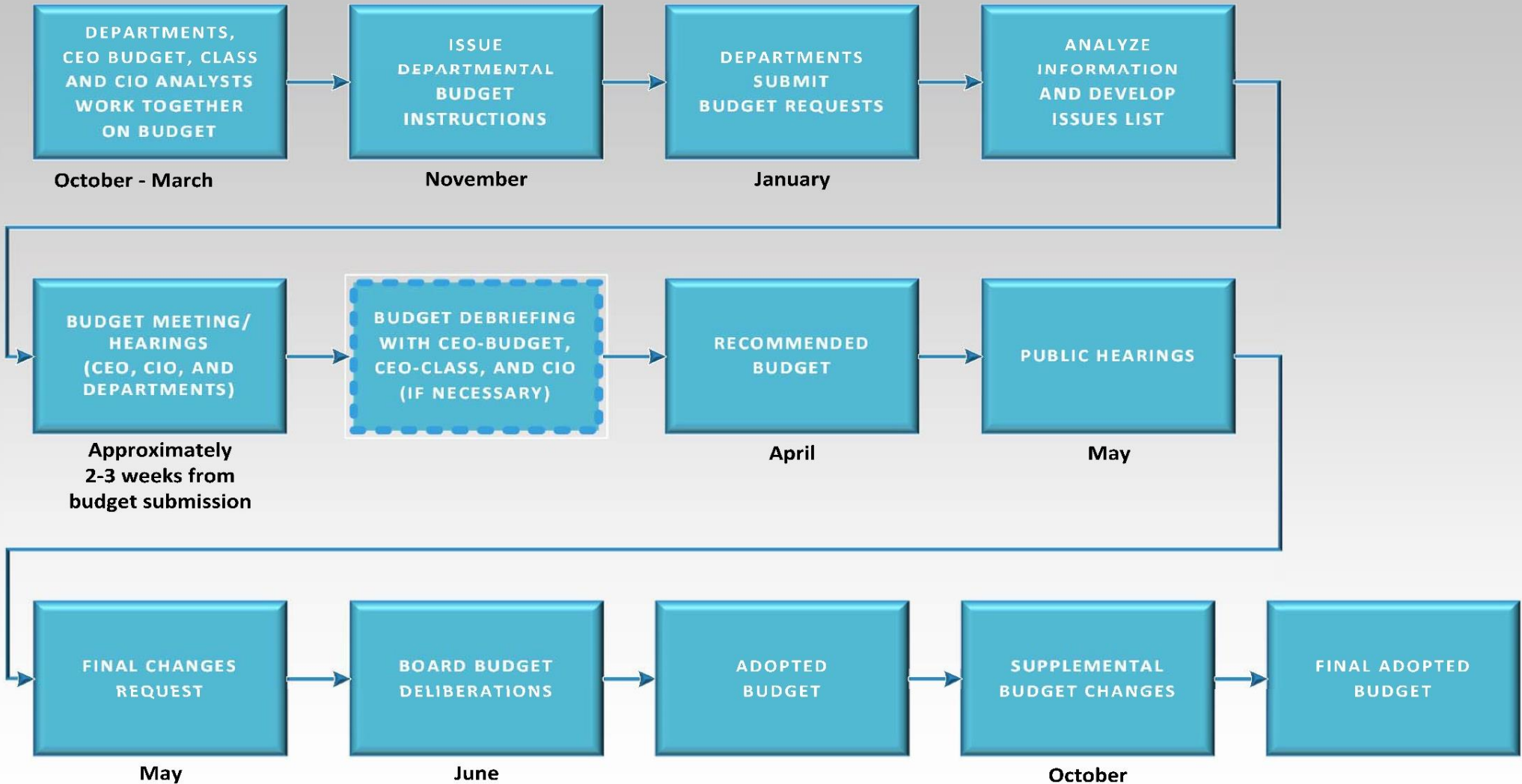


“To Enrich Lives Through Effective and Caring Service”

County Budget Cycle



BUDGET PROCESS FLOW CHART



County Budget Cycle



Below are the budget activities and timeframes:

1. Chief Executive Office Preliminary Multi-Year Forecast/Target Allocation

- The CEO updates the multi-year forecast, with emphasis on the upcoming year's planned expenditures and projected revenues.
- Budget instructions are distributed in mid-November.
- Departmental target allocations are developed continuously for the upcoming budget year and are typically distributed by the end of November.

Time Period: September December





County Budget Cycle (cont.)

2. Departments Prepare Budget Requests

Departments submit two (2) budget requests - Base and Official.

The Base Budget request must meet CEO's target allocation.

BASE BUDGET
Ongoing Funding
One-Time Funding
FY 2021-22 Final Adopted Budget (Supplemental)
Less One-Time Funding
Add Centrally Funded Costs (COLAs, Rent Expense)
Add New Program Costs (Board Motion, etc.,)
Add Mid-Year Budget Adjustments
TARGET ALLOCATION
Mission Critical Needs - New Budget Requests
BASE BUDGET REQUEST

The Official Budget reflects funding for what the department believes are its total unmet needs.

- **TARGET ALLOCATION + Mission Critical Needs + Unmet Needs = OFFICIAL BUDGET**

Time Period: November - January



3. CEO Analyzes Departmental Budget Request and Department Head Budget Hearings

- CEO analysts review and analyze department's budget submissions and develop recommendations for program and administrative funding.
- Recommendations may not reflect the concurrence of the Department.
- Hearings with departments are held to discuss budget issues. The hearing allows the department head to discuss their concerns with the CEO.
(February)

Time Period: December - March

**County
Budget
Cycle
(cont.)**



County Budget Cycle (cont.)

4. Recommended Budget

The CEO's Recommended Budget is presented to the Board on the third Tuesday in April

Time Period: April

5. Public Hearings

Public hearings permit members of the public and departments to address the Board on the Recommended Budget. Testimony during the public hearings may be either oral or written

Time Period: May

6. Final Changes Budget

The CEO submits a Final Changes Budget to the Board to update the Recommended Budget previously approved in April

6. Final Changes Budget

The Final Changes Budget generally reflects only ministerial changes and updates the fund balance estimates.

Time Period: End of June

County Budget Cycle (cont.)

7. Budget Deliberations

- The Board deliberates the Recommended Budget and the Final Changes recommendations, along with oral or written testimony from the public hearings.
- A Supervisor may also introduce a motion that affects the County budget.
- After deliberations are completed, the Board adopts the budget for the coming fiscal year, known as the **Adopted Budget**.

Time Period: End of June



County Budget Cycle (cont.)

8. Supplemental Budget

- Close of the prior fiscal year books and fund balance calculated.
- Aligns the County's Adopted Budget to the State's Final Budget.
- Amends the Adopted Budget for various ministerial changes.
- Upon approval of the Supplemental Budget, the Board adopts the **Final County Budget**.

Time Period: End of September