

Report Format Overview

This overview is provided to explain the sections contained in the Quarterly Budget Report. Although provided below, the sections listed may not be contained in all entities reports, depending on the actions being requested in the current quarter. The Quarterly Budget Report is divided into four main sections as listed below. For the Second and Fourth Quarter Budget Report, the Budgeted Staffing and Personnel Actions Section is typically omitted as any recommended changes are incorporated into the succeeding fiscal year Recommended Budget presented to the Board of Supervisors in June for adoption.

1. Budget Section
2. Budgeted Staffing and Personnel Actions Section
3. Quarterly Performance Measure Update
4. Budget Adjustments

Budget Section

This section of the report portrays the most recent approved current budget, requested adjustments to that budget, and the new recommended modified budget for all fund types (general fund, internal service and enterprise funds, capital project and special revenue funds). Due to the distinctive nature of these fund types, each is portrayed in a different format to more accurately demonstrate their attributes. Each format contains the starting point of the budget. In the first quarter, the starting point is typically the adopted budget. For the following second and fourth quarter budget reports, the starting point is typically the most recent budget that has been approved by the Board (including any mid-quarter budget adjustments brought to the Board between quarter reports). Requested adjustments included in the quarterly report are then reflected, followed by the modified amount. The modified amount is the summation of the starting point (current budget) and the requested adjustments. Unless specified otherwise, the Budget Section applies to all entities contained in this report.

General Fund

There are a variety of schedules for the general fund based on different levels of summarization. The general fund schedules are only applicable to the County Report.

The **County General Fund – Adjustments by Sources and Requirements** details total revenue by revenue grouping such as Taxes, Licenses and Permits, etc. and total expenditures by appropriation unit, such as Salaries and Benefits, Services and Supplies, and Equipment.

The **County General Fund – Available Sources by Budget Group** and the **County General Fund – Requirements by Budget Group** schedules compile total revenues or appropriation into the reporting groups presented in the Adopted Budget book.

Report Format Overview

The **County General Fund – Available Contingencies** schedule shows the available contingencies of the general fund.

County General Fund – Reserves presents detail regarding the general purpose and specific purpose reserves. The schedule provides the ending balance of the prior fiscal year, the approved and recommended contributions and uses, and an estimated ending balance for the current fiscal year. Notations may be provided for significant contributions and uses.

The **County General Fund – Budget Adjustment Explanations** schedule provides an explanation by department if a budget adjustment is being requested. Information includes the current budget, the requested budget adjustment, and the modified budget amount along with the explanation. The budget information includes a summary of requirements, sources, and Net County Cost (i.e. Discretionary General Funding).

Special Revenue Fund

Special Revenue Funds – Budgets schedule contains starting and ending points for requirements, sources, use of (or contribution to) reserves, and remaining reserves for each budget unit within the fund type.

Special Revenue Funds – Budget Adjustment Explanations schedule provides an explanation by department if a budget adjustment is being requested. Information includes the current budget, the budget adjustments, and the modified budget amounts along with the explanation. The budget information includes a summary of requirements, department sources, and use of (or contribution to) available reserves.

Internal Service Fund and Enterprise Fund

Internal Service and Enterprise Funds – Budgets schedule contains the starting and ending points for requirements and sources, and use of (or contribution to) net position for each budget unit within the fund type. The difference between the requirements and sources is the use of (or contribution to) net position.

Internal Service and Enterprise Funds – Budget Adjustment Explanations schedule provides an explanation by department if a budget adjustment is being requested. Information includes the current budget, the budget adjustments, and the modified budget amounts along with the explanation. The budget information includes a summary of requirements, sources, and use of (or contribution to) net position.

Report Format Overview

Fixed Asset Appropriation – All Funds

The Budget Section also includes information regarding appropriation adjustments for fixed assets. The first schedule, **Fixed Asset Summary Adjustments**, is a summary of budget adjustments by fixed asset type, fund type, and Department. This schedule is followed by the **Fixed Asset Detail Recommended Adjustments** schedule, which provides line items with descriptions that are presented by fund type, budget group, department and appropriation unit. Additionally, quantity, unit cost, budget adjustment amount and explanations are provided for all requested adjustments.

Budgeted Staffing and Personnel Actions Section (Typically First Quarter only)

The Budgeted Staffing and Personnel Actions Section provide a variety of schedules based on differing levels of summarization. The **Budgeted Staffing Summary** and **Budgeted Staffing by Grouping** schedules contain the current budgeted staffing. In the first quarter, current budgeted staffing reflects the adopted budget staffing and any mid-quarter Board approved changes to staffing. Requested adjustments (adds and deletes) included in the quarterly report are reflected, followed by modified figures which represent the summation of the starting point (current) and the requested adjustments. In budgeted staffing schedules, counts are provided for both regular and limited term staff. Limited term consists of contract, extra help and recurrent position types.

The third schedule in the Budgeted Staffing and Personnel Actions Section is a listing of **Position Actions** by Human Resources. This schedule lists budgeted staffing information by department, classification, position action, and position type for each budgeted position number with requested changes. Additionally, bargaining unit, pay range, current salary range information, and budget impact (annual cost/savings) is provided. There is a total for the Position Change column which represents the increases or decreases to budgeted staffing counts. The meaning of each positions action is as follows:

Add: Budgetary staffing increase.

Delete: Budgetary staffing decrease.

The fourth schedule in the Budgeted Staffing and Personnel Actions Section is a listing of **Reclassification, Equity, Unit Change, Technical Title Change Actions**. Since Position Reclassifications and Technical Title Changes require data to be provided based on the current position, as well as the proposed position, the data contained in this schedule is basically the same as the prior schedule except that both the before and after information is presented. Following is the definition of the “position action” column:

Reclass: Human Resources – Classification Division reviewed and recommend reclassification of the position.

Equity: Human Resources – Classification Division reviewed and recommend an adjustment to salary for the classification.

Report Format Overview

Unit Change: Human Resources – Classification Division reviewed and recommends a change to the bargaining unit of the classification.

Technical Title Change: Human Resources – Classification Division reviewed and recommends a change to the title of the classification.

Status Change: Human Resources – Classification Division reviewed and recommends a change from the Classified status to Unclassified Status (or vice versa).

Benefit Change: Human Resources – Classification Division reviewed and recommends a change to the benefit group of the classification.

The fifth schedule in the Budgeted Staffing and Personnel Actions Section is **Classification Actions**. This listing provides for routine maintenance of the classifications contained in the county's payroll system. The listing may include actions such as deletions, restorations, and/or the establishment of new classifications.

Quarterly Performance Measure Update

The **Quarterly Performance Measure Update** provides an update on each County Departments' Board approved Performance Measures. Fields include:

2019-20 Target: Reflects the adopted target for the associated performance measure.

Modified Target: If applicable, includes the Board approved modified target for the associated performance measure.

Accomplished: Each department quantifies its performance through the appropriate quarter.

Year End Estimate: Each department projects its performance through the end of the fiscal year.

Explanation: An explanation is provided by each department detailing the progress towards meeting its performance measure for the current quarter as well as provides information detailing how it will accomplish (or not accomplish) the measure by the end of the fiscal year.

Budget Adjustments

The Budget Adjustments section includes the quarterly budget adjustments the Auditor-Controller/Treasurer/Tax Collector must input into the financial accounting system.

The **Budget Adjustments** schedule contains all the technical adjustments that need to be made into the county's financial accounting system in order to make changes to adopted budget figures.