

Table of Contents

READER’S GUIDE	Page
Reader’s Guide.....	X

SECTION 1 – EXECUTIVE SUMMARY

Message from the County Executive Officer.....	1-1
Key Accomplishments for 2013-2014	1-5
County Vision, Mission, Values, Goals	1-13
Demographics & Statistical Profile	1-15
County Organizational Chart	1-37
Revenues by Source.....	1-38
General Fund Discretionary Revenues	1-39
Discretionary Revenue Per Capita.....	1-40
Expenditures by Cost Category	1-41
Expenditures by Function	1-42
General Government.....	1-43
Public Protection.....	1-44
Public Ways & Facilities	1-45
Health & Sanitation	1-46
Public Assistance	1-47
Education, Recreation & Culture.....	1-48
Enterprises	1-49
Internal Services	1-50
Historical Budget Trend	1-51
County Staffing Relative to Population Growth	1-52
Budget Summary by Fund	1-53
Changes in General Fund Balance & Reserves	1-56

SECTION 2 – BUDGET SUMMARIES BY OFFICE/AGENCY/DEPARTMENT

Service Budget Unit

ASSESSOR	10201	2-1
AUDITOR/CONTROLLER	10202	2-7
BOARD OF SUPERVISORS	.....	2-15
□ Clerk of the Board	10101	2-18
□ Assessment Appeals Board	11001	2-22
CLERK-RECORDER	.....	2-25
□ Recorder	20701	2-28
□ Elections	10501	2-30
COMMUNITY DEVELOPMENT AGENCY	.....	2-35
□ CDA Administration	20707	2-40
□ Code Compliance	20709	2-44
AGRICULTURAL COMMISSIONER	.....	2-49
□ Agriculture Services	20601	2-52
□ Weights & Measures	20603	2-56
□ Fish & Wildlife	20705	2-58
FARM ADVISOR	60301	2-61



Table of Contents

BUILDING INSPECTION	2-69
□ Building Inspection	20602.....2-72
□ Electrical Service Availability	30120.....2-76
ENVIRONMENTAL HEALTH	2-79
□ Environmental Health	40108.....2-82
□ Environmental Health Realignment	40120.....2-86
□ Vector Control	40123.....2-88
PLANNING	2-93
□ Planning	20708.....2-96
□ Recreation Mitigation Fees	70101.....2-102
PUBLIC WORKS	2-105
□ DPW Administration	30100.....2-108
□ Roads Administration	30101.....2-110
□ Roads – Engineering	30104.....2-112
□ Roads – Capital Improvements	30154.....2-116
□ Roads – Maintenance	30107.....2-118
□ Surveyor	11009.....2-120
□ Mitigation Funds	30102.....2-122
□ CSA / PRD	30103.....2-124
□ Fleet Services	92005.....2-126
□ Fleet Management	92001.....2-128
□ Transit Services	91003.....2-130
□ Transit Self-Insurance	11012.....2-134
□ Solid Waste Administration	40402.....2-136
□ Solid Waste – Western	91001.....2-140
□ Solid Waste – Eastern	91002.....2-142
□ Solid Waste – Oil	40401.....2-144
COUNTY COUNSEL	10301.....2-147
COUNTY EXECUTIVE OFFICE	10103.....2-155
DISTRICT ATTORNEY	2-163
□ District Attorney	20103.....2-166
□ Victim/Witness Assistance Center	50608.....2-168
□ 2011 Realignment PRCS/Parole	20116.....2-170
GRAND JURY	20102.....2-173
HUMAN RESOURCES	2-179
□ Personnel Services	10401.....2-182
□ Insurance – Benefits	92003.....2-186
HEALTH & HUMAN SERVICES AGENCY	2-189
□ Health & Human Services Admin	50101.....2-194
□ SB 163 California Wraparound	40140.....2-198
CHILD SUPPORT SERVICES	2-201
□ Child Support Services	20109.....2-204
□ Collections	10205.....2-208
DEPT. OF SOCIAL SERVICES	2-211
□ Social Services Admin	50102.....2-214
□ Adult Services Admin	50103.....2-218
□ In-Home Supportive Services	50206.....2-222
□ Child Welfare Services Admin	50104.....2-226
□ Child Welfare Services Assist	50204.....2-233



Table of Contents

□ Eligibility Services Admin	50105	2-234
□ Eligibility Services Assist	50205	2-239
□ Veterans Services	50501	2-240
□ Social Services Realignment	40118	2-244
□ Social Services 2011 Realignment	50207	2-246
BEHAVIORAL HEALTH		2-249
□ Behavioral Health Administration	40103	2-252
□ Children’s Behavioral Health	40104	2-258
□ Alcohol & Drug Programs	40105	2-262
□ Adult Behavioral Health	40110	2-266
□ Behavioral Health Realignment	40119	2-272
□ Behavioral Health 2011 Rlgn.	40130	2-274
PUBLIC HEALTH		2-277
□ Public Health Administration	40101	2-280
□ Health & Wellness	40102	2-284
□ Emergency Medical & Preparedness	40107	2-288
□ County Medical Services Program	40109	2-292
□ Public Health Client Services	40114	2-294
□ Public Health Realignment	40121	2-300
□ Health CCS Realignment	40129	2-302
HOUSING		2-305
□ Housing Services Administration	50601	2-310
□ Community Services	50602	2-314
□ Energy Assistance	50603	2-318
□ Homebuyer Assistance	50604	2-320
□ Housing Development & Rehab	50605	2-322
□ Economic Development	10902	2-326
INFORMATION & GENERAL SERVICES		2-329
□ IGS Administration	11003	2-332
□ Information Systems	11007	2-334
□ Geographic Information Systems	11008	2-338
□ Cable TV Services	11010	2-340
□ Purchasing	10204	2-342
□ Central Services	92004	2-344
□ Emergency Management	20702	2-346
□ Facilities Management	10702	2-348
□ Capital Facilities Projects	10801	2-350
□ Airport	91004	2-352
LIBRARY	60201	2-355
NON-DEPARTMENTAL SERVICES		2-363
□ Annual Audit Service	10102	2-366
□ Other Financing Sources & Uses	10206	2-368
□ Trial Court Funding	10207	2-370
□ WWE Escrow Account	10209	2-372
□ Comm Fac Dist No. 1990-1 WWE	10210	2-374
□ Provision for Contingency	10212	2-376
□ MVLFF License Fees	10213	2-378
□ Building Debt Financing	10214	2-380
□ Criminal Justice Temp Facility Const	10803	2-382



Table of Contents

□ Historical Landmarks	11006.....	2-384
□ Other Debt Financing	11016.....	2-386
□ Conflict Indigent Defense	20111.....	2-388
□ Dispute Resolution Fund	20112.....	2-390
□ Public Safety Augmentation	20710.....	2-392
□ Conservation	60401.....	2-394
□ Risk Management Administration	11005.....	2-396
□ Insurance – Property & Casualty	11004.....	2-398
□ Insurance – Workers’ Compensation	11015.....	2-400
□ Insurance – General Liability	92002.....	2-402
□ Insurance – Probation Fire Insurance	11011.....	2-404
PROBATION	.....	2-407
□ Probation	20320.....	2-410
□ Juvenile Hall	20310.....	2-414
□ Juvenile Hall Realignment	40122.....	2-416
□ 2011 Realignment – Adult PRCS	20114.....	2-418
□ 2011 Rlgn–Juv JusticeYOBG/Re-Entry	20118.....	2-420
□ 2011 Rlgn–Juv Justice/Prob LLESS	20203.....	2-422
PUBLIC DEFENDER	.....	2-425
□ Public Defender	20107.....	2-428
□ 2011 Rlgn – PD PRCS/Parole	20117.....	2-432
SHERIFF	.....	2-435
□ Sheriff Services	20201.....	2-440
□ Dispatch Services	20204.....	2-448
□ Truckee Operations	20304.....	2-452
□ Court Security	20101.....	2-454
□ Corrections	20301.....	2-456
□ Inmate Medical Services	20302.....	2-460
□ Animal Control	20704.....	2-462
□ 2011 Rlgn–Low Level Offender/Parole	20113.....	2-464
□ 2011 Rlgn–Trial Court Security	20115.....	2-466
□ 2011 Rlgn–Law Enforcement Activities	20202.....	2-468
TREASURER/TAX COLLECTOR	10203.....	2-471

SECTION 3 – INDEPENDENT COUNTY AUTHORITIES

Finance Authority	93010.....	3-1
Sanitation District No. 1	.....	3-7
□ Sewage Collection & Disposal	91005.....	3-10
□ Sewer Assessment	91006.....	3-14

SECTION 4 – COUNTY RESOURCES

Staffing Changes.....	4-1
Capital Asset Expenditures.....	4-9
History of General Fund Balance.....	4-10
Schedule of Long Term Debt.....	4-11



Table of Contents

SECTION 5 – FINAL RESOLUTIONS

Introduction	5-1
Resolution Adjusting Reserves for FY 2014/15	5-3
Resolution Adopting Final Budget Reserves for FY 2015/16	5-5
Resolution Adopting a New Fund Balance Reserve Policy for FY2015/16	5-7
Resolution Adopting Final Budget for FY 2015/16.....	5-13
Resolution Adopting Final Budget for Sanitation District 1 for FY 2015/16.....	5-15
Resolution Confirming Agreement for Allocation of Proposition 172 Revenues	5-17
Resolution Authorizing Personnel Salaries for FY 2015/16.....	5-21
Resolution Authorizing Personnel Staffing for FY 2015/16	5-111
Resolution Adopting Appropriations Limitation for FY 2015/16	5-131

SECTION 6 – APPENDICES

Budget Development Process	6-1
Schedule of Revenue & Expenditure Budget Detail by Service Budget Unit & Fund....	6-2
Glossary of Budget Terms	6-9



Table of Contents

ALPHABETICAL LISTING BY SERVICE BUDGET UNIT

SERVICE	SERVICE BUDGET UNIT	PAGE NO.
2011 Realignment – Adult PRCS	20114	2-418
2011 Realignment – PD PRCS/Parole	20117	2-432
2011 Realignment PRCS/Parole	20116	2-170
2011 Rlgn – Juv Justice/Probation LLESS	20203	2-422
2011 Rlgn – Juvenile Justice YOBG/Re-Entry	20118	2-420
2011 Rlgn – Law Enforcement Services	20202	2-468
2011 Rlgn – Low Level Offender/Parole	20113	2-464
2011 Rlgn – Trial Court Security	20115	2-466
Agricultural Services	20601	2-49
Adult Behavioral Health	40110	2-266
Adult Services Admin & Assistance	50103	2-218
Airport	91004	2-352
Alcohol & Drug Programs	40105	2-262
Animal Control	20704	2-462
Annual Audit Services	10102	2-364
Assessment Appeals Board	11001	2-22
Assessor	10201	2-1
Auditor/Controller	10202	2-7
Behavioral Health Administration	40103	2-252
Behavioral Health 2011 Realignment	40130	2-274
Behavioral Health Realignment	40119	2-272
Building Debt Financing	10214	2-380
Building Inspection	20602	2-72
Cable TV Services	11010	2-340
Capital Facilities Projects	10801	2-350
Central Services	92004	2-344
Child Support Services	20109	2-204
Child Welfare Services	50104/50204	2-226
Children’s Behavioral Health	40104	2-258
Clerk of the Board	10101	2-18
Code Compliance	20709	2-44
Collections	10205	2-208
Comm Fac Dist No. 1990-1 WWE	10210	2-374
Community Development Agency Admin	20707	2-40
Community Services	50602	2-314
Conflict Indigent Defense	20111	2-388
Conservation	60401	2-394



Table of Contents

Corrections	20301	2-456
County Counsel	10301	2-147
County Executive Office	10103	2-155
County Medical Services Program	40109	2-292
Court Security	20101	2-454
Criminal Justice Temp Facility Construction	10803	2-382
CSA / PRD	30103	2-124
Dispatch Services	20204	2-448
Dispute Resolution Fund	20112	2-390
District Attorney	20103	2-166
DPW Administration	30100	2-108
Economic Development	10902	2-326
Elections	10501	2-30
Electrical Service Availability	30120	2-76
Eligibility Services	50105/50205	2-234
Emergency Management	20702	2-346
Emergency Medical & Preparedness	40107	2-288
Energy Assistance	50603	2-318
Environmental Health	40108	2-82
Environmental Health Realignment	40120	2-86
Facilities Management	10702	2-348
Farm Advisor	60301	2-61
Finance Authority	93010	3-1
Fish & Wildlife	20705	2-58
Fleet Management	92001	2-128
Fleet Services	92005	2-126
Geographic Information Systems	11008	2-338
Grand Jury	20102	2-173
Health CCS Realignment	40129	2-302
Health & Wellness	40102	2-284
Historical Landmarks	11006	2-384
Homebuyer Assistance	50604	2-320
Housing Development & Rehabilitation	50605	2-322
Housing Services Administration	50601	2-310
Human Services Agency Administration	50101	2-194
IGS Administration	11003	2-332
Information Systems	11007	2-334
In-Home Supportive Services	50206	2-222
Inmate Medical Services	20302	2-460
Insurance – Benefits	92003	2-186
Insurance – General Liability	92002	2-402
Insurance – Probation Fire Claim	11011	2-404
Insurance – Property & Casualty	11004	2-396



Table of Contents

Insurance – Worker’s Compensation	11015	2-400
Juvenile Hall	20310	2-414
Juvenile Hall Realignment	40122	2-416
Library	60201	2-355
Mitigation Funds	30102	2-122
MVLF License Fees	10213	2-378
Other Debt Financing	11016	2-386
Other Financing Sources & Uses	10206	2-368
Personnel Services	10401	2-182
Planning	20708	2-96
Probation	20320	2-410
Provision for Contingency	10212	2-376
Public Defender	20107	2-428
Public Health Administration	40101	2-280
Public Health Client Services	40114	2-294
Public Health Realignment	40121	2-300
Public Safety Augmentation	20710	2-392
Purchasing	10204	2-342
Recorder	20701	2-28
Recreation Mitigation Fees	70101	2-102
Risk Management Administration	11005	2-396
Roads Administration	30101	2-110
Roads – Capital Improvements	30154	2-116
Roads – Engineering	30104	2-112
Roads – Maintenance	30107	2-118
SB 163 California Wraparound Program	40140	2-198
Sewage Collection & Disposal	91005	3-10
Sewer Assessment	91006	3-14
Sheriff Services	20201	2-440
Social Services Administration	50102	2-214
Social Services 2011 Realignment	50207	2-246
Social Services Realignment	40118	2-244
Solid Waste Administration	40402	2-136
Solid Waste – Eastern	91002	2-142
Solid Waste – Oil	40401	2-144
Solid Waste – Western	91001	2-140
Surveyor	11009	2-120
Transit Self-Insurance	11012	2-134
Transit Services	91003	2-130
Treasurer/Tax Collector	10203	2-471
Trial Court Funding	10207	2-368
Truckee Operations	20304	2-452
Vector Control	40123	2-88



Table of Contents

Veterans Services	50501	2-240
Victim/Witness	50608	2-168
Weights & Measure	20603	2-54
WWE Escrow Account	10209	2-372

