

**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):** 06//01/2013, 11/14/2006  
**Current Revision Date:** 07/01/2016  
**Approved By:** Thomas D. Pristow

**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 Administrative 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.