

CONTENTS OF 2016-17 RECOMMENDED BUDGET

There are two workbooks for the 2016-17 Recommended Budget, both are user friendly for the public, Board of Supervisors, and departments. The first workbook is the 2016-17 Executive Summary and the second workbook is the 2016-17 Recommended Budget. Both workbooks have tabbed sections that are described below:

The first workbook, 2016-17 Executive Summary, is a summary of the 2016-17 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 ongoing and one-time needs recommended to be funded in 2016-17 and identifies future needs that are recommended for funding by setting aside monies in reserves.
- **County Budget Summary**, which shows total requirements and total sources included in the 2016-17 Recommended Budget with comparative numbers from the 2015-16 modified budget. Also included is total budgeted staffing recommended for 2016-17 with comparative numbers from the 2015-16 modified budget.
- **Discretionary General Funding and Restricted Funds**, which summarizes how the general fund is funded in 2016-17 as well as the balances of unallocated discretionary sources (contingencies) and reserves. Also included is information related to Prop 172 sales tax revenue and Realignment revenue.

The second workbook, 2016-17 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.

After the County Budget Overview, 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 2016-17 Recommended Budget.
- **Summary of Budget Units**, which summarizes the 2016-17 Recommended Budget by requirements, sources, net county cost, fund balance, unrestricted net position and staffing for all budget units under the direction of a specific department and/or group.
- **Department’s 2015-16 Major Accomplishments.**
- **Department’s Performance Measures to meet the 2016-17 County Goals and Objectives.**



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 2016-17 requirements (excluding reimbursements), sources (including reimbursements), net county cost, use of/(contribution to) fund balance/net position, budgeted staffing, and percentage of net county cost, if applicable.
- **Total Requirements (Excluding Reimbursements) and Total Sources (Including Reimbursements) pie charts**, illustrate what percentage of 2016-17 budgeted expenditure authority is spent on staffing expenses, operating expenses, etc., as well as, the percentage of the 2016-17 budgeted sources that come from net county cost, reimbursements, taxes, fee/rate supported revenues, etc.
- **Analysis of 2016-17 Recommended Budget**, includes line item budget amounts for requirements such as staffing expenses, operating expenses, etc., line items for revenue sources, and budgeted staffing for the most recent and upcoming fiscal year, as well as actual results for the past three fiscal years, and current year estimates.
- **Major Requirements and Sources in 2016-17 Recommended Budget**, provides explanations of major departmental requirements and sources included in the 2016-17 Recommended Budget.

The section named **Detail of 2016-17 Recommended Budget** is for funds that have been consolidated for presentation purposes (i.e. Assessor/Recorder/County Clerk Recorder Special Revenue Funds, Human Services Subsistence Funds, etc.) This section depicts the budget detail of each individual budget unit for 2016-17, including staffing, requirements, sources, net county cost, fund balance, and net position, where applicable; and also includes a description of major programmatic changes in requirements and sources.

- **Budget Changes and Operational Impact**, briefly describes any major budget unit program impacts, and highlights the 2016-17 budget including significant changes in requirements and sources from the prior year modified budget.
- **Analysis of Fund Balance/Net Position**, where applicable, describes the budgeted use of or (contribution to) fund balance/net position, provides detail on one-time and ongoing uses, and if it is being used for ongoing purposes, explains what the plan is to reduce reliance on fund balance/net position.
- **2016-17 Position Summary** identifies, by departmental function, the 2015-16 modified budgeted staffing, recommended additions, deletions, and re-orgs in order to develop the 2016-17 Recommended Budgeted Staffing. In addition, the chart separates positions by type (regular and limited term).
- **Staffing Changes and Operational Impact**, briefly highlights budgeted staffing changes and operational impacts for 2016-17, including significant changes from prior year modified budgeted staffing.

