

## COUNTY OF SAN BERNARDINO

The County of San Bernardino's 2015-16 Adopted Budget covers the period from July 1, 2015 – June 30, 2016. The 2015-16 Adopted Budget represents a consolidation of all County entities which includes \$5.2 billion in budgeted requirements and sources as well as 21,755 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.

### 2015-16 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 2015-16 County Goals and Objectives on April 7, 2015.

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

- *Continue the County role of convening conversations on community collaboration and collective action.*
- *Continue to promote the Countywide Vision and support the Element Groups.*

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

- *Focus on training and employment for the unemployed and underemployed, developing a more highly-educated and trained workforce.*
- *Continue business retention and expansion programs while implementing office and industrial attraction strategies for companies providing high-paying jobs.*
- *Provide stable governmental leadership, consistent decision-making and efficient processing to inspire confidence in investors and ensure a business-friendly environment.*
- *Compete globally, regionally and locally for businesses and investment.*
- *Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.*

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

- *Maintain clear lines of authority and clarity in terms of 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.*
- *Continue to develop and maintain 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, effectiveness, and collaboration.*

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

- *Develop a long-term budget plan which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.*
- *Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.*
- *Eliminate silos and consolidate and centralize administrative functions, including financial management and oversight.*
- *Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.*

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

- *Ensure that the County's approach to development recognizes the diverse character of County unincorporated areas.*
- *Work collaboratively with cities on zoning and development standards in their spheres of influence.*
- *Prioritize investments in services and amenities for County unincorporated communities.*

#### **Provide for the Safety, Health, and Social Service Needs of County Residents**

- *Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.*
- *Support efforts to improve the capacity of non-profit organizations to help address the needs of County residents.*



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

- *Work with Federal, State and regional governments and organizations, to ensure San Bernardino County receives its fair share of resources.*
- *Collaborate with other agencies to help shape legislation and regulations which affect the County.*
- *Maintain close working relationships with cities, tribes and other governmental agencies.*

### Performance Measurements

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 2015-16 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 2015-16 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 2015-16:



**SYNOPSIS OF SAN BERNARDINO COUNTY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES**

DEPARTMENT	OBJECTIVE	PERFORMANCE MEASURE
<b>IMPLEMENT THE COUNTYWIDE VISION</b>		
County Administrative Office	Continue the County role of convening conversations on community collaboration and collective action.	Coordinate launch of a literacy initiative in support of the Vision's Cradle to Career Regional Implementation Goal (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).
Public Health	Continue to promote the Countywide Vision and support the Element Groups.	Complete the 2015-16 Work Plan for addressing priorities of the Wellness Element Group of the Countywide Vision (Target: 100%).
<b>CREATE, MAINTAIN, AND GROW JOBS AND ECONOMIC VALUE IN THE COUNTY</b>		
Clerk of the Board	Provide stable government leadership, consistent decision-making and efficient processing to inspire confidence in investors and ensure a business-friendly environment.	Turnaround time for processing new business licenses (Target: 10 days).
Purchasing	Provide stable government leadership, consistent decision-making and efficient processing to inspire confidence in investors and ensure a business-friendly environment.	Average vendor satisfaction on 100% scale (Target: 87%).
Economic Development	Continue business retention and expansion programs while implementing office and industrial attraction strategies for companies providing high-paying jobs.	Number of jobs resulting from County Economic Development attraction and expansion efforts (Target: 1,650).
Workforce Development	Focus on training and employment for the unemployed and under-employed, developing a more highly-educated and trained workforce.	Customers receiving training services (Target: 1,600).
Airports	Continue business retention and expansion programs while implementing office and industrial attraction strategies for companies providing high-paying jobs.	Number of businesses operating on airport properties (commercial leases) (Target: 88).
Regional Parks	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.	Percentage of seasonal part-time employees under the age of 21 (Target: 59%).
<b>IMPROVE COUNTY GOVERNMENT OPERATIONS</b>		
Fleet Management	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness, and collaboration.	Current level of uptime (vehicle availability) of light-duty vehicles serviced at Fleet facilities (Target: 95%).
Arrowhead Regional Medical Center	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness, and collaboration.	Percentage of survey respondents who would "definitely" recommend the hospital (Target: 72%).
Land Use Services	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness, and collaboration.	Complete initial review of planning permit applications within 3 weeks of acceptance (Target: 70%).
Public Works	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness, and collaboration.	Percentage of flood control basins cleaned out to full capacity before rainy season (Target: 99%).
<b>OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER</b>		
Information Services Department	Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.	Percentage of current year's task for the 800 MHz system upgrade completed (Target: 100%).
Risk Management	Develop a long-term budget plan which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.	Cost of risk as a percentage of County budget (Target: <2%).
Assessor-Recorder-County Clerk	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.	Percentage of completed Business Property Statements filed by the annual deadline (Target: 99%).
Architecture and Engineering	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.	Reduction in electricity usage (kilowatt hours - kWh) (Target: 970,000).
Special Districts	Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.	Percentage of annual required sewer line inspections and cleanings completed (Target: 100%).
<b>ENSURE DEVELOPMENT OF A WELL-PLANNED, BALANCED, AND SUSTAINABLE COUNTY</b>		
Land Use Services	Ensure that the County's approach to development recognizes the diverse character of County unincorporated areas.	Complete 2015-16 annual work plan for Countywide Plan and Community Plans (Target: 100%).
<b>PROVIDE FOR THE SAFETY, HEALTH AND SOCIAL SERVICE NEEDS OF COUNTY RESIDENTS</b>		
Behavioral Health	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Number of Medi-Cal clients served by County behavioral health services (Target: 36,115).
Child Support Services	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Amount of child support collected for every dollar expended (Target: \$4.35).
Children and Family Services	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Increase of newly licensed foster family homes (Target: 145).
District Attorney	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Number of victims served at the Children's Assessment Center (Target: 1,750).
Probation	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Percentage of adult supervision cases recidivating (Target: 26%).
Public Defender	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Number of Social Service Practitioner referrals for adult cases (Target: 375).
Sheriff/Coroner/Public Administrator	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Number of contacts with homeless individuals, which results in an estimated 30% annual referral rate for housing assistance (Target: 665).
County Fire Protection District	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.	Percentage reduction in the number of hospital readmissions to ARMC for Medi-Care patients (Target: 30%).
<b>PURSUE COUNTY GOALS AND OBJECTIVES BY WORKING WITH OTHER AGENCIES</b>		
Auditor-Controller/Treasurer/Tax Collector	Maintain close working relationships with cities, tribes and other governmental agencies.	Percentage of apportionments completed by the third week of the following fiscal year (Target: 100%).
Public Health	Maintain close working relationships with cities, tribes and other governmental agencies.	Number of Rescue Group Partners (Target: 400).
Veterans Affairs	Work with Federal, State and regional governments and organizations, to ensure San Bernardino County receives its fair share of resources.	Percentage of College Fee Waiver letters mailed within 10 days of application (Target: 100%).



## **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 progress on performance measures.

### **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 Financial Forecast – Finance and Administration develops a Five-Year Financial 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 for departmental input in preparation of the budget submittal and internal training is conducted for all users of the system.



County Fiscal Plan – Finance and Administration updates the five-year financial forecast and develops the County fiscal plan for the upcoming fiscal year. 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 conducts a workshop to receive a presentation on the County’s proposed fee schedule. This meeting provides the Board of Supervisors the opportunity to discuss and provide input for development of the County’s Recommended 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 the Five Year Financial Forecast, the County Fiscal Plan and a preview of the Recommended Budget programs and issues. This meeting 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 – 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 2015-16 Budget

December 2, 2014	Fee Instructions to Departments
December 4, 2014	Capital Improvement Call Letter to Departments
February 2, 2015	Departments Submit Capital Improvement Requests



February 6, 2015	Departments Submit Fee Workbooks
March 12, 2015	Budget Prep System Training
March 16, 2015	Budget Prep System opened for Departmental Input
March 27, 2015	Budget Instructions to Departments
April 13, 2015	Departments Submit Budget Workbooks
April 14, 2015	2015-16 Fee Workshop
May 12, 2015	2015-16 Budget Workshop and Fiscal Overview
May 19, 2015	2015-16 Internal Service Rates Approved
May 19, 2015	Fee Hearing
May 29, 2015	Recommended Budget Delivered to the Board of Supervisors
June 16, 2015	Budget Hearing and Adoption of 2015-16 Budget
October 2015	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 Financial Forecast which is detailed in the Discretionary General Funding section of the Executive Summary. This forecast highlights what costs are anticipated to be incurred and the revenue projections for the upcoming fiscal year, as well as the next four fiscal years. The County uses this forecast to build their fiscal plan.

The County fiscal plan also focuses on the two restricted funding sources, Proposition 172, 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 14 and May 19, 2015 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 2015-16 fiscal year. The majority of approved fees become effective July 1, 2015.

#### 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 2015-16 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 will 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 a 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.

The 2015-16 Adopted Budget, including all entities and funds discussed above, was formally adopted on June 16, 2015. At that time, the Board approved the following additional changes:

- A \$13,600 appropriation adjustment to the Sheriff/Coroner/Public Administrator Operations budget, decreasing operating expenses to fund an Electrical Upgrade and Wall Removal Project at the Coroner’s office.
- An increase in Requirements and Sources in the Capital Improvement Fund of \$2,672,000 to fund the acquisition of a building in San Bernardino for the Probation Department to accommodate increased staffing levels, funded with additional Senate Bill 678 revenue.
- An increase to Requirements and Sources in the Capital Improvement Fund to fund the Purchasing Print Shop Electrical Upgrade Project in the amount of \$109,000 funded by an increase in Operating Transfers from the Printing Services Internal Service Fund.
- A decrease in Capital Expenditures and Reimbursements of \$50,160 in the Capital Improvement Fund to reflect the cancellation of a paint and carpet project for Printing Services (Purchasing)\*.
- An increase in Requirements and Sources of \$40,000 in the Capital Improvement Fund for the El Mirage Off Highway Vehicle (OHV) Water Well Removal Project.
- An increase in Requirements of \$2,500,000 in the Capital Improvement Fund, funded with Discretionary General Funding, for the Apple Valley Library Structural Beam Repair Project.
- An increase in Requirements of \$2,075,000 in the District Attorney’s general fund budget unit, funded with Discretionary General Funding, for costs associated with the 303 West Third Street Building Remodel Project.
- The addition of 30 new positions (15 Ambulance Operator – Paramedics and 15 Ambulance Operator – Emergency Medical Technicians) in the Fire Protection District for the contract with the Hesperia Fire Protection District. This is offset by the deletion of 30 limited term firefighter positions. Adequate appropriation was included in the 2015-16 Recommended Budget to fund this conversion.

### 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.

\* Requirements and Sources included in the Capital Improvement Program reflect a technical adjustment to the 2015-16 Recommended Budget – Attachment B (June 16, 2015, Item No. 95) for CIP Project 6K16. This technical adjustment corrects the decrease in Sources to a decrease in Reimbursements. This corrects a clerical error within the accounting string shown in Attachment B. This adjustment does not impact overall expenditure authority.



- 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.

**DEPARTMENT 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.

**SUMMARY OF BUDGET UNITS**

	2015-16					
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
<b><u>General Fund</u></b>						
Name of General Fund Budget Unit	0	0	0			0
Total General Fund	0	0	0			0
<b><u>Special Revenue Funds</u></b>						
Name of Special Revenue Fund Budget Unit	0	0		0		0
Total Special Revenue Funds	0	0		0		0
<b><u>Internal Service Funds</u></b>						
Name of ISF Budget Unit	0	0			0	0
Total Internal Service Funds	0	0			0	0
<b><u>Enterprise Funds</u></b>						
Name of EF Budget Unit	0	0			0	0
Total Enterprise Funds	0	0			0	0
<b>Total - All Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 2014-15 MAJOR ACCOMPLISHMENTS

← 2014-15 Major Accomplishments provides significant departmental accomplishments during the last fiscal year.

## DEPARTMENT GOALS AND OBJECTIVES

COUNTY GOAL: BLANK		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE						
OBJECTIVE						
STRATEGY			0	0	0	0
STRATEGY						
STRATEGY						
STRATEGY						

↑ The above table lists the County Goal and Objectives, department strategies and performance measures for the 2015-16 fiscal year.

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.

### Name of Budget Unit

## DESCRIPTION OF MAJOR SERVICES

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

Budget at a Glance	
Requirements Less Reimbursements	\$5,434,814
Sources/Reimbursements	\$501,095
Net County Cost	\$4,933,719
Total Staff	17
Funded by Net County Cost	91%

↗ Budget at a Glance lists the budget unit's 2015-16 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.





## DETAIL OF 2015-16 ADOPTED BUDGET

**Detail of 2015-16 Adopted Budget 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 2015-16, including staffing, requirements, sources, net county cost, fund balance, and net position, where applicable; and also includes a description of major programmatic changes in expenditures and revenues (sources).

## MAJOR EXPENDITURES AND REVENUE IN 2015-16 ADOPTED BUDGET

The Major Expenditures and Revenue in 2015-16 Adopted Budget section briefly describes significant budgeted expenditures and sources included within the Departments' adopted budget.

## BUDGET CHANGES AND OPERATIONAL IMPACT

The Budget Changes and Operational Impact section briefly describes any major budget unit program impacts, and highlights the 2015-16 budget, including significant changes in requirements and sources from the prior year Final budget.

## ANALYSIS OF FUND BALANCE (OR NET POSITION)

**Analysis of Fund Balance section only applies to governmental funds other than the general fund and Enterprise/Internal Service funds.** The Analysis of Fund Balance section (for governmental funds other than the general fund) or the Analysis of Net Position section (for Enterprise and Internal Service Funds) briefly describes how Fund Balance or Net Position is being used in the 2015-16 Budget, if applicable, and if these expenditures are one-time or ongoing. If being used to fund ongoing expenses, this section will also address the department's plan to reduce reliance on Fund Balance or Net Position to fund ongoing costs.

## 2015-16 POSITION SUMMARY

Division	2014-15 Final Staffing	Adds	Deletes	Reorgs	2015-16 Adopted	Limited	Regular
					0		
					0		
					0		
Total	0	0	0	0	0	0	0

The 2015-16 Position Summary above displays 2014-15 final budgeted staffing by division within the budget unit and the details regarding positions that have been added, deleted or reorganized to derive the 2015-16 Adopted staffing. It also provides limited and regular position counts for 2015-16 Adopted staffing.

## STAFFING CHANGES AND OPERATIONAL IMPACT

The Staffing Changes and Operational Impact section briefly highlights budgeted staffing changes and operational impacts for 2015-16, including significant changes from the prior year budgeted staffing.

