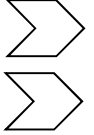


## NON-DEPARTMENTAL



<input type="checkbox"/>	Annual Audit Services (10102)	\$ 31,838
<input type="checkbox"/>	Other Financing Sources & Uses (10206)	(2,415,490)
<input type="checkbox"/>	Trial Court Funding (10207)	1,431,379
<input type="checkbox"/>	WWE Escrow Account (10209)	-
<input type="checkbox"/>	Comm Fac Dist No. 1190-1 WWE (10210)	-
<input type="checkbox"/>	Provision for Contingency (10212)	100,000
<input type="checkbox"/>	MVLF License Fees (10213)	-
<input type="checkbox"/>	Building Debt Financing (10214)	3,059,130
<input type="checkbox"/>	Criminal Justice Temp Fac Construction (10803)	139,226
<input type="checkbox"/>	Historical Landmarks (11006)	5,000
<input type="checkbox"/>	Other Debt Financing (11016)	419,535
<input type="checkbox"/>	Conflict Indigent Defense (20111)	472,243
<input type="checkbox"/>	Dispute Resolution (20112)	16,690
<input type="checkbox"/>	Public Safety Augmentation (20710)	6,793,727
<input type="checkbox"/>	Conservation (60401)	13
<input type="checkbox"/>	Risk Management Administration (11005)	-
<input type="checkbox"/>	Insurance - Property & Casualty (11004)	99,284
<input type="checkbox"/>	Insurance - Workers' Compensation (11015)	117,700
<input type="checkbox"/>	Insurance - General Liability (92002)	1,090,367
	<b>Total</b>	<b>\$ 11,360,642</b>





## Non-Departmental Summary

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	39,469,629	41,426,498	41,753,061	43,643,437	43,643,437	5.4%
Licenses, Permits & Franchises	2,594,490	2,524,976	2,594,489	2,594,489	2,594,489	2.8%
Fines, Forfeitures, & Penalties	2,695,645	2,600,202	2,526,818	2,287,213	2,287,213	-12.0%
Use of Money & Property	176,401	40,646	245,291	753,722	753,722	NA
Federal/State Intergovernmental	7,885,186	7,423,156	7,334,322	7,951,442	7,951,442	7.1%
Charges for Services	2,848,622	3,068,651	3,029,705	3,144,758	3,144,758	2.5%
Miscellaneous Revenues	1,066,609	1,096,185	1,067,691	1,001,949	1,001,949	-8.6%
Other Financing Sources	650,853	536,202	13,326,200	557,531	557,531	4.0%
General Fund Transfers	1,289,880	-	1,499,211	-	-	NA
General Fund Allocation	2,764,084	2,859,028	2,918,237	3,237,709	3,237,709	13.2%
<b>Total Revenues</b>	<b>61,441,399</b>	<b>61,575,544</b>	<b>76,295,025</b>	<b>65,172,250</b>	<b>65,172,250</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	311,371	329,145	332,702	336,440	336,440	2.2%
Services & Supplies	4,419,086	4,815,906	4,577,944	4,369,910	4,369,910	-9.3%
Other Charges	3,276,824	3,364,560	3,319,414	3,425,239	3,425,239	1.8%
Overhead Cost Allocation (A87)	100,174	70,582	96,543	149,382	149,382	111.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	14,678,380	13,527,626	27,560,242	15,033,445	15,033,445	11.1%
Interfund Activity	(10,422,570)	(11,479,119)	(11,269,835)	(12,053,774)	(12,053,774)	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
<b>Total Expenses</b>	<b>12,363,265</b>	<b>10,728,700</b>	<b>24,617,010</b>	<b>11,360,642</b>	<b>11,360,642</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>49,078,135</b>	<b>50,846,844</b>	<b>51,678,015</b>	<b>53,811,608</b>	<b>53,811,608</b>	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
		June 30, 2017				June 30, 2018
		Projected	FY 17/18	FY 17/18	FY 17/18	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
GENERAL FUND	Fund #0101	*	56,624,425	2,783,384	53,841,041	*
FOREST RESERVES	Fund #1130	2,020	13	13	-	2,020
WWE ESCROW ACCT	Fund #1139	-	-	-	-	-
COMM FAC DIST 1990-1WLDW	Fund #1186	-	-	-	-	-
WWE MELLO-ROOS	Fund #1268	-	-	-	-	-
CRIM JUST TEMP FAC CONST	Fund #1304	113,545	151,710	139,226	12,484	126,029
WORKERS COMPENSATION	Fund #1350	77,682	117,700	117,700	-	77,682
PUBLIC SAFETY AUG	Fund #1468	110,509	6,793,727	6,793,727	-	110,509
DISPUTE RESOLUTION	Fund #1486	3,286	13,404	16,690	(3,286)	(0)
MOTOR VEHICLE LICN. FEE	Fund #1649	362,325	-	-	-	362,325
GOV DEBT SERVICE	Fund #3150	-	419,535	419,535	-	-
NCREBS SOLAR	Fund #3155	260,497	2,000	-	2,000	262,497
ENERGY CONSERVATION	Fund #3156	-	-	-	-	-
GENERAL LIABILITY	Fund #4356	390,654	1,049,736	1,090,367	(40,631)	350,023
			<b>65,172,250</b>	<b>11,360,642</b>	<b>53,811,608</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2017-18 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 Government-Legislative



# Annual Audit Service (10102)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	32,028	31,904	32,089	31,838	31,838	-0.2%
<b>Total Revenues</b>	<b>32,028</b>	<b>31,904</b>	<b>32,089</b>	<b>31,838</b>	<b>31,838</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	80,000	81,700	81,700	83,400	83,400	2.1%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,233	303	488	(2)	(2)	-100.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(49,205)	(50,099)	(50,099)	(51,560)	(51,560)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>32,028</b>	<b>31,904</b>	<b>32,089</b>	<b>31,838</b>	<b>31,838</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

## 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance
				Added (Used)
GENERAL FUND	Fund # 0101	31,838	31,838	-
		<b>31,838</b>	<b>31,838</b>	-

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)

	15/16	16/17	16/17	17/18	17/18	% Change
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	39,469,629	41,426,498	41,753,061	43,643,437	43,643,437	5.4%
Licenses, Permits & Franchises	2,594,490	2,524,976	2,594,489	2,594,489	2,594,489	2.8%
Fines, Forfeitures, & Penalties	2,042,284	1,829,117	1,842,259	1,642,259	1,642,259	-10.2%
Use of Money & Property	146,485	27,456	153,809	169,190	169,190	NA
Federal/State Intergovernmental	1,055,376	662,918	739,676	739,676	739,676	11.6%
Charges for Services	1,525,826	1,538,083	1,572,034	1,647,139	1,647,139	7.1%
Miscellaneous Revenues	851,265	860,945	851,265	851,265	851,265	-1.1%
Other Financing Sources	-	116,796	124,821	138,096	138,096	18.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>47,685,354</b>	<b>48,986,789</b>	<b>49,631,414</b>	<b>51,425,551</b>	<b>51,425,551</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	152,141	1,300,310	1,300,310	1,200,256	1,200,256	-7.7%
Other Charges	158,002	161,932	159,339	163,771	163,771	1.1%
Overhead Cost Plan (A87)	-	18,311	18,311	40,978	40,978	123.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	5,090,984	5,503,980	5,632,515	5,837,029	5,837,029	6.1%
Interfund Activity	(8,234,931)	(9,060,314)	(9,060,314)	(9,657,524)	(9,657,524)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>(2,833,804)</b>	<b>(2,075,781)</b>	<b>(1,949,839)</b>	<b>(2,415,490)</b>	<b>(2,415,490)</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>50,519,158</b>	<b>51,062,570</b>	<b>51,581,253</b>	<b>53,841,041</b>	<b>53,841,041</b>	

Staffing: None

### 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	51,425,551	(2,415,490)	53,841,041
		<b>51,425,551</b>	<b>(2,415,490)</b>	<b>53,841,041</b>

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)

	15/16	16/17	16/17	17/18	17/18	% Change
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	512,954	630,904	533,399	493,794	493,794	-21.7%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	453	405	1,007	1,007	1,007	148.6%
Charges for Services	495,308	581,105	508,208	479,399	479,399	-17.5%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	422,664	218,332	388,765	457,179	457,179	109.4%
<b>Total Revenues</b>	<b>1,431,379</b>	<b>1,430,746</b>	<b>1,431,379</b>	<b>1,431,379</b>	<b>1,431,379</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	4,706	4,073	4,706	4,706	4,706	15.5%
Other Charges	1,426,673	1,426,673	1,426,673	1,426,673	1,426,673	0.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,431,379</b>	<b>1,430,746</b>	<b>1,431,379</b>	<b>1,431,379</b>	<b>1,431,379</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

## 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	1,431,379	1,431,379	-
		<b>1,431,379</b>	<b>1,431,379</b>	<b>-</b>

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



# WWE Escrow Account (10209)

	15/16 <u>Actual</u>	16/17 <u>Adopted</u>	16/17 <u>Estimated</u>	17/18 <u>Proposed</u>	17/18 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	230	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	14,794	-	-	-	-	NA
Other Financing Sources	230,670	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>245,694</b>	-	-	-	-	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	281,291	-	-	-	-	NA
Other Charges	8,563	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>289,854</b>	-	-	-	-	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>(44,160)</b>	-	-	-	-	

Staffing: None

**2017/18 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	-	-	-
WWE ESCROW ACCT	Fund # 1139	-	-	-
WWE MELLO-ROOS	Fund # 1268	-	-	-
		-	-	-

**Comments/Analysis of Differences:**

Due to the conclusion of the Wildwood Estates Community Facilities District bankruptcy process in FY 15/16, all funds in this budget unit were expended by June 30, 2016. No budget activity is expected in FY 16/17 or FY 17/18 or future years.

**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



# Comm Fac Dist No. 1990-1 WWE (10210)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,807	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,807</b>	-	-	-	-	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	540,000	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	457	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	229,821	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>770,278</b>	-	-	-	-	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>(767,471)</b>	-	-	-	-	

Staffing: None

**2017/18 Fund Analysis:**

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
COMM FAC DIST 1990-1WLDW	Fund # 1186	-	-	-
		-	-	-

**Comments/Analysis of Differences:**

Due to the conclusion of the Wildwood Estates Community Facilities District bankruptcy process in FY15/16, all funds in this budget unit were expended by June 30, 2016. No budget activity is expected in FY16/17 or 17/18 or future years.

**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>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	100,000	-	100,000	100,000	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
<b>Total Expenses</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2017/18 Fund Analysis:

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

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# MVLF License Fees

---

## 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 (10213)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	9,054	-	7,350	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	1,289,880	-	1,499,211	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>1,298,934</b>	<b>-</b>	<b>1,506,561</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,650,075	-	1,650,075	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,650,075</b>	<b>-</b>	<b>1,650,075</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>(351,141)</b>	<b>-</b>	<b>(143,514)</b>	<b>-</b>	<b>-</b>	

Staffing: None

## 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Motor Vehicle License Fee	Fund #1649	-	-	-
		-	-	-

## Comments/Analysis of Differences:

Measure F directs a portion of Motor Vehicle License Fee (MVLF) revenue received by Nevada County to be set aside for road maintenance activities. The State has revised MVLF apportionments resulting in General Fund filling in the gaps. In 17/18 and beyond it is expected that a General Fund MOE will be implemented to recognize new State apportionment practices and stabilize roads funding. The General Fund MOE will be directly allocated to the Roads Fund and this budget unit will no longer be used.

## 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)

	15/16	16/17	16/17	17/18	17/18	% Change
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	68,997	569,571	569,571	NA
Federal/State Intergovernmental	-	-	-	419,310	419,310	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	12,781,000	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,907,292	1,912,793	1,916,766	2,072,249	2,072,249	8.3%
<b>Total Revenues</b>	<b>1,907,292</b>	<b>1,912,793</b>	<b>14,766,763</b>	<b>3,061,130</b>	<b>3,061,130</b>	<b>60%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,650	1,650	186,127	1,650	1,650	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	199	155	166	1,235	1,235	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,905,443	1,910,988	14,319,973	3,056,245	3,056,245	59.9%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,907,292</b>	<b>1,912,793</b>	<b>14,506,266</b>	<b>3,059,130</b>	<b>3,059,130</b>	<b>60%</b>
<b>Fund Balance Added (Used)</b>	-	-	260,497	2,000	2,000	

Staffing: None

### 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	3,059,130	3,059,130	-
NCREBS SOLAR	Fund #3155	2,000	-	2,000
ENERGY CONSERVATION	Fund #3156	-	-	-
		<b>3,061,130</b>	<b>3,059,130</b>	<b>2,000</b>

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 Temp Facility Const (10803)

	15/16 <u>Actual</u>	16/17 <u>Adopted</u>	16/17 <u>Estimated</u>	17/18 <u>Proposed</u>	17/18 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	140,406	140,181	151,160	151,160	151,160	7.8%
Use of Money & Property	555	300	550	550	550	83.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>140,961</b>	<b>140,481</b>	<b>151,710</b>	<b>151,710</b>	<b>151,710</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	116	202	288	288	288	42.6%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,799	763	745	838	838	9.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	137,194	138,468	138,635	138,100	138,100	-0.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>139,109</b>	<b>139,433</b>	<b>139,668</b>	<b>139,226</b>	<b>139,226</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>1,852</b>	<b>1,048</b>	<b>12,042</b>	<b>12,484</b>	<b>12,484</b>	

Staffing: None

**2017/18 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
CRIM JUST TEMP FAC CONST	Fund # 1304	151,710	139,226	12,484
		<b>151,710</b>	<b>139,226</b>	<b>12,484</b>

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 2016-17:

- Obtained landmark designation of the Boardman House and the Nevada City and Grass Valley historical Jewish cemeteries.
- Worked with County staff to keep County webpage and interactive map of County historical landmarks current.
- Established a Facebook presence to disseminate historical information about the County. We have 275 followers.
- Maintained [nevadacountylandmarks.com](http://nevadacountylandmarks.com) to provide convenient public access for County residents and visitors to our map and to information about our historical landmarks.
- Published an electronic guide to all County landmarks: "Exploring Nevada County". The guide can now be downloaded for the iPad, Kindle and Nook e-readers.
- Distributed hundreds of rack card flyers to tourist offices and hotels publicizing the Commission's website, interactive map and the County's historical landmarks.
- Strengthened our cooperative relationship with the Nevada County Historical Society in areas such as joint research and sales of the publication "Exploring Nevada County".
- Completed a field trip to the Weiss - Hieronymus Brewery Cellar in Nevada City, in preparation for anticipated landmark application.
- Continued researching feasibility of obtaining historical landmark designations for 13 sites.

- Worked with Nevada County Resource Conservation District and other agricultural groups interested in obtaining recognition for historical agricultural communities.
- Worked with the Bear Yuba Land Trust to provide two educational treks of historical sites.
- Filled one commissioner vacancy in District.

## Objectives & Performance Measures for 2017-18:

### Objective:

Identify and promote the historical resources of Nevada County.

### Performance Measures:

- Continue the use of social media to promote the work of the Commission.
- Foster collaboration with the Bear Yuba Land Trust to promote the work of the Commission.
- Maintain and update the interactive map and our website.
- Continue to distribute rack card flyers.
- Continue field trips to get first-hand looks at places of historical value.
- Publish 2017 edition of "Exploring Nevada County."

### Objective:

Obtain Landmark status for the historical resources of Nevada County.

### Performance Measures:

- Develop and install plaque at the Wolf Post Office site.
- Reinstall Anthony House plaque at Lake Wildwood Dam.
- Evaluate Golden Era building application for landmark status.
- Participate in research toward historic landmark designation and plaque installation for Truckee Veterans Hall Memorial Building, Weiss-Hieronymus Brewery Cellar and other sites.

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



# Historical Landmarks (11006)

	15/16 <u>Actual</u>	16/17 <u>Adopted</u>	16/17 <u>Estimated</u>	17/18 <u>Proposed</u>	17/18 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,221	1,318	1,318	5,000	5,000	279.4%
<b>Total Revenues</b>	<b>1,221</b>	<b>1,318</b>	<b>1,318</b>	<b>5,000</b>	<b>5,000</b>	<b>279%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,182	1,178	1,172	4,845	4,845	311.3%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	39	140	146	155	155	10.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,221</b>	<b>1,318</b>	<b>1,318</b>	<b>5,000</b>	<b>5,000</b>	<b>279%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2017/18 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	5,000	5,000	-
		<b>5,000</b>	<b>5,000</b>	-

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)

	15/16 <u>Actual</u>	16/17 <u>Adopted</u>	16/17 <u>Estimated</u>	17/18 <u>Proposed</u>	17/18 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	135	80	106	100	100	25.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	420,183	419,406	420,379	419,435	419,435	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>420,318</b>	<b>419,486</b>	<b>420,485</b>	<b>419,535</b>	<b>419,535</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	417,320	417,321	417,320	417,319	417,319	0.0%
Overhead Cost Plan (A87)	2,863	2,085	3,059	2,116	2,116	1.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	80	241	100	100	25.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>420,183</b>	<b>419,486</b>	<b>420,620</b>	<b>419,535</b>	<b>419,535</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>135</b>	<b>-</b>	<b>(135)</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GOV'T DEBT SERVICE	Fund # 3150	419,535	419,535	-
		<b>419,535</b>	<b>419,535</b>	<b>-</b>

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.

## Major Accomplishments in 2016-17:

- Monitored and reported out costs related to the real estate fraud case.
- Contracted with one new attorney.

## Objectives & Performance Measures for 2017-18:

### Objective:

Increase the efficiency of conflict indigent defense service delivery.

### Performance Measures:

- Increase participation of qualified contract attorneys.
- Research other county practices regarding conflict indigent service delivery to explore alternate models to be incorporated into the Court/County MOU if appropriate.

### Objective:

Achieve reasonable and appropriate conflict indigent defense costs.

### Performance Measures:

- Maintain process of Public Defender and/or County Counsel review of attorney billing in major cases.
- Work with Court staff for accurate, timely, and efficient review and submission of invoices/payments to attorneys.

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



## Conflict Indigent Defense (20111)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	393,000	-	-	-	-	NA
Charges for Services	83	84	84	84	84	0.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	300,945	495,397	493,056	472,159	472,159	-4.7%
<b>Total Revenues</b>	<b>694,028</b>	<b>495,481</b>	<b>493,140</b>	<b>472,243</b>	<b>472,243</b>	<b>-5%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	683,915	479,577	474,607	454,553	454,553	-5.2%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	10,113	15,904	18,533	17,690	17,690	11.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>694,028</b>	<b>495,481</b>	<b>493,140</b>	<b>472,243</b>	<b>472,243</b>	<b>-5%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

### 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	472,243	472,243	-
		<u>472,243</u>	<u>472,243</u>	<u>-</u>

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.

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



# Dispute Resolution Fund (20112)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	41	19	44	20	20	5.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	12,717	12,440	13,384	13,384	13,384	7.6%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>12,758</b>	<b>12,459</b>	<b>13,428</b>	<b>13,404</b>	<b>13,404</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	14,590	12,459	11,631	16,690	16,690	34.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>14,590</b>	<b>12,459</b>	<b>11,631</b>	<b>16,690</b>	<b>16,690</b>	<b>34%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,832)</b>	<b>-</b>	<b>1,797</b>	<b>(3,286)</b>	<b>(3,286)</b>	

Staffing: None

## 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
DISPUTE RESOLUTION	Fund # 1486	13,404	16,690	(3,286)
		<b>13,404</b>	<b>16,690</b>	<b>(3,286)</b>

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)

	15/16 <u>Actual</u>	16/17 <u>Adopted</u>	16/17 <u>Estimated</u>	17/18 <u>Proposed</u>	17/18 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,556	2,278	2,278	2,278	2,278	0.0%
Federal/State Intergovernmental	6,411,504	6,759,833	6,593,639	6,791,449	6,791,449	0.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,414,060</b>	<b>6,762,111</b>	<b>6,595,917</b>	<b>6,793,727</b>	<b>6,793,727</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	746,641	788,014	777,271	791,769	791,769	0.5%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	5,664,863	5,974,097	5,818,646	6,001,958	6,001,958	0.5%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,411,504</b>	<b>6,762,111</b>	<b>6,595,917</b>	<b>6,793,727</b>	<b>6,793,727</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>2,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
PUBLIC SAFETY AUGMENT	Fund # 1468	6,793,727	6,793,727	-
		<b>6,793,727</b>	<b>6,793,727</b>	<b>-</b>

### Comments/Analysis of Differences:

FY 17/18 includes \$30,000 to Office of Emergency Services (OES) for contract with Fire Safe Council - \$15,000 from the County which is matched by \$15,000 from Fire Districts. OES also manages the \$27,922 Fire Inspection contract with CalFire funded by Prop 172.

### 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>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	129	13	157	13	13	0.0%
Federal/State Intergovernmental	24,854	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>24,983</b>	<b>13</b>	<b>157</b>	<b>13</b>	<b>13</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	24,330	23,113	23,114	-	-	-100.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	13	157	13	13	0.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>24,330</b>	<b>23,126</b>	<b>23,271</b>	<b>13</b>	<b>13</b>	<b>-100%</b>
<b>Fund Balance Added (Used)</b>	<b>653</b>	<b>(23,113)</b>	<b>(23,114)</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	-	-	-
FOREST RESERVES	Fund # 1130	13	13	-
		<b>13</b>	<b>13</b>	<b>-</b>

Comments/Analysis of Differences:

### 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 Description:

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

## Major Accomplishments in 2016-17:

- Reviewed and analyzed 97 new contracts for adherence to insurance provisions.
- Continue to facilitate the conversion of the Eric Rood Administration Center (ERAC) and other Nevada County campuses to smoke free environments.
- Finished rolling out the Cyber Security training to all County employees.
- Commenced planning and developed response to active shooter event.
- Convened Executive working group to build active shooter drill protocols.
- Provided statistical analysis and loss history data for all insurance renewals.
- Tested County's emergency paging system.

## Objectives & Performance Measures for 2017-18:

### 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:

- Evaluate insurance coverage issues and changes in the Transit CalTIP program by 12/31/2017.

- Review all financial data pertaining to the respective programs by 12/31/17.
- Identify any internal or external processes where efficiencies or workflows can be improved.

### Objective:

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

### Performance Measures:

- In conjunction with the National Safety Council, promote June as National Safety Month benefiting employees and the public.
- Foster and promote meaningful safety training by quality safety matter experts.
- Provide materials and resources to promote active shooter awareness campaign.

### Objective:

Continue implementing smoke free campuses policy at all County locations.

### Performance Measures:

- Institute smoke free policy at Eric Rood Administration Center and other County Campuses by 6/30/18.

Service Budget Unit Code	- 11005
Office/Department	- Risk Management
Major Service Area	- General government/Other General



# Risk Management Administration (11005)

	15/16 <u>Actual</u>	16/17 <u>Adopted</u>	16/17 <u>Estimated</u>	17/18 <u>Proposed</u>	17/18 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	(455)	-	-	-	-	NA
<b>Total Revenues</b>	<b>(455)</b>	-	-	-	-	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	311,371	329,145	332,702	336,440	336,440	2.2%
Services & Supplies	3,612	4,199	3,323	3,474	3,474	-17.3%
Other Charges	43,564	38,718	38,718	42,561	42,561	9.9%
Overhead Cost Plan (A87)	47,740	(40,160)	(24,680)	10,671	10,671	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(406,743)	(331,902)	(350,063)	(393,146)	(393,146)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>(455)</b>	-	-	-	-	<b>NA</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>2017/18 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	-	-		-	
		-	-		-	

**Comments/Analysis of Differences:**

**Public Hearing Comments:**

Adopted as proposed.



# Insurance Property and Casualty

---

## 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 2016-17:

- Recovered a total of \$41,731 from private party insurance companies.
- Updated County's property schedule for Alliant Insurance to insure accuracy and completeness for underwriter.
- Completed County heavy equipment inventory updates for property schedule.

## Objectives & Performance Measures for 2017-18:

### 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 9-30-17.
- Physically inspect higher priority properties and assess accuracy of current valuation by 12-31-17.
- Make recommendations for changes as appropriate within 30 days from inspection.

### Objective:

Complete valuation of newly acquired or improved County property in a timely manner.

### Performance Measures:

- Classify all newly acquired properties according to California State Association of Counties' (CSAC) guidelines.
- Revise property schedules by 6-30-18.

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



# Insurance – Property & Casualty (11004)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	100,389	99,284	86,243	99,284	99,284	0.0%
<b>Total Revenues</b>	<b>100,389</b>	<b>99,284</b>	<b>86,243</b>	<b>99,284</b>	<b>99,284</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	100,389	99,284	86,243	99,284	99,284	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>100,389</b>	<b>99,284</b>	<b>86,243</b>	<b>99,284</b>	<b>99,284</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2017/18 Fund Analysis:**

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

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



# Insurance – Workers’ Compensation

---

## 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 2016-17:

- Completed 22 ergonomic evaluations for employees in the first half of FY16-17.
- Planned and organized all meetings of the Nevada County Safety Committee (NCSC) and arranged for six guest speakers throughout the year.
- Added Sutter Occupational Health Services, Auburn, as an additional provider for work related injuries to better serve employees.
- Conducted four safety related campaigns including the National Safety Council’s month-long outreach, the dangers of distracted driving, wildland fire safety, and cyber safety awareness.
- Planned, organized and directed the annual hearing testing for 72 County personnel.
- Assisted with planning and conducting successful emergency evacuations at Brighton Greens and Crown Point facilities.
- Participated in two OSHA inspections with no penalties assessed.
- Provided training at new hire orientations.

## Objectives & Performance Measures for 2017-18:

### Objective:

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

### Performance Measures:

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

### Objective:

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

### Performance Measures:

- Conduct county-wide safety inspections on an annual basis.
- Continue to conduct employee ergonomic evaluations.

### Objective:

Evaluate industrial injury claims for injury trend development.

### Performance Measures:

- Continue to review claim history on a monthly basis to determine existence of safety issues, identify remedial efforts taken to correct the risk and provide training.
- Monitor risk exposure and make recommendations as needed.

Service Budget Unit Code	- 11015
Office/Department	- Risk Management
Major Service Area	-General Government/Other Government



# Workers' Compensation (11015)

	15/16 <u>Actual</u>	16/17 <u>Adopted</u>	16/17 <u>Estimated</u>	17/18 <u>Proposed</u>	17/18 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,491	1,500	2,000	2,000	2,000	33.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	187,833	201,200	132,175	115,700	115,700	-42.5%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>190,324</b>	<b>202,700</b>	<b>134,175</b>	<b>117,700</b>	<b>117,700</b>	<b>-42%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,880,056	2,076,430	1,795,570	1,847,628	1,847,628	-11.0%
Other Charges	220,600	189,184	192,610	216,230	216,230	14.3%
Overhead Cost Allocation (A87)	3,370	(5,461)	(4,684)	5,386	5,386	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,731,691)	(2,036,804)	(1,809,359)	(1,951,544)	(1,951,544)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>372,335</b>	<b>223,349</b>	<b>174,137</b>	<b>117,700</b>	<b>117,700</b>	<b>-47%</b>
<b>Fund Balance Added (Used)</b>	<b>(182,011)</b>	<b>(20,649)</b>	<b>(39,962)</b>	<b>-</b>	<b>-</b>	

Staffing: None

## 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Workers' Compensation	Fund #1350	117,700	117,700	-
		<b>117,700</b>	<b>117,700</b>	<b>-</b>

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 strives to implement practices that will reduce overall costs in the long term.

## Major Accomplishments in 2016-17:

- Launched the 5th annual National Safety Month Campaign reaching out to the community through public service announcements and set up an information center in the lobby of the Eric Rood Administration Center.
- Conducted annual safety inspection at Juvenile Hall.
- Assisted with evacuation drills at Brighton Greens and Crown Point facilities to assess existing safety protocols and made recommendations for safety enhancements to their evacuation plans.
- Conducted 3 on site accident investigations.
- Provided Fire Prevention information posters to Transit for display in all buses.
- Handled 30 liability claims in the first half of FY 16-17.
- Collected \$41,731 in subrogation recoveries due to third party negligence.
- Facilitated annual Law and Ethics training for Medical Malpractice County programs and public partners.

## Objectives & Performance Measures for 2017-18:

### Objective:

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

### Performance Measures:

- Determine if there are any areas of the program needing improvement or procedure updating and make recommendations as needed by 12/31/17.

### Objective:

Maintain safe and secure facilities for customers and clients.

### Performance Measures:

- Conduct regular safety inspections on a quarterly basis.
- Address near miss incidents as soon as possible and evaluate safety issues.

Service Budget Unit Code	- 92002
Office/Department	- Risk Management
Major Service Area	- Internal Service Fund Insurance





## Insurance – General Liability (92002)

	15/16	16/17	16/17	17/18	17/18	% Change
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	11,918	9,000	10,000	10,000	10,000	11.1%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	827,405	949,379	949,379	1,018,136	1,018,136	7.2%
Miscellaneous Revenues	-	21,600	70,867	21,600	21,600	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>839,323</b>	<b>979,979</b>	<b>1,030,246</b>	<b>1,049,736</b>	<b>1,049,736</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	651,105	731,731	609,153	653,136	653,136	-10.7%
Other Charges	255,461	342,718	307,483	366,916	366,916	7.1%
Overhead Cost Plan (A87)	32,361	78,542	84,459	70,315	70,315	-10.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>938,927</b>	<b>1,152,991</b>	<b>1,001,095</b>	<b>1,090,367</b>	<b>1,090,367</b>	<b>-5%</b>
<b>Fund Balance Added (Used)</b>	<b>(99,604)</b>	<b>(173,012)</b>	<b>29,151</b>	<b>(40,631)</b>	<b>(40,631)</b>	

Staffing: None

### 2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GEN LIABILITY SELF-INS	Fund # 4356	1,049,736	1,090,367	(40,631)
		<b>1,049,736</b>	<b>1,090,367</b>	<b>(40,631)</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



