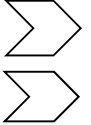


## NON-DEPARTMENTAL



<input type="checkbox"/>	Annual Audit Services (10102)	\$	32,026
<input type="checkbox"/>	Other Financing Sources & Uses (10206)		(920,959)
<input type="checkbox"/>	Trial Court Funding (10207)		1,431,848
<input type="checkbox"/>	WWE Escrow Account (10209)		140,560
<input type="checkbox"/>	Comm Fac Dist No. 1190-1 WWE (10210)		137,957
<input type="checkbox"/>	Provision for Contingency (10212)		100,000
<input type="checkbox"/>	MVLF License Fees (10213)		-
<input type="checkbox"/>	Building Debt Financing (10214)		1,910,351
<input type="checkbox"/>	Criminal Justice Temp Fac Construction (10803)		140,023
<input type="checkbox"/>	Historical Landmarks (11006)		1,217
<input type="checkbox"/>	Other Debt Financing (11016)		420,840
<input type="checkbox"/>	Conflict Indigent Defense (20111)		489,690
<input type="checkbox"/>	Dispute Resolution (20112)		14,590
<input type="checkbox"/>	Public Safety Augmentation (20710)		6,339,663
<input type="checkbox"/>	Conservation (60401)		22,784
<input type="checkbox"/>	Risk Management Administration (11005)		-
<input type="checkbox"/>	Insurance - Property & Casualty (11004)		99,284
<input type="checkbox"/>	Insurance - Workers' Compensation (11015)		447,627
<input type="checkbox"/>	Insurance - General Liability (92002)		1,130,590
<input type="checkbox"/>	Insurance - Probation Fire Insurance Claim (11011)		-
	<b>Total</b>	\$	11,938,091





## Non-Departmental Summary

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	35,460,601	36,669,396	37,262,798	39,310,562	39,310,562	7.2%
Licenses, Permits & Franchises	2,572,285	2,359,069	2,572,285	2,572,285	2,572,285	9.0%
Fines, Forfeitures, & Penalties	2,839,187	2,414,051	2,625,840	2,625,840	2,625,840	8.8%
Use of Money & Property	222,737	125,022	30,190	27,478	27,478	-78.0%
Federal/State Intergovernmental	6,803,286	6,783,614	7,013,266	7,386,799	7,386,799	8.9%
Charges for Services	2,357,885	2,836,275	2,842,828	2,874,452	2,874,452	1.3%
Miscellaneous Revenues	1,445,564	1,061,997	1,156,641	1,151,972	1,151,972	8.5%
Other Financing Sources	1,015,637	419,221	665,189	624,895	624,895	49.1%
General Fund Transfers	1,649,400	-	1,650,075	-	-	NA
General Fund Allocation	2,689,551	2,899,405	2,849,113	2,744,694	2,744,694	-5.3%
<b>Total Revenues</b>	<b>57,056,134</b>	<b>55,568,050</b>	<b>58,668,225</b>	<b>59,318,977</b>	<b>59,318,977</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	267,852	281,709	287,468	290,776	290,776	3.2%
Services & Supplies	3,152,431	4,674,003	3,667,705	5,611,286	5,611,286	20.1%
Other Charges	3,134,505	3,333,642	3,247,911	3,419,676	3,419,676	2.6%
Overhead Cost Allocation (A87)	43,634	162,047	162,047	127,807	127,807	-21.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	13,706,485	12,559,739	14,803,288	12,983,244	12,983,244	3.4%
Interfund Activity	(8,155,101)	(9,448,213)	(9,273,665)	(10,594,698)	(10,594,698)	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
<b>Total Expenses</b>	<b>12,149,806</b>	<b>11,662,927</b>	<b>12,894,754</b>	<b>11,938,091</b>	<b>11,938,091</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	<b>44,906,329</b>	<b>43,905,123</b>	<b>45,773,471</b>	<b>47,380,886</b>	<b>47,380,886</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	

		June 30, 2015 Projected Fund Balance	FY 15/16 Revenue	FY 15/16 Expense	FY 15/16 Net Change	June 30, 2016 Projected Fund Balance
GENERAL FUND	Fund #0101	*	51,132,606	3,146,517	47,986,089	*
FOREST RESERVES	Fund #1130	22,935	21,645	22,784	(1,139)	21,796
PROBATION FIRE INS CLAIM	Fund #1137	-	-	-	-	-
WWE ESCROW ACCT	Fund #1139	66	137,505	137,500	5	71
COMM FAC DIST 1990-1WLDW	Fund #1186	845,680	4,500	137,957	(133,457)	712,223
WWE MELLO-ROOS	Fund #1268	44,061	200	-	200	44,261
CRIM JUST TEMP FAC CONST	Fund #1304	81,279	143,738	140,023	3,715	84,994
WORKERS COMPENSATION	Fund #1350	316,206	242,400	447,627	(205,227)	110,979
PUBLIC SAFETY AUG	Fund #1468	107,952	6,339,663	6,339,663	(0)	107,952
DISPUTE RESOLUTION	Fund #1486	3,090	11,500	14,590	(3,090)	-
MOTOR VEHICLE LICN. FEE	Fund #1649	-	-	-	-	-
GOV DEBT SERVICE	Fund #3150	-	420,840	420,840	-	-
GENERAL LIABILITY	Fund #4356	674,519	864,380	1,130,590	(266,210)	408,309
			<b>59,318,977</b>	<b>11,938,091</b>	<b>47,380,886</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2015-16 General Fund analysis.



# Annual Audit Service

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## Service Description:

This service budget unit contains the costs for annual outside County audit. Costs are spread over and billed out to departments for cost recovery.

Service Budget Unit Code	- 10102
Office/Department	- County Executive Office
Major Service Area	- General Government-Legislative



# Annual Audit Service (10102)

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	29,809	37,153	30,756	32,026	32,026	-13.8%
<b>Total Revenues</b>	<b>29,809</b>	<b>37,153</b>	<b>30,756</b>	<b>32,026</b>	<b>32,026</b>	<b>-14%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	67,174	83,875	78,390	80,000	80,000	-4.6%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	243	348	348	1,233	1,233	254.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(37,608)	(47,070)	(47,982)	(49,207)	(49,207)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>29,809</b>	<b>37,153</b>	<b>30,756</b>	<b>32,026</b>	<b>32,026</b>	<b>-14%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2015/16 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	32,026	32,026	-
		<b>32,026</b>	<b>32,026</b>	<b>-</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



## Other Financing Sources and Uses

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### Service Description:

This budget unit provides for sources and uses of funds not specific to another service budget unit. It accounts for the County's discretionary revenues. Included in this budget is the County's contribution to the local Superior Court, general fund transfers that are required to have special funds separate from the general fund including the Library, the Community Development Agency, the Human Services Agency, and also supports Joint Powers Agency (JPA) contracts.

Service Budget Unit Code	- 10206
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



## Other Financing Sources & Uses (10206)

	13/14 <u>Actual</u>	14/15 <u>Adopted</u>	14/15 <u>Estimated</u>	15/16 <u>Proposed</u>	15/16 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	35,460,601	36,669,396	37,262,798	39,310,562	39,310,562	7.2%
Licenses, Permits & Franchises	2,572,285	2,359,069	2,572,285	2,572,285	2,572,285	9.0%
Fines, Forfeitures, & Penalties	2,102,241	1,650,223	1,800,223	1,800,223	1,800,223	9.1%
Use of Money & Property	192,534	111,422	13,845	13,399	13,399	-88.0%
Federal/State Intergovernmental	714,706	560,865	725,533	1,025,533	1,025,533	82.8%
Charges for Services	1,024,923	1,397,732	1,406,851	1,406,851	1,406,851	0.7%
Miscellaneous Revenues	1,079,050	860,744	869,676	869,676	869,676	1.0%
Other Financing Sources	663,584	-	47,431	66,601	66,601	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation						NA
<b>Total Revenues</b>	<b>43,809,923</b>	<b>43,609,451</b>	<b>44,698,642</b>	<b>47,065,130</b>	<b>47,065,130</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	119,697	1,229,320	234,288	1,972,473	1,972,473	60.5%
Other Charges	151,105	155,033	155,033	161,932	161,932	4.5%
Overhead Cost Plan (A87)	-	27,633	27,633	27,633	27,633	0.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	4,820,829	5,008,984	5,346,721	5,197,744	5,197,744	3.8%
Interfund Activity	(6,325,485)	(6,969,936)	(6,969,936)	(8,280,741)	(8,280,741)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>(1,233,854)</b>	<b>(548,966)</b>	<b>(1,206,261)</b>	<b>(920,959)</b>	<b>(920,959)</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>45,043,777</b>	<b>44,158,417</b>	<b>45,904,903</b>	<b>47,986,089</b>	<b>47,986,089</b>	

Staffing: None

### 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	47,065,130	(920,959)	47,986,089
		<b>47,065,130</b>	<b>(920,959)</b>	<b>47,986,089</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Trial Court Funding

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## Service Description:

This service budget unit accounts for the revenue collected from Court Fines, Forfeitures and Penalties set forth by legislative code sections. Payment of the MOE pursuant to GC 77201.1, the excess 50/50 split, and the Court Facilities MOE are supported by these revenues.

Service Budget Unit Code	- 10207
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance





# Trial Court Funding (10207)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	564,100	569,028	682,148	682,148	682,148	19.9%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	231	475	813	813	813	71.2%
Charges for Services	598,018	642,122	639,737	639,737	639,737	-0.4%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	270,616	220,636	109,150	109,150	109,150	-50.5%
<b>Total Revenues</b>	<b>1,432,965</b>	<b>1,432,261</b>	<b>1,431,848</b>	<b>1,431,848</b>	<b>1,431,848</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,292	5,587	5,175	5,175	5,175	-7.4%
Other Charges	1,426,673	1,426,674	1,426,673	1,426,673	1,426,673	0.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,432,965</b>	<b>1,432,261</b>	<b>1,431,848</b>	<b>1,431,848</b>	<b>1,431,848</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

## 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	1,431,848	1,431,848	-
		<b>1,431,848</b>	<b>1,431,848</b>	<b>-</b>

Comments/Analysis of Differences:

## Public Hearing Comments:

Adopted as proposed.



# Wildwood Estates Escrow Account

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## Service Description:

These special revenue funds are used to capture the monies received and disbursed by the County pursuant to the Net Sale Proceeds Agreements for the Wildwood Estates Bond Counsel and Financial Advisor Agreement.

Service Budget Unit Code	- 10209
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



# WWE Escrow Account (10209)

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	468	200	205	205	205	2.5%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	44,982	-	198,537	137,500	137,500	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	13,057	3,060	3,060	3,060	3,060	0.0%
<b>Total Revenues</b>	<b>58,507</b>	<b>3,260</b>	<b>201,802</b>	<b>140,765</b>	<b>140,765</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	49,307	3,060	168,060	113,060	113,060	NA
Other Charges	11,352	-	33,537	27,500	27,500	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,519)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>58,140</b>	<b>3,060</b>	<b>201,597</b>	<b>140,560</b>	<b>140,560</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>367</b>	<b>200</b>	<b>205</b>	<b>205</b>	<b>205</b>	

Staffing: None

**2015/16 Fund Analysis:**

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
GENERAL FUND	Fund # 0101	3,060	3,060	-
WWE ESCROW ACCT	Fund # 1139	137,505	137,500	5
WWE MELLO-ROOS	Fund # 1268	200	-	200
		<b>140,765</b>	<b>140,560</b>	<b>205</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# Community Facilities District

---

## Service Description:

This service budget unit accounts for the restricted proceeds of certain amounts related to the workout plan of Wildwood Estates and related infrastructure.

Service Budget Unit Code	- 10210
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



# Community Facilities District (10210)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	9,942	5,000	5,000	4,500	4,500	-10.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>9,942</b>	<b>5,000</b>	<b>5,000</b>	<b>4,500</b>	<b>4,500</b>	<b>-10%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	178	205	205	457	457	122.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	44,982	-	198,537	137,500	137,500	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>45,160</b>	<b>205</b>	<b>198,742</b>	<b>137,957</b>	<b>137,957</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>(35,218)</b>	<b>4,795</b>	<b>(193,742)</b>	<b>(133,457)</b>	<b>(133,457)</b>	

Staffing: None

## 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
COMM FAC DIST 1990-1WLDW	Fund # 1186	4,500	137,957	(133,457)
		<b>4,500</b>	<b>137,957</b>	<b>(133,457)</b>

Comments/Analysis of Differences:

## Public Hearing Comments:

Adopted as proposed.



# Provision for Contingency

---

## Service Description:

This budget unit represents funds that have been set aside for general fund contingencies occurring during the fiscal year.

Service Budget Unit Code	- 10212
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



# Provision for Contingency (10212)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	100,000	-	100,000	100,000	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
<b>Total Expenses</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2015/16 Fund Analysis:**

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
GENERAL FUND	Fund # 0101	100,000	100,000	-
		<b>100,000</b>	<b>100,000</b>	<b>-</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# MVLF License Fees

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## Service Description:

This budget encompasses the receipt and distribution of Motor Vehicle License Fees remitted to the County by the State of California.

Service Budget Unit Code	- 10213
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance





# MVLF License Fees (10213)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,109	-	256	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	1,649,400	-	1,650,075	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,650,508</b>	<b>-</b>	<b>1,650,331</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,542,525	-	1,757,881	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,542,525</b>	<b>-</b>	<b>1,757,881</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>107,984</b>	<b>-</b>	<b>(107,550)</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2015/16 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
MOTOR VEHICLE LICN. FEE	Fund # 1649	-	-	-
		-	-	-

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# Building Debt Financing

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## Service Description:

This budget provides resources for managing County owned facilities. Included in this budget are general fund contributions for county owned facilities debt services payments.

Service Budget Unit Code	- 10214
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



# Building Debt Financing (10214)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,803,007	1,915,726	1,883,238	1,910,351	1,910,351	-0.3%
<b>Total Revenues</b>	<b>1,803,007</b>	<b>1,915,726</b>	<b>1,883,238</b>	<b>1,910,351</b>	<b>1,910,351</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,940	1,950	1,950	1,950	1,950	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	208	226	226	199	199	-11.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,800,860	1,913,550	1,881,062	1,908,202	1,908,202	-0.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,803,007</b>	<b>1,915,726</b>	<b>1,883,238</b>	<b>1,910,351</b>	<b>1,910,351</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2015/16 Fund Analysis:**

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
GENERAL FUND	Fund # 0101	1,910,351	1,910,351	-
		<b>1,910,351</b>	<b>1,910,351</b>	<b>-</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# Criminal Justice Temporary Facility Construction

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## Service Description:

This budget funds Criminal Justice construction projects pursuant to Government Code Section 76101. This budget also partially supports Jail/Rood Center debt service payments because the Wayne Brown Correctional Facility was funded from the Facilities Certificates of Participation (COPs). This budget also supports Criminal Justice Facility maintenance costs and miscellaneous projects.

Service Budget Unit Code	- 10803
Office/Department	- County Executive Office
Major Service Area	- General Government/Plant Acquisition



## Criminal Justice Temporary Facilities Construction (10803)

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	172,846	194,800	143,469	143,469	143,469	-26.4%
Use of Money & Property	465	180	269	269	269	49.4%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>173,312</b>	<b>194,980</b>	<b>143,738</b>	<b>143,738</b>	<b>143,738</b>	<b>-26%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	88	104	110	136	136	30.8%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	519	927	927	1,799	1,799	94.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	105,735	138,857	170,802	138,088	138,088	-0.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>106,341</b>	<b>139,888</b>	<b>171,839</b>	<b>140,023</b>	<b>140,023</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>66,970</b>	<b>55,092</b>	<b>(28,101)</b>	<b>3,715</b>	<b>3,715</b>	

Staffing: None

**2015/16 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
CRIM JUST TEMP FAC CONST	Fund # 1304	143,738	140,023	3,715
		<b>143,738</b>	<b>140,023</b>	<b>3,715</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# Historical Landmarks Commission

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## Mission Statement:

To identify, record, mark, preserve and promote the historical resources of Nevada County on behalf of its citizens and visitors to Nevada County.

## Service Description:

This Commission is comprised of ten members, consisting of two volunteers from each district appointed by the Board of Supervisors. Its purpose is to identify, record, mark, preserve and promote the historical resources of Nevada County on behalf of its citizens and visitors to Nevada County. The commission prepares historical landmark applications for presentation to the Board of Supervisors for final approval.

## Major Accomplishments in 2014-15:

- Development of interactive map of County historic sites.
- Update of County web page for the Commission.
- Installation and dedication of bulletin board in Courts Building.
- Field trips to Wolf town site, Truckee Veterans Memorial Building and museum, Nisenan cultural exhibit, Powell House.
- Increased exposure and sales of Exploring Nevada County to include cooperation with Nevada County Historical Society.
- Filled one commissioner vacancy: Elinor Barnes.
- Installed and dedicated Hartung House plaque.
- Publicizing access to the interactive map.

- Explore ways to augment the county web page by developing a Nevada County Historical Landmarks Commission web site in a format usable from mobile devices to enhance public access.
- Continue to investigate Wolf Post Office, Gautier Bridge, Neisen Ranch and Native American historic sites for possible designation as county landmarks.
- Develop new ways to promote Exploring Nevada County.
- Continue field trips to get first-hand look at places of historical value.
- Research Grass Valley Salvation Army Building, Rose's Corral site, Rough & Ready original post office site, Truckee Veteran's Hall Memorial Building, Nevada County Court House and Rough & Ready Hangman's tree.

## Objective:

Record, Mark and preserve historical resources of Nevada County.

## Performance Measures:

- Research, develop and install plaque at the Wolf Post Office site.
- Participate in research leading toward historic landmark designation and possible plaque installation for Rose's Corral and Truckee Veteran's Hall Memorial Building and obtain owner's support for landmark designation.

Service Budget Unit Code	- 11006
Office/Department	- County Executive Office
Major Service Area	- General Government/Other General

## Objectives & Performance Measures for 2015-16:

### Objective:

Identify and promote the historical resources of Nevada County.

### Performance Measures:

- Develop a cooperative effort with the Nevada County Historical Society.
- Add additional historic sites to our online information site.
- Increase general awareness of our local historical resources.



# Historical Landmarks Commission (11006)

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	107	1,203	1,203	1,217	1,217	1.2%
<b>Total Revenues</b>	<b>107</b>	<b>1,203</b>	<b>1,203</b>	<b>1,217</b>	<b>1,217</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	89	1,178	1,128	1,178	1,178	0.0%
Other Charges	-	-	50	-	-	NA
Overhead Cost Plan (A87)	18	25	25	39	39	56.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>107</b>	<b>1,203</b>	<b>1,203</b>	<b>1,217</b>	<b>1,217</b>	<b>1%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

**2015/16 Fund Analysis:**

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
GENERAL FUND	Fund # 0101	1,217	1,217	-
		<b>1,217</b>	<b>1,217</b>	<b>-</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# Other Debt Financing

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## Service Description:

This budget provides for the administration of County Debt Service payments not otherwise administered by the county's Finance Authority.

Service Budget Unit Code	- 11016
Office/Department	- County Executive Officer
Major Service Area	- General Government/Other General





## Other Debt Financing (11016)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	52	-	46	46	46	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	307,071	419,221	419,221	420,794	420,794	0.4%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>307,123</b>	<b>419,221</b>	<b>419,267</b>	<b>420,840</b>	<b>420,840</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	305,640	417,931	417,931	417,931	417,931	0.0%
Overhead Cost Plan (A87)	1,431	1,290	1,290	2,863	2,863	121.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	52	-	46	46	46	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>307,123</b>	<b>419,221</b>	<b>419,267</b>	<b>420,840</b>	<b>420,840</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GOV'T DEBT SERVICE	Fund # 3150	420,840	420,840	-
		<b>420,840</b>	<b>420,840</b>	<b>-</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Conflict Indigent Defense

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## Service Description:

This budget service unit funds services for indigent defense. Included in these costs is a contract for Court appointed contract attorneys for Public Defender conflict of interest cases, costs for indigent defense experts, investigators, laboratory analysis, psychological evaluations, expert witnesses and placement evaluations.

## Major Accomplishments in 2014-15:

- Monitored and reported out costs related to the real estate fraud case.

## Objectives & Performance Measures for 2015-16:

### Objective:

Continue transition of conflict cases from panel attorneys to contracted attorneys.

### Performance Measures:

- Increase participation of qualified contract attorneys.

### Objective:

Track and monitor expenses related to the real estate fraud case, while working to obtain reimbursement from the State for expenses related to the fraud case.

### Performance Measures:

- Monitor and report on the completion of the real estate fraud trial set to commence in April 2015.
- Coordinate with legislative advocate to monitor the progress of the state budget in relation to the reimbursement.

Service Budget Unit Code	- 20111
Office/Department	- County Executive Office
Major Service Area	- Public Protection/Judicial



## Conflict Indigent Defense (20111)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	172	175	84	84	84	-52.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	492,154	520,213	741,400	489,606	489,606	-5.9%
<b>Total Revenues</b>	<b>492,327</b>	<b>520,388</b>	<b>741,484</b>	<b>489,690</b>	<b>489,690</b>	<b>-6%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	484,859	512,296	734,091	479,577	479,577	-6.4%
Other Charges	-	699	-	-	-	-100.0%
Overhead Cost Plan (A87)	7,468	7,393	7,393	10,113	10,113	36.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>492,327</b>	<b>520,388</b>	<b>741,484</b>	<b>489,690</b>	<b>489,690</b>	<b>-6%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	489,690	489,690	-
		<b>489,690</b>	<b>489,690</b>	<b>-</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Dispute Resolution

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## Service Description:

The Dispute Resolution Programs Act of 1986 provided for the local establishment and funding of informal dispute resolution programs. Counties which choose to offer these services to their residents are authorized to allocate up to \$8 from the filing fees in superior, municipal, and justice court actions to generate new revenues for these local programs. The types of disputes mediated may include, but are not limited to: landlord/tenant, neighborhood, consumer/merchant, family conflicts, employer/employee, and victim restitution. Nevada County is currently in a contract with Conflict Resolution Services of Nevada County to provide these services.

Service Budget Unit Code	- 20112
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



## Dispute Resolution (20112)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	62	20	6	4	4	-80.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	17,177	15,800	11,496	11,496	11,496	-27.2%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>17,239</b>	<b>15,820</b>	<b>11,502</b>	<b>11,500</b>	<b>11,500</b>	<b>-27%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	20,000	20,000	14,000	14,590	14,590	-27.1%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>20,000</b>	<b>20,000</b>	<b>14,000</b>	<b>14,590</b>	<b>14,590</b>	<b>-27%</b>
<b>Fund Balance Added (Used)</b>	<b>(2,761)</b>	<b>(4,180)</b>	<b>(2,498)</b>	<b>(3,090)</b>	<b>(3,090)</b>	

Staffing: None

### 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance
				Added (Used)
DISPUTE RESOLUTION	Fund # 1486	11,500	14,590	(3,090)
		<b>11,500</b>	<b>14,590</b>	<b>(3,090)</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Public Safety Augmentation

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## Service Description:

This budget provides for the receipting of and disbursement of Public Safety Augmentation Funds (Proposition 172), according to the agreed upon allocations per County resolution.

Service Budget Unit Code	- 20710
Office/Department	- County Executive Office
Major Service Area	- Public Protection/Other



## Public Safety Augmentation (20710)

	13/14 <u>Actual</u>	14/15 <u>Adopted</u>	14/15 <u>Estimated</u>	15/16 <u>Proposed</u>	15/16 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	393	-	855	855	855	NA
Federal/State Intergovernmental	6,062,281	6,222,274	6,264,136	6,338,808	6,338,808	1.9%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,062,674</b>	<b>6,222,274</b>	<b>6,264,991</b>	<b>6,339,663</b>	<b>6,339,663</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	786,747	723,926	717,214	737,999	737,999	1.9%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	5,372,145	5,498,348	5,448,231	5,601,664	5,601,664	1.9%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,158,892</b>	<b>6,222,274</b>	<b>6,165,445</b>	<b>6,339,663</b>	<b>6,339,663</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	<b>(96,218)</b>	<b>-</b>	<b>99,546</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
PUBLIC SAFETY AUGMENT	Fund # 1468	6,339,663	6,339,663	-
		<b>6,339,663</b>	<b>6,339,663</b>	<b>-</b>

### Comments/Analysis of Differences:

FY 15/16 includes \$30,000 to Office of Emergency Services (OES) for contract with Fire Safe Council: \$15,000 from the County which is matched by \$15,000 from the Fire Districts. OES also manages the \$27,922 Fire Inspection contract with CalFire funded by Prop172.

### Public Hearing Comments:

Adopted as proposed.



# Conservation

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## Service Description:

Forest Reserve Funds (Title III) have been received by the County since FY 01/02 per the County's election of Public Law 106-393, the Secure Rural Schools Act of 2000. These funds have been allocated for projects meeting the requirements established in the law following the issuance of a proposed spending plan for a 45-day public comment period.

In fiscal year 2008-09, the Secure Rural Schools Act was re-enacted. The funding was reauthorized for four more years, but the uses and allocation of these funds were amended. The County of Nevada amended its allocation methodology and will now receive both Title II and Title III funding. This budget unit covers only the Title III funds. Title II funds are controlled by the Nevada/Placer counties joint Resource Allocation Committee.

The authorized uses of Title III funds are limited to: (1) activities under the Firewise Communities program to provide homeowners in fire-sensitive ecosystems education on, and assistance with implementing, techniques in home siting, home construction, and home landscaping that can increase the protection of people and property from wildfires; (2) to reimburse the participating county for search and rescue and other emergency services, including firefighting that are performed on federal land and paid for by the participating county, and; (3) to develop community wildfire protection plans in coordination with the appropriate Federal Secretary concerned.

Service Budget Unit Code	- 60401
Office/Department	- County Executive Office
Major Service Area	- Recreation & Cultural/Conservation





## Conservation (60401)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	145	-	8	-	-	NA
Federal/State Intergovernmental	26,069	-	22,784	21,645	21,645	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>26,214</b>	<b>-</b>	<b>22,792</b>	<b>21,645</b>	<b>21,645</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	26,687	26,069	23,896	22,784	22,784	-12.6%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	35	-	8	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>26,722</b>	<b>26,069</b>	<b>23,904</b>	<b>22,784</b>	<b>22,784</b>	<b>-13%</b>
<b>Fund Balance Added (Used)</b>	<b>(508)</b>	<b>(26,069)</b>	<b>(1,112)</b>	<b>(1,139)</b>	<b>(1,139)</b>	

Staffing: None

### 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
FOREST RESERVES	Fund # 1130	21,645	22,784	(1,139)
		<b>21,645</b>	<b>22,784</b>	<b>(1,139)</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Risk Management Administration

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## Mission Statement:

The mission of the Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish, to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in the course of their daily pursuits.

## Service Description:

This service administers the Workers' Compensation, General Liability and Safety Programs for the County.

## Major Accomplishments in 14-15:

- Reviewed and analyzed 147 new contracts for adherence to insurance provisions.
- Cooperated with CalTRANS on their Americans with Disabilities Act (ADA) compliance audit.
- Attended five webinars regarding ADA compliance.
- Updated County website content in compliance with ADA requirements.
- Reviewed financial data pertaining to County insurance programs and determined a new Third Party Administrator (TPA) was needed for the Workers' Compensation program.
- Interviewed 4 prospective TPA's and selected Intercare Holdings Insurance Services, Inc. for the January 1, 2015 transition.
- Provided statistical analysis and loss history data for all insurance renewals.

## Objectives & Performance Measures for 2015-16:

### Objective:

Continue to review, analyze and assess appropriate data and costs associated with the various County insurance programs to insure they are the most cost effective and beneficial plans available.

### Performance Measures:

- Review all financial data pertaining to the respective programs by 12/31/15.

- Identify any internal or external processes where efficiencies or workflows can be improved.

### Objective:

Continue to work with departments through the County Safety Committee on safety related issues.

### Performance Measures:

- In conjunction with the National Safety Council, promote June as National Safety Month benefiting employees and the public.
- Foster and promote meaningful safety training by quality safety matter experts.

Service Budget Unit Code	- 11005
Office/Department	- County Executive Office
Major Service Area	- General Government/Other General



# Risk Management Administration (11005)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	51	-	-	-	-	NA
<b>Total Revenues</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	267,852	281,709	287,468	290,776	290,776	3.2%
Services & Supplies	3,223	3,495	3,370	3,479	3,479	-0.5%
Other Charges	38,248	37,775	39,005	37,823	37,823	0.1%
Overhead Cost Plan (A87)	3,376	48,625	48,625	47,740	47,740	-1.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(312,648)	(371,604)	(378,468)	(379,818)	(379,818)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>2015/16 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	-	-		-	
		-	-		-	

**Comments/Analysis of Differences:**

**Public Hearing Comments:**

Adopted as proposed.



# Insurance Property and Casualty

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## Mission Statement:

The mission of Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish, to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in the course of their daily pursuits.

## Service Description:

This service provides the risk management function for property/casualty exposures and related safety analysis and services. It pays the premium costs for property/casualty and crime/bond coverage.

## Major Accomplishments in 2014-15:

- Recovered a total of \$24,655 from private party insurance companies.
- Updated County's property schedule for Alliant insuring accuracy and completeness for underwriter.
- Began the process of updating County vehicle inventory.

## Objectives & Performance Measures for 2015-16:

### Objective:

Physically inspect County property in order to accurately report and validate current value for reinsurance purposes.

### Performance Measures:

- Review current data on facility valuations and prioritize for review by 9-30-15.
- Physically inspect higher priority properties and assess accuracy of current valuation by 12-31-15.
- Make recommendations for changes as appropriate within 30 days from inspection.

### Objective:

Complete evaluation of fleet vehicle property inventory.

## Performance Measures:

- Classify all vehicles and heavy equipment according to CSAC's guidelines.
- Determine replacement values based on State procurement standards.
- Revise property schedules by 6-30-16.

Service Budget Unit Code	- 11004
Office/Department	- County Executive Office
Major Service Area	- General Government/Other General



# Insurance - Property and Casualty (11004)

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	3,799	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	80,750	101,414	80,306	99,284	99,284	-2.1%
<b>Total Revenues</b>	<b>84,549</b>	<b>101,414</b>	<b>80,306</b>	<b>99,284</b>	<b>99,284</b>	<b>-2%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	87,617	101,414	80,306	99,284	99,284	-2.1%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,068)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>84,549</b>	<b>101,414</b>	<b>80,306</b>	<b>99,284</b>	<b>99,284</b>	<b>-2%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

## 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	99,284	99,284	-
		<b>99,284</b>	<b>99,284</b>	<b>-</b>

Comments/Analysis of Differences:

## Public Hearing Comments:

Adopted as proposed.



# Insurance – Workers’ Compensation

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## Mission Statement:

The mission of the Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish, to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in the course of their daily pursuits.

## Service Description:

The service provides the risk management function for workers’ compensation and related safety analysis and services. It provides claims management and pays the premium costs for workers’ compensation. Risk Management will strive to implement practices that will provide a reduction to costs over the long term.

## Major Accomplishments in 2014-15:

- Recognized three County employees for prompt reporting of safety hazards and concerns.
- Successfully transitioned to a new third party administrator for Workers’ Compensation claims administration.
- Achieved a 22% reduction in the number of claims filed during the first half of the year as compared to prior year.
- Completed 5 ergonomic evaluations for employees in the first half of FY14-15.
- Planned and organized all meetings of the Nevada County Safety Committee (NCSC) and arranged for 7 guest speakers throughout the year.
- Provided several safety related campaigns including the National Safety Council’s month-long outreach targeting home and work safety; the dangers of summer heat exhaustion, wildland fire safety, and cyber safety awareness.
- Continued to meet with our occupational medical provider developing rapport and resolving issues as they arise.
- Planned, organized and directed the annual hearing testing for 69 County personnel.

- Planned and conducted successful emergency evacuations at Eric Rood Administration Center and Truckee Joseph Center.
- Provided several training classes including:
  - 3 - CPR/First Aid
  - 2 – Fire Extinguisher Use

## Objectives & Performance Measures for 2015-16:

### Objective:

Focus efforts on injury prevention through safety awareness of all County employees, especially new hires.

### Performance Measures:

- Continue to work with Nevada County Safety Committee on training needs on a countywide basis.
- Identify and analyze areas of training that need enhancement or strengthening.
- Participate in new hire orientation.
- Provide ongoing support and resources to departments in an effort to further strengthen their safety programs.

### Objective:

Maintain safe and secure facilities and work environments for employees, customers/clients.

### Performance Measures:

- Conduct county-wide safety inspections on an annual basis.
- As requested, conduct employee ergonomic evaluations within 72 hours of request.

### Objective:

Evaluate the industrial injury claims for safety trend development.

### Performance Measures:

- Continue to review claim history on a monthly basis to determine existence of safety issues and what remedial efforts were undertaken to correct risks.
- Monitor risk exposure and make recommendations as needed.

Service Budget Unit Code	- 11015
Office/Department	- County Executive Office
Major Service Area	- General Government/Other General



# Insurance – Workers’ Compensation (11015)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,725	1,200	1,200	1,200	1,200	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	291,185	154,453	273,369	241,200	241,200	56.2%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>293,910</b>	<b>155,653</b>	<b>274,569</b>	<b>242,400</b>	<b>242,400</b>	<b>56%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,714,856	1,957,165	1,776,650	2,077,125	2,077,125	6.1%
Other Charges	166,084	245,259	205,849	252,064	252,064	2.8%
Overhead Cost Plan (A87)	8,707	12,832	12,832	3,370	3,370	-73.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,473,773)	(2,059,603)	(1,877,279)	(1,884,932)	(1,884,932)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>415,874</b>	<b>155,653</b>	<b>118,052</b>	<b>447,627</b>	<b>447,627</b>	<b>188%</b>
<b>Fund Balance Added (Used)</b>	<b>(121,964)</b>	<b>-</b>	<b>156,517</b>	<b>(205,227)</b>	<b>(205,227)</b>	

Staffing: None

**2015/16 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
WORKER'S COMP INS	Fund # 1350	242,400	447,627	(205,227)
		<b>242,400</b>	<b>447,627</b>	<b>(205,227)</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# Insurance – General Liability

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## Mission Statement:

The mission of the Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish; to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in the course of their daily pursuits.

## Service Description:

This service provides the risk management function for general liability exposures and related services. It operates from an internal service fund and provides claims management services and pays the premium costs for general liability insurance. Risk Management will strive to implement practices that will reduce overall costs in the long term.

## Major Accomplishments in 2014-15:

- Facilitated annual Law and Ethics training for Medical Malpractice County programs and public partners.
- Launched the 3rd annual National Safety Month Campaign reaching out to the community through public service announcements and an information center set up in the lobby of the Eric Rood Administration Center.
- Conducted 5 departmental safety inspections.
- Conducted a site evaluation at Child Protective Services to assess existing safety protocols and made recommendations for safety enhancements.
- Conducted 3 on site accident investigations.
- Provided Fire Prevention information posters to Transit for display in all buses.
- Handled 15 liability claims.
- Successfully defended County on 2 small claims court cases.

## Objectives & Performance Measures for 2015-16:

### Objective:

Evaluate all department safety protocols and procedures to determine if they are up to date and compliant with OSHA regulations.

### Performance Measures:

- Determine if there are any areas of the program needing improvement or procedure updating and make recommendations as needed by 6/30/16.

### Objective:

Maintain safe and secure facilities for customers/clients.

### Performance Measures:

- Conduct regular safety inspections on a quarterly basis.
- Address any safety concerns & make corrections or enhancements as needed within 30 days of inspection.

Service Budget Unit Code	- 92002
Office/Department	- County Executive Office
Major Service Area	- Internal Service Fund Insurance





## Insurance – General Liability (92002)

	13/14 <u>Actual</u>	14/15 <u>Adopted</u>	14/15 <u>Estimated</u>	15/16 <u>Proposed</u>	15/16 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	14,661	7,000	8,500	7,000	7,000	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	734,773	796,246	796,156	827,780	827,780	4.0%
Miscellaneous Revenues	54,353	31,000	2,100	29,600	29,600	-4.5%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>803,787</b>	<b>834,246</b>	<b>806,756</b>	<b>864,380</b>	<b>864,380</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	570,603	728,490	546,291	740,475	740,475	1.6%
Other Charges	248,657	326,345	252,619	357,754	357,754	9.6%
Overhead Cost Plan (A87)	21,236	62,543	62,543	32,361	32,361	-48.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>840,496</b>	<b>1,117,378</b>	<b>861,453</b>	<b>1,130,590</b>	<b>1,130,590</b>	<b>1%</b>
<b>Fund Balance Added (Used)</b>	<b>(36,709)</b>	<b>(283,132)</b>	<b>(54,697)</b>	<b>(266,210)</b>	<b>(266,210)</b>	

Staffing: None

### 2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GEN LIABILITY SELF-INS	Fund # 4356	864,380	1,130,590	(266,210)
		<b>864,380</b>	<b>1,130,590</b>	<b>(266,210)</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Insurance – Probation Fire Insurance Claim

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## Mission Statement:

The mission of Risk Management is to protect County assets and public service capabilities against the financial consequences of accidental losses; to minimize the cost of activities related to the identification, prevention and control of accidental losses and their consequences; and to establish; to the extent possible, an exposure-free work and service environment in which County personnel and members of the public can enjoy safety and security in the course of their daily pursuits.

## Service Description:

This Fund is for the management of the insurance claims from the Probation Department's complete destruction in the March 20, 2002 fire at 109 Pine Street in Nevada City.

Service Budget Unit Code	- 11011
Office/Department	- County Executive Office
Major Service Area	- Internal Service Fund/Insurance



# Insurance – Probation Fire Insurance (11011)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	181	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>181</b>	-	-	-	-	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	250	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	19,323	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>19,573</b>	-	-	-	-	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>(19,392)</b>	-	-	-	-	

Staffing: None

**2015/16 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
PROBATION FIRE INS CLAIM	Fund # 1137	-	-	-
		-	-	-

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



