

PROPOSED BUDGET WORKBOOK OUTLINE

AUDIT AND FINANCE – DECEMBER 14, 2016

As part of the ongoing effort to provide more purposeful budget materials to the Board of Supervisors and the community, the budget department would like to retool the proposed document that is produced with the submission of the County's Administrator's annual budget in order to better aid in decision making for all involved. The outline below lists and describes the major components of what would be included in a retooled workbook.

1) Table of Contents

Generally unchanged from the current version, though it would reflect the recent organizational changes

2) Transmittal Letter

Also generally unchanged from the current format; this is the component that lays out the overall vision of the proposed financial plan

3) Financial Summary Tables/Charts

These would be revamped from the current format; this section would provide multi-year, numerical summaries by major fund and appropriation category as well as breakdowns by personnel, operating and capital

4) Five Year Plan Layout

Similar to what is provided currently, this core section would lay out the consolidated (county and schools) financial plan over the next five years in the established major categories (revenues, baseline expenditures, enhancements)

5) Five Year Plan in Detail

In addition to the summary layout, this new section would provide specifics about each item in the five-year plan in an effort to describe what the line-item is, explain any major changes in funding levels, and, in the case of proposed enhancements, explain the strategic significance of each item

6) Department Summaries

This new section would be a higher level summary to address budgetary items in all county departments; this section would address notable budget to budget changes in each area of the organization regardless of whether or not they are explicitly mentioned in the five-year plan as well as any yet unmet needs in a department; this section would be in lieu of the traditional departmental narratives which do not focus on budgetary issues alone, though those more broad department descriptions would be included in the final adopted document

7) School Budget Summary

This section would provide a breakdown of the proposed school budget

8) CIP Overview

Some portion of the proposed CIP materials would be included in this workbook for convenience when reviewing the overall financial plan, and to better stress the relationship between the operating and capital budgets

9) Appendices

This section would be little changed from the current version; it would include appendices that detail out topics like personnel, planned (operating) capital expenditures, and a line-item listing of revenues

10) Organizational Chart

This item would be updated and featured more prominently

11) Appropriations Resolution

No recommended changes

NOTE: The general structure of the adopted document would remain the same except for some formatting changes and the inclusion of any applicable new sections discussed above