



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

Department Name: CEO  
Department No.: 012  
For Agenda Of: 1/15/2013  
Placement: Administrative  
Estimated Tme: NA  
Continued Item: No  
If Yes, date from:  
Vote Required: Majority

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**TO:** Board of Supervisors

**FROM:** Department Chandra L. Wallar, County Executive Officer, 568.3400  
Director(s) Robert Geis, Auditor-Controller, 568-2100

Contact Info: Tom Alvarez, Budget Director, 569-3400  
Dennis Bozanich, Assistant to the CEO, 568-3400  
Betsy Schaffer, Financial Reporting, Budget & Cost Chief, 581-2100

**SUBJECT:** GFOA Award for the *County of Santa Barbara Fiscal Years 2012-2014 Recommended Operational Plan (Budget Book)*

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**County Counsel Concurrence**

As to form: Yes

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

Recommend that the Board of Supervisors:

- A. Accept the award from the Government Fiscal Officers Association of the United States and Canada (GFOA) for the *County of Santa Barbara Fiscal Years 2012 -2014 Recommended Operational Plan* and
- B. Receive and file a report from the County Executive Officer and the Auditor-Controller about ongoing progress on Phase II of the Budget Clarity Project for the Fiscal Year 2013-2015 Recommended Operational Plan

**Summary Text:**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Santa Barbara County, California for its annual budget for the fiscal year beginning July 1, 2012. The award this year is made after the first phase of a joint Budget Clarity Project lead by the County Executive Officer and Auditor-Controller. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

## **Background:**

A panel of independent reviewers has completed its examination of your budget document. As a result of the panel's review, the Government Finance Officers Association of the United States and Canada (GFOA) has voted to award the Santa Barbara County budget document the Distinguished Budget Presentation Award for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by this organization, particularly during a year of transition for the budget development process and significant editorial and format changes to the budget document produced as a result of that process. Attachment A is a copy of the *Budget Review Composite Rating Form* used to compile the scores of the three GFOA reviewers for each of the thirty-one Distinguished Budget Presentation Award criteria.

A sample of GFOA reviewer comments on the *County of Santa Barbara Fiscal Years 2012 -2014 Recommended Operational Plan* include:

"As a policy document, this budget is outstanding. There is continuity throughout the document tying together policy decisions and the ways they manifest in service and financing. Explanations of goals and priorities are particularly clear and easy to understand for an outside reader. Kudos."

"As a communications device, the budget document is outstanding. The statistical supplemental section is very nice, and the use of charts and graphs is appropriate for enhancing the readers understanding."

"Departments have performance measurements that actually measure performance!"

"The budget document was very easy to read and was put in a logical order. One of the best I've seen in this area!"

"Overall, the budget is very well prepared and will give the citizens of Santa Barbara County all of the information that they may be looking for in a budget document."

The goals of the Budget Clarity Project are to:

- Create a less time consuming budget development process for departments,
- Provide clarity on the most important information with a balance of detail,
- Focus on shifting departments to fewer, but more meaningful performance outcomes,
- Offer an additional year of proposed budget information – adding a future perspective and
- Deliver a strategic vision of how the County intends to achieve results.

The upcoming 2013-15 fiscal years' budget document will continue the changes that were initiated during the 2012-14 fiscal years' budget document and incorporate new changes to fully transition to a more public-friendly and meaningful publication. The look, feel and flow of the new year's document will be significantly different than in prior years. However, most of the changes applicable to the department narratives were introduced in the 2012-14 fiscal years' document, which received the recent GFOA award.

The first notable change will be that the budget document will be portrait (tall) orientation versus landscape (wide). The font will be bigger and there will be more consistency with the department detail presentations across the departments. Additionally, the flow and order of the main sections will be

updated slightly. The following table shows the differences between the flow of the prior sections versus the new sections.

<i><b>Prior Sections</b></i>	<i><b>New Sections</b></i>
Preface – Table of contents, org chart, department head/elected contact list	Preface – Table of contents, org chart, department head/elected contact list
Section A – Transmittal Letter & CEO Message	Section A – Transmittal Letter
Section B – Statistical Profile	Section B – CEO Message
Section C – Summary Section	Section C – Summary Section
Section D – Department detail pages by Function	Section D – Department detail pages by Function with Functional Summary lead-in
Section E – Capital Improvement Plan Summary	Section E – Capital Improvement Plan Summary
Section F – Annual Budget Process, Policies, and Fund Structure	Section F – Annual Budget Process, Policies, and Fund Structure (as related to developing the budget only)
Section G – Glossary	Section G – Statistical Profile
Appendices	Appendices – Glossary, other

We look forward to the upcoming changes to the book and how the new book format will continue to improve the budget development process countywide. We will also strive to meet the strict criteria of the GFOA in order to continue to receive their Distinguished Budget Presentation Award.

### **Fiscal and Facilities Impacts:**

The Budget Clarity Project has saved over \$10,000 in printing costs. Approximately \$15,000 was spent printing the FY 2011-12 Budget Book and approximately \$5,000 was spent printing the *County of Santa Barbara Fiscal Years 2012 -2014 Recommended Operational Plan*.

### **Attachments:**

Attachment A - *Budget Review Composite Rating Form*

Attachment B - GFOA Award

### **Authored by:**

Dennis Bozanich, Assistant to the County Executive Officer

Betsy Schaffer, Financial Reporting, Budget and Cost Division Chief