

Joint Budget Development Committee: Recommendations Action Plan					
	<u>Action Items</u> <u>(Summarized from Working Document)</u>	<u>Committee Discussion</u> <u>Notes</u>	<u>Lead</u> <u>Development</u> <u>Responsibility</u>	<u>Next Steps</u>	<u>Planned JBDC</u> <u>Completion</u> <u>Date</u>
1	Budget Process Improvement				
a.	Identify a common and more transparent approach to presenting and analyzing cost drivers so we can come up with common measures to see how well we are managing these expenses.		Joint Staff	Staff will work together to identify a common methodology for presenting revenue sources and cost drivers. The methodology will include the identification of categories and a shared definition of controllable, as well as a shared approach for comparison periods (i.e., approved to approved).	This initial methodology will be used for the fiscal forecast presentation in November, and then reviewed prior to each joint presentation.
b.	Identify common terminology and categories to discuss budget and budget projections. Examples of areas where common terminology could be used in describing encumbered carryover vs. undelivered orders, etc.	<ul style="list-style-type: none"> Staff have worked together on the common terminology Need consistent budget terms as a starting point for both Boards 	Joint Staff	Staff will work together to review the language used in presentations, budget documents, and budget question responses. From this review, staff will discuss and implement common language and develop a shared glossary of terms.	The shared glossary of terms will be initially prepared for the FY 2016 adopted/approved budget time frame.
c.	Identify similar approaches to funding common budget requirements and developing criteria for the implementation of reserves such as retirement, health care, and supporting compensation increases.	<ul style="list-style-type: none"> Identify an agreed upon percentage of reserves More of a policy question which changes year to year for both Boards Develop the universe of items so we can report out 	Joint Staff	Staff will identify potential areas for future reporting and Board policy discussions. For the areas identified, staff will provide an analysis of current funding available in reserves and for infrastructure needs (i.e., bus, vehicle, and computer replacement) as well as related policies.	Staff will develop this information in time to be considered prior to the budget guidance provided in the fall of 2015.

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d.	Develop multi-year budgets and a common process so that the combined impact of changes and future year budget challenges can be highlighted before budget decisions are made. These budget projections should include: a review of demographic indicators, identification of uncontrollable (imposed/required/unfunded) cost growth and summaries of both County and School requirements to ensure a complete presentation of information to the public.	<ul style="list-style-type: none"> • Need to have the discussion of “uncontrollable” costs • Build from there • Want a collaborative approach which presents the cost drivers to the community 	Joint Staff	Prior to the County’s multi-year budget being developed, staff will meet to determine the shared cost drivers. These shared drivers will be used by both organizations to develop a comprehensive and comparable summary of fiscal needs for the multi-year period. Examples of categories include salary increases, retirement and health rates, and contractual increases. This shared forecast is intended to provide information and does not represent a funding request or commitment to funding.	This comprehensive, multi-year budget will be shared with both Boards prior to the development of guidance or planning for the future period.
e.	Staff responses to Budget questions need to be more comprehensive, more direct, and more responsive to specific inquiries.	<ul style="list-style-type: none"> • Written questions • Is there a more efficient approach which would reduce staff time & volume? 	Joint Staff	Staff will meet to review the availability of historical information and options to improve Board member’s ability to search for previous related responses. Staff will also search related questions answered by the other organization in order to improve consistency in responses across organizations.	Staff will meet in November in order to implement improvements in responses related to the FY 2016 budget development.

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2	Opportunities for more “Smart Savings, Smart Services”				
a.	Continue evaluating opportunities for providing services jointly or on behalf of both organizations including ongoing work to identify and to eliminate waste, redundancies, and inefficiencies	<ul style="list-style-type: none"> • Share cost savings which were identified and recouped (i.e. phone charges, Rx charges) • SACC, Head Start, SCYPT • Evaluate the impact of land use policies • Analyze Influx of individuals with needs that challenge the system • Non-county residents attending our schools 	Joint Staff/Boards	Staff will identify opportunities for joint efforts or one organization providing service for both to reduce redundancies and inefficiencies, and annually the BOS and SB will meet to determine areas for staff to pursue further.	Annually the BOS and SB will meet to review and select areas for further staff research.
i	Broadly identify joint transportation opportunities, resources needed, and recommend a process to most effectively explore the opportunities.	<ul style="list-style-type: none"> • Need an evaluation – routes, legal aspects (for student) • Think about where we could change requirements/state mandates 	Joint Staff	Establish a joint committee of County and School transportation staff, to implement at boards direction, a pilot of shared transit services for high school students in the Reston and Mount Vernon areas or other suitable areas during the 2016-2017 school year. The results of this pilot will be reviewed for possible expansion in other areas of the County.	Staff will begin the analysis now in order to have board approval for implementation in the 2016-2017 school year.

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ii	Broadly identify opportunities for reducing leased office space needs including use of shared space, converting existing space, per position square footage space reductions, increased hoteling, etc. and recommend a process for considering and achieving these reductions.	<ul style="list-style-type: none"> • Reduce leased space; teleworking • Evaluate work requirements and most effective location, and appropriate systems in place • Space inventory for potential shared usage 	Joint Staff	Staff will prepare an inventory of leased and owned space, as well as requirements for future space needs. Will analyze current leases, potential new space lease/purchase, and the utilization of space availability in existing owned space. Opportunities for reducing space requirements, for more efficient use of space, and potential teleworking will be included in the analysis. Analysis will also include a look at how County and School space utilization compares with other jurisdictions.	Staff will provide the analysis by September 2015.
b.	Each system needs to clearly identify its lines of business, to include metrics on accountability, usage, and effectiveness, prioritize and evaluate individual programs and resources and divest lower priority programs. We should engage the community and workforce in suggesting reductions and confirming priorities.	<ul style="list-style-type: none"> • Need to collaborate as Boards to determine priorities and service delivery – who are we serving and how. 	Joint Staff	Staff will develop a consistent method for identifying lines of business/educational programs, reporting metrics for accountability, and assessing program impact/usage. In addition to developing a format for reporting this information to the Boards, a plan for community engagement will be developed.	Staff will develop the methodology for use in the budget planning and development process for FY 2017.
c.	Despite past reductions, additional reductions/repurposing of current resources must be made by both Boards to balance needs vs. the resources that we have.		Joint Staff/Boards	Boards and Staff have and will continue to annually include a review of current resource allocations and consider potential realignments and reallocations as part of the budget development process.	This strategy will be included in the development of future budgets.
d.	Review state and federal mandates and jointly advocate for elimination of unfunded mandates.	State should be contributing more to education requirements and should authorize additional opportunities to raise both county and School revenue.	Joint Boards and Staff	Staff should review federal and state unfunded mandates for opportunities for change. In addition, staff should review revenue opportunities that are utilized by other jurisdictions and provide the Board with recommendations for joint advocacy.	This strategy will be included in the development of future budgets.

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e.	Look at ways to maximize revenues.		Joint Staff/Boards	Each year, staff will review areas where there is the ability to generate or increase revenue. These options will be shared by staff with their respective Boards as part of the budget development process.	This strategy will be included in the development of future budgets.
i.	Review and recalculate charges to other jurisdictions to ensure including operational, oversight, capital costs, etc.	<ul style="list-style-type: none"> (Example would be TJ renovation and adjusting charges to other counties) 	Joint Staff	Staff has and will continually to annually include a review and recalculation of fees charged to other jurisdictions as part of the budget development process.	This strategy will be included in the development of future budgets.
ii	Identify opportunities for adding or increasing user fees for a variety of items including monopolies, advertisements, naming rights, leases to private companies, etc. and make recommendation on further consideration	<ul style="list-style-type: none"> SACC Summer school courses 	Joint Staff/Boards	Each year, staff will review areas where there is the possibility of increasing user fees. These options will be shared by staff with their respective Boards as part of the budget development process.	This strategy will be included in the development of future budgets.
iii	Identify process, resources needed, explore adjustment possibilities and potential impact of proffer changes, and make recommendation on further consideration.	<ul style="list-style-type: none"> Look at proffer formulas to see if we can adjust to reflect reality instead of a countywide average (new vs existing housing, high rises) Priorities for proffers - list of provisions often agreed to by developers (Nexus) 	Joint Staff/Boards	Staff will meet to review the assumptions currently used in proffer formulas, as well as review the actual experience as compared to the previous assumptions. Opportunities for adjusting methodologies for specific areas of the County, assessing the impact of various development types, and adjusting the allocation of proffer funding will be reviewed.	Staff will complete these activities initially by the end of FY 2015 and then will implement a plan for reviewing them regularly.

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3	Financial Management Improvement				
a	Identify process, approach, and options that would assist each Board in decreasing or eliminating the use of one-time funding to support ongoing requirements.	<ul style="list-style-type: none"> What is the conscious goal we have in reaching a funding level that will maintain the quality that we have 	Joint Staff/Boards	As part of the analysis, staff will provide a summary of one-time funding historically, and currently being used for ongoing expenditures. This review should also include one-time revenue being used to support ongoing expenditures. Staff will identify potential options for reducing and/or eliminating the use of one-time funding for ongoing requirements and present to their respective Boards potential pathways for closing structural deficits.	Staff will develop this information in time to be considered prior to the budget guidance provided in the fall of 2015.
b.	Identify "Best Practices" for replacement and reserve requirements, for transparently monitoring and reporting these practices and annually jointly discussing them. In addition, identify measures to evaluate the appropriateness of County General Fund and Schools Operating Fund year end balances.		Joint Staff/Boards	Staff will identify best practices for replacement and reserve funding and present potential policy changes to the Board for discussions. For the areas identified, in addition to the policy recommendations, staff will provide an analysis of current funding available in reserves and for infrastructure needs (i.e., bus, vehicle, and computer replacement) as well as related policies. Staff will provide information regarding the appropriateness of General Fund and School operating fund year end balances.	Staff will develop this information in time to be considered prior to the budget guidance provided in the fall of 2015.

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4	Strategic Vision and Goal Setting				
a.	Recommend a process for joint boards to set vision, goals, and mutual priorities so that budget decisions are made in the context of meeting established community-wide priorities that are consistent with both Boards' longer-term plans. Identify and agree upon metrics for assessing outcomes.	<ul style="list-style-type: none"> • Mission, Scope, Depth, and Breadth of Services • K-12 or something different • We can't be everything to everyone • Need to collaborate as Boards to determine priorities and service delivery – who are we serving and how. Incorporate the community's feedback. • Also need to include each Board's assumptions. 	Joint Staff and Boards	<p>Staff will schedule a joint strategic visioning and goal setting meeting regularly for both Boards. This will be completed in time to incorporate the outcomes into the fall meeting discussion, and each board may wish to meet separately prior to the joint meeting.</p> <p>Process for exploring joint opportunities:</p> <ol style="list-style-type: none"> Joint meeting to identify strategic issues/opportunities to study/explore and determine prioritization Using a subcommittee model (like SCYPT), study the issues/opportunities and develop recommendations Bring the recommendations before each individual Board to discuss, determine funding possibilities (new money, reprogramming or existing resources, etc.), and prioritize with other budget requirements Joint meeting of both Boards to discuss and act on recommendations from subcommittee 	<p>The BOS and SB will meet regularly to identify a joint vision and goals, establish communitywide priorities, and discuss metrics for assessing outcomes.</p> <p>The first meeting to be scheduled in June of 2015 to have an impact on the 2017 budget.</p>

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b.	Recommend a process for fall joint meetings that better integrates preliminary budget forecasts and funding expectations so that County and School needs can be reviewed, priorities discussed in relation to strategic goals, revenue limitations are presented, and revenue enhancements are considered. As a result of this meeting, the Board of Supervisors can establish spending guidelines for both County expenditures and the School transfer.	<ul style="list-style-type: none"> • Need a cohesive public communications process • Need to define the funding required for the quality of resources the community wants 	Joint Staff and Boards	Prior to the County’s multi-year budget being developed, staff will meet to determine the shared cost drivers. These shared drivers will be used by both organizations to develop a comprehensive and comparable summary of fiscal needs for the multi-year period. Examples of categories include salary increases, retirement and health rates, and contractual increases. This shared forecast is intended to provide information and does not represent a funding request or commitment to funding.	This comprehensive, multi-year budget will be shared with both Boards prior to the development of guidance or planning for the future period.