



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

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Presented by:

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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 - Update section eliminating reference to outdated Federal Guidance Documents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

