

# Fiscal Year 2009-2010 Budget Principles

---

## Purpose

8 Principles

Changes

- Are used by the CEO and departments in developing the recommended budget
- Are utilized to develop a balanced budget that reflects the financial realities of the County and the priorities of the Board
- Provide a consistent, equitable approach for allocation of available resources

# Fiscal Year 2009-2010 Budget Principles (Attachment 1)

---

Purpose

**8 Principles**

Changes

1. Balanced Budget
2. Budget Target Allocation
3. Positions
4. Budget Expansion requests
5. Costs and Revenues
6. Discrepancy Reserves and Designations
7. Performance Measurement
8. Budget Coordination

# Fiscal Year 2009-2010 Budget Principles Changes

---

Purpose

8 Principles

**Changes**

**Clarify use of  
one-time  
resources**

Use of one-time designation or year end balances for ongoing operations will be considered one time appropriations and not part of the ongoing base budget (Principle 1(d)).

# Fiscal Year 2009-2010 Budget Principles Changes

---

Purpose

8 Principles

**Changes**

**Budget  
reduction  
strategy**

In order to achieve the Principle of a Balanced Budget, General Fund target allocations will be reduced proportionately as needed on a percentage basis to meet available discretionary General Fund revenue (Principle 2(d)).

# Fiscal Year 2009-2010 Budget Principles Changes

---

Purpose

8 Principles

**Changes**

**Link budget  
to services  
levels**

Departments shall document service level impacts based on General Fund Contribution target allocations and other revenue availability when service levels will be materially impacted relative to Fiscal Year 2008-2009 levels of service (Principle 2(g)).

# Fiscal Year 2009-2010 Budget Principles Changes

---

Purpose

8 Principles

**Changes**

Consider consolidation of services and personnel across departments for greater efficiency and reduced **COSTS** (Principle 3(b)(4)).

**Achieve efficiencies through consolidation**

# Fiscal Year 2009-2010 Budget Principles Changes

---

Purpose

8 Principles

**Changes**

Requested budgets should reflect a designation balance sufficient to mitigate expected audit settlement liabilities (Principle 6(c)).

**Ensure coverage of audit liabilities**