



MEMORANDUM

FINANCE AND RISK MANAGEMENT DEPARTMENT - BUDGET DIVISION -

To: Presiding Judge, Superior Court
Elected Officials
Department Directors

Date: October 30, 2015

From: Robert W. Johnson
Budget Manager

A handwritten signature in black ink, appearing to read "Robert W. Johnson", is written over the printed name and title.

Subject: Fiscal Year 2016/17 Budget Process

This memo transmits essential FY 2016/17 budget information to all County departments.

Departments will be receiving a separate email that includes a department specific **Base Budget Worksheet** comparing General Fund and General Fund supported departments' FY 2015/16 adopted budgets to the FY 2016/17 base budget. The base budgets and assumptions may change significantly, however, as fiscal year projections are updated, the State budget is developed and further direction is received from the County Administrator. Note that no FY 2016/17 benefit rate adjustments are included on the Base Budget Worksheets at this time. General Fund base budgets will be adjusted to include benefit adjustments after requested budgets are submitted in January. Non-General Fund departments that have budgeted positions must be prepared to make adjustments to their requested budgets to offset any of these additional costs. Benefit rate adjustments, and any revisions or updates to the budget process, will be communicated to you and your staff throughout the budget process.

Given the current economic situation and the impacts of Non-General Fund departments on the County's expenditure limit, additional specific direction regarding the development of Non-General Fund budgets will be forthcoming as the budget season unfolds.

The FY 2016/17 budget process, budget request development, and budget adoption will follow the schedule below. Requested budgets will need to be submitted to the Budget Division no later than Friday, January 8, 2016. More detailed budget calendars will be made available on the Budget Division's SharePoint information site.

October 30, 2015	Planning and Budgeting System (the budget system) (PB) released for budgeting
October 30, 2015	Base target budgets for General Fund departments, assumptions, location of SharePoint site and other information are distributed to departments
November 3, 2015 or November 10, 2015	PB 301 – "Creating a Departmental Budget" Training
November 3, 2015 or November 5, 2015 or November 10, 2015	Position Budgeting Training

January 8, 2016	Operational, Grant and CIP Budgets due to the Budget Division, Grants Management and Finance CIP from departments
March 4, 2016	County Administrator department meetings regarding CIP budgets
March 11, 2016	County Administrator meets with County Budget Division staff
April 19, 2016 – May 17, 2016	Board of Supervisors Departmental Budget Hearings (Weekly Sessions)
April 29, 2016	County Administrator submits Recommended Budget to the Board
May 24, 2016	Board of Supervisors Tentative Budget adoption
June 21, 2016	Board of Supervisors Final Budget adoption
August 15, 2016	Board of Supervisors adoption of the Levy of Taxes

Departments will be required to create their Operational, Grant and CIP budgets utilizing the [Planning and Budgeting \(PB\) System](#). Budget staff will provide PB 301 – “Creating a Department Budget” classes during the November dates listed above for new employees and anyone who needs a refresher course. This class is required for anyone who will be creating or approving department budget requests. Upon class completion, new users must complete a [Planning and Budgeting System Access Request Form](#) to be given access to the various forms required for budget creation. If you have an employee who needs to take this class, please contact your assigned Budget Division Analyst. Budget Division staff will also be available to answer your questions throughout the budget development process and can provide one-on-one assistance, as needed.

The organizational, bureau and group structures in the PB system reflect what is currently in the County’s financial system. If any additions, changes, or deletions are needed for FY 2016/17, please complete a [Department Request –COA Element/Unit Advantage Financial System form](#). In order to assure that any structural changes are included in your FY 2016/17 budget request, please submit these changes for processing no later than December 1, 2015. Note that departments that are proposing to complete major reorganizations should work closely with their assigned budget analysts for assistance.

We are also in the process of placing information relevant to the budget process and to using the PB system itself onto the [FY 2016–2017 Budget tab](#) that can be found on the Finance SharePoint website. This site is a work in progress and will be updated on a regular basis. Examples of available information on the website include this memo, the draft FY 2016/17 Budget Calendar and additional copies of departmental base budget worksheets.

Departments will also receive via a separate email procedures related to position budget development and position budget implementation processes for FY 2016/17. This information will also be available on the Finance SharePoint web site. The Budget Division will also schedule classes related to position budgeting throughout the first half of November. If you are interested in attending such a class, please contact your assigned budget analyst.

All department operational line item and position budgets as well as Grants and CIP budgets are to be completed on-line in PB and submitted by January 8, 2016. Budget Staff will make themselves available to assist you in resolving issues in order to make this due date.

If you have any questions regarding the FY 2016/17 budget process or in using the PB system, please do not hesitate to contact me at 724-2748, Victor Rodriguez (Budget Supervisor, 724-3632), Lisa Merin Edwards (Budget Supervisor, 724-8490) or your designated Budget Division Analyst.

cc: Department Budget Contacts