

FY 2015-16 Final Budget

Balancing Objectives, Options & Related Tasks

Objectives

- Reduce the General Fund's dependency on one-time funding by at least \$618,357 to no more than 1% or \$590,000 of the Budget. As currently constructed, the General Fund's Recommended Budget is using \$1,208,357 in one-time dollars to fund ongoing expenses.
- Create ongoing capacity to fund:
 - Up to 5 High Priority Positions - \$407,411 full year
 - Consulting Support (natural and water resources) - \$100,000 allowance
 - Reverse Columbia Airport transfer to PML using General Fund dollars- \$36,531
- Identify one-time sources to fund:
 - Restoration of General Fund Contingencies to \$1 million - \$528,357
 - New Jail to minimize borrowing and ongoing debt service - *maximum amount possible*
 - Community organization requests
 - Motherlode Fair - \$14,000
 - Arts Alliance - \$60,000
 - County Museum – TBA (has been in the range of \$5,000)
 - Animal Control Shelter Generator - \$100,000
 - Reverse Columbia Airport transfer to Airport Construction Fund - \$65,244 to \$100,000

Steps to Achieve Balance

- Incorporate final fund balances
- Evaluate possible revenue and expense adjustments per final FY 2014-15 bookings
- Re-evaluate mandated charges from internal service funds based on final fund balances
- Incorporate information (good or bad) from the State Budget
- Incorporate grant/special funding as opportunities present (e.g. MIOCR, AB 109 and SAFER)
- Continue to explore County trust funds for possible one-time and ongoing uses
- Evaluate all prior Board approved “*grant or fee funded*” positions to ensure their continuation is still justified
- Complete computation of annual fee inflator per County ordinance and adjust revenues accordingly. This is not a fee study.
- Develop options to “net fund” cost centers with history of vacancies and/or line-item savings

- Request departments to look anew for opportunities to reorganize and/or privatize services to save money and maximize departmental efficiency and effectiveness
- Develop various scenarios for proportionate across-the-board budget cuts in conjunction with other options listed above. *Attached is an example of a model used to close a funding gap in the FY 2013-14 General Fund Budget.* Reductions for road maintenance, public safety and revenue generating departments were less than for other departments. Reduction targets were met by departments increasing revenues and/or reducing expenses.
- Develop “*revenue decision packages*” that offer options to increase existing and/or tap new or unused revenues to help fund Board budget priorities (e.g. positions, community funding requests, capital projects, etc...). Proposed packages might include:
 - More aggressive estimates of existing revenues (e.g. reflecting optimism in the economy)
 - Consider alternate uses of trust fund dollars (one-time and ongoing)
- Develop “*expense decision packages*” that offer options for targeted cuts in order to help fund Board budget priorities. Proposed packages for reductions might include:
 - Overtime
 - Non-reimbursed and/or non-required training
 - Specific fixed assets
 - Specific capital projects
 - Specific positions
 - Specific programs

Related Tasks

- Identify what IT projects will not be done if IT Analyst cannot be funded – amended ITSB List
- What can departments stop doing to focus on core services and improve efficiency?
- Prepare amendment to legislative platform to call for increased and sustained federal funding for narcotics suppression activities on federal lands
- Continue pursuing opportunities that can help fund the County Jail:
 - Complete negotiations for the sale of the Jamestown Mine – could result in large, one-time sum and ongoing payments
 - Monitor RDA property sale potential
 - Begin preparing concepts for leasing former CHP site for private development to house and operate services that will support Law & Justice functions, staff and customers
- Standardize use of sales tax agreement forms on all capital projects over \$500,000
- Complete new department budget summary sheets (*3 draft examples attached*)

Proportionate Across-the-Board Cut Model
Example from FY 2013-14

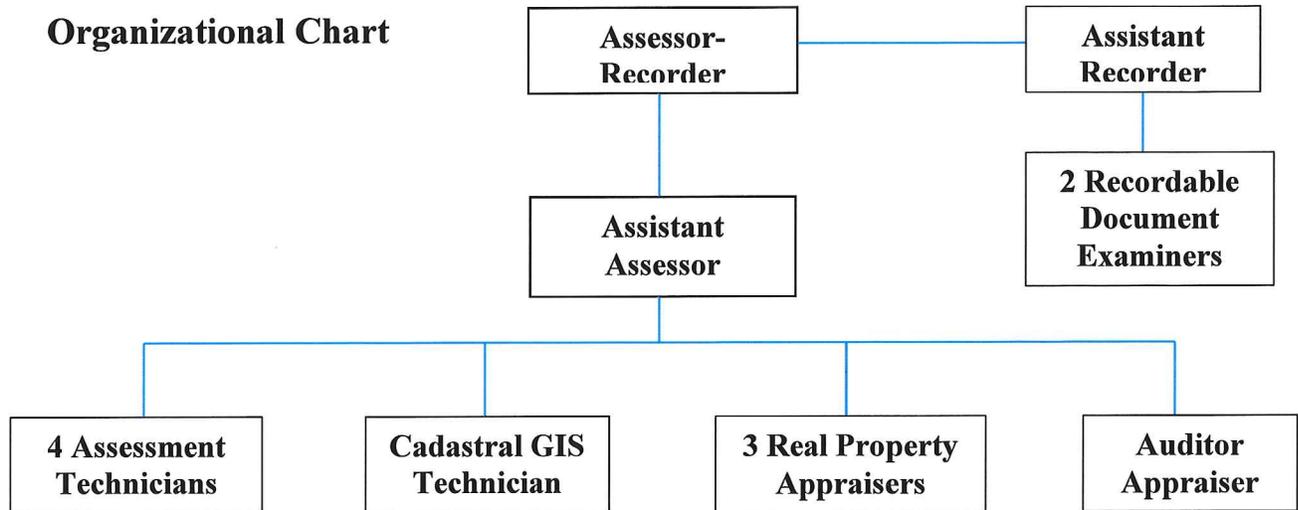
General Funds Cuts - \$1,557,505

Cost Center	Department	13/14 Appropriations	Reduction Targets		Priority Areas
			Strategic Cuts	Appropriation	
101100 BOS	Set	\$573,236		\$573,236	\$0
103100 County Counsel	Set	\$778,534		\$778,534	\$0
505100 Veterans	Set	\$157,696		\$157,696	\$0
101200 Contingencies	Set	\$1,000,000		\$1,000,000	\$0
109100 Economic Dev. & Prom	Set	\$896,447		\$896,447	\$0
110905 ATCAA	Set	\$114,355		\$114,355	\$0
603100 Farm Advisor	Set-Contract	\$140,407		\$140,407	\$0
201900 Court - AB 233	Pub. Safety	\$784,853		\$784,853	\$0
301450 Special Dist. Admin	Set	\$98,896		\$98,896	\$0
305100 Jamestown Mine	Set	\$497,136		\$497,136	\$0
201100 Grand Jury	Set	\$23,385		\$23,385	\$0
809100 SDE San Fran Pass Thru	Set	\$8,439		\$8,439	\$0
809100 SDE San Fran Ambulanct	Set	\$56,808		\$56,808	\$0
809100 Transfer - Capital (pure)	Set	\$750,000		\$750,000	\$0
809100 Transfer - County Fire	Pub. Safety	\$438,761	\$88,761	\$350,000	\$0
809100 Transfer - Road	Roads	\$750,000		\$750,000	\$0
809100 Transfer - Hlth (MOE)	Set - HSN	\$305,830		\$305,830	\$0
809100 Transfer - MH (MOE)	Set - HSN	\$10,306		\$10,306	\$0
809100 Transfer - Hlth-CCS (MOE)	Set - HSN	\$40,029		\$40,029	\$0
809100 Transfer - M. Hlth. (VLF)	Set - HSN	\$28,858		\$28,858	\$0
809100 Transfer - Soc. Ser.(VLF)	Set - HSN	\$71,665		\$71,665	\$0
809100 Transfer - Health (VLF)	Set - HSN	\$2,103,654		\$2,103,654	\$0
		\$9,629,295	\$88,761	\$9,540,534	\$0
101315 OES	Offsetting	\$173,550		\$173,550	\$0
101350 Homeland Security	Offsetting	\$87,299		\$87,299	\$0
102310 Recorders Modernization	Offsetting	\$219,850		\$219,850	\$0
202175 Courtroom Security	Offsetting	\$797,241		\$797,241	\$0
206200 Air Pollution Control	Offsetting	\$719,507		\$719,507	\$0
		\$1,997,447	\$0	\$1,997,447	\$0
201200 DA	Pub. Safety	\$1,789,035		\$1,789,035	\$32,742 5.34%
201210 Victim Witness	Pub. Safety	\$210,637		\$210,637	\$3,855 0.63%
201240 Vertical Pros.	Pub. Safety	\$96,455		\$96,455	\$1,765 0.29%
201400 Public Defender	Pub. Safety	\$820,846		\$820,846	\$15,023 2.45%
202100 Sheriff-Coroner	Pub. Safety	\$9,593,286		\$9,593,286	\$175,572 28.65%
202135 Sheriff-EM Comm	Pub. Safety	\$22,987		\$22,987	\$421 0.07%
202200 Sheriff-Communications	Pub. Safety	\$1,440,138		\$1,440,138	\$26,357 4.30%
202300 TNT	Pub. Safety	\$844,116		\$844,116	\$15,449 2.52%
202500 Boat Patrol	Pub. Safety	\$593,283		\$593,283	\$10,858 1.77%
203100 Jail	Pub. Safety	\$5,335,188		\$5,335,188	\$97,642 15.94%
203200 Probation	Pub. Safety	\$5,032,416		\$5,032,416	\$92,101 15.03%
207300 Animal Control	Pub. Safety	\$866,415		\$866,415	\$15,857 2.59%
102100 Auditor/Controller	Rev. Gen	\$1,241,454		\$1,241,454	\$22,721 3.71%
102200 Treasurer/Tax Collector	Rev. Gen	\$464,145		\$464,145	\$8,495 1.39%
102300 Assessor/Recorder	Rev. Gen	\$1,267,165		\$1,267,165	\$23,191 3.78%
102400 Revenue Recovery	Rev. Gen	\$546,052		\$546,052	\$9,994 1.63%
119999 GF-Misc	Rev. Gen	\$0		\$0	\$0 0.00%
207100 CRA	Rev. Gen	\$3,315,987		\$3,315,987	\$60,688 9.90%
		\$33,479,605		\$33,479,605	\$612,728 100.00%
101300 CAO		\$932,047		\$932,047	\$41,194 9.03%
102335 Archives		\$121,120		\$121,120	\$5,353 1.17%
104100 Human Resources		\$670,003		\$670,003	\$29,612 6.49%
105100 Elections		\$412,875		\$412,875	\$18,248 4.00%
107100 Facilities		\$2,995,080		\$2,995,080	\$132,375 29.03%
110500 IT		\$2,470,532		\$2,470,532	\$109,191 23.94%
206100 Ag/Wts & Meas.		\$496,930		\$496,930	\$21,963 4.82%
602100 Library		\$1,012,838		\$1,012,838	\$44,765 9.82%
701100 Recreation		\$577,457		\$577,457	\$25,522 5.60%
701300 Standard Park		\$360,818		\$360,818	\$15,947 3.50%
701400 Youth Centers		\$218,358		\$218,358	\$9,651 2.12%
809100 Transfer - Col. Airport		\$11,050		\$11,050	\$488 0.11%
809100 Transfer - PML Airport		\$38,590		\$38,590	\$1,706 0.37%
		\$10,317,698	\$0	\$10,317,698	\$466,016 100.00%
TOTALS		\$55,424,045	\$88,761	\$55,335,284	\$1,068,744
				<i>SO O/T Reduction</i>	\$400,000
					\$1,468,744
				<i>Target cuts to Fire</i>	\$88,761
					\$1,557,505

Attachment A

***“New”* Department Budget Summary Sheet**
3 Draft Examples

Organizational Chart



Mission Statement

The Office of the Assessor-Recorder is a local public agency charged with the administration and implementation of the assessment and recording laws of the State of California. The Assessor-Recorder primary responsibilities are:

- The assessment division must discover and inventory all taxable real and personal property in the county and determine a fair and equitable value to be enrolled on the annual assessment roll. These functions largely dictated by the California Constitution, the Revenue and Taxation Code, and the State Board of Equalization.
- The Recording Division administers the recording of official records which impart constructive notice to the public. These official records reflect transactions regarding the ownership of real property within the county. The Recording Division also performs the duties of local registrar of vital records for births, deaths, and marriages. The vital records program is regulated by the California State Department of Vital Statistics.
- It is our Mission to carry out these responsibilities to the best of our ability and with the utmost integrity.

Description of Major Services

- Discover and assess all taxable real and personal property.
- Process all building permits and property transfers (changes in ownership).
- Process all mining claim, boat, aircraft, business, and agricultural property statements.
- Process all exemption claim forms including homeowners, veterans, welfare and religious.
- Maintain the integrity of the mandatory business audit program.
- Process a variety of claim forms for State and County mandated programs such as: Williamson Act, Disaster Relief, Prop. 58, Prop. 60 and Prop. 8 properties.
- Map all real property in the County and assign parcel numbers to each parcel.
- Record all recordable documents required by California law.
- Collect the proper fees and taxes associated with the various documents recorded.
- Register all births, deaths, and marriages for Tuolumne County.
- Provide ongoing instruction to the public on use of various media for research purposes.
- Provide public information upon request in writing, over the phone, in person and electronically.

Budget Summary by Category – example replace with each division

Assessor-Recorder 101300	2013-14 Actual	2014-15 REV. Adopted	2014-15 Est. Actual	2015-16 Requested	2015-16 Recommended	Increase / (Decrease)
Expenditures						
Salaries and Benefits	\$1,309,597	\$1,280,034	\$1,280,034	\$1,382,291	\$1,329,880	\$49,846
Services and Supplies	\$73,098	\$71,920	\$71,920	\$88,564	\$83,135	\$11,215
Fixed Assets	-	-	-	-	-	
Intrafund Transfer	(\$104,731)	(\$9,027)	(\$9,027)	-	(\$12,500)	(\$3,473)
Total Expenditures	\$1,277,964	\$1,342,927	\$1,342,927	\$1,470,855	\$1,400,515	\$57,588
Revenue						
Total Revenues	\$355,388	\$357,100	\$333,700	\$317,250	\$317,250	(\$39,850)
Net County Cost	\$922,576	\$985,827	\$1,009,227	\$1,153,605	\$1,083,265	\$97,438
Allocated Positions	14	14	14	15	14	0

Major Changes

We have a newly elected Assessor/Recorder, one new real property Appraiser and one new Auditor-Appraiser. We are also preparing to transition to a new property tax system.

Compliance with Priority Based Budgeting Policy

We are asking for one new Records Documents Examiner to keep pace with the current workload, to allow time for projects, and to assist the Recorders Office compliance of Gov’t Code Sections 6700 & 27361.4(b), by meeting the number of days required to be open. We also ask that the former Assistant Assessor continue training our current Assistant Assessor.

Major Objectives FY 15-16

- To purchase a new Property Tax Software system.
- To complete the secured and unsecured tax rolls on time.
- To review an additional 1,600 Prop. 8 properties.
- To get all our new personnel fully trained and certified.
- Convert vital records from 1850 to current to DigitalReel for search/order processing.
- Relocate all official record books to Archive for preservation.

- Create Vernon McDonald Research Library in the Recorder’s Office for public research efforts.
- Educate staff/public on use of software.

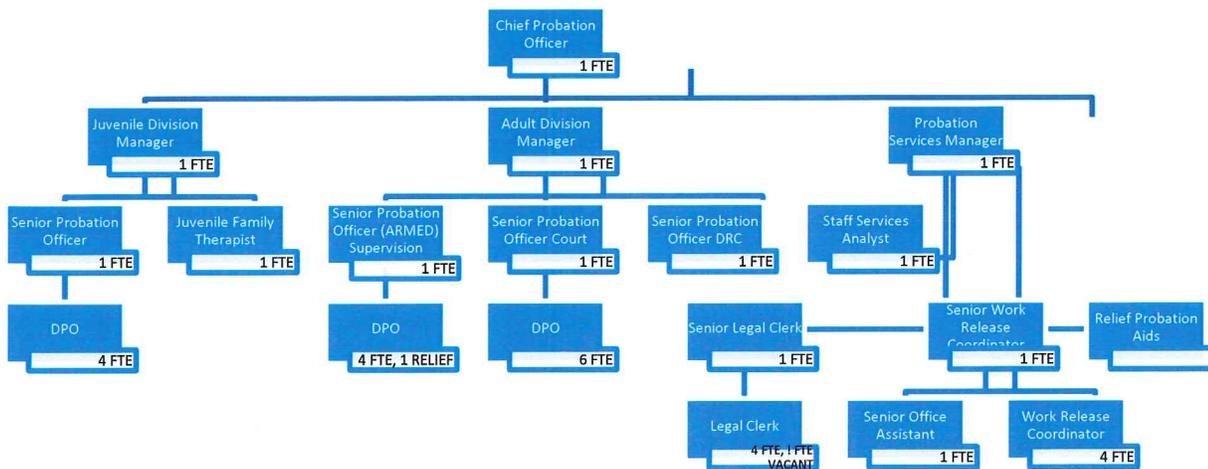
Major Accomplishments FY 14-15

- Received a State Grant to help with property tax assessments.
- Completed the property tax rolls on time with a small increase over the prior year.
- Received a \$10,000 SAF Grant to purchase shelving units to store our official records books at the Archives.
- Completed our DigitalReel conversion project to allow more user friendly searches of our official records.

Performance Measures FY 15-16

- Track the number of Prop. 8 reviews
- Track the number of new construction and property transfers that are completed.
- Track the number of new boats, airplanes, businesses and mobile homes.
- Track the number of recorded documents.
- Track the number of registered births, deaths, and marriages.

Organizational Chart



Mission Statement

The department mission is to provide services aimed to repair the harm caused by crime to victims and the community by holding offenders accountable.

The vision of the Tuolumne County Probation Department is to be a Probation Department respected as a leader in the juvenile and criminal justice systems by providing integrated, balanced services and solutions within community corrections resulting in a fair, just, and safe community.

Description of Major Services

- Conduct criminal & civil investigations (juvenile) and provide information to the courts to assist the bench in pronouncing sentence.
- Provide supervision and compliance monitoring to sentenced adult and juvenile offenders. Ensure offender is complying with the terms and conditions of Probation as directed by the court.
- Officers are trained professionals who work with treatment professionals to deliver individualized interventions that rehabilitate offenders and build skills and competencies that make offenders less likely to repeat crime and more likely to become productive citizens.
- Supervise adult criminal offenders and juvenile offenders within the county using a balance of supervision techniques involving offender accountability, enforcement and rehabilitation to reduce recidivism.
- Complete risk and needs assessments on all adult and juvenile offenders and use findings to develop strength based case plans designed to meet the unique criminogenic needs of the offender/juvenile.
- Deliver programs and services as set forth by the Community Corrections Partnership Plan for all realigned adult offenders and new 1170 (h) local prison cases.
- Monitor juvenile offenders in out of home placements while working toward family reunification as governed by State & Federal regulations.

Budget Summary by Category

	2013-14 Actual	2014-15 REV. Adopted	2014-15 CAO Est.	2015-16 Requested	2015-16 Recommended	Increase/ (Decrease)
County Administration 101300						
Expenditures						
Salaries & Benefits	3,332,145	3,624,361	3,511,361	3,758,161	3,717,476	93,115
Services & Supplies	871,761	1,156,281	1,184,250	1,334,597	1,308,215	151,934
Other Charges	232,535	289,999	289,999	371,358	344,427	54,428
Fixed Assets	53,500	65,000	71,335	80,000	80,000	15,000
Total Expenditures	4,486,940	5,135,639	5,065,235	5,623,601	5,450,118	314,479
Revenues						
Total Revenues	2,557,187	2,885,036	2,887,982	2,943,391	3,037,908	152,872
Net County Cost	1,932,753	2,250,604	2,168,962	2,600,725	2,412,908	162,304
Allocated Positions	33	35	35	35	35	

Major Changes

- Chief Probation Officer scheduled to retire 12/30/15
- Senior Work Release Site Coordinator added to enhance scheduling stability and reduce need for relief staffing (\$58,526)
- Office Assistant II upgraded to Senior Office Assistant to reflect work being done(\$5,127)
- 3 vehicles for purchase to include: 1 passenger van to replace 15 year old Work Release Van, and 2 compact sedans for officer field work and visits (\$80,000)
- Installing Access Control locking systems in both Probation and installing safety glass and doors for security and safety of staff (\$115,000)

Compliance with Priority Based Budgeting Policy

The above staffing and budget additions are consistent with priorities of the board.

Major Objectives FY 15-16

- Secure a new Chief Probation Officer
- Recruit & secure staff for the Mother Lode Regional Juvenile Detention Facility.

- Begin Policy & Procedure Manuals for the detention facility.
- Develop a training plan for all detention staff per Title 15 Regulations and begin training on local fire and life safety, perishable skills, facility policy & procedures and suicide prevention.

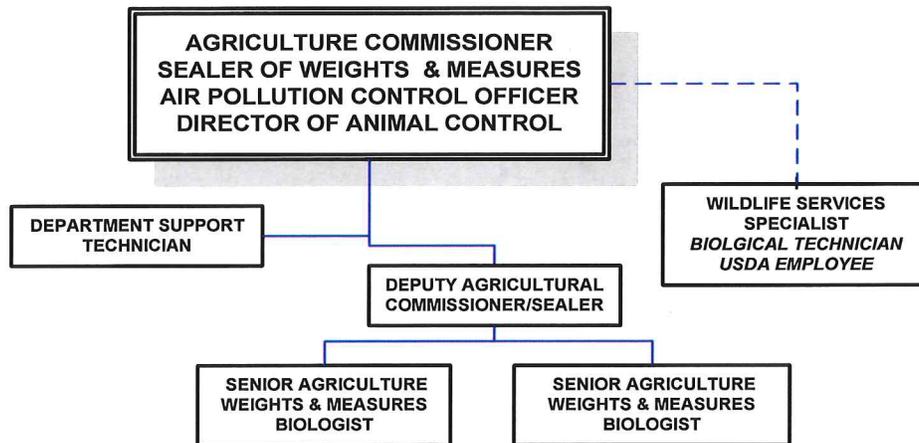
Major Accomplishments FY 14-15

- Adjusted adult supervision & programming to reflect Proposition 47 changes to Penal Code.
- Mother Lode Regional Juvenile Facility Operational Program Statement and Staffing Plan approved by BSCC.
- Added Staff Services Analyst to department to capture & evaluate data.
- Developed an MOU for local Sex Offender Containment Model Treatment.

Performance Measures FY 15-16

- Meet all BSCC mandates to remain on schedule for opening detention facility.
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Organizational Chart



Mission Statement

The mission of the Agricultural Commissioner is to promote and protect the agricultural industry, protect public health, protect pesticide worker safety and the environment.

The mission of the Sealer of Weights and Measures is to promote fairness in the marketplace by preserving and maintaining the standards of measurement essential in providing a basis of value comparison for consumers and fair competition for industry.

Description of Major Services

- Pest Detection, Eradication, and Exclusion of exotic invasive pests
- Pest Management
- Seed Inspection
- Nursery Inspection
- Fruit and Vegetable Standardization including Direct Marketing
- Egg Quality Control
- Apiary Inspection
- Crop Statistics
- Pesticide Use Enforcement
- Predator and nuisance wildlife control
- Testing the accuracy of commercial weighing and measuring devices
- Bulk and packaged commodity quantity verification
- Advertising and labeling standards enforcement of most petroleum products

Budget Summary by Category

	2013-14	2014-15	2014-15 Est.	2015-16	2015-16	Increase/ Decrease
	<i>Actual</i>	<i>REV. Adopted</i>	<i>Actual</i>	<i>Requested</i>	<i>Recommended</i>	
Agriculture 206100						
Expenditures						
Salaries & Benefits	438,180	540,773	504,866	537,303	537,303	(3,470)
Services & Supplies	107,465	122,349	122,349	122,596	119,773	(2,576)
Fixed Assets		26,553	31,553	26,553	0	(26,553)
Intrafund Transfer	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	0
Total Expenditures	485,645	629,675	598,768	626,452	597,076	(32,599)
Revenues						
Total Revenues	325,635	317,295	319,295	323,425	328,425	11,130
Net County Cost	160,010	312,380	279,473	303,027	268,651	(43,729)
Allocated Positions	4	5	5	5	5	0

Major Changes

Deputy Agricultural Commissioner is staffed for a full year.

Compliance with Priority Based Budgeting Policy

Current staffing and budget are consistent with Board priorities.

Major Objectives FY 15-16

- Expand the Noxious Weed Program
- Staff Training
- Reaching out to the Agricultural Community – issues we can help with
- Resolve any and all complaints received by the Department

Major Accomplishments FY 14-15

- Appointment of a new Agricultural Commissioner/Sealer
- Position restoration and hiring of a Deputy Agricultural Commissioner
- All commercial weighing and measuring devices tested and sealed
- Treatment of Hwy 120 leading edge French & Spanish Broom infestations

Performance Measures FY 15-16

- Number of complaints investigated
- Number of pesticide permits issued
- Number of devices tested and sealed
- Number of exotic invasive insect traps deployed
- Number of Producers certified
- Number of nurseries inspected
- Nursery quarantine plant shipments inspected
- Number of Phytosanitary Certificates issued