

BUDGET REVIEW
2ND QUARTER 2018-2019
January 30, 2019

9:24A

CHRIS PAASCH

I would like to know if departments have prepared estimates of expenditures for the 2019/20 cycle and the programs they apply to as well as expenditure and resource sheets.

The budget process with departments starts with a budget interview with the Finance Director discussing current budget, year to date expenditures as of December, forecasting costs to the end of the year and planning for staffing/other changes for the 2019-20 fiscal year (see Adopted Budget Calendar– week of February 11-15th) / a work session is held to set direction for the budget (see Adopted Budget Calendar– March 27th) / work sheet are distributed to the Department Heads (see Adopted Budget Calendar– April 5th) / Department Heads return work sheets with proposed budget figures (see Adopted Budget Calendar– April 19th) / Finance department assembles all proposed figures into the Proposed Budget that is provided to the Budget Committee at the first Budget Committee Meeting on May 6th.

How hard each dept. looks for competitive bids when applicable and from the Board's perspective how much latitude is given to dept. heads.

**The County follows Oregon Revised State 279b – Public Contracting
A contracting agency may award a procurement of goods or services that does not exceed \$10,000 in any manner the contracting agency deems practical or convenient, including by direct selection or award. A contract awarded under this section may be amended to exceed \$10,000 only in accordance with rules adopted under ORS 279A.065 (Model rules generally).**

A contracting agency may award a procurement of goods or services that exceeds \$10,000 but does not exceed \$150,000 in accordance with intermediate procurement procedures. When conducting an intermediate procurement, a contracting agency shall seek at least three informally solicited competitive price quotes or competitive proposals from prospective contractors. The contracting agency shall keep a written record of the sources of the quotes or proposals received. If three quotes or proposals are not reasonably available, fewer will suffice, but the contracting agency shall make a written record of the effort the contracting agency makes to obtain the quotes or proposals.

A contracting agency may solicit and award a public contract for goods or services, or may award multiple public contracts for goods or services when specified in the invitation to bid, by competitive sealed bidding.

Any “reserve funds” held

From the Financial Policies and Procedures Manual:

Use of Contingency Funds

Each operating fund is allowed one appropriation for general operating contingency. The contingency estimate must be reasonably based on past experience. The contingency must be shown in the budget as a line item separate from any of the three major classifications. It will be shown in a non-departmental category with inter-fund transfers and unappropriated ending fund balance. It will require a transfer to one of the three major classifications to spend the contingency funds. There is no statutory limit to the amount of the appropriation for the contingency, but the amount transferred is limited to 15% of the total appropriation in the fund a Supplemental Budget is needed to appropriate a larger transfer.

Property held useable/non useable income generating/no income

A presentation to the BOC was made in the last year or so regarding the County’s property. This presentation could be updated and presented at a Board meeting.

Grants that dept. heads have searched for in applicable dept. current and future

Many of the grants for the County’s departments are State non-competitive grants. Should discuss with each Department Head competitive grants available and procedures for applying.