

ATTACHMENT C - STRIKETHROUGH

FISCAL YEAR ~~2015—2017~~2016 – 2018 GENERAL FUND ALLOCATION POLICY

BASED ON BUDGET POLICY #2: POLICY BASED BUDGETING

POLICY STATEMENT: Allocations from the General Fund to departments will be distributed according to Board policy direction, historical spending and Federal/State mandates.

FISCAL STRATEGY: Allocate resources in a manner that supports Board strategic and programmatic goals without across-the-board reductions or increases.

GENERAL FUND ALLOCATIONS IMPLEMENTATION POLICIES

CALCULATIONS:

1. Each department's base General Fund Contribution for the Fiscal Year ~~2015-2016-2017~~ budget will be the adopted contribution for Fiscal Year ~~2014-2015-2016~~, reduced by onetime allocations during the FY ~~2014-2015-2016~~ Board adoption hearings. (Ongoing expansions will have already been added to the GFC base; onetime allocations will be deducted if they were included in the base).
2. Where not prohibited by law, departments must use all non-General Fund revenues, such as special revenues, grants and agency funds, before General Fund Contribution amounts will be allocated to fund programs and anticipated liabilities. Unanticipated revenues should be used to eliminate departmental use of one time funds for ongoing operations.
3. In general, the base General Fund Contribution will be adjusted by an amount equal to the proportional FY ~~2015-2016-2017~~ impact of approved wage and employee benefit adjustments, not otherwise funded, that were included in the adopted Fiscal Year ~~2014-2015-2016~~ amount. For example, if the wage increases and benefit cost impacts total \$100, and the General Fund Contribution makes up 30% of the department's funding, then the increase would be no more than \$30.
4. In the event that projected County-wide General revenues do not meet the General Fund Contribution allocation, the departmental allocations will be reduced as necessary to balance the budget.

PROCESS:

5. When submitted budgets reflect significant service level reductions from Fiscal Year ~~2014-2015-2016~~ levels, departments will document service level impacts by program in order of severity from most to least detrimental as defined by the Department Director, while identifying mandate levels and outcome measures.
- ~~6. Based on available funding, the CEO may recommend additional General Fund Contribution to address long standing structural imbalances within specific departments.~~
- ~~7.6.~~ Any requested amount over the County Executive Office's approved budgeted General Fund Allocation amount will be submitted as a budget adjustment request (restoration/expansion).
- ~~7. Based on available funding, the CEO may recommend additional General Fund Contribution to address structural imbalances within specific departments.~~
8. Requests for additional FTE's added during the budget process, including contractors on payroll must be submitted as a budget adjustment request and will identify the ongoing funding source.

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FISCAL YEAR ~~2015~~ — ~~2017~~ 2016 – 2018 GENERAL FUND

ALLOCATION POLICY

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9. No budget submission will be considered complete unless the requested General Fund Contribution is equal to or less than the County Executive Office's approved General Fund allocation amount.
10. ~~Requests for additional FTE's added during the budget process, including contractors on payroll must be submitted as a budget adjustment request and will identify the ongoing funding source.~~
11. Special Revenue Funds will be evaluated at year end and any appropriate adjustments to the General Fund Contribution will be made to the following year's General Fund allocation.
12. Unallocated Discretionary General Fund Revenues will remain in the Residual Fund Balance account for future Board appropriation.