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County of San Bernardi

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TO MEMBERS
Board of Supervisors

SUBJECT 2009-10 PROPOSED BUDGET

On April 7, 2009, I presented to the Board of Supervisors a 2009-10 Budget Financing Plan. A copy of that agenda item and the power point presentation is included in the executive summary workbook. That plan provided the basis for distributing locally financed budget targets to general fund financed departments to develop their 2009-10 proposed budgets. The Board of Supervisors approved these budget targets and enclosed in these workbooks are the departmental budgets submitted and reviewed by the County Administrative Office.

The 2009-10 proposed budget workbooks are designed to be user friendly for the Board of Supervisors, the departments, and the public. The first workbook is an executive summary of the 2009-10 proposed budget, which includes:

- A Financing Plan Section, which shows changes that have occurred since the original financing plan was adopted and summarizes how the reduction in general fund financing, due to the current economy, has affected general fund departments.
- A County Budget Summary Section, which shows the total appropriation and total revenue included in the 2009-10 proposed budget with comparative numbers from the 2008-09 final budget. Also included is total budgeted staffing proposed for 2009-10 with comparative numbers from the prior two final budgets.
- A General Fund Financing Section, which discusses how the general fund is financed in 2009-10 as well as the balances of contingencies and reserves.
- A Year-to-Year Department Comparison Section, which shows last year's final budget, this year's proposed budget and the dollar and percentage change between the two years for all departmental budget units. A brief explanation of significant changes is also included, as well as a page reference for the second workbook to obtain additional detail.
- A Policy Items Summary Section, which summarizes all requests made by departments for general fund financing related to policy items for 2009-10. Policy items represent any program or workload changes that could not be financed within the current departmental allocation. Unfortunately due to the current economy there will be no available general fund financing this coming fiscal year to allocate to these policy items. However, the Board may redirect current departmental allocation amounts to finance these policy items.
- A CIP Requests Summary Section, which summarizes all requests made by departments for general fund financing related to the Capital Improvement Program (CIP) for 2009-10. In 2009-10, $15.3 million in general fund financing has been allocated to the Capital Improvement Program for new capital projects. Departmental requests may be granted using available funds within this allocation.

- A BPI Requests Summary Section, which summarizes all requests made by departments for general fund financing related to the Business Process Improvement (BPI) Reserve for 2009-10. There is currently $293,733 in the BPI Reserve. If any of these requests are recommended, they will be financed with this reserve.

- A Grant Inventory Section, which summarizes all the grant revenues which are built in the departments' 2009-10 proposed budget.

The second workbook begins with a county budget overview. Departmental 2009-10 proposed budgets follows this overview and include:

- The department's mission statement.

- The department's organizational chart, which includes the names of key personnel of the department, what functions the department performs, and how much budgeted staffing by function is included in their 2009-10 proposed budget.

- The department's strategic goals for 2009-10 as presented at the Business Plan Workshop and performance measures that can monitor the success of their objectives which tie to their goals.

- Five-year budget history line and bar graphs, which illustrate budgeted amounts for the past four years and the proposed level of appropriation, departmental revenue, local cost and budgeted staffing for 2009-10.

- Four-year performance history, which summarizes the actual level of appropriation, departmental revenue, and local cost for the past three years and estimates for 2008-09.

- Expenditure and financing pie charts, which illustrate what percentage of the 2009-10 proposed appropriation budget is spent on salaries and benefits, services and supplies, etc., as well as, the percentage of the 2009-10 proposed financing sources budget that comes from local cost, taxes, fee supported revenues, etc.

- Impacts Due to Budget Reductions is a new section due to the current economic condition. This section includes cuts the departments made in their proposed budgets to balance to their reduced general fund allocation. Position deletion information, whether vacant or filled, is included.

- Analysis of the 2009-10 Proposed Budget, which includes line item budget amounts by appropriation such as salaries and benefits, services and supplies, etc. and if applicable, line items by revenue sources. Also provided are explanations describing what is included in those budget amounts, as well as the significant changes made by the department from prior year by line item.

- Additional General Fund Financing Requests – If the department submitted additional general fund financing requests to fund policy items, capital improvement projects and/or business process improvement projects, they are summarized in this section by department priority.