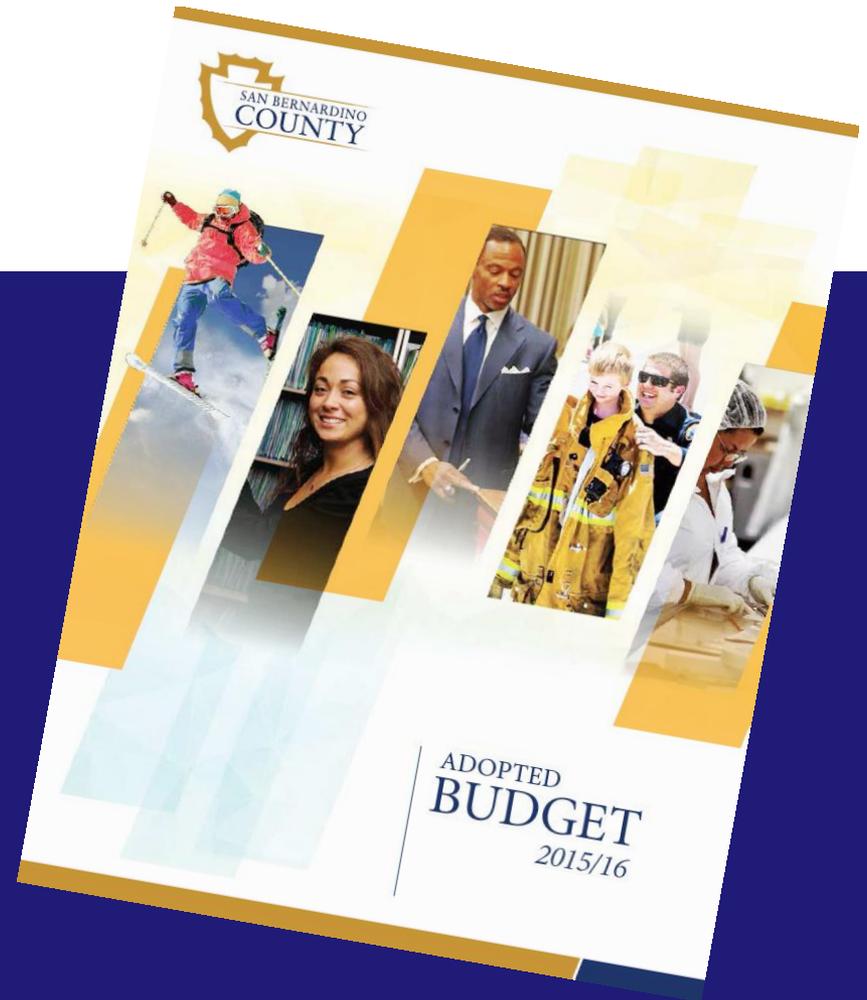




2016-17 Budget Kickoff and System Training



- Introduction
 - Welcome – Robert Saldana, Central Budget Coordinator
 - Presentation – Gary McBride, County CFO
 - Presentation - Katrina Turturro, Budget DEO
- BudPrep
- Break
- Workbooks/Word Documents
- Lunch
- Afternoon Sessions
 - EMACS
 - Contract Employees
 - Fund Balance/Net Position
 - General BudPrep (including entry level training)

Five Year Forecast (Draft) – in millions

	2016-17	2017-18	2018-19	2019-20	2020-21	Five Year Change
1. 2015-16 Ongoing Carryover	\$ 10.8	-	-	-	-	\$ 10.8
2. Total Revenue Change	\$ 31.4	\$ 17.7	\$ 17.7	\$ 15.8	\$ 16.0	\$ 98.6
3. Change in Costs:						
4. Approved Salary and Benefit (MOU Costs)	(7.0)	(5.7)	(7.4)	-	-	(20.1)
5. Retirement	(5.3)	(4.1)	(2.9)	(4.2)	(6.7)	(23.2)
6. County Fire Subsidy Costs	(1.2)	(0.4)	(0.3)	-	-	(1.9)
7. Transportation Operations/Pavement Management Program (PCI)	(5.4)	-	-	-	-	(5.4)
8. Other Costs	(4.5)	(2.6)	(1.6)	22.6	(3.4)	10.5
9. Total Change In Costs	(23.4)	(12.8)	(12.2)	18.4	(10.1)	(40.1)
10. Yearly Operating Available	\$ 18.8	\$ 4.9	\$ 5.5	\$ 34.2	\$ 5.9	\$ 69.3
11. Ongoing Costs Not Funded in Ongoing Budget Plan						
12. Adult Detention Center Staffing - Phase 2	-	(13.0)	-	-	-	(13.0)
13. Adult Detention Center Staffing - Phase 3	-	-	(14.6)	-	-	(14.6)
14. Total Ongoing Costs Not Funded in Ongoing Budget Plan	-	(13.0)	(14.6)	-	-	(27.6)
15. Ongoing Surplus (Deficit) including Ongoing Costs Not Funded	\$ 18.8	\$ (8.1)	\$ (9.1)	\$ 34.2	\$ 5.9	\$ 41.7
16. Hypothetical MOU Costs	(9.2)	(8.3)	(8.7)	(12.7)	(11.4)	(50.3)
17. Hypothetical Retirement Costs	-	(3.7)	(6.0)	(7.1)	(7.3)	(24.1)
18. Ongoing Surplus (Deficit) including Hypothetical Costs	\$ 9.6	\$ (20.1)	\$ (23.8)	\$ 14.4	\$ (12.8)	\$ (32.7)
19. Cumulative Surplus/(Deficit)	\$ 9.6	\$ (10.5)	\$ (34.3)	\$ (19.9)	\$ (32.7)	

2016-17 Budget Calendar

Date	Activity
March 10, 2016	Budget Training
March 14, 2016	Budget Prep System opened for Departmental Input
March 18, 2016	Budget Instructions to Departments
April 1, 2016	Budget Prep System closed to Departments
April 6, 2016	Departments Submit Budget Workbooks
May 10, 2016	2016-17 Budget Workshop and Fiscal Overview
May 24, 2016	Recommended Budget Delivered to Board of Supervisors
June 14, 2016	2016-17 Budget Hearing
October 2016	Adopted Budget Book Printed

- Assigned Analyst
- 2016-17 Central Budget Support Team
 - Robert Saldana – Central Budget Coordinator
 - Amanda Trussell – Special Districts Support
 - Luther Snoke – County Fire Support
 - Stephenie Shea – Budget Support
- Contact Information for 2016-17
 - County: Assigned Analyst and Robert Saldana
 - SPD: Assigned Analyst and SPDBudPrepSupport@cao.sbcounty.gov
 - Fire: Assigned Analyst and CFDBudPrepSupport@cao.sbcounty.gov

- Elimination of the use of Contingencies – All Funds
- Fund Balance and Net Position sections
- Position Summary Chart
- Budget Workbook and Word Document Templates
- Format of Performance Measures
- Departmental Checklists

- Startup
- Application
- Navigation
- Data Entry
- Submitting a Budget

- Startup
 - **Downloading new BudPrep application – Version 6.0.3.**
- Application
- Navigation
- Data Entry
- Submitting a Budget

- Startup
 - Downloading new BudPrep application – Version 6.0.3.
- Application
 - **How the application works**
- Navigation
- Data Entry
- Submitting a Budget

- Startup
 - Downloading new BudPrep application – Version 6.0.3.
- Application
 - How the application works
- Navigation
 - **Navigating screens, projections and BF Forms**
- Data Entry
- Submitting a Budget

- Startup
 - Downloading new BudPrep application – Version 6.0.3.
- Application
 - How the application works
- Navigation
 - Navigating screens, projections and BF Forms
- Data Entry
 - **Fields throughout the system**
- Submitting a Budget

- Startup
 - Downloading new BudPrep application – Version 6.0.3.
- Application
 - How the application works
- Navigation
 - Navigating screens, projections and BF Forms
- Data Entry
 - Fields throughout the system
- Submitting a Budget
 - **So you think you are done?**

- Introduction of New Appropriation Unit for Available Reserves (650). No use of 600 series – All Funds.
- Recently approved MOUs included in BudPrep:
 - SBPEA, SPO, SPS, Nurses, Fire, Exempt, Attorney, Special Districts, Probation.
- How the Salary Schedules were built for 2016-17.
 - Lots of Prorating due to midyear effective dates
- New differentials.
- PRF budgeted at reduced salary schedule, make sure you are budgeting appropriately.
- Emphasis on Fixed Asset budgeting.
- Position with mid year equities.
- New positions only added upon Finance and HR approval.

- Reserves no longer budgeted in 600 Series. Introduction of 650 Series.
- PRF budgeted at reduced salary schedule, make sure you are budgeting appropriately.
- Emphasis on Fixed Asset budgeting.
- Position with mid year equities.
- New positions only added upon Finance and HR approval.

- Return at 10:15

- Plan for today
 - Workbooks – Robert Saldana
 - Word Documents – Cory Nelson
- Wrap-up/closing remarks

- Elimination of Contingencies
- Adjustments to Analysis of Budget Charts

Segment 1 – Workbooks: Telling the story

- When we don't use the tabs, the story becomes muddled

	2013-14 Modified Budget	2013-14 Adopted Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule B)	Impacts Due to State or Federal Budget (Schedule C)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule D)	2014-15 Recommended Budget
Requirements								
Staffing Expenses	18,539,924	18,017,420	0	0	0	18,017,420	(85,726)	17,931,694
Operating Expenses	5,957,290	5,968,722	0	0	0	5,968,722	549,098	6,517,820
Capital Expenditures	10,823	0	0	0	0	0	0	0
Total Exp Authority	24,508,037	23,986,142	0	0	0	23,986,142	463,372	24,449,514
Reimbursements	(1,203,619)	(1,203,619)	0	0	0	(1,203,619)	(386,108)	(1,589,727)
Total Appropriation	23,304,418	22,782,523	0	0	0	22,782,523	77,264	22,859,787
Operating Transfers Out	75,609	7,000	0	0	0	7,000	24,000	31,000
Total Requirements	23,380,027	22,789,523	0	0	0	22,789,523	101,264	22,890,787
Sources								
Taxes	10,000	10,000	0	0	0	10,000	8,500	18,500
Realignment	0	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0	0
Fee/Rate	6,912,102	6,902,000	0	0	0	6,902,000	(500)	6,901,500
Other Revenue	194,500	194,500	0	0	0	194,500	31,000	225,500
Total Revenue	7,116,602	7,106,500	0	0	0	7,106,500	39,000	7,145,500
Operating Transfers In	0	0	0	0	0	0	0	0
Total Financing Sources	7,116,602	7,106,500	0	0	0	7,106,500	39,000	7,145,500
Net County Cost	16,263,425	15,683,023	0	0	0	15,683,023	62,264	15,745,287
	222	221	0	0	0	221	2	223

Segment 1 – Workbooks: Telling the story

- When we use the tabs, changes from prior budget year have context

	2013-14 Modified Budget	2013-14 Adopted Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule B)	Impacts Due to State or Federal Budget (Schedule C)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule D)	2014-15 Recommended Budget
Requirements								
Staffing Expenses	18,539,924	18,017,420	(326,123)	187,733	0	17,879,030	52,664	17,931,694
Operating Expenses	5,957,290	5,968,722	388,387	(78,932)	0	6,278,177	239,643	6,517,820
Capital Expenditures	10,823	0	0	10,823	0	10,823	(10,823)	0
Total Exp Authority	24,508,037	23,986,142	62,264	119,624	0	24,168,030	281,484	24,449,514
Reimbursements	(1,203,619)	(1,203,619)	0	0	0	(1,203,619)	(386,108)	(1,589,727)
Total Appropriation	23,304,418	22,782,523	62,264	119,624	0	22,964,411	(104,624)	22,859,787
Operating Transfers Out	75,609	7,000	0	76,109	0	83,109	(52,109)	31,000
Total Requirements	23,380,027	22,789,523	62,264	195,733	0	23,047,520	(156,733)	22,890,787
Sources								
Taxes	10,000	10,000	0	0	0	10,000	8,500	18,500
Realignment	0	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0	0
Fee/Rate	6,912,102	6,902,000	0	10,102	0	6,912,102	(10,602)	6,901,500
Other Revenue	194,500	194,500	0	0	0	194,500	31,000	225,500
Total Revenue	7,116,602	7,106,500	0	10,102	0	7,116,602	28,898	7,145,500
Operating Transfers In	0	0	0	0	0	0	0	0
Total Financing Sources	7,116,602	7,106,500	0	10,102	0	7,116,602	28,898	7,145,500
Net County Cost	16,263,425	15,683,023	62,264	185,631	0	15,930,918	(185,631)	15,745,287
	222	221	0	1	0	222	1	223