

Background of the Board of Supervisors' Budget Committee Roles and Responsibilities

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Focus of the Presentation

 Overview of Recommended Budget Committee
Modifications



 Overview of Recommended Fiscal Policy Changes

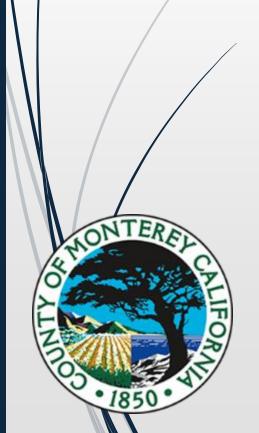
Overview of Recommended Changes for Items Budget Committee

- Monthly Financial Reports Demonstrating Financial Health Picture
- Fiscal Policy changes related to Budget
- Budget Development guidelines
- Audit Plan Review and Approval (Board Authorized)
- Capital Project Financing
- Debt Financing
- Dept Significant Budget Change as determined by CAO
- Dept's w/Financial Issues and Response Plans
- Standing Committee Items Refreshed



Standing Committee Items Update

- Recommended Deletions from Standing Items
 - Semi-Annual ITD Financial Report
 - Semi-Annual Status report of Capital Projects (Duplicative with CIC)
 - Semi-Annual Natividad Medical Center Key Capital Projects (Duplicative with CIC)
 - Semi-Annual Social Services Case Load Report (Duplicative with HHS Committee)
 - Semi-Annual Mental Health Services Act Report (Requested due to Reversion)
 - Semi-Annual Winter Storms & Fire Damage Repair report
- Recommend Quarterly to Semi-Annually
 - Natividad Medical Center Financial Report to Semi-Annually
- Recommended Changes Semi-Annual to Annual
 - Workforce Development Board Financial Data Report



Overview of Recommended Fiscal Policy Changes

- Preparation of Financial Reports
 - Update section eliminating reference to outdated Federal Guidance Documents
 - OMB A-133 & OMB A-87 replaced in 2014 with the Super Circular
- TOT Contributions to the Road Fund
 - Small Clean up on Language TOT to Road Fund set at 25%.
- Budget Committee References
 - Removed areas identified as Direction replaced with Recommendation
- Grant Management
 - Expanding requirement for Board Approval to include potential usage of General Fund to fulfill the grant requirements.
- ISF Reporting Requirement to Budget Committee
- Reserve Balances (update definitions)
 - Compensated Absences, Strategic Reserve, Dept Reserve Balances

