



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*

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

Healthy Communities

- Protect against adverse outcomes among children, adults and seniors
- Promote community practices for a safe environment
- Strengthen the collaboration among stakeholders, resulting in the delivery of comprehensive & integrated services

Economic Development

- Attract, develop and retain businesses that provide economic stability
- Strengthen the County's business-friendly reputation
- Invest in infrastructure needs to improve and maintain competitiveness

Public Safety

- Coordinate services among providers and the community to leverage resources, reduce constraints and enhance public safety
- Ensure fair and accessible adult and juvenile justice systems
- Proactively prepare for emergencies, providing swift response and information to the public and other appropriate organizations

Good Governance

- Establish sound fiscal policies and enable trust and transparency
- Provide timely and accurate analysis to support decision-making
- Be accountable with respect to laws, regulations and policies

Infrastructure

- Manage, preserve and safeguard facilities; anticipate the needs of County staff and the public to ensure continuation of services at all buildings, parks, open spaces, trails, and cemeteries
- Provide a safe, well-planned & maintained transportation network, anticipating County needs
- Ensure safe & healthy communities through regulatory & policy compliance

While the objectives of our Strategic Plan haven't changed since last year, the focus will shift from a predominately task-oriented approach to a decidedly more strategic approach to reach and surpass our goals. The Board will consider that next evolution of the Strategic Plan in June 2019.



COUNTY OF EL DORADO, CALIFORNIA

BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 1 of 3
	Date Adopted: 11/14/2017	Effective Date: 11/14/2017

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.



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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.

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:	11/14/2017	Next Review Date:	06/30/2022