



County Budget Overview



“To Enrich Lives Through Effective and Caring Service”

What is a Budget?



The County Budget is a Legal Document Approved by the Board of Supervisors



The County Budget is the Financial and Operating Plan of the County



Two Basic Elements of a Budget:
Revenues and Expenditures



What is a Budget?

Budgets have an economic, political and technical basis.

The economic basis involves allocating resources for the best economical use.

The political basis of a budget involves different interests contending over limited resources.

The technical element is the forecast of likely levels of revenues and expenditures.

The County's Budget

Provides funding to help move policy ideas from concept to reality.

Reflects priorities that are set in Sacramento and Washington, DC.

- ▶ As agents of the State, counties provide an array of services that are supported with State and federal dollars governed by State and federal law.

Reflects the policy and funding priorities (values) of local residents and policymakers.

- ▶ Counties use a portion of their locally generated revenues to fund key local services and improvements.

Budget Goals

A budget should serve as a:



Policy Statement - Values and Priorities



Strategic Plan

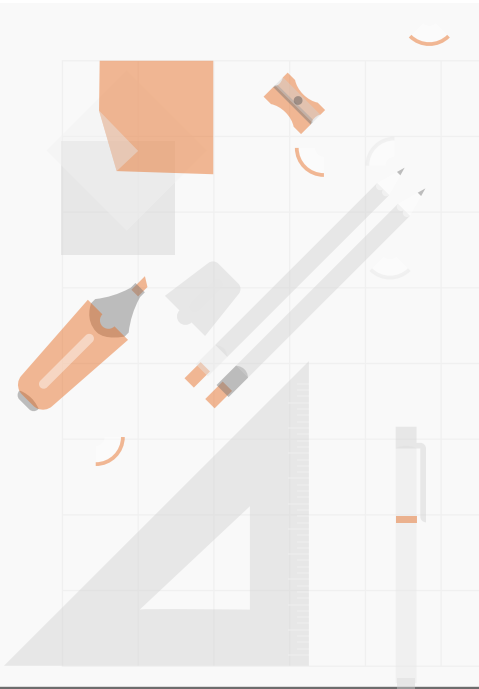


Communications Device



Financial and Operation Plan

Budget as a Planning Tool



The budget identifies what resources are available for managers to take the necessary actions to implement the vision, mission and goals of the organization.

A budget should be linked to the organizations strategic plan - vision, mission and goals.

Types of Budgets



Program Budget

A method of budgeting to meet programmatic objectives. Specific performance measures are used in formulating costs for all related functions.

Line-Item Budget

A method of budgeting that focuses primarily on the listing of the total expenditures and revenues by item.

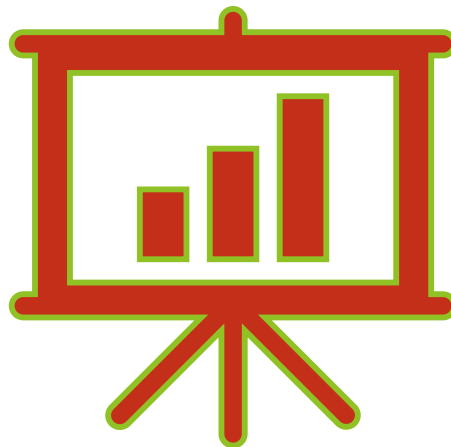
Zero-Based Budget

A method of budgeting that requires justification of all expenditures. All budgets begin at a zero base and are funded according to merit. A department is required to defend their programs and justify their continuation each year.



Multi-Year Budget

A method of budgeting that reflects more than one year of expenditures and revenues. A separate budget is prepared for each year, with a budget summary presented for all of the years.



Net Appropriation – Revenue = Net County Cost

Salaries and Employee Benefits (Wages, Overtime, Bonuses, Retirement, Insurance, etc.)

+ **Services and Supplies** (Communication, Computers, Prof. Services, Rents, Utilities, Travel, etc.)

+ **Other Charges** (Payments to Other Governmental Agencies, Interests, Judgments and Damages, etc.)

+ **Capital Assets** (Equipment greater than \$5,000, Land, and Buildings)

+ **Other Financing Uses** (Operating Transfers Out – Between different Funds)

= **Gross Appropriation**

– **Intrafund Transfers** (Transfers between budget units within the same fund)

= **Net Appropriation**

– **Revenues** (State, Federal, Property Taxes, Charges for Services, Fines, Forfeitures and Penalties, etc.)

= **Net County Cost** (Financed with Locally Generated Revenues)



Appropriation - Expenditures

- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Capital Assets
- Other Financing Uses
- Intrafund Transfers

Salaries

Wages

Overtime

Sick Buy Back

Bilingual Bonus

Uniform Allowance

Stand-By Pay

Salary Savings

Employee Benefits

Retirement (Employer Contribution)

Insurance (Health/Dental/Life)

Workers' Compensation

Cafeteria Plan Benefits (Options/Choices)

Deferred Compensation Benefits (401(k) and 457)

Services and Supplies



COMMUNICATION



COMPUTERS



PROFESSIONAL
SERVICES



CONTRACTED
PROGRAM
SERVICES



RENTS & LEASES



UTILITIES



TRAVEL &
TRAINING



EQUIPMENT
(LESS THAN \$5,000)

Other Charges Appropriation

Support & Care of Persons

Payments to Other Governmental
Agencies

Interest Expense

Judgments & Damages

Capital Assets Appropriation

Equipment (Greater than \$5,000)

Land

Buildings and Improvements

Other Financial Uses



Operating Transfers Out



Transfers between budgets in different funds (i.e., Special Revenue Funds)

Intrafund Transfers (IFT)

A transfer of expenditures from one budget unit to another budget unit within the same fund as a result of services being rendered.

Departmental Services Orders (DSO)

- ▶ Service Provider - IFT
- ▶ Receiver of Services - S&S

If not in the same fund (i.e., Library, Fire, DHS, Special Revenue Fund, governmental entity, etc.,) then funding received is reflected as revenue.

Revenues

State Revenues (Subventions)

Federal Revenues (Subventions)

Fines, Forfeitures and Penalties

Licenses, Permits and Franchises

Property Taxes

Charges for Services

Net County Cost

Appropriation (Expenditures)

– Revenues

= Net County Cost

Net County Cost is Financed
with Locally Generated
Revenues.

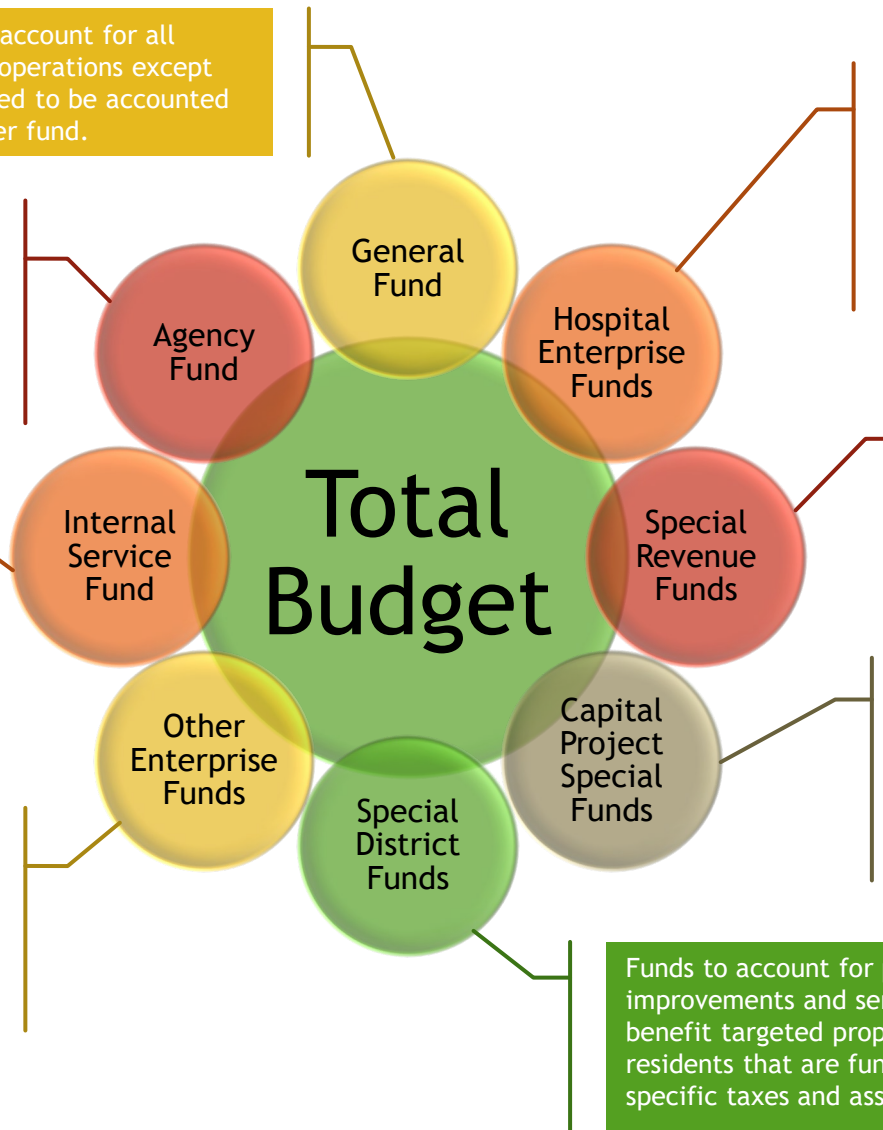
County Budget Funds

The fund to account for all countywide operations except those required to be accounted for in another fund.

A separate legal entity under the authority of the Board of Supervisors that includes the Los Angeles County Development Authority.

The fund to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governments, on a cost-reimbursement basis.

The fund to account for those governmental activities that are similar to those found in the private sector and include Enterprise Funds and Internal Service Fund.



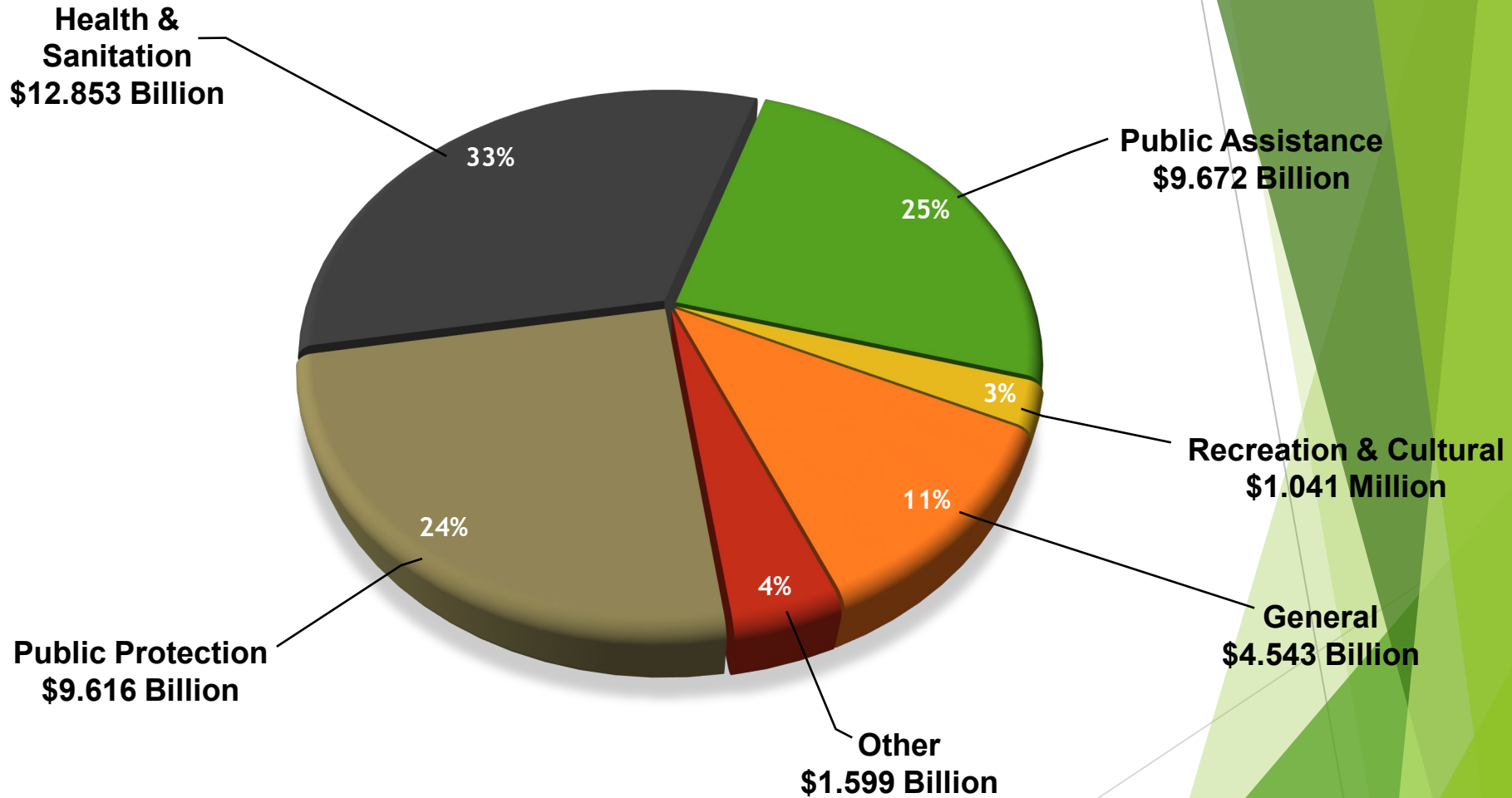
2021-22 Final Adopted Budget (in \$ Billions)



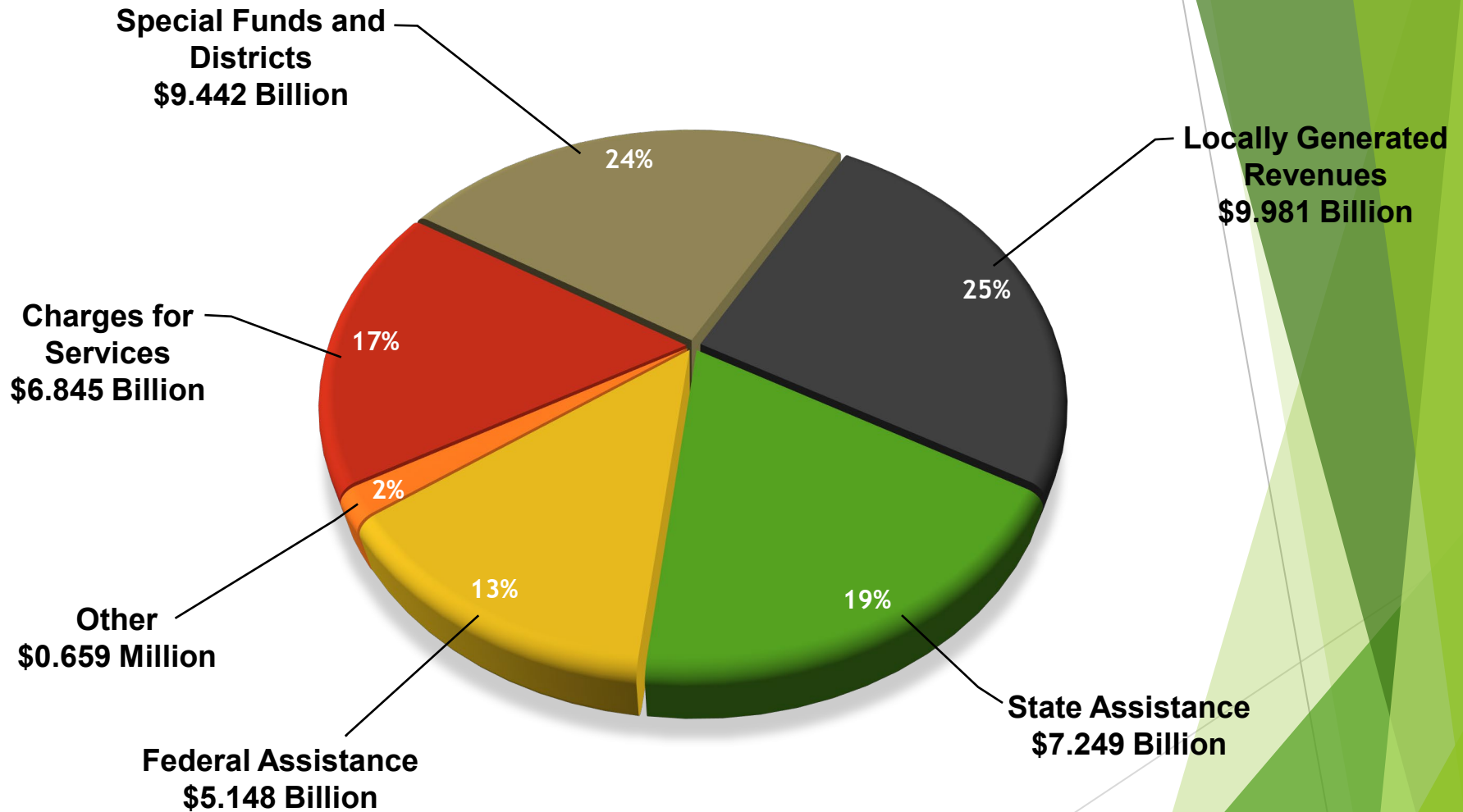
Fund	FY 2021-22 Adopted	FY 2021-22 Final Adopted	Change From Budget	% Change From Budget
Total General County	\$ 28.301	\$ 29.882	\$ 1.581	5.6%
Special Funds/ Districts	8.186	9.442	1.256	15.3%
Total Budget	\$ 36.487	\$ 39.324	\$ 2.837	7.8%
Budgeted Positions	110,814	111,038	224	0.2%

Total Cost By Function

\$39.324 Billion

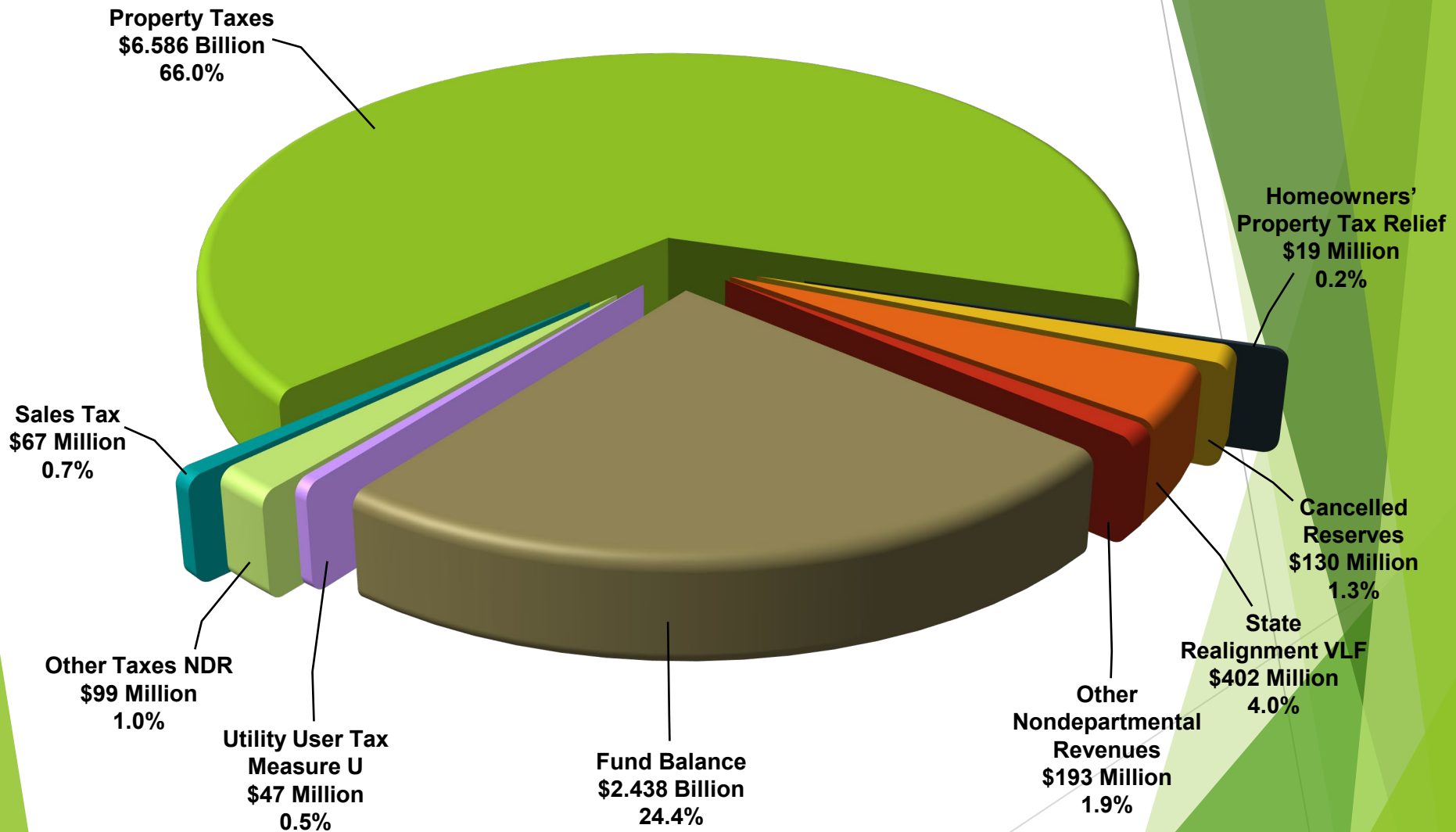


Total Revenue \$39.324 Billion



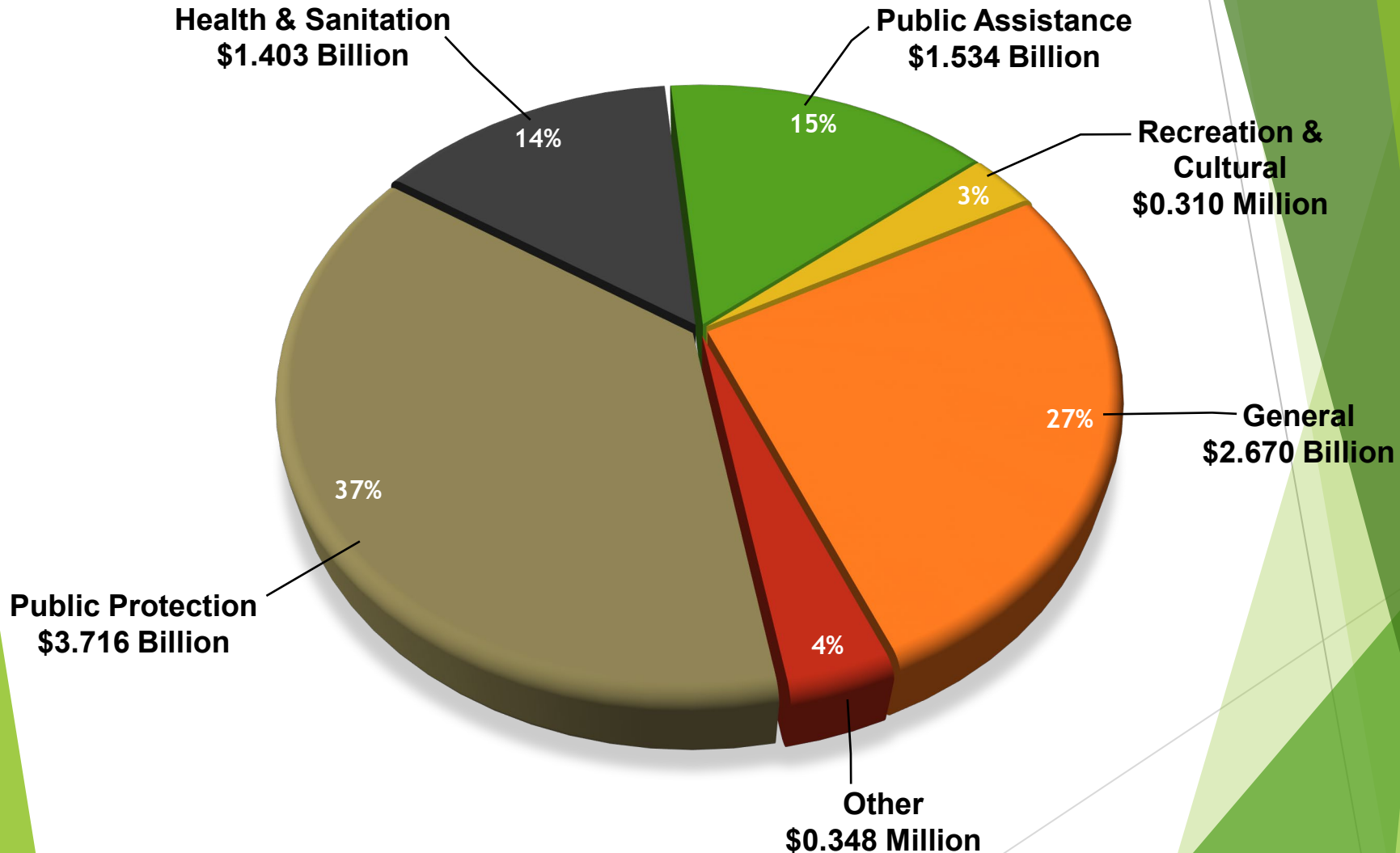
Locally Generated Revenues

\$ 9.981 Billion



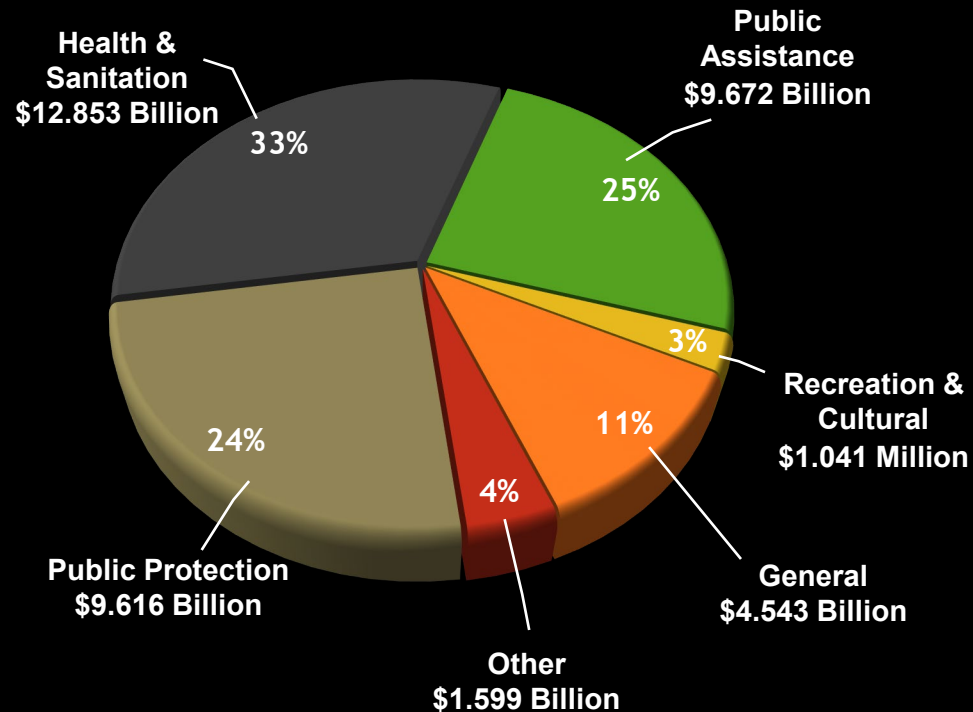
Net County Cost By Function

\$ 9.981 Billion

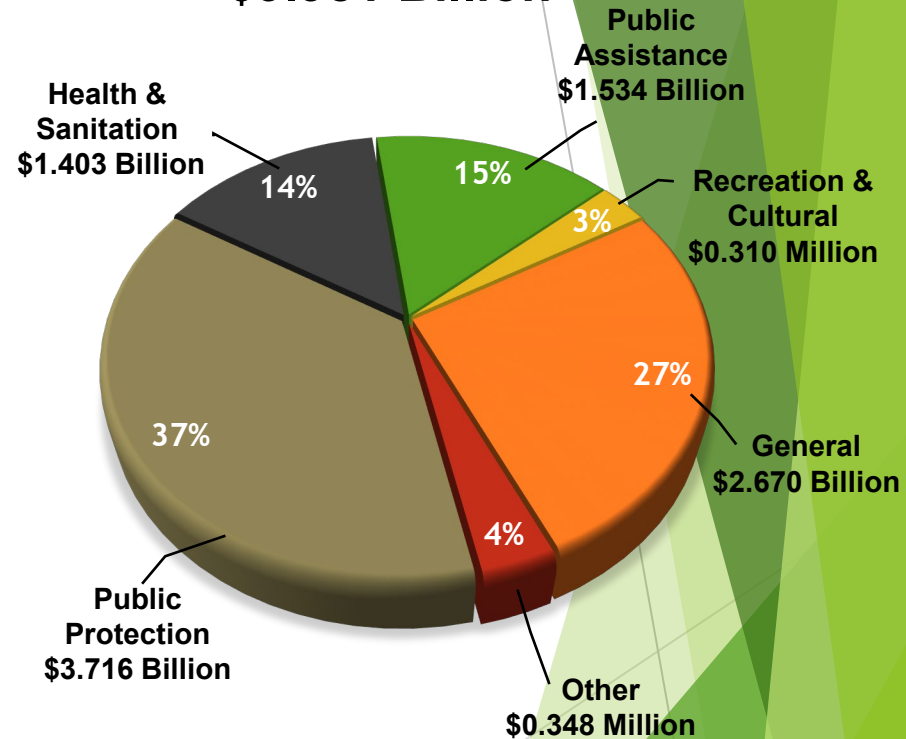


Cost Comparison By Function

Total Cost \$39.324 Billion

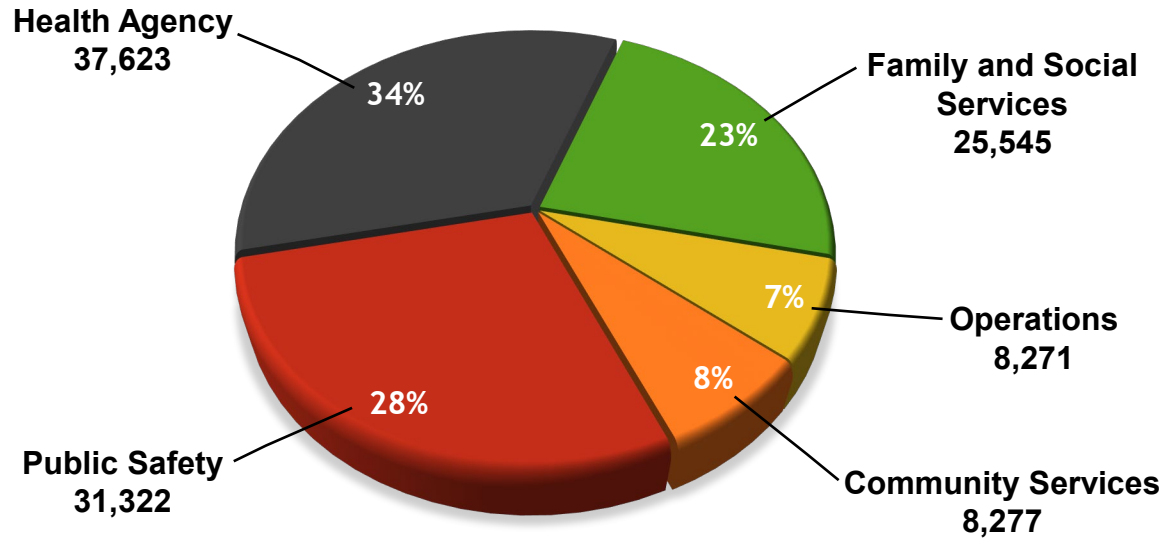


Net County Cost \$9.981 Billion





2021-22 FINAL ADOPTED BUDGET POSITIONS: 110,038



Public Safety	
Alternate Public Defender	345
District Attorney	2,138
Fire Department	4,741
Grand Jury	5
Medical Examiner-Coroner	240
Probation - Summary	5,568
Public Defender	1,150
Sheriff - Summary	17,085
Trial Court Operations	50
Total	31,322

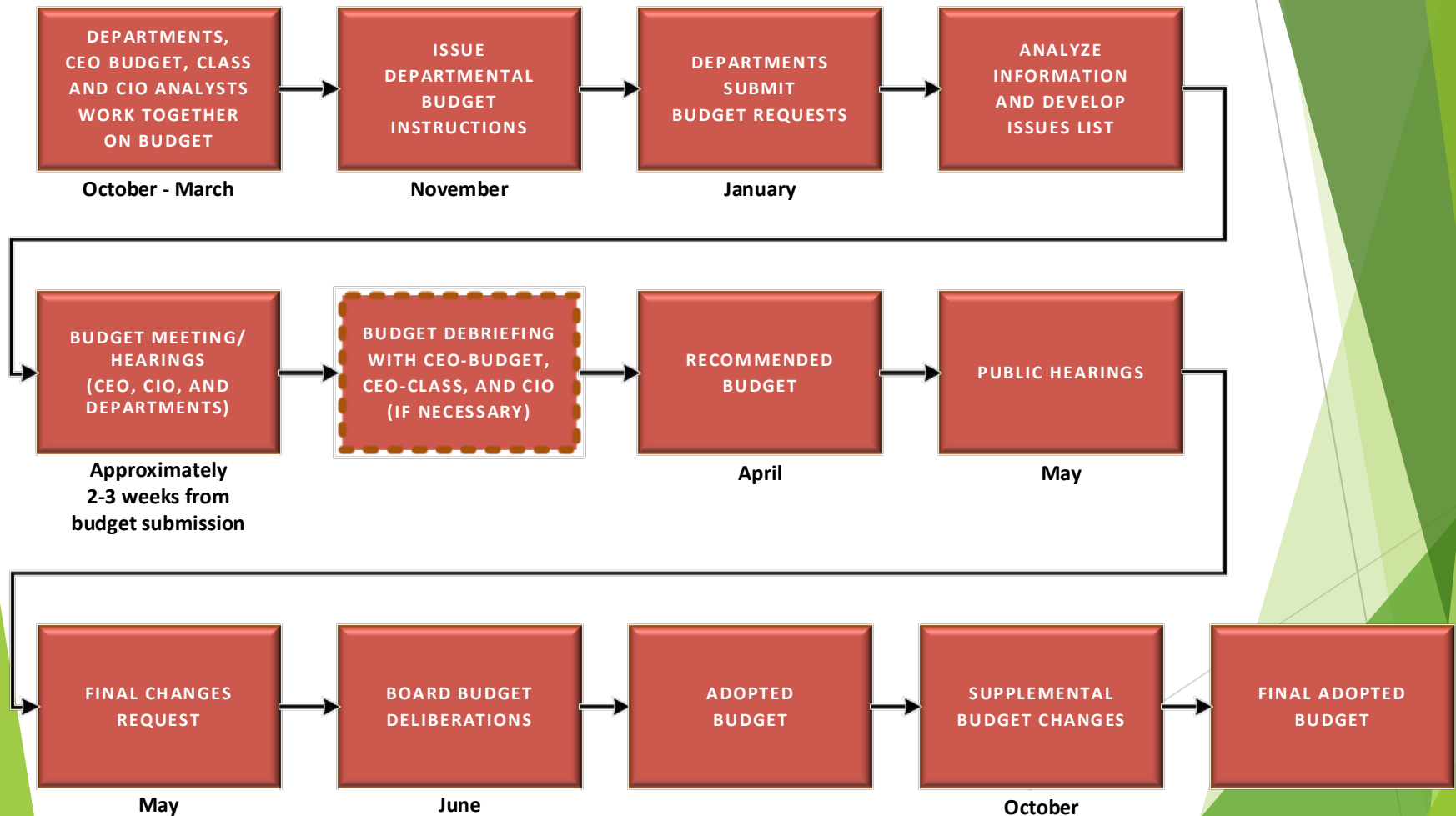
Health Agency	
Health Services	7,248
Hospital Enterprise	18,688
Mental Health	6,407
Public Health - Summary	5,280
Total	37,623

Family and Social Services	
Child Support Services	1,469
Children & Family Services	9,595
Military & Veterans Affairs	39
Public Social Services	13,831
WDACS	611
Total	25,545

Operations	
Arts and Culture	42
Assessor	1,380
Auditor-Controller	627
Board of Supervisors	437
Chief Executive Officer	531
Consumer & Business Affairs	153
County Counsel	683
Human Resources	581
Internal Services	2,151
Museum of Art	19
Museum of Natural History	8
Registrar-Recorder/CC	1,161
Treasurer and Tax Collector	498
Total	8,271

Community Services	
Agricultural Commissioner	423
Animal Care and Control	386
Beaches and Harbors	341
LA County Library	1,299
Parks and Recreation	1,462
Public Works Internal Svs Fund	4,175
Regional Planning	191
Total	8,277

Budget Process Flow Chart



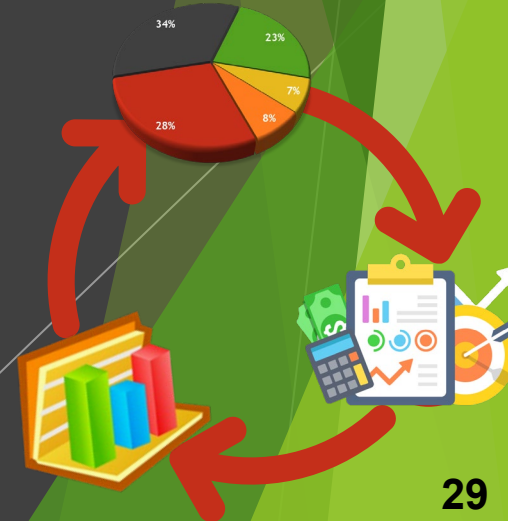
Preparation of the County budget is a significant event in the fiscal year. Highlighted below are budget activities and their implementation times:

1) Chief Executive Office Preliminary Multi-Year Forecast/Target Allocation

- ▶ The CEO updates the multi-year forecast, with emphasis on the coming year's planned expenditures and projected revenues.
- ▶ Budget instructions are distributed in mid-November.
- ▶ Departmental target allocations are developed continuously for the upcoming budget year and are typically distributed by the end of November.

Time Period: October – December

County Budget Cycle



County Budget Cycle

2) Departments Prepare Budget Requests

Departments submit two (2) budget requests: Base and Official.

- ▶ The Base Budget request must meet CEO's target allocation.
- ▶ The Official Budget reflects funding for what the department believes are its total unmet needs.

TARGET ALLOCATION

- + Mission Critical Needs
- + Unmet Needs

= OFFICIAL BUDGET

Time Period: November — January

BASE BUDGET

Ongoing Funding

One-Time Funding

**FY 2021-22 Final Adopted Budget
(Supplemental)**

Less One-Time Funding

**Add Centrally Funded Costs
(COLAs, Rent Expense)**

**Add New Program Costs
(Board Motion, etc.,)**

Add Mid-Year Budget Adjustments

TARGET ALLOCATION

**Mission Critical Needs - New Budget
Requests**

BASE BUDGET REQUEST

3) Governor's Budget/Final Forecast/Target Allocation

The Governor's budget is released on January 10th of each year. The Governor's budget is analyzed for impact on the County. Revised target allocations may be prepared and distributed to departments.



Time Period: January

County Budget Cycle

4) CEO Analyzes Departmental Budget Request

CEO analysts review and analyze department's budget submissions and develop recommendations for program and administrative funding.

Recommendations may not reflect the concurrence of the Department.



Time Period: January — March

County Budget Cycle

5) CEO and Department Head Hearings

Hearings with departments are held to discuss budget issues. The hearing allows the Department Head to discuss their budget priorities with the CEO.

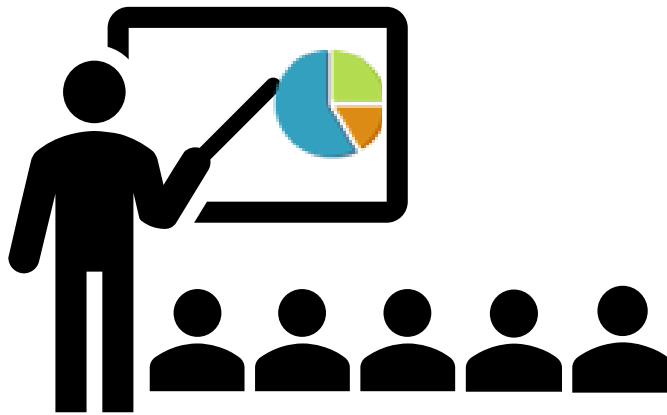


Time Period: February

County Budget Cycle

6) CEO Presents Recommended Budget

The CEO Recommended Budget is presented to the Board on the third Tuesday in April.



Time Period: April

County Budget Cycle

7) Governor's May Revise

The State issues May revisions to their budget. These revisions may necessitate adjustments to the upcoming budget due to unanticipated revenue and expenditure changes.



Time Period: May

County Budget Cycle

8) Public Hearings

Public hearings permit members of the public and departments to address the Board on the Recommended Budget. Testimony during public hearings may be either oral or written.



Time Period: May

County Budget Cycle

9) Final Changes Budget

The CEO submits a Final Changes Budget to the Board to update the Recommended Budget previously approved in April.

The Final Changes Budget generally reflects only ministerial changes and updates the fund balance estimate.



Time Period: End of June

County Budget Cycle

10) Budget Deliberations

The Board deliberates the Recommended Budget and the Final Changes recommendations, along with oral or written testimony from the public hearings.

A Supervisor may also introduce a motion that affects the County budget.

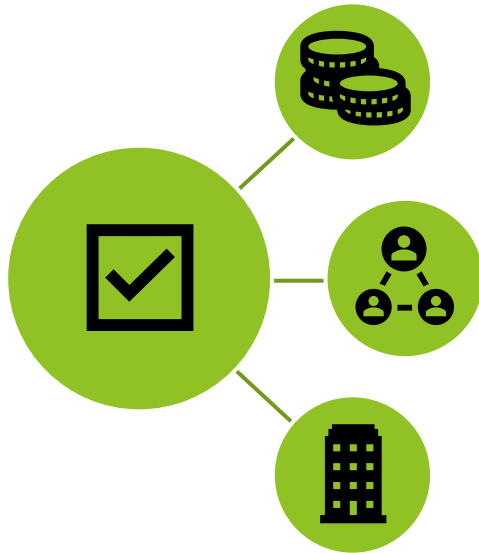


Time Period: End of June

County Budget Cycle

11) Adoption of Budget

After deliberations are completed, the Board adopts a budget for the coming fiscal year, known as the Adopted Budget.



Time Period: End of June

County Budget Cycle

12) Final State Budget

The State legislature completes its' Final Budget, which contains expenditures and revenue levels for the upcoming year. The budget is then sent to the Governor for signature. The Governor has line-item authority over the final budget.



Time Period: July - August

County Budget Cycle

13) Supplemental Budget

After the prior year's accounting records are closed and the final fund balance is determined, the CEO submits the Supplemental Budget to the Board. The Supplemental Budget incorporates the prior year's ending fund balance, as the current year's beginning budgeted fund balance, aligns the County's Adopted Budget to the State's Final Budget, and amends the Adopted Budget for various ministerial changes.

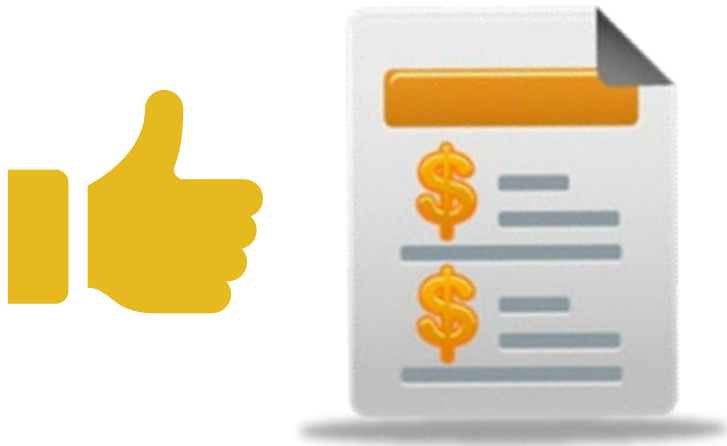


Time Period: End of September

County Budget Cycle

14) Final County Budget

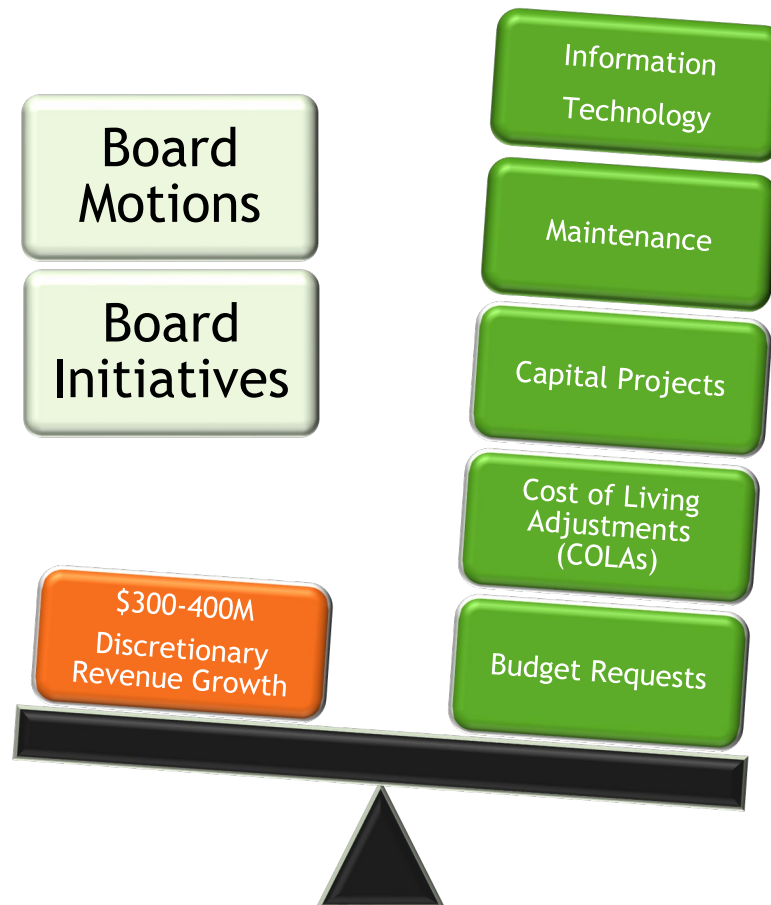
Upon approval of the Supplemental Budget, the Board adopts the Final County Budget.



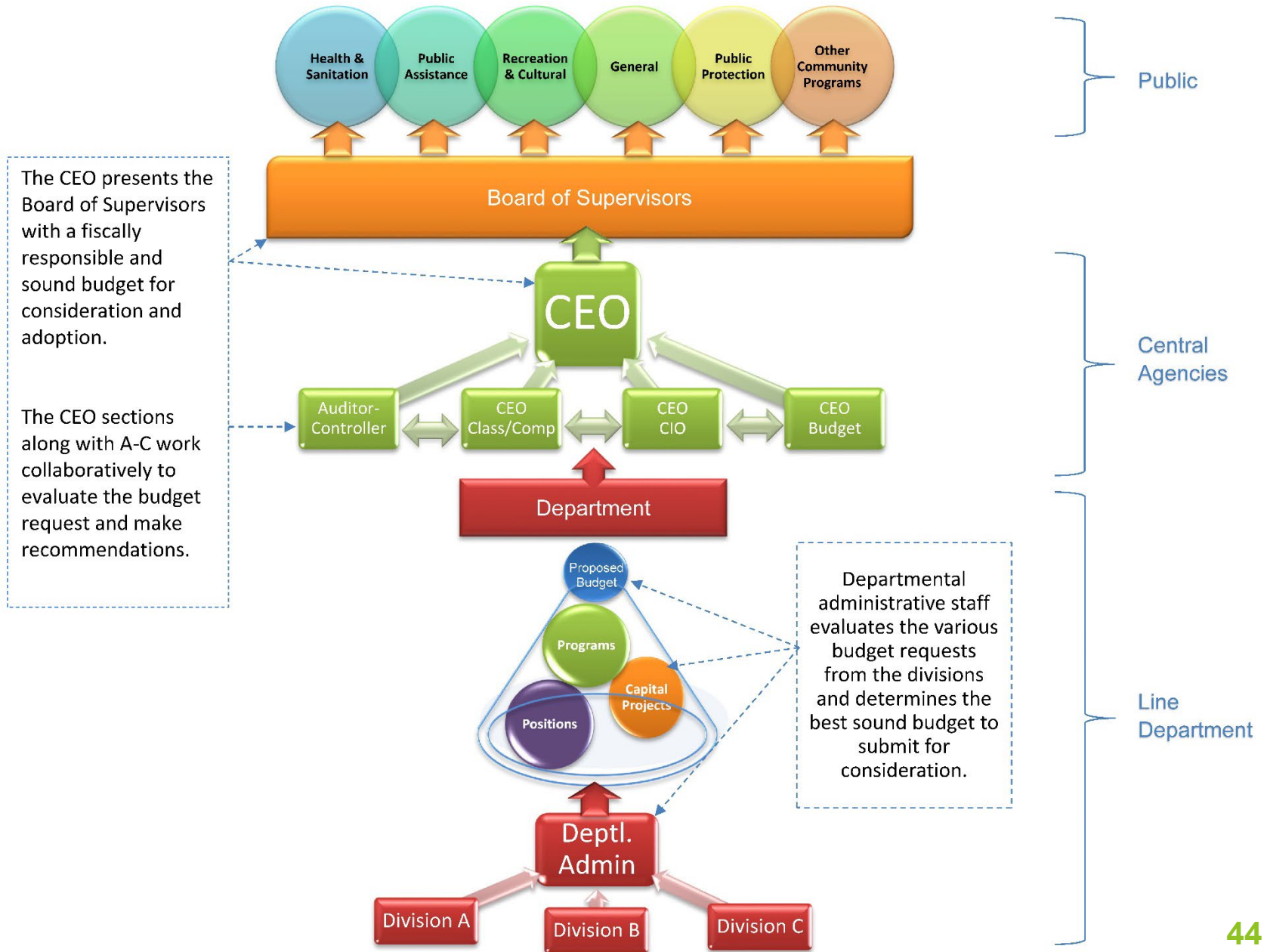
Time Period: End of September

County Budget Cycle

CEO Balancing Act



Budget Information Flow



Amending the County Budget

The County Budget can be amended by budget adjustments (BA) after the budget has been adopted. It is a formal change to the budget.

Budget adjustments must be approved by the CEO and Auditor-Controller

Amending the County Budget

Action Budget Adjustment

- ▶ Action BA does not require Board approval; Authority delegated to CEO.
- ▶ Must be less than \$250,000 per quarter (\$1.0 million for DHS). No new spending authority.
- ▶ Must involve the same budget unit.

Amending the County Budget

Budget Adjustments

- ▶ Reallocation among or between budget units requires Board approval - 3 Votes.
- ▶ Budget Adjustments that increase overall appropriation authority or use Reserved or Obligated Fund Balance require Board approval - 4 Votes.

- ▶ Regular monitoring of budgetary performance to the adopted budget provides an early warning of potential problems.
- ▶ Gives decision makers time to consider actions that may be needed if major deviations in budget-to-actual results become evident.
- ▶ It is also an essential part of demonstrating accountability.

Measuring Budget Performance

Monitoring the Budget

- ▶ Is important to ensure that the financial, operational and capital plans that were developed and approved for implementation as part of the budget processes are being implemented.
- ▶ Is crucial for an organization to be able to enforce accountability related to spending.
- ▶ Provides an early warning of potential problems and gives decision makers time to consider actions that may be needed if major deviations in budget-to-actuals become evident.

Measuring Budget Performance

Regular, comprehensive monitoring of the budget allows us to evaluate:

- ▶ Service levels;
- ▶ Ensure new initiatives are making expected progress towards goals/expectations; and
- ▶ Identify trends and other deviations that may impact future operations.

Demonstrates transparency by sharing findings.

Measuring Budget Performance

What Should be Measured:

- ▶ Staffing Levels
- ▶ Budget-to-Actuals Comparisons (Expenditures/Revenue)
- ▶ Program Performance - Ongoing monitoring and reporting of program accomplishments and progress towards goals
- ▶ Program Analysis and Evaluation
 - ❖ Process Evaluation - what we do and how we do it (conduct workshops, deliver services, develop curriculum, train, counsel, weekly, monthly, etc.,) and who do we reach (participants, clients, agencies, etc.,)
 - ❖ Outcome Evaluation - what are the results (learning, awareness, knowledge, attitudes, skills, behavior, practice, etc.,)

Measuring Budget Performance

Measuring Financial Condition

Financial health of an organization is critical to its ability to meet the needs of stakeholders.

Financial conditions should be evaluated to identify potential problems and any changes that may be needed to improve performance over both the short and long-terms.

Budget Status Reports



- ▶ Method to Monitor and Report Budget Performance
- ▶ Reporting Periods: 5th, 7th, 9th, and 11th Months

Departments	CEO
<ul style="list-style-type: none">• Monitor and report expenditures and revenues	<ul style="list-style-type: none">• Monitor and validate departments' budget performance
<ul style="list-style-type: none">• Ensure NCC does not exceed budget	
<ul style="list-style-type: none">• Report to CEO on its budgetary standing	<ul style="list-style-type: none">• Report to Board on departments' budgetary performance and overall County standing

Government Code §29121

Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation.

Measuring Financial Condition

Financial condition differs from budget performance. Budget performance identifies short-term indicators, primarily expenditures and revenue status for a budget period.

An evaluation of financial condition considers a broader array of factors that have long-term implications for the financial health of an organization.

External Factors Impact the Budget



Many factors cannot be controlled or sometimes even predicted.

Monitoring these areas can help to evaluate and respond to the effect of these external factors on goals, programs and financial plans.

Contingency planning can help address negative impacts or allow us take better advantage of positive factors caused by external events.



Measuring Financial Condition

Evaluating financial conditions may include specific measures of financial performance (e.g., trends in operating positions or liquidity) as well as measures of the community's general, social, demographic and economic conditions.

External Factors Impact the Budget



Politics

Economy

- Real Estate
- Unemployment

Demographic
Changes

Statutory
Change

Legislation

Mandates

Weather -
Natural
Disasters

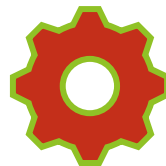
Role of the Board of Supervisors



Set Budget Policies and Priorities



Provide Direction to the CEO
in Developing the Proposed
Budgets



Provide a Context to Help Guide
Board Decision Making Consistent
with Deliberations on the Final
Budget

Role of the CEO



Develop Recommendations on Fiscal Matters for the Board of Supervisors



Provide Leadership of the County Organization in Carrying Out the Board's policy



Ensure Financial Stability

Basic Budget Facts Summary

FY 2021-22 FINAL ADOPTED BUDGET

DEPARTMENT	GROSS APPROP	INTRAFUND TRANSFERS	REVENUE	NET COUNTY COST	BUDGETED POSITIONS
AFFORDABLE HOUSING	112,281,000	-	-	112,281,000	-
AGRICULTURAL COMMISSIONER - WEIGHTS AND MEASURES	60,954,000	(1,118,000)	40,157,000	19,679,000	423
ALLIANCE FOR HEALTH INTEGRATION	2,211,000	(2,211,000)	-	-	7
ALTERNATE PUBLIC DEFENDER	91,037,000	(181,000)	4,492,000	86,364,000	345
ANIMAL CARE AND CONTROL	58,867,000	-	11,047,000	47,820,000	386
ARTS AND CULTURE	24,930,000	(91,000)	7,835,000	17,004,000	42
ASSESSOR	253,784,000	(18,000)	78,740,000	175,026,000	1,380
AUDITOR-CONTROLLER	117,940,000	(63,519,000)	25,849,000	28,572,000	627
AUDITOR-CONTROLLER - INTEGRATED APPLICATIONS	52,977,000	(31,203,000)	6,603,000	15,171,000	-
BEACHES AND HARBORS	70,065,000	(5,000)	68,151,000	1,909,000	341
BOARD OF SUPERVISORS	297,871,000	(19,514,000)	13,960,000	264,397,000	437
CAPITAL PROJECTS	1,168,730,000	-	263,994,000	904,736,000	-
CARE FIRST AND COMMUNITY INVESTMENT	100,000,000	-	-	100,000,000	3
CHIEF EXECUTIVE OFFICER	177,080,000	(37,923,000)	50,969,000	88,188,000	528
CHILD SUPPORT SERVICES	217,354,000	-	207,028,000	10,326,000	1,469
CHILDREN AND FAMILY SERVICES	2,928,736,000	(9,090,000)	2,328,494,000	591,152,000	9,595
COMMUNITY-BASED CONTRACTS	8,797,000	-	-	8,797,000	-
CONSUMER AND BUSINESS AFFAIRS	34,637,000	(13,118,000)	4,150,000	17,369,000	153
COUNTY COUNSEL	182,950,000	(125,398,000)	40,800,000	16,752,000	683
DISTRICT ATTORNEY	482,809,000	(4,451,000)	211,144,000	267,214,000	2,138
DIVERSION AND RE-ENTRY	180,296,000	(7,250,000)	118,344,000	54,702,000	-
ECONOMIC DEVELOPMENT	11,895,000	-	-	11,895,000	-
EMPLOYEE BENEFITS	60,668,000	-	200,000	60,468,000	-
EXTRAORDINARY MAINTENANCE	159,605,000	-	-	159,605,000	-
FEDERAL AND STATE DISASTER AID	52,680,000	(2,000,000)	48,000,000	2,680,000	-
FIRE DEPARTMENT	1,440,404,000	-	1,440,404,000	-	4,741
FIRE DEPT - LIFEGUARDS	40,609,000	-	-	40,609,000	-
FORD THEATRES	3,128,000	-	-	3,128,000	-
GENERAL FUND - FINANCING ELEMENTS	253,096,000	-	9,159,394,000	(8,906,298,000)	-
GRAND JURY	1,933,000	-	4,000	1,929,000	5
GRAND PARK	9,362,000	-	726,000	8,636,000	-
HEALTH SERVICES	8,674,586,000	(481,178,000)	7,124,537,000	1,068,871,000	25,929
HOMELESS AND HOUSING PROGRAM	198,069,000	-	66,091,000	131,978,000	-
HUMAN RESOURCES	110,611,000	(68,052,000)	22,668,000	19,891,000	581
INTERNAL SERVICES	774,091,000	(576,185,000)	127,711,000	70,195,000	2,151
JUDGMENTS AND DAMAGES	34,360,000	-	-	34,360,000	-
LA COUNTY LIBRARY	229,896,000	-	229,896,000	-	1,299
LA COUNTY LIBRARY - GENERAL FUND CONTRIBUTION	52,482,000	-	-	52,482,000	-
LA PLAZA DE CULTURA Y ARTES	1,792,000	-	-	1,792,000	-
MEDICAL EXAMINER - CORONER	51,496,000	(3,000)	2,706,000	48,787,000	240
MENTAL HEALTH	3,034,272,000	(168,270,000)	2,835,808,000	30,194,000	6,407
MILITARY AND VETERANS AFFAIRS	7,009,000	(423,000)	965,000	5,621,000	39
MUSEUM OF ART	35,877,000	-	-	35,877,000	19
MUSEUM OF NATURAL HISTORY	23,722,000	-	375,000	23,347,000	8
MUSIC CENTER	32,369,000	-	667,000	31,702,000	-
NONDEPARTMENTAL REVENUE SUMMARY	-	-	373,346,000	(373,346,000)	-
NONDEPARTMENTAL SPECIAL ACCOUNTS	277,311,000	(245,000)	34,678,000	242,388,000	-
PARKS AND RECREATION	243,413,000	(1,830,000)	54,904,000	186,679,000	1,462
PROBATION	1,038,522,000	(3,444,000)	381,703,000	653,375,000	5,568
PROJECT AND FACILITY DEVELOPMENT	111,768,000	(5,000,000)	5,203,000	101,565,000	-
PROVISIONAL FINANCING USES	487,203,000	-	-	487,203,000	-
PUBLIC DEFENDER	282,871,000	(771,000)	21,208,000	260,892,000	1,150
PUBLIC HEALTH	1,869,380,000	(87,776,000)	1,564,445,000	217,159,000	5,280
PUBLIC SOCIAL SERVICES DEPT	4,749,110,000	(2,443,000)	4,168,267,000	578,400,000	13,831
PUBLIC WORKS	3,663,998,000	(398,000)	3,615,375,000	48,225,000	4,175
REGIONAL PLANNING	40,946,000	(371,000)	10,300,000	30,275,000	191
REGISTRAR-RECORDER/COUNTY CLERK	311,939,000	(14,000)	144,803,000	167,122,000	1,161
RENT EXPENSE	96,992,000	-	50,184,000	46,808,000	-
SHERIFF	3,461,992,000	(91,459,000)	1,774,917,000	1,595,616,000	17,085
TELEPHONE UTILITIES	418,000	(400,000)	18,000	-	-
TREASURER AND TAX COLLECTOR	90,145,000	(10,908,000)	48,428,000	30,809,000	498
TRIAL COURT OPERATIONS	404,652,000	-	62,287,000	342,365,000	50
UTILITIES	47,407,000	(182,000)	42,546,000	4,679,000	-
UTILITY USER TAX - MEASURE U	-	-	46,404,000	(46,404,000)	-
VEHICLE LICENSE FEES - REALIGNMENT	-	-	401,881,000	(401,881,000)	-
WORKFORCE DEVELOPMENT, AGING AND COMMUNITY SERVICES	264,628,000	(77,910,000)	123,855,000	62,863,000	611
SPECIAL FUNDS/DISTRICTS (EXCL. FIRE, LA COUNTY LIBRARY, PUBLIC WORKS)	5,582,522,000	-	5,582,522,000	-	-
TOTAL	44,943,535,000	(1,894,352,000)	43,049,183,000	-	111,038
DOUBLE COUNTS			3,725,465,000		
TOTAL LESS DOUBLE COUNTS			39,323,718,000		

4.030 - Budget Policies and Priorities

Effective Date: 12/17/96

PURPOSE

Fosters fiscal prudence and long-term strategic fiscal planning by establishing policies and priorities that will assist departments in preparing their budget requests, provides direction to the Chief Executive Officer in developing the Recommended Budget and provides a context to help guide Board decision-making consistent with deliberations on the Final Budget.

REFERENCE

December 17, 1996, Board Order Synopsis 67

February 3, 1998, Board Order Synopsis 68 (S-1)

September 21, 2004, Board Order No. 13

January 27, 2009, Board Order No. 15

June 20, 2011, Board Order No. 1

May 15, 2012, Board Order No. 20

June 24, 2013, Board Order No. 3

August 12, 2014, Board Order No. 6

September 30, 2014, Board Order No. 56

September 29, 2015, Board Order No. 50

March 31, 2020, Board Order No. 34

POLICY

The initial policy has been amended and augmented with additional policies which are consistent with the general budget policy direction indicated by recent Board actions and discussions.

Budget Policies:

1. In developing recommendations that may require operational reductions, departments should ensure that administrative and non-service areas have been reduced to the maximum extent possible. In general, any service reduction, which may be necessary, should include

commensurate reductions in administrative functions, such as management/supervisory, payroll, or other support staff. Reductions should include an overall review of management structure with the objective of reducing layers of management. Further, reductions should focus on positions most recently added and/or programs most recently augmented.

2. Focus reductions in programs which are discretionary or where the service level is discretionary.
3. Ongoing costs should be funded with ongoing revenues. Aligning continuing expenditures with continuing revenues, on a level that can be reasonably sustained, will foster stability, predictability, and long-range planning, while avoiding volatility in service levels. Before expanding services, use new, ongoing revenues to meet current obligations and reduce reliance on one-time funding. New programs should not be proposed without identification of (a) specific and continuous funding source(s).
4. The budget should be based on realistic revenue estimates. Future costs should only be budgeted if there is a high probability that the funds will be available to support them. Reliance on new revenues from anticipated growth or revenues contingent upon passage of legislation, unless reasonably assured, can place the budget at risk and raise false expectations.
5. Mandated programs should normally be implemented at the level of funding provided by the State or federal government; continuing to provide supplemental local funding for unfunded or under-funded State/federal mandates allows other levels of government to escape responsibility for providing adequate funding for mandates they place on the County. Similarly, to the extent that public health and safety are not jeopardized, County overmatches should be reduced or eliminated.
6. All new requests for program funding should be accompanied with clear and concise statements of the program's mission, objectives, and intended measurable outcomes; managers will be evaluated, in part, on achievement of outcomes.
7. Unless there is a clear compelling reason for a particular service to be provided by County employees, the choice of a service provider should be based on which entity can provide the service most effectively at lowest cost, whether it be the County, a non-profit organization, a private business, or another jurisdiction.
8. The feasibility and legality of imposing fees or other charges should be evaluated for any service provided by the County where full cost recovery is not currently achieved, particularly services which benefit other jurisdictions.
9. A Reserve for Rainy Day Funds should be maintained to protect essential County programs against unforeseen emergencies and economic downturns. The Reserve cap should be 10% of on-going locally generated revenue. Transfers, at a minimum of ten percent (10%) of excess fund balance, less Board approved carryovers, shall be set aside in the Rainy Day Fund and/or

the Other Post Employment Benefits (OPEB) trust fund each year until the 10% cap is met. Excess fund balance is defined as the difference between the actual year-end fund balance amount as determined by the Auditor-Controller, less the estimated fund balance amount included in the Adopted Budget. Board approved carryover is defined as unspent funding that was previously approved by the Board for critical programs and/or uncompleted projects.

When the reserve cap of 10% is reached, the annual 10% of excess fund balance amount should be deposited into the OPEB trust fund to be made available for unfunded retiree health obligations. The objective is to avoid on-going commitments with funding that may not be sustainable in an economic downturn.

10. A percentage (5% - 10%) of new ongoing discretionary revenues should be set aside annually, during the budget process, in Appropriation for Contingencies, as a hedge against any unforeseen fiscal issues during the year. At year end, these funds will be transferred to reserves or used to buy down the Retiree Health Unfunded Liability.
11. Additionally, a fixed one-time amount (minimum \$5.0 million) should be set aside annually, during the budget process, to address deferred maintenance and/or an on-going amount in the Recommended Budget phase, if on-going funding allows.
12. Budget decisions should be considered within the context of revenue and expenses projected beyond a single fiscal year. A long-range forecast should be developed and maintained to reflect continuing programs, anticipated new initiatives, revenue changes, cost increases, potential problem issues and other factors that may impact strategy for maintaining a balanced budget over several years.
13. The status of expenses and revenue for each department should be closely and thoroughly monitored, with reports provided to the Board on a regular basis. Department Heads should be responsible for tracking deviations from planned revenue receipts and expenses, and for recommending adjustments as needed to end fiscal year in balance.
14. The County should phase in funding of unfunded liabilities. The County currently budgets a number of unfunded incurred liabilities, such as Workers' Compensation, on a pay-as-you-go basis, instead of funding reserves to cover future payments. Failure to address unfunded liabilities is a form of deficit spending, which if left unchecked, will eventually consume larger and larger portions of the annual budget. Accepted actuarial and accounting practices require that reserves be established so that future payouts of today's costs do not impact future operating budgets. To address the major unfunded actuarial liabilities of the County, a structured multi-year plan based on an incrementally increased on-going annual funding should be developed and implemented. These costs will be incorporated into the County's long-range forecast.
15. The County provides Health Care and Dependent Care Spending Account benefits that help

participating employees save money by using pre-tax dollars to pay for certain eligible expenses. Under applicable federal tax rules, plan participants must forfeit any money that is not spent on eligible expenses during the plan year. Forfeited spending account funds should be used as follows: a) Forfeited employee Dependent Care Spending Account monies, as determined by the Department of Human Resources (DHR), shall be transferred to a separate and dedicated fund managed by the Director of the Department of Public Health (DPH) on an annual basis. Funding shall support enhancement of County-operated child care center and broader countywide early care and education (ECE) strategic initiatives. Permitted expenditure categories include (1) Facility and/or program enhancement of County-operated child care centers, (2) Community-based or countywide initiatives to increase access to and quality of ECE programs serving families of Los Angeles County employees and families across Los Angeles County with young children, and (3) Strategies to increase programmatic capacity at DPH's Office for the Advancement of Early Care and Education to advance policy and systems changes; and b) Forfeited employee Health Care Spending Account monies, as determined by the DHR, shall be transferred to the Reserve for Rainy Day Funds on an annual basis.

16. The Los Angeles County Employee Retirement Association (LACERA) administers the County's Retiree Healthcare Program on behalf of the County and maintains a prudent premium reserve to offset expected premium increases among other things. Should the amount of premium reserve exceed the prudent reserve level established by LACERA, the County will direct LACERA to transfer the County's share of the excess premium reserves to the Other Post Employee Benefits (OPEB) trust fund. The OPEB trust fund serves as the vehicle to pre-fund retiree health care benefits and reduce the County's financial burden. The County shall review the premium reserve funding level on an annual basis and communicate their request to LACERA accordingly.
17. The 2011-12 State Budget Act included ABx1 26 ("the Redevelopment Dissolution Act") prohibiting redevelopment agencies from engaging in new business and providing for their wind down and dissolution. Beginning in FY 2011-12 property tax increment formerly diverted to redevelopment agencies is deposited into the Redevelopment Property Tax Trust Fund to pay enforceable obligations, pass through payments, and administrative costs. Remaining funds are distributed to affected taxing entities as "residual" property tax revenue. In addition to residual property tax revenue, the County will receive funds from the disposition of redevelopment agencies' fixed assets. Residual property tax revenue and revenue received from the disposition of redevelopment agencies' fixed assets should be used as follows: Beginning in FY 2014-15, use all revenue received from Redevelopment Asset sales to provide funding for General Fund Capital Projects and Deferred Maintenance, Low to Moderate Income Housing, and/ or economic development.

Beginning in FY 2016-17, set aside 50% of Residual Property Tax incremental growth for General Fund Capital Expenditures including Debt Service requirements. Residual Property Tax incremental growth is defined as increases in Residual Property Tax the General Fund is projected to receive above the FY 2015-16 budgeted levels. Debt service amounts shall not exceed the Board's debt management guidelines as outlined in Board policy 4.040.

18. The allocation of ongoing supervisorial district-specific funding for ongoing financial obligations beyond the total number of years the sponsoring supervisor may serve pursuant to Section 4 of the Los Angeles County Charter less the number of years already served by the sponsoring supervisor at the time of the proposed funding agreement approval ("term-limited tenure"), shall require a four-fifths vote of the Board of Supervisors. The allocation of ongoing funding will require four-fifths vote when it is secured by any written agreement between the County and other contracting party or parties, including but not limited to, Social Program Agreements ("SPAs"), Memoranda of Understanding or other formal agreements without termination clauses or with a termination date exceeding the term-limited tenure of the sponsoring supervisor.

In addition, the Chief Executive Office shall submit for Board approval transfers of funding that result in the substitution of net County cost funding for supervisorial district-specific funding.

19. Require a four/fifths vote of the Board of Supervisors, on the following:

Any revisions to the Board's "Budget and Fiscal Policies."

Labor Agreements impacting salaries and employees benefits cost increases.

20. Unless directed by the Board, exempt Board-adopted changes to these policies from Audit Committee review and remove all sunset dates and sunset review dates associated with this policy.

Budget Priorities:

1. Public Safety and Justice (includes all law enforcement, justice, and public related operations)
2. Public Health and Welfare/Prevention (includes all health, welfare, and social service operations)
3. Direct Public Services (includes all recreational, cultural, consumer protection, and many regulatory operations)
4. Internal and Support Services (includes all central staff and support operations)

RESPONSIBLE DEPARTMENT

Chief Executive Office

DATE ISSUED/SUNSET DATE

On August 12, 2014, the Board of Supervisors approved Agenda Item No. 6 removing all Sunset Dates and Sunset Review Dates associated with this policy.

Issue Date: December 17, 1996	Sunset Review Date: December 17, 2003
Re-issue Date: September 21, 2004	Sunset Review Date: December 17, 2008
Review Date: December 18, 2008	Sunset Review Date: December 17, 2012
Re-issue Date: January 27, 2009	Sunset Review Date: December 17, 2012
Review Date: May 21, 2009	Sunset Review Date: December 17, 2012
Review Date: October 25, 2012	Sunset Review Date: December 17, 2016
Review Date: March 19, 2014	Sunset Review Date: December 17, 2014

HUMAN RESOURCES

FUNCTION GENERAL	FUND GENERAL FUND		ACTIVITY PERSONNEL	

The mission of Human Resources is to attract, develop, and retain a talented, engaged, and diverse workforce passionate about public service.

DETAIL BY REVENUE CLASS AND EXPENDITURE OBJECT (1)	FY 2018-19 ACTUAL (2)	FY 2019-20 ACTUAL (3)	FY 2019-20 ADJ BUDGET (4)	FY 2020-21 RECOMMENDED (5)	FY 2020-21 ADOPTED (6)	CHANGE FROM ADJ BUDGET (7)
REVENUE						
FEDERAL - COVID-19	\$	\$	1,715,000.00	\$	\$	\$
AUDITING AND ACCOUNTING FEES	86,505.00	88,694.00	85,000	85,000	85,000	
PERSONNEL SERVICES	11,590,015.97	11,477,318.01	12,183,000	15,908,000	15,392,000	3,209,000
CHARGES FOR SERVICES - OTHER	1,318,707.32	1,449,709.27	5,803,000	5,803,000	5,803,000	
CONTRACT CITIES SERVICES COST R	143,656.93	143,249.54	175,000	175,000	175,000	
MISCELLANEOUS	20,724.16	20,853.42	120,000	120,000	120,000	
SALE OF CAPITAL ASSETS	1,931.62					
TRANSFERS IN	150,000.00	703,605.71	500,000	697,000	697,000	197,000
TOTAL REVENUE	\$ 13,311,541.00	\$ 15,598,429.95	\$ 18,866,000	\$ 22,788,000	\$ 22,272,000	\$ 3,406,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 66,264,023.19	\$ 68,798,160.99	\$ 77,474,000	\$ 83,313,000	\$ 80,258,000	2,784,000
SERVICES & SUPPLIES	23,486,737.15	24,267,919.08	26,010,000	24,792,000	23,444,000	(2,566,000)
OTHER CHARGES	74,759.73	16,956.36	40,000	21,000	21,000	(19,000)
CAPITAL ASSETS - EQUIPMENT			192,000	192,000	192,000	
GROSS TOTAL	89,825,520.07	93,083,036.43	103,716,000	108,318,000	103,915,000	199,000
INTRA FUND TRANSFERS	(56,377,954.00)	(56,505,008.03)	(63,764,000)	(64,840,000)	(63,211,000)	553,000
TOTAL EXPENDITURES/ APPROPRIATIONS	\$ 33,447,566.07	\$ 36,578,028.40	\$ 39,952,000	\$ 43,478,000	\$ 40,704,000	\$ 752,000
NET COUNTY COST	\$ 20,136,025.07	\$ 20,979,598.45	\$ 21,086,000	\$ 20,690,000	\$ 18,432,000	(2,654,000)
BUDGETED POSITIONS	426.0	574.0	574.0	579.0	579.0	5.0

2020-21 ADOPTED BUDGET

The 2020-21 Adopted Budget reflects a decrease in net County cost primarily due to the deletion of one-time funding and curtailments that were needed to close the budget gap caused by the COVID-19 pandemic-induced recession.

Human Resources

Lisa M. Garrett, Director of Personnel

Human Resources Budget Summary

CLASSIFICATION	FY 2019-20 ACTUAL	FY 2020-21 ESTIMATED	FY 2020-21 BUDGET	FY 2021-22 REQUESTED	FY 2021-22 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 15,598,429.95	\$ 16,548,000	\$ 22,272,000	\$ 23,159,000	\$ 22,271,000	\$ (1,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 68,798,160.99	\$ 69,940,000	\$ 80,258,000	\$ 85,519,000	\$ 82,479,000	\$ 2,221,000
SERVICES & SUPPLIES	24,267,919.08	24,219,000	23,444,000	24,312,000	23,219,000	(225,000)
OTHER CHARGES	16,956.36	21,000	21,000	21,000	21,000	0
CAPITAL ASSETS - EQUIPMENT	0.00	0	192,000	192,000	192,000	0
OTHER FINANCING USES	0.00	0	0	41,000	41,000	41,000
GROSS TOTAL	\$ 93,083,036.43	\$ 94,180,000	\$ 103,915,000	\$ 110,085,000	\$ 105,952,000	\$ 2,037,000
INTRAFUND TRANSFERS	(56,505,008.03)	(58,900,000)	(63,211,000)	(67,192,000)	(64,865,000)	(1,654,000)
NET TOTAL	\$ 36,578,028.40	\$ 35,280,000	\$ 40,704,000	\$ 42,893,000	\$ 41,087,000	\$ 383,000
NET COUNTY COST	\$ 20,979,598.45	\$ 18,732,000	\$ 18,432,000	\$ 19,734,000	\$ 18,816,000	\$ 384,000

BUDGETED POSITIONS	574.0	579.0	579.0	593.0	579.0	0.0
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FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
PERSONNEL

Mission Statement

Provide innovative and efficient human resources solutions to support public service by recruiting, developing, and training a highly qualified, diverse workforce.

2021-22 Budget Message

The 2021-22 Recommended Budget reflects an NCC increase of \$0.4 million primarily attributed to Board-approved increases in salaries and employee benefits.

Critical/Strategic Planning Initiatives

The following key initiatives support the Board's priorities and the County and Department's strategic plans:

- Amplify human resources excellence and continuous improvement by implementing a new countywide disability compliance and management program, and provide countywide training and support in key areas affecting the workforce.
- Create a workplace of the future by increasing resources to support the countywide telework, wellness, and volunteer programs to address the County's current and future workforce needs; providing technological solutions to improve the County's hiring process; reducing time-to-hire; and enhancing candidate experience.
- Be a national leader in workforce diversity, inclusion, and acceptance by providing countywide access to human resources tools that can be used to attract the most qualified and diverse candidates, as well as increase staffing resources to investigate equity complaints.

Changes From 2020-21 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2020-21 Final Adopted Budget	103,915,000	63,211,000	22,272,000	18,432,000	579.0
New/Expanded Programs					
1. Countywide Talent Assessment Division: Reflects funding for video interviewing technology.	75,000	59,000	16,000	--	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,147,000	738,000	207,000	202,000	--
2. Retirement: Reflects an increase in retirement rates primarily due to adjustments for prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	778,000	500,000	141,000	137,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of the costs to prefund the County's retiree healthcare benefits.	279,000	183,000	51,000	45,000	--
4. Unavoidable Costs: Reflects an increase in long-term disability costs due to anticipated benefit increases and medical cost trends.	17,000	13,000	4,000	--	--
5. Unemployment Insurance: Reflects an increase for an unemployment claims administration services contract.	207,000	161,000	46,000	--	--
6. Miscellaneous: Reflects a realignment of services and supplies, other financing sources, and operating transfers in, based on anticipated needs.	(466,000)	--	(466,000)	--	--
Total Changes	2,037,000	1,654,000	(1,000)	384,000	0.0
2021-22 Recommended Budget	105,952,000	64,865,000	22,271,000	18,816,000	579.0

Critical and Unmet Needs

The Department's critical and unmet needs include funding: 1) to upgrade critical IT systems and equipment to support re-engineering the County's Occupational Health and Disability Compliance and Management programs to comply with federal and State laws; and 2) for facility rental of dedicated testing space to enable more efficient and effective administration of countywide examinations.

HUMAN RESOURCES BUDGET DETAIL

CLASSIFICATION	FY 2019-20 ACTUAL	FY 2020-21 ESTIMATED	FY 2020-21 BUDGET	FY 2021-22 REQUESTED	FY 2021-22 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
AUDITING AND ACCOUNTING FEES	\$ 88,694.00	\$ 92,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 15,000
CHARGES FOR SERVICES - OTHER	1,449,709.27	4,035,000	5,803,000	6,294,000	6,294,000	491,000
CONTRACT CITIES SERVICES COST RECOVERY	143,249.54	0	175,000	175,000	175,000	0
FEDERAL - COVID-19	1,715,000.00	1,588,000	0	0	0	0
MISCELLANEOUS	20,853.42	314,000	120,000	120,000	120,000	0
PERSONNEL SERVICES	11,477,318.01	8,730,000	15,392,000	16,005,000	15,350,000	(42,000)
TRANSFERS IN	703,605.71	1,789,000	697,000	465,000	232,000	(465,000)
TOTAL REVENUE	\$ 15,598,429.95	\$ 16,548,000	\$ 22,272,000	\$ 23,159,000	\$ 22,271,000	\$ (1,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 42,624,750.79	\$ 44,215,000	\$ 50,800,000	\$ 53,248,000	\$ 51,597,000	\$ 797,000
CAFETERIA BENEFIT PLANS	6,395,284.93	7,127,000	7,340,000	7,783,000	7,483,000	143,000
COUNTY EMPLOYEE RETIREMENT	8,168,898.50	8,921,000	9,470,000	10,650,000	10,249,000	779,000
DENTAL INSURANCE	140,052.14	137,000	79,000	90,000	79,000	0
DEPENDENT CARE SPENDING ACCOUNTS	38,311.99	39,000	45,000	45,000	45,000	0
DISABILITY BENEFITS	556,500.50	577,000	123,000	171,000	149,000	26,000
FICA (OASDI)	660,637.84	662,000	605,000	646,000	620,000	15,000
HEALTH INSURANCE	3,439,705.03	3,352,000	6,965,000	7,619,000	7,142,000	177,000
LIFE INSURANCE	183,580.05	164,000	40,000	55,000	43,000	3,000
OTHER EMPLOYEE BENEFITS	6,708.00	7,000	0	0	0	0
RETIREE HEALTH INSURANCE	3,620,775.00	4,009,000	4,059,000	4,338,000	4,338,000	279,000
SAVINGS PLAN	1,243,392.15	0	0	70,000	0	0
THRIFT PLAN (HORIZONS)	1,171,430.02	100,000	95,000	167,000	97,000	2,000
UNEMPLOYMENT INSURANCE	15,701.00	92,000	20,000	20,000	20,000	0
WORKERS' COMPENSATION	532,433.05	538,000	617,000	617,000	617,000	0
TOTAL S & E B	68,798,160.99	69,940,000	80,258,000	85,519,000	82,479,000	2,221,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,898,837.34	7,156,000	7,156,000	6,649,000	6,649,000	(507,000)
COMMUNICATIONS	54,486.16	13,000	13,000	13,000	13,000	0
COMPUTING-MAINFRAME	2,362.00	81,000	81,000	81,000	81,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	2,432,498.69	1,810,000	1,810,000	2,278,000	1,885,000	75,000
COMPUTING-PERSONAL	1,584,097.66	1,087,000	1,087,000	1,087,000	1,087,000	0
HOUSEHOLD EXPENSE	712.85	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	0.00	67,000	67,000	67,000	67,000	0
INFORMATION TECHNOLOGY SERVICES	2,669,600.84	3,120,000	2,345,000	2,345,000	2,345,000	0
INSURANCE	79,831.41	10,000	10,000	10,000	10,000	0
JURY & WITNESS EXPENSE	0.00	1,000	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	1,094.82	29,000	29,000	29,000	29,000	0
MAINTENANCE-BUILDINGS & IMPRV	522,541.16	716,000	716,000	716,000	716,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	3,885.60	0	0	0	0	0
MEMBERSHIPS	17,674.60	78,000	78,000	78,000	78,000	0
MISCELLANEOUS EXPENSE	3,311.66	17,000	17,000	17,000	17,000	0
OFFICE EXPENSE	565,171.78	926,000	926,000	926,000	926,000	0

HUMAN RESOURCES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2019-20 ACTUAL	FY 2020-21 ESTIMATED	FY 2020-21 BUDGET	FY 2021-22 REQUESTED	FY 2021-22 RECOMMENDED	CHANGE FROM BUDGET
PROFESSIONAL SERVICES	10,053,396.58	3,771,000	3,771,000	4,478,000	3,978,000	207,000
PUBLICATIONS & LEGAL NOTICES	29,400.00	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	1,964,002.79	2,798,000	2,798,000	2,898,000	2,798,000	0
RENTS & LEASES - EQUIPMENT	362,977.57	368,000	368,000	368,000	368,000	0
SMALL TOOLS & MINOR EQUIPMENT	91.77	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	21,904.28	1,000	1,000	1,000	1,000	0
TECHNICAL SERVICES	862,036.36	125,000	125,000	125,000	125,000	0
TELECOMMUNICATIONS	714,866.32	633,000	633,000	633,000	633,000	0
TRAINING	174,984.50	1,015,000	1,015,000	1,115,000	1,015,000	0
TRANSPORTATION AND TRAVEL	68,810.73	63,000	63,000	63,000	63,000	0
UTILITIES	179,341.61	334,000	334,000	334,000	334,000	0
TOTAL S & S	24,267,919.08	24,219,000	23,444,000	24,312,000	23,219,000	(225,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	6,137.99	12,000	12,000	12,000	12,000	0
RETIREMENT OF OTHER LONG TERM DEBT	10,661.00	9,000	9,000	9,000	9,000	0
TAXES & ASSESSMENTS	157.37	0	0	0	0	0
TOTAL OTH CHARGES	16,956.36	21,000	21,000	21,000	21,000	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	0.00	0	137,000	137,000	137,000	0
TELECOMMUNICATIONS EQUIPMENT	0.00	0	25,000	25,000	25,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	0	30,000	30,000	30,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	0.00	0	192,000	192,000	192,000	0
TOTAL CAPITAL ASSETS	0.00	0	192,000	192,000	192,000	0
OTHER FINANCING USES						
TRANSFERS OUT	0.00	0	0	41,000	41,000	41,000
TOTAL OTH FIN USES	0.00	0	0	41,000	41,000	41,000
GROSS TOTAL	\$ 93,083,036.43	\$ 94,180,000	\$ 103,915,000	\$ 110,085,000	\$ 105,952,000	\$ 2,037,000
INTRA-FUND TRANSFERS	(56,505,008.03)	(58,900,000)	(63,211,000)	(67,192,000)	(64,865,000)	(1,654,000)
NET TOTAL	\$ 36,578,028.40	\$ 35,280,000	\$ 40,704,000	\$ 42,893,000	\$ 41,087,000	\$ 383,000
NET COUNTY COST	\$ 20,979,598.45	\$ 18,732,000	\$ 18,432,000	\$ 19,734,000	\$ 18,816,000	\$ 384,000
BUDGETED POSITIONS	574.0	579.0	579.0	593.0	579.0	0.0

Departmental Program Summary

1. Human Resources Departmental Support

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	3,498,000	2,182,000	630,000	686,000	12.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	3,498,000	2,182,000	630,000	686,000	12.0

Authority: Non-mandated, discretionary program.

Provides technical guidance to departmental human resources offices, coordinates the development and dissemination of countywide human resources policies, investigates claims of unfair and/or inappropriate personnel practices, and coordinates countywide workforce reductions.

2. Countywide Talent Assessment

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	9,814,000	6,321,000	1,740,000	1,753,000	59.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	9,814,000	6,321,000	1,740,000	1,753,000	59.0

Authority: Non-mandated, discretionary program.

Administers countywide civil service examinations. The Division conducts recruitments for sensitive and critical positions, provides examination services for various countywide classifications on an open-competitive or promotional basis, and monitors the administration of the Delegated Examination Program. In addition, the Division operates the Employment Information Services Office, which provides a one-stop general information center for County employees and members of the public.

3. Talent Solutions

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	11,967,000	8,844,000	2,461,000	662,000	165.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	11,967,000	8,844,000	2,461,000	662,000	165.0

Authority: Non-mandated, discretionary program.

Administers a variety of programs that develop individuals to become future County employees and leaders. The Division also manages the Department's website, including inquiries, social media, publications, community events, and job fairs. These efforts allow the Department to reach out to a vast array of people interested in working for the County.

4. Human Resources Impact Team

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	5,764,000	--	352,000	5,412,000	18.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	5,764,000	--	352,000	5,412,000	18.0

Authority: Non-mandated, discretionary program.

Provides services to departments to strengthen their delivery of human resources services. Additionally, it evaluates current practices to determine strengths, areas requiring correction or development, and opportunities for improvement.

5. Workforce and Employee Development

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	16,159,000	7,612,000	2,504,000	6,043,000	60.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	16,159,000	7,612,000	2,504,000	6,043,000	60.0

Authority: Non-mandated, discretionary program.

Develops customized programs to enhance the skills of the County workforce and develop strategic objectives related to customer service, workforce excellence, and organizational effectiveness. The Division also administers the Administrative Intern and County Management Fellows programs, which supports succession planning within the County workforce.

6. Health and Wellness

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	21,753,000	14,411,000	6,591,000	751,000	75.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	21,753,000	14,411,000	6,591,000	751,000	75.0

Authority: Non-mandated, discretionary program except the Employee Commute Reduction Program – Mandated with discretionary funding level – County Code Chapter 4.30 and California Health and Safety Code Section 44223.

Administers benefit programs that include group insurance programs (medical, dental, and life), defined contribution plans (Horizons, Savings, Deferred Earnings, and Pension Savings Plans), and the unemployment insurance program. These programs are provided through quality cost-effective services that involve interaction, negotiation, and administration of various contracts with insurance carriers, consultants, and third-party administrators. The Division delivers employee benefits services to all employees through annual benefits open enrollment campaigns for Choices, Options, Flex/MegaFlex, and COBRA. The Division also administers a benefits website to assist employees. In addition, health fairs and wellness seminars are coordinated with health care providers to raise employee awareness of health-related issues. The Workplace Programs Division coordinates the countywide Employee Commute Reduction Program, a mandated rideshare program (e.g., countywide trip reduction), and oversees countywide employee programs such as the annual charitable giving and March of Dimes campaigns, the County volunteer program, and County logo merchandise. The Occupational Health and Leave Management Division coordinates countywide services related to occupational medicine, psychological services, employee assistance program, and leave and disability management, including Absence Management System coordination and return-to-work.

7. Talent Acquisition Division – Executive and Specialty Recruitment

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	1,290,000	952,000	220,000	118,000	8.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	1,290,000	952,000	220,000	118,000	8.0

Authority: Non-mandated, discretionary program.

Conducts executive recruitment for qualified candidates for department head vacancies on behalf of the Board and conducts executive and specialty recruitment for other unclassified and classified positions at the request of departments.

8. Appeals

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	2,687,000	1,756,000	500,000	431,000	12.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	2,687,000	1,756,000	500,000	431,000	12.0

Authority: Non-mandated, discretionary program.

Analyzes and responds in writing to appeals regarding issues involving examinations, discipline, and personnel matters. Conducts inquiries into issues raised by employees and applicants with the Director of Personnel and the Board, and prepares appropriate written responses. Assists operating departments in the resolution of appeals problems and answers telephone inquiries from appellants and departments.

9. Civil Service Advocacy and Mediation Services

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	4,749,000	2,325,000	925,000	1,499,000	25.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	4,749,000	2,325,000	925,000	1,499,000	25.0

Authority: Non-mandated, discretionary program.

Represents County client departments in appeals before the County Civil Service Commission (Commission) on matters of: 1) discipline – suspensions of more than five days, reductions, and discharges; 2) examinations – appraisal of promotability, rating from records, and interview scores; and 3) claims of discrimination. The Division also provides advice to departments on performance management issues and case presentations before the Commission and hearing officers. Additionally, the Division is involved in advising departments regarding proposed administrative actions and reviews departments' proposed action letters to ensure compliance with Civil Service Rules, County Code, and applicable departmental policies.

10. Equity Investigations

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	13,015,000	9,974,000	2,668,000	373,000	67.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	13,015,000	9,974,000	2,668,000	373,000	67.0

Authority: Mandated program – County Code, Title 5, Chapter 5.08, Equal Employment and Section 5.08.010, County Policy on Discrimination, State Law, California Fair Employment and Housing Act (Government Code 12900 et. seq.) Nondiscrimination in Employment Requirements; Federal Law, Title VII, Civil Rights Act of 1964, as amended (Title VII), Title I of the Americans with Disabilities Act of 1990, Age Discrimination in Employment Act of 1967, and Equal Pay Act of 1963.

Investigates compliance with federal, State, and County nondiscrimination and employment laws and policies by investigating complaints of employment discrimination, harassment, and retaliation filed by employees with County departments and agencies, and federal and State enforcement agencies. Provides oversight of departmental investigations of employment discrimination and monitors departments that conduct their own employment discrimination investigations. Provides departments with technical assistance and reviews departmental investigations for effectiveness.

11. Administration

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Total Program Costs	15,256,000	10,488,000	3,680,000	1,088,000	78.0
<i>Less Administration</i>	--	--	--	--	--
Net Program Costs	15,256,000	10,488,000	3,680,000	1,088,000	78.0

Authority: Non-mandated, discretionary program.

Responsible for administrative support to the Department including budgeting, accounting, operations, facilities management, personnel, IT, procurement, and other office support impacting countywide services.

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
Net Program Costs	105,952,000	64,865,000	22,271,000	18,816,000	579.0

Department of Human Resources
Lisa M. Garrett, Director of Personnel
FY 2021-22 Recommended Budget Positions = 579.0

