

# JUVENILE COURT HEALTH SERVICES

Subject: <b>BUDGET PROCESS</b>	Original Issue Date: 12/31/07	Policy # <b>A-401</b>
	Supersedes: 1/3/2013	Effective Date: 5/1/2021
Departments Consulted:  Probation Department ACN Finance	Approved By:  (Signature on File) Health Services Administrator  (Signature on File) Nursing Director	Approved by:  (Signature on File) Medical Director

## PURPOSE

To describe the process for the development and approval of JCHS annual operating budget and capital project budget.

## POLICY

Los Angeles County operates on a Fiscal Year that begins on July 1 and ends on June 30. Appropriation and approval authority rests with the Los Angeles County Board of Supervisors.

## DEFINITIONS

**Status Quo Adjustments:** Reflect an increase/decrease to the Board-adopted Budget which (1) has been approved by vote of the Board of Supervisors, (2) requires annualization of adopted on-going adjustments to the previous Fiscal Year budget, or (3) requires realignment of the budget (at zero net cost) to meet current status quo operating needs.

### **Services to Other County**

**Departments Adjustments:** Reflect increases/decreases in cost of services or supplies received from other facilities within the Department of Health Services (DHS) or other non-DHS County Departments.

**Critical Needs Adjustments:** Those that do not meet the definitions of the previous two adjustments.

## PROCEDURE

### Process

The starting point for each Fiscal Year's budget is the Board-adopted budget from the previous year. Annually, Ambulatory Care Network (ACN) / JCHS develops its budget request based on the mandated services and submits it to Department of Health Services. The Department of Health Services submits the budget request to the Chief Executive Officer (CEO) which then proposes a recommended budget to the Board of Supervisors. The Board approves the budget. The budget format and submission dates are determined

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by the CEO and the Department of Health Services, whose Controller Division issues an annual budget calendar and instructions. The calendar for the annual operating budget begins in the second quarter of the Fiscal Year (final quarter of the Calendar Year). The budget instructions distinguish between three types of adjustments to the previous Board-adopted Budget: Status Quo, Services to other County Departments, and Critical Needs.

ACN / JCHS will also work with Probation to monitor expenditures and to review the financial needs and obligations of JCHS. ACN / JCHS and Probation will meet at least twice per year to review the budget and expense-to-date. In the event that the finances required for JCHS to provide its services are expected to exceed budgeted expenses during a given fiscal year, JCHS and Probation will collaboratively submit a request for additional funding to the CEO and Board of Supervisors.

## Timetable

### **September – October**

- Receive Department of Health Services (DHS) budget instructions.
- Prepare budget requests.

### **November**

- ACN reviews and approves JCHS operations budget requests, and submits to DHS. The DHS operations budget is submitted to the Chief Executive Officer and Board of Supervisors.

### **November**

- ACN reviews and approves JCHS capital projects budget and submits to DHS. The DHS capital projects budget is submitted to the Chief Executive Officer and Board of Supervisors.

### **December - June**

- Department of Health Services, Chief Executive Officer, and Board of Supervisors review budget request and negotiate budget elements.
- Board of Supervisors holds public budget hearings.
- Board of Supervisors adopts Fiscal Year budget.
- Chief Financial Officer receives JCHS Board-approved budget.
- Chief Financial Officer develops Financial Plan for the fiscal year.

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## July

- Facilities implement Fiscal Year budget and prepare requisitions for supplies, services, and equipment.

## REFERENCES

Los Angeles County Administrative Code  
Los Angeles County Chief Administrative Officer  
Los Angeles County Department of Health Services  
Probation and DHS MOU

## REVIEW DATES

October 29, 2010; January 3, 2013; May 1, 2021