

PROPOSITION 172 FUNDS: A NEED FOR TRANSPARENCY

SUMMARY

In 1993, California enacted Proposition 172 which established a separate fund for each county to be used for bicentennial purposes. Mendocino County received a portion of Proposition 172 funds in 1993 and has since then been affected. This has resulted in a decrease in bicentennial expenditures and a need for transparency. The General Fund received a portion of the change in the budget for the year 2015-2016. The General Fund received a portion of the bicentennial fund in 2015-2016.

BACKGROUND

The General Fund received a portion of the bicentennial fund in 1993. The General Fund received a portion of the bicentennial fund in 2015-2016.

METHODOLOGY

In conducting this study, the General Fund reviewed the Mendocino County Auditor's Office, the Sheriff's Office, the District Attorney's Office, and the Chief Executive Office. The Joint Audited Budget and the Joint Audited Budget for the year 2015-2016 were reviewed. The Joint Audited Budget for the year 2015-2016 was reviewed.

Me d ci C ecei e P i i 172 f d f he S a e a h ba i a d he
 A di -C e de i he i he C P b ic Safe A g e a i F d. P i
 f he f d a e he a ca ed ici a i e i he c (ee A e di A). The di ib i
 f a ed b Me d ci C d e i c de fi e (ecia) di ic h ecei e
 P i i 172 f d .² The e ai de i a fe ed he C ge e a f d i 2014-2015,
 hi a ed \$5,298,236.

The C E ec i e Office (CEO) a d he A di -C e de e he a a
 ec e ded C b dge i a c e a i e eff . The b dge i he b i ed he B a d
 f S e i f a a . C e C b dge h he P i i 172 f d ecei ed
 f he S a e a e e e, b he d d c e a ecific a ca i he She iff,
 Di ic A e , Jai , P ba i , ch a i d e i h A e F fei e e e e .³ I ead,
 he C e i Mai e a ce f Eff (MOE) c a i acc f he a ca i f
 he e f d . The MOE ca c a i i i e ded d c e ha he e f d a e dedica ed
 b ic afe e ice a d de a e ha i i f di g e e f b ic afe f ci
 e a e ceed he 1992-1993 ba e ea f di g, ad ed b a g h fac .

H e e , he A di -C e ha bee abe ade a e e ai he MOE ca c a i
 ed b Me d ci C ei he he G a d J , he Di ic A e , he She iff i a
 a e ha i eadi de a dab e i a fa hi ha cea de a e he a ca i f
 he e f d he e e i e . M e e , he A di -C e a ed ha he MOE ca c a i
 ha bee da ed ea a e i ed.

² A ece a e ace a i i a i e he ba e i e di ib i fi e age cie a ad dica ed i
 S e i C .

³ F a e a e ee A e di B, hich i a e ac f he C 2014-2015 Fi a B dge .

This action has been taken by the Board of Directors, effective
 the effective date of the 172nd meeting of the Board of Directors
 of the State of California. The Board of Directors has adopted
 the following resolution on March 26, 2009, for the Board of Directors to
 adopt:

Ordinance No. 172 (BU 1000) (N -de a e a
 e e e), a g i h a h e d i c e i a e e e a c a b e e e c i f i c
 de a e . The a e ' e a d h e b i c a f e d e a e , b h a h i d e i
 e a d h e a i a e c c c i g d e a e e a .

The effective date of the MOE is the date of the filing of the
 Petition for the 172nd meeting of the Board of Directors of the
 State of California. The effective date of the Ordinance is the date of the
 adoption of the Ordinance on March 25, 2003 for the Board of Directors
 of the State of California to adopt:

- I a c e a *not* h e i e f h e P e e , i h e "s p i r i t" f P i i 172,
 a c e h e P b i c S a f e A g e a i F d i e a g e , i d i i g i h a b e i e
 i e h e A d i a d h e C E O .
- I a c e a *not* h e i e f h e P e e , i h e "s p i r i t" f P i i 172,
 i h e P b i c S a f e A g e a i F d i h e G e e a F d i a *Sub Rosa*
 a e , e i g i h e P b i c S a f e O g a i a i h a i g e d g e f e i h e h e
 a f h e f d h e i d i i i .

- I a c e a *not* he i e f he Pe e, i he "*spirit*" f P i i 172, ha he P b ic Safe O ga i a i d ge di i c e e e c edi f he "*dedicated revenue source*" f hich he Pe e ed.
- I a c e a *not* he i e f he Pe e, i he "*spirit*" f P i i 172, ha a c A di de i e he Pe e' de i e f i c ea ed P b ic Safe F di g, a d he e c e hi be a a f he Pe e' b a i g, "i' ega."

The c e C She iff e fa a hi e ide c e ide a ega i i a he ega i f i g P i i 172 e e e f e he ha b ic afe . The ide c e i ed ha P 172 f di g i i e ded be e e a ca f di g f b ic afe , a e ace e a d ha P 172 f di g be ca ified a a e ic ed e e e ce f he e f he 56810 ca c ai f he e a e cha ge i a i c a i .

I addi i c d c i g i e ie , he G a d J e a i ed he b dge f 20 a d ch e Ca if ia c ie a d di c e ed ha 70% f he c ea h ed P i i 172 f d a e e e f a ic a c b ic afe de a e . M e e , he e c ie did i a a ha a a e age e c d fi d hi i hei c b dge . F a e a e , ee A e di C, hich c i fa e ce f he C f Y b dge .

Fi a , i h d be ed ha b h he CEO a d he A di -C e ha e ece e e ed a i i g e a e he f a f he C b dge a e he a ca i f P b ic Safe

Age ai F d e a a e begi i gi 2016-2017. The A di -C e ha
aed hi d be diffic achie e.

FINDINGS

F1. The c e e h d f b dge i g he di ib i f P ii 172 f d C
g e e bic afe i a a e ,ei he he bic he C age cie
e igib e ecei e he e f d .

F2. Thi ac f a a e c i a e he ii f he igi a ii a d c d be ea i
ec ified b a i e a e a i he f a f he C b dge .

F3. The A di -C e ha bee abe de a e he a ia e di ib i f
P ii 172 F d ici a i e i hi he C . H e e , he A di -
C e ha bee abe de a e ha he e ai i g P ii 172 e e e
ha e bee e i e di ib ed C bic afe age cie a e i ed.

F4. The fai e da e he MOE ca c ai a a a e i ed, ha aced he C i
a ii f -c ia ce i h S a e e i e e .

RECOMMENDATIONS

The G a d J ec e d ha :

R1. The CEO a d he A di -C e ad a e h d f b dge i g P ii 172 f d
C g e e bic afe i a a e ha i a a e he bic a d

affec ed age cie , a d e hi e h d f FY2016-2017 a d b e e b dge
c c e . (F1-F3)

R2. The e b dge i g e h d c ea de a e he f di ib i f P ii 172
f d C b ic afe age cie . (F1-F3)

R3. The A di -C e e e e f i g he MOE ca c ai a a a d e
i c e i he B a d f S e i a a a e . (F4)

RESPONSES

P a Pe a C de 933.05, e e a e e i ed f he f i g i di id a :

B a d f S e i (A Fi di g a d Rec e da i)

C E ec i e Office , Me d ci C (A Fi di g a d A Rec e da i)

A di -C e , Me d ci C (A Fi di g a d Rec e da i)

She iff, Me d ci C (A Fi di g a d Rec e da i)

Di ic A e , Me d ci C (A Fi di g a d Rec e da i)

A endi A

C fMe d ci P b ic Safe A g e a i F d
 ½ Ce Sa e Ta

	Acc N .	Fac	A
Ci fF B agg	2110-760051	0.002365	1326.55
Ci fP i A e a	2110-760061	0.000307	172.20
Ci fU iah	2110-760070	0.007508	4,211.30
Ci fWi i	2110-760080	0.006701	3758.65
C Ge (BU 100)	ND-821510	0.983119	551,439.63
		1.00000	560,908.33
A A i	560,908.33	Pe i d: Oc be 2015	

A endi C

SUMMARY YOLO COUNTY SHERIFF-CORONER 2014-15 BUDGET

	Actual 2011-12	Actual 2012-13	Budget 2013-14	Requested 2014-15	Recommended 2014-15
Revenues					
Licenses,Permits & Franchises	\$305,986	\$404,985	\$354,260	\$404,260	\$404,260
Fines, Forfeits & Penalties	\$5,461	\$10,800	\$8,000	\$8,000	\$8,000
Revenue Fr Use Of Money & Prop	\$128,983	\$148,353	\$191,500	\$191,500	\$191,500
Public Safety Sls Tax Prop 172	\$9,346,412	\$9,829,033	\$10,625,353	\$10,944,114	\$11,244,114
Hhs Realignment Ii Rev 2011	\$4,193,547	\$4,938,351	\$5,204,745	\$5,341,527	\$5,341,527
Intergovt Revenue-State	\$943,693	\$639,602	\$636,245	\$686,245	\$686,245
Intergovt Revenue-Federal	\$277,105	\$150,296	\$267,000	\$107,000	\$107,000
Intergovt Rev-Other	\$1,115	\$0	\$0	\$0	\$0
Charges For Services	\$1,948,208	\$1,642,945	\$1,635,472	\$1,694,507	\$1,694,507
Miscellaneous	\$338,598	\$446,089	\$212,300	\$247,300	\$247,300
Other Financing Sources	\$4,209,950	\$4,428,228	\$1,858,610	\$1,668,303	\$1,668,303
Transfer Adjustments	(\$2,270,556)	(\$2,726,202)	\$0	\$0	\$0
Total Revenue	\$19,428,502	\$19,912,480	\$20,993,485	\$21,292,756	\$21,592,756
Appropriations					
Salaries And Employee Benefits	\$25,271,911	\$26,305,971	\$27,631,580	\$31,216,162	\$28,609,675
Services And Supplies	\$3,987,611	\$4,649,278	\$4,356,865	\$4,772,516	\$4,692,516
Other Charges	\$13,200	\$23,097	\$15,700	\$15,701	\$15,701
Capital Assets-Equipment	\$765,196	\$448,792	\$448,792	\$540,747	\$809,747
Operating Transfers Out	\$2,298,556	\$2,754,202	\$2,754,202	\$238,000	\$28,000
Intrafund Transfers	(\$104,872)	(\$83,830)	(\$83,830)	(\$190,000)	(\$50,000)
Transfer Adjustments	(\$2,270,556)	(\$2,726,202)	\$0	\$0	\$0
Total Appropriations	\$29,961,046	\$31,371,308	\$32,592,892	\$36,792,126	\$33,782,126
Use of fund balance available	\$11,635,293	\$10,908,079	\$10,710,351	\$10,906,358	\$14,944,780
Net County Cost		\$10,908,079	\$10,710,351	\$10,906,358	\$14,944,780

