

Commissioner Feedback on the Budget Process

ESTABLISH AND FOCUS ON BUDGET PRIORITIES

- Spend most of the time on the most significant of important parts of the budget
- Budget aligned to priorities
- AB Tech Budgeting – involve Commissioners and reps for planning / priority setting
- Provide greater clarity to non-profits to address board priorities in their applications, consider funding guidelines

REVISE THE BUDGET PROCESS

- Start Process earlier
- Non-profit funding process a challenge – time consuming, inefficient, could be improved
- Reports from Department Heads - More time for this and a structure for follow up opportunities
- A closer look at revenues tied to expenditures, e.g. federal inmate revenue
- Share context about need & criteria, e.g. fleet management
- General fund vs Enterprise fund budgeting (e.g. landfill)
- New Initiatives/expansion budget items – clear structure & consistent handling (Built into department budgets vs. pulled out separate)
- Fire Districts – review data to inform plan
- Review the philosophy of forecasting more appropriation of fund balance than ends up being used
- School Fund Balance & Budget – incorporate earlier in process, e.g. joint work session
- Focus on fund balance & forecast- as forecast tools improve how is policy on % fund balance maintained impacted?
- Commissioners as messengers for priorities vs. staff
- Include debt conversation in annual budget process
- Departments - focused sharing / during deliberation not rolled up into functions
- Process for board guidance on options for year-end surpluses (use for one-time expenditures, debt service, revert to available fund balance, etc.)

INCREASE BUDGET TRANSPARENCY

- Work to avoid surprises
- Unclear / confusing when figures change
- Be clear about whether using net county investment (offset by revenue) vs. expenditures only
- Economic Development & Incentives
- Community Contacts vs Grants – more clarity about distinctions and where these are budgeted
- Share at line-item level of detail

IMPROVE ACCESS TO BUDGET DATA

- Use dashboard monitoring tools - Update throughout the year for Budget to Actuals, Projections, Weekly updates
- Ability for multiyear forecasts to plan for stable tax rate