Attachment A

FY 17 Budget Process

Planned Budget Development Improvements

1) Five Year Financial Planning Process

- The initial Five Year Financial Plan has been developed for the time period of FY 17 – FY 21 and was presented to the Citizens Resource Advisory Committee in July.
- Due to the involvement of the Citizen Committee and this timing adjustment, staff recommends that the Budget Development calendar not include two Board work sessions in November on the Five Year Plan. And, instead:
  - An overview of the initial assumptions and major drivers included in the Plan will be presented to the Board and School Board on September 9.
  - Updates on assumptions and major drivers will be presented to the Board and School Board on November 11
- Two Five-Year Financial Plan work sessions will be held in December, as in the previous year
  - Staff will continue to update the model throughout the fall and anticipate the development of scenarios for the Board's discussion.
  - Due to the timing of the Citizen Committee work and other related efforts that extend into the fall, the Board will not be asked to adopt a balanced Five Year Plan this fall. We anticipate the process to balance the Five-Year Plan to be a two-year effort.
  - The second Five-Year Financial Plan work session in December will include time for the Board to provide guidance for the annual budget development process.

2) Cultural Agency and Festival Contributions – Application and Review Process

- This year, based on practices undertaken by other jurisdictions and efforts to streamline the process, applicants requesting cultural agency and festival contributions will not be required to complete a full Agency Budget Review Team (ABRT) application that would be scored against a detailed matrix. Instead, applicants will be requested to provide a letter to the County outlining their request for a contribution.
- Letters will be reviewed by an internal team, including Office of Management and Budget and County Executive staff members, that will make recommendations to the County Executive for contributions to include in the Recommended FY 17 budget for the Board's consideration.

3) Capital Improvement Plan (CIP)

To streamline the process for submitting agencies and reviewers, increase time for analysis, and improve staffs' ability to be responsive to the highest priorities, adjustments are recommended to the CIP Budget review process.

The recommended improvements include:

- Return to a biennial budget cycle
  - Staff recommends returning to a formal two-year cycle with a full ten-year program development in Year 1 and Amendments/Emergencies allowed only in Year 2.

- Abbreviate Request Forms & Process:
  - Simplify the Request Forms for projects
  - Streamline the process for resubmitting projects
  - Consider potential new software systems for managing the CIP process

- Reduce the number of meetings to prevent duplication of work:
  - Reduce the number of hours for formal meetings of the TRC, the Oversight Committee (OC), and the elected/appointed Boards
  - CIP Work Sessions:
    - Staff recommends holding one joint BOS/School Board work session in November prior to the OC meetings with a continued focus of the detailed review of the projects to provide an opportunity for all the elected officials to deliver input/direction on priorities directly to Staff, the OC committee members representing the respective boards and commissions, and the CEO.
    - Due to the number of work sessions and the work efforts undertaken by the OC based on guidance from their respective Boards, Staff recommends not holding a second joint BOS/School Board Work Session in December to review Results of the CIP OC Recommendations and, instead, recommendations will be provided to the Board in February as part of the overall Recommended Budget.

Additional details regarding these recommendations to the CIP Budget Development Process are provided in Attachment C.

4) Increase efforts regarding County efficiencies

- Based on feedback during Board budget debriefs, work is underway by School Division and General Government staff to develop an efficiency page to be included on the County's website (Both Schools and General Government) that will provide comprehensive information about the numerous efficiencies and cost saving activities that are being undertaken throughout the organization.

- A School and General Government Efficiency Team has been formed this summer and is working diligently to identify further opportunities for additional efficiencies.

- This focus will become a beneficial component of the budget development process.