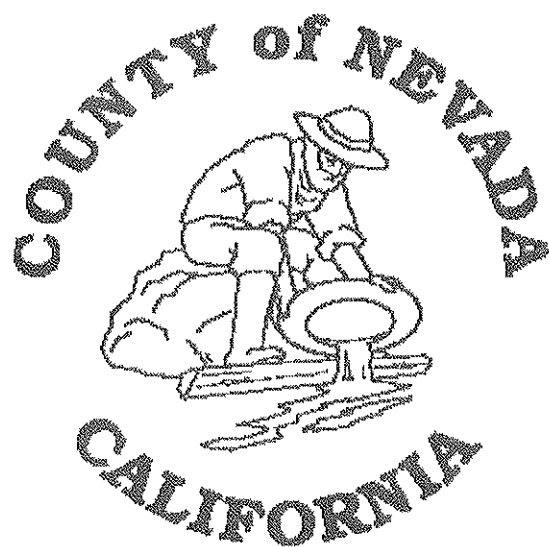


NON-DEPARTMENTAL



<input type="checkbox"/> Annual Audit Services (10102)	\$ 29,700
<input type="checkbox"/> Other Financing Sources & Uses (10206)	(1,220,943)
<input type="checkbox"/> Trial Court Funding (10207)	1,430,674
<input type="checkbox"/> WWE Escrow Account (10209)	3,060
<input type="checkbox"/> Comm Fac Dist No. 1190-1 WWE (10210)	178
<input type="checkbox"/> Provision for Contingency (10212)	100,000
<input type="checkbox"/> MVLFF License Fees (10213)	-
<input type="checkbox"/> Building Debt Financing (10214)	1,796,114
<input type="checkbox"/> Criminal Justice Temp Fac Construction (10803)	138,495
<input type="checkbox"/> Historical Landmarks (11006)	196
<input type="checkbox"/> Other Debt Financing (11016)	306,504
<input type="checkbox"/> Conflict Indigent Defense (20111)	481,757
<input type="checkbox"/> Dispute Resolution (20112)	20,000
<input type="checkbox"/> Public Safety Augmentation (20710)	6,072,001
<input type="checkbox"/> Conservation (60401)	24,735
<input type="checkbox"/> Dryden Wilson Bequest (70104)	-
<input type="checkbox"/> Risk Management Administration (11005)	-
<input type="checkbox"/> Insurance - Property & Casualty (11004)	94,929
<input type="checkbox"/> Insurance - Workers' Compensation (11015)	430,580
<input type="checkbox"/> Insurance - General Liability (92002)	1,105,064
<input type="checkbox"/> Insurance - Probation Fire Insurance Claim (11011)	19,926
Total	\$ 10,832,970





Non-Departmental Summary

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	34,405,349	34,973,455	34,955,134	34,757,365	34,757,365	-0.6%
Licenses, Permits & Franchises	1,043,464	2,539,915	2,359,069	2,359,069	2,359,069	-7.1%
Fines, Forfeitures, & Penalties	2,727,446	3,225,137	2,529,557	2,333,731	2,333,731	-27.6%
Use of Money & Property	142,859	130,201	145,237	143,649	143,649	10.3%
Federal/State Intergovernmental	6,391,124	6,205,198	6,452,178	6,597,555	6,597,555	6.3%
Charges for Services	2,918,432	3,281,580	2,581,911	2,660,997	2,660,997	-18.9%
Miscellaneous Revenues	1,525,122	1,122,204	1,182,912	1,052,524	1,052,524	-6.2%
Other Financing Sources	288,885	194,349	1,690,998	306,504	306,504	57.7%
General Fund Transfers	1,453,056	-	-	-	-	NA
General Fund Allocation	2,630,530	2,650,769	2,651,512	2,884,313	2,884,313	8.8%
Total Revenues	53,526,267	54,322,808	54,548,508	53,095,707	53,095,707	-2%
Expenses						
Salaries & Benefits	233,584	233,503	217,951	259,944	259,944	11.3%
Services & Supplies	3,124,362	4,452,222	3,293,968	3,797,641	3,797,641	-14.7%
Other Charges	2,692,228	2,640,257	2,660,128	2,777,895	2,777,895	5.2%
Overhead Cost Allocation (A87)	237,331	91,482	91,601	69,882	69,882	-23.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	13,669,775	11,953,646	13,303,705	11,983,949	11,983,949	0.3%
Interfund Activity	(10,152,924)	(8,311,039)	(8,270,502)	(8,156,341)	(8,156,341)	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
Total Expenses	9,804,356	11,160,071	11,296,851	10,832,970	10,832,970	-3%
Fund Balance Added (Used)	43,721,911	43,162,737	43,251,657	42,262,737	42,262,737	
Staffing:	2.00	2.00	2.00	2.00	2.00	

		June 30, 2012 Projected Fund Balance	FY 12/13 Revenue	FY 12/13 Expense	FY 12/13 Net Change	June 30, 2013 Projected Fund Balance
General Fund	Fund #0101	*	45,599,747	2,715,487	42,884,260	*
Forest Reserves	Fund #1130	24,735	-	24,735	(24,735)	-
Dryden Wilson Bequest	Fund #1135	-	-	-	-	-
Probation Fire Insurance Claim	Fund #1137	19,651	275	19,926	(19,651)	-
Comm. Fac. Dist. #1990-1 Wildwood	Fund #1186	1,081,113	6,700	178	6,522	1,087,635
WWW Mello-Roos	Fund #1268	43,818	280	-	280	44,098
Criminal Justice Temp	Fund #1304	42,687	146,803	138,495	8,308	50,995
Workers Compensation	Fund #1350	388,801	143,600	430,580	(286,980)	101,821
Public Safety Augmentation	Fund #1468	111,958	6,072,001	6,072,001	-	111,958
Dispute Resolution	Fund #1486	8,365	18,730	20,000	(1,270)	7,095
Motor Vehicle License Fee	Fund #1649	-	-	-	-	-
Government Debt Service**	Fund #3150	92	306,504	306,504	-	92
General Liability	Fund #4356	592,834	801,067	1,105,064	(303,997)	288,837
			53,095,707	10,832,970	42,262,737	

* See General Fund Balance and Reserves in Section I for the FY 2013-14 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)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <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	31,740	29,610	29,610	29,700	29,700	0.3%
Total Revenues	31,740	29,610	29,610	29,700	29,700	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	63,700	65,600	65,600	67,100	67,100	2.3%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	357	480	480	243	243	-49.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(32,317)	(36,470)	(36,470)	(37,643)	(37,643)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	31,740	29,610	29,610	29,700	29,700	0%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	29,700	29,700	-
		29,700	29,700	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Other Financing Sources & 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)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	34,405,349	34,973,455	34,955,134	34,757,365	34,757,365	-0.6%
Licenses, Permits & Franchises	1,043,464	2,539,915	2,359,069	2,359,069	2,359,069	-7.1%
Fines, Forfeitures, & Penalties	2,097,263	2,569,144	1,950,223	1,750,223	1,750,223	-31.9%
Use of Money & Property	123,297	119,758	127,521	127,521	127,521	6.5%
Federal/State Intergovernmental	595,034	494,526	545,371	525,323	525,323	6.2%
Charges for Services	1,005,289	1,462,191	1,283,072	1,283,072	1,283,072	-12.3%
Miscellaneous Revenues	1,211,047	860,744	860,744	860,744	860,744	0.0%
Other Financing Sources	94,367	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	40,575,110	43,019,733	42,081,134	41,663,317	41,663,317	-3%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	124,248	536,707	124,500	296,442	296,442	-44.8%
Other Charges	124,839	184,438	184,438	153,696	153,696	-16.7%
Overhead Cost Allocation (A87)	45,207	34,325	34,325	27,121	27,121	-21.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	4,963,101	5,044,866	4,751,514	4,652,969	4,652,969	-7.8%
Interfund Activity	(8,160,415)	(6,622,478)	(6,622,478)	(6,351,171)	(6,351,171)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	(2,903,020)	(822,142)	(1,527,701)	(1,220,943)	(1,220,943)	NA
Fund Balance Added (Used)	43,478,130	43,841,875	43,608,835	42,884,260	42,884,260	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	41,663,317	(1,220,943)	42,884,260
		41,663,317	(1,220,943)	42,884,260

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)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	480,733	500,710	434,308	437,028	437,028	-12.7%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	193	156	231	231	231	48.1%
Charges for Services	619,265	668,586	614,788	614,788	614,788	-8.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	326,483	257,222	378,297	378,627	378,627	47.2%
Total Revenues	1,426,674	1,426,674	1,427,624	1,430,674	1,430,674	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	950	4,000	4,000	NA
Other Charges	1,426,674	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	1,426,674	1,426,674	1,427,624	1,430,674	1,430,674	0%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	1,430,674	1,430,674	-
		1,430,674	1,430,674	-

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 Estates Escrow Account (10209)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	257	280	268	280	280	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	10,000	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	5,105	3,060	3,060	3,060	3,060	0.0%
Total Revenues	5,362	3,340	13,328	3,340	3,340	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	5,105	3,060	13,060	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	5,105	3,060	13,060	3,060	3,060	0%
Fund Balance Added (Used)	257	280	268	280	280	

Staffing: None

2012/13 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 Mello-Roos	Fund #1268	280	-	280
		3,340	3,060	280

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>11/12 Actual</u>	<u>12/13 Adopted</u>	<u>12/13 Estimated</u>	<u>13/14 Proposed</u>	<u>13/14 Adopted</u>	<u>% Change From Prior Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	6,344	6,000	6,600	6,700	6,700	11.7%
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	6,344	6,000	6,600	6,700	6,700	12%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	109	96	96	178	178	85.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	109	96	96	178	178	85%
Fund Balance Added (Used)	6,235	5,904	6,504	6,522	6,522	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Comm Fac Dist #1990-1WLWD	Fund #1186	6,700	178	6,522
		6,700	178	6,522

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>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</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	-	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: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
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>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	(99)	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	1,496,648	-	-	NA
General Fund Transfers	1,453,056	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	1,452,957	-	1,496,648	-	-	NA
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,573,911	-	1,496,648	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,573,911	-	1,496,648	-	-	NA
Fund Balance Added (Used)	(120,954)	-	-	-	-	

Staffing: None

2013/14 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)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <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	1,781,079	1,695,594	1,695,607	1,796,114	1,796,114	5.9%
Total Revenues	1,781,079	1,695,594	1,695,607	1,796,114	1,796,114	6%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,000	1,500	1,955	3,000	3,000	100.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	(215)	93	93	208	208	123.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,780,294	1,694,001	1,693,559	1,792,906	1,792,906	5.8%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,781,079	1,695,594	1,695,607	1,796,114	1,796,114	6%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #0101	1,796,114	1,796,114	-
		1,796,114	1,796,114	-

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 Facility Construction (10803)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	149,450	155,283	145,026	146,480	146,480	-5.7%
Use of Money & Property	269	323	323	323	323	0.0%
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	149,719	155,606	145,349	146,803	146,803	-6%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	306	163	163	519	519	218.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	147,737	139,448	139,399	137,976	137,976	-1.1%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	148,043	139,611	139,562	138,495	138,495	-1%
Fund Balance Added (Used)	1,676	15,995	5,787	8,308	8,308	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
Criminal Justice Temp Fac Const	Fund #1304	146,803	138,495	8,308
		146,803	138,495	8,308

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 2011-12:

- Field trip and tour of the Empire Mine.
- Field trip to Malakoff Diggings.
- Field trip to Doris Foley Research Library.
- Filled two commissioner vacancies.
- Assisted Planning Department with research on Emigrant Trail.
- National Rights for the Empire Mine State Historical Buildings and grounds was updated and accepted.
- Extensive research on the replacement on the Hwy 49 plaque #799 Emigrant Trail marker.

Objectives & Performance Measures for 2012-13:

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.
- Promote Catalogue Sales of “Exploring Nevada County”.
- Continue field trips to get a first-hand look at places of historical value.
- Research Salvation Building, Hartungs (1853), and Rose’s Corral.

Objective:

Record, mark, and preserve historical resources of Nevada County.

Performance Measures:

- Install plaque on Rainbow Bridge
- Replace the wall clock with a new clock in the meeting room of the Nevada City City Hall.
- Continue research to replace Emigrant Trail Plaque #799 on Hwy 49.

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



Historical Landmarks Commission (11006)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</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	92	208	208	196	196	-5.8%
Total Revenues	92	208	208	196	196	-6%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	58	182	182	178	178	-2.2%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	34	26	26	18	18	-30.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	92	208	208	196	196	-6%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	196	196	-
		196	196	-

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>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	92	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	194,518	194,349	194,350	306,504	306,504	57.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	194,610	194,349	194,350	306,504	306,504	58%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	193,960	193,960	193,961	305,946	305,946	57.7%
Overhead Cost Allocation (A87)	558	389	389	558	558	43.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	194,518	194,349	194,350	306,504	306,504	58%
Fund Balance Added (Used)	92	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
Government Debt Service	Fund #3150	306,504	306,504	-
		306,504	306,504	-

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.

Objectives & Performance Measures for 2013-14:

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 12/13 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.

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



Conflict Indigent Defense (2011)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</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	378	2,000	70	70	70	-96.5%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	412,268	485,666	461,644	481,687	481,687	-0.8%
Total Revenues	412,646	487,666	461,714	481,757	481,757	-1%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	399,904	476,219	450,267	474,289	474,289	-0.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	12,742	11,447	11,447	7,468	7,468	-34.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	412,646	487,666	461,714	481,757	481,757	-1%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
General Fund	Fund # 0101	481,757	481,757	-
		481,757	481,757	-

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>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	77	140	50	50	50	-64.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	21,687	20,860	18,680	18,680	18,680	-10.5%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	21,764	21,000	18,730	18,730	18,730	-11%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	40,000	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	40,000	20,000	20,000	20,000	20,000	0%
Fund Balance Added (Used)	(18,236)	1,000	(1,270)	(1,270)	(1,270)	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
Dispute Resolution	Fund # 1486	18,730	20,000	(1,270)
		18,730	20,000	(1,270)

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)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <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	-	-	-	-	NA
Federal/State Intergovernmental	5,763,586	5,710,516	5,877,640	6,072,001	6,072,001	6.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	5,763,591	5,710,516	5,877,640	6,072,001	6,072,001	6%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	625,936	635,185	655,055	691,579	691,579	8.9%
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	5,135,346	5,075,331	5,222,585	5,380,422	5,380,422	6.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,761,282	5,710,516	5,877,640	6,072,001	6,072,001	6%
Fund Balance Added (Used)	2,309	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Public Safety Augmentation	Fund # 1468	6,072,001	6,072,001	-
		6,072,001	6,072,001	-

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>11/12 Actual</u>	<u>12/13 Adopted</u>	<u>12/13 Estimated</u>	<u>13/14 Proposed</u>	<u>13/14 Adopted</u>	<u>% Change From Prior Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	49	-	-	-	-	NA
Federal/State Intergovernmental	32,311	-	28,936	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	32,360	-	28,936	-	-	NA
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	169	47,000	51,249	24,735	24,735	-47.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	169	47,000	51,249	24,735	24,735	-47%
Fund Balance Added (Used)	32,191	(47,000)	(22,313)	(24,735)	(24,735)	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance Added (Used)</u>
Forest Reserves	Fund # 1130	-	24,735	(24,735)
		<u>-</u>	<u>24,735</u>	<u>(24,735)</u>

Comments/Analysis of Differences:

Federal Fiscal Year 11/12 is the fourth and final year of funding for the Reauthorized Secure Rural Schools Act. All remaining fund balance is expected to be used in 12/13 and 13/14.

Public Hearing Comments:

Adopted as proposed.



Dryden Wilson Bequest

Service Description:

On May 28, 2002, the County accepted a gift from the Dryden J. Wilson Trust in the amount of \$887,738. When the Board of Supervisors accepted the funds, it was acknowledged that they were gifted with a desire for the furtherance and preservation of open space land and other recreational uses. In December 2002, the Board of Supervisors allocated the entire bequest (and some additional interest) for specific projects. In April 2005, \$50,000 of funds was returned to the county for re-distribution, due to one of the original projects proving infeasible. In February 2006, the Board of Supervisors reallocated the \$50,000 of funds towards the acquisition of parkland in the North San Juan Area.

In FY 11/12, the remaining funds in this SBU/Fund were transferred to the Oak Tree Park and Recreation district for park and recreation purposes and the fund was closed upon final distribution of the balance.

Service Budget Unit Code	- 70104
Office/Department	- County Executive Office
Major Service Area	- Recreation & Cultural/Rec Facilities



Dryden Wilson Bequest (70104)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	72	-	-	-	-	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	72	-	-	-	-	NA
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	57,555	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	57,555	-	-	-	-	NA
Fund Balance Added (Used)	(57,483)	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
Dryden Wilson Bequest	Fund # 1135	-	-	-
		-	-	-

Comments/Analysis of Differences:

Remaining fund balance of \$57,555 was transferred per Reso 11-376 to Oak Tree Park and Recreation District. The fund was closed in FY 11/12 and no more transactions will occur in this Service Budget Unit.

Public Hearing Comments:

Adopted as proposed.



Risk Management Administration

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

Service Description:

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

Major Accomplishments in 2012-13:

- Most accomplishments are detailed under the existing Programs.
- Risk Manager transition took place in November, 2012
- Transition of Personnel Technician position to Administrative Analyst II occurred in December, 2012, to allow a higher level of program management and oversight.
- Interviewed and selected Administrative Analyst II.
- Due to 2 serious GL events, immediately began working with County Counsel, Alliant and CSAC-EIA on strategic planning of claims management.

Objectives & Performance Measures for 2013-14:

Objective:

Review, analyze and access the Risk Management programs to determine if they are functioning in the most cost effective manner.

Performance Measures:

- Review all financial data pertaining to the respective programs by 12/31/13.
- Identify any internal or external processes where efficiencies or workflows can be improved by 12-31-13.



Risk Management Administration (11005)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</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	-	-	-	-	-	NA
Total Revenues	-	-	-	-	-	NA
Expenses						
Salaries & Benefits	233,584	233,503	217,951	259,944	259,944	11.3%
Services & Supplies	2,789	32,262	7,580	8,363	8,363	-74.1%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	3,376	3,376	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(236,373)	(265,765)	(225,531)	(271,683)	(271,683)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	-	-	-	-	-	NA
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	2.00	2.00	2.00	2.00	2.00	
2013/14 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
General Fund	Fund # 0101	-	-	-	-	
		-	-	-	-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Insurance-Property & Casualty

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.

- Make recommendations for changes as appropriate within 30 days from inspection.

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

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 2012-13:

- Recovered \$15,141 combined in CSAC recoveries and private party insurance companies.
- Most accomplishments are detailed under the existing programs.
- Risk Manager's transition took place in November, 2012.
- Transition of Personnel Technician to Administrative Analyst II occurred in December, 2012.
- Interviewed and selected Administrative Analyst II.
- Scheduled mandatory 1st Aid/CPR training and hearing testing for certain employee classifications for 2013.

Objectives & Performance Measures for 2013-14:

Objective:

Evaluate facility inspection program.

Performance Measures:

- Review and analyze historical data pertaining to facility inspections by 12-31-13.
- Determine if there are areas requiring modifications or enhanced support by 12-31-13.



Insurance - Property & Casualty (11004)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</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	-	-	45	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	73,763	79,409	83,086	94,929	94,929	19.5%
Total Revenues	73,763	79,409	83,131	94,929	94,929	20%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	94,177	102,748	103,030	117,000	117,000	13.9%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(21,414)	(23,339)	(19,899)	(22,071)	(22,071)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	72,763	79,409	83,131	94,929	94,929	20%
Fund Balance Added (Used)	1,000	-	-	-	-	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	94,929	94,929	-
		94,929	94,929	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Insurance – Workers’ Compensation

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 2012-13:

- Transition of Risk Manager’s position in November, 2012.
- Transition of Personnel Technician position to Administrative Analyst II to allow a higher level of oversight and program management.
- Interviewed and selected Administrative Analyst II.
- Met with Nevada County Third Party Claims Administrator (TPA).
- Conducted claims inventory review with TPA.
- Processed 17 workers’ compensation claims since November, 2012.
- Completed 5 ergonomic evaluations.
- Planned and organized first meeting with Nevada County Safety Committee (NCSC).
- Prepared claim review(s) for Sheriff Dept.

Objectives & Performance Measures for 2013-14:

Objective:

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

Performance Measures:

- Work with NCSC on training needs on a countywide basis.
- Identify and analyze areas of training that need enhancement or strengthening by 9/30/13.
- Provide support and resources to departments in an effort to further strengthen their safety programs by 9/30/13.

Objective:

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

Performance Measures:

- Conduct quarterly safety inspections
- As requested, conduct employee ergonomic evaluations with 72 hours of request.

Objective:

Review the County departments Injury Illness Prevention Plan (IIPP) for accuracy and OSHA compliance.

Performance Measures:

- Update any IIPP programs by 6/30/14.
- Make IIPP available on Share Point by 6/30/14.

Objective:

Evaluate the industrial injury filings for safety trend development.

Performance Measures:

- Review claim history for 2010-2013 to determine existence of safety issues by 9/30/13.
- Evaluate what remedial efforts were undertaken to correct deficiencies or risks by 9/30/13.
- Conduct risk assessment and make recommendations as needed by 9/30/13.

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



Insurance - Workers' Compensation (11015)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	3,107	1,700	1,500	1,500	1,500	-11.8%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	108,291	191,500	264,116	142,100	142,100	-25.8%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	111,398	193,200	265,616	143,600	143,600	-26%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,947,848	2,034,050	1,634,469	1,895,646	1,895,646	-6.8%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	2,889	3,000	3,000	8,707	8,707	190.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,682,026)	(1,362,987)	(1,366,124)	(1,473,773)	(1,473,773)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	268,711	674,063	271,345	430,580	430,580	-36%
Fund Balance Added (Used)	(157,313)	(480,863)	(5,729)	(286,980)	(286,980)	

Staffing: None

2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Workers Compensation	Fund # 1350	143,600	430,580	(286,980)
		143,600	430,580	(286,980)

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Insurance – General Liability

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 2012-13:

- Transition of Risk Manager's position in November, 2012.
- Transition of Personnel Technician position to Administrative Analyst II to allow a higher level of oversight and program management.
- Interviewed and selected an Administrative Analyst II.
- Administered 14 General Liability claims against Nevada County (10 of which arose from 2 significant events).

Objectives & Performance Measures for 2013-14:

Objective:

Evaluate all department Injury Illness Prevention Plan's (IIPP) to determine if they are up to date and compliant with OSHA regs.

Performance Measures:

- Review and analyze all IIPP's by 9/30/13..
- Determine if there are any areas of the program needing improvement or procedure updating and make recommendations as needed by 9/30/13.
- Implement method(s) for tracking any safety training/mandates pursuant to OSHA regs by 9/30/13.

Objective:

Maintain safe and secure facilities for customers/clients.

Performance Measures:

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

Objective:

Comply with federally mandated Medicare Secondary Payor Reporting Requirements under Section 111.

Performance Measures:

- Work with County Counsel on developing practice & procedures for Medicare reporting on appropriate general liability claims by 9/30/13.
- Modify, if possible, GL claims data fields to include appropriate claims data for Medicare reporting by 9/30/13.
- Create appropriate liability release forms for claimants who are Medicare reportable by 9/30/13.

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



Insurance - General Liability (92002)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	8,796	2,000	8,700	7,000	7,000	250.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,293,500	1,148,803	683,981	763,067	763,067	-33.6%
Miscellaneous Revenues	184,097	49,100	29,327	31,000	31,000	-36.9%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	1,486,393	1,199,903	722,008	801,067	801,067	-33%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	445,364	1,132,894	821,126	883,828	883,828	-22.0%
Other Charges	263,264	200,000	200,000	200,000	200,000	0.0%
Overhead Cost Allocation (A87)	175,183	41,463	41,463	21,236	21,236	-48.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(20,379)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	863,432	1,374,357	1,062,589	1,105,064	1,105,064	-20%
Fund Balance Added (Used)	622,961	(174,454)	(340,581)	(303,997)	(303,997)	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
General Liability	Fund # 4356	801,067	1,105,064	(303,997)
		801,067	1,105,064	(303,997)

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



Insurance – Probation Fire Insurance Claim

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 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)

	<u>11/12 Actual</u>	<u>12/13 Adopted</u>	<u>12/13 Estimated</u>	<u>13/14 Proposed</u>	<u>13/14 Adopted</u>	<u>% Change From Prior Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	593	-	275	275	275	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	593	-	275	275	275	NA
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	161	-	119	250	250	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	69,386	-	-	19,676	19,676	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	69,547	-	119	19,926	19,926	NA
Fund Balance Added (Used)	(68,954)	-	156	(19,651)	(19,651)	

Staffing: None

2013/14 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance Added (Used)</u>
Probation Fire Insurance Claim	Fund # 1137	275	19,926	(19,651)
		275	19,926	(19,651)

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



