

Attachment B: Department Mid-Year Summaries

Board of Supervisors

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$29,653	\$29,838	\$29,163	\$29,045	\$29,249
Total Appropriations	\$1,134,974	\$1,220,768	\$1,310,496	\$1,416,626	\$1,502,117
NCC	\$1,105,321	\$1,190,930	\$1,281,333	\$1,387,581	\$1,472,868
FTE's	14	14	15	15	14

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	28,249	28,249	-		0%	28,249
Miscellaneous	1,000	1,000	-	349	35%	651
Total Revenues	29,249	29,249	-	349	1%	28,900
Expenditures						
Salary & Benefits	1,398,951	1,365,054	(33,897)	611,076	45%	753,978
Service & Supplies	128,335	78,979	(49,356)	29,463	37%	49,516
Other Charges	625	625	-		0%	625
Fixed Assets		-	-		0%	-
Intrafund Transfers	58,127	58,127	-	20,366	35%	37,761
Intrafund Abatement	(668)	(668)	-	-	0%	(668)
Total Expenditures	1,585,370	1,502,117	(83,253)	660,905	44%	841,212
Net County Cost	1,556,121	1,472,868	(83,253)	660,556		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$0	\$16,718	\$16,718	\$83,253	\$66,535

Summary

The Board Clerk projects a Net County cost savings of approximately \$83,253. The savings target for the department is \$16,718 therefore the department has exceeded its target by \$66,535.

Ongoing savings of \$33,897 are expected in salaries and benefits. Approximately \$24,000 was budgeted for a retirement payoff that was not realized. The remainder is due to differences between budgeted amounts and the actual costs for new Supervisors. Savings of \$49,356 will be achieved across several line items, including travel, mileage reimbursement, minor equipment, training, and professional services. The department's revenues are expected to meet budget.

Chief Administrative Office

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$20,000	\$70,000	-	\$9	\$135,831
Total Appropriations	\$957,124	\$1,347,686	\$1,651,747	\$2,345,330	\$2,222,455
NCC	\$937,124	\$1,277,686	\$1,651,747	\$2,345,322	\$2,086,624
FTE's	22	16	18	15	17

Stores was added to the Chief Administrative Office in FY 08/09 adding 5.0 FTE's to bring the beginning FTE balance to 20.0 in FY 08/09. The department has actually decreased total FTE's by 3.0 in FY 08/09.

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	141,634	132,284	(9,350)	65,751	50%	66,533
Miscellaneous	12,500	3,547	(8,953)	2,061	58%	1,486
Total Revenues	154,134	135,831	(18,303)	67,812	50%	68,019
Expenditures						
Salary & Benefits	2,252,527	2,127,035	(125,492)	928,816	44%	1,198,219
Service & Supplies	287,040	200,283	(86,757)	167,758	84%	32,525
Other Charges	27,600	27,239	(361)	26,639	98%	600
Fixed Assets	-	-	-	-	-	-
Intrafund Transfers	82,444	76,715	(5,729)	30,793	40%	45,922
Intrafund Abatement	(208,817)	(208,817)	-	(104,407)	50%	(104,410)
Total Expenditures	2,440,794	2,222,455	(218,339)	1,049,599	47%	1,172,856
Net County Cost	2,286,660	2,086,624	(200,036)	981,787		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$118,710	\$23,632	\$142,342	\$200,036	\$57,694

Summary

The Chief Administrative Office projects a Net County Cost savings of approximately \$200,036. The savings target for the department is \$142,342 therefore the department has exceeded the target by \$57,694.

Total ongoing savings is projected at \$171,710 and is primarily in salary savings from eliminated or reduced positions from Board actions taken in November 2008. In services and supplies, there is a reduction of \$53,000 that had been appropriated for Legislative consultants. This reduction is considered ongoing unless the Board should decide that there is a need for this in the future. The remaining savings of \$28,326 is one time in nature and will be evaluated in the FY 2009-10 budget.

Auditor – Controller

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$479,652	\$544,244	\$521,069	\$512,565	\$417,162
Total Appropriations	\$2,085,749	\$2,568,151	\$3,011,859	\$3,029,487	\$3,028,009
NCC	\$1,606,097	\$2,023,906	\$2,490,791	\$2,516,922	\$2,610,847
FTE's	25	25	29	29	26

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	348,562	360,336	11,774	277,546	77%	82,790
Miscellaneous	11,000	2,404	(8,596)	-	0%	2,404
Other	55,998	54,422	(1,576)	-	0%	54,422
Total Revenues	415,560	417,162	1,602	277,546	67%	139,616
Expenditures						
Salary & Benefits	3,045,330	2,682,414	(362,916)	1,224,777	46%	1,457,637
Service & Supplies	109,479	85,954	(23,525)	35,930	42%	50,024
Other Charges	200	-	(200)	-	0%	-
Fixed Assets	-	-	-	-	0%	-
Intrafund Transfers	313,655	312,952	(703)	89,731	29%	223,221
Intrafund Abatement	(55,643)	(53,311)	2,332	(14,785)	28%	(38,526)
Total Expenditures	3,413,021	3,028,009	(385,012)	1,335,653	44%	1,692,356
Net County Cost	2,997,461	2,610,847	(386,614)	1,058,107		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$87,925	\$35,511	\$123,436	\$386,614	\$263,178

Summary

The Auditor-Controller projects a Net County cost savings of approximately \$386,614. The savings target for the department is \$123,436 therefore the department has exceeded its target by \$263,178.

The majority of projected Mid-year savings is in salaries and benefits (\$362,916) and is derived from savings associated with the deletion of three positions in November 2008 (approximately \$116,000), savings of from reduced use of temporary help (\$42,000), and savings from other position vacancies and the department's decision to underfill some allocations at lower levels (\$205,000).

The department has identified \$23,524 in expenditure savings in services and supplies. This will be achieved through the elimination of some equipment maintenance contracts, and reductions in professional services due to lower costs associated with foreclosure attorney costs, cost plan auditing services, and database programming services.

Minor adjustments across several revenue line items net to a revenue increase of \$1,602.

In addition to the Mid-year projected savings, the department has identified additional savings of \$25,355 to be achieved from participation in the mandatory temporary layoff program for all employees except those in the classification of Fiscal Technician.

Treasurer-Tax Collector

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$1,604,104	\$1,523,951	\$1,791,940	\$1,933,120	\$1,576,625
Total Appropriations	\$2,227,701	\$2,386,335	\$2,892,371	\$3,000,217	\$2,751,303
NCC	\$623,597	\$862,384	\$1,100,431	\$1,067,096	\$1,174,678
FTE's	24	25	26	25	18

* The Revenue Recovery function was moved to Child Support Services in October 2008. This resulted in a reduction of 5 FTE's, \$323,262 in Revenue and \$380,862 in appropriations in the Treasurer-Tax Collector's office.

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Taxes	186,758	186,758	-	107,445	58%	79,313
Licenses, Permits	372,000	372,000	-	171,865	46%	200,135
Fine, Forfeitures	90,700	90,700	-	1,960	2%	88,740
Charge for Service	652,674	652,674	-	296,729	45%	355,945
Miscellaneous	106,151	106,151	-	57,663	54%	48,488
Other	168,342	168,342	-	30,485	18%	137,857
Total Revenues	1,576,625	1,576,625	-	666,147	42%	910,478
Expenditures						
Salary & Benefits	1,872,631	1,851,791	(20,840)	803,396	43%	1,048,395
Service & Supplies	512,544	508,144	(4,400)	193,804	38%	314,340
Other Charges	400	400	-	-	0%	400
Fixed Assets	-	-	-	-	0%	-
Other Financing Uses	4,500	4,500	-	486	11%	4,014
Intrafund Transfers	391,968	391,968	-	114,914	29%	277,054
Intrafund Abatement	(5,500)	(5,500)	-	(1,617)	29%	(3,883)
Total Expenditures	2,776,543	2,751,303	(25,240)	1,110,983	40%	1,640,320
Net County Cost	1,199,918	1,174,678	(25,240)	444,836		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$25,214	\$17,012	\$42,226	\$25,240	(\$16,986)

Summary

The Treasurer-Tax Collector projects a Net County cost savings of \$25,240. The savings target for the department is \$42,226 therefore the department has identified additional savings of \$16,986 to meet the target reduction amount.

The majority of projected Mid-year savings is in salaries and benefits (\$20,840) resulting from the deletion of one position in November 2008. Savings in services and supplies of approximately \$4,400 will be achieved through reductions in several line items including software, minor equipment, training, and travel.

The department plans to participate in the mandatory temporary layoff program for to achieve additional savings of \$16,986 to meet its savings target.

Assessor

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$1,147,695	\$1,397,955	\$815,382	\$649,996	\$483,760
Total Appropriations	\$3,612,864	\$3,944,786	\$4,152,165	\$4,184,348	\$4,082,547
NCC	\$2,465,169	\$2,546,832	\$3,336,783	\$3,534,352	\$3,598,787
FTE's	44	44	44	44	38

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	250,000	250,000	-	53,188	21%	196,812
Miscellaneous	3,000	3,000	-	972	32%	2,028
Other	230,760	230,760	-	-	0%	230,760
Total Revenues	483,760	483,760	-	54,160	11%	429,600
Expenditures						
Salary & Benefits	3,579,283	3,509,283	(70,000)	1,588,350	45%	1,920,933
Service & Supplies	156,739	141,739	(15,000)	33,102	23%	108,637
Other Charges	2,000	2,000	-	-	0%	2,000
Fixed Assets	-	-	-	-	0%	-
Intrafund Transfers	429,525	429,525	-	96,070	22%	333,455
Intrafund Abatement	-	-	-	-	0%	-
Total Expenditures	4,167,547	4,082,547	(85,000)	1,717,522	42%	2,365,025
Net County Cost	3,683,787	3,598,787	(85,000)	1,663,362		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$56,590	\$42,994	\$99,584	\$85,000	(\$14,584)

Summary

The Assessor projects a Net County Cost savings of approximately \$85,000. The savings target for the department is \$99,584 therefore requiring additional reductions to meet the savings target.

The majority of projected Mid-year savings is in salaries and benefits (\$70,000). Savings associated with the deletion of four positions in November 2008 are approximately \$30,000 and savings of \$40,000 is due to savings from retirements early in the fiscal year and some employees taking unpaid leave. Savings of \$15,000 will be accomplished through reductions in services and supplies, including mileage reimbursement, travel, and Fleet vehicle charges.

The department has identified a savings of \$40,000 to be achieved through a mandatory temporary layoff of all department employees working more than 32 hours per week to exceed the target reduction amount by \$25,416.

County Counsel

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$337,903	\$492,706	\$656,559	\$646,312	\$572,088
Total Appropriations	\$2,632,221	\$2,969,878	\$2,664,466	\$2,480,029	\$2,578,239
NCC	\$2,294,318	\$2,477,172	\$2,007,907	\$1,833,717	\$2,006,151
FTE's	17	18	19	19	17

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	530,800	565,500	34,700	178,499	32%	387,001
Miscellaneous	41,166	6,588	(34,578)	6,588	100%	-
Total Revenues	571,966	572,088	122	185,087	32%	387,001
Expenditures						
Salary & Benefits	2,430,928	2,237,613	(193,315)	1,019,452	46%	1,218,161
Service & Supplies	343,423	311,014	(32,409)	101,001	32%	210,013
Other Charges	80	-	(80)	-	0%	-
Fixed Assets	-	-	-	-	0%	-
Intrafund Transfers	49,900	45,922	(3,978)	15,401	34%	30,521
Intrafund Abatement	-	(16,310)	(16,310)	(16,310)	100%	-
Total Expenditures	2,824,331	2,578,239	(246,092)	1,119,544	43%	1,458,695
Net County Cost	2,252,365	2,006,151	(246,214)	934,457		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$23,775	\$28,674	\$52,449	\$246,214	\$193,765

Summary

County Counsel projects a Net County cost savings of approximately \$246,214. The savings target for the department is \$55,449 therefore the department has exceeded its target by \$193,765.

The majority of departmental savings is projected in salaries and benefits. Savings associated with the deletion of one position in November are approximately \$19,000. The remaining salary savings of \$174,000 are due to the unpaid leave of one attorney, and a second attorney acting as the Human Resources Director and being paid from the Human Resources budget. Savings of \$32,409 in services and supplies are expected due to suspension of training, reduction of office expenses, and several other line items in this class. Overall revenues are expected to meet budget.

Human Resources

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$45,210	\$50,970	\$15,931	(\$538)	\$13,362
Total Appropriations	\$949,039	\$1,096,083	\$1,002,637	\$1,071,326	\$947,530
NCC	\$903,829	\$1,045,113	\$986,706	\$1,071,864	\$934,168
FTE's	10	11	11	11	8

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	21,971	13,332	(8,639)	-	0%	13,332
Miscellaneous	-	30	30	30	100%	-
Total Revenues	21,971	13,362	(8,609)	30	0%	13,332
Expenditures						
Salary & Benefits	933,899	806,600	(127,299)	407,032	50%	399,568
Service & Supplies	149,489	110,084	(39,405)	65,429	59%	44,655
Other Charges	-	-	-	-	0%	-
Fixed Assets	-	-	-	-	0%	-
Intrafund Transfers	31,846	30,846	(1,000)	11,459	37%	19,387
Intrafund Abatement	-	-	-	-	0%	-
Total Expenditures	1,115,234	947,530	(167,704)	483,920	51%	463,610
Net County Cost	1,093,263	934,168	(159,095)	483,890		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$145,877	\$16,257	\$162,134	\$159,095	(\$3,039)

Summary

The Human Resources Department projects a Net County Cost savings of approximately \$159,095. The savings target for the department is \$162,134 therefore the department has identified additional savings of \$3,039 to meet the target reduction amount.

The majority of projected Mid-year savings is in salaries and benefits and includes savings of approximately \$123,450 associated with the deletion of 3.5 positions in November 2008 and \$3,850 from employee participation in the voluntary time off program. Other savings includes \$39,405 in services and supplies to be achieved through reductions across several line items, most notably in professional services due to lower than expected costs for software technical support and recruitment testing. Savings are also expected in advertising costs due to reduced recruitment activity. Other line items reduced include training, mileage reimbursement, and subscriptions. Revenues are reduced due to deletion of the Privacy Compliance Officer position that generated the revenues.

The department anticipates additional savings from the voluntary time off program to meet the remaining target reduction amount.

Information Technologies

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$1,100,185	\$1,217,865	\$1,539,455	\$1,732,725	\$1,900,832
Total Appropriations	\$2,251,256	\$3,142,605	\$4,161,957	\$3,631,143	\$3,745,143
NCC	\$1,151,071	\$1,924,740	\$2,622,502	\$1,898,418	\$1,844,311
FTE's	38	38	42	43	42

Print Shop was added to Information Technologies in FY 08/09 adding 3.0 FTE's to bring the beginning total FTE's in FY 08/09 to 46.0. The department has actually reduced total FTE's by 4.0 in FY 08/09.

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Permits	75,000	75,000	-	75,000	100%	-
Charges for Service	1,844,649	1,825,056	(19,593)	656,167	36%	1,168,889
Miscellaneous	-	776	776	776	100%	-
Total Revenues	1,919,649	1,900,832	(18,817)	731,943	39%	1,168,889
Expenditures						
Salary & Benefits	4,866,594	4,703,254	(163,340)	2,206,782	47%	2,496,472
Service & Supplies	3,503,361	3,221,734	(281,627)	1,424,237	44%	1,797,497
Other Charges	200	-	(200)	-	-	-
Fixed Assets	282,000	163,800	(118,200)	-	0%	163,800
Intrafund Transfers	122,312	124,935	2,623	34,477	28%	90,458
Intrafund Abatement	(4,579,896)	(4,468,580)	111,316	(1,390,040)	31%	(3,078,540)
Total Expenditures	4,194,571	3,745,143	(449,428)	2,275,456	61%	1,469,687
Net County Cost	2,274,922	1,844,311	(430,611)	1,543,513		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$192,692	\$60,481	\$253,173	\$430,611	\$177,438

Summary

Information Technologies projects a Net County Cost savings of approximately \$430,611. The savings target for the department is \$253,173 therefore the department has exceeded the target by \$177,438. Considerations in the Information Technologies projection include:

In salaries and benefits the department is projecting a savings of \$163,340, all of which is considered ongoing due to the reduction of 4.0 FTE in November 2008. The anticipated savings target for these staff reductions is \$192,692. The difference of \$29,351 is due to payoffs. The department will achieve the full savings amount in FY 2009-10.

In services and supplies the department projects a savings of \$281,627. The majority of this savings is due to the department negotiating with vendors and taking advantage of piggy-back opportunities with pricing contracts outside the county such as WSCA and CALNET II. Of the \$281,627, \$125K can be sustained into FY 2009-10. One time savings is in the amount of \$86,627. The remaining \$70,000 budgeted for the PC Refresh program will not be spent this year and could carry over into FY 2009-10 if a decision is made to suspend the PC Refresh program for an additional year.

In fixed assets, the department projects a savings of \$118,200. This is the result of utilizing funding from a new Grant obtained through Human Services that will allow the Information Technologies department to purchase various fixed asset hardware that supports county infrastructure through the grant rather than using general fund dollars. This funding is one time, however the purchase of this equipment will result in a longer term savings until the equipment reaches end-of-life in a few years.

Also noted in the Information Technologies report is the need to address the replacement of the Tape Library System. The cost is estimated to be approximately \$300K. This issue was reported to the Board in budget hearings in September. At that time, the Board asked IT to return in October with additional information. Due to the budget crisis the issue was held over until the Mid-year report. The vendor that supports the current hardware is having financial difficulty and may not be in business much longer. In addition, we have learned that replacement parts are not available and there are no other operational systems in the area. This means that if our system fails we have no back up options to call upon to assist in managing the problem until a new system can be installed. The County needs to replace our system before a failure occurs in order to avoid any catastrophic loss of data.

General Services

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$1,317,596	\$1,719,845	\$1,783,888	\$1,759,031	\$1,629,338
Total Appropriations	\$4,914,987	\$5,826,269	\$6,863,505	\$6,803,390	\$6,797,625
NCC	\$3,597,391	\$4,106,425	\$5,079,616	\$5,044,359	\$5,168,289
FTE's	60	71	76	76	54

* Stores, Print Shop and Airports were moved out of General Services in FY 08/09 reducing the FY 08/09 beginning FTE count to 65. The department has reduced their total FTE's in FY 08/09 by 11.

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Rent	38,775	38,827	52	19,545	50%	19,282
State	25,301	25,301	-	(25,861)	-102%	51,162
Charges for Service	1,480,412	1,185,179	(295,233)	1,560	0%	1,183,619
Miscellaneous	1,050	1,050	-	690	66%	360
Other	419,408	378,981	(40,427)	-	0%	378,981
Total Revenues	1,964,946	1,629,338	(335,608)	(4,066)	0%	1,633,404
Expenditures						
Salary & Benefits	4,463,443	4,217,479	(245,964)	1,868,872	44%	2,348,607
Service & Supplies	2,326,875	2,302,570	(24,305)	745,006	32%	1,557,564
Other Charges	326,304	326,304	-	115,506	35%	210,798
Fixed Assets	22,000	24,000	2,000	-	0%	24,000
Other	40,427	40,427	-	-	0%	40,427
Intrafund Transfers	247,890	126,627	(121,263)	57,717	46%	68,910
Intrafund Abatement	(261,579)	(239,782)	21,797	-	0%	(239,782)
Total Expenditures	7,165,360	6,797,625	(367,735)	2,787,101	41%	4,010,524
Net County Cost	5,200,414	5,168,287	(32,127)	2,791,167		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$272,044	\$44,561	\$316,605	\$32,127	(\$284,478)

Summary

The Chief Administrative Office engaged in discussions with the General Services Director regarding mandatory temporary layoffs and other options for cost savings. These discussions prompted the following response from the General Services Director:

Projections developed in October 2008, indicated that General Services would have salary savings of \$272,044 by the end of the fiscal year. However, this projection did not take into account that a large portion of General Service's staff are revenue generating. Additionally, these projections did not take into account the unbudgeted payoffs for the six FTE Reduction in Force and four retirements this year. Once the reduced revenues are taken into account, the estimated saving for General Services is about \$32,000. At this point, without major reductions in services, further savings are not possible.

General Services is grossly understaffed by approximately 25-30 FTEs if current service expectations are to continue. If there are additional staff reductions, the county buildings will continue to deteriorate. We currently have Court-ordered ADA mitigation that is required. We have numerous HVAC systems, roof, critical painting and backflow prevention system problems that must be addressed.

Shortfalls in building maintenance staffing do not currently provide the ability to do the essential preventative maintenance. We are primarily doing emergency work.

Real Property is only budgeted at one FTE. With the projected cancellation of leases and our effort to renegotiate high value leases with the lessors, we can only expect the workload to grow. Currently, two managers are spending a quarter to one-third of their time on leases.

The Capital Program Manager is also spending about one-quarter of his time supporting the parks work-load, for which no staff has been provided. Once spring hits, there is a public expectation for us to schedule ball fields, soccer fields, weddings, concerts, arts festival, music festival, and collecting tokens for ball field lighting. This does not include the almost constant barrage of telephone calls related to parks related issues and questions or the interface with committees and commissions – Parks Commission, Trails Advisory Committee, Skate Park Committee, Cemetery Committee, Joint Powers Authority, -- most require minutes and other administrative support. We have no staff for this work load either.

Environmental is currently asking the custodial staff to handle recycling in County buildings.

Staff is already over worked, managers are doing line-work, and we are struggling to make payroll and pay bills. We are now down to two bill payers from four -- one of which is extra help. Requiring staff to take furlough would be frustrating and demoralizing. Staff is already concerned about losing our five extra-help staff. Without the extra-help much of the administrative work load will start to back up and not get done. We are also concerned about staff burn-out.

General Services does not foresee any additional savings for FY 2008-09. Any furlough of staff would further exacerbate these problems. Any additional reductions could only be done by cutting services or programs.

In a separate item on the Board's February 23, 2009 agenda, the Chief Administrative Office is recommending a reorganization of the General Services Department. It is anticipated that this reorganization would provide better administrative and management support for General Services functions, improve efficiencies and achieve cost savings.

Recorder Clerk/Elections

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$6,852,393	\$5,752,109	\$4,058,658	\$1,666,235	\$2,417,894
Total Appropriations	\$2,346,157	\$2,633,170	\$5,066,580	\$2,782,020	\$3,599,784
NCC	(\$4,506,236)	(\$3,118,939)	\$1,007,922	\$1,115,784	\$1,181,890
FTE's	22	26	26	26	23.5

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Licenses, Permits	90,000	90,000	-	50,644	56%	39,356
State Intergovernmental	7,500	8,400	900	4,804		
Federal Intergovernmental	492,281	492,281	-	-		
Charges for Service	645,000	572,174	(72,826)	207,237	36%	364,937
Miscellaneous	375,000	307,916	(67,084)	132,215	43%	175,701
Other	776,500	947,123	170,623	-	0%	947,123
Total Revenues	2,386,281	2,417,894	31,613	394,900	16%	2,022,994
Expenditures						
Salary & Benefits	1,931,552	1,952,047	20,495	905,155	46%	1,046,892
Service & Supplies	1,461,436	1,475,568	14,132	435,037	29%	1,040,531
Other Charges	900	-	(900)	-	0%	-
Fixed Assets	13,500	13,500	-	-	0%	13,500
Intrafund Transfers	160,783	158,669	(2,114)	65,459	41%	93,210
Intrafund Abatement	-	-	-	-	0%	-
Total Expenditures	3,568,171	3,599,784	31,613	1,405,651	39%	2,194,133
Net County Cost	1,181,890	1,181,890	-	1,010,751		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$12,834	\$21,613	\$34,447	\$0	(\$34,447)

Summary

The Recorder-Clerk/Registrar of Voters projects no Net County Cost savings at Mid-year. The savings target for the department is \$34,447 therefore the department has identified additional savings from temporary mandatory layoffs to meet the target reduction amount.

In order to meet its budgeted Net County Cost, the department will need to increase revenues from its Modernization Trust by an additional \$170,621 to offset projected revenue shortfalls in other areas. The total amount to be transferred in from departmental trusts in FY 2008-09 is projected to be \$947,123.

The department plans to participate in the mandatory temporary layoff program to achieve additional savings of \$34,447 and meet its savings target.

It is noted that these projections do not include costs or revenues associated with a special election, should the Governor call for one in May. If an election is scheduled, the department will request a transfer from General Fund Contingency of approximately \$285,000. It is possible that the County could eventually be reimbursed by the State for these costs, as has been the case in the past; however it is very unlikely that reimbursement would occur in this fiscal year.

District Attorney

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$2,035,115	\$1,996,684	\$2,051,296	\$2,364,930	\$2,676,034
Total Appropriations	\$5,265,692	\$5,957,344	\$6,895,205	\$8,173,522	\$8,087,444
NCC	\$3,230,577	\$3,960,659	\$4,843,909	\$5,808,593	\$5,411,410
FTE's	53	55	59	66	64

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Fines & Penalties	20,000	10,451	(9,549)	2,031	19%	8,420
State Intergovernmental	1,510,812	1,315,996	(194,816)	414,876	32%	901,120
Federal Intergovernmental	90,000	76,500	(13,500)	3,575	5%	72,925
Charges for Services	54,305	179,305	125,000	4,086	2%	175,219
Miscellaneous	10,000	10,000	-	4,057	41%	5,943
Other Financing Sources	788,740	914,296	125,556	(56,108)	-6%	970,404
Other Governmental Agencies	169,486	169,486	-	(37,043)	0%	206,529
Total Revenues	2,643,343	2,676,034	32,691	335,474	13%	2,340,560
Expenditures						
Salary & Benefits	7,353,817	7,212,402	(141,415)	3,250,682	45%	3,961,720
Service & Supplies	670,445	665,445	(5,000)	177,705	27%	487,740
Fixed Assets	18,600	18,600	-	-	0%	18,600
Intrafund Transfers	190,997	190,997	-	83,745	44%	107,252
Total Expenditures	8,233,859	8,087,444	(146,415)	3,512,132	43%	4,575,312
Net County Cost	5,590,516	5,411,410	(179,106)	3,176,658		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$87,820	\$88,298	\$176,118	\$179,106	\$2,988

Summary

The District Attorney projects a Net County Cost savings of approximately \$179,106. The savings target for the department is \$176,118 therefore the department has exceeded the target by \$2,988. Considerations in the District Attorney's projection include:

Revenue from Proposition 172 – Public Safety Sales Tax is coming in far below budget. Current projections indicate a reduction of approximately \$146,616 in the District Attorney's budget which has been absorbed in the projection.

The projection includes \$125,000 in revenue for FY 2008-09 coming from Human Services for the Welfare Fraud function that was assumed by the District Attorney's office starting January 2009. This amount is ongoing and will provide \$250,000 in revenues in FY 2009-10.

In addition, the department has reviewed several trust accounts and will transfer available funding into the operating budget to meet their target. This amount totals \$51,860 and is one time funding.

The department is also transferring revenue from the Real Estate Fraud trust in the amount of \$131,791 based on work performed for Real Estate Fraud cases. This amount can fluctuate from year to year but should be close to the same in FY 2009-10.

Salaries and benefits reflect a savings of \$141,415. Of that amount \$87,820 is ongoing due to actions taken by the Board in November 2008. In addition, a \$40,000 reduction in extra help will continue into FY 2009-10.

Services and supplies have been reduced slightly by \$5,000 in memberships which is one time in nature.

The District Attorney also notes that every effort has been made to meet and exceed the target reduction amount including the full furlough amount of \$88,298, rather than an amount reduced by approximately \$24K associated with staff covered under Charter section 504 who would not have been required to participate if an actual furlough program had been implemented.

Public Defender

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$333,719	\$339,064	\$316,048	\$303,119	\$280,317
Total Appropriations	\$1,826,452	\$2,323,883	\$2,604,266	\$2,953,686	\$3,022,236
NCC	\$1,492,733	\$1,984,819	\$2,288,218	\$2,650,567	\$2,741,919
FTE's	17	19	21	22	21

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
State Intergovernmental	324,850	276,200	(48,650)	90,826	33%	185,374
Charges for Service	25,000	4,117	(20,883)	3,088	75%	1,029
Miscellaneous	-	-	-	(148)	-	148
Total Revenues	349,850	280,317	(69,533)	93,766	33%	186,551
Expenditures						
Salary & Benefits	2,803,248	2,742,020	(61,228)	1,309,305	48%	1,432,715
Service & Supplies	260,900	234,443	(26,457)	109,807	47%	124,636
Other Charges	400	-	(400)	-	-	-
Fixed Assets	2,700	-	(2,700)	-	-	-
Intrafund Transfers	46,248	45,773	(475)	23,116	51%	22,657
Total Expenditures	3,113,496	3,022,236	(91,260)	1,442,228	48%	1,580,008
Net County Cost	2,763,646	2,741,919	(21,727)	1,348,462		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$21,580	\$36,077	\$57,657	\$21,727	(\$35,930)

Summary

The Public Defender projects a Net County Cost savings of approximately \$21,727. The savings target for the department is \$57,657 therefore the department is falling short of the target by \$35,930. There are a number of reasons contributing to the department not being able to achieve the entire reduction target as follows:

Revenue from Proposition 172 – Public Safety Sales Tax is coming in far below budget. Current projections indicate a reduction of approximately \$49,462 in the Public Defender's budget.

In salaries and benefits there was a payoff of approximately \$50K for a retiring employee that was not factored into the budget. There was also a Board approved equity adjustment in a single position classification that resulted in approximately \$25K in additional compensation during this fiscal year that was unanticipated.

In services and supplies the department has incurred and will continue to incur expenses associated with the high number of murder trials currently underway in the County. The budget projection includes taking funding down below minimum levels needed to support responsible defense in line items such as Criminal Investigation, Psychiatric Medical and Specialized Services. It should also be noted that there is a very good possibility that these cases could require additional funding requiring the department to ask for augmentation from Contingency later in the fiscal year. The budget will continue to be monitored closely as the cases progress.

In order to meet the additional target reduction of \$35,930, the department will need to implement a mandatory 5 day furlough. The Public Defender notes that there would be an impact on workload given the number of murder trials being processed in both Placerville and South Lake Tahoe. The only other alternative would be a reduction in force which the Public Defender has declined to entertain, again due to workload issues.

Sheriff

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$11,484,673	\$14,341,751	\$13,214,613	\$12,845,504	\$13,661,555
Total Appropriations	\$42,293,272	\$47,483,591	\$50,003,303	\$53,041,124	\$57,559,662
NCC	\$30,808,599	\$33,141,840	\$36,788,691	\$40,195,620	\$43,898,107
FTE's	385	391	392	399	395

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Taxes	149,778	149,778	-	-	0%	149,778
License, Permit, Franchises	113,164	125,164	12,000	51,011	41%	74,153
Fines & Penalties	38,600	38,600	-	18,011	47%	20,589
Use of Money & Property	-	-	-	2,100	0%	(2,100)
State Intergovernmental	8,865,003	7,700,886	(1,164,117)	3,493,540	45%	4,207,346
Federal Intergovernmental	1,096,977	1,114,663	17,686	137,893	12%	976,770
Charges for Services	3,108,301	3,108,301	-	324,659	10%	2,783,642
Miscellaneous	32,800	150,924	118,124	23,288	15%	127,636
Other Financing Sources	985,762	1,235,762	250,000	242,818	20%	992,944
Other Governmental Agencies	572,477	37,477	(535,000)	18,119	0%	19,358
Total Revenues	14,962,862	13,661,555	(1,301,307)	4,311,439	32%	9,350,116
Expenditures						
Salary & Benefits	49,165,909	47,187,828	(1,978,081)	21,181,584	45%	26,006,244
Service & Supplies	9,157,483	8,376,738	(780,745)	2,435,391	29%	5,941,347
Other Charges	276,599	276,599	-	27,966	10%	248,633
Fixed Assets	1,084,223	1,084,223	-	127,883	12%	956,340
Other Financing Uses	104,000	104,000	-	-	0%	104,000
Intrafund Transfers	464,813	530,274	65,461	169,591	32%	360,683
Intrafund Abatement	-	-	-	(5,271)	0%	5,271
Total Expenditures	60,253,027	57,559,662	(2,693,365)	23,937,144	42%	33,622,518
Net County Cost	45,290,165	43,898,107	(1,392,058)	19,625,705		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$792,500	\$443,454	\$1,235,954	\$1,392,058	\$156,104

Summary

The Sheriff projects a Net County Cost savings of approximately \$1,392,058. The savings target for the department is \$1,235,954 therefore the department will exceed the target by \$156,104. Considerations in the Sheriff's projection include:

Revenue from Proposition 172 – Public Safety Sales Tax is coming in far below budget. Current projections indicate a reduction of approximately \$1,137,025 in the Sheriff's budget which is absorbed in the Mid-year projection.

Revenue of \$500K from the Casino has been adjusted due to the later than anticipated opening in December 2008. The Sheriff has been credited with the \$250K advance payment received in April 2008 which was deferred into the FY 2008-09 budget. The funding is in Department 15. The remaining \$250K is not expected to be received until July 2009 which will be in the next fiscal year.

The department is also able to recognize an increase in revenue from the ADA Grant in the amount of \$64,994. This amount is ongoing. In addition, the department has identified minor increases in revenue from three U.S. Forest Service MOUs: 1) an adjustment to the FY 05-06 MOU in the amount of \$17,130, 2) a new FY 08-09 Narcotics MOU in the amount of \$5,000, and 3) a new FY 08-09 Visitor Protection Grant in the amount of \$31,000. The total of these three grants is \$53,130 and they are one time in nature. The department is also expecting a rebate from Verizon for the switch from analog to digital in the amount of \$12,000 which is one-time savings.

In salaries and benefits total projected savings are estimated at \$1,978,081. Of this amount \$792,500 is from the actions taken by the Board in November 2008 and is expected to be ongoing. An additional \$327K is from early retirement opportunities offered, accepted and implemented. These positions will remain unfilled for half of FY 2008-09, all of FY 2009-10 and half of FY 2010-11 for a total of two years. There is also another \$165K associated with positions eliminated in September 2008 that are ongoing. The remaining \$693,581 is salary savings from vacancies that is not expected to be ongoing.

Also noted in the Mid-year projection under salaries and benefits is the elimination in January 2009 of the 7% stipend for Deputy Sheriff and Sergeant Classifications. This amount is offset by an almost equal increase in pay due to Charter Measure 504 which adjusts salaries in January of each year. For purposes of the Mid-year projections the adjustment of these two factors is a wash in the department budget.

In services and supplies and fixed assets the department notes significant reductions of \$780,745. This includes suspending expenditures in areas such as fixed assets, minor equipment and many line items in services and supplies to achieve significant savings that can be continued into the next fiscal year.

The department identified two additional expenditure savings areas. One involves the restructuring of the Public Administrator function. The department anticipates a savings of \$43K which is ongoing. In addition, the department is expecting a refund from a computer server in the amount of \$19K which is one-time.

Finally, the Sheriff has received \$500K from Rural Counties revenue that was expected to be eliminated at the State level and therefore was not included in the FY 2008-09 budget. This funding can only be used for one-time projects and cannot be used to supplant General Fund operations. The Sheriff and CAO recommend that this one-time funding be used for the remodel of the Sheriff's Admin/Patrol Station on Fair Lane rather than using the \$732K General Fund contribution budgeted for this project. This improves the projected General Fund carryover fund balance by \$732K in FY 2009-10.

The Sheriff expects to receive some additional Rural County funding in FY 2009-10; however, the exact amount is unknown at this time.

Probation

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$3,335,697	\$3,726,822	\$3,729,452	\$3,785,415	\$3,362,579
Total Appropriations	\$8,537,761	\$9,972,748	\$11,434,621	\$12,429,003	\$13,413,496
NCC	\$5,202,064	\$6,245,927	\$7,705,169	\$8,643,588	\$10,050,917
FTE's	113	117	126	130	122

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Fines & Penalties	10,000	10,000	-	8,718	87%	1,282
State Intergovernmental	1,799,318	1,601,264	(198,054)	464,795	29%	1,136,469
Charges for Services	556,730	606,230	49,500	240,835	40%	365,395
Miscellaneous	5,750	5,750	-	2,336	41%	3,414
Other Financing Sources	1,141,677	1,129,335	(12,342)	109,311	10%	1,020,024
Other Governmental Agencies	10,000	10,000	-	-	0%	10,000
Total Revenues	3,523,475	3,362,579	(160,896)	825,995	25%	2,536,584
Expenditures						
Salary & Benefits	11,085,747	10,880,286	(205,461)	4,658,407	43%	6,221,879
Service & Supplies	2,110,980	1,990,980	(120,000)	604,791	30%	1,386,189
Other Charges	126,125	75,000	(51,125)	552	1%	74,448
Fixed Assets	11,864	11,864	-	7,412	62%	4,452
Intrafund Transfers	455,366	455,366	-	169,161	37%	286,205
Total Expenditures	13,790,082	13,413,496	(376,586)	5,440,323	41%	7,973,173
Net County Cost	10,266,607	10,050,917	(215,690)	4,614,328		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$78,000	\$111,579	\$189,579	\$215,690	\$26,111

Summary

The Probation Department projects a Net County Cost savings of approximately \$215,690. The savings target for the department is \$189,579 therefore the department is exceeding the target by \$26,111. Factors considered in the Probation projection include the following:

Revenue from Proposition 172 – Public Safety Sales Tax is coming in far below budget. Current projections indicate a reduction of approximately \$193,596 in the Probation budget.

Revenue from Contract County Juvenile Detention Facility Commitments is up by \$35,000. This is due to the department's diligent work in maintaining current juvenile contract commitments and working with other jurisdictions to bring in additional commitments thereby increasing revenue to the County. It is expected that this trend will continue and this revenue will be ongoing into FY 2009-10.

In salaries and benefits the department is projecting a net savings of \$205,461. Of this amount \$78,000 is ongoing and is attributed to reductions from the November 2008 Board action. In addition, salary savings from vacant positions has been factored in, including holding vacant one Administrative Technician position that was vacated due to retirement. Retirement payoffs for two individuals have been factored into the projection.

In services and supplies the department is projecting a reduction of \$120,000. The majority of this savings is in the areas of professional and specialized services as well as training and is one time in nature.

The Probation Department notes that there are factors beyond their control that could affect their projection as the year progresses. Variables associated with the operations of a 30 bed facility in Placerville and a 40 bed facility in South Lake Tahoe can be difficult to identify at Mid-year. Any significant fluctuation in juvenile detention population could result in changes to the department's year end projections. In addition, court ordered placements to outside ranches/camps are beyond the department's control as those placements are ordered by the Courts. The department will continue to monitor progress and report any adjustments as the year progresses.

Surveyor

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$208,983	\$208,217	\$165,454	\$139,971	\$ 225,000
Total Appropriations	\$1,218,131	\$1,483,840	\$1,655,509	\$1,738,019	\$1,808,285
NCC	\$1,009,148	\$1,275,623	\$1,490,056	\$1,598,048	\$1,583,285
FTE's	13	16	18	17	15

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	225,000	225,000	-	166,216	74%	58,784
Total Revenues	225,000	225,000	-	166,216	74%	58,784
Expenditures						
Salary & Benefits	1,912,366	1,845,326	(67,040)	833,944	45%	1,011,382
Service & Supplies	159,321	146,400	(12,921)	14,294	10%	132,106
Fixed Assets	27,520	7,095	(20,425)	-	-	7,095
Intrafund Transfers	174,592	174,592	-	61,885	35%	112,707
Intrafund Transfers	(365,128)	(365,128)	-	(2,995)	1%	(362,133)
Total Expenditures	1,908,671	1,808,285	(100,386)	907,128	50%	901,157
Net County Cost	1,683,671	1,583,285	(100,386)	740,912		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$47,877	\$22,509	\$70,386	\$100,386	\$30,000

Summary

The Surveyor projects a Net County Cost savings of approximately \$100,386. The savings target for the department is \$70,386 therefore the department will exceed the target by \$30,000.

Total ongoing savings is projected at \$47,877 related to salary savings from one eliminated position from the Board action taken in November 2008. The remaining savings of \$19,163 is one time in nature coming from a combination of salary savings and a reduction in office expense.

Services and supplies are being reduced by \$12,921 which is a reduction in office expense and staff development.

Fixed assets are being reduced by \$20,425 which is the elimination of a server and a plotter.

Agriculture

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$844,948	\$779,683	\$853,640	\$960,259	\$943,515
Total Appropriations	\$1,173,307	\$1,329,580	\$1,487,452	\$1,472,679	\$1,421,648
NCC	\$328,359	\$549,897	\$633,812	\$512,420	\$478,133
FTE's	13	13	13	13	12

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
License/Permits	113,483	113,483	-	6,570	6%	106,913
Use of Money/Property	4,750	4,750	-	53	1%	4,697
State Intergovernmental	758,327	758,327	-	526	0%	757,801
Federal Intergovernmental	43,238	43,238	-		0%	43,238
Other Gov't Agencies	13,727	13,727	-		0%	13,727
Charges for Service	8,740	8,740	-	6,224	71%	2,516
Miscellaneous	1,250	1,250	-	818	65%	432
Total Revenues	943,515	943,515	-	14,191	2%	929,324
Expenditures						
Salary & Benefits	1,080,263	1,056,863	(23,400)	474,870	45%	605,393
Service & Supplies	323,174	304,174	(19,000)	111,313	37%	211,861
Other Charges	1,000	1,000	-	712	71%	288
Intrafund Transfers	59,611	59,611	-	17,869	30%	41,742
Total Expenditures	1,464,048	1,421,648	(42,400)	604,764	43%	859,284
Net County Cost	520,533	478,133	(42,400)	590,573		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$13,985	\$12,067	\$26,052	\$42,400	\$16,348

Summary

The Department of Agriculture is projecting a Net County Cost savings of approximately \$42,400. The savings target for the department is \$26,052 therefore the department has exceeded its target by \$16,438.

The projected Mid-year savings have been achieved through the November 2008 reduction in force (\$16,400), salary savings with the elimination of the second Deputy Agricultural Commissioner/Sealer position (\$4,000), a reduction in overtime for the Wildlife Services Specialist (\$3,000), decreased expenditures for agricultural chemicals (\$10,000) and a decrease in contract labor related to the implementation of the General Plan requirement for an agricultural grading permit (\$9,000). All of the savings with the exception of the \$9,000 in contract labor represent ongoing savings.

The Chief Administrative Office recommends that the Board consider establishing a cost-of-service fee for small urban animal services (comparable to fees charged by private sector pest management companies) to allow the department to offset its costs for such services.

Department of Transportation – County Engineer

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$2,347,063	\$2,288,759	\$2,104,437	\$1,471,089	\$1,196,881
Total Appropriations	\$2,623,122	\$2,678,132	\$2,561,081	\$1,987,283	\$1,775,208
NCC	\$276,059	\$389,373	\$456,644	\$516,193	\$578,327
FTE's	-	-	-	-	-

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Charges for Service	1,244,026	744,026	(500,000)	141,537	19%	602,489
Other	702,855	452,855	(250,000)	205,454	45%	247,401
Total Revenues	1,946,881	1,196,881	(750,000)	346,991	29%	849,890
Expenditures						
Service & Supplies	505,000	179,000	(326,000)	26,808	15%	152,192
Other Charges	2,054,881	1,555,208	(499,673)	638,397	41%	916,811
Intrafund Transfers	41,000	41,000	-	16,310	40%	24,690
Total Expenditures	2,600,881	1,775,208	(825,673)	681,515	38%	1,093,693
Net County Cost	654,000	578,327	(75,673)	334,524		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$0	\$0	\$0	\$0	\$0

Summary

The County Engineer program is funded primarily through time and material billings to developers. The budgeted Net County Cost of \$654,000 is to fund the NPDES function and General Information/Complaints related to non-road issues. The department is anticipating a Net County Cost savings of \$75,673. The department did not have any target savings due to the fact that there are not any employees associated with this budget.

Department of Transportation – Road Fund, Capital Improvement Program and Erosion Control

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$35,058,980	\$44,253,161	\$52,431,498	\$68,680,116	\$90,708,434
Total Appropriations	\$35,999,847	\$43,774,973	\$51,000,217	\$64,552,578	\$95,114,142
Use of Fund Balance	\$940,867	(\$478,188)	(\$1,431,281)	(\$4,127,538)	\$4,405,708
FTE's	219	227	253	256	233

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Taxes	5,416,223	5,401,121	(15,102)	2,687,717	50%	2,713,404
Permits	138,379	69,156	(69,223)	34,732	50%	34,424
Use of Money	111,042	128,254	17,212	77,860	61%	50,394
State	34,738,545	15,004,132	(19,734,413)	6,978,410	47%	8,025,722
Federal	14,076,776	12,488,495	(1,588,281)	2,083,764	17%	10,404,731
Charges for Service	6,259,135	3,937,705	(2,321,430)	934,960	24%	3,002,745
Miscellaneous	13,567,208	1,147,045	(12,420,163)	499,667	44%	647,378
Other	61,005,463	52,532,526	(8,472,937)	13,356,096	25%	39,176,430
Total Revenues	135,312,771	90,708,434	(44,604,337)	26,653,206	29%	64,055,228
Expenditures						
Salary & Benefits	24,015,349	22,478,319	(1,537,030)	9,746,481	43%	12,731,838
Service & Supplies	90,671,839	55,459,651	(35,212,188)	15,125,629	27%	40,334,022
Other Charges	16,114,501	5,844,992	(10,269,509)	1,270,132	22%	4,574,860
Fixed Assets	6,289,371	5,842,287	(447,084)	1,263,828	22%	4,578,459
Operating Transfers	5,468,706	5,468,706	-	2,500,095	46%	2,968,611
Intrafund Transfers	11,422,455	10,016,555	(1,405,900)	3,447,924	34%	6,568,631
Intrafund Abatement	(11,402,268)	(9,996,368)	1,405,900	(3,447,924)	34%	(6,548,444)
Total Expenditures	142,579,953	95,114,142	(47,465,811)	29,906,165	31%	65,207,977
Use of Fund Balance	7,267,182	4,405,708	(2,861,474)	3,252,959		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$0	\$0	\$0	\$0	\$0

Summary

The Department of Transportation (DOT) Fund 11 includes the Road Fund, the Capital Improvement Program and Erosion Control.

Within the Capital Improvement Program, revenues are anticipated to be substantially below budget primarily due to delays in State funding and delayed use of TIM fees. The decrease in miscellaneous funding is related to delays in projects utilizing the Statewide Communities Infrastructure Program (SCIP) funding. These specific SCIP funds are for constructing (4) projects conditioned under the Silver Springs Development. The bonds have been sold and the funding is accessible however the projects are not ready for construction yet. The department anticipates a corresponding decrease in expenditures related to shifts in timing due to State delays. Recent construction bids have also come in lower than budgeted resulting in a lower expense projection. The 10 year Capital Improvement Program will be discussed in greater detail during the March 2, 2009 board workshop.

Projections within the Road Fund show revenues exceeding budget by \$2.5M and expenditures less than budgeted by \$2.8M. This net change will increase available fund balance by \$5.3M at year end.

Projections within the Erosion Control funds show revenues \$7.1M less than budget and expenditures \$4.3M less than budget. The Erosion Control program is 100% grant funded on a reimbursement basis. A major funding source for this program is State Proposition funding through the California Tahoe Conservancy (CTC). DOT was notified by CTC that all disbursements from State bond fund obligations have been halted until further notice. Upon receipt of this notice DOT ceased work on all projects funded solely by these funds. Consultants were issued stop work letters, staff were reassigned to projects funded with other funding sources (primarily Federal funds), and temporary employees were let go. It is estimated that \$1.7M in costs were incurred from 7/1/08 – 12/19/08 that have yet to be reimbursed by CTC pending resolution of the State's ability to sell bonds. Additionally CTC with holds retention from each reimbursement request per the terms of the grant agreements. At this time \$1.1M is being held. It is important to note that if the State's bond issues are not resolved prior to fiscal year end the Erosion Control Fund will end the fiscal year with a negative fund balance of \$2.8M and negative cash of approximately \$1M.

The department does not have a “target savings” because they currently do not receive any General Fund dollars.

Development Services

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$6,806,945	\$5,889,319	\$6,322,914	\$5,733,971	\$4,179,200
Total Appropriations	\$7,605,948	\$9,670,769	\$11,013,071	\$9,895,203	\$7,532,193
NCC	\$799,003	\$3,781,450	\$4,690,157	\$4,161,232	\$3,352,993
FTE's	103	123	123	78	57

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Permits	1,552,710	1,800,000	247,290	1,025,511	57%	774,489
Charges for Service	530,700	400,437	(130,263)	198,342	50%	202,095
Miscellaneous	427,000	428,431	1,431	235,187	55%	193,244
Other	1,787,380	1,550,332	(237,048)	334,089	22%	1,216,243
Total Revenues	4,297,790	4,179,200	(118,590)	1,793,129	43%	2,386,071
Expenditures						
Salary & Benefits	5,907,221	6,059,238	152,017	3,171,497	52%	2,887,741
Service & Supplies	878,052	593,384	(284,668)	234,896	40%	358,488
Other Charges	107,490	88,277	(19,213)	36,600	41%	51,677
Fixed Assets	-	-	-	-	0%	-
Intrafund Transfers	2,556,597	2,556,597	-	181,131	7%	2,375,466
Intrafund Abatement	(1,765,303)	(1,765,303)	-	-	0%	(1,765,303)
Total Expenditures	7,684,057	7,532,193	(151,864)	3,624,124	48%	3,908,069
Net County Cost	3,386,267	3,352,993	(33,274)	1,830,995		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$151,308	N/A	\$151,308	\$33,274	(\$118,034)

Summary

Development Services projects a Net County cost savings of approximately \$33,274. The savings target for the department is \$151,308, therefore the department has actually fallen short of their target by \$118,034. The primary reason for this shortfall is due to increased salaries and benefits due to one time payout expenses and less savings than anticipated due to delays in RIF's related to employee bumping rights. Initially the department had anticipated savings based on a 30 day RIF process, however with each "bump" the 30 day process started over resulting in extended ending dates.

The department has also identified ongoing savings in services and supplies. These savings offset anticipated shortfalls in revenue primarily in building permit fees and planning services. The Planning fees are falling significantly short of budget. The department recently had an Associate Planner resign and does not anticipate filling that position. Actions in November also reduced a Principal Planner and the Deputy Director of Planning. These reductions should bring the Planning Services budget close to balanced in FY 2009-10.

Currently the department does not have the ability to do any additional mandatory temporary layoffs. Therefore there are no one-time savings opportunities available to make up for the one-time costs associated with the payouts and delayed reductions in force. However, the department has achieved ongoing savings in the form of decreased staffing of 21 FTE's (with one more scheduled at the end of March) and ongoing reductions in services and supplies. Because the department has implemented ongoing savings that will reduce their Net County Cost in FY 2009-10, and because the department has already implemented a 10 day furlough to achieve maximum one-time savings, the Chief Administrative Office is not recommending any further reductions in Development Services at this time.

Environmental Management (General Fund Division)

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$2,019,927	\$2,389,706	\$2,457,119	\$2,670,224	\$2,651,539
Total Appropriations	\$2,104,410	\$2,528,843	\$2,631,473	\$2,671,985	\$2,651,539
NCC	\$84,483	\$139,137	\$174,353	\$1,761	\$0
FTE's	59	63	62	53	49

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
License, Permits & Franchises	1,622,895	1,465,242	(157,653)	448,344	31%	1,016,898
State Intergovernmental Charges for Service	106,000	92,131	(13,869)	(56,095)	-61%	148,226
Miscellaneous	909,890	880,613	(29,277)	100,914	11%	779,699
Operating Transfers	650	2,200	1,550	2,107	96%	93
	220,159	211,353	(8,806)	66,038	31%	145,315
Total Revenues	2,859,594	2,651,539	(208,055)	561,308	21%	2,090,231
Expenditures						
Salary & Benefits	2,479,106	2,261,262	(217,844)	1,036,717	46%	1,224,545
Service & Supplies	269,042	266,228	(2,814)	55,624	21%	210,604
Other Charges	394	394	0	55	14%	339
Fixed Assets	-	-	-	-	-	-
Intrafund Transfers	580,358	566,116	(14,242)	30,034	5%	536,082
Intrafund Abatement	(469,306)	(442,462)	26,844	(2,287)	1%	(440,175)
Total Expenditures	2,859,594	2,651,539	(208,055)	1,120,143	42%	1,531,396
Net County Cost		-	-	-	558,835	

General Fund Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$126,731	\$41,629	\$168,360	\$153,527	(\$14,833)

Summary

The Environmental Management Department (EMD) operates programs in both General and Special Revenue Funds. General Fund operations include programs in environmental health and solid waste, as well as department administrative costs. Special Revenue Fund operations include Air Quality Management, Vector Control, and Special Service District programs such as litter abatement, snow removal, liquid waste, and hazardous materials. Department operations contained in Special Revenue Funds do not have any Net County Cost.

As shown in the chart above, revenue projections within the General Fund division of EMD are anticipated lower than budgeted due to reductions in permit revenue, realignment revenue and a reduction in the EMD's use of solid waste franchise fees. The majority of revenue received in the General Fund divisions of EMD is historically recognized in the 4th quarter of the fiscal year. Expenditures within the affected divisions, primarily in the salaries and services/supplies categories have been reduced to compensate for the reduction in revenue.

As a result of the November 2008 reduction in force, EMD will redirect \$80,000 in solid waste franchise fees to the General Fund. In addition, EMD will be returning \$73,527 of a \$160,000 General Fund contribution to the Air Quality Management District for staff and professional services related to naturally occurring asbestos. This results in current year General Fund revenue of \$153,527. Ongoing General Fund revenue as a result of the November reduction in force and subsequent transfer of franchise fees will be \$160,000. The Chief Administrative Office notes that EMD also transferred an additional \$60,000 in franchise fees during the budget addenda process which had previously been allocated for seasonal vector control.

In order to meet the total savings target of \$168,360, EMD will make an additional one-time reduction of \$14,833 in services and supplies.

University of California Cooperative Extension (UCCE)

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$39,265	\$37,294	\$48,978	\$,549	\$100
Total Appropriations	\$243,034	\$271,009	\$319,903	\$325,788	\$342,438
NCC	\$203,769	\$233,716	\$270,924	\$324,239	\$342,338
FTE's	4	4	4	4	3

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Miscellaneous	100	100	-	29	29%	71
Total Revenues	100	100	-	29	29%	71
Expenditures						
Salary & Benefits	234,357	213,752	(20,605)	104,782	49%	108,970
Service & Supplies	24,628	24,628	-	6,168	25%	18,460
Other Charges	86,526	86,526	-	86,438	100%	88
Intrafund Transfers	17,532	17,532	-	4,174	24%	13,358
Total Expenditures	363,043	342,438	(20,605)	201,562	59%	140,876
Net County Cost	362,943	342,338	(20,605)	201,533		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$20,605	\$2,967	\$23,572	\$20,605	(\$2,967)

Summary

The University of California Cooperative Extension (UCCE) projects a Net County Cost savings of approximately \$20,605. The savings target for the department is \$23,572 therefore the department has identified additional savings of \$2,967 to meet the target reduction amount.

The projected Mid-year savings of \$20,605 in salaries and benefits is the result of the November 2008 reduction in force of 0.5 FTE. This reduction was achieved by four office support positions that were each reduced by 0.20 FTE and the office is now closed on Mondays.

The department has identified additional reductions in telephone charges, minor equipment, computer equipment, special department expense, and employment fees to meet its savings target.

Health Services

Public Health Animal Services

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$779,320	\$883,391	\$995,107	\$1,036,942	\$1,139,124
Total Appropriations	\$1,470,532	\$1,607,318	\$2,353,181	\$2,934,855	\$2,462,949
NCC	\$691,212	\$723,928	\$1,358,074	\$1,897,912	\$1,323,825
FTE's	22	22	22	22	21

Current Year Financial Information – Animal Services (General Fund)

Animal Services	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Licenses, Permits	244,350	225,050	(19,300)	117,544	52%	107,506
Fine, Forfeitures	21,000	19,060	(1,940)	8,900	47%	10,160
Other Intergovernmental	397,508	393,570	(3,938)	106,746	27%	286,824
Charges for Service	211,500	245,205	33,705	145,835	59%	99,370
Miscellaneous	2,700	3,290	590	2,250	68%	1,040
Other	274,746	252,949	(21,797)	77,890	31%	175,059
Total Revenues	1,151,804	1,139,124	(12,680)	459,165	40%	679,959
Expenditures						
Salary & Benefits	1,456,062	1,394,796	(61,266)	603,938	43%	790,858
Service & Supplies	671,042	691,048	20,006	229,736	33%	461,312
Other Charges	313,312	292,708	(20,604)	54,415	19%	238,293
Fixed Assets	12,000	2,000	(10,000)	-	0%	2,000
Intrafund Transfers	82,108	82,397	289	29,240	35%	53,157
Total Expenditures	2,534,524	2,462,949	(71,575)	917,329	37%	1,545,620
Net County Cost	1,382,720	1,323,825	(58,895)	458,164		

Current Year Financial Information – Public Health Fund 11

Public Health Fund 11	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Licenses, Permits	130,000	130,000	-	53,663	41%	76,337
Fine, Forfeitures	498,168	498,168	-	250,319	50%	247,849
Use of Money	(60,000)	(36,203)	23,797	21,612	-60%	(57,815)
State Intergovernmental	3,603,669	3,315,387	(288,282)	729,892	22%	2,585,495
Federal Intergovernmental	4,524,204	4,241,493	(282,711)	618,742	15%	3,622,751
Other Intergovernmental	112,000	58,675	(53,325)	12,392	21%	46,283
Charges for Service	967,875	904,920	(62,955)	223,312	25%	681,608
Miscellaneous	815,267	476,717	(338,550)	160,577	34%	316,140
Other	11,549,550	11,328,935	(220,615)	2,814,963	25%	8,513,972
Residual Equity Transfer	238,091	238,091	-	238,091	100%	-
Fund Balance	5,045,357	282,109	(4,763,248)	-	0%	282,109
Total Revenues	27,424,181	21,438,292	(5,985,889)	5,123,563	24%	16,314,729
Expenditures						
Salary & Benefits	9,324,805	8,017,501	(1,307,304)	3,629,032	45%	4,388,469
Service & Supplies	9,996,970	7,334,061	(2,662,909)	2,650,773	36%	4,683,288
Other Charges	5,980,730	5,901,294	(79,436)	2,097,990	36%	3,803,304
Fixed Assets	413,300	158,800	(254,500)	12,651	0%	146,149
Intrafund Transfers	4,427,641	-	(4,427,641)	-	0%	-
Intrafund Abatements	(4,407,641)	2,615,692	7,023,333	410,196	0%	2,205,496
Approp for Contingency	1,688,376	(2,589,056)	(4,277,432)	(402,988)	16%	(2,186,068)
Total Expenditures	27,424,181	21,438,292	(5,985,889)	8,397,654	39%	13,040,638
Net Cost	-	-	-	3,274,091		

Current Year Financial Information – Public Health Fund 12

Public Health Fund 12	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Taxes	4,598,799	4,582,573	(16,226)	2,309,214	50%	2,273,359
Fine, Forfeitures	15,000	15,000	-	9,616	64%	5,384
Use of Money	330,000	162,962	(167,038)	81,318	50%	81,644
State Intergovernmental	29,000	29,000	-	4,346	15%	24,654
Other Intergovernmental	517,120	517,120	-	-	0%	517,120
Charges for Service	7,496,508	7,523,619	27,111	3,762,067	50%	3,761,552
Miscellaneous	922,900	922,900	-	262,500	28%	660,400
Fund Balance	6,448,780	81,353	(6,367,427)	-	0%	81,353
Total Revenues	20,358,107	13,834,527	(6,523,580)	6,429,061	46%	7,405,466
Expenditures						
Salary & Benefits	61,976	61,237	(739)	26,293	43%	34,944
Service & Supplies	16,320,859	13,713,606	(2,607,253)	4,156,898	30%	9,556,708
Other Charges	53,910	59,684	5,774	8,434	14%	51,250
Fixed Assets	-	-	-	-	0%	-
Other Financing	-	-	-	-	0%	-
Intrafund Transfers	487,637	526,570	38,933	-	0%	526,570
Intrafund Abatements	(487,637)	(526,570)	(38,933)	-	0%	(526,570)
Approp for Contingency	3,921,362	-	(3,921,362)	-	#DIV/0!	-
Total Expenditures	20,358,107	13,834,527	(6,523,580)	4,191,625	30%	9,642,902
Net Cost	-	-	-	(2,237,436)		

Target Savings Breakdown – All Funds

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$101,800	\$19,258	\$121,058	\$121,651	\$593

Summary

The Health Services Department oversees programs in the General Fund (Fund 10) and Special Revenue Funds (Funds 11 and 12). The General Fund portion of Health Services is the Animal Services program projects. Special Revenue Fund programs include Public Health Services, Emergency Medical Services (EMS), County Service Areas (Pre-Hospital Medical Service) and Ambulance Billing, and Mental Health.

The department's Mid-year projection includes a Net County Cost savings of \$121,651 consisting of a \$58,895 reduction in the Animal Services program and a \$62,756 reduction in the General Fund contribution the EMS program. These reductions are achieved primarily from salary savings associated with positions eliminated in November 2008 along with a minor reduction to fixed assets in Animal Services. The department has met its Mid-year savings target and these savings are projected to be ongoing.

Additionally, the department has identified \$141,000 in costs associated with the West Slope temporary shelter facilities (rent and professional services) that will be eliminated with the transition to the planned permanent Animal Shelter.

The Mental Health Division budget is addressed in a separate agenda item also scheduled for the February 23, 2009 Mid-year budget workshop.

Veterans Affairs

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$33,733	\$31,700	\$32,475	\$20,731	\$78,828
Total Appropriations	\$297,292	\$327,265	\$433,657	\$438,854	\$480,047
NCC	\$263,559	\$295,565	\$401,181	\$418,123	\$401,219
FTE's	5	5	5	5	4

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
State Intergovernmental	28,670	28,670	-	14,923	52%	13,747
Federal Intergovernmental	4,300	6,508	2,208	6,508	100%	-
Other Financing Sources	43,650	43,650	-	-	0%	43,650
Total Revenues	76,620	78,828	2,208	21,431	27%	57,397
Expenditures						
Salary & Benefits	377,806	354,735	(23,071)	168,530	48%	186,205
Service & Supplies	100,545	100,545	-	33,231	33%	67,314
Other Charges	100	100	-	-	0%	100
Fixed Assets	3,500	3,500	-	-	0%	3,500
Intrafund Transfers	21,167	21,167	-	7,010	33%	14,157
Total Expenditures	503,118	480,047	(23,071)	208,771	43%	271,276
Net County Cost	426,498	401,219	(25,279)	187,340		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$26,000	\$3,816	\$29,816	\$25,279	(\$4,537)

Summary

The Department of Veterans Affairs projects a Net County cost savings of \$25,279. The savings target for the department is \$29,279 therefore the department has identified additional savings of \$4,537 to meet the target reduction amount.

The department receives revenue through a state subvention, a Medi-Cal offset (federal funding), and License Plate Fees (listed as "other financing" sources in the chart above). The department expects to exceed its revenue targets by \$2,208 due to a one-time increase in Medi-Cal offset revenue.

On the expenditure side, the department projects \$23,071 in ongoing savings associated with the position reduction that occurred in November 2008. One-time revenue increases and ongoing salary savings result in a projected Mid-year Net County Cost savings of \$25,279.

The department plans to participate in the mandatory temporary layoff program to achieve the additional savings of \$4,537 to meet its savings target.

Human Services

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$31,250,845	\$31,958,948	\$32,799,694	\$35,032,064	\$39,001,839
Total Appropriations	\$30,946,447	\$32,403,741	\$33,286,402	\$35,720,792	\$39,583,610
NCC	(\$304,398)	\$444,793	\$486,707	\$688,728	\$581,771
FTE's*	321	328	322	339	323

* FTE's show are across all fund types

Current Year Financial Information – General Fund Programs

Human Services-General Fund	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
State Intergovernmental	12,565,332	13,192,273	626,941	4,113,749	31%	9,078,524
Federal Intergovernmental	18,723,262	19,198,009	474,747	2,899,597	15%	16,298,412
Other Intergovernmental	-	6,670	6,670	255,602	3832%	(248,932)
Charges for Service	612,540	612,540	-	144,007	24%	468,533
Miscellaneous	460,300	679,434	219,134	200,543	30%	478,891
Other	5,182,957	5,312,913	129,956	(285,932)	-5%	5,598,845
Total Revenues	37,544,391	39,001,839	1,457,448	7,327,566	19%	31,674,273
Expenditures						
Salary & Benefits	16,709,834	16,402,303	(307,531)	7,209,146	44%	9,193,157
Service & Supplies	3,390,872	3,395,156	4,284	1,313,878	39%	2,081,278
Other Charges	16,876,410	18,447,573	1,571,163	8,834,658	48%	9,612,915
Fixed Assets	430,150	430,150	-	-	0%	430,150
Operating Transfers	25,000	25,000	-	8,266	33%	16,734
Intrafund Transfers	735,712	883,428	147,716	226,790	26%	656,638
Total Expenditures	38,167,978	39,583,610	1,415,632	17,592,738	44%	21,990,872
Net County Cost	623,587	581,771	(41,816)	10,265,172		

Current Year Financial Information – Community Services Fund 11

Community Services	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Use of Money	101,654	94,221	(7,433)	25,654	27%	68,567
State Intergovernmental	2,232,021	2,155,602	(76,419)	276,382	13%	1,879,220
Federal Intergovernmental	7,151,829	7,798,545	646,716	1,187,404	15%	6,611,141
Charges for Service	1,512,230	1,482,792	(29,438)	636,345	43%	846,447
Miscellaneous	466,606	285,874	(180,732)	182,352	64%	103,522
Other	2,420,790	2,392,497	(28,293)	112,674	5%	2,279,823
Use of Fund Balance	444,657	696,331	251,674	-	0%	696,331
Total Revenues	14,329,787	14,905,862	576,075	2,420,811	16%	12,485,051
Expenditures						
Salary & Benefits	6,191,453	6,000,961	(190,492)	2,468,566	41%	3,532,395
Service & Supplies	6,583,201	7,418,568	835,367	899,586	12%	6,518,982
Other Charges	397,698	397,748	50	131,758	33%	265,990
Fixed Assets	886,410	888,560	2,150	-	0%	888,560
Operating Transfers	46,025	25,025	(21,000)	-	0%	25,025
Intrafund Transfers	731,524	681,524	(50,000)	217,979	32%	463,545
Intrafund Abatements	(506,524)	(506,524)	-	(187,370)	37%	(319,154)
Total Expenditures	14,329,787	14,905,862	576,075	3,530,519	24%	11,375,343
Net County Cost				1,109,708		

Current Year Financial Information – IHSS PA & PHA Fund 12

IHSS PA & PHA	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Use of Money	30,000	30,000	-	9,454	32%	20,546
State Intergovernmental	327,007	312,187	(14,820)	54,112	17%	258,075
Federal Intergovernmental	3,631,426	3,668,994	37,568	1,600,472	44%	2,068,522
Other Intergovernmental	108,062	123,900	15,838	42,027	34%	81,873
Charges for Service	96,000	96,000	-	17,100	18%	78,900
Miscellaneous	1,000	1,000	-	-	0%	1,000
Other	176,503	168,868	(7,635)	19,126	11%	149,742
Use of Fund Balance	48,025	6,861	(41,164)	-	0%	6,861
Total Revenues	4,418,023	4,407,810	(10,213)	1,742,291	40%	2,665,519
Expenditures						
Salary & Benefits	-	-	-	-	-	-
Service & Supplies	546,075	581,342	35,267	133,832	23%	447,510
Other Charges	3,871,948	3,826,468	(45,480)	1,794,971	47%	2,031,497
Fixed Assets	-	-	-	-	0%	-
Total Expenditures	4,418,023	4,407,810	(10,213)	1,928,803	44%	2,479,007
Net County Cost				186,512		

Target Savings Breakdown – All Funds

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$72,130	\$42,898	\$115,028	\$72,130	(\$42,898)

Summary

The Department of Human Services oversees programs in both the General Fund (Fund 10) and Special Revenue Funds (Funds 11 and 12). General Fund programs include Social Services and Public Guardian. Special Revenue Fund programs include Community Services, In-Home Supportive Services Public Authority (IHSS PA) and the Public Housing Authority (PHA).

The department's Mid-year projection includes a Net County Cost savings of \$72,130 consisting of a \$41,816 reduction for the Public Guardian program, a \$22,679 reduction from the Affordable Housing program, and \$7,635 reduction in the IHSS PA program. These reductions are achieved from salary savings resulting from the elimination of positions from Board actions taken in November 2008. These savings are projected to be ongoing.

The additional target savings of \$42,898 will be achieved through voluntary schedule reductions and voluntary time off, shifting of staff to Federally-funded programs and strategic vacancy planning. This will result in a total FY 2008-09 General Fund savings of \$115,028 from the department (comprised of \$52,448 in Fund 10 and a total of \$62,580 in General Fund contributions to Special Revenue Fund programs).

The department's budgeted and projected General Fund costs are as follows:

Description	General Fund Budget	Mid-Year Savings	Add'l Target Savings	Projected General Fund Contribution
Public Guardian	623,587	(41,816)		581,771
Senior Nutrition	669,174			669,174
Senior Legal/EPU	281,342			281,342
AAA Administration	140,432		(19,074)	121,358
Other Senior Programs	66,105			66,105
Affordable Housing (General Plan Implementation)	314,208	(22,679)	(6,289)	285,240
SB163 Wraparound	195,000			195,000
IHSS Public Authority	176,503	(7,635)		168,868
Community Programs	133,647		(17,535)	116,112
CDBG Housing Rehab	6,858			6,858
Administration	4,420			4,420
Total DHS General Fund	2,611,276	(72,130)	(42,898)	2,496,248

Library

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$1,517,179	\$1,358,685	\$1,376,259	\$1,521,660	\$1,694,034
Total Appropriations	\$2,230,920	\$2,583,847	\$2,933,059	\$3,149,598	\$3,353,024
NCC	\$713,741	\$1,225,162	\$1,556,800	\$1,627,937	\$1,658,990
FTE's	28	33	35	35	32

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Fine, Forfeitures	-	448	448	448	100%	-
Use of Money	3,600	2,350	(1,250)	1,265	54%	1,085
State Intergovernmental	225,823	225,823	-	63,860	28%	161,963
Federal Intergovernmental	18,460	18,460	-	16,810	91%	1,650
Charges for Service	157,700	169,700	12,000	83,521	49%	86,179
Miscellaneous	48,522	54,111	5,589	24,656	46%	29,455
Other	1,254,634	1,223,142	(31,492)	46,018	4%	1,177,124
Total Revenues	1,708,739	1,694,034	(14,705)	236,578	14%	1,457,456
Expenditures						
Salary & Benefits	2,568,323	2,479,075	(89,248)	1,090,986	44%	1,388,089
Service & Supplies	754,654	757,024	2,370	318,229	42%	438,795
Other Charges	1,200	616	(584)	615	100%	1
Fixed Assets	11,400	11,400	-	-	0%	11,400
Intrafund Transfers	106,671	104,909	(1,762)	28,637	27%	76,272
Intrafund Abatement	-	-	-	-	#DIV/0!	-
Total Expenditures	3,442,248	3,353,024	(89,224)	1,438,467	43%	1,914,557
Net County Cost	1,733,509	1,658,990	(74,519)	1,201,889		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$63,000	\$29,006	\$92,006	\$74,519	(\$17,487)

Summary

The Library projects a Net County Cost savings of approximately \$74,519. The savings target for the department is \$92,006 therefore the department has identified additional savings of \$17,487 to meet the target reduction amount.

In order to meet the additional target reduction of \$17,487 the department has identified additional salary savings from a Library Assistant I/II position resulting from a retirement.

Total ongoing savings is projected at \$92,006 and is achieved primarily in salary savings from eliminated positions (2.4 FTE) and reduced extra help (0.6 FTE) from Board actions taken in November 2008, and the 0.6 vacant Library Assistant I/II position.

Child Support & Revenue Recovery

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected
Total Revenue	\$4,658,143	\$4,753,017	\$4,720,906	\$4,789,532	\$5,037,557
Total Appropriations	\$4,673,631	\$4,692,977	\$4,778,147	\$4,783,471	\$5,027,100
NCC	\$15,489	(\$60,041)	\$57,240	(\$6,060)	(\$10,457)
FTE's	59.5	59.5	56	57	59

* Revenue Recovery was moved from Treasurer/Tax Collector to Child Support Services in FY 08/09 adding 5 FTE's for a new balance of 62 FTE's. The department has actually reduced their total FTE's by 3 in FY 08/09.

Current Year Financial Information

	Budget	Mid-Year Projection	Variance	Actual @ Dec 2008	% of Actual to Projection	Balance Based on Projection
Revenues						
Use of Money	-	28,056	28,056	14,028	50%	14,028
State Intergovernmental	99,569	99,569	-	29,719	30%	69,850
Charges for Service	307,162	371,265	64,103	153,563	41%	217,702
Miscellaneous	6,000	3,105	(2,895)	1,528	49%	1,577
Other	4,827,573	4,535,562	(292,011)	931,686	21%	3,603,876
Total Revenues	5,240,304	5,037,557	(202,747)	1,130,524	22%	3,907,033
Expenditures						
Salary & Benefits	4,447,332	4,176,661	(270,671)	1,819,381	44%	2,357,280
Service & Supplies	575,121	540,422	(34,699)	252,478	47%	287,944
Intrafund Transfers	285,551	315,069	29,518	134,241	43%	180,828
Intrafund Abatement	(10,100)	(5,052)	5,048	(2,526)	50%	(2,526)
Total Expenditures	5,297,904	5,027,100	(270,804)	2,203,574	44%	2,823,526
Net County Cost	57,600	(10,457)	(68,057)	1,073,050		

Target Savings Breakdown

Savings anticipated from prior BOS Actions	5 day furlough value	Savings Target	Dept. Mid-Year Savings Estimate	(Shortfall) / Surplus
\$57,000	\$3,772	\$60,772	\$68,057	\$7,285

Summary

The Department of Child Support Services projects a Net County Cost savings of approximately \$68,057 for their Revenue Recovery Unit. The savings target for this unit was \$60,772 therefore the department has exceeded the target by \$7,285.

Total ongoing savings is projected at \$68,057 and is primarily from improved revenue collections (\$61,208) with the remainder from salary savings due to position vacancies. The Revenue Recovery Unit was budgeted to operate at a Net County Cost of \$57,600 but will generate revenues in FY 2008-09 that exceed program costs resulting in the return of funds to the General Fund. The department anticipates continued improvement in revenues in the FY 2009-10 budget.

The Child Support Division of the department is fully funded by State revenues and has no Net County Cost.