



Williamson County  
Board of Health:

Kathy Pierce  
(Williamson County)

James Mallinger  
(Cedar Park)

Leigh Wallace  
(Georgetown)

Kristi Barnes  
(Hutto)

Robert Powers  
(Leander/Liberty Hill)

Brad Wiseman  
(Round Rock)

Jeffery Jenkins  
(Taylor)

Ed Tydings  
(Williamson County)

Caroline Hilbert  
(Executive Director)

Agenda Number:  
09

Meeting Date:  
05/08/2024

Subject: Fiscal Year Planning  
Staff Contact: Broddrick

## Background Information:

WCCHD has historically operated on a fiscal year that correlates with the calendar year, January through December.

WCCHD requests that the Board of Health consider shifting the agency's fiscal year to match that of its member governments, October – September. This proposal outlines the transition from the current January-December fiscal year to an October-September fiscal year.

## Rationale for Change:

- **Alignment with Member Governments:** Adopting an October-September fiscal year would synchronize WCCHD's operations with those of our member governments. This alignment facilitates improved coordination and efficiency in financial reporting, budgeting processes, and resource allocation. Currently, WCCHD creates two separate expense lines for all operating expenses to account for expenses incurred between October to December vs. those incurred between January to September. This doubles budget entries and budget management related to the majority of WCCHD's general fund operating expenses.
- **Enhanced Financial Management:** A synchronized fiscal year enables more accurate forecasting and strategic financial planning, essential for effective public health service delivery. It also supports smoother collaboration on joint initiatives, maximizing synergy and minimizing financial discrepancies.
- **Improved Revenue Recognition:** Currently, due to the timing of our environmental health programs, some revenues are not fully captured within the same fiscal year they are generated. Transitioning to an October-September fiscal year addresses this lag, ensuring that all revenue is recognized in a timely manner, which enhances financial transparency and accountability.

## Proposed Transition Plan:

- **FY24:** Continue as January 01, 2024, to December 31, 2024.
- **FY25:** Transition period covering January 01, 2025, to September 30, 2025.
- **FY26 and Beyond:** Commence on October 01, 2025, and adjust to the October-September cycle permanently.

This change would support WCCHD in maintaining a robust and responsive financial structure that supports our mission to promote and protect public health efficiently and effectively. We believe that this alignment will foster better integration with the financial practices of our community partners and enhance our operational capabilities.

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**Next Steps If Approved:**

- Amend the Cooperative Agreement to reflect the new fiscal year cycle.
- Initiate FY25 budget planning during Summer-Fall 2024.
- Adjust all relevant systems, software applications, and operational calendars to the new fiscal period.
- Notify funding agencies and coordinate with fiscal auditors to ensure that our audits continue seamlessly under the new schedule.

**Fiscal Year Shift Proposal:**

- FY24 (adopted) January 01, 2024 – December 31, 2024
- FY25 January 01, 2025 – September 30, 2025
- FY24 October 01, 2025 – September 30, 2026
- Subsequent years on same cadence October 01 – September 30

Funding Source/ Funding Breakdown:

N/A

Timeline:

N/A

Budgetary Impact:

N/A

Personnel/Position Impact:

N/A

Prior Board Action:

N/A

Attachment(s):

9a\_ Fiscal Year Planning Presentation

9b\_ Fiscal Year Planning Cooperative Agreement 2021

**Recommendation(s):**

WCCHD Administration recommends that the Board of Health review and approve a shift in fiscal years, as presented.