




BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: County Executive
Office
Department No.: 012
For Agenda Of: June 9, 2020
Placement: Departmental
Estimated Tme:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Director(s) Mona Miyasato, County Executive Officer 
Contact Info: Jeff Frapwell, Assistant County Executive Officer

SUBJECT: Fiscal Year 2020-21 Recommended Budget

County Counsel Concurrence

As to form: Yes

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

It is recommended that the Board of Supervisors:

- a) Receive, consider, and file the Fiscal Year 2020-21 Recommended Budget (Attachment A);
- b) Approve final budget adjustments (Attachment A-2) to the Fiscal Year 2020-21 Recommended Budget;
- c) Adopt the Resolution of the Board of Supervisors entitled In the Matter of Adopting the Budget for Fiscal Year 2020-21 (Attachment D);
- d) Approve budget adjustments in the form of Attachment E, as amended during the hearings, to the Fiscal Year 2020-21 Recommended Budget;
- e) Delegate authority to the Chair of the Board to execute renewal of single-year grants and contracts (Attachments B and C) previously approved by the Board and included in the Fiscal Year 2020-21 Recommended Budget, where contract amounts are within 10% of previously contracted amounts;
- f) Receive the draft salary resolution (Attachment F), direct any specific changes made during the June 2020 budget hearings, and adopt that amended salary resolution to be effective July 1, 2020, which updates job classifications and department position allocations to include

positions approved by the Board of Supervisors during the Fiscal Year 2020-21 budget hearings;

- g) Adopt position changes previously approved by the County Executive Officer during Fiscal Year 2019-20 under Board Resolution 99-486, as shown in Attachment G; and
- h) Determine pursuant to CEQA Guidelines §15378(b)(4) that the above fiscal activities are not a project subject to the California Environmental Quality Act.

Summary Text:

The Fiscal Year (FY) 2020-21 Recommended Budget is hereby submitted to the Board of Supervisors pursuant to the County Budget Act (California Government Code § 29000 et seq.), which specifies that the Board of Supervisors must adopt a balanced budget each year, with funding sources equal to financing uses. Any Board adjustments to the budget made during June budget hearings will also be incorporated in the form of Attachment E. The information in this letter, attachments, and hearing binder are provided to enable the Board to adopt the FY 2020-21 budget during budget hearings. Budget hearings are scheduled for June 9 and, if necessary, June 11, and may also be continued into the following week.

Discussion of individual department work initiatives and budgets for the coming year were reviewed with the Board during the budget workshops conducted in April. The purpose of the budget hearings is to provide the Board with an overview of the budget, respond to questions about the budget, and provide updates to department budgets since the April workshops.

FY 2020-21 Recommended Budget Overview

The recommended budget for FY 2020-21 is balanced, with total operating revenues of \$1.19 billion (a 3.4% increase from FY 2019-20) and total operating expenditures of \$1.19 billion (a 4.4% increase from FY 2019-20). Operating expenditures include both ongoing and one-time costs, and ongoing costs are largely supported by ongoing revenues. The FY 2020-21 recommended budget includes full-time equivalent (FTE) staffing of 4,304.0, an increase of 1.2% from the FY 2019-20 adopted staffing level of 4,254.8 FTEs. The Executive Summary of the Recommended Budget, Section B, details this information.

The COVID-19 pandemic has jeopardized the health of our communities and our economic livelihood. In preparing this Recommended Budget, we lacked complete information on the extent and severity of the disruption to the County's Budget. The Governor's May Revise of the State's budget demonstrates a deficit of \$54.3 billion, and it will be several more months before the specific impact to our budget is known. Our biggest unknowns are the length and extent of the COVID-19 impacts, as well as to what degree federal or State governments will assist local governments. FY 2020-21 represents the second year of COVID-19 impacts on our revenues and expenditures; in FY 2019-20, impacts are expected to reach \$25.1 million, and are discussed in detail below.

The information in this Recommended Budget is based on assumptions that projected revenue losses, beginning in spring 2020 of the current year, continue in key local and State revenues through the first quarter of the upcoming fiscal year and taper down through the remainder of the

fiscal year. In addition, conservative estimates of funding have been assumed. The County’s primary revenue source is intergovernmental revenues, making up 34.6% of our total revenues, which leaves us particularly vulnerable to state and federal funding decisions. The County’s reliance on economically sensitive revenues within the General Fund equates to 6% of total revenues, which stands in stark contrast to the funding structure of most cities, where it’s not uncommon to be greater than 50%. This places cities at a much higher level of budgetary risk resulting from the temporary COVID related shutdown and any ensuing recession. However, because of our funding structure, until the State and federal governments provide specific programmatic and financial guidance, we can’t know for sure how COVID-19 economic impacts will ultimately impact the bulk of our funding streams. The recommended budget provides a preliminary estimate of our funding streams until more is known once the State budget is adopted.

Our objectives have been to maintain current service levels to the extent possible so as not to further impact members of our community; continue to fulfill Board commitments and priorities; and invest in initiatives that will help mitigate recessionary impacts and prepare for the next normal and recovery. In this vein, cannabis tax revenue is being utilized to fill certain gaps created by increased COVID-19 related expenditures and temporary decreases in key revenues. In addition, one-time sources—such as the County’s Strategic Reserve—are recommended to be used to support expenditures in certain areas to preserve service levels. Once the FY 2020-21 budget is adopted, we will turn our attention to updating the financial forecast—evaluating, planning, and testing for potential economic scenarios—and developing a contingency plan should COVID-19 impacts and a recession appear to warrant mid-year budget action. Indeed, we anticipate returning to the Board one or more times during FY 2020-21 with budget revisions and for policy guidance as the full impacts of the pandemic play out.

COVID-19 Recession-Related Impacts and Costs

Estimated FY 2020-21 impacts are summarized in the table below.

FY 2020-21 Estimated COVID-19 Budgetary Impacts	
<u>Major Revenue Categories</u>	
General Fund Discretionary Revenues	\$ 3,597,000
1991 & 2011 Realignment (Public Health, Behavioral Wellness, and Social Services Departments)	10,618,000
Proposition 172 Public Safety Sales Tax	3,616,000
Transportation Revenues (SB 1 gas tax, HUTA, and Measure A)	3,916,000
Total Estimated Revenue Loss	21,747,000
<u>Response Cost Categories</u>	
Alternative Care Sites	2,750,000
EOC operations, Public Health DOC, and overtime response staffing	1,000,000
Temporary shelter and accommodations	850,000
COVID testing and contact tracing	750,000
Paid leave time provided to employees	250,000
Total Estimated Response Cost	5,600,000
TOTAL ESTIMATED FY 2020-21 IMPACT	\$ 27,347,000

- **Total revenue losses are anticipated to reach \$21.7 million in FY 2020-21.**
 - **Discretionary Revenues:** Our primary discretionary General Fund revenue sources are property taxes, sales and use taxes, and transient occupancy tax (TOT). Economically driven revenues, including TOT, sales taxes, and gas taxes, will be especially susceptible to losses resulting from decreased tourism and decreased retail activity. Once the economy begins to reopen, these revenues are expected to recover over the next two fiscal years. Cannabis tax revenue, which is considered relatively recession-proof, is not expected to decline and is becoming a significant source of revenue, projected to contribute more than sales taxes next year and nearly as much as TOT. Property tax revenues, which make up nearly 80% of our total discretionary revenues, are not expected to be immediately impacted by COVID-19, though there could be a lagging impact in future fiscal years, specifically related to reassessments of commercial properties that receive revenue-based appraisals.
 - **Realignment Revenues:** In addition to the general sales tax considered a discretionary revenue, 1.6% of sales goes to the State for allocation back to the cities and counties to fund safety net services through 1991 and 2011 Realignment. Current estimates are a loss of approximately \$10.8 million in realignment revenues in FY 2020-21.
 - The Department of Social Services (DSS) will be particularly impacted by realignment revenue losses because Realignment revenues provide the local match portion to draw down state and federal revenues to support their programs. As the revenue shortfalls are expected to affect realignment revenue receipts from March 2020 onward, DSS plans to use all available reserves to cover FY 2019-20 year-end deficits, requiring other funding for the FY 2020-21 anticipated shortfall. The Recommended Budget includes an additional allocation of General Fund totaling \$10.8 million, including cannabis tax revenue (\$3.0 million), Strategic Reserve (\$3.8 million), SCE settlement monies (\$2.0 million), and prior-year carry-over fund balance (\$2.0 million).
 - Without this backfill of revenue, DSS estimates that the state budget impacts would result in service level reductions equivalent to an estimated loss of 66 FTEs in total: Child Welfare Services reduction of 27 FTE, representing a 57% reduction in that program; Medi-Cal program reductions equivalent to 12 FTE; CalFresh losses equivalent to 5 FTE; CalWORKS program reductions equivalent to 8 FTE; and losses across other programs equivalent to an additional 14 FTE.
 - **Proposition 172 Revenues:** In addition to the general sales tax considered a discretionary revenue, 0.5% of sales goes to the State for allocation back to the cities and counties to fund public safety needs through Proposition 172 funds. Current estimates are a loss of approximately \$3.6 million in Proposition 172 revenue for FY 2020-21, which would be allocated across specific departments as follows: Sheriff (50.8%), District Attorney (14.3%), Probation (24.1%), Public Defender (10.7%), and Community Services (0.12%). To preserve service levels within these departments in FY 2019-20, departments will be drawing from the countywide Proposition 172 fund balance to backfill the expected losses in revenue; in FY 2020-21, the Recommended Budget includes the use of cannabis tax revenue to stabilize departmental funding and maintain services.

- **Transportation Funding:** An additional 0.75% of sales goes toward county and city roads and transportation. Public Works relies on three major revenue sources to support operations and transportation projects—SB 1 gas tax, HUTA (highway users tax), and Measure A. These funding sources are generated through a per-gallon tax on gasoline sales (SB 1 and HUTA) and a one-half percent sales tax (Measure A). As residents forgo local travel and tourism declines, key revenues supporting critical Public Works activities decline. Current estimates of transportation revenue losses total \$3.9 million in FY 2020-21. These expected decreases have been mitigated through the permitted the 18% deferred maintenance funding—for one year only and only to the extent necessary—to support Public Works operations, as well as the use of departmental fund balance.
- **Direct COVID-19 related costs are expected to reach \$5.6 million or greater in FY 2020-21.** The anticipated pandemic response costs are described below. Greater costs may be incurred during the year depending on the status of testing and containment efforts, the pandemic’s trajectory in the fall when a second wave of infection may occur, availability of state and federal assistance, and ability to mitigate local economic impacts once stay-at home orders are loosened.
 - **Alternative Care Sites:** These are facilities that temporarily house patients with COVID-19 to remain and receive medical care to reduce the burden on hospitals and other medical facilities in the event of a local surge in infections. The establishment and maintenance of these sites is expected to cost \$2.8 million in FY 2020-21.
 - **Emergency and Public Health Response:** The County has staffed the emergency operations center and Joint Incident Command to manage logistical, financial, and public information-related aspects of the pandemic response. In addition, the Public Health Department Operations Center coordinates and controls all actions specific to public health emergency response. Across other departments, including first responders and employees who have been working on other aspects of response, significant overtime costs have been and will continue to be incurred. The total cost of emergency and public health response is expected to reach \$1 million in FY 2020-21.
 - **Temporary Shelter and Accommodations:** Temporary accommodations for at-risk homeless individuals have been established pursuant to the State’s Project Roomkey. These costs are expected to reach nearly \$0.9 million in FY 2020-21.
 - **COVID-19 testing and contact tracing:** The cost of testing and contact tracing is estimated at \$0.8 million in FY 2020-21.
 - **Paid leave time provided to employees:** To comply with the employee paid leave provisions of the Families First Coronavirus Response Act, County employees have been given a bank of paid leave hours for specified reasons related to COVID-19. This benefit is expected to cost \$0.3 million in FY 2020-21.

We are working closely with our State and federal legislators, NACo, CSAC, and our legislative advocates to secure adequate State and federal funding to cover COVID-19-related revenue losses, cost increases, and economic recovery assistance.

Essential Priorities and Commitments for the Future

In the next few years, as we navigate the recession caused by the pandemic, the County will need to focus on the essential priorities of health and safety, and ways to position the County in the “next normal” or life after the pandemic, through revenue enhancement, cost savings, and new ways of operating. The following are initiatives that were established in the prior years that will be continued or implemented in FY 2020-21:

- **Northern Branch Jail will commence operations.** The construction of the Northern Branch Jail is expected to be completed in the summer of 2020, with operations commencing by mid-year. The annualized operating cost is currently estimated at \$20.4 million, and includes staffing costs to operate and maintain the facility, as well as costs for inmate medical services, food, utilities, and other necessities. The operations funding plan is currently structured to ensure sufficient funding for the next several years, but given the escalation of project construction and operating costs over time, the plan will likely need to be revised to extend the timeline to achieve adequate ongoing funding. Evaluation of the staffing needs of the combined jail operations will also occur given the census of the jail during the COVID-19 emergency.
- **ReSource Center will open in early 2021.** Formerly known as the Tajiguas Resource Recovery Project (TRRP), the ReSource Center project will convert commercial and residential waste into resources by recovering recyclable materials, transforming organics into landscape nutrients, and creating renewable energy in the process. The facility broke ground in December 2018 and is anticipated to open in early 2021.
- **Priority capital projects will be initiated.** High-priority capital projects were identified in early 2019 for potential Certificate of Participation (COP) funding, and COPs are expected to be issued within the next year. Funding for debt service payments is carved out in the recommended budget in anticipation of this issuance and projects will be brought to the Board for necessary approvals. Major projects include Public Safety Radio Replacement, Probation Department Headquarters, Main Jail Renovations, Cachuma Lake Park Infrastructure Replacement and Upgrades, and Emergency Operations Center Expansion.
- **Criminal Justice System Partnerships continue.** Criminal justice partners and Behavioral Wellness continue to implement major initiatives to reduce the numbers of mentally ill individuals entering the criminal justice system and increase referrals to appropriate mental health services. The County has received four major grants to support these efforts, including two mental health diversion grants (one funded through the Department of State Hospitals and another funded through the Bureau of State and Community Corrections (BSCC), which includes funding for a sobering center), a BSCC Edward Byrne Memorial Justice Assistance Grant (JAG) Mental Health Training Grant, and a Homeless Emergency Aid Program grant.
- **Internal Process Improvement and Innovation Efforts are now more necessary to adapt.** We have embarked upon several initiatives designed to re-imagine how we do business to ensure our activities align with our mission to deliver exceptional services. Now, responding to the COVID-19 emergency and beyond, these initiatives will help us address the “next normal.”
 - **Departmental Management Reviews:** KPMG consultants continue to conduct high-level assessments of departments to identify strengths and opportunities for improvement as part

of the Renew '22 initiative. Three of these reviews have been presented to the Board, four are in process (though currently on hold because of COVID-19), and the remaining two under the current contract, which were anticipated to be completed by July 2020, will be delayed because of COVID-19. The County anticipates that the balance of departmental management reviews will be completed within the next two fiscal years.

- **Business Applications Needs Assessment (BANA):** The County has initiated preparations for a countywide business applications needs assessment to review the current status and needs of the County's digital business systems. This is the first step towards evaluating the need to replace major technology systems with a more integrated and modern solution.
- **Renew '22 Big Picture Goals:** The Renew '22 Executive Team established a set of Big Picture Goals that are shared across all departments. These goals are intended to drive systemic change by focusing departments' efforts on countywide initiatives to meet all four components of Renew '22. Department-specific application of these goals are included in the recommended budget book. Some tasks will be delayed due to responding to the COVID-19 emergency.
- **Process Improvement and Innovation Training:** In late 2019, the first cohort of "black belt" trainees completed an intensive week-long training conducted by representatives from the Denver Peak Academy, a nationally recognized process improvement and innovation group established in 2011. The County Executive Office is leading the development of a process improvement and innovation training program in the County, with a goal of training 225 employees by June 2022.

Preparing for the "Next Normal"

A daunting challenge ahead for all of us is responding to an unknown and uncertain future while positioning our organizations to act quickly once the crisis subsides. Reimagining our future requires that we adopt new practices, be responsive and resilient, and rethink what the public needs and expects of us. This is an acceleration of Renew '22, which was set in motion to fortify the organization against the next economic or natural emergency. That event is occurring now.

This coming year, we will continue to follow responsible fiscal practices in an effort to buffer the County's finances from COVID-19 impacts but are making adjustments to prior-year practices in light of the disaster. As discussed earlier, due to the uncertainty of federal, state and local revenues, some temporary adjustments to these practices are being made until there is greater clarity.

- Ensure use of one-time funds for one-time (not ongoing) uses. If revenue losses are expected to continue beyond two years then accompanying expenditure reductions should occur and will be recommended. For now, certain revenue losses are anticipated to be temporary in nature, and there is sufficient revenue uncertainty that it would be premature to enact service level reductions; therefore, one-time revenues are being used for a short-term bridge.
- Allocate cannabis revenue, after enforcement and program support costs, to one-time uses or to backfill temporary revenue losses. The County has practiced this approach to curtail ongoing program expansions, other than those related to cannabis regulation or enforcement, until there is stability of cannabis operations in the County and market impacts are known. In FY 2020-

21, one-time revenue is being used to support core services to mitigate COVID-19 impacts on revenues and expenditures until more is known from the State and federal governments.

- Maintain the Strategic Reserve funding at close to target level. The County's Strategic Reserve policy calls for a targeted funding level of 8% of operating revenue (approximately 30 days of working capital) for the General Fund to be appropriated annually by the Board of Supervisors as part of the budget adoption process. The FY 2020-21 recommended budget places the reserve at a 7.6% balance, which represents the net impact of diverting \$3.8 million of the balance to backfill DSS Realignment revenue losses and a \$3.1 million replenishment per Board policy to reach a balance of \$33.7 million. This may be used to further backfill revenue losses if mid-year budget reductions are required.
- Enhance the beginning balance in the General Fund Contingency reserve by \$1 million, from the FY 2019-20 adopted level of \$4 million to \$5 million recommended to begin FY 2020-21. Similar to the Strategic Reserve, Contingencies will serve as the first line of defense against higher than anticipated COVID-19 related revenue losses or increased response costs.
- Reduce discretionary General Fund revenue estimates to prevent overcommitting of revenues in the face of losses in discretionary revenues resulting from COVID-19 impacts.
- Continue to invest in large multi-year initiatives, including setting aside funding in areas that have been identified by departments as highest priority, such as technology enhancements and capital needs to improve efficiencies and offset costs.
- Continue efficiencies and process improvements, and training employees to be able to identify and implement opportunities for improved operations and innovative solutions.
- Seek grant opportunities and better grant coordination and partnerships between departments and agencies.

Final Budget Adjustments:

As is the case each year, events have occurred since the Recommended Budget was prepared that prompt staff to recommend adjustments to various appropriations and revenues. The recommended adjustments are detailed in **Attachment A-2**, and include:

- An adjustment to fund the Business Applications Needs Assessment (BANA) project in FY 2020-21 to move forward with a consultant contract to perform the assessment and subsequent tasks. This is funded by a draw of \$990,000 from the Auditor-Controller's Systems Maintenance & Development fund balance account.
- Several CEO recommended expansions, as shown in the table below, for use of ongoing cannabis tax revenue to maintain the stability of the cannabis program as well as allow Planning & Development to continue work on projects prioritized by the Board. **Because of uncertainty surrounding state budget impacts on the County's revenues, these expansions are recommended to be implemented no sooner than the second quarter of the fiscal year to ensure sufficient time to evaluate the County's financial position and ability to maintain core services.** Therefore, only partial funding is necessary in the coming fiscal year; full funding will be provided in future years if approved.

FY 2020-21 Recommended Expansions			
		FTE	FY 2020-21 Partial Year Funding
Items to Be Funded with Cannabis Tax Revenue			
County Executive Office			
1	Add Analyst position to support the cannabis program and augment the annual business and retail licensing and renewal process. (1)(2)	0.38	\$103,700
Planning & Development			
2	Add two Long Range Planning planner positions. (2)	1.5	\$194,700
Treasurer-Tax Collector-Public Administrator			
3	Add one Senior Financial Office Professional position to augment cannabis tax collection efforts. (2)	0.75	\$96,100
Total Recommended Expansions		2.63	\$ 394,500
(1) Funding for half of the position is recommended to be funded from cannabis tax revenue. The remaining cost of the position will be funded from existing departmental budget resources.			
(2) Recommended funding is sufficient to allow the department to hire at the beginning of the second quarter. The department can hire earlier if they can demonstrate the ability to absorb the cost of the position(s) should funding not become available.			

Expansion Requests for Board Consideration:

Departmental requests for additional ongoing or one-time General Fund Contribution are presented for Board consideration in **Attachment A-3**. Requests total \$12.3 million in ongoing funding, \$4.4 million in one-time funds, and 57.5 FTEs. In addition to requests for additional General Fund resources, several requests for use of cannabis tax revenue are also presented for Board consideration, totaling \$1.2 million in ongoing funding, \$0.3 million in one-time funds, and 6.0 FTEs.

Board Adjustments (further expansions) – Attachment E:

The FY 2020-21 recommended budget includes one-time revenue in the amount of \$688,200 available for allocation by the Board at these hearings. This amount includes \$480,100 from cannabis tax revenue and \$208,100 from prior-year carryover General County Programs fund balances. There is no unallocated ongoing discretionary revenue. During the course of the hearings, the Board may wish to allocate those funds. **Attachment E** provides a form that can be used for Board deliberation.

Ongoing Grants and Contracts:

The County has numerous ongoing grants and contracts that are renewed each year with the funding and expenditures approved by the Board during annual budget adoption. The execution then becomes ministerial and is delegated to the Chair of the Board, who signs the contracts on

behalf of the County, thus reducing the number of administrative agenda items that come before the Board during the year.

The Board has customarily delegated this authority to include grants and contracts where amounts are within 10% of current agreement amounts.

This process is only for single-year contracts, not multi-year agreements. To qualify for this process:

1. Contract terms and conditions, including contract scope of work, must remain materially unchanged from the prior contract, and
2. The value of the contract cannot change by more than 10% from the prior year value.

Ongoing contracts or grants in amounts that exceed this 10% threshold must be individually presented to the Board for approval. If rates or units of service change, the contract may qualify for the ongoing contracts process if these changes are clearly disclosed on the ongoing contract list.

The recommended ongoing grants and contracts by department are included as attachments with a recommendation that the Board approve, as a group, their renewal for FY 2020-21. The grants to be included in this year's budget hearings are identified in **Attachment B**. The contracts to be included in this year's budget hearings are identified in **Attachment C**. The contract list may include partial-year contracts that equate to an appropriate pro rata share (taking into account the 10% threshold) had the request been to renew for a full year.

Budget Resolution:

The Resolution of the Board of Supervisors follows as **Attachment D**. The Board adopts the budget through this Resolution. The Resolution also allows the County Executive Officer, under limited circumstances, to approve changes to appropriations for previously approved equipment purchases, and includes other approvals and authorizations.

Salary Resolution

In conjunction with the budget, the FY 2020-21 salary resolution is also before the Board for consideration and adoption. **Attachment F** lists all positions requested for authorization by the Board, including those already authorized as well as any changes included in the recommended budget. In addition, the Board's approval of the salary resolution will include approval of any amendments made during budget hearings. This update of the master classification and salary plan is required by Section 27-17 of the County Code. **Attachment G** details the position changes approved by the CEO during FY 2019-20 under the authority granted through Resolution 99-486. This resolution delegates authority to the CEO to administratively approve position changes throughout the year when the changes do not result in a change to a department's budget or a net change in a department's allocated positions. The total number of positions changed in this manner cannot exceed 10% of the total authorized positions within a department for a fiscal year. The resolution also requires that the Board annually review and approve such administrative changes.

Fiscal Impacts:

Approval of these recommendations adopts the FY 2020-21 Recommended Budget with any modifications determined by the Board, and authorizes the County Executive Officer and/or the County Auditor-Controller to take any necessary related fiscal actions.

Attachments:

- A FY 2020-21 Recommended Budget
- A-1 CEO Recommended Expansions
- A-2 Final Budget Adjustments
- A-3 Department Expansion Requests - Deferred to Hearings
- B Ongoing Grants
- C Ongoing Contracts
- D Budget Resolution of the Board of Supervisors
- E Board-Approved Budget Adjustments (pending Board deliberation)
- F FY 2020-21 Salary Resolution
- G FY 2019-20 Position Changes under Resolution 99-486

Authored by:

Rachel Lipman, CEO Fiscal and Policy Analyst

Cc:

Department Directors
Assistant County Executive Officers
CEO Fiscal and Policy Analysts