

# Proposed 2023-2024 Budget Policies

Budget policies have been adapted and modified to be responsive to Board Objectives and the impacts of the State and Federal budget dynamics and the economy. Therefore, the following policies are proposed:

1. Every effort will be made to meet the Core Services needs of the community, understanding that this may require reorganization or streamlining of current resources.
2. The budget must be balanced. Specifically, income must be equal to or greater than expenses. All departments are expected to review their sources of income for correctness, validity and sustainability.
3. There will be no unfunded positions included in the budget or staffing resolution. Vacancy Review remains in effect to create budget flexibility in case of loss of revenue, and to ensure the need exists for filling positions. All positions will be reviewed. If revenue contingent positions lose their funding from the State or Federal government, those positions will be eliminated first before other cuts are enacted.
4. Requests for staffing changes will follow the established “RSC” process. Recommended staffing changes will be guided by a staffing philosophy that reflects fiscal prudence, sustainability, and the need to staff appropriately to meet core service needs. Special consideration will be given to state and federal mandates, staffing to support grants and new state and federal funding, and use of limited term employees where possible. All requests will consider revenue to cover the cost of the position and indirect and overhead costs and a reasonable expectation that there will be an ongoing funding stream for any new position.
5. The 2023-2024 budget will only use reserve funds for emergency and one-time expenditures or for purposes that the reserve is designated to fund. A one-time use of an appropriate level of General Fund balance may be authorized from amounts previously set aside for economic uncertainties.
6. If the County contributes funds to Non-Profit or Community Partners for other than the purchase of services, it will give priority to one-time initiatives (as opposed to operational subsidies), and to those who demonstrate collaboration with other Community Partners. Funding will be adjusted based upon discretionary revenues available as with other County departments. Loans and advances will not be considered unless extraordinary events occur and must be secured.
7. Economic Development will remain a priority. Funding will be maintained at its current levels and will not be adjusted downward based upon discretionary revenues available as is occurring with other County departments.
8. Investment in technology will be maintained to keep current infrastructure operational, to support enhanced employee productivity, to meet regulatory requirements, to protect citizen data, and to enhance citizen service levels, quality, and accessibility.
9. The budget format and terminology will be presented in a manner consistent with best practices so that pertinent and relevant performance and financial information is provided for presentation to the public.
10. There will be a high level of fiscal discipline by the Department Heads, Budget Subcommittee, County Executive Officer and Board of Supervisors. Every effort will be made to balance service delivery plans to available resources and ensure compliance with adopted financial policies.
11. Staff will apply the approved space guidelines to include newly proposed space and Staff will continue to identify income streams for the improvement of the County’s capital facilities.