<table>
<tr><td></td><td>Policy Number:
18
Effective: May 1, 2008
Revised: December 19, 2016
October 16, 2017</td></tr>
<tr><td></td><td>Subject: Annual Budgeting Process</td></tr>
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PURPOSE:

Camden County Developmental Disability Resources (CCDDR) shall have a policy to develop an operating budget on an annual basis. CCDDR shall produce an annual operating budget reflective of the Board's mission, priorities, and Strategic Plan.

POLICY:

I. Fiscal Year

The fiscal year of the Board shall be for a period of twelve months based on the calendar year.

II. Timelines

The Board shall approve an annual budget which shall reflect the Board's anticipated income and expenses for the following year and resulting net gain or loss. The proposed budget shall contain a comparative statement of budgeted vs. actual for the preceding two fiscal years and estimated revenues/expenditures for the new upcoming fiscal year. The Board's objective is to complete and approve the annual budget for the next fiscal (calendar) year by the November Board meeting; however, circumstances may require the Board delay completion and approval. If the annual budget is not completed and approved by the beginning of the next fiscal (calendar) year, the previous year's budget shall be the budget until the current fiscal year's budget can be completed and approved. Copies of the Board's approved annual budget shall be filed with the Camden County Clerk's office and with the State Auditor's Office.

III. Budget Message

A Budget Message, completed by the Executive Director, shall accompany the proposed budget describing important features of the proposed budget, major changes from the previous year, as well as trends, threats, and opportunities currently facing the Board. The Budget Message shall identify those items within the Board's current Strategic Plan that impact the proposed budget.

IV.   Budget To Be Developed Based Upon Items Contained In Current Strategic Plan

Any items within the Board's current Strategic Plan scheduled to be implemented during the budget year that have a fiscal impact to the Board shall be contained within the proposed budget. As a result, the Board's annual budget shall tie in with the Board's Strategic Plan, and therefore be reflective of stakeholder input and priorities of the Board as determined in this manner.

V.   Budget To Be Developed Based Upon CCDDR Funding Policies/Procedures

Separate CCDDR policies/procedures outline the Board's annual process with regard to allocating funds for the Targeted Case Management (TCM) program, Grants (county tax fund) program, other programs, and other agency or administrative needs. The policies and procedures outlined in this document complement these policies/procedures.

VI.   Deficit Budgets

The total expenditures in a fiscal year should not exceed budgeted revenues anticipated for the year unless adequate reserves or restricted funds are in place to fund the budget deficit. An explanation for a budget deficit is required in the Executive Director's Budget Message. Budgeted expenditures should not exceed available revenues, including reserves or restricted funds from prior years.

VII.   Budget Amendments

Budgets may be revised during the year to allow for additional expenditures, following Board approval. In such cases, the Board shall develop an amended or revised budget, and shall not incur the additional budget expenditures prior to approving the amended or revised budget. Any time actual expenditures of the budget exceed revenues, the Board shall approve a Budget Amendment prior to incurring the overage. Copies of the approved amended or revised budget shall be filed with the Camden County Clerk's office and with the State Auditor's Office. Approved expenditures shall not exceed available revenues (both annual revenues and fund balance reserves) in any one fiscal year.

VIII.   Miscellaneous

The Board may lease, purchase, contract for, or directly provide the goods and services it deems necessary to its mission.

REFERENCES:

- CCDDR Bylaws
- Section 70, Revised MO Statutes
- CARF Standards Manual
- CCDDR Funding Policies/Procedures