

## COUNTY OF SAN BERNARDINO

The County of San Bernardino's 2014-15 Adopted Budget covers the period from July 1, 2014 – June 30, 2015. Beginning in 2014-15, all County entities' budgets have been consolidated into one budget book. Historically, Other Agencies and Board Governed Special Districts, including those managed by the Special Districts Department, County Fire, and Flood Control, have not been included in the summary of the total County budget. The 2014-15 Adopted Budget represents a consolidation of all County entities which includes \$4.9 billion in budgeted requirements and sources as well as 21,306 in budgeted staffing. The budget consists of several funds including the general fund, restricted funds, capital project funds, special revenue funds, internal service funds, enterprise funds and permanent funds. Each department is responsible for operating within their budget and has the authority to spend up to the approved budget.

When developing their individual budgets, each department considers the Countywide Vision and goals and objectives of the County of San Bernardino approved by the Board of Supervisors (Board):

### Countywide Vision

In 2010, the Board set out to establish a Countywide Vision for the future of the county as a whole, seeking input from the community through an online survey, town hall meetings and more than two dozen industry-specific focus groups. The County partnered with the San Bernardino Associated Governments (SANBAG) representing the county's 24 cities and towns on this effort that culminated in development of the Countywide Vision Statement and report, which were endorsed and adopted by the Board on June 30, 2011.

*We envision a complete county that capitalizes on the diversity of its people, its geography, and its economy to create a broad range of choices for its residents in how they live, work, and play.*

*We envision a vibrant economy with a skilled workforce that attracts employers who seize the opportunities presented by the county's unique advantages and provide the jobs that create countywide prosperity.*

*We envision a sustainable system of high-quality education, community health, public safety, housing, retail, recreation, arts and culture, and infrastructure, in which development complements our natural resources and environment.*

*We envision a model community which is governed in an open and ethical manner, where great ideas are replicated and brought to scale, and all sectors work collaboratively to reach shared goals.*

*From our valleys, across our mountains, and into our deserts, we envision a county that is a destination for visitors and a home for anyone seeking a sense of community and the best life has to offer.*

The Countywide Vision report and related documents are available for review at [www.sbcounty.gov/vision](http://www.sbcounty.gov/vision).

### County Paradigm and Job Statement

Following the adoption of the Countywide Vision, the Board adopted the County paradigm and job statements on April 10, 2012. These statements describe County government's role in achievement of the Vision.

**Our Paradigm:** The County of San Bernardino is a regional government. We understand that every aspect of the quality of life in a community is part of an interrelated system. The County takes responsibility for ensuring that the community has determined how, when and by whom each element of that system is being addressed in pursuit of our shared Vision of the county and the future we desire.

**Our Job:** Our job is to create a county in which those who reside and invest can prosper and achieve well-being.



### 2014-15 County Goals and Objectives

The Board has annually established goals for the County since 2010. These goals seek to improve County government by providing a unified focus for all departments, clarifying roles and responsibilities, ensuring alignment and proper allocation of fiscal and human resources, and fostering collaboration with other governmental agencies.

The Board approved the following 2014-15 County Goals and Objectives on February 25, 2014.

#### **Implement the Countywide Vision**

- *Continue the County role of convening conversations on community collaboration and collective action.*
- *Continue to support operation of the Countywide Vision Element Groups as they pursue activities to advance the adopted Regional Goals.*

#### **Create, Maintain, and Grow Jobs and Economic Value in the County**

- *Focus Economic Development Agency (EDA) efforts on competing globally for investment, retraining and finding employment for those who have lost jobs or are under-employed, developing a more highly-educated and trained workforce, and creating an effective approach to tourism.*
- *Continue business retention and expansion programs while implementing office and industrial attraction strategies emphasizing provision of high paying jobs.*
- *Provide stable governmental leadership, consistent decision-making and efficient processing to inspire confidence in investors.*
- *Work with the Board to ensure that it has provided clear policy guidance for development, then create a system that provides for implementation and decision-making at the lowest level of the organization legally allowed.*
- *Review and revise fees, processes and decision-making to ensure a business friendly environment.*
- *Utilize County programs and resources to support the local economy and maximize job creation.*

#### **Improve County Government Operations**

- *Create clear lines of authority and clarify roles, responsibilities and governance of all County departments and programs.*
- *Develop an approach to evaluate the performance of department heads who report to the Board.*
- *Develop consistent messaging for the organization.*
- *Ensure that employees know that they and their work are valued.*
- *Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness.*

#### **Operate in a Fiscally-Responsible and Business-Like Manner**

- *Develop a long-term budget plan which brings the County into operational and programmatic balance.*
- *Live within our means, fully funding the maintenance of infrastructure and facilities, the provision of state-of-the-art basic operating systems, liabilities, and reserves; while forming capital to strategically invest in the future.*
- *Invest County resources in ways which create more ongoing revenue to reinvest in maintaining services.*
- *Eliminate silos and consolidate and centralize administrative functions, including financial management and oversight.*
- *Implement information management best-practices that would unify technology platforms and move toward a standardized enterprise approach.*
- *Promote public/private collaboration and projects that help to meet the needs of county residents.*

#### **Ensure Development of a Well-Planned, Balanced, and Sustainable County**

- *Fund an update to the General Plan, update the Development Code and Master Plans, and create more Community and Specific Plans in order to move away from a "one size fits all" approach and recognize the unique character and needs of all unincorporated areas of the County.*
- *Work with cities to ensure that County zoning and development standards in their spheres of influence are more compatible.*
- *Prioritize investments in services and amenities for County unincorporated communities.*



**Maintain Public Safety**

- *Work with all elements of the County's public safety services to reduce costs while maintaining the highest level of service that funding will support.*
- *Develop a better understanding of the effects of increases or decreases of resources in one area of law and justice on all other areas.*

**Provide for the Health and Social Services Needs of County Residents**

- *Maximize the utilization of Federal and State programs and funding to address the needs of County residents.*
- *To the maximum extent legally allowed, utilize County programs to move participants to self-sufficiency.*

**Pursue County Goals and Objectives by Working with Other Governmental Agencies**

- *Work with Federal, State and regional governments and organizations to ensure San Bernardino County receives its fair share of resources and to help shape legislation and regulations which affect the County.*
- *Work with all Federal and State agencies owning land in the County, to maximize the benefit to the County.*
- *Support SANBAG's efforts to expand its role as the Council of Governments in the County.*
- *Develop a closer working relationship with cities, tribes and other governmental agencies.*

Performance Measurements

One of the objectives established for 2013-14 was incorporation of the Board-adopted County Goals and Objectives into the County budget document and linking department performance measures to them as part of the quarterly budget review process. Three performance measurements for each department tied to the County goals and objectives were incorporated into the 2013-14 County budget.

As part of the continuing effort to align resources with operational priorities, each department was asked to review existing performance measurements to ensure alignment with the 2014-15 County Goals and Objectives. These measurements should be realistic, easily quantifiable, and reflect progress on long-term multi-year strategic initiatives or the accomplishment of shorter-term tactical goals, that directly correlate to the identified County objectives and reflect activities within the department's control. Performance measurement progress continues to be reported as part of each quarterly budget report.

The 2014-15 Adopted Budget book includes prior year accomplishments, departmental strategies to achieve County Goals and Objectives and departmental performance measures to demonstrate if departments are meeting the County Goals and Objectives. The following chart provides a sample of specific department performance measures for 2014-15:



SYNOPSIS OF SAN BERNARDINO COUNTY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES		
DEPARTMENT	OBJECTIVE	PERFORMANCE MEASURE
<b>IMPLEMENT THE COUNTYWIDE VISION</b>		
Public Health	Continue the County role of convening conversations on community collaboration and collective action.	Complete the 2014-15 work plan for addressing community priorities of the Wellness Element Group of the Countywide Vision (2014-15 Target: 100%).
Community Development and Housing	Continue the County role of convening conversations on community collaboration and collective action.	Activities, events and programs completed by the Affordable Housing Collaborative (2014-15 Target: 6).
<b>CREATE, MAINTAIN, AND GROW JOBS AND ECONOMIC VALUE IN THE COUNTY</b>		
Workforce Development	Focus EDA efforts on competing globally for investment, retraining and finding employment for those who have lost jobs or are under-employed, developing a more highly-educated and trained workforce, and creating an effective approach to tourism.	Customers receiving training services (2014-15 Target: 1,350).
Airports	Continue business retention and expansion programs while implementing office and industrial attraction strategies emphasizing provision of high-paying jobs.	Number of businesses operating on airport properties (commercial leases - 2014-15 Target: 88).
Clerk of the Board	Review and revise fees, processes and decision-making to ensure a business friendly environment.	Percentage of assessment appeal applications submitted electronically (2014-15 Target: 40%).
Land Use Services	Review and revise fees, processes and decision-making to ensure a business friendly environment.	Complete initial review of planning permit applications within 3 weeks of acceptance (2014-15 Target: 70%).
Purchasing	Review and revise fees, processes and decision-making to ensure a business friendly environment.	Average supplier satisfaction rating (2014-15 Target: 85%).
Regional Parks	Utilize County programs and resources to support the local economy and maximize job creation.	Number of seasonal part-time youth (under the age of 21) employed (2014-15 Target: 65).
<b>IMPROVE COUNTY GOVERNMENT OPERATIONS</b>		
Arrowhead Regional Medical Center (ARMC)	Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness.	Patient satisfaction survey rating (2014-15 Target: 75%).
Fleet Management	Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness.	Average uptime (readiness rate) for Motor Pool vehicles (all customers - 2014-15 Target: 97%).
Public Works	Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness.	Percentage of flood control basins cleaned out to full capacity before onset of the rainy season (2014-15 Target: 99%).
<b>OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER</b>		
Risk Management	Live within our means, fully funding the maintenance of infrastructure and facilities, the provision of state-of-the-art basic operating systems, liabilities, and reserves; while forming capital to strategically invest in the future.	Cost of risk as a percent of County budget (2014-15 Target: <2%).
Information Services Department	Implement information management best-practices that will unify technology platforms and move toward a standardized enterprise approach.	Complete current year's work plan for the 800 MHz system upgrade.
Auditor/Controller/Treasurer/Tax Collector	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.	County investment pool rating (2014-15 Target: Fitch-AAA).
<b>ENSURE DEVELOPMENT OF A WELL-PLANNED, BALANCED, AND SUSTAINABLE COUNTY</b>		
Land Use Services	Fund an update to the General Plan, update the Development Code and Master Plans, and create more Community and Specific Plans in order to move away from a "one size fits all" approach and recognize the unique character and needs of all unincorporated areas of the County.	Complete 100% of 2014-15 work plan for General and Community Plan Updates.
<b>MAINTAIN PUBLIC SAFETY</b>		
Justice Group Administration	Work with all elements of the County's public safety services to reduce costs while maintaining the highest level of service that funding will support.	Number of youth and/or families served with Juvenile Accountability Block Grant funding (2014-15 Target: 200).
Probation	Work with all elements of the County's public safety services to reduce costs while maintaining the highest level of service that funding will support.	Percentage of adult supervision cases recidivating (2014-15 Target: 27%).
County Fire	Work with all elements of the County's public safety services to reduce costs while maintaining the highest level of service that funding will support.	Number of Inmate Fire Crews (2014-15 Target: 5).
<b>PROVIDE FOR HEALTH AND SOCIAL SERVICES NEEDS OF COUNTY RESIDENTS</b>		
Child Support Services	Maximize the utilization of Federal and State programs and funding to address the needs of County residents.	Amount of child support collected for every dollar expended (2014-15 Target: \$4.35).
Public Defender	Maximize the utilization of Federal and State programs and funding to address the needs of County residents.	Number of Social Service Practitioner referrals for adult cases (2014-15 Target: 350).
Behavioral Health	To the maximum extent legally allowed, utilize County programs to move participants to self-sufficiency.	Percentage of homeless behavioral health consumers who obtain housing or stable shelter after receiving services (2014-15 Target: 30%).
Children and Family Services	To the maximum extent legally allowed, utilize County programs to move participants to self-sufficiency.	Rate of re-entry into foster care (2014-15 Target: 12%).
<b>PURSUE COUNTY GOALS AND OBJECTIVES BY WORKING WITH OTHER GOVERNMENTAL AGENCIES</b>		
Veterans Affairs	Work with Federal, State and regional governments and organizations to ensure San Bernardino County receives its fair share of resources and to help shape legislation and regulations which affect the County.	Percentage of College Fee Waiver letters mailed within ten days of application (2014-15 Target: 100%).
Sheriff/Coroner/Public Administrator	Develop a closer working relationship with cities, tribes and other governmental agencies.	Percentage of school building safety assessments completed (2014-15 Target: 20%).



## **BUDGET PLANNING CALENDAR**

### **ONGOING**

Policy Direction - The Board of Supervisors provides ongoing policy direction to the Chief Executive Officer.

Significant Budgetary or Programmatic Impacts – Significant budgetary or programmatic changes and potential impacts are immediately communicated to the County Administrative Office and the Board of Supervisors to allow for timely decision-making and policy direction.

Year-End Estimates - Departments provide year-end estimates of revenues and expenditures to Finance and Administration on a monthly basis and any significant changes are addressed timely.

Quarterly Budget Reports - Each quarter the County Administrative Office brings an agenda item to the Board of Supervisors requesting modification to the adopted budget. These quarterly budget adjustments serve as a management tool to help each department assess the current environment, and anticipate and respond appropriately to that environment. In addition, the quarterly budget adjustments provide the Board of Supervisors with the most current information on County department revenues (sources) and appropriation (requirements) with which to base decisions, and serve as a guideline to lead the County in preparing the upcoming budget.

As part of each quarterly budget report, departments also report on the progress of Board approved performance measures, which tie specifically to Board adopted County goals and objectives. The update includes accomplishments to date, projections of accomplishments by the end of the fiscal year, and an explanation of progress for each measure.

### **OCTOBER THROUGH DECEMBER**

Capital Improvement Plan – Departments submit annual capital improvement requests for improvements to land or structures that exceed \$5,000. These requests include a project description and justification, financial impact, and funding source. The requests are evaluated and prioritized by Finance and Administration and provided to the Chief Executive Officer for comments and recommendations, and presented to the Board of Supervisors for final approval. In addition, departmental five-year capital improvement plans are updated to re-evaluate priorities based on changing circumstances, staffing levels, and available funding.

### **JANUARY AND FEBRUARY**

Fee and Internal Service Rate Development – Departments develop their recommended fee changes and internal service rate adjustments for the upcoming budget year and submit them to Finance and Administration for review and recommendation to the Chief Executive Officer, and to the Board of Supervisors for final approval. Departments are required to compute their full cost of service, capturing both direct and indirect costs associated with fees and internal service rates. Departments are able to recommend an alternate fee amount to the Board of Supervisors, if based on their knowledge, implementation of a full cost fee or internal service rate would not be beneficial.

Five-Year Fiscal Forecast – Finance and Administration develops a Five-Year Fiscal Forecast of financial operations for general fund programs, projecting major revenues (sources) and expenditures (requirements), based on current service levels and expected future changes to those programs or service levels. The analysis includes the identification of trends, significant impacts, and recommendations, which are presented to the Chief Executive Officer for recommendation to the Board of Supervisors for final approval.

Budget Prep System – The in-house budget system is updated for changes in the various Memorandums of Understanding between the County and the various employee representation units.

### **MARCH AND APRIL**

Budget Prep System – The system is opened up for departmental input in preparation of the budget submittal and internal training is conducted for all users of the system.



County Fiscal Plan – The upcoming five-year County fiscal plan is developed based on revenue projections and estimates for cost increases of ongoing costs for the five years. This plan includes the allocation of discretionary general funding (net county cost) and provides estimates of any remaining funding or shortfall needed to maintain current services.

Preparation of Recommended Budget – Departments develop their respective recommended budgets and submit them to Finance and Administration for review, and to the Chief Executive Officer for recommendation, and to the Board of Supervisors for final approval. General fund departments must budget within their respective net county cost allocations given to them based on the County fiscal plan. Special Revenue Funds, Internal Service Funds, and Enterprise Funds may budget requirements in excess of current year sources which reflects an operational decision to utilize assets that have been carried over from the prior periods.

#### **APRIL THROUGH JUNE**

Internal Service Rates – The rates charged by departments for services provided to other departments are brought before the Board of Supervisors for approval. In addition to rates for internal service funds, rates for services provided by general fund departments, such as Facilities Management, Human Resources, and Architecture and Engineering are also approved.

Fee Workshop – The Board of Supervisors receives a presentation on the County's proposed fee schedule and discusses and provides input for the development of the County's fee ordinance for the upcoming fiscal year.

Fee Hearing – The Board of Supervisors conducts a public hearing on the Recommended Fee changes for the upcoming fiscal year. Approved fee changes are included in the Recommended Budget submittals to the Board of Supervisors.

Fiscal Overview – The Board of Supervisors conducts a special meeting to receive a presentation from the Chief Executive Officer on the County's current and projected financial condition. The presentation includes a preview of the Recommended Budget including proposed budget programs, potential issues and also provides the Board of Supervisors the opportunity to discuss and provide input for development of the County's Recommended Budget.

Submission of Recommended Budget – The Recommended Budget Book is finalized and presented to the Board of Supervisors. The County Administrative Office publishes notices and schedules public hearings to discuss the Recommended Budget.

Budget Hearing and Adoption of Adopted Budget – The Board of Supervisors conducts a public hearing on the Recommended Budget. At this time, the Board may modify the Recommended Budget. All Board approved changes are incorporated into the Adopted Budget.

#### **JULY THROUGH SEPTEMBER**

Budget Prep System – Finance and Administration makes final budget changes to the Budget Prep System for items approved by the Board of Supervisors, including final fund balance adjustments.

Preparation of Adopted Budget Book – Finance and Administration updates the Recommended Budget Book to reflect final changes.

#### Calendar for the 2014-15 Budget

December 18, 2013	Capital Improvement Call Letter to Departments
January 14, 2014	Fee Instructions to Departments
January 27, 2014	Departments Submit Capital Improvement Requests
February 7, 2014	Departments Submit Fee Workbooks



March 14, 2014	Budget Prep System opened for Departmental Input
March 18, 2014	Budget Prep System Training
April 2, 2014	Budget Instructions to Departments
April 14, 2014	Departments Submit Budget Workbooks
April 15, 2014	2014-15 Fee Workshop
May 6, 2014	2014-15 Fees and Internal Service Rates Hearing
May 17, 2014	2014-15 Budget Workshop and Fiscal Overview
May 20, 2014	Fee Adoption
June 3, 2014	Recommended Budget Delivered to the Board of Supervisors
June 17, 2014	Budget Hearing and Adoption of 2014-15 Budget
October 2014	Adopted Budget Book Printed

### General Fund Budget Process

The County Administrative Office has the responsibility of developing the County fiscal plan for all general fund departments. This plan begins with a Five-Year Fiscal Forecast which is detailed in the Discretionary General Funding and Restricted Funds section of this budget book. This forecast highlights what costs are planned to be incurred and the revenue projections in the upcoming fiscal year, as well as the next four fiscal years. The County uses this forecast to build their fiscal plan for the five years beginning 2014-15.

The County fiscal plan also focuses on the two restricted funding sources, Proposition 172, and 1991 and 2011 Realignment. **Proposition 172** assists in funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. **1991 Realignment** assists in funding the general fund departments of Human Services (well-being services for citizens), Behavioral Health, and Public Health for mental health, social services, and health programs. **2011 Realignment** assists in funding the general fund departments of Human Services, Sheriff/Coroner/Public Administrator, Probation, District Attorney, Public Defender and Behavioral Health for public safety, health and welfare programs.

For some departments, budgets are also built utilizing revenues generated from fees. On April 15, May 6, and May 20, 2014 the Board of Supervisors discussed fee changes as well as the fee process and held a fee hearing. The fee hearing is designed to take public testimony related to fee changes for the 2014-15 fiscal year. The majority of approved fees become effective July 1, 2014.

### Other Funds Budget Process

In addition to the general fund, the County of San Bernardino has capital project funds, special revenue funds, enterprise funds and internal service funds. All of these funds are restricted to the revenue sources they receive. Each department having these types of funds is responsible for developing its budget based on the revenue (sources) available to them. These sources include projected revenue to be collected in 2014-15 and any revenue not spent and carried forward from prior years (for example, fund balance for special revenue funds). These budgets will also be discussed during the Budget Hearing. When the Board of Supervisors adopts the recommended budget, they also approve the necessary fund balance adjustments to governmental funds to agree to the Auditor-Controller/Treasurer/Tax Collector's actual fund balance.

### Other Entities Budget Process

In 2014-15, Board Governed Special Districts and Other Agencies (referred to collectively as "entities") were consolidated into the uniform, Countywide budget process. These entities include special revenue funds, capital project funds, internal service funds, enterprise funds and permanent funds. Acting as the appropriate governing body, the Board is presented with and adopts a recommended budget for each respective entity.



### 2014-15 Adopted Budget Changes

The 2014-15 Adopted Budget, including all entities and funds discussed above, was formally adopted on June 17, 2014. At that time, the Board approved additional changes to the 2014-15 Recommended Budget, including \$5.4 million in adjustments to requirements related to a variety of additional Capital Improvement Program (CIP) projects. This primarily included additional Sheriff's Detention related CIP projects using Public Safety Realignment Growth funds (\$3.8 million).

Additionally, included in the County's 2014-15 Recommended Budget was a contribution to a new Asset Replacement General Fund Reserve totaling \$5.6 million. Instead, that contribution was reduced by \$3.7 million (to \$1.9 million) to fund the following costs:

1. \$2.2 million to fund the increased cost of a Permit System Upgrade, which was contributed to the Computer Systems: Permit Systems Upgrade Reserve.
2. \$1.1 million to be used by the Special Districts Department to connect a water line and purchase water from the West Valley Water District to be used by the County's Glen Helen facilities.
3. \$275,000 to the Regional Parks Department to fund the Lake Gregory management fee.
4. \$100,000 to fund an additional CIP project for the design of a floor to improve security for staff detainees receiving medical treatment at Arrowhead Regional Medical Center. This amount is included in the \$5.4 million in additional CIP projects referenced above.
5. \$65,000 to fund the University of California – Riverside Cooperative Extension Program in 2014-15.

### Amending the Adopted Budget

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the appropriation unit level within budget units for the County. Any increases in appropriation in a budget unit after adoption of the adopted budget will be submitted on a quarterly budget report placed on the agenda of the Board of Supervisors and a four-fifths vote is necessary for approval.

Transfers of appropriation within the same budget unit may be approved by the County Administrative Office depending upon the appropriation unit, unless noted below:

#### Transfer of Salaries and Benefits Appropriation:

- Transfers out require Board of Supervisors approval and should be included in a quarterly budget report.

#### Transfers of Fixed Asset Appropriation:

- Transfers in and out among the different fixed asset appropriation units are approved by the County Administrative Office as long as the total fixed asset appropriation does not increase.
- Transfers out of Fixed Asset Appropriation-
  - Transfers out increasing a non-fixed asset appropriation unit within individual Capital Improvement Program (CIP) project budgets are approved by the County Administrative Office as long as the total project budget does not increase.
  - Transfers out increasing a non-fixed asset appropriation unit are required to be included in the quarterly budget reports for Board of Supervisors approval, except within the CIP, as detailed above.
- Transfers in of Fixed Asset Appropriation-
  - Transfers in from a non-fixed asset appropriation unit to fund a unit value less than \$10,000 may be approved by the County Administrative Office.
  - Transfers in from a non-fixed asset appropriation unit to fund a unit value of \$10,000 or more are required to be included in the quarterly budget reports for Board of Supervisors approval.

#### Transfers impacting Operating Transfers Out Appropriation:

- Any changes to Operating Transfers Out are required to be included in the quarterly budget reports for Board of Supervisors approval.



**BUDGET BOOK FORMAT**

Budget units presented in this book are displayed at a fund/department level. Although some departments incorporate additional organizational levels when developing their budgets, the fund/department level of presentation was selected to provide consistency between all budget units. A sample of the departmental budget format is included in this overview.

**DEPARTMENT  
Department Head**

The department name and responsible administrator are listed at the top.

**MISSION STATEMENT**

*A clear, concise statement of purpose for the department that focuses on the broad, yet distinct, results the department will achieve.*

Photo of the Department Head

**ORGANIZATIONAL CHART**

Demonstrates the names of key personnel and departmental structure by function, including budgeted staffing counts.  
To determine total budgeted staffing, count the values listed in each box.

**2013-14 ACCOMPLISHMENTS**

Significant departmental accomplishments during the last fiscal year.

**COUNTY GOALS AND OBJECTIVES AND DEPARTMENT PERFORMANCE MEASURES**

**COUNTY GOAL:**  
*Objective(s):*

*Department Strategy:*

Measurement	2012-13 Actual	2013-14 Target	2013-14 Actual	2014-15 Target

The above table lists the County Goal and Objectives, department strategies and performance measures for the 2014-15 fiscal year, including any prior history or status updates if applicable.



**SUMMARY OF BUDGET UNITS**

2014-15						
	Requirements	Sources	Net County Cost	Fund Balance	Net Budget	Staffing
<b>General Fund</b>						
Name of General Fund Budget Unit	0	0	0			0
Name of General Fund Budget Unit	0	0	0			0
Total General Fund	0	0	0			0
<b>Special Revenue Funds</b>						
Name of Special Revenue Fund Budget Unit	0	0		0		0
Name of Special Revenue Fund Budget Unit	0	0		0		0
Total Special Revenue Funds	0	0		0		0
<b>Internal Service Funds</b>						
Name of ISF Budget Unit	0	0			0	0
Total Internal Service Funds	0	0			0	0
<b>Enterprise Funds</b>						
Name of EF Budget Unit	0	0			0	0
Total Enterprise Funds	0	0			0	0
<b>Total - All Funds</b>	0	0	0	0	0	0

5-YEAR REQUIREMENTS TREND					
	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Total</b>	0	0	0	0	0

5-YEAR SOURCES TREND					
	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Total</b>	0	0	0	0	0

5-YEAR NET COUNTY COST TREND					
	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Total</b>	0	0	0	0	0

5-YEAR FUND BALANCE TREND					
	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Total</b>	0	0	0	0	0

5-YEAR NET BUDGET TREND					
	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Total</b>	0	0	0	0	0



The above schedule displays a summary of all departmental budget units including budgeted staffing, and the five-year budget trend for the current year and prior four years including requirements, sources, and net county cost, fund balance, or net budget where applicable. *Note: Beginning in fiscal year 2012-13, Capital Expenditures have been included and Depreciation has been excluded from requirements for enterprise and internal service funds for budgetary purposes. In the table above, prior years have been restated for consistency.*



### Name of Budget Unit

The budget unit name is listed at the top, and begins the section on specific budget unit information. Up to this point the data has been departmental.

#### Budget at a Glance

Requirements Less Reimbursements*	\$3,563,661
Sources/Reimbursements	\$674,042
Net County Cost	\$2,889,619
Total Staff	18
Funded by Net County Cost	81%

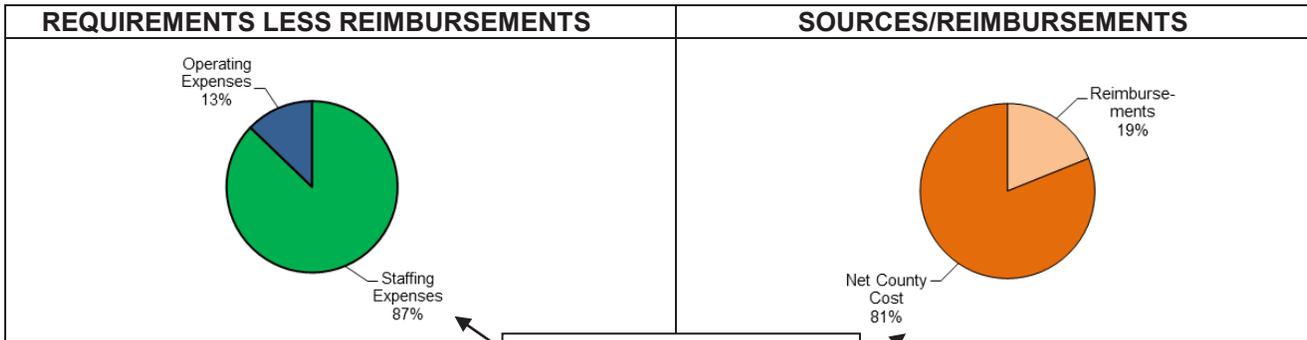
\*Includes Contingencies

### DESCRIPTION OF MAJOR SERVICES

Description of Major Services provides a narrative describing the function and activity of the budget unit.

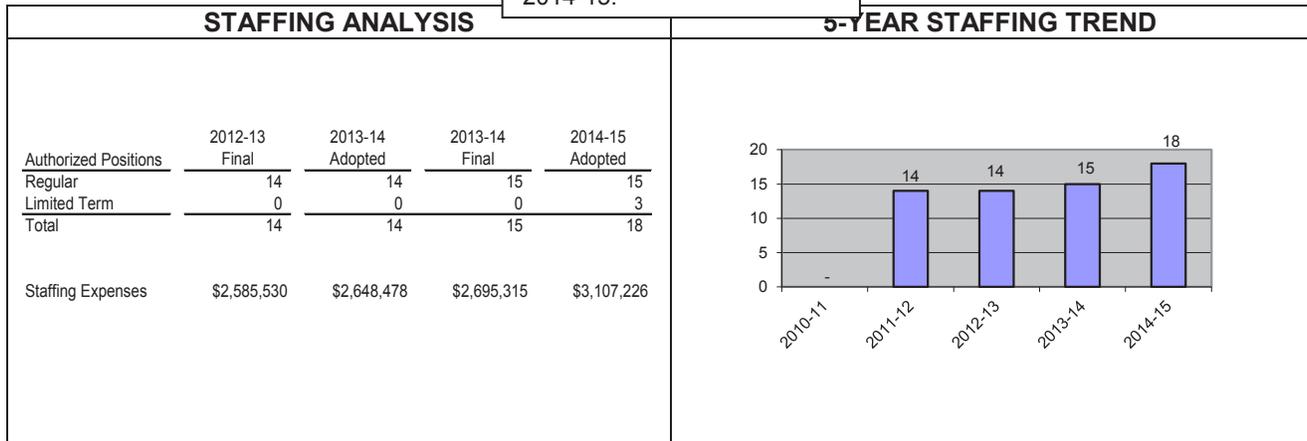
Budget at a Glance lists the budget unit's 2014-15 total requirements less reimbursements, total sources plus reimbursements, total budgeted staffing and percentage of net county cost or use of carry over funding, if any.

### 2014-15 ADOPTED BUDGET



These graphs display a visual picture of the budget unit's breakdown of expenditure authority and sources for 2014-15.

### BUDGETED STAFFING



The first graph displays the budget unit's current staffing trend, including regular and limited term positions and associated staffing expenses for the current and two prior fiscal years.

The second graph displays a visual picture of the budget unit's five-year budgeted staffing trend for the current year and prior four years.



### ANALYSIS OF 2014-15 ADOPTED BUDGET

The header shows which budget unit you are looking at and lists the Function and Activity per state guidelines.

**GROUP:** Administration  
**DEPARTMENT:** Finance and Administration  
**FUND:** General

**BUDGET UNIT:** AAA FAB  
**FUNCTION:** General  
**ACTIVITY:** Finance

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2013-14 Final Budget	2014-15 Adopted Budget	Change From 2013-14 Final Budget
<b>Requirements</b>							
Staffing Expenses	0	2,095,407	1,840,406	2,462,736	2,695,315	3,107,226	411,911
Operating Expenses	0	222,862	165,254	479,745	545,218	456,435	(88,783)
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	0	2,318,269	2,005,660	2,942,481	3,240,533	3,563,661	323,128
Reimbursements	0	(369,985)	(364,311)	(373,277)	(378,947)	(674,042)	(295,095)
Total Appropriation	0	1,948,284	1,641,349	2,569,204	2,861,586	2,889,619	28,033
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	1,948,284	1,641,349	2,569,204	2,861,586	2,889,619	28,033
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	0	0	0	4,883	0	0	0
Total Revenue	0	0	0	4,883	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Total Sources	0	0	0	4,883	0	0	0
Net County Cost	0	1,948,284	1,641,349	2,564,321	2,861,586	2,889,619	28,033
				Budgeted Staffing	15	18	3

### DETAIL OF 2014-15 ADOPTED BUDGET

*This section only applies to funds that have been consolidated for presentation purposes (i.e. Assessor/Recorder/County Clerk Recorder Special Revenue Funds, Human Services Subsistence funds, etc.) This section depicts the budget detail of each individual budget unit for 2014-15, including staffing, requirements, sources, net county cost, fund balance, and net budget, where applicable; and also includes a description of major programmatic changes in expenditures and revenues (sources).*

### MAJOR EXPENDITURES AND REVENUE IN 2014-15 ADOPTED BUDGET

This narrative section briefly describes significant budgeted expenditures and sources included within the Departments' adopted budget.

### BUDGET CHANGES AND OPERATIONAL IMPACT

This narrative section briefly describes any major budget unit program impacts, and highlights the 2014-15 budget, including significant changes in requirements and sources from the prior year final budget.

### STAFFING CHANGES AND OPERATIONAL IMPACT

This narrative section briefly highlights budgeted staffing changes and operational impacts for 2014-15, including significant changes from the prior year budgeted staffing.



**2014-15 POSITION SUMMARY**

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Finance and Administration	15	3	18	15	0	3	18
<b>Total</b>	15	3	18	15	0	3	18

<b>Finance and Administration</b>	
<u>Classification</u>	
1	Assistant Executive Officer - Finance and Administration
1	County Chief Financial Officer
2	Deputy Executive Officer
1	Chief Administrative Analyst
2	Principal Administrative Analyst
6	Administrative Analyst III
1	Administrative Analyst I
1	Contract Indigent Defense Analyst
1	Contract Indigent Defense Clerk
1	Executive Secretary III
1	Public Service Employee
18	<b>Total</b>



The 2014-15 Position Summary above displays regular and limited term positions by division within the budget unit; including details regarding if the positions are filled, vacant, or new (as of the 2013-14 2<sup>nd</sup> Quarter Budget Report adopted on February 11, 2014). It also provides classification detail and position counts for 2014-15 budgeted staffing.

