

<p>Washtenaw County Community Mental Health</p>	<p><i>Policy and Procedure</i></p> <p><i>Budgeting Process</i></p>
<p>Author: WCCMH Board of Directors Approval Date: 10-1-2015 Approved By: WCCMH Board</p>	<p style="text-align: center;"><i>Policy Type: Executive Authority</i></p> <p style="text-align: right;">Number 03-004 Page: 1 of 1</p>

The budgeting process in any fiscal year, or the remaining part of any fiscal year, shall not deviate materially from Board’s Mission and Vision and Outcome policies, create fiscal jeopardy, or fail to be derived from a multi-year plan.

Accordingly, he or she may not cause or allow budgeting that:

1. Contains too little information to enable credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.
2. Plans the expenditure in any fiscal year of more funds than are conservatively projected to be received unless otherwise directed by the Board.
3. Provides less than is sufficient for Board prerogatives, such as costs of fiscal audit, Board development, Board and committee meetings, and Board legal fees.
4. Endangers the fiscal soundness of future years or ignores the building of organizational capability sufficient to achieve the Organization’s Mission and Outcomes in future years.
5. Fails to be cognizant of long term trends or legislative changes.