

**Cuyahoga County Division of Children and Family Services
(CCDCFS)
Policy Statement**

Policy Chapter: Fiscal
Policy Number: 11.01.02
Policy Name: CCDCFS Bi-annual Budget Mid-Cycle Review Process

Original Effective Date: 12/19/2005
Revision Date(s): 07/01/2019, 07/01/2016, 06/01/2013, 11/14/2006
Current Revision Date: 08/01/2022
Approved By: Jacqueline M. Fletcher, Interim Director

PURPOSE: The purpose of this policy is to document the procedures followed by the Cuyahoga County Division of Children and Family Services to determine its annual operational plans and financial needs.

SCOPE: This policy pertains to the Senior Leadership Team and the Budget and Reporting Unit who determines the financial and human resources needed to operate effectively during a fiscal year.

POLICY

The Division of Children and Family Services Budget and Reporting Unit annually reviews the agency's bi-annual budget for adequacy and to request adjustments when warranted.

PROCEDURES

- I. The preparation for the annual budget planning process is based on:
 - A. Assessment of the agency's annual long-term and short-term plans;
 - B. A comprehensive assessment of the organization's services;
 - C. Direct and indirect operating expenditures;
 - D. Contractual requirements;
 - E. Potentially changing costs and conditions; and
 - F. Anticipated funding during the program year.

- II. Budget and Reporting Unit prepares the requested annual budget for a fiscal year, based on the needs identified from the assessments completed in step 1 above.

- III. DCFS submits changes requested per the Interim Review to the Cuyahoga County Office of Budget and Management (OBM) for review and discussion.
- IV. OBM submits agreed upon interim budget adjustments to the County Executive and Council for final approval.