


Board of Supervisors Budget

El Dorado County
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Clerk of the Board of Supervisors



Budgets Outline

- Public Agency Budgets
- FY 08/09 Department Budget
 - Budget Appropriations to Districts
 - FY 08/09 Mid Year Adjustments
- FY 09/10 District Budgets
 - District Parameters

Public Agency Budgets

- Types of Budgets
 - Line Items
 - Most common budget system used
 - Control & Accountability
 - Zero Based Budget
 - No history
 - Every item must be justified every year
 - Too cumbersome, time consuming and easy to manipulate
 - Performance Budgets
 - Ties resources to performance
 - Elected officials focus on goals and policy

Board of Supervisors FY 08/09 Adopted Budget

REVENUES	
Charges for Services	\$28,249
Miscellaneous	\$1,000
Total Revenue	\$29,249
EXPENDITURES	
Salaries & Benefits	\$1,397,251
Services & Supplies	\$130,035
Other Charges	\$625
Intrafund Transfers	\$58,127
Intrafund Abatements	(\$668)
Total Expenditure	\$1,585,370

Create District Allocations

- Original Budget
 - Preparation (May - June)
 - History of each Supervisor
 - Know events
- Allocated to each District
 - Preparation Notes

FY 08/09 District Allocations

	District 1	District 2	District 3	District 4	District 5
EXPENDITURES					
Salaries & Benefits	\$227,354	\$193,305	\$189,621	\$198,507	\$215,094
Services & Supplies	\$17,716	\$22,171	\$10,146	\$4,690	\$23,320
Other Charges	\$250	\$250			
Total Expenditure	\$245,320	\$215,726	\$199,767	\$203,197	\$238,414

Reduction FY 08/09

- Conferences
 - Opportunity
 - Networking
 - Effective Governance
- Cell Phones Reimbursement
- Mileage Reimbursement
- One time savings/deferments

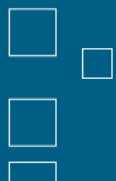
FY 08/09 District Allocations Adjusted

	District 1	District 2	District 3	District 4	District 5
Salaries & Benefits	\$ 220,944	\$ 193,305	\$ 188,821	\$ 197,707	\$ 214,294
Services & Supplies	\$ 5,678	\$ 7,224	\$ 2,586	\$ 840	\$ 15,015
Other Charges	\$ 250	\$ 250			
Total Expenditures	\$ 226,872	\$ 200,779	\$ 191,407	\$ 198,547	\$ 229,309
Total Mid-Year Reduction	\$ (38,447)	\$ (15,583)	\$ (8,359)	\$ (4,650)	\$ (9,105)
Percentage of Reduction	-15.67%	-7.22%	-4.18%	-2.29%	-3.82%

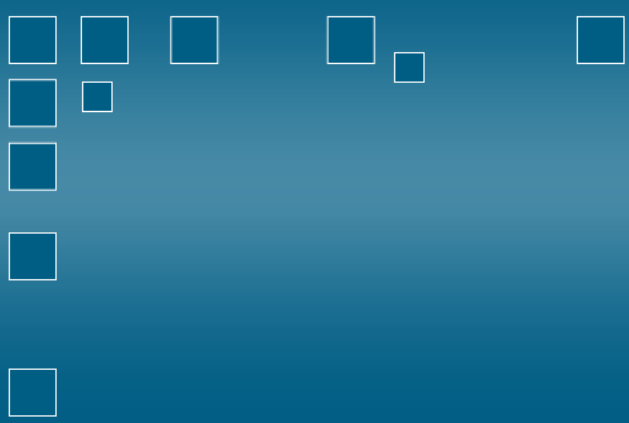


FY 08/09 Mid Year Department Adjustments

	District 1	District 2	District 3	District 4	District 5	COB
Approved Allocations	\$245,320	\$215,726	\$199,767	\$203,197	\$238,414	\$482,946
Total Mid Year Reduction	(\$38,448)	(\$15,584)	(\$8,360)	(\$4,650)	(\$9,105)	(\$7,107)
Total Expenditure	\$206,873	\$200,142	\$191,407	\$198,547	\$229,309	\$475,839
Percentage of Reduction	-15.67%	-7.22%	-4.18%	-2.29%	-3.82%	-1.47%



Total Departmental
Mid-Year Adjustments **(\$83,254)**





FY 09/10 PARAMETERS






**Strategic Framework
Goals & Objectives**


- **Achieve Financial Stability**
 - Maximize all revenue opportunities
 - Assessment Appeal Filing Fee
- **Maintain Financial Solvency**
 - Financially Sound FY 09/10
- **Ensure Organizational Integrity**
 - Supporting core business needs of the County
 - Customer Service



**Maximize all revenue
opportunities**

- **Assessment Appeal Filing Fee**
 - Philosophy of Government Services
 - Reality of Government Services





Financially Sound FY 09/10

- FY09/10 Parameters "Unity" Budget
- Salaries & Benefits
 - Regulated
 - Budget Conservatively
 - Assistants: Step 5 + Full Benefits
 - Supervisors: Salary + Full Benefits
- Services & Supplies
 - Travel Tahoe Differential (Federal Law)
 - Round Trip 4 times a week



Supporting core business needs of the County

- Customer Service
- Transparency of government

FY 09/10 Parameters

	District 1	District 2	District 3	District 4	District 5
Supervisor	\$ 108,401	\$ 108,401	\$ 108,401	\$ 108,401	\$ 108,401
Assistant	\$ 98,083	\$ 98,083	\$ 98,083	\$ 98,083	\$ 98,083
Total Salaries & Benefits	\$ 206,484	\$ 206,484	\$ 206,484	\$ 206,484	\$ 206,484
Services & Supplies	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
District 5 Differential					\$ 15,818
TOTAL	\$ 208,984	\$ 208,984	\$ 208,984	\$ 208,984	\$ 224,802

FY 09/10 Budget Parameters

	District 1	District 2	District 3	District 4	District 5	COB
Total FY 09/10	\$ 208,482	\$ 208,482	\$ 208,482	\$ 208,482	\$ 224,301	\$ 426,966
Total FY 08/09 Mid Year	\$ 206,872	\$ 200,142	\$ 191,407	\$ 198,547	\$ 229,309	\$ 475,838
	\$ 1,610	\$ 8,340	\$ 17,075	\$ 9,935	\$ (5,008)	\$ (48,872)
Department Totals						
FY 09/10	\$ 1,485,197					
FY 08/09 Mid Year	\$ 1,502,115					
Total Reduction	\$ (16,918)	(1.13%)				