



Board Agenda Item 6

DATE: June 12, 2018

TO: Board of Supervisors

SUBMITTED BY: Jean M. Rousseau, County Administrative Officer

SUBJECT: Recommended Budget for FY 2018/19

RECOMMENDED ACTION(S):

Approve a Recommended Budget (including Capital Projects budgets) for the period between July 1, 2018 and adoption of the FY 2018/19 Final Recommended Budget

ALTERNATIVE ACTION(S):

There are no viable options available. Without a recommended budget, the County would not be able to conduct day-to-day operations.

FISCAL IMPACT:

This item will provide the mechanism for departments to continue to operate until the Final Recommended Budget is adopted in September 2018. The fiscal impact will be determined at that time.

DISCUSSION:

Prior to the 2017/18 Fiscal Year, budget hearings and subsequent budget adoptions occurred in June of each year. Beginning with the 2017/18 Fiscal Year, the County Administrative Office (CAO) recommended a new process that will allow for adoption of the Final Recommended Budget in September instead of the traditional June adoption. With this new process, current information for General Fund revenue estimates will be available. This is a crucial piece of the budget process as the tax roll is needed to verify property tax and Motor Vehicle In-Lieu revenue estimates, which comprise almost 75% of countywide revenues.

The proposed time schedule provides the mechanism for a more accurate estimate of year-end fund balance and the impact of the State of California's Budget on Fresno County. It is anticipated that most of the information will be available in time to produce a final recommended budget by the end of August 2018. Budget hearings are scheduled to commence September 17, 2018, which is enough time to address potential year-end issues.

The CAO recommends that the Board adopt the Recommended Budget for the period beginning July 1, 2018 and concluding with the adoption of the FY 2018/19 Final Recommended Budget. This approach gives departments appropriations to operate during these three months.

This process includes rebudgeting of unexpended appropriations for individual capital projects that are not completed at year-end. The recommended budget does not include additional positions or new capital asset purchases outside of the Capital Projects Fund. These items will be included in the Final Recommended Budget to be brought to your Board during the September budget hearings.

ATTACHMENTS INCLUDED AND/OR ON FILE:

FY 2018-19 Recommended Budget Summary
On file with Clerk - FY 2018-19 Recommended Budget Detail

CAO ANALYST:

Debbie Paolinelli