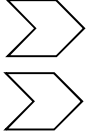


NON-DEPARTMENTAL



<input type="checkbox"/>	Annual Audit Services (10102)	\$ 37,153
<input type="checkbox"/>	Other Financing Sources & Uses (10206)	(548,966)
<input type="checkbox"/>	Trial Court Funding (10207)	1,432,261
<input type="checkbox"/>	WWE Escrow Account (10209)	3,060
<input type="checkbox"/>	Comm Fac Dist No. 1190-1 WWE (10210)	205
<input type="checkbox"/>	Provision for Contingency (10212)	100,000
<input type="checkbox"/>	MVLF License Fees (10213)	-
<input type="checkbox"/>	Building Debt Financing (10214)	1,915,726
<input type="checkbox"/>	Criminal Justice Temp Fac Construction (10803)	139,888
<input type="checkbox"/>	Historical Landmarks (11006)	1,203
<input type="checkbox"/>	Other Debt Financing (11016)	419,221
<input type="checkbox"/>	Conflict Indigent Defense (20111)	520,388
<input type="checkbox"/>	Dispute Resolution (20112)	20,000
<input type="checkbox"/>	Public Safety Augmentation (20710)	6,222,274
<input type="checkbox"/>	Conservation (60401)	26,069
<input type="checkbox"/>	Risk Management Administration (11005)	-
<input type="checkbox"/>	Insurance - Property & Casualty (11004)	101,414
<input type="checkbox"/>	Insurance - Workers' Compensation (11015)	155,653
<input type="checkbox"/>	Insurance - General Liability (92002)	1,117,378
<input type="checkbox"/>	Insurance - Probation Fire Insurance Claim (11011)	-
	Total	\$ 11,662,927





Non-Departmental Summary

	<u>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Adopted</u>	<u>13/14</u> <u>Estimated</u>	<u>14/15</u> <u>Proposed</u>	<u>14/15</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	35,112,349	34,757,365	35,314,898	36,669,396	36,669,396	5.5%
Licenses, Permits & Franchises	2,415,479	2,359,069	2,415,478	2,359,069	2,359,069	0.0%
Fines, Forfeitures, & Penalties	2,618,834	2,333,731	2,513,665	2,414,051	2,414,051	3.4%
Use of Money & Property	(33,260)	143,649	126,291	125,022	125,022	-13.0%
Federal/State Intergovernmental	6,688,731	6,597,555	6,737,115	6,783,614	6,783,614	2.8%
Charges for Services	2,206,472	2,660,997	2,775,196	2,836,275	2,836,275	6.6%
Miscellaneous Revenues	1,789,646	1,052,524	1,225,906	1,061,997	1,061,997	0.9%
Other Financing Sources	3,102,039	306,504	384,004	419,221	419,221	36.8%
General Fund Transfers	1,409,188	-	1,479,648	-	-	NA
General Fund Allocation	963,353	2,884,313	2,672,756	2,899,405	2,899,405	0.5%
Total Revenues	56,272,831	53,095,707	55,644,957	55,568,050	55,568,050	5%
Expenses						
Salaries & Benefits	227,105	259,944	270,008	281,709	281,709	8.4%
Services & Supplies	3,834,353	3,797,641	3,791,262	5,134,081	5,134,081	35.2%
Other Charges	2,488,750	2,777,895	2,786,079	2,873,564	2,873,564	3.4%
Overhead Cost Allocation (A87)	92,858	69,882	69,882	162,047	162,047	131.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	13,403,829	11,983,949	13,957,140	12,559,739	12,559,739	4.8%
Interfund Activity	(8,318,058)	(8,156,341)	(8,179,508)	(9,448,213)	(9,448,213)	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
Total Expenses	11,728,837	10,832,970	12,694,863	11,662,927	11,662,927	8%
Fund Balance Added (Used)	44,543,994	42,262,737	42,950,094	43,905,123	43,905,123	
Staffing:	2.00	2.00	2.00	2.00	2.00	

		June 30, 2014		June 30, 2015
		Projected		Projected
		Fund Balance	FY 14/15 Revenue	FY 14/15 Expense
			FY 14/15 Net Change	Fund Balance
General Fund	Fund #0101	*	47,720,656	3,562,239
Forest Reserves	Fund #1130	26,069	-	26,069
Probation Fire Insurance Claim	Fund #1137	-	-	-
Wildwood Escrow Account	Fund #1139	-	-	-
Comm. Fac. Dist. #1990-1 Wildwood	Fund #1186	1,002,115	5,000	205
WWW Mello-Roos	Fund #1268	43,664	200	-
Criminal Justice Temp	Fund #1304	98,531	194,980	139,888
Workers Compensation	Fund #1350	115,959	155,653	155,653
Public Safety Augmentation	Fund #1468	104,624	6,222,274	6,222,274
Dispute Resolution	Fund #1486	4,203	15,820	20,000
Motor Vehicle License Fee	Fund #1649	434	-	-
Government Debt Service	Fund #3150	-	419,221	419,221
General Liability	Fund #4356	634,336	834,246	1,117,378
			55,568,050	11,662,927
				43,905,123

* See General Fund Balance and Reserves in Section 1 for the FY 2014-15 General Fund analysis.



Annual Audit Service

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 Gov't-Legislative



Annual Audit Service (10102)

	<u>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
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	29,610	29,700	29,700	37,153	37,153	25.1%
Total Revenues	29,610	29,700	29,700	37,153	37,153	25%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	65,600	67,100	67,100	83,875	83,875	25.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	480	243	243	348	348	43.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(36,470)	(37,643)	(37,643)	(47,070)	(47,070)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	29,610	29,700	29,700	37,153	37,153	25%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	37,153	37,153	-
		37,153	37,153	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Other Financing Sources and Uses

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)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	35,112,349	34,757,365	35,314,898	36,669,396	36,669,396	5.5%
Licenses, Permits & Franchises	2,415,479	2,359,069	2,415,478	2,359,069	2,359,069	0.0%
Fines, Forfeitures, & Penalties	2,035,112	1,750,223	1,750,223	1,650,223	1,650,223	-5.7%
Use of Money & Property	(32,546)	127,521	111,422	111,422	111,422	-12.6%
Federal/State Intergovernmental	650,412	525,323	566,712	560,865	560,865	6.8%
Charges for Services	947,937	1,283,072	1,397,732	1,397,732	1,397,732	8.9%
Miscellaneous Revenues	1,356,554	860,744	860,744	860,744	860,744	0.0%
Other Financing Sources	(21,921)	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	42,463,376	41,663,317	42,417,209	43,609,451	43,609,451	5%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	382,780	296,442	296,444	1,229,320	1,229,320	NA
Other Charges	182,452	153,696	153,696	155,033	155,033	0.9%
Overhead Cost Allocation (A87)	34,368	27,121	27,121	27,633	27,633	1.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	4,825,104	4,652,969	5,005,126	5,008,984	5,008,984	7.7%
Interfund Activity	(6,623,948)	(6,351,171)	(6,351,171)	(6,969,936)	(6,969,936)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	(1,199,244)	(1,220,943)	(868,784)	(548,966)	(548,966)	NA
Fund Balance Added (Used)	43,662,620	42,884,260	43,285,993	44,158,417	44,158,417	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	43,609,451	(548,966)	44,158,417
		43,609,451	(548,966)	44,158,417

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Trial Court Funding

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>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	437,085	437,028	569,028	569,028	569,028	30.2%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	225	231	475	475	475	105.6%
Charges for Services	601,182	614,788	642,122	642,122	642,122	4.4%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	389,878	378,627	220,636	220,636	220,636	-41.7%
Total Revenues	1,428,370	1,430,674	1,432,261	1,432,261	1,432,261	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,697	4,000	5,587	5,587	5,587	39.7%
Other Charges	1,426,673	1,426,674	1,426,674	1,426,674	1,426,674	0.0%
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,428,370	1,430,674	1,432,261	1,432,261	1,432,261	0%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	1,432,261	1,432,261	-
		1,432,261	1,432,261	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Wildwood Estates Escrow Account

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



Wildwood Estate Escrow Account (10209)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	5	280	210	200	200	-28.6%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	10,000	-	-	-	-	NA
Other Financing Sources	-	-	77,500	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,385	3,060	10,539	3,060	3,060	0.0%
Total Revenues	13,390	3,340	88,249	3,260	3,260	-2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,493	3,060	88,140	3,060	3,060	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	6,493	3,060	88,140	3,060	3,060	0%
Fund Balance Added (Used)	6,897	280	109	200	200	

Staffing: None

2014-15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #0101	3,060	3,060	-
Wildwood Escrow Account	Fund #1139	-	-	-
WWE Mello-Roos	Fund #1268	200	-	200
		3,260	3,060	200

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



Communities Facilities District (10210)

	<u>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	127	6,700	5,153	5,000	5,000	-25.4%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	127	6,700	5,153	5,000	5,000	-25%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	96	178	178	205	205	15.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	77,500	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	96	178	77,678	205	205	15%
Fund Balance Added (Used)	31	6,522	(72,525)	4,795	4,795	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Comm Fac Dist #1990-1WLWD	Fund #1186	5,000	205	4,795
		5,000	205	4,795

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)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
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%
Total Revenues	-	100,000	-	100,000	100,000	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
Total Expenses	-	100,000	-	100,000	100,000	0%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2014/15 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
General Fund	Fund # 0101	100,000	100,000	-		
		100,000	100,000	-		

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



MVLF License Fees

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>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	(629)	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	1,409,188	-	1,479,648	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	1,408,559	-	1,479,648	-	-	NA
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,409,188	-	1,479,648	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,409,188	-	1,479,648	-	-	NA
Fund Balance Added (Used)	(629)	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
Motor Vehicle License Fees	Fund # 1649	-	-	-
		-	-	-

Comments/Analysis of Differences:

Measure F requires that 50% of all MVLF revenues from 1991 Realignment go to Roads. This match is transferred from SBU 10206, Other Sources and Uses, into Roads operational accounts.

Public Hearing Comments:

Adopted as proposed.



Building Debt Financing

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)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
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	2,930,000	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	1,796,114	1,795,639	1,915,726	1,915,726	6.7%
Total Revenues	2,930,000	1,796,114	1,795,639	1,915,726	1,915,726	7%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	34,455	3,000	1,940	1,950	1,950	-35.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	93	208	208	226	226	8.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,716,076	1,792,906	1,793,491	1,913,550	1,913,550	6.7%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,750,624	1,796,114	1,795,639	1,915,726	1,915,726	7%
Fund Balance Added (Used)	1,179,376	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #0101	1,915,726	1,915,726	-
		1,915,726	1,915,726	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Criminal Justice Temporary Facility Construction

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>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Adopted</u>	<u>13/14</u> <u>Estimated</u>	<u>14/15</u> <u>Proposed</u>	<u>14/15</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	146,637	146,480	194,414	194,800	194,800	33.0%
Use of Money & Property	285	323	180	180	180	-44.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	146,922	146,803	194,594	194,980	194,980	33%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	27	-	104	104	104	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	163	519	519	927	927	78.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	139,448	137,976	138,041	138,857	138,857	0.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	139,638	138,495	138,664	139,888	139,888	1%
Fund Balance Added (Used)	7,284	8,308	55,930	55,092	55,092	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Criminal Justice Temp Fac Const	Fund #1304	194,980	139,888	55,092
		194,980	139,888	55,092

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Historical Landmarks Commission

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 2013-14:

- Assisted in the replacement plaque on the Rainbow Bridge.
- Maintenance of the plaque of at the Alpha and Omega overlook on Hwy 20.
- Completed the installation of the Emigrant Trail marker on Hwy 49, State Plaque 799.
- Historic Designation of the Hartung House in Penn Valley.
- Conducted field trips to the Rough and Ready Toll House, Rainbow Bridge, Hartung House.
- Increased exposure of EXPLORING NEVADA COUNTY to include on-line links and sales.
- Donated a Bulletin Board to the County Courts Building.
- Filled three commissioner vacancies, Barbara Czerwinski, Bernard Zimmerman and Weldon Travis.

- Promote Catalogue Sales of “Exploring Nevada County”.
- Continue field trips to get a first-hand look at places of historical value.
- Research Grass Valley Salvation Army Bldg., Rose’s Corral, Rough & Ready original Post Office site, Truckee Veterans’ 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:

- Install plaque at the Hartung House and Barn.
- Participate in research toward historic designation and plaque 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 2014-15:

Objective:

Identify and promote the historical resources of Nevada County.

Performance Measures:

- Continue to investigate Wolf Post Office and Gautier Bridge for possible designation as county landmarks.



Historical Landmarks Commission (11006)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
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	86	196	196	1,203	1,203	513.8%
Total Revenues	86	196	196	1,203	1,203	514%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	60	178	178	1,178	1,178	561.8%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	26	18	18	25	25	38.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	86	196	196	1,203	1,203	514%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	1,203	1,203	-
		1,203	1,203	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Other Debt Financing

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>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
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	193,960	306,504	306,504	419,221	419,221	36.8%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	193,960	306,504	306,504	419,221	419,221	37%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	193,960	305,946	305,946	417,931	417,931	36.6%
Overhead Cost Allocation (A87)	-	558	558	1,290	1,290	131.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	193,960	306,504	306,504	419,221	419,221	37%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Government Debt Service	Fund #3150	419,221	419,221	-
		419,221	419,221	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Conflict Indigent Defense

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.

- Discuss the registration fee with court representatives, and introduce applicable language to the Court/County Memorandum of Understanding.

Service Budget Unit Code	- 2011
Office/Department	- County Executive Office
Major Service Area	- Public Protection/Judicial

Major Accomplishments in 2013-14:

- Entered into two new contracts with attorneys for provision of conflict indigent services, including one attorney in Truckee.
- Monitored and reported out costs related to the real estate fraud case.

Objectives & Performance Measures for 2014-15:

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.

Performance Measures:

- Coordinate with the Public Defender to review and process invoices related to the real estate fraud case.
- Maintain documentation on expenses, and report as needed.

Objective:

Ensure that the registration fee is being assessed in conflict indigent cases in the same manner as in cases handled by the Public Defender, pursuant to Penal Code § 987.5.

Performance Measures:

- Coordinate with the Public Defender to ensure that Conflict Attorneys are requesting the fee where appropriate.
- Investigate whether applicable language should be introduced to conflict indigent contracts.



Conflict Indigent Defense (20111)

	<u>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	76	70	175	175	175	150.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	457,308	481,687	535,296	520,213	520,213	8.0%
Total Revenues	457,384	481,757	535,471	520,388	520,388	8%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	445,923	474,289	528,003	512,995	512,995	8.2%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	11,461	7,468	7,468	7,393	7,393	-1.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	457,384	481,757	535,471	520,388	520,388	8%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	520,388	520,388	-
		520,388	520,388	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Dispute Resolution

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. The County intends to renew the contract for the fiscal year 2013-14.

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



Dispute Resolution (20112)

	<u>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	(6)	50	30	20	20	-60.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	18,720	18,680	15,825	15,800	15,800	-15.4%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	18,714	18,730	15,855	15,820	15,820	-16%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	20,000	20,000	20,000	20,000	20,000	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	20,000	20,000	20,000	20,000	20,000	0%
Fund Balance Added (Used)	(1,286)	(1,270)	(4,145)	(4,180)	(4,180)	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Dispute Resolution	Fund # 1486	15,820	20,000	(4,180)
		15,820	20,000	(4,180)

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Public Safety Augmentation

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)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	(69)	-	-	-	-	NA
Federal/State Intergovernmental	6,009,158	6,072,001	6,143,859	6,222,274	6,222,274	2.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	6,009,089	6,072,001	6,143,859	6,222,274	6,222,274	2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	676,982	691,579	699,763	723,926	723,926	4.7%
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	5,339,441	5,380,422	5,444,096	5,498,348	5,498,348	2.2%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	6,016,423	6,072,001	6,143,859	6,222,274	6,222,274	2%
Fund Balance Added (Used)	(7,334)	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Public Safety Augmentation	Fund # 1468	6,222,274	6,222,274	-
		6,222,274	6,222,274	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Conservation

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>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	(180)	-	-	-	-	NA
Federal/State Intergovernmental	28,936	-	26,069	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	28,756	-	26,069	-	-	NA
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	51,249	24,735	24,665	26,069	26,069	5.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	51,249	24,735	24,665	26,069	26,069	5%
Fund Balance Added (Used)	(22,493)	(24,735)	1,404	(26,069)	(26,069)	

Staffing: None

2014/15 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
Forest Reserves	Fund # 1130	-	26,069	(26,069)
		-	26,069	(26,069)

Comments/Analysis of Differences:

At this point Secure Rural Schools funding has been authorized for 13/14. The 14/15 budget anticipates the use of all remaining fund balance.

Public Hearing Comments:

Adopted as proposed.



Risk Management Administration

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

Major Accomplishments in 13-14:

- Participated in three webinars regarding changes in insurance requirements and worked with County Counsel and Purchasing to implement required changes.
- Reviewed and analyzed 80 new contracts for adherence to new insurance provisions.
- Provided statistical analysis and loss history data for all insurance renewals.
- Enhanced the Risk Management SharePoint website and expanded document libraries which now include the countywide Injury, Illness and Prevention Plan (IIPP), Workers' Compensation documents and Emergency Action Plan among others.
- Reviewed financial data pertaining to County insurance programs and determined no changes were warranted.
- Updated the County's Emergency Action Plan (EAP) and produced the Emergency Procedures Quick Reference Guide for all County Departments.
- Reviewed claim oversight procedures and made several changes towards paperless electronic applications.

Objectives & Performance Measures for 2014-15:

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 12/31/14.
- Identify any internal or external processes where efficiencies or workflows can be improved.

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



Risk Management Administration (11005)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
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	-	-	-	-	-	NA
Total Revenues	-	-	-	-	-	NA
Expenses						
Salaries & Benefits	227,105	259,944	270,008	281,709	281,709	8.4%
Services & Supplies	44,512	8,363	40,469	41,270	41,270	393.5%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	3,376	3,376	48,625	48,625	1340.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(271,617)	(271,683)	(313,853)	(371,604)	(371,604)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	-	-	-	-	-	NA
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	2.00	2.00	2.00	2.00	2.00	
2014/15 Fund Analysis:						
					Fund Balance	
					Added (Used)	
General Fund	Fund # 0101					

Comments/Analysis of Differences:

A87 Cost allocation methodology in fiscal year 14/15 resulted in a one-time increase. The amount will be reduced to normal levels in future years.

Public Hearing Comments:

Adopted as proposed.



Insurance-Property & Casualty

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 2013-14:

- Recovered a total of \$3,799 from private party insurance companies.
- Added the Madelyn Helling Library's Collaborative Technology Center and District Attorney's facility to the property schedule.
- Began the process of updating County vehicle inventory.

Objectives & Performance Measures for 2014-15:

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 9-30-14.
- Physically inspect higher priority properties and assess accuracy of current valuation by 12-31-14.
- 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 9-30-14.

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



Insurance - Property & Casualty (11004)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
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	45	-	3,799	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	83,086	94,929	80,750	101,414	101,414	6.8%
Total Revenues	83,131	94,929	84,549	101,414	101,414	7%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	103,030	117,000	87,617	101,414	101,414	-13.3%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(19,899)	(22,071)	(3,068)	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	83,131	94,929	84,549	101,414	101,414	7%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	101,414	101,414	-
		101,414	101,414	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Insurance – Workers’ Compensation

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:

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 2013-14:

- Reviewed and analyzed County Injury Illness Prevention Plan and made appropriate changes.
- Established an employee recognition program for prompt reporting of safety hazards and concerns.
- Met with Nevada County’s third party claims administrator (TPA) for quarterly claims inventory review.
- Processed 32 Workers’ Compensation claims in the first half of FY13/14.
- Completed 13 ergonomic evaluations for employees in the first half of FY13/14.
- Planned and organized all meetings of the Nevada County Safety Committee (NCSC) and created a SharePoint library for agenda packets.
- Launched 3 safety related campaigns including the National Safety Council’s month-long outreach targeting home and work safety, the employee wellness campaign, and promoted cold weather safety awareness.
- Identified reporting issues with our occupational medical provider and met with them to re-establish reporting protocols.

- Reviewed and revised all Workers’ Compensation forms and made them available on the Risk Management SharePoint web page.
- Created an OSHA required reporting process to track Workers’ Compensation cases by department.
- Planned, organized and directed that annual hearing tests be required for County personnel.
- Planned and conducted successful emergency evacuations at the Eric Rood Administration Center.
- Provided several training classes including:
 - 6 - CPR/First Aid
 - 1 – Fire Extinguisher Use
 - 1 – Home Visitation Safety
 - 1 – Global Harmonization Standards
 - 1 – First Aid Kit Requirements

Objectives & Performance Measures for 2014-15:

Objective:

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

Performance Measures:

- Continue to work with NCSC regarding 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 countywide safety inspections on an annual basis.
- Conduct employee ergonomic evaluations with 72 hours of request.

Objective:

Evaluate the industrial injury claims for safety trend development.



Insurance – Workers’ Compensation

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 - Worker's Compensation (11015)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	84	1,500	1,200	1,200	1,200	-20.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	403,977	142,100	291,185	154,453	154,453	8.7%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	404,061	143,600	292,385	155,653	155,653	8%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,878,480	1,895,646	1,923,145	2,202,424	2,202,424	16.2%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	4,583	8,707	8,707	12,832	12,832	47.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,366,124)	(1,473,773)	(1,473,773)	(2,059,603)	(2,059,603)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	516,939	430,580	458,079	155,653	155,653	-64%
Fund Balance Added (Used)	(112,878)	(286,980)	(165,694)	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Workers Compensation	Fund # 1350	155,653	155,653	-
		155,653	155,653	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Insurance – General Liability

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 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 reduce overall costs in the long term.

Major Accomplishments in 2013-14:

- Facilitated annual Law and Ethics training for Medical Malpractice County programs and public partners.
- Launched the 2nd annual National Safety Month Campaign reaching out to the community through public service announcements and an information center in the lobby of the Eric Rood Administration Center.
- Conducted periodic safety inspections.
- Conducted a site evaluation at the Grass Valley Royce Library to assess existing safety protocols and made recommendations for safety enhancements.

Objectives & Performance Measures for 2014-15:

Objective:

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

Performance Measures:

- Determine program areas in need of improvement or procedural updates and make recommendations as needed by 6/30/15.

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)

	12/13	13/14	13/14	14/15	14/15	% Change
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	(347)	7,000	8,000	7,000	7,000	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	657,277	763,067	735,167	796,246	796,246	4.3%
Miscellaneous Revenues	350	31,000	54,353	31,000	31,000	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	657,280	801,067	797,520	834,246	834,246	4%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	800,047	883,828	707,870	904,835	904,835	2.4%
Other Charges	8,683	200,000	200,000	150,000	150,000	-25.0%
Overhead Cost Allocation (A87)	41,469	21,236	21,236	62,543	62,543	194.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(25,428)	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	824,771	1,105,064	929,106	1,117,378	1,117,378	1%
Fund Balance Added (Used)	(167,491)	(303,997)	(131,586)	(283,132)	(283,132)	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Liability	Fund # 4356	834,246	1,117,378	(283,132)
		834,246	1,117,378	(283,132)

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Insurance – Probation Fire Insurance Claim

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 Claim (11011)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	16	275	96	-	-	-100.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	16	275	96	-	-	-100%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	119	250	250	-	-	-100.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	19,676	19,238	-	-	-100.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	119	19,926	19,488	-	-	-100%
Fund Balance Added (Used)	(103)	(19,651)	(19,392)	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Probation Fire Insurance Claim	Fund # 1137	-	-	-
		-	-	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



