

OFFICE OF THE  
**COUNTY ADMINISTRATOR**

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March 25, 2013

Marin County Board of Supervisors  
3501 Civic Center Drive  
San Rafael, CA 94903

**SUBJECT:** FY 2013-14 March Proposed Budget Hearings

Dear Supervisors:

**RECOMMENDATION:**

Approve recommended actions to close FY 2013-14 projected budget shortfall (Attachment A), and adopt policy allocating for the next five years 50% of any prior year General Fund balance in excess of what's required to fund ongoing operations for Road & Bridge capital improvements

**OVERVIEW**

The purpose of our FY 2013-14 budget hearings is to: (1) provide a budget update and recommended budget actions to balance the FY 2013-14 Proposed Budget; (2) receive public input and Board direction concerning budget actions; and (3) provide departments the opportunity to discuss their draft FY 2013-14 performance plans and the programmatic impacts of recommended budget adjustments.

**FY 2012-13 Mid-Year Budget Review**

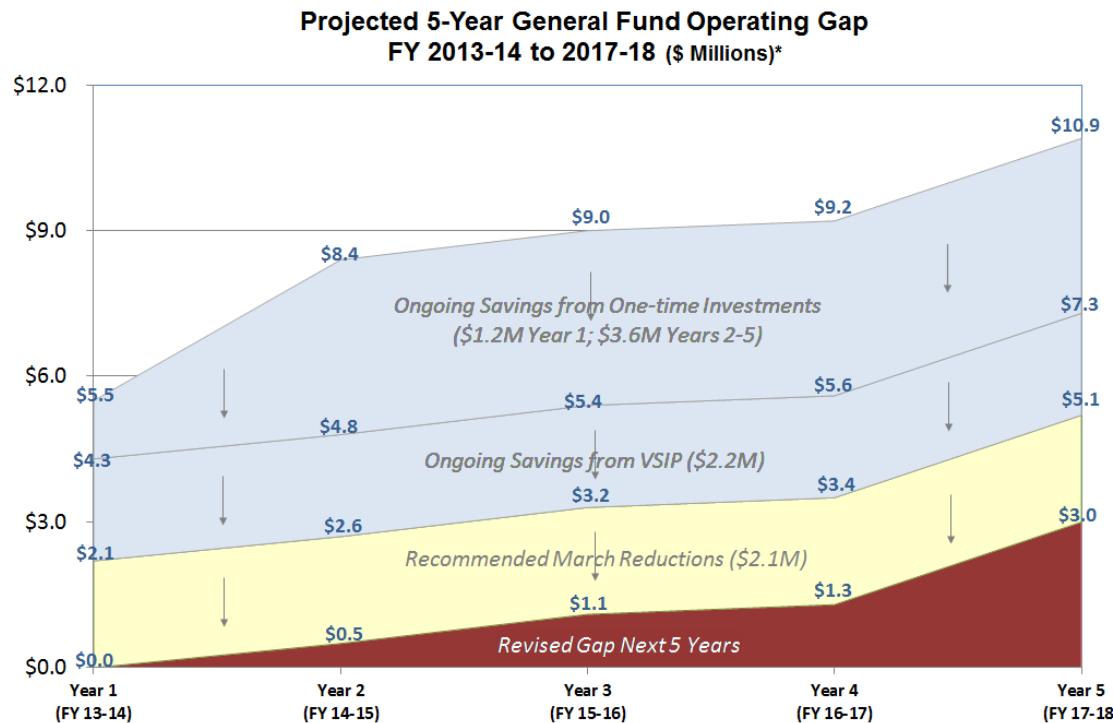
The FY 2013-14 General Fund Budget requires approximately \$20 million in prior year fund balance to support next year's ongoing operations. When we account for projected salary savings, estimated closeouts and all recommended A&E adjustments, we anticipate meeting or exceeding the required fund balance of \$20 million for future year operations.

**Five Year General Fund Budget Projection (FY 2013-14 through FY 2017-18)**

In our report to your Board in November, we noted that our financial outlook is improving.

- We have reduced our annual spending by over \$30 million and reduced our workforce by 11% over the past 4 years.
- Your Board's direction earlier this year to accelerate payments for our unfunded retiree liability substantially reduces our future operating costs.
- Your decision in January to approve another Voluntary Separation Incentive (VSIP) Program achieves \$2.2 million in ongoing savings through the elimination of 14.80 FTE vacant General Fund positions.

As a result, our projected budget gap for next year is smaller and more manageable at this time. We are recommending March budget adjustments of \$2.1 million to close our remaining budget gap. These recommended actions include eliminating an additional 1.50 FTE net vacant positions (see Attachment A). With these adjustments, we will be more structurally balanced going forward than we have been in some time. Please see the chart below for revised budget gap projections over the next five years, assuming your Board's approval of the recommended March reductions:



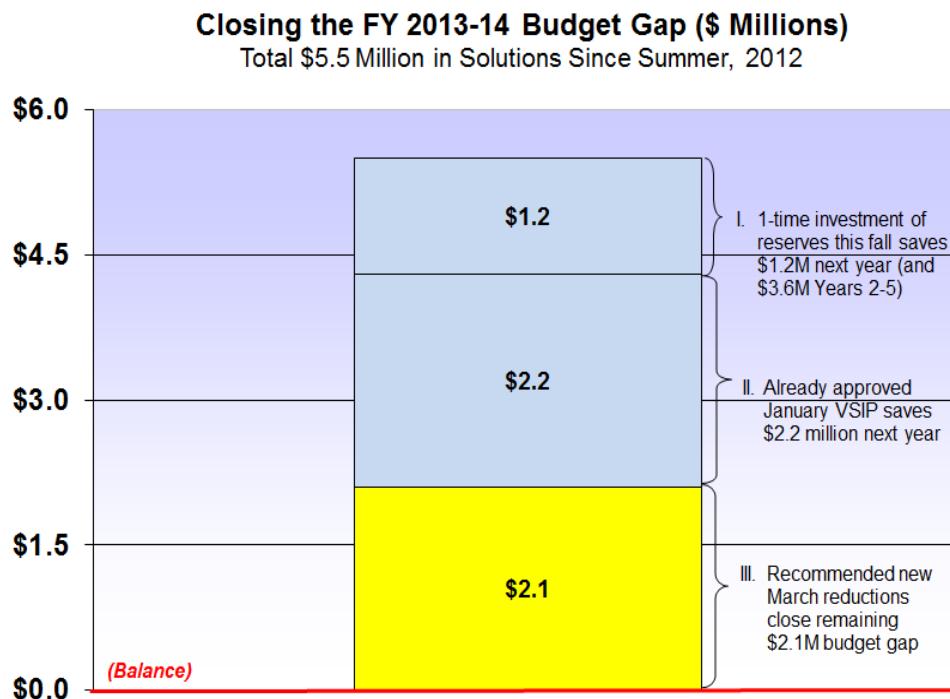
\*Salary and benefit projections assume known COLA's FY 2013-14 and FY 2014-15 consistent with annual Consumer Price Index (CPI) adjustments per California Dept of Finance forecasts. Most bargaining unit agreements expire June, 2015. Approximately 2.0% CPI projections beyond FY 2014-15 are for planning purposes only and do not indicate a commitment or ability to fund. Projections do not include any state or federal budget reductions, assume continued slow growth in the economy, and do not include PEPRA savings.

### Closing the Budget Year Gap

To briefly review, we estimated last summer that the County faced a \$5.5 million General Fund Operating gap for FY 2013-14, or approximately 1.5% of the General Fund Budget – driven largely by slowed property tax growth and increased benefit costs, particularly relating to employer pension costs. Despite the slowness of the economic recovery, your Board's proactive efforts of the past several years will leave us greater stability going forward. We are also anticipating slow but steady growth in property tax collections ahead, as well as flattening to reduced employer pension costs.

At your Board's direction, we began exploring several strategies last summer to reduce the budget gap, and we have already successfully implemented several strategies to narrow our projected budget gap to \$2.1 million next year, or approximately 0.5% of General Fund budget. With your Board's approval of these recommended \$2.1 million in additional March reductions, the County will have

closed its \$4.3 million fall operating gap with \$2.9 million in expense reductions (or approximately 70% of the overall solution) and the remaining \$1.35 million (or 30%) in added revenues. The graphic below illustrates the steps toward balancing the FY 2013-14 budget gap:



#### Ongoing Savings from One-Time Investments

Your Board will recall in November the investment of one-time reserves and set-asides to save ongoing costs in a countywide effort to reduce our future year operating gaps. These included the following investments:

- Paying down approximately \$32 million of our unfunded pension liability this year to reduce the County's required pension contribution by an additional \$2.4 million effective FY 2014-15;
- Paying down retiree health unfunded liability by approximately \$14 million this fiscal year to reduce the County's annual required contribution by an estimated \$0.6 million effective FY 2013-14; and
- Finally, utilizing one-time reserves to facilitate new ongoing revenues to the County from private lessees at the new Marin Commons facility will generate an additional \$0.6 million to the County.

The investment of these one-time reserves set aside over the course of the past five years represents a savings of \$1.2 million next year and \$3.6 million ongoing in years two through five of our five-year forecast. These actions reduced our FY 2013-14 budget gap to \$4.3 million this fall (illustrated in the chart on the previous page).

Ongoing Savings from Voluntary Separation Incentive (VSIP) Program – Already Approved “Round 1” Reductions

In October, your Board authorized a 5<sup>th</sup> phase of the VSIP program to incent voluntary attrition. In recognition that departments have been reducing their budgets for the past several years, the VSIP program was modified to allow departments to utilize the VSIP as long as the reduction achieved an ongoing savings of at least 50% of the value of the separating employee’s position. This modification to the program guidelines provided more flexibility in ensuring a successful program, as well as better enabling reorganization or restructuring opportunities for departments.

In January, your Board approved voluntary separations that have ultimately resulted in the reduction of 14.80 FTE General Fund positions, saving \$2.2 million General Fund beginning next fiscal year. These actions reduced our budget gap to \$2.1 million this winter, also illustrated in the charts on pages 2-3.

In addition, special revenue fund VSIP reductions included Child Support Services (0.38 FTE reduction saving \$51,049); the Marin County Library (2.60 FTE saving \$193,374); and the Open Space District (1.0 FTE saving \$111,232). Please see Attachment B for a summary of already-approved “Round 1” VSIP reductions which will be incorporated into the Proposed Budget for FY 2013-14.

Recommended March “Round 2” Reductions

To close the remaining \$2.1 million FY 2013-14 General Fund budget gap, departments submitted various options that we have studied for the past four to six weeks. We are recommending net county cost reductions of \$2.1 million at this time, including \$1.5 million in new ongoing revenue and \$0.6 million in reduced expenditures – including 1.50 FTE net vacant position reductions. No layoffs are recommended to balance the FY 2013-14 Proposed Budget. Attachment A summarizes recommended new March “Round 2” budget reductions to close next year’s budget gap, including anticipated programmatic impacts of these reductions. There are no recommended “Round 2” budget reductions impacting special revenue funds; any adjustments to these funds will be part of the recommended FY 2013-14 baseline.

Of the \$1.5 million in additional revenue adjustments, the most significant adjustments include the following:

- \$120,000 in Assessor-Recorder fee revenues and an additional \$150,000 in property tax administration revenue collections due to a recalculation of the level of State reimbursement for local responsibilities in property tax administration.
- The CAO anticipates collecting an additional \$80,000 annually in new private lease revenue to the new Los Gamos facility at Marin Commons.
- Cultural Services will net additional revenues of \$41,000 from its new Marin Center ticketing system. While at least \$85,000 of additional revenue is anticipated ongoing, the department will utilize some of these revenues for re-investment in its program next year.

- The Department of Finance anticipates generating an additional \$227,000 in Transient Occupancy Tax (TOT) revenue with additional auditing and compliance efforts to ensure appropriate collection with no change to existing TOT rates. The department plans to utilize \$90,000 of these added revenues to fund an additional 1.0 FTE Auditor II position starting October 1, 2013 to enhance internal auditing and compliance, netting \$137,000 in savings.
- The Department of Public Works anticipates netting an additional \$105,000 in print shop revenue from new customers.
- Finally, the Sheriff anticipates an additional \$145,000 in AB 109 revenues to support the department's Public Safety Realignment efforts subject to approval by the local Community Corrections Partnership Committee, as well as an additional \$83,000 in increased revenues from the State Department of Corrections and Rehabilitation for a new re-entry program in coordination with the Probation Department.

Of the \$600,000 in additional expenditure reductions, the most significant reductions include the following:

- The Board of Supervisors will reduce its community services funds an additional \$50,000 ongoing, from \$350,000 to \$300,000 annually – a 14% reduction.
- The District Attorney will reduce \$64,000, including a net 0.50 FTE position reduction with the deletion of a 0.75 FTE vacant District Attorney Inspector position and a 0.25 FTE upgrade of a Deputy District Attorney III position to full-time.
- Human Resources will reduce its annual labor negotiations contract by \$108,000, utilizing staff resources for labor negotiations with potential one-time budget adjustments to support the program as necessary during labor negotiation cycles.
- The Public Defender will reduce a 1.0 FTE vacant Legal Assistant position, saving \$85,000 ongoing.
- Finally, the Sheriff will transfer a 1.0 FTE Sheriff Service Assistant position to the Inmate Welfare Fund. It should also be noted that the Deputy Sheriffs Association agreed last year to forgo a COLA adjustment this year, saving an estimated \$552,000 ongoing.

Attachment C summarizes total "Round 1" and "Round 2" budget reductions by department, totaling \$4.3 million in ongoing savings – comprised of approximately 70% expenditure reductions and 30% in new ongoing revenues. Your Board's workshop binders include draft FY 2013-14 department performance plans as well.

### **State and Federal Risk**

Not included in our multi-year projections are yet unknown impacts of future State and Federal revenue reductions. Many of the County's safety net services are largely supported by State and Federal funds. Because more than 30% of County services are funded by the State, any additional budget cuts are likely to result in a reduced level of safety net and other services that the County is able to provide to

residents. The County simply does not have the capacity to backfill the portfolio of programs currently funded by, and often performed on behalf of, the State.

However, the State budget appears to be more stable than at any time in recent memory with an improved economy and voter approval last fall of Proposition 30, Governor Brown's revenue ballot measure which will generate an additional \$6 billion in new State revenue through FY 2018-19 through an increased quarter cent sales tax for four years and increased personal income tax rates on upper-income taxpayers for seven years.

We will also continue to monitor efforts in Sacramento as legislators consider the State's approach toward implementation of the Federal Affordable Care Act (ACA) health care reform. While the ACA is anticipated to increase access to health care, California's decision to implement a State-based or local-based implementation of Federal health care reform could have important consequences to the County's budget as we anticipate proposals to realign current State funding streams to implement the ACA in California.

It has also become clear that Federal reductions are likely in coming years as pressure builds to address the nation's growing debt burden. The President and Congress just allowed \$85 billion in Federal reductions to be implemented via sequestration cuts this year, anticipated to save over \$1 trillion over the next 10 years. We will continue to monitor any local impacts of these sequestration cuts, or alternatives negotiated by Congress in coming months. Approximately 10% of the County's budget is dependent upon federal revenues, thus our exposure is less than that of State reductions.

We maintain approximately \$5 million in one-time reserves to help us establish a glide path in the event the County suffers significant cuts to critical State or Federally-funded programs without sufficient time to transition to a lower level of service.

#### **Dedication of 50% of Year-end Fund Balance to Road & Bridge Fund**

Your Board will also recall in November that staff proposed consideration of a potential new policy to address the County's unfunded roads maintenance liability. We did not request your Board to take action at that time, however we are now recommending your adoption of this policy to guide future budget planning efforts.

Given the County's unfunded roads maintenance liability, the proposed policy would allocate for a period of five years 50% of any prior year General Fund balance in excess of what's required to fund ongoing operations in the budget year to address deferred road maintenance. These investments in County roads maintenance would help achieve the Board's goal of improving our Pavement Condition Index (PCI) from its current 54 level over the next five years. We anticipate that such a policy could result in a \$15-\$25 million additional contribution to roads maintenance over the next five years, at which time your Board could reevaluate the policy.

**Next Steps**

We will return to your Board June 4<sup>th</sup> with the Proposed County Budget, which will include the recommended FY 2013-14 budget reductions outlined above and in Attachments A-C, as well as any one-time or cost-covered Budget Change Proposals (BCP's) or one-time funding allocations. Any further rebalancing efforts due to potential State or Federal budget impacts would be addressed this summer.

We are committed to working with our employees and our community to help us adapt to these changing economic times while continuing to provide efficient and effective services to our community. As noted at the outset of this report, after several years of proactive steps and shared sacrifice to rebalance the County's budget since the economic downturn after 2008, we anticipate more stability ahead. While we will need to continue our efforts to innovate, address any further reduction of State or Federal funding, and identify new ways to meet emerging community needs, we look forward to working with your Board, employees and the public to ensure continued partnership in efforts to meet our shared challenges while maintaining a sustainable and balanced operating budget.

Please let me know if you have any questions or concerns.

**Submitted by:**



Daniel Eilerman  
Deputy County Administrator

**Reviewed by:**



Matthew H. Hymel  
County Administrator

## ATTACHMENT A

### FY 2013-14 – Already Approved “Round 1” VSIP and Recommended “Round 2” March Budget Reductions

#### GENERAL FUND SUMMARY

##### TOTAL REDUCTIONS ROUNDS 1-2:

**Recommended Reductions in NCC: (\$4,262,491)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$2,482,034)	(16.30)	(\$225,550)	(\$206,381)	(\$1,348,526)

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##### RECOMMENDED NEW MARCH REDUCTIONS:

**Recommended Reductions in NCC: (\$2,098,952)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$254,573)	(1.50)	(\$155,133)	(\$206,381)	(\$1,482,865)

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#### DEPARTMENT SUMMARY AND PROGRAMMATIC IMPACTS: ROUND 2 MARCH REDUCTIONS

##### AGRICULTURE, WEIGHTS AND MEASURES

**Recommended Reductions in NCC: (\$13,000)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$0)	(\$13,000)

**Description:** Increase ongoing revenues by \$6,000 for Weights & Measures Point-of-Sale (Scanner) program and, pending Board of Supervisors’ approval this spring, by \$7,000 for various Agriculture, Weights & Measures fee increases.

**Programmatic Impacts of Proposed Changes:** Further expanding the Scanner programs will have some impact upon existing staff dedication to programs that are unfunded or which have had their federal or state funding reduced. The other Agriculture, Weights & Measures fee increases would offset existing staff costs and would have no negative programmatic impacts.

## ATTACHMENT A

### FY 2013-14 – Already Approved “Round 1” VSIP and Recommended “Round 2” March Budget Reductions

#### **ASSESSOR-RECORDER-COUNTY CLERK**

**Recommended Reductions in NCC: (\$272,227)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$0)	(\$272,227)

**Description:** Increase ongoing revenues related to additional work in three areas: \$150,000 in Property Tax Administrative Cost (SB2557) reimbursement; \$120,000 in Recording fee revenue; and \$2,227 in Micrographic Services fees

**Programmatic Impacts of Proposed Changes:** No negative programmatic impacts would result from these increased revenue collections.

#### **BOARD OF SUPERVISORS**

**Recommended Reductions in NCC: (\$102,589)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$50,000)	(\$0)	(\$52,589)

**Description:** Reduce \$50,000 in Community Service Fund projects (a 14% decrease from the current \$350,000 annual level of support), and increase \$52,589 in reimbursements for Property Tax Administrative Costs (SB2557) related to additional Assessment Appeals Board work.

**Programmatic Impacts of Proposed Changes:** The reduction to the Community Services budget will limit the amount of one-time Community Service allocations available for nonprofits and other governmental agencies. There is no programmatic impact related to the revenue increase.

#### **COMMUNITY DEVELOPMENT AGENCY**

**Recommended Reductions in NCC: (\$97,407)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$79,407)	(0.00)	(\$0)	(\$18,000)	(\$0)

**Description:** Recognize residual \$29,407 ongoing savings from deletion of vacant Deputy Director of Planning Services position to offset the General fund absorption in FY 2013-14 of 1.05 FTE Building and Safety Special Revenue Fund staffing resources. In addition, reduce expenditures in the amount of \$50,000 related to extra hire budget and \$18,000 related to Professional Services budget.

**Programmatic Impacts of Proposed Changes:** Reducing Professional Services will limit the department’s capacity to pay for additional services associated with Current Planning’s development review services and permit review cycle targets during periods of high permit activity, potentially requiring one-time funding requests as needed for development review projects.

## ATTACHMENT A

### FY 2013-14 – Already Approved “Round 1” VSIP and Recommended “Round 2” March Budget Reductions

#### **COUNTY ADMINISTRATOR**

**Recommended Reductions in NCC: (\$80,000)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$0)	(\$80,000)

**Description:** Increase ongoing County revenues by completing leases for vacant office space at 1600 Los Gamos to non-general fund or private entities.

**Programmatic Impacts of Proposed Changes:** The County Administrator’s Facilities Planning and Development staff will be negotiating and developing leases with future tenants over the next several years for this space and, as such, will be developing a mechanism to allocate a standard percentage of lease revenues to offset the cost of administering the leasing program.

#### **COUNTY COUNSEL**

**Recommended Reductions in NCC: (\$24,000)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$0)	(\$24,000)

**Description:** Recognize \$24,000 in additional state revenue for probate cases.

**Programmatic Impacts of Proposed Changes:** No anticipated impacts. This proposal will simply reimburse the County for work that is already being completed by existing staff.

#### **CULTURAL AND VISITOR SERVICES**

**Recommended Reductions in NCC: (\$41,609)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$0)	(\$41,609)

**Description:** Recognize an increase in ongoing revenues from new Marin Center Box Office Ticketing Software, which allows for the retention of a reduced online convenience fee that previously went to an outside vendor.

**Programmatic Impacts of Proposed Changes:** The implementation of an in-house, online ticketing system has resulted in a reduction in customer ticket purchase fees and an expansion of online ticket sales and customer convenience. Additionally, there may be a reduction in staff workload resulting from increased online ticket sales.

## ATTACHMENT A

### FY 2013-14 – Already Approved “Round 1” VSIP and Recommended “Round 2” March Budget Reductions

#### **DEPARTMENT OF FINANCE**

**Recommended Reductions in NCC: (\$137,431)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
\$89,570	1.00	(\$0)	(\$0)	(\$227,000)

**Description:** Redesign and implement new processes for the County’s Transient Occupancy Tax (TOT) program, anticipated to increase the collections of Transient Occupancy Tax revenue from lodging operators subject to the provisions of California Revenue and Taxation Code 7280 and Marin County Ordinance Code Chapter 3.05.030. The new work program will not increase TOT rates, but is anticipated to increase collections with enhanced auditing and compliance procedures.

**Programmatic Impacts of Proposed Changes:** Department of Finance staff will be trained and assigned to support the new process on an ongoing basis. A portion of the increased revenues will offset the cost of a 1.0 FTE Auditor II position effective October 1, 2013 to enhance internal auditing and compliance procedures.

#### **DISTRICT ATTORNEY**

**Recommended Reductions in NCC: (\$63,928)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$63,928)	(0.50)	(\$0)	(\$0)	(\$0)

**Description:** Eliminate a vacant 0.75 FTE District Attorney Inspector position, and apply savings to offset a position upgrade of a Deputy District Attorney III position from 0.75 FTE to 1.0 FTE. In addition, reduce \$14,980 in Extra Hire budget on an ongoing basis.

**Programmatic Impacts of Proposed Changes:** Department does not anticipate any significant programmatic impacts.

#### **DEPARTMENT OF PUBLIC WORKS**

**Recommended Reductions in NCC: (\$438,446)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$95,331)	(\$56,527)	(\$286,588)

**Description:** Recognize additional \$105,000 in revenues for the print shop due to an anticipated increase in printing services requests from new customers. Consistent with Long Term Restructuring goals for the Transportation Program, recognize \$181,588 in new ongoing revenue commitments from the Non-Motorized Transportation Grant Fund and Flood Control Districts for staff work relating to transportation projects. In addition, reduce \$151,858 in expenditures in Communications and Land Use programs.

## ATTACHMENT A

### **FY 2013-14 – Already Approved “Round 1” VSIP and Recommended “Round 2” March Budget Reductions**

**Programmatic Impacts of Proposed Changes:** The department does not anticipate any impacts relating to the revenue increases. The Department may, however, return to the Board to seek additional one-time funds for specific project or equipment needs in the Communications or Land Use programs as project requests are unable to be supported within baseline funding.

#### **FIRE**

#### **Recommended Reductions in NCC: (\$110,000)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$0)	(\$110,000)

**Description:** Recognize \$110,000 in new revenues, consisting of \$20,000 to support the Tamalpais Fire Crew; \$75,000 in Ambulance Fee revenues due to fee schedule changes; and \$15,000 additional Building Plan Review revenues due to changes in the collection process.

**Programmatic Impacts of Proposed Changes:** No programmatic impacts expected. Revenue increases will allow department to maintain its current level of service.

#### **HEALTH & HUMAN SERVICES**

#### **Recommended Reductions in NCC: (\$118,000)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$0)	(\$118,000)

**Description:** Recognize \$118,000 Medi-Cal State Maximum Allowance revenue increase.

**Programmatic Impacts of Proposed Changes:** No programmatic impacts expected.

#### **HUMAN RESOURCES**

#### **Recommended Reductions in NCC: (\$108,354)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$0)	(\$108,354)	(\$0)

**Description:** Reduce \$108,354 in contract services budget in the Labor Relations Division.

**Programmatic Impacts of Proposed Changes:** Reductions in contract services budget will result in a reduced ability to contract with outside counsel and consultants to advise the Labor Relations division on labor-specific matters.

## ATTACHMENT A

### FY 2013-14 – Already Approved “Round 1” VSIP and Recommended “Round 2” March Budget Reductions

#### PARKS

**Recommended Reductions in NCC: (\$63,302)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$0)	(0.00)	(\$9,802)	(\$23,500)	(\$30,000)

**Description:** Recognize \$30,000 in additional revenue derived from McInnis Buildings and Grounds Rental agreement; Reduce \$23,500 in contract expenses from the Landscape Services budget; Reduce \$9,802 in professional services expenses from the Parks Facilities budget for maintenance and repair work.

**Programmatic Impacts of Proposed Changes:** Minimal anticipated impacts.

#### PUBLIC DEFENDER

**Recommended Reductions in NCC: (\$84,955)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$84,955)	(1.00)	(\$0)	(\$0)	(\$0)

**Description:** Reduce vacant 1.0 FTE Legal Assistant.

**Programmatic Impacts of Proposed Changes:** No significant programmatic impacts anticipated.

#### SHERIFF-CORONER

**Recommended Reductions in NCC: (\$343,704)**

Personnel Costs	Total Impacted FTE (Vacant)	Materials & Supplies	Contract Services	Revenue Adjustments
(\$115,852)	(1.00)	(\$0)	(\$0)	(\$227,852)

**Description:** Reduce \$33,000 in Detention programs due to new Jail Bakery; Transfer 1.0 Sheriff’s Service Assistant position to Inmate Jail Welfare Fund; recognize \$82,852 in additional revenue from the California Department of Corrections and Rehabilitation (CDCR) associated with the re-entry program; and recognize \$145,000 in additional revenue to reimburse the Jail for costs associated with AB 109 offenders subject to approval from the Community Corrections Partnership (CCP) committee.

In addition to the above reductions, the proposed budget will reflect an additional \$552,000 in ongoing savings achieved through elimination of Cost-of-Living-Adjustments (COLA) previously negotiated with the Deputy Sheriff’s Association.

**Programmatic Impacts of Proposed Changes:** No anticipated impacts. The new Jail bakery will enable inmates to produce their own bread in lieu of purchasing it through a third-party vendor, while providing valuable job training skills. Transferring 1.0 FTE to a special revenue fund will not result in any change to existing service levels.

***Summary by Department (General Fund)******Approved FY 2013-14 Voluntary Separation Incentive Program (VSIP) Budget Reductions (Round 1)***

Departments	FTE Reduced (Vacant)	Change in Expenditure*	Change in Revenue	Total Dept Change IN NCC
County Counsel	(0.50)	(\$62,773)		(\$62,773)
District Attorney	(2.00)	(\$328,521)		(\$328,521)
Health & Human Services	(4.80)	(\$744,029)		(\$744,029)
Human Resources	(0.50)	(\$51,503)		(\$51,503)
Information Services & Tech	(3.00)	(\$546,142)	\$134,339	(\$411,803)
Parks	(1.00)	(\$94,185)		(\$94,185)
Probation	(2.00)	(\$267,734)		(\$267,734)
Public Works	(1.00)	(\$202,992)		(\$202,992)
<b>Total General Fund Reductions</b>	<b>(14.80)</b>	<b>(\$2,297,879)</b>	<b>\$134,339</b>	<b>(\$2,163,540)</b>

\*Includes both personnel and non-personnel expenditures

***Summary by Department (Other Funds)******Approved FY 2013-14 Voluntary Separation Incentive Program (VSIP) Budget Reductions (Round 1)***

Departments	FTE Reduced (Vacant)	Change in Expenditure*	Change in Revenue	Total Dept Change IN NCC
Child Support Services	(0.38)	(\$51,049)		(\$51,049)
Marin County Free Library	(2.60)	(\$193,374)		(\$193,374)
Open Space District	(1.00)	(\$111,232)		(\$111,232)
<b>Total Special Fund Reductions</b>	<b>(3.98)</b>	<b>(\$355,655)</b>	<b>\$0</b>	<b>(\$355,655)</b>

\*Includes both personnel and non-personnel expenditures

<b>Total All Funds VSIP Reductions</b>	<b>(18.78)</b>	<b>(\$2,653,534)</b>	<b>\$134,339</b>	<b>(\$2,519,195)</b>
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***Summary by Department (General Fund)******Summary of FY 2013-14 Budget Reductions (Round 1 - Approved VSIP and Round 2 Recommended March Reductions)***

Departments	FTE Reduced (Vacant)	Change in Expenditure*	Change in Revenue	Total Dept Change IN NCC
Agricultural Commissioner			(\$13,000)	(\$13,000)
Assessor-Recorder			(\$272,227)	(\$272,227)
Board of Supervisors		(\$50,000)	(\$52,589)	(\$102,589)
Community Development		(\$97,407)		(\$97,407)
County Administrator			(\$80,000)	(\$80,000)
County Counsel	(0.50)	(\$62,773)	(\$24,000)	(\$86,773)
Cultural & Visitor Services			(\$41,609)	(\$41,609)
Department of Finance	1.00	\$89,570	(\$227,000)	(\$137,430)
District Attorney	(2.50)	(\$392,449)		(\$392,449)
Fire			(\$110,000)	(\$110,000)
Health & Human Services	(4.80)	(\$744,029)	(\$118,000)	(\$862,029)
Human Resources	(0.50)	(\$159,857)		(\$159,857)
Information Services & Tech	(3.00)	(\$546,142)	\$134,339	(\$411,803)
Parks	(1.00)	(\$127,487)	(\$30,000)	(\$157,487)
Probation	(2.00)	(\$267,734)		(\$267,734)
Public Defender	(1.00)	(\$84,955)		(\$84,955)
Public Works	(1.00)	(\$354,850)	(\$286,588)	(\$641,438)
Sheriff-Coroner**	(1.00)	(\$115,852)	(\$227,852)	(\$343,704)
<b>Total General Fund Reductions</b>	<b>(16.30)</b>	<b>(\$2,913,965)</b>	<b>(\$1,348,526)</b>	<b>(\$4,262,491)</b>

\*Includes both personnel and non-personnel expenditures

\*\*Does not include \$552,000 previous cost reduction relating to bargaining agreement to forego COLA for FY 2013-14. In addition, 1.0 FTE reduction for Sheriff reflected above shifts one position to a special revenue fund and does not represent the elimination of the position.