

# **FISCAL YEAR 2013 – 2015 GENERAL FUND ALLOCATION POLICY**

## **BASED ON BUDGET POLICY #2: POLICY BASED BUDGETING**

---

**POLICY STATEMENT:** Departmental General Fund Contribution allocations will be distributed according to Board policy direction, historical spending, staffing patterns and Federal and State mandates.

**FISCAL STRATEGY:** To facilitate the allocation of resources in a manner that supports Board strategic and programmatic goals, across-the-board target cuts will not be utilized.

---

### **GENERAL FUND ALLOCATIONS IMPLEMENTATION POLICIES**

#### **CALCULATIONS:**

1. Each department's base General Fund Contribution for the Fiscal Year 2013-2014 budget will be the adopted contribution for Fiscal Year 2012-2013, reduced by onetime allocations during the FY 2012-2013 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 2013-2014 impact of approved wage and employee benefit adjustments, not otherwise funded, that were included in the adopted Fiscal Year 2012-2013 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 2012-2013 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. Any requested amount over the County Executive Office's approved budget target amount will be submitted as a budget adjustment request (restoration/expansion).
7. 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.
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.
9. Year-end residual general fund departmental savings will lapse to the General Fund Balance unless otherwise approved by the County Executive Office. 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.