

Office of the County Auditor
Auditor's Analysis

Amendment 1
Council Resolution No. 100-2020
Amendment Proposed by: David Yungmann
Introduced: June 1, 2020
Auditor: Owen Clark/Michael Martin

Fiscal Impact:

There will be no fiscal impact as a result of this amendment.

Purpose:

This amendment consists of changes in the time allotted for budget information to be presented to the County Council as well as specifying the types of information to be provided.

The Executive Proposed Operating Budget shall be submitted to the Council not later than eighty days prior to the end of the fiscal year. This moves the due date from March 1 as originally proposed to April 12 and is ten days earlier than what is currently stated in the Charter.

Changes in current expense budget reporting include a statement of expenses incurred through February and estimates on revenue and expenditures for the current fiscal year.

Changes in capital budget reporting involve:

- Removing the requirement for revenue reporting;
- Including expenditures and encumbrances as of January 31 of the current year;
- Including estimates of expenditures and encumbrances through the end of the fiscal year; and
- Reporting to Council by May 1 the expenditures and encumbrances incurred as of March 31 and through the end of the current fiscal year.

Other Comments:

None.