

FY 2024-25 BUDGET DEVELOPMENT MANUAL OVERVIEW:

Section I. County Budget Guidelines. Presents the County Mission, Values and Guiding Principles, and describes the County Budget Principles, Policies and Guidelines. This section emphasizes the County's structurally balanced budget standard, specifies goals for fund balances, and outlines the accountability expected of each department. This section also summarizes the County's Budget Process as the method used to comply with the legal requirements of State of California Government Code Sections 29000 through 30200.

Section II. County Budget Process. Provides a quick overview of the budget process, starting with the purpose, role of Budget Information Letters (BILs), and individual department responsibilities.

Section III. Submittal Dates. Provides due dates, requested budget submission, and meeting timeframe for departmental budget review with the County Executive Officer.

Section IV. Budget Development. Discusses the target methodology and parameters employed in preparing the County Executive Office's Target Budget for General Fund departments. This section contains instructions for departments regarding: base budget request preparation; narratives describing the budget units and programs, departmental discussion of major changes from the previous year, FY 2023-24 accomplishments, FY 2024-25 objectives, and future impacts; submission of performance measures.

Section V. Salaries and Employee Benefits. Provides a guide to Salaries and Benefits parameters used to develop the FY 2024-25 Salary and Benefits Forecasting System (SBFS) data in the budget system. Section V also provides information on salary and employee benefits accounts that are not part of the SBFS projection, such as extra help and overtime.

Section VI. Rates and Charges. Provides information on rates and charges for the FY 2024-25 budget process, other than for Salaries and Employee Benefits presented in Section V. It includes details on internal service fund rates for Information Technology Services Department and General Services Agency, Liability and General Insurance charges, Debt Service and Other Leases schedule, Cost Allocation Plan Charges to Non-General Funds, and various other rates and charges.

Section VII. Reference. A list of reference material related to the budget process and available at the County Executive Office intranet site including Budget System Instructions, the chart of accounts, accounting period and pay period calendar for FY 2024-25.