

Department Budget Introduction

PRIORITY BASED BUDGETING (PBB)

The following section provides a separate chapter for each County department in alphabetical order. The department chapters have been redesigned from prior publications to improve the order and retrieval of budget information at the department and program “service” level. This fiscal year marks the first countywide Priority Based Budget (PBB) display of program service costs for each operating appropriation. Program costs are displayed along with program descriptions and often further defined by program attributes that serve as a mechanism to evaluate program success as a future phase of Priority Based Budgeting.

Each department chapter includes the following components:

- Summary of budget authority for each appropriation
- Budgeted program “service” costs for each appropriation
- Mission and Organization Chart
- FY 2016-17 Final Budget highlights
- Major proposed and final budget adjustments for each appropriation
- Program “service” descriptions and budgeted costs

Priority Based Budget Defined: A method of budgeting that links the distribution of resources to county priorities and programs.

The FY 2016-17 Final Budget reflects the next phase of PBB implementation for the County. Placer County’s PBB initiative seeks to enhance financial transparency through detailed program budgeting within each department’s overall appropriation, in order to facilitate priority-setting and decision making by the Board with input and feedback from the public.

Moving forward, budgeted PBB programs and costs will be tested against actual expenditures and revenues to ensure the countywide PBB approach is accurately capturing the services provided. FY 2016-17 is a transition year for all county departments to incorporate PBB concepts and fine-tune program budgets for comparison into FY 2017-18. In future fiscal years, departments will be able to view PBB budgets through new reports and budgeting software intended to move PBB into its final phase. The final phase of PBB will allow online dashboard messaging to the public about the value of County programs and allow a mechanism for the County to adjust to community feedback and Board priorities with improved transparency.