



## Legislation Text

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**File #:** 18-0292, **Version:** 1

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Chief Administrative Office recommending the Board receive and file the attached Fiscal Year 2017-18 Mid-Year Budget Report, and approve the updated Board Policy B-1, Budget Control and Responsibility. (Est. Time: 30 Min.)

### **DEPARTMENT RECOMMENDATION**

Chief Administrative Office recommending the Board receive and file the attached Fiscal Year 2017-18 Mid-Year Budget Report, and approve the updated Board Policy B-1, Budget Control and Responsibility.

### **DISCUSSION / BACKGROUND**

Each year, the Chief Administrative Office works in conjunction with County Departments to review the status of the current year's budget, and presents a Mid-Year report which summarizes the County's budget status as of December 31 of the given year. The review and report is intended to identify any material variances in projected revenues and expenses and provides a fund balance estimate relative to the upcoming Fiscal Year budget preparation.

Departments are in the process of developing their FY 2018-19 budget requests. These requests were due to the Chief Administrative Office on February 28, 2018. A special Board meeting is planned for Friday, April 20, 2018, to discuss any major revenue, expenditure, and/or policy issues related to the FY 2018-19 Recommended Budget, prior to the CAO finalizing work on the budget book. The CAO Recommended Budget for FY 2018-19 is estimated to be complete by the end of May, with the Budget Hearing set for June 18, 2018.

The Chief Administrative Office is also recommending that the Board approve the updated Board Policy B-1, Budget Control and Responsibility, which includes updates to the policy to align with the updated Budget Policies (Policy B-16). Specifically, the recommended changes remove the requirement for departments to request a budget transfer from the General Fund Appropriation for Contingency when a revenue estimate is expected to not be met, in order to ensure that an approved departmental net county cost is not exceeded. The section of the policy required that department budgets be judged based on net county cost rather than on the expenditure class level. The updated Budget Policies (B-16), which were approved in November of 2017, include a new policy that states that Department Budgets will be controlled at the expenditure class (i.e., object) level. With the approval of the updated policies, it was anticipated that an update to Policy B-1 would need to be processed in order to remain consistent with the Budget Policies.

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

All County departments participate in the development of this report by providing the CAO with mid-year projections and summary status information.

### **FINANCIAL IMPACT**

There is no direct financial impact associated with the attached report and mid-year budget presentation.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

None

**STRATEGIC PLAN COMPONENT**

Good Governance

**CONTACT**

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