

**COUNTY OF SACRAMENTO
CALIFORNIA**

For the Agenda of:
March 3, 2009
10:30 A.M.

To: Board of Supervisors
From: County Executive's Office
Subject: 2008-09 Midyear Financial Report

Supervisoral

District: All

Contact: Navdeep S. Gill, Chief Operations Officer, 874-5803
Linda Foster-Hall, County Budget Officer, 874-2453

Overview

On February 10, 2009, the Board of Supervisors adopted a number of corrections to the County's Final Budget for Fiscal Year 2008-09. At that time the County Executive recommended that on March 3, 2009, the Board be presented with a plan to eliminate the shortfall in sales tax collections and the shortfall in Local Public Safety Funds (Proposition 172).

Recommendations:

1. Receive and file this report.
2. Approve the attached Appropriation Adjustment Request (AAR) No. 29-023 making the necessary reductions in various departments (\$7,527,331) to offset the reduced collections in sales taxes, vacant positions and reductions in operating accounts. (Attachment I)
3. Approve the use of Interfund Transfers in the amount of \$27,315,072 to the General Fund from the Municipal Services Agency's Internal Service Fund. (Attachment II)
4. Approve the attached AAR No 29-024 to appropriate additional revenue (\$17,288,947) in Non-Departmental Revenues (Budget Unit 5700000) from Interfund Transfers to offset the reductions in Proposition 172 revenue and State Local Public Safety Grant Funds of \$10,870,910 to the Sheriff's Department (Budget Unit 7400000); \$4,568,420 to the Probation Department (Budget Unit 6700000); and \$1,849,617 to the District Attorney (Budget Unit 5800000). (Attachment III)
5. Approve the attached AAR No. 29-025 recognizing additional general purpose revenue (\$10,026,125) in Non-Departmental Revenues (Budget Unit 5700000) from the Interfund Transfers to increase expenditure authority for Medical Treatment Payments (Budget Unit 7270000). (Attachment IV)

6. Approve the attached AAR No 29-026 to reduce estimated collections (\$600,000) from the Transient Occupancy Tax (Budget Unit 4060000) and reducing the transfer to the General Fund (Budget Unit 5700000) and expenditures to various public/private entities that receive funding from this source. (Attachment V)
7. Approve the recommendation included in the Report Back on the Countywide use of "Vacation Over Max". (Attachment VI)
8. Approve the recommendations included in the Report Back on the use of Home Retention Vehicles. (Attachment VII)
9. Approve the recommendations regarding terminating the contract for Crossroads Rehabilitation Services.
10. Approve a policy change for the General Assistance Program to offer employment services to eligible recipients on a voluntary basis.
11. Receive and File the Report Back On Services Billed To Medi-Cal, Geographic Managed Care, Family Planning Access Care And Treatment, And Private Insurance Companies For Tuberculosis, Sexually Transmitted Diseases Control And Immunization Services. (Attachment XV)
12. Authorize the County Executive Officer or his designee to reduce or terminate those contracts entered into pursuant to section 71-J of the County Charter as may be necessary prior to affecting the lay-offs authorized or for which notice may be given pursuant to Recommendation 11 in Attachment VIII. Notice of reduction or termination must be given to affected contractors prior to any notice of lay-off of employees.
13. Authorize notice of lay-offs to employees in those positions identified for reduction in Attachment VIII of this report. It is further recommended that the Board of Supervisors authorize the commencement of the lay-off process, including contingent notice, for employees in any other positions identified as necessary to be laid-off as a result of midyear budget reductions. In the latter instance, notice will provide that lay-off is contingent upon formal action of the Board of Supervisors

Fiscal Impact

There continues to be a significant downturn in all sales tax and property based revenue collections as the national recession continues to impact the local economy. The economic downturn has also caused large caseload increases in health and human assistance related programs. The pressure on both projected revenues and actual expenditures has resulted in an estimated shortfall for the General Fund of \$54.8 million in the current year. On February 11, 2009, the Board adopted a number of actions to reduce the shortfall. This report lays out the remaining set of solutions, including reductions in current spending levels, and the use of Interfund transfers to be implemented to eliminate the current year shortfall.

BACKGROUND

On February 10, 2009, the Board of Supervisors was presented with a report that identified the current revenue and expenditure trends for the current Fiscal Year 2008-09 Budget. At that time it was reported that the estimated shortfall for the General Fund was \$54.8 million. This shortfall will be mitigated by approximately \$17.8 million in departmental reductions and an offset from the Teeter Plan resulting in an estimated net shortfall of \$35.3 million. On February 11, 2009, the Board adopted a number of solutions but deferred to March 3, 2009, a hearing to implement recommendations to eliminate the balance of the shortfall (approximately \$25.5 million) that includes shortfalls in Sales Tax collections and Proposition 172 funds. Since that date, two additional issues have increased the remaining General Fund shortfall to \$35.9 million (A reduction in Local Public Safety Grant Funds and funding for the County's Medical Treatment account). This midyear report provides the Board with the following information:

- A set of reductions to offset the shortfall in Sales Tax collections.
- A recommendation concerning the actions necessary to offset the reduction in Proposition 172 funds.
- A recommendation concerning the actions necessary to provide funding for the County's Medical Treatment Account.
- A recommendation concerning impacts of the State Budget on Local Public Safety Grant Funds.
- A Report Back on the projected shortfall and necessary reductions to various programs funded with Transient Occupancy Tax (TOT) revenues.
- A Report Back and recommendations on the Countywide use of "Vacation Over Max".
- A Report Back and recommendations on the use of Home Retention Vehicles.
- A Report Back and recommendations on the contract for Crossroads Rehabilitation Services.
- A Report Back on billing for Tuberculosis, Sexually Transmitted Diseases and Immunization Services.

DISCUSSION

The remaining reductions that are presented in this report are necessary to offset the shortfall in collections in Sales Taxes and Proposition 172 funds. Also with the passage of the State Budget on February 20, 2009, there are a number of state reductions that will be passed onto local governments that will impact funding for the last quarter of the fiscal year. Finally, there is a need to increase funding for the Medical Treatment Account for the County's Medically Indigent Services Program (CMISP) administered by the Department of Health and Human Services. The following table reflects the additional General Fund items that will be addressed in this report:

Remaining General Fund Reductions Fiscal Year 2008-09 (millions)		
Proposition 172 Funding		
Sheriff	\$	11.3
District Attorney		1.8
Probation		2.5
Sales Tax Reductions		6.4
Additional State Reductions		2.2
Other Reductions		1.7
CMISP		10.0
Grand Total	\$	35.9

General Fund Revenues:

1. **\$15.6 million reduction in Local Public Safety Funds (Proposition 172)** – In 1993, the voters approved Proposition 172, which directed the proceeds of a ½ cent sales tax to be used exclusively for local public safety services. Each month, the State apportions the funds collected statewide to counties based on each county's share of the statewide taxable sales in the preceding year. As with all sales tax based revenues the current year collections statewide have decreased as compared to the same time period last year. Additionally, the percentage that Sacramento is allocated from the statewide pool has also dropped because of the decline in sales tax collections last fiscal year. As a result the allocations from the State for Proposition 172 collections are estimated to be down by \$15.6 million. (This estimate has been revised using the most recent collection data. As reported on February 10, 2009, the anticipated shortfall at that time was \$14.9 million.) These funds are used as a financing source for the Sheriff (\$11.3 million), District Attorney (\$1.8 million), and the Probation Department (\$2.6 million).
2. **\$6.4 million reduction in Sales Tax collections** – All sectors of the economy are seeing lagging retail sales which affect both county and statewide sales tax collections. Specifically, for the unincorporated area of Sacramento County sales tax collections were down 1.7% in the first quarter. However the decreases in sales tax collections for the first quarter of this fiscal year were masked somewhat by taxes generated by jet fuel sales and skyrocketing gasoline prices. As gasoline prices moderate, factoring in continued declines in auto sales, the construction/housing sector plus poor holiday season collections, it is anticipated year-end sales tax collections will be down approximately 7.9 percent or \$6.4 million.

The County Executive's Office has developed a reduction plan that will spread this shortfall to the Agencies and various departments. The department's proposals will be discussed later in this report.

3. **\$2.2 million reduction in Local Public Safety Grant Funding from the state** – Included in the state budget resolution are significant midyear reductions to local public safety programs. While these cuts will be mitigated by a restoration of the cuts with a more stable funding

source (Vehicle License Fees) starting in Fiscal Year 09-10, the reduction for the last quarter of FY 2008-09 will have negative impact on the District Attorney (\$0.1 million) and the Probation Department (\$2.1 million). The Sheriff's Department who also receives grant funds from this source, anticipated in January that their grants were at risk and made reductions at that time.

Other Departmental Revenues:

4. **\$0.6 million reduction in Transient Occupancy Tax Revenue** - Changes in economic conditions are negatively impacting Transient Occupancy Tax (TOT) receipts. The Department of Finance is projecting that TOT revenues in Fiscal Year 2008-09 will be approximately \$600,000 less than projected in the adopted Fiscal Year 2008-09 TOT Budget. Actions in this report will reduce the amount of Fiscal Year 2008-09 appropriations for TOT grants to various organizations for artistic, cultural, civic and other activities by \$300,000 and reduce the annual transfer to the General Fund by \$300,000. These reductions are spelled out in the report from the Department of Economic Development and Intergovernmental Affairs (Attachment IX). Each of the organizations has been contacted to make them aware of the recommended reductions.

General Fund Expenditures:

1. **\$10.0 million Medical Treatment Payments** - The Adopted Final Budget for Fiscal Year 2008-09 included an appropriation of \$26.6 million for the BRMS contract. The appropriation did not fund the full BRMS contract amount, nor did it include sufficient appropriation for specialty doctors and Sutter and Mercy Hospitals, and growth in the CMISP treatment account. The estimated hospital costs and utilization of services are greater than what was included in the Adopted Budget (\$9.5 million). In addition, realignment revenue is projected to be less than budgeted (\$0.5 million).

Other Department Expenditures

2. **Facility Planning, Architecture and Real Estate** - At the February 10, 2009, midyear budget hearing, the Department of Facility Planning, Architecture and Real Estate (FPARE) reported that it was experiencing a significant decline in project activity and related project revenue/reimbursement due to the suspension of Capital Construction projects along with modular furniture purchases and remodel activities. It was also reported that these reduced service level needs required a proportionate reduction of up to 14.0 positions which could result in layoffs unless additional assigned work was identified from other county departments to reimburse the cost of these positions. As part of the efforts to identify additional work, FPARE worked with the Municipal Services Agency (MSA) and project work was identified in various MSA departments where 8.0 positions could be utilized. The remaining 6.0 filled positions will result in layoff notices and the positions will be deleted/unfunded.
3. **Department of Revenue Recovery** - At the February 10, 2009, midyear budget hearing the Department of Revenue Recovery (DRR) reported that it would examine its operational

model to determine if staffing adjustments could be made during these difficult budget times. In addition it was reported that a decision by the Department of Neighborhood Services, Code Enforcement Division, to assume responsibility for the collection of their outstanding accounts has resulted in reduced collection activity within DRR requiring staffing adjustments. DRR reported the possible elimination of up to 7.0 positions, which could result in layoffs unless additional assigned work was identified to reimburse the costs of those positions. As part of the efforts to find additional assigned work for the filled positions, DRR worked with the County Clerk Recorder's (CCR) Office and a project was identified in the CCR's Office where 3.0 positions could be utilized. An agreement was reached between both departments to temporarily reassign 3.0 filled positions to the CCR's Office through December 31, 2009. Once the project is complete or no other funding is available, these three positions may be subject to layoff. The remaining 1.0 filled position will result in a layoff notice and the position will be deleted/unfunded. The other three vacant positions will also be deleted/unfunded along with the reduction in various services and supplies accounts.

Lay-off Process including 71J Contract Actions

The Department of Personnel Services (DPS) and affected Departments are working diligently to minimize lay-offs. While DPS has developed seniority lists to identify those employees subject to lay-off, it is necessary for the Board of Supervisors to provide the authority to deliver lay-off notices. Attachment VIII provides a list of those classifications identified by Departments that may be subject to lay-off through budget reductions or as the result of demotion by another employee who has seniority rights in a lower classification. The County Executive's Office, in coordination with departments, is currently examining all 71J contracts to determine if the reduction or termination of these contracts can provide sufficient savings to prevent the lay-off of county employees. Notification of action to reduce or terminate 71J contracts must take place prior to the delivery of lay-off notices with the contract reduction or termination occurring prior to actual layoff date. Additionally all temporary or provisional positions within a department must be eliminated prior to a lay-off in the identified classification. Efforts are under way to place employees in the same or similar positions throughout all county departments. Notification to 71J contractors and placement efforts will be completed prior to an employee being laid-off.

REQUESTED REPORTS BACK

Approve the Recommendation regarding Management of Vacation Over Maximum Payments

Cash payout for excess vacation accruals is taken from the existing budget resources of each department. Given the County's increasingly challenging budget situation, it is important that agencies and departments control vacation payout for hours accrued above the maximum levels in order to reduce net County costs. Language in the Personnel Ordinance (Section 2.78.730 (e)) and in the applicable labor agreements provides appointing authorities discretion to schedule vacation use as an alternative to cash payouts.

The attached report back proposes to minimize the vacation over maximum payouts through departments effectively managing vacation use and requests elected Department Heads to take similar actions. The Department of Personnel Services (DPS) can assist departments in monitoring the vacation accruals of their employees by providing COMPASS reports identifying individual employees who are nearing their vacation accrual limits. (Attachment VI)

Approve the Recommendations for Down-Sizing the County Light Fleet

On February 10, 2009, a “Receive and File” report was presented to the Board of Supervisors that included the results of the Fleet Utilization Review Committee that was formed in August to review the County’s current Light Fleet. This follow up report includes five specific recommendations by which to implement a new fleet utilization standard, encourage greater private vehicle utilization, and begin discussions with County Bargaining Units regarding standby pay and significantly reduced Home Retention Vehicle (HRV) assignments. (Attachment VII)

Approve recommendations on how the County maximize employment opportunities for Adult Mental Health Consumers.

On February 10, 2009, the Board requested additional information regarding the employment services provided by the Crossroads Rehabilitation Services contract. Since that meeting Adult Mental Health has met with representatives of Crossroads Rehabilitation Services and the State Department of Rehabilitation (DOR) on February 17, 2009, and February 23, 2009. The following recommendations are the result of those meetings:

Crossroads Rehabilitation Contract:

Proceed with a reduction of \$16,843 for Fiscal Year 08-09 and terminate the county contract. (Crossroads still maintains a contract through the DOR employment cooperative. This contract is approximately \$597,000.)

DOR Contract:

Proceed with a reduction of \$40,860 for Fiscal Year 08-09.

For Fiscal Year 09-10, amend the annual contract from \$163,439 to \$40,000 annual cash match and increase the staff certification time. This combination of cash match and time certification maintains the federal leverage and the mental health employment cooperative between Sacramento County Adult Mental Health, DOR and Crossroads. It also leaves the Crossroads rehabilitation contract with DOR intact. Staff will work in partnership with DOR to define time certification duties and functions that will maximize employment to adult mental health consumers.

Receive and file the Report Back on billing for Tuberculosis (TB), Sexually Transmitted Diseases (STD) and Immunization Services (IZ).

In the February 9th letter to the Board of Supervisors several assertions were made regarding revenue potential for IZ, STD and TB services. Specifically Medi-Cal, Geographic Managed

Care (GMC) plans, Family Planning Access Care and Treatment (Family PACT), and private insurance companies were all identified as potential revenue sources to help cover the cost of these services. The actual revenue potential is primarily with Medi-Cal and Family PACT. Medi-Cal does not pay the full cost of services provided.

The Department of Health and Human Services (DHHS) currently has a system in place for clinic billing known as the Medical Services Information System (MSIS) to recover the "Share of Cost" (SOC) for clinic services and to bill Medi-Cal, other private insurance companies and reporting functions. This system was originally designed in FY 1983-84 and updated again in 1987-88.

GMCs and private insurance companies are billed, but they do not generally pay for any of these services because the patient has been seen by an out-of-network provider for services covered by their primary insurance. They are billed for the purpose of receiving a denial from the payor so that fiscal staff can bill the patient. Patients are notified at the time of service if they will be responsible for payment, and every effort is made to collect at the time of service whenever appropriate. Most public health services are not billable to the patient if they have no other source of payment. (Attachment XV)

RECOMMENDED SOLUTIONS:

On February 11, 2009, the Board took steps to eliminate a portion of the midyear shortfall by approving \$6.3 million in departmental reductions, allocating \$3.0 million in Contingencies and utilizing \$17.3 million in Interfund Transfers to the General Fund. At that time, the Office of Budget and Debt Management was directed to come back to the Board on March 3, 2009, after working with departments, to identify additional midyear reductions that can be implemented by April 1, 2009, to eliminate the remaining shortfall. It was also anticipated that the reductions would include elimination of current vacant positions and reductions in operating accounts as directed by the County Executive on November 21, 2008.

The following Table represents the recommended reductions by department (See Attachment X for Details by Department in alphabetical order). It also identifies the number of positions that will be eliminated.

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Fiscal Year 2008-09 Midyear Reductions			
March 3, 2009			
Department	Total Reduction	Positions	
		Vacant	Filled
ASSESSOR	\$ 517,000		
CLERK OF THE BOARD/BOARD OF SUPERVISORS	281,745		
DISTRICT ATTORNEY	62,859		
SHERIFF	400,000		
Subtotal - ELECTED OFFICIAL	\$ 1,261,604		
CIVIL SERVICE COMMISSION	\$ 27,366		1.0
COUNTY COUNSEL	309,794	0.8	
DATA PROCESSING-SHARED SYSTEMS	1,295,808		
COUNTY EXECUTIVE CABINET	153,269	1.0	
NON-DEPARTMENTAL COSTS/GF	612,836		
COUNTY EXECUTIVE	104,852	1.0	
LABOR RELATIONS	52,000		
EMERGENCY OPERATIONS	9,284		
Subtotal - GENERAL GOVERNMENT	\$ 2,565,210	2.8	1.0
FPPARE	\$ 712,140	0.5	
GENERAL SERVICES	250,000		
PERSONNEL SERVICES	522,522	17.0	
DEPT OF REVENUE RECOVERY	306,125	3.0	1.0
Subtotal - INTERNAL SERVICES	\$ 1,790,787	20.5	1.0
AG COMM-SEALER OF WTS & MEASURES	\$ 41,588	1.8	
VOTER REGISTRATION/ ELECTIONS	1,458,401		
PROBATION	89,528		
HUMAN ASSISTANCE-ADMIN	561,071	8.8	1.0
IHSS PUBLIC AUTHORITY	16,848	1.5	2.0
Subtotal - COUNTYWIDE SERVICES	\$ 2,167,436	12.1	3.0
ANIMAL CARE AND REGULATION	\$ 228,434	1.0	4.0
NEIGHBORHOOD SERVICES	222,907	1.0	
REGIONAL PARKS	144,913	1.0	
PLANNING	262,075		
Subtotal - MUNICIPAL SERVICES	\$ 858,329	3.0	4.0
GRAND TOTAL	\$ 8,643,366	38.40	9.00

Each department (except for Sheriff, District Attorney and Probation) was assessed an 8.5% reduction of their net General Fund costs to offset the shortfall in sales tax collections. Additional reductions for each department were then assigned based on their vacant positions as of January 3, 2009, and reductions in operating accounts as directed by the County Executive on November 21, 2008.

The Sheriff, District Attorney and Probation had reductions assessed as a percentage of their lost Proposition 172 revenues.

It is also being recommended that the Board approve the use of Interfund Transfers to offset the reduction in Proposition 172 funds and the additional funds required for the Medical Treatment Account. Additionally, the Transfers recommended below for both the District Attorney and Probation include funds to offset the reduction in Local Public Safety Grant Funding that resulted from the recent state actions (Attachments XI through XIV).

Fiscal Year 2008-09 Midyear Reductions	
March 3, 2009	
Department	Total Transfer
DISTRICT ATTORNEY	\$ 1,849,617
SHERIFF	10,870,910
Subtotal - ELECTED OFFICIAL	12,720,527
PROBATION	4,568,420
MEDICAL TREATMENT ACCOUNT	10,026,125
Subtotal - COUNTYWIDE SERVICES	14,594,545
GRAND TOTAL	\$ 27,315,072

In order to complete the actions necessary to eliminate the shortfall in the General Fund and the Transient Occupancy Tax Fund, staff is recommending that the Board take action on the following specific actions:

1. Approve the attached Appropriation Adjustment Request (AAR) No. 29-023 making the necessary reductions in various departments (\$7,527,331) to offset the reduced collections in sales taxes, vacant positions and reductions in operating accounts. (Attachment I)
2. Approve the use of Interfund Transfers in the amount of \$27,315,072 to the General Fund from the Municipal Services Agency's Internal Service Fund. (Attachment II)
3. Approve the attached AAR No 29-024 to appropriate additional revenue (\$17,288,947) in Non-Departmental Revenues (Budget Unit 5700000) from Interfund Transfers to offset the reductions in Proposition 172 revenue and State Local Public Safety Grant Funds of \$10,870,910 to the Sheriff's Department (Budget Unit 7400000); \$4,568,420 to the Probation Department (Budget Unit 6700000); and \$1,849,617 to the District Attorney (Budget Unit 5800000). (Attachment III)
4. Approve the attached AAR No. 29-025 recognizing additional general purpose revenue (\$10,026,125) in Non-Departmental Revenues (Budget Unit 5700000) from the Interfund Transfers to increase expenditure authority for Medical Treatment Payments (Budget Unit 7270000). (Attachment IV)

5. Approve the attached AAR No 29-026 to reduce estimated collections (\$600,000) from the Transient Occupancy Tax Fund (Budget Unit 4060000) and reducing the transfer to the General Fund (Budget Unit 5700000) and expenditures to various public/private entities that receive funding from this source. (Attachment V)
6. Approve the recommendation included in the Report Back on the Countywide use of "Vacation Over Max". (Attachment VI)
7. Approve the recommendations included in the Report Back on the use of Home Retention Vehicles. (Attachment VII)
8. Approve the recommendations regarding terminating the contract for Crossroads Rehabilitation Services.
9. Receive and File the Report Back On Services Billed To Medi-Cal, Geographic Managed Care, Family Planning Access Care And Treatment, And Private Insurance Companies For Tuberculosis, Sexually Transmitted Diseases Control And Immunization Services.
10. The Department of Human Assistance (DHA) is requesting Board approval to offer employment services in the General Assistance (GA) Program to those individuals assessed as employable on a voluntary instead of a mandatory basis. This action is being initiated in conjunction with a recommendation to reduce County General Fund expenditures that support staffing for GA employment services.
11. It is recommended that the Board of Supervisors authorize notice of lay-offs to employees in those positions identified for reduction in Attachment VIII of this report. It is further recommended that the Board of Supervisors authorize the commencement of the lay-off process, including contingent notice, for employees in any other positions identified as necessary to be laid-off as a result of midyear budget reductions. In the latter instance, notice will provide that lay-off is contingent upon formal action of the Board of Supervisors.

Respectfully submitted,

LINDA FOSTER-HALL
County Budget Officer

CONCUR:

NAVDEEP S. GILL
Chief Operations Officer

APPROVAL RECOMMENDED:

TERRY SCHUTTEN
County Executive

NSG/LFH:

cc: Elected Officials
Department Heads
Agency Administrators
County Executive Cabinet Analysts
Department Administrative and Fiscal Staff

Attachments:

- Attachment I Appropriation Adjustment Request (AAR) No. 29-023 making the necessary reductions in various departments (\$7,527,331) to offset the reduced collections in sales taxes, vacant positions and reductions in operating accounts.
- Attachment II Report from Director of Finance regarding use of Interfund Transfers in the amount of \$27,315,072 to the General Fund from the Municipal Services Agency's Internal Service Fund.
- Attachment III AAR No 29-024 to appropriate additional revenue (\$17,288,947) in Non-Departmental Revenues (Budget Unit 5700000) from Interfund Transfers to offset the reductions in Proposition 172 revenue and State Local Public Safety Grant Funds of \$10,870,910 to the Sheriff's Department (Budget Unit 7400000); \$4,568,420 to the Probation Department (Budget Unit 6700000); and \$1,849,617 to the District Attorney (Budget Unit 5800000).
- Attachment IV AAR No. 29-025 recognizing additional general purpose revenue (\$10,026,125) in Non-Departmental Revenues (Budget Unit 5700000) from the Interfund Transfers to increase expenditure authority for Medical Treatment Payments (Budget Unit 7270000).
- Attachment V AAR No 29-026 to reduce estimated collections (\$600,000) from the Transient Occupancy Tax fund (Budget Unit 4060000) and reducing the transfer to the General Fund (Budget Unit 5700000) and expenditures to various public/private entities that receive funding from this source.
- Attachment VI Report Back on the Countywide use of "Vacation Over Max".
- Attachment VII Report Back on the use of Home Retention Vehicles.
- Attachment VIII List of positions identified for reduction
- Attachment IX Approve the recommendations included in the Report Back on the decrease in Transient Occupancy Tax collections.

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| Attachment X | Summary of Reduction Impacts by Department (in Alphabetical Order) |
| Attachment XI | Interfund Transfer repayment schedule for the Sheriff's Department |
| Attachment XII | Interfund Transfer repayment schedule for Health – Medical Treatment Payments |
| Attachment XIII | Interfund Transfer repayment schedule for the Probation Department |
| Attachment XIV | Interfund Transfer repayment schedule for the District Attorney |
| Attachment XV | Report Back On Services Billed To Medi-Cal, Geographic Managed Care, Family Planning Access Care And Treatment, And Private Insurance Companies For Tuberculosis, Sexually Transmitted Diseases Control And Immunization Services. |