

STRATEGIC PLAN UPDATE 2020



El Dorado County Strategic Plan

A Strategic Plan is a critical component to the success of any organization, including El Dorado County government. Without it, priorities constantly change, employees become confused about their job purpose and the public wonders where its government leaders' values lie. The Board-approved Strategic Plan identifies five discrete objectives that, when taken together, guide the County's efforts in providing all services and programs to the residents of El Dorado County. Not only does the Strategic Plan serve as a roadmap to help keep the County on track, but it is used to make Budget decisions that fund many of the County's programs and services. Budget requests are consistent with and can be traced back to the goals outlined in the Strategic Plan. By applying the County's values of accountability, integrity, citizen-oriented service, and collaboration, the approach to the County's business falls within five distinct but interrelated objectives:

Support *Healthy Communities*

Ensure *Public Safety*

Encourage *Economic Development*

Deliver *Good Governance*

Manage *Infrastructure*

County Strategic Plan & Budget Policies

RECOMMENDED BUDGET • FY 2020-21

Like last year, each objective has several goals, seen here:

Healthy Communities

- Achieve sufficient and attainable housing for all El Dorado County residents
- Partnering with all stakeholders, we are prepared to meet the needs of our growing older adult population
- Implement solutions to address and reduce homelessness in El Dorado County
- Achieve better outcomes for children, young adults and families in the areas of mental illness and substance abuse prevention
- Encourage and support through policy and resources the pursuit of local, state and federal, private and public funding opportunities to support and promote healthy communities

Economic Development

- Retain, develop and attract businesses that provide economic sustainability and quality job creation
- Increase employment opportunities by improving workforce development skills
- Invest in infrastructure needs to improve and maintain competitiveness
- Nurture the County and community's business friendly environment
- Provide attainable housing options – balance jobs with housing

Public Safety

- Improved communication and coordination between public safety and other agencies and the public
- Support fire district reorganization and consolidation when requested
- Support for the mentally ill, homeless, and those with substance abuse disorders where Public Safety issues are present
- Prevention and early intervention services for youth
- Encourage and support through policy and resources the pursuit of local, state and federal private and public funding opportunities to support the public safety mission in prevention and intervention

Good Governance

- Implement systems that improve system-wide process, data sharing and departmental collaboration
- Approach large, complex and/or system-wide matters as one organization – Departments will collaborate on projects and efforts that have cross-departmental impacts
- Promote the development of resources to identify and pursue additional revenue including local, state, federal and private funding for new and existing projects
- Incorporate benchmarks (to other agencies) and best practices to provide context to decisions, using data to inform discussions while promoting efforts to creatively address service delivery

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- Evaluate requests and recommendations based on complete assessment of the best available information, with the goal of reaching well informed decisions
- Create and maintain a supportive culture for all employees through staff engagement in policy and process decisions and through strong labor relations

Infrastructure

- Broadband/technological connectivity considered into County projects
- Improve road maintenance
- Analyze need, coordinate and plan for County facilities, parks and trails including ongoing maintenance, operations and replacement
- Encourage and support through policy and resources the pursuit of local, state, and federal, private and public funding opportunities to support the County's infrastructure

On June 11, 2019, the Board approved updates to the Countywide Strategic Plan which maintained the five goals identified above, but instead of identifying specific tasks associated with each goal, the plan identified themes and priorities within each goal, and directed all Department Heads to incorporate the goals and priorities into their short middle and long term goals. Since that time, the performance evaluations for all Department Heads appointed by the Board of Supervisors includes goals that are directly related to the Strategic Plan.

The Board of Supervisors was scheduled to receive an update on the accomplishments this Spring, but due to the COVID-19 pandemic it was postponed. Given the uncertainty the fiscal impact of the pandemic will ultimately have on the County's budget, it is possible the Strategic Plan may have to be revisited at the end of the calendar year to ensure the identified priorities are still appropriate and achievable.





COUNTY OF EL DORADO, CALIFORNIA

BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 1 of 4
	Date Adopted: 03/10/2020	Effective Date: 03/10/2020

I. PURPOSE

The County Budget Policies were originally adopted May 19, 2015.

The County Budget Policies provide a framework for budgetary decision-making regarding the use of County funds, to ensure prudent County fiscal management and to direct the Chief Administrative Officer in the development and management of the County Budget.

II. POLICY

1. Pursue Operational Efficiencies: Eliminate, combine or reorganize programs or processes to reduce expenditures and/or respond to changing needs or priorities. Identify lower priority programs that can be reduced or eliminated to free up resources to fund higher priority programs. Carefully review and justify all expenditure line items to identify possible cost reductions. Identify and implement training programs, utilize Information Technology and promote interdepartmental cooperation to maximize operational efficiencies.
2. Maximize the Board's Discretion: Except where the Board has previously made a decision to earmark revenues for a particular purpose, wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service, to provide the Board as much flexibility as possible in allocating resources to local priorities, based on the strategic plan.
3. Pursuit of New Revenues: Pursue new revenues to the fullest extent possible for all services, as well as total cost identification (including departmental overhead and indirect costs) for fee setting purposes. Any new revenues for programs receiving General Fund support should be used to offset the cost of existing staff and programs, rather than funding new staff or programs.
4. Grant Funding: Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant, including matching fund obligations, non-supplanting requirements, required continuation of a program after grant funds are exhausted, and if the program is consistent with the County's Strategic Plan goals and objectives.



COUNTY OF EL DORADO, CALIFORNIA

BOARD OF SUPERVISORS POLICY

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5. New or Enhanced Discretionary Programs: Departments should not propose new or enhanced programs unless those programs are fully funded (including overhead costs) by a grant or other dedicated revenue source. Departments submitting requests for new or enhanced discretionary-funded programs should identify lower priority programs in the Department that can be reduced or eliminated to generate discretionary resources to fund the new programs. New or enhanced discretionary funded programs will only be recommended/approved to the extent the annual General Fund Five Year Forecast identifies sufficient funding capacity.

6. County Share: If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources unless increased County share is mandated or the Board of Supervisors has previously determined that this program is a high priority for use of limited General Fund dollars.

7. Vacant and New Positions: All unfunded positions should be clearly identified and discussed with the Chief Administrative Office. New positions will not be considered unless the positions are funded by secure, on-going, non-General Fund sources or there is a significant and compelling reason that the position is needed.

8. General Fund Contingency: The General Fund Appropriation for Contingency shall be set, at the time of budget adoption, at an amount not less than 3% of total adjusted General Fund appropriations, as adjusted for non-General Fund programs (i.e., State mandated Social Services, Child Support Services). The Appropriation for Contingency is to be used during the fiscal year to address unanticipated expenditure increases or revenue decreases.

9. Budget Controlled at Expenditure Class/Object Level: California statute requires county budgets are controlled at the object of expenditure level, except for capital assets which are appropriated at the sub-object level (29006, 29008, 29089). The Board may authorize additional controls for the administration of the budget (29092).

10. General Reserves: The General Fund General Reserve shall be set, at the time of budget adoption, at an amount not less than 5% of total adjusted General Fund appropriations. The General Reserve shall be established, canceled, increased, or decreased as provided for in Government Code Section 29086.



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11. Designation for Capital Projects: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, un-appropriated discretionary resources will be used to increase the Designation for Capital Projects in an amount not less than \$5,000,000, each year. The annual increase shall continue until the Designation for Capital Projects equals 2% of the replacement value of County-owned facilities. The Designation for Capital Projects may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet capital replacement and maintenance projects.

12. Other Post-Employment Benefits (OPEB): El Dorado County shall continue the policy of “pay as you go” to fund the County’s OPEB liability. OPEB costs will be allocated to the respective County departments based on a State–approved allocation formula. The Board may modify this policy at any time, to allocate un-appropriated discretionary resources to fund the OPEB liability, to set funds aside to fund future years’ liabilities, or to begin funding on-going OPEB liabilities by establishing a pre-funding trust.

13. Transient Occupancy Tax: Transient Occupancy Tax revenue shall be directed toward the impact of tourism and economic development, with consideration for support of tourism and promotion activities within the County and for continued support for grant fund allocations to support Veteran programs within the County.

14. Fixed (Capital) Assets: This policy establishes additional controls for the administration of Fixed Asset (Capital Asset) equipment.
 - a. All additions to Fixed Assets must be approved by the Board. The agenda item must ask the Board to add the item(s) to the Fixed Asset listing and must be accompanied by a Board approved budget transfer.

 - b. Fixed Assets requested and approved through the annual Budget Process will be included in the Departments recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget.

 - c. Fixed Assets approved as an addition to the Recommended Budget, before the approval of the Adopted Budget, will be included in the Adopted Budget package submitted to the Board for approval in September and included in the Fixed Asset list published with the Adopted Budget.



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BOARD OF SUPERVISORS POLICY

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- d. If a department already has two or more Fixed Asset items approved, and simply needs to adjust funding amounts between approved items within Fixed Assets, this does not need to go to the Board. The Chief Administrative Office will approve a budget amendment to reallocate funds between items, if necessary for processing.
- e. An increase in cost for an already approved Fixed Asset, where there is not savings available in another already approved Fixed Asset(s), will require a budget amendment approved by the Board. However, the item does not need to be approved by the Board a second time.
- f. The Chief Administrative Office will provide the Auditor-Controller and Purchasing offices with copies of all approved Fixed Asset listings and subsequent additions to that listing. All purchases of Fixed Assets will be made and invoices paid pursuant to the approved Fixed Asset list.

IV. REFERENCES

Board Adopted Budget Policies, May 19, 2015 (Item 31)

V. RESPONSIBLE DEPARTMENT

Chief Administrative Office

VI. DATES ISSUED AND REVISED; SUNSET DATES:

Issue Date:	05/19/2015	Sunset Review Date:	N/A
Revision Date:	03/10/2020	Next Review Date:	03/10/2025