

CONTENTS OF 2014-15 RECOMMENDED BUDGET

There are two workbooks for the 2014-15 Recommended Budget, both are user friendly for the public, Board of Supervisors, and departments. The first workbook is the 2014-15 Executive Summary and the second workbook is 2014-15 Recommended Budget. Both workbooks have tabbed sections that are described below:

The first workbook, 2014-15 Executive Summary, is a summary of the 2014-15 Recommended Budget, which begins with a memo from the Chief Executive Officer (CEO), and includes the following sections:

- **County Fiscal Plan**, which summarizes the CEO's plan to address the five-year forecast and includes changes in ongoing County discretionary revenue and the ongoing cost to maintain services.
- **Identified Needs**, which summarizes the recommended ongoing and one-time costs for 2014-15 and identifies future needs that are currently set-aside in reserves that the County will have to address.
- **County Budget Summary**, which shows total requirements and total sources included in the 2014-15 Recommended Budget with comparative numbers from the 2013-14 modified budget. Also included is total budgeted staffing recommended for 2014-15 with comparative numbers from the 2013-14 modified budget.
- **Discretionary General Funding and Restricted Funds**, which summarizes how the general fund is funded in 2014-15 as well as the balances of unallocated discretionary sources (contingencies) and reserves.

The second workbook, 2014-15 Recommended Budget, begins with the **Table of Contents** and a **County Budget Overview**, which provides information about the County and the budget process and explains to the reader how the workbook functions. There is a tab for each budget group and behind each tab are all the budget unit details within that budget group.

For each department the following is included:

- **Department's Mission Statement.**
- **Department's Organizational Chart**, which includes the names of key personnel of the department, what functions the department performs and budgeted staffing counts by function included in their 2014-15 Recommended Budget.
- **Department's 2013-14 Accomplishments.**
- **Department's Performance Measures to meet the 2014-15 County Goals and Objectives.**
- **Summary of Budget Units**, which summarizes the 2014-15 Recommended Budget by requirements, sources, net county cost, fund balance, net budget and staffing for all budget units under the direction of a specific department and/or group. This section also includes a five-year trend for each budget unit listed.



For each departmental budget unit the following details are included:

- **Description of Major Services**, provides information regarding the main functions of each budget unit.
- **Budget at a Glance**, lists the budget unit's 2014-15 requirements less reimbursements, sources/reimbursements, net county cost/fund balance/net budget, use of fund balance or unrestricted net assets (if any), budgeted staffing, and percentage of net county cost, if any.
- **Requirements Less Reimbursements and Sources\Reimbursements pie charts**, illustrate what percentage of 2014-15 budgeted expenditure authority is spent on staffing expenses, operating expenses, etc., as well as, the percentage of the 2014-15 budgeted sources that come from net county cost, reimbursements, taxes, fee/rate supported revenues, etc.
- **Budgeted Staffing Analysis and 5-Year Staffing Trend**, displays the budget unit's current staffing trend, including regular and limited term positions and associated staffing expenses for the current and two prior fiscal years, and illustrates with a bar graph the budgeted staffing amounts for the past four fiscal years and the upcoming fiscal year.
- **Analysis of 2014-15 Recommended Budget**, includes line item budget amounts by requirements such as staffing expenses, operating expenses, etc. and line items by revenue sources for the most recent and upcoming fiscal year, as well as actual results for the past three fiscal years, and current year estimates.
- **Major Expenditures and Revenue in 2014-15 Recommended Budget**, provides explanations of major departmental expenditures and sources included in the 2014-15 Recommended Budget.
- **Budget Changes and Operational Impact**, briefly describes any major budget unit program impacts, and highlights the 2014-15 budget including significant changes in requirements and sources from the prior year modified budget.
- **Staffing Changes and Operational Impact**, briefly highlights budgeted staffing changes and operational impacts for 2014-15, including significant changes from prior year modified budgeted staffing.
- **2014-15 Position Summary**, identifies by functions all the classifications budgeted in 2014-15 and separates them by type, regular and limited term, as well as by status, filled, vacant or new when the budget was built.

