



# County of Tulare Budget-at-a-Glance

## Fiscal Year 2010/11

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### Overview

This is the fifth budget presented since the County developed its “Strategic Business Plan and Management System” in Fiscal Year 2006/07. Consequently, the Budget continues to incorporate the County’s strategic initiatives. As a part of the strategic plan process, the County identified the following four broad strategic initiatives:

1. **Safety and Security** - Provide for the safety and security of the public.
2. **Economic Well-Being** - Promote economic development opportunities, effective growth management and a quality standard of living.
3. **Quality of Life** - Promote public health and welfare, educational opportunities, natural resource management and continued improvement of environmental quality.
4. **Organizational Performance** - Continuously improve organizational effectiveness and fiscal stability.

The strategic initiatives outlined above will help the County achieve its mission “to provide the residents of Tulare County with quality services in order to improve and sustain the region’s safety, economic well being and quality of life.”

Fiscal Year 2010/11 will see the continuation of reduced local programs and services due to the lingering effects of the Great Recession that cause declining revenues, high unemployment, dipping personal income, ongoing budgetary reductions and accelerated deferrals of payments to Counties by the state, and steeply escalating retirement costs. The current condition of local government has been called the “new normal” because it appears to be a permanent, ongoing condition.

### GENERAL FUND

The General Fund pays for basic County services. This budget reflects significant reductions compared with the Fiscal Year 2009/10 Adopted Budget. The General Fund’s appropriations are almost \$591.1 million, which are \$6.1 million or 1% lower than the Fiscal Year 2009/10 Adopted Budget. The General Fund’s estimated revenues are \$577.8 million, which are \$2.7 million or almost 0.5% lower than the Fiscal Year 2009/10 Adopted Budget. The General Fund’s carryover fund balance included in this year’s budget decreases \$5.5 million or 33% to \$11.3 million compared to \$16.8 million at June 30, 2009, continuing a downward pattern. The difference between expenditures and revenues represents the use of fund balance monies, \$2 million of Contingency appropriations and \$2 million of Reserves to balance the budget. For Fiscal Year 2010/11, this difference is once more deliberately brought down to a level closer to the historical fund balance that existed prior to the unsustainable “housing boom economy” that has now ended.

Activities not included in the General Fund are budgeted in Special Revenue, Enterprise, Internal Service, Debt Service, and Special District Funds.

### SPECIAL REVENUE FUNDS

Special Revenue Funds (SRFs) cover programs or activities funded by money restricted for a specific purpose. The source of this money is mostly grants and federal/state programs. Major SRFs include:

Fire, Roads, Child Support Services, Library budgets and Capital Projects.

The Fire Fund's budget has no significant areas with major changes compared to the FY 2009/10 Final Budget.

The Road Fund's estimated revenues are \$18.8 million or 37% over last year's adopted budget predominately due to increases in funding from Measure R and ARRA.

The Child Support Services Fund's estimated expenditures and revenues remain the same as the FY 2009/10 Adopted Budget.

The Library Fund's expenditures are virtually the same as last year's adopted budget.

Expenditures for the Capital Projects Fund increase about \$936 thousand or 8% compared with the FY 2009/10 Adopted Budget primarily for completing the remodel of the downtown annex facility to accommodate Probation staff and for planning the construction of the Ivanhoe Community Center.

## **ENTERPRISE FUNDS**

Enterprise funds account for operations that are financed and operated in a manner similar to private businesses, where the intent of the government is to provide goods or services to the general public on a continuing basis at a cost that is financed or recovered primarily through user charges. The County's Enterprise funds include Public Transit and Solid Waste Management. Collectively, the expenses for these budgets are reduced \$3.7 million or 11% compared with last year's adopted budget, largely due to reductions in the purchasing of fixed assets and the transfer of the Design Division of Waste Management to the Roads Fund.

## **INTERNAL SERVICE FUNDS**

Internal Service funds (ISFs) are utilized to provide services to departments within the County by taking advantage of operating efficiencies. These funds provide better accountability and control over costs previously provided within the General Fund. ISFs include services such as insurance, maintenance, custodial, motor pool, printing, mail, communications, and information technology. Overall, ISF charges to County departments have been reduced by about \$1.3 million or 3.4% when compared with the FY 2009/10 Adopted Budget. The reductions are achieved by a combination of position vacancies, operating efficiencies, and reduced levels of service.

## **DEBT SERVICE FUNDS**

Debt Service funds are used to properly account for the County's collective debt service activities. Overall, Debt Service funds' expenditures decrease about \$2 million or 10% compared with the Adopted Budget for last fiscal year. The reasons for the decrease include an anticipated decline in Tobacco Settlement proceeds and reductions in interest expenses.

## **SPECIAL DISTRICT FUNDS**

Special District funds are independent units of local government generally organized and funded through assessments to the beneficiaries of the Districts to perform a specific function(s) for a specific area. Major special district funds include:

The County Flood Control Fund coordinates all countywide flood control activities. It increases expenditures by \$0.3 million or 9% compared to last year's adopted budget. The overall increase is for completing flood control improvement projects carried over from FY 2009/10 and for an increase in Road Yard charges.

The Assessment Districts' funds provide for long-term maintenance of storm drainage systems and landscape improvements. Overall, Assessment funds' expenses remain essentially the same compared with last fiscal year.

The County Redevelopment funds are responsible for improving, upgrading, and revitalizing areas within the unincorporated territory of the County that have become blighted because of deterioration, disuse, and unproductive economic conditions. Overall, Redevelopment funds' expenditures increase \$745 thousand or 2% compared with the FY 2009/10 Adopted Budget. The increase is primarily due to expected new projects.

The County Service Area funds account for sewer and water systems construction and ongoing maintenance within the unincorporated areas of the County. Overall, County Service Area funds' expenses are virtually the same as the 2009/10 Adopted Budget.

### **Summary of Adopted Expenditures and Revenues – FY 2010/11**

Fund	Expenditures	Revenues
	Adopted	Adopted
<b>General Fund</b>		
<b>General Fund Total</b>	<b>591,068,409</b>	<b>591,068,409</b>
<b>Special Revenue Funds</b>		
<b>Fire Fund Total</b>	<b>12,998,300</b>	<b>12,998,300</b>
<b>Road Fund Total</b>	<b>83,213,692</b>	<b>83,213,692</b>
<b>Child Support Services Fund Total</b>	<b>17,095,281</b>	<b>17,095,281</b>
<b>Library Fund</b>	<b>6,343,067</b>	<b>6,343,067</b>
<b>Capital Projects Fund Total</b>	<b>12,044,847</b>	<b>12,044,847</b>
<b>Special Revenue Funds Total</b>	<b>195,542,052</b>	<b>195,542,052</b>
<b>Enterprise Funds</b>		
<b>Enterprise Funds Total</b>	<b>30,624,453</b>	<b>31,352,741</b>
<b>Internal Service Funds</b>		
<b>Internal Service Funds Total</b>	<b>71,465,109</b>	<b>88,708,916</b>
<b>Debt Service Funds</b>		
<b>Debt Service Funds Total</b>	<b>20,247,200</b>	<b>20,247,200</b>
<b>Special District Funds</b>		
<b>Tulare Co. Flood Control Dist Fund Total</b>	<b>3,503,785</b>	<b>3,503,785</b>
<b>Assessment Distr Funds Total</b>	<b>387,431</b>	<b>393,544</b>
<b>Redevelopment Funds Total</b>	<b>32,442,016</b>	<b>32,442,016</b>
<b>County Service Area Total</b>	<b>1,277,260</b>	<b>627,425</b>
<b>Special Districts Funds Total</b>	<b>38,915,273</b>	<b>38,271,551</b>
<b>Ending Totals</b>		
<b>Total of All Funds</b>	<b>947,862,496</b>	<b>965,190,869</b>
<b>Less Internal Service Funds</b>	<b>71,465,109</b>	<b>88,708,916</b>
<b>Net Total of All Funds</b>	<b>876,397,387</b>	<b>876,481,953</b>

## Position Summary and Status

Department	FY 06/07 Final Budget	FY 07/08 Final Budget	FY 08/09 Final Budget	FY 09/10 Final Budget	As of June 30, 2010			FY 10/11 Adopted Budget	From Final to Adopted	From 6/30/10 to Adopted
					Total	Filled	Vacant			
					Allocation					
010	Board Of Supervisors	7.00	7.00	7.00	7.00	7.00	0.00	7.00	0.00	0.00
012	Miscellaneous Administration	2.00	2.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00
015	Agricultural Commissioner	57.00	58.00	58.00	58.00	58.00	47.00	11.00	58.00	0.00
025	Assessor/Clerk Recorder	84.00	91.00	92.00	92.00	92.00	84.00	8.00	94.00	2.00
030	Auditor	57.00	58.00	59.00	58.00	58.00	52.00	6.00	58.00	0.00
032	Purchasing	6.00	6.00	6.00	6.00	7.00	6.00	1.00	7.00	1.00
055	Co-Operative Extension	8.00	8.50	8.50	8.50	9.00	9.00	0.00	9.00	0.50
080	County Counsel	50.65	53.65	53.65	52.65	51.65	49.65	2.00	52.65	0.00
085	County Administration	15.00	17.00	16.00	16.00	16.00	12.90	3.10	17.00	1.00
087	General Services	0.00	0.00	0.00		31.00	29.00	2.00	32.00	32.00
100	District Attorney	175.00	194.00	196.00	198.00	203.00	179.00	24.00	199.00	1.00
142	Health & Human Services	2250.05	2281.25	2225.75	1747.40	1804.95	1585.36	219.59	1820.95	73.55
200	Human Resources & Dev	26.00	27.00	28.00	26.00	26.00	23.90	2.10	26.00	0.00
205	Probation	315.00	326.00	324.00	335.00	336.00	300.00	36.00	335.00	0.00
210	Public Defender	75.00	82.00	83.00	83.00	83.00	71.00	12.00	83.00	0.00
230	Resource Management Agency	155.00	161.00	161.00	82.50	67.00	64.00	3.00	68.00	-14.50
240	Sheriff	690.50	694.50	700.00	709.00	723.00	656.00	67.00	723.00	14.00
260	C.O.P. Agency	9.00	9.00	9.00	9.00	6.00	6.00	0.00	3.00	-6.00
265	Rural Crime Program Agency	9.00	9.00	9.00	7.00	6.00	6.00	0.00	4.00	-3.00
270	Multi-Agency Gang Task Force	9.00	12.00	12.00	12.00	12.00	11.00	1.00	11.00	-1.00
275	Action Project	16.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	Crime Prevention Project	13.00	15.00	14.00	13.00	12.00	9.00	3.00	13.00	0.00
810	Miscellaneous Criminal Justice	2.45	2.45	2.00	2.48	2.48	2.49	-0.01	2.48	0.00

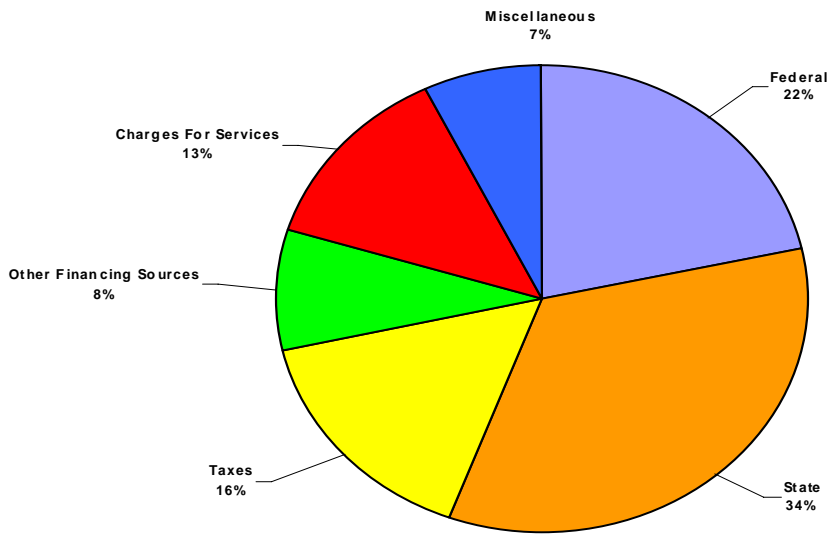
<b>General Fund</b>	<b>4,031.65</b>	<b>4,129.35</b>	<b>4,064.90</b>	<b>3,523.53</b>	<b>3,612.08</b>	<b>3,211.30</b>	<b>400.78</b>	<b>3,624.08</b>	<b>100.55</b>	<b>12.00</b>
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066	ISF Grounds Services	4.00	4.00	4.00	3.00	3.00	3.00	0.00	3.00	0.00	0.00
067	ISF Facilities	46.00	48.00	48.00	44.00	43.00	37.00	6.00	44.00	0.00	1.00
068	ISF Custodial	38.00	40.00	40.00	26.00	24.00	24.00	0.00	24.00	-2.00	0.00
070	ISF Fleet Services	9.00	9.00	9.00	9.00	9.00	9.00	0.00	9.00	0.00	0.00
074	ISF Communications	8.00	8.00	8.00	8.00	8.00	8.00	0.00	8.00	0.00	0.00
076	ISF Mail Services	3.00	3.00	3.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00
079	ISF Print Services	15.00	15.00	15.00	14.00	14.00	12.00	2.00	12.00	-2.00	-2.00
081	ISF Utilities	0.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00
086	Capital Projects	2.00	3.00	2.00	2.00	3.00	2.00	1.00	3.00	1.00	0.00
090	Information Technology	0.00	0.00	119.00	116.00	120.00	104.00	16.00	121.00	5.00	1.00
101	Child Support Services	269.00	269.00	269.00	226.00	226.00	183.00	43.00	212.00	-14.00	-14.00
120	Workforce Investment Board	81.00	42.00	38.00	38.00	38.00	35.00	3.00	35.00	-3.00	-3.00
142	Indigent Health Care	3.55	3.55	2.00	2.00	2.00	2.00	0.00	2.00	0.00	0.00
145	Library	33.60	36.60	36.60	36.60	36.60	31.60	5.00	37.10	0.50	0.50
220	Transit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
225	RMA Roads	133.00	131.00	134.00	135.00	149.00	120.00	29.00	165.00	30.00	16.00
235	Solid Waste	75.00	76.00	74.00	75.00	64.00	51.00	13.00	50.00	-25.00	-14.00
245	Fire	27.00	109.00	114.00	116.00	114.00	104.00	10.00	115.00	-1.00	1.00
R&S	Redevelopment	0.00	0.00	0.00	18.00	18.00	18.00	0.00	19.00	1.00	1.00

<b>Other Funds</b>	<b>747.15</b>	<b>798.15</b>	<b>916.6</b>	<b>870.60</b>	<b>873.60</b>	<b>745.60</b>	<b>128.00</b>	<b>862.10</b>	<b>-8.50</b>	<b>-11.50</b>
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<b>Total County Allocations</b>	<b>4,778.80</b>	<b>4,927.50</b>	<b>4,981.50</b>	<b>4,394.13</b>	<b>4,485.68</b>	<b>3,956.90</b>	<b>528.78</b>	<b>4,486.18</b>	<b>92.05</b>	<b>0.50</b>
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**Fiscal Year 2010/11  
Means of Financing Tulare County General Fund Budget By Major Source -  
\$591,068,409**



**Fiscal Year 2010/11  
Appropriation of Tulare County General Fund Budget By Major Function -  
\$591,068,409**

