



Children & Families
Commission of Orange County

**Agenda Item No. 1
February 4, 2009 Meeting**

DATE: January 23, 2009
TO: Children and Families Commission of Orange County
FROM: Michael M. Ruane, Executive Director
SUBJECT: Review of FY 2008-09 Mid-Year Budget Adjustments and FY 2009-10 Budget Process

Michael M. Ruane

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 BOARD OF SUPERVISORS

SUMMARY:

The Fiscal Year 2008-09 Mid-Year Budget Adjustments and the Fiscal Year 2009-10 Budget Process are presented for the Children and Families Commission's review and approval. The purpose for Mid-Year Budget Adjustments is to account for changes to the annual budget including the estimated carry forward balance, unanticipated revenues, new programs approved by the Commission, and other circumstances that arise.

FY 2008-09 Mid-Year Budget Adjustments

A mid-year review of the FY 2008-09 Budget was conducted during January 2009. The process included a financial analysis of revenues and expenditures, and a review of all Commission approved funding actions from July 2008 through January 2009. Adjustments to the adopted FY 2008-09 Operating Budget include an increase in expenditures of \$1,646,635 to fund the Children's Healthcare Expansion Opportunities and an increase of \$3,500,000 to fund the Developmental Screening Initiative being carried out by Pretend City Children's Museum. These changes are incorporated into the FY 2008-09 Mid-Year Budget Adjustments Schedule (Attachment 1).

FY 2009-10 Budget Process Calendar

The budget process for FY 2009-10 will utilize the comprehensive practice for building the annual budget that was established in the prior year. The budget process will include budget planning workshops with Commission staff, several levels of administrative reviews, and updates to Commissioners prior to final Commission review scheduled for May 2009. The planning calendar has been developed to highlight key components and milestones for the FY 2009-10 Budget preparation and adoption process (Attachment 2).

STRATEGIC PLAN & FISCAL SUMMARY:

The fiscal reports and recommended actions presented in this staff report have been reviewed in relation to the Commission's Strategic Plan and are consistent with applicable outcome goals.

RECOMMENDED ACTIONS:

1. Approve FY 2008-09 Mid-Year Budget Adjustments Schedule
2. Receive Budget Process Calendar

ATTACHMENTS:

1. FY 2008-09 Mid-Year Budget Adjustments Schedule
2. FY 2009-10 Budget Process Calendar

Contact: Brenda Manriquez

Children and Families Commission of Orange County

FY 2008-09 Adjusted Operating Budget

Summary By Program

FINANCING			
	FY 2008-09 Beginning Budget	FY 2008-09 Mid-Year Adjustments	FY 2008-09 Adjusted Budget
General Purpose Revenues	38,930,000	0	38,930,000
Special Purpose Revenues	4,918,955	0	4,918,955
TOTAL REVENUES	\$43,848,955	\$0	\$43,848,955
<u>Multi-Year Commitments Funding</u>			
Withdrawal from Long Term Commitments Account	\$0	\$0	\$0
Fund Balance	\$47,964,762	\$0	\$47,964,762
Fund Balance Available (Operating Reserve)	43,404,762	0	43,404,762
Prior-year Encumbrances	4,560,000	0	4,560,000
TOTAL FINANCING	\$91,813,717	\$0	\$91,813,717
REQUIREMENTS			
Healthy Children	33,120,779	1,646,635	34,767,414
Strong Families	6,884,109	0	6,884,109
Ready to Learn	17,808,799	0	17,808,799
Capacity Building	8,298,116	3,500,000	11,798,116
TOTAL PROGRAM SERVICES	\$66,111,803	\$5,146,635	\$71,258,438
Administrative Functions	6,737,920	0	6,737,920
Contingency Funding	500,000	0	500,000
TOTAL OPERATING EXPENSES	\$73,349,723	\$5,146,635	\$78,496,358
Transfer to Long Term Commitments Account	10,000,000	0	10,000,000
Operating Reserve	8,463,994	-5,146,635	3,317,359
TOTAL REQUIREMENTS	\$91,813,717	\$0	\$91,813,717
FINANCES LESS EXPENSES	0	0	0

**Planning Calendar for
FY 2009-10 Budget Process**

Date	Task
February 4, 2009 Commission Meeting	Present FY 2008-09 Mid-Year Budget Adjustments to Commission for approval.
February 2009	<ul style="list-style-type: none"> • Establish budget assumptions and begin projections of FY 2009-10 revenues and total program requirements. • Revise Ten Year Financial Plan projection and policy assumptions.
March 4, 2009 Commission Meeting	<ul style="list-style-type: none"> • Present Ten Year Financial Plan to Commission for approval. • Present FY 2009-10 Budget Process Update to Commission
March 2009	<p>First FY 2009-10 Budget Planning Workshop with CFCOC Managers.</p> <ul style="list-style-type: none"> - Meeting will include review of budget assumptions, preliminary information and program requirements for FY 2009-10.
April 1, 2009 Commission Meeting	Present FY 2009-10 Budget Process Update to Commission
April 2009	<ul style="list-style-type: none"> • Finalize FY 2008-09 Budget Adjustments • Second FY 2009-10 Budget Planning Workshop with CFCOC Managers. • Meet with Executive Director and Chief Operations Officer to review FY 2009-10 Budget draft.
April 13, 2009	Review Final FY 2009-10 Budget with CFCOC Managers
April 24, 2009	FY 2009-10 Budget Process completed for final review by Executive Director
May 6, 2009 Commission Meeting	<ul style="list-style-type: none"> • Present FY 2008-09 Final Budget Adjustments to Commission for approval. • Present FY 2009-10 Final Budget to Commission for approval.