



# County of El Dorado

## Chief Administrative Office

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Date: September 7, 2016  
To: Board of Supervisors  
From: Laura Schwartz, Chief Budget Officer  
Subject: FY 2016-17 Addenda

On June 14, 2016 the Board of Supervisors approved the FY 2016-17 Recommended Budget. At that time, the Board directed the CAO to prepare a budget for consideration upon the close of FY 2015-16 financial activities. On Monday, September 12, the Board is scheduled to begin its budget hearings. Attachment A includes detailed narratives describing the Addenda changes for each department. Attachment B includes details describing the Addenda changes for Department 15. Attachment C is the revised 5 year projection. Attachment D is the revised Facilities work plan. Attachment E is a revised fixed asset list.

**General Fund Balance Available.** The FY 2016-17 Recommended Budget included an estimated use of fund balance of \$26,795,930. After the close of the fiscal year, the amount of fund balance available as of June 30, 2016 is estimated at \$30,959,857 resulting in a total revenue increase of \$4,163,927. The charts below detail these changes.

Summary of Fund Balance Estimates	Projected Change to Fund Balance	Actual Change to Fund Balance	Variance
Department Savings	5,233,100	11,589,346	6,356,246
Capital Carryforward	10,747,705	10,439,740	(307,965)
Contingency	6,065,698	6,123,298	57,600
Non-Department Savings	567,755	1,651,040	1,083,285
Increased Discretionary Revenue	2,300,506	1,758,091	(542,415)
Audit Adjustments	0	(601,658)	(601,658)
Budget Balancer	1,881,166	0	(1,881,166)
<b>Total Fund Balance</b>	<b>26,795,930</b>	<b>30,959,857</b>	<b>4,163,927</b>

The chart below summarizes the Chief Administrative Office recommendations as to how to distribute the additional fund balance:

Distribution	Change in Revenues	Change in Appropriations	Change in Net County Cost
Departmental Increase	2,789,873	4,186,467	1,397,018
Non-Departmental (Dept. 15)	1,547,985	1,376,279	(171,706)
Increase to GF Contingency	0	35,000	35,000
Increase to General Reserve	0	65,956	65,956
Increase to Capital Reserve	0	2,837,659	2,837,659
<b>Total Increase to GF Budget</b>	<b>3,337,858</b>	<b>7,501,361</b>	<b>4,163,927</b>

Departments contributed an additional \$6.3M to fund balance as follows:

<b>General Fund Department</b>	<b>Year End Projected Savings</b>	<b>Actual Savings</b>	<b>Variance</b>	<b>Savings as a % of NCC</b>
Board of Supervisors	50,002	84,106	34,104	5%
Chief Admin. Office	547,829	550,395	2,566	7%
Auditor/Controller	113,973	153,111	39,138	5%
Treasurer-Tax Collector	-58,300	115,619	173,919	12%
Assessor	130,000	178,117	48,117	6%
County Counsel	25,000	321,698	296,698	12%
Human Resources	162,272	486,153	323,881	26%
Information Technologies	213,070	728,020	514,950	9%
Economic Development	0	261,234	261,234	15%
Recorder Clerk	83,410	113,232	29,822	12%
<b>Sub-total General Gov</b>	<b>1,267,256</b>	<b>2,991,685</b>	<b>1,724,429</b>	
Grand Jury	0	29,344	29,344	39%
Court MOE	0	499,480	499,480	42%
District Attorney	0	40,946	40,946	1%
Public Defender	0	366,776	366,776	11%
Sheriff <sup>1</sup>	385,000	615,642	230,642	1%
Probation <sup>2</sup>	172,723	830,170	657,447	7%
<b>Sub-total Law &amp; Justice</b>	<b>557,723</b>	<b>2,382,358</b>	<b>1,824,635</b>	
Surveyor	0	169,620	169,620	11%
Agriculture	0	52,281	52,281	11%
DOT	880	85,729	84,849	16%
Development Services	1,177,761	1,548,848	371,087	45%
Environmental Management	0	88,789	88,789	N/A
<b>Sub-total Land Use &amp; Dev</b>	<b>1,178,641</b>	<b>1,945,267</b>	<b>766,626</b>	
Health – Animal Services	44,000	249,034	205,034	17%
HHSA – Administration	334,979	728,452	393,473	166%
Veteran Affairs	31,938	38,301	6,363	8%
Human Services <sup>3</sup>	1,818,563	3,257,195	1,438,632	167%
Library	0	0	0	N/A
Child Support	0	(2,946)	(2,946)	(59%)
<b>Sub-total Health &amp; Human</b>	<b>2,229,480</b>	<b>4,270,036</b>	<b>2,040,556</b>	
<b>Total Department Savings</b>	<b>5,233,100</b>	<b>11,589,346</b>	<b>6,356,246</b>	

<sup>1</sup> The Sheriff's budget was reduced by approximately \$2.9M at the beginning of FY 2015-16 based on anticipated salary savings. The savings of \$615,642 are in addition to the \$2.9M.

<sup>2</sup> Probation's budget was reduced by approximately \$800,000 at the beginning of FY 2015-16 based on anticipated salary savings. The savings of \$830,170 are in addition to the \$800,000.

<sup>3</sup> \$2.5M of the \$3.25M in savings in Human Services-Social Services division is related to A87 costs. These costs are included in the claim and the County receives Federal and State funding for these costs. However, in FY 2015-16, the A87 costs were not charged directly to the department. Instead the revenue related to these costs is captured in the year end savings and returned to the General Fund.

Department 15 (non-departmental) contributed approximately \$290K in additional fund balance, primarily related to increased sales and hotel/motel taxes. The charts below detail these variances:

<b>Department 15 Non-Departmental Expenses</b>	<b>Year End Projected Savings</b>	<b>Actual Savings</b>	<b>Variance</b>
Contingency	6,065,698	6,123,298	57,600
GF to ACO Fund	7,336,614	7,087,341	(249,273)
FENIX	3,411,091	3,352,399	(58,692)
GF to Community Services	308,962	99,594	(209,368)
GF to Health	152,663	135,473	(17,190)
Special Projects	0	340,000	340,000
GF to HCED	0	28,981	28,981
GF to Airports	96,334	44,940	(51,394)
GF to DOT	0	5,074	5,074
Other	9,796	27,168	17,372
Pass thru – Realignment*	0	969,810	969,810
<b>Total Savings</b>	<b>17,381,158</b>	<b>18,214,078</b>	<b>832,920</b>

\*Offset with a decrease in revenue

<b>Department 15 Non-Departmental Revenue</b>	<b>Year End Projected Revenue</b>	<b>Actual Revenue</b>	<b>Variance</b>
Property Taxes	78,496,425	78,296,703	(199,722)
Sales Tax	10,868,865	11,580,419	711,554
Hotel Motel Tax	2,558,349	2,871,949	313,600
Property Transfer Tax	2,263,367	2,387,172	123,805
Tax Loss Reserve	3,000,000	2,829,986	(170,014)
Timber Yield Tax	82,905	73,135	(9,770)
<b>Sub-total Taxes</b>	<b>97,269,911</b>	<b>98,039,364</b>	<b>769,453</b>
Franchise Fees	1,713,009	1,648,765	(64,244)
Penalties	348,575	386,822	38,247
Interest	247,000	263,839	16,839
State	2,386,713	2,149,870	(236,843)
State – Realignment*	5,698,934	4,721,294	(977,640)
Federal	400,070	560,691	160,621
RDA Pass through	239,542	235,025	(4,517)
Shingle Springs Rancheria	5,400,000	5,400,000	0
Assessment/Tax Collect Fees	1,912,037	1,912,037	0
Recording Fees	203,194	211,741	8,547
A 87 Charges	5,349,798	4,562,152	(290,367)
Other	0	38,163	38,163
<b>Sub-total Other Revenue</b>	<b>23,898,872</b>	<b>22,090,399</b>	<b>(1,311,868)</b>
<b>Total Revenue</b>	<b>121,168,783</b>	<b>120,129,763</b>	<b>(542,415)</b>

\*Offset with a decrease in expenses

**Other General Fund Adjustments.** In addition to the changes in fund balance, the FY 2016-17 Addenda includes increases to department Net County Cost totaling \$1.4M. The increase is primarily related to Health Services Administration (\$986K) which is offset with FY 2015-16 fund balance from HHSA. The Health Services Administration division collected revenue in excess of expenditures which resulted in increased fund balance. The Chief Administrative Office is working with the department and the Auditor-Controller to adjust the Indirect Cost Rate to account for the over-collection in FY 2015-16. This adjustment results in an increased Net County Cost in FY 2016-17. The net effect of the FY 2015-16 over-collection (and increase in fund balance) and the increase in Net County Cost in FY 2016-17 is zero.

A summary of all changes is included in the chart below with details provided in Attachment A - Summaries of Department Addenda changes and in Attachment B – Summary of Department 15 Addenda changes.

<b>Department</b>	<b>Change in Revenues</b>	<b>Change in Appropriations</b>	<b>Change in Net County Cost</b>
Board of Supervisors	0	0	0
Chief Admin. Office	325,049	554,266	229,218
Auditor/Controller	118,443	118,443	0
Treasurer-Tax Collector	23,474	214,044	190,570
Assessor	55,400	55,400	0
County Counsel	0	250,000	250,000
Human Resources	0	0	0
Information Technologies	0	149,882	149,882
Recorder Clerk	0	0	0
<b>Subtotal General Gov</b>	<b>522,366</b>	<b>1,342,035</b>	<b>819,670</b>
Grand Jury	0	0	0
Court MOE	0	0	0
District Attorney	(255,393)	(255,393)	0
Public Defender	0	(6,176)	(6,176)
Sheriff	398,316	171,348	(226,968)
Probation	146,276	(85,514)	(231,790)
<b>Subtotal Law &amp; Justice</b>	<b>289,199</b>	<b>(175,735)</b>	<b>(464,934)</b>
Surveyor	0	0	0
Agriculture	0	0	0
DOT	23,885	79,885	56,000
Development Services	0	0	0
Environmental Management	0	0	0
<b>Subtotal Land Use &amp; Dev</b>	<b>23,885</b>	<b>79,885</b>	<b>56,000</b>
Health Services	0	0	0
HHS Finance/Admin.	144,605	1,130,887	986,282
Veteran Affairs	0	0	0
Human Services	1,610,987	1,610,987	0
Library	138,416	138,416	0
Child Support	60,415	60,415	0
<b>Subtotal Health &amp; Human</b>	<b>1,954,423</b>	<b>2,940,705</b>	<b>986,282</b>
<b>Total Departmental</b>	<b>2,789,873</b>	<b>4,186,467</b>	<b>1,397,018</b>

In addition to increased Department Net County Cost, there was also an increase of \$1.5M in discretionary revenues in Department 15. The chart below details the changes in discretionary revenue. After the close of the fiscal year, all revenue base balances are updated to reflect the year end actuals. Growth factors are then applied to the revised base figures. The majority of this increase is related to a 1% increase in the growth assumption for Property Tax Revenue as well as increased sales tax revenue. The tax role closed at a 5.6% increase; therefore the growth assumption in the budget was increased from 4% to 5%. The growth assumptions include a 5% growth on Property Tax, 2% growth on Sales Tax, and all other revenues adjusted to equal FY 2015-16 actuals with no growth assumed.

<b>Department 15 Non-Departmental Revenue</b>	<b>Recommended</b>	<b>Addenda</b>	<b>Variance</b>
Property Taxes	81,636,538	82,211,538	575,257
Sales Tax	11,086,242	11,812,028	725,786
Hotel Motel Tax	2,660,683	2,871,949	211,266
Property Transfer Tax	2,353,902	2,506,531	152,629
Tax Loss Reserve	3,000,000	2,829,986	(170,014)
Timber Yield Tax	82,905	73,135	(9,770)
<b>Sub-total Taxes</b>	<b>100,820,270</b>	<b>102,305,167</b>	<b>1,484,897</b>
Franchise Fees	1,713,009	1,648,765	(64,244)
Penalties	348,575	386,822	38,247
Interest	247,000	263,838	16,838
State	2,096,713	2,004,052	(92,661)
State – Mandate Payment	20,000	20,000	0
Federal	400,070	560,691	160,621
RDA Pass through	239,542	235,025	(4,517)
Shingle Springs Rancheria	6,900,000	6,900,000	0
Assessment/Tax Collect Fees	1,912,037	1,912,037	0
Recording Fees	203,194	211,741	8,547
A 87 Charges	3,478,485	3,478,485	0
<b>Sub-total Other Revenue</b>	<b>17,558,625</b>	<b>17,621,456</b>	<b>62,831</b>
<b>Total Revenue</b>	<b>118,378,895</b>	<b>119,926,623</b>	<b>1,547,728</b>

In addition to the General Fund adjustments, there were several changes within the non-general fund departments, detailed below.

**Non General Fund Adjustments**

<b>Department</b>	<b>Change in Revenues</b>	<b>Change in Appropriations</b>
Housing Community Economic Development	(5,703)	(5,703)
Jail Commissary	33,315	33,315
DOT – Fund Type 11 – Road Fund, CIP, Erosion	9,173,413	9,173,413
Public Health – Fund 11	557,360	557,360
Mental Health – Fund 11	3,467,262	3,467,262
Human Services – Fund 11 Community Services	(18,854)	(18,854)
DOT – Fund 12 – Special Districts	(2,322)	(2,322)
Public Health – Fund 12 – CSA’s	2,811,242	2,811,242
Env. Mgmt – Fund 12 – CSA’s	3,107,685	3,107,685
Human Serv. – Fund 12 – IHSS & PHA	(65,287)	(65,287)
Library	290,230	290,230
Fund 13 - CAO – Accumulative Capital Outlay	1,893,807	1,893,807
Fund 20 – Countywide Special Revenue	15,969,284	15,969,284
DOT – Fund 31 – Airport & SLT Transit	152,228	152,228
Fund 32 – DOT - Fleet	34,000	34,000
<b>Total –Other Changes</b>	<b>37,397,660</b>	<b>37,397,660</b>

### ***Staffing Changes***

The addenda budget includes staffing changes that are detailed in Attachment A. Overall the changes result in a net increase of 4.2 FTE's broken out as follows:

- HHSa – Net increase of 4 FTE's
- Public Defender – Net increase of 1 FTE
- District Attorney – Net decrease of 0.80 FTE

***Contingency/Reserves:*** Per the adopted Budget Policy, the County goal is to have a General Fund Contingency equal to 3% of adjusted general fund appropriations and a General Reserve equal to 5% of adjusted general fund appropriations. The Addenda budget includes \$5,375,000 in Contingency which meets the goal of 3% and the Chief Administrative Office is recommending an increase of \$65,956 in the General Reserve which will bring the total General Reserve to \$8.3M which meets the goal of 5%.

The addenda budget also includes an increase in the Designations for Capital Projects of \$2,837,659 which will bring the total Capital Reserve to \$3.5M.

I thank each Department Head and staff, for their assistance in preparing the Budget Addenda for the Board's consideration. We look forward to assisting you as you complete your deliberations and adopt the FY 2016-17 budget.

## Attachment A: Summaries of Department Addenda Changes

### General Government

#### **Board of Supervisors** – No change in Net County Cost

The addenda budget for the Board of Supervisors includes an increase of \$28,000 to fixed assets for the purchase and installation of a secure filing system in the office of the Clerk. This system will replace existing unsecured file shelving and is necessary to provide secure storage of official records of the County in one central location. Funding for the purchase is available from salary savings and will result in no change in Net County Cost.

#### **Chief Administrative Office** – Net County Cost increase of \$229,218

The addenda for the Chief Administrative Office includes increased revenues of \$325,048 and increased appropriations of \$554,266 resulting in an increase to Net County Cost of \$229,218.

#### **CAO Administration**

Overall the Net County Cost for the CAO Administration division decreased by \$18,516. Appropriations increased by \$11,995 as a result of increased Transit Occupancy Tax (TOT) revenue of which 5% is distributed to Veteran's Affairs for Veteran Services. This increase was offset with reduced appropriations of \$30,511 due to a shift of salary and benefit expenses to Economic Development for approximately 10% of the Assistant Chief Administrative Officer and a Principal Analyst.

#### **CAO Central Fiscal**

The Net County Cost for the Central Fiscal division increased \$138,821 due to the transfer of salary and benefit costs related to the Administrative Services Officer (ASO) who is being transferred from the Public Defender to the CAO's Central Fiscal division and the transfer of a Fiscal Assistant from the District Attorney. The primary reason for the transfer of the ASO, is to allow the Chief Fiscal Officer to be primarily assigned to the FENIX implementation over the next 12-18 months. The ASO will be providing management and fiscal support for the Chief Fiscal Officer during this time. In addition the majority of duties that the ASO had been providing for the Public Defender have been absorbed by the Central Fiscal division as well as adding fiscal and administrative support for the Clerk of the Board.

In addition, by transferring the ASO to the CAO Central Fiscal Division, it provides the Central Fiscal Division to absorb additional fiscal/admin functions from smaller departments, including the Board Clerk who was required to continue performing these functions after the deletion of one Deputy Clerk.

The Fiscal Assistant is being transferred to the Central Fiscal division to complete the transfer of fiscal support duties from the District Attorney's office to the Central Fiscal division of the Chief Administrative Office.

## Economic Development

The Net County Cost for Economic Development increased \$122,351. The Net County Cost of Economic Development is tied directly to TOT. Overall, the TOT revenue increased to \$3,191,054. Of this amount, 51% is dedicated to Economic Development or \$1,627,438. This amount is reflected as a Net County Cost. Therefore, as TOT revenue increases, the Net County Cost for the program also increases.

The additional appropriations will be used to fund the County's membership with the Greater Sacramento Area Economic Council (\$32,000 additional for a total of \$60,000); special projects (\$43,402); replacement computer equipment (\$3,000); and increased staff support from the Chief Administrative Office and Community Development Agency (\$43,949).

## Parks

The Net County Cost for the Parks division decreased \$13,438 due to a portion of salary and benefit costs for the Parks Manager shifting to Economic Development based on time studies related to Economic Development activities and implementation of the Economic Development strategic plan.

## River

There is no Net County Cost associated with the River program. The addenda budget does include the addition of \$25,000 in appropriations for the completion of the River Management Plan. These increased appropriations are offset with use of fund balance.

## Rubicon

There is no Net County Cost associated with the Rubicon program. The addenda budget includes increased revenues and appropriations of \$243,238 related to grant carry forward amounts.

## Fund 13 – Accumulative Capital Outlay

The addenda budget for the Accumulative Capital Outlay (ACO) fund includes net increases in revenues and appropriations of \$1,893,807. The ACO fund does not have any Net County Cost. The increase is primarily related to the addition of the following projects:

- \$535,000 – Property Tax System
- \$753,318 – Additional projects related to HHSA – Spring Street facility. These projects are being funded with Health Tobacco Settlement fund balance, which can be spent on capital projects for HHSA.
- \$159,382 – Additional security camera projects for Probation. These projects are being funded with General Fund originally programmed for salary and benefit costs in Probation. The department has projected salary savings and is requesting that the funding



be shifted to cover the security camera projects at both Durock Road and the Juvenile Detention facilities.

- \$250,000 – Carryover funding not expended in FY 2015-16 for the expansion space related to the A/B renovation.

The Facilities work plan includes \$3,352,399 for the continued implementation of the FENIX project. To date, \$1.5M has been expended out of the original \$4.8M authorized FENIX budget resulting in the carry forward amount of \$3.3M included in the FY 2016-17 budget.

The Parks/Trails work plan includes a small increase of \$119,000 due to carryover funding for the HLP River Stabilization project and SPTC mitigation measures.

**Auditor-Controller** – No change to Net County Cost

The addenda budget for the Auditor-Controller includes increases to revenues and appropriations totaling \$118,443, resulting in no change to Net County Cost. The increased appropriations are related to salary and benefit costs for extra help for accounting services related to various Mello Roos districts. These costs are fully offset with charges for service to the Mello Roos districts. In addition, the department is funding the previously unfunded Department Analyst position to relieve the work load on the Accounting Division Manager who is heavily involved in the FENIX project.

**Treasurer-Tax Collector** – Net County Cost increase of \$190,570

The addenda budget for the Treasurer-Tax Collector includes an increase of \$23,474 in revenues from Transient Occupancy Taxes (TOT) based on FY 2015-16 actuals. (The Treasurer-Tax Collector's budget includes 10% of the total TOT funds received by the County.) Appropriation increases include \$150,000 for hardware and software costs associated with a new remittance processing system. This system will replace the current equipment that is over ten years old and past end of life. This appropriation adjustment is based on estimated costs; however, formal bids for this equipment are due on September 9, 2016 and updated cost information will be available prior to the close of budget hearings. The addenda also includes an adjustment of \$64,044 in salaries and benefits for a limited term Sr. Accountant position that will assist the department in transitioning to the County's new financial and property tax systems. This position is contingent upon approval by the FENIX Executive Sponsors based on need. The cost of this position is offset by funding from the project budgets in the Accumulative Capital Outlay fund. If the position is not approved, there will be no net effect on the budget as these funds are specific for the position and should not be spent on anything else.

**Assessor** – No Change in Net County Cost

The addenda budget for the Assessor includes an increase of \$55,400 in revenues and appropriations resulting in no change in Net County Cost. The increase in revenue is related to AB 1653 special revenue funds that will be used for the purchase of office furniture and equipment to be installed in conjunction with the Building B renovation project (\$50,000). This furniture and equipment will result in a more efficient office layout, address ergonomic issues,

and enhance staff productivity. Additionally, \$5,400 will be used to fund a recently negotiated contract for access to online real estate information used to assist the department in appraisals.

**County Counsel** – Net County Cost Increase of \$250,000

The addenda budget for County Counsel includes an increase of \$250,000 in appropriations for potential increased costs in land use related litigation. This increases the total amount budgeted for litigation to \$500,000.

**Human Resources** – No changes

**Risk Management** - No changes

**Information Technologies** – Net County Cost increase of \$149,882

The addenda budget for Information Technologies includes an increase in appropriations of \$149,882 to fund the vacant IT Director position (nine month cost).

**Designated Contributions** – No changes

**Recorder Clerk / Elections** – No changes

**Law & Justice**

**Grand Jury** – No changes

**Superior Court MOE** - No changes

**District Attorney** - No change to Net County Cost.

The District Attorney's addenda request includes a reduction in revenues of \$255K, and a reduction in appropriations of \$60K, resulting in an increase in Net County Cost of approximately \$195K. This is primarily due to the loss of grant funding from the Office of Traffic Safety (OTS) related to DUI prevention, detection, and prosecution.

Pursuant to Budget Policy No. 5, adopted by the Board on May 19, 2016, the CAO has further reduced appropriations to result in no increased County General Fund share of cost for the programs funded by the OTS; however we note that reduction of funding for DUI prevention, detection, and prosecution may be incongruent with the Public Safety Strategic Plan objectives and goals adopted by the Board this year. This policy question is discussed in further detail below, and Board direction on this issue is requested.

**Addenda Budget Department Request**

The overall reduction in revenues is \$255,393. This is the net result of the loss of grants totaling \$452K from the Office of Traffic Safety (OTS) and increases in the Victim Witness Assistance

Program (\$100K) and Victim Claims program (\$55K). The department also expects to realize more revenue from the Real Estate Fraud special revenue fund (\$41K) due to increased activity in the Real Estate Fraud program.

The department's request includes an increase in salaries and benefits of \$89K. This includes an increase of \$75K in extra help appropriations to provide increased services in the Real Estate Fraud and Victim Claims programs, which is offset by additional revenue in these programs, as discussed above. The remainder of the increase is due to position allocation changes detailed below.

Services and supplies are increasing by \$22,410. The increases are in rent and utilities, to bring the budget in line with FY 2015-16 actual expenses. Appropriations reductions in contributions and intra-fund expenses related to the loss of the OTS Avoid grant total \$99,000.

Contributions are decreasing by \$50K due to the OTS funding loss; these funds would have been passed through to the City of South Lake Tahoe and Placerville Police Departments for their participation in the programs. Intra-fund transfers are decreasing by \$49K, representing the amount of OTS funding that would have been passed through to the Sheriff's Office and Probation Department. Intra-fund abatements are decreasing by \$73,761 as a result of the department's award of an Elder Abuse grant through the Health and Human Services Agency. This funding will support a limited term Victim Witness Specialist that had been funded through the General Fund.

#### Staffing Changes

The department has requested several position allocations changes (that are not related to the OTS funding reduction) that will result in an overall personnel allocation reduction of 1.8 FTE. One FTE Fiscal Assistant allocation is proposed to be deleted and moved, along with the incumbent and the incumbent's workload, to the Chief Administrative Office Central Fiscal Division, which already provides most of the District Attorney's fiscal and administrative support. A vacant 0.8 FTE Paralegal will be deleted. In order to true up the allocation to reflect currently filled positions, one additional FTE Paralegal will be deleted and one FTE Legal Office Assistant will be added.

#### Policy Consideration

The CAO's recommendation reduces the department's appropriations by \$195K to offset the loss in grant OTS funding, in accordance with Budget Policy No. 5, as noted above. This policy states, "If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources unless increased County share is mandated or the Board of Supervisors has previously determined that this program is a high priority for use of limited General Fund dollars." The intent of this policy is to provide for the Board to make conscious decisions about whether to continue funding programs when non-General Fund revenue support for those programs is reduced. This helps to ensure that the limited General Fund resources are carefully and thoughtfully allocated. Such decisions should be guided by the County's recently adopted Strategic Plan. The Public Safety Strategic Plan Goal includes two Board-adopted objectives that are served by the Vertical Prosecution and AVOID programs related to DUI prevention, detection, and prosecution funded through the OTS:

*Provide an integrated and balanced network of services resulting in a sense of security for residents, employees and visitors (e.g. preventive, protective, investigative, corrective, punitive, supervisory, etc.); and*

*Coordinate efforts amongst public safety service providers and the community to leverage resources, reduce service delivery constraints, and enhance public safety.*

Under the California Constitution, the District Attorney serves as the chief law enforcement officer and the functions of DUI prevention, detection, and prosecution performed under this grant are core county responsibilities. No additional positions were added to the department as a result of the award of the grant funds. While the grant funding has allowed for those functions to be performed in a more effective manner, those core responsibilities will continue regardless of outside funding.

The OTS programs involve coordination among the District Attorney, the Police Departments of South Lake Tahoe and Placerville, the Sheriff, and the Probation Department to prevent and prosecute intoxicated driving, particularly among those aged 15-24, for whom intoxicated driving is the leading cause of death. The program coordinates several agencies, leveraging their resources and expanding services to address this critical public health and safety problem, and to achieve the above objectives. The reduction in funding to the District Attorney's Office to coordinate these programs will have a negative impact on the ability of the involved agencies to continue to provide these services. It is recommended that the Board consider providing funding for these programs, finding that the program "is a high priority for use of limited General Fund dollars," pursuant to Budget Policy No. 5.

If the Board chooses to provide General Fund support to these programs, the result would be a reduction of approximately \$195K in the General Fund contribution to the Capital Reserve for FY 2016-17. There is a possibility that some of the funding will be restored by OTS late in the Fall. If this is the case, any General Fund support approved by the Board in this addenda process would be offset by those revenues.

**Public Defender** – Net County Cost decrease of \$6,176.

The addenda budget for the Public Defender includes no changes to revenues and a total reduction in appropriations of \$6,176. A change in the personnel allocation, the deletion of one FTE Administrative Services Officer and the addition of one FTE Executive Secretary, will result in savings of \$23,176. The Administrative Services Officer allocation and the incumbent will be moved to the Chief Administrative Office Central Fiscal Division, which began providing fiscal and administrative support to the Public Defender in July, 2016. A portion of the anticipated savings (\$17,000) will be used to increase intra-fund services to reimburse Risk Management for payment related to a settlement agreement.

**Sheriff** - Net County Cost decrease of \$226,968.

The addenda budget for the Sheriff includes increased revenues of \$398,316 and appropriations of \$171,348 resulting in a decrease in Net County Cost of \$226,968.

The overall increase in revenues is the net result of the an increase of \$552K in various grant funds, primarily Homeland Security and Justice and Mental Health Collaboration grant funds and a \$192K Reduction in Off-Highway Vehicle Grant funding. Operating transfers are increasing overall by \$22K. Increases include an additional \$159K in Public Safety Realignment funding to offset the Sheriff's overhead costs related to the program and an increase in the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funding of \$76K. These increases are offset by a reduction in Court Services revenue of \$161K and other minor adjustments to account for final fund balances.

Appropriations are increasing by \$171,348 overall. This is the net effect of increases in appropriations offsetting the additional Homeland Security and Justice and Mental Health Collaboration grant funds, increases to cover purchases of items that were ordered in FY 2015-16 but not received until FY 2016-17, and a reduction in appropriations to offset the reduction in Court services revenue.

**Probation** - Net County Cost decrease of \$231,790.

The addenda budget for Probation includes increased revenues of \$146,276 and decreased appropriations of \$85,514, resulting in a reduction in Net County Cost of \$231,790. Revenues from the state are increasing by \$71,750 to fund Post-Release Community Supervision (PRCS) activities necessary due to the prison population reduction mandate. Operating transfers are increasing by \$74,526. This amount includes an increase in AB109 funding of \$31,790 to support increased recovery of Probation's indirect overhead costs. The Community Corrections Partnership and the Board of Supervisors approved increasing indirect overhead cost recovery from 10% to 13%. The remainder of the increase in operating transfers in is related to adjustments for year-end fund balances and state revenue projections.

The increase in appropriations is the net result of reductions in salaries and benefits (\$368,333) and increases in services and supplies (\$89,437) and intra-fund transfers (\$193,382). The reduction in salaries and benefits is the department's projection of savings based on historical budget performance. The increase in services and supplies is mostly offset by the increase in PRCS revenue and will be used to provide services related to PRCS.

The increase in intra-fund transfers is primarily to fund several facilities projects that the department requested in the Recommended Budget, including digital camera upgrades for the two juvenile centers and the Shingle Springs Office (\$152,272), and completion of interview rooms and front-lobby security improvements at the South Lake Tahoe Probation Office (\$7,110). The remainder of the increase (\$34,000) will be used to purchase a vehicle for the juvenile supervision unit, funded by the Local Law Enforcement Service account (LESA).

## Land Use and Development Services

Surveyor – No changes

Agriculture – No changes

### *Community Development Agency*

Transportation Division – Net County Cost increase of \$56,000.

Fund Type 10 – County Engineer/Cemetery Operations – \$56,000 increase in Net County Cost due to an additional request related to ground penetrating radar and mapping services at the Placerville Union Cemetery.

Fund Type 11 – Road Fund, Capital Improvement Program, Erosion Control

Road Fund Supplemental Funding – The State Gas Tax provides a large portion of the funding available in the Road Fund for road maintenance and operations related activities that the County undertakes. For several years the County's portion of the Gas Tax has been declining, which limits the County's ability to do road maintenance related work.

The Board directed that supplemental funding be identified during the FY 2016-17 Budget Addenda process to make up for the revenue shortfall. As such, \$2 million in Missouri Flat Master Circulation & Funding Plan (MC&FP) is being included as directed to provide supplemental funding. The MC&FP program was created in 1998 to fund road improvements to relieve existing traffic congestion in the Missouri Flat Corridor. Funding is created by dedicating MC&FP tax increments (85% of property taxes and 85% of 1% of new sales taxes) resulting from commercial development within the MC&FP area to road improvements. This program has been successful in providing a mechanism to address some transportation related deficiencies; however the program has essentially been utilized for the purpose it was created, and therefore is not needed going forward (outside of a few projects). There is available funding in the respective MC&FP accounts that is being recommended to be transferred to the Road Fund to meet the immediate direction of the Board for FY 2016-17 while still retaining enough additional funding to complete the aforementioned projects.

Projects to be completed with the \$2 million are identified in the table below.

2.0 Million						
Type of Work	Roadway	Start Point to End Point	Cost Estimate	PCI	Description	
Rehabilitation	Marshall Road	End of Tribe to Black Oak Mine Rd	\$800K	36	Rehab to perform is grind/pave, brushing, ditching, drainage improvements. Labor, Materials and Hauling	
	Mtn Meadow Drive	View Cir to End		41		
	Angora Creek Drive	Lake Tahoe Blvd to View Cir		33		
	Apache Ave	US 50 to San Bernadino Ave		14		
Rubberized Cape Seal	Marshall Road	End of Tribe to Black Oak Mine Rd	\$1.140M	36	Rubberized Chip and Slurry Seal. Performed by outside contractor	
	El Dorado Hills Business Park					
	1) Cypress Point Ct	Golden Foothill Pky to End				
	2) Glenhaven Ct	Hillsdale Cir to End				
	3) Golden Foothill Pkwy	Latrobe Rd to End				
	4) Hawk's Flight Ct	Golden Foothill Pky to End				
	5) Hillsdale Cir	Robert J Mathews Pky to End				
	6) Investment Blvd	Latrobe Rd to End				
	7) Robert J Mathews Pkwy	Golden Foothill Pky to Investment Blvd				
	8) Suncast Ln	Latrobe Rd to End				
	9) Sunglow Ct	Suncast Ln to End				
	10) Windfield Wy	Golden Foothill Pky to End				
11) Windplay Dr	Suncast Ln to Windfield Wy					
Slurry Seal	Camino Hills Subdivision		\$60K	Avg 94	Slurry Seal performed outside contractor. Preserve the roadway for another 7-10 years.	
	1) Camino Hills Dr	Vista Terra Dr to Vista Del Mundo				
	2) Halcon Rd	Camino Hills Dr to End				
	3) Manzana Ct	Vista Del Mundo to End				
	4) Monte Vista Dr	Verde Robles Dr to End				
	5) Vista Del Mundo	Camino Hills Dr to End				
6) Vista Tierra Dr	Camino Heights Dr to Camino Hills Dr					

In addition to the \$2M noted above, total revenues and appropriations are increasing by \$7,173,413. Most revisions were to the Road Fund Operations, Capital Improvement Program, and Erosion Control program budgets as identified below.

Road Fund – Revenues and appropriations are increasing by \$2,064,597, with \$251,842 of the increase in revenue coming from Fund Balance.

Increases and decreases to operating appropriations are noted in the table below, with most of the increase coming from repair a chip seal failure in Tahoma (\$587K), increase in costs for Facilities to install Generators (\$95K), adding two (2) temporary snow removal workers in South Lake Tahoe (\$45K), and several smaller revisions (totaling \$22K). Decreases in use of Road Fund include an increase in Tribe funding for services and supplies (net of \$200K), a decreased cost for the Headington Wash Rack project (\$89,000), a decrease in expenses for an Erosions Control trail project (\$78K), correction to a budgeting error in salaries (\$78K), an increase in RSTP funding (\$37K), and several other smaller changes (totaling \$16K).

Addenda changes within the Road Fund Operations are summarized in the table that follows:

**Summary of Changes**

	<b>Expense</b>	<b>Revenue</b>	<b>Use of Road Fund</b>
Increase Road Maintenance for Tahoma chip seal failure	\$587,000	\$0	\$587,000
Decrease of transfer of RSTP carryover pass-thru funds to Erosion Control for Hwy 89 Trail, change in project timing	(\$77,500)	\$0	(\$77,500)
Increase Operating Transfers to Facilities for Generator installations (Carryover from 15/16)	\$95,000	\$0	\$95,000
Increase Fixed Asset: 2 new sand spreaders, new TRPA funding	\$160,000	\$160,000	\$0
Increase revenue from Airports for staff charges	\$0	\$3,500	(\$3,500)
Correct budget error in salary	(\$77,903)	\$0	(\$77,903)
Add two (2) temporary Snow Removal Workers in SLT	\$45,000	\$0	\$45,000
Increase Operating Transfer In from Road District Tax	\$0	\$12,000	(\$12,000)
RSTP funding	\$0	\$37,255	(\$37,255)
Increase Professional Services for CIP Update (Legistar 14-0245)	\$200,000	\$200,000	\$0
Increase Fixed Asset: Equipment-DPF cleaning equipment, reflect actual bid	\$4,500	\$0	\$4,500
Decrease Fixed Asset: Building – Headington Wash Rack revised est.	(\$89,000)	\$0	(\$89,000)
Increase in Interfund Transfers to Facilities for window installation at Headington Office	\$2,500	\$0	\$2,500
Increase SW Connector JPA member cost (represents actual cost)	\$15,000	\$0	\$15,000
Increase services and supplies for Maintenance work funded by Tribe Funding	\$200,000	\$400,000	(\$200,000)
<b>Use of Road Fund Balance</b>	<b>\$1,064,597</b>	<b>\$812,755</b>	<b>\$251,842</b>



Capital Improvement Program (CIP) – Revenues and appropriations for the CIP budget are increased \$6,962,895, including a reduction of \$860,555 in use of fund balance/use of reserves as revenue, to reflect changes in project schedules or changes in available Federal/State funding. Changes in revenues for the CIP are summarized in the table below:

Use of Fund Balance	(\$860,555)
TIM Funding – Silva Valley Parkway I/C and others	\$4,376,756
FLAP Grant for Ice House Road projects	\$973,830
State SHOPP and Prop 1B Funding	\$43,641
Tribe Funding – changes due to project timing	\$154,164
MC&FP Funding for Diamond Springs Pkwy & Mo Flat Interchange 1B2 and 1C	(\$1,272,027)
SMUD Funding for Ice House Road projects	\$181,513
CMAQ Funding for Mo Flat 1B2 and 3 new projects	\$1,371,888
HBP Funding – changes due to project timing	\$2,036,231
Misc. Sources	(\$42,546)
<b>Total CIP change in revenue</b>	<b>\$6,962,895</b>

The majority of the increases in appropriations are tied to Traffic Impact Mitigation (TIM) fee funding reimbursements for the Silva Valley Interchange project (\$4.4M), increase in Highway Bridge Program (HBP) funding due to project timing (\$2M), and an increase in Congestion Mitigation and Air Quality (CMAQ) funding due to project timing (\$1.4M). Decreases in revenues and appropriations are primarily related to a reduction in Missouri Flat Master Circulation & Funding Plan (MC&FP) revenue for several projects (\$1.3M) and a reduced need for use of Road Fund – Fund Balance (\$861K).

Fund Type 12 – Board Governed Special Districts (Zones of Benefit)

Total revenues and appropriations are increased by \$2,322.

Fund Type 31 – Airports

Total revenues and appropriations are increased by \$152,228 to better reflect scheduling for the Crack Seal and Pavement Management Program improvement project.

Fund Type 32 – Fleet

Total revenues and appropriations are increased by \$34,000.

Fleet appropriations are being increased primarily related to the purchase of one additional vehicle for Probation.

**Development Services Division** - No change to Net County Cost

**Administration and Finance Division** – No change to Net County Cost

**Environmental Management Division** – No change to Net County Cost

**Fish and Game** – No changes

### **Health and Human Services**

**Fiscal and Administrative Services** – Net County Cost increase of \$986,282

The Health Services Administration division collected revenue in excess of expenditures which resulted in increased fund balance. The Chief Administrative Office is working with the department and the Auditor-Controller to adjust the Indirect Cost Rate to account for the over-collection in FY 2015-16. This adjustment results in an increased Net County Cost in FY 2016-17 of \$986,282. The net effect of the FY 2015-16 over-collection (and increase in fund balance) and the increase in Net County Cost in FY 2016-17 is zero.

**Public Health Division** - General Fund contribution decrease of \$224,957.

The Public Health Division is asking for a decrease of \$224,957 in the General Fund contribution, which is mainly due to the County's participation fees being waived by the state for the County Medical Services Program (CMSP).

The Public Health Division is made up of three different fund types that correspond with different programs: Fund Type 10 (Animal Services), Fund Type 11 (Public Health Programs), and Fund Type 12 (CSA 3 and CSA 7 Ambulance Services).

**General Fund – Fund Type 10 (Animal Services)** – No changes

**Public Health Programs – Fund Type 11** – General Fund Contribution decrease of \$224,957

The addenda budget for Public Health Fund Type 11 includes increased revenues and appropriations of approximately \$557,360. This increase in revenue can be attributed to additional fund balance, which was obtained through realignment growth savings, fund balance, and salary and operating savings from the prior fiscal year. The increase in appropriations is mostly attributed to funds being set aside for contingency.

There was a decrease of \$224,957 in General Fund Contributions to the Fund Type 11 programs as a result of these changes:

- Decrease of approximately \$233,492 in the County Medical Services Program (CMSP) due to the County Participation Fee for FY 2016-17 being waived by the state. These funds are being re-directed to offset General Fund costs for Jail and Juvenile Hall medical costs.
- Increase of \$8,535 in Jail and Juvenile Hall medical due to an increase in appropriations for the Inmate Medical Program Insurance.

### Special Districts – Fund Type 12 (CSA3 and CSA 7)

The addenda budget for County Service Areas 3 and 7 includes a revenue and appropriation increase of \$2,811,242. The reason for this increase is primarily due to increased fund balance totaling \$2,315,264 as well as increased ambulance services revenue of \$495,978 due to better historical data following the increase in ambulance fees from last fiscal year. The appropriations increase was primarily related to increased contingency (\$2M) and increases in services and supplies \$700K.

### **Behavioral Health Division -** No change to Net County Cost

The addenda budget for the Behavioral Health Division (MHD) includes an increase to revenues and appropriations of approximately \$3,467,262.

A large majority of the increase is due to increased fund balance from the MHSA program of \$3,192,951. The rest of the increase can mostly be attributed to a smaller rise in the federal/state revenue streams of \$266,858 (e.g. Medi Cal, etc.).

Appropriation increases are mostly budgeted in contingency for MHSA. In addition, the Traditional Mental Health programs increased appropriations to set funds aside for service emergencies like psychiatric hospital beds and long-term residential placements.

### **Human Services** – No change to Net County Cost

Human Services is comprised of the Social Services Division and the Community Services Division.

### Human Services – Fund Type 10 (Social Services and Public Guardian) – No change to Net County Cost.

The Social Services addenda budget includes increased revenues and appropriations of \$1,610,987. These changes are primarily due to a rise in revenues for Foster Parent Recruitment and Retention Services, Cal OES Elder Abuse Grant, CalWORKS Assistance, Adoptions and Foster Care Assistance, IHSS Administration Medi-Cal Administration, and Children’s Program Administrations.

### Human Services – Fund Type 11 (Community Services) – No change to Net County Cost.

The addenda budget for the Community Services Division (CSD) includes decreased revenues and appropriations of \$18,854 primarily due to a decrease in revenue for the Workforce Investment Opportunity Act grant.

### Human Services – Fund Type 12 (IHSS Public Authority and Public Housing Authority) – No change to Net County Cost.

The addenda budget for Human Services, Fund Type 12 includes a slight decrease in revenue and appropriations of \$65,287. The changes are primarily due to a position being moved to HHSA's Fiscal and Administrative Division.

### **HHSA - Addenda Personnel Allocation Changes**

#### **Public Health Division:**

- Public Health Division is deleting 1 FTE Program Assistant and adding a 1 FTE Health Education Coordinator in the Supplemental Nutrition Assistance Program Education (SNAP-Ed) Grant.

#### **Behavioral Health Division**

- Behavioral Health is adding 1 FTE Mental Health Worker I/II to implement a MHSA project, Laura's Law. The position was approved by the BOS on 6/13/16, and it is fully funded by MHSA funds.

#### **Human Services Division:**

- Human Services is adding 1 FTE Social Worker I-IV to the IHSS Program, 1 FTE Social Services Program Manager to the Children's Programs, and 1 FTE Social Worker I-IV-Limited Term for the CAL-OES Elder Abuse Grant.

#### **Veteran Affairs** - No Changes

#### **Library** – No Change in Net County Cost

The addenda budget for the Library includes an increase of \$138,416 in revenues and appropriations resulting in no change in Net County Cost. Revenue increases include a combination of additional donations from Friends of the Library for the purchase of library materials for South Lake Tahoe, Cameron Park, Georgetown and El Dorado Hills libraries (\$46,820); re-budgeting of unspent CALIFA revenues from FY 2015-16 (\$65,390) for high speed Internet access; and grant funds from the Library Services and Technology Act (LSTA) grant for the Digital Students grant. Appropriation increases include use of the increased revenues for the purposes specified.

#### **Personnel Allocations:**

Recommended changes to the Library's personnel include the deletion of 0.60 FTE Early Childhood Literacy Specialist (Limited Term) and 0.75 FTE Library Assistant (Limited Term) and the addition of those same positions as permanent. The limited term designation was initially made to personnel allocations specifically associated with establishing the new Early Childhood Literacy Program with grant funds from First 5 El Dorado in FY 2010-11. Since that time, this program has been extremely successful and has become one of the Library's core-service programs. Although the grant funding has changed over the years and now requires a County match, the Library Director has been able to make adjustments in other program areas to

provide the resources needed to support the Early Childhood Literacy Program. County Personnel Rules define limited term positions are those assigned to projects that are limited in duration and not of a recurring nature. Given the ongoing nature of this program, it is recommended that the limited term designation for these positions be removed.

**Child Support Services** – No change in Net County Cost

The addenda budget for Child Support Services includes an increase of \$60,415 in revenues and appropriations resulting in no change to Net County Cost. The adjustments are made based on notification from the State of revised allocations for FY 2016-17 and are primarily associated with the Child Support Electronic Data Processing-Maintenance and Operations program.

Attachment B  
Department 15 Appropriation Changes

Description	Recommended	Amount	Addenda	Amount	Variance
General Fund Contingency	\$	5,340,000	\$	5,375,000	\$ 35,000
General Fund Contribution to the Accumulative Capital Outlay Facilities Investment		14,633,649		14,601,551	(32,098)
General Fund Contribution to the Miwok Indians for Health Programs		2,600,000		2,600,000	-
General Fund Contribution to DOT		3,284		3,284	-
General Fund Contribution to ACO fund for ERP		3,411,091		3,284,497	(126,594)
General Fund Contribution to ACO fund for Property Tax System		-		535,000	535,000
General Fund Contribution to Airports		79,292		87,681	8,389
General Fund Contribution to Parks (Placerville Pool \$25,000, Depot Road Land \$320K)		345,000		345,000	-
General Fund Contribution to HCED		113,359		113,359	-
General Fund Contribution to Veterans House Committee		-		15,000	15,000
General Fund Contribution to Health - Public Health Programs		3,502,194		3,277,237	(224,957)
Jail Medical Services Contract (CFMG)	2,265,836		2,274,371		8,535
Juvenile Hall Medical Services Contract (CFMG)	562,721		562,721		-
County Medical Services Program (CMSP)	233,492		-		(233,492)
California Children's Services (CCS) Diagnostics Program Match	309,992		309,992		-
California Children's Services (CCS) Program Match	90,153		90,153		-
Healthy Families Program Match	40,000		40,000		-
General Fund Contribution to Human Services - Community Services		2,463,935		2,463,935	-
Area Agency on Aging Programs	1,727,461		1,724,111		(3,350)
Senior Day Care	472,915		472,915		-
In Home Supportive Services (IHSS) Public Authority	66,650		70,000		3,350
Community Services Administration	123,000		123,000		-
Senior Shuttle	2,000		2,000		-
Workforce Investment Act	71,909		71,909		-
General Fund Contribution Health - State Local Program Realignment Match		704,192		704,192	-
General Fund Contribution Mental Health - State Local Program Realignment Match		16,510		16,510	-
Annual Audit Contract		85,000		85,000	-
Sales Tax Audit Services		20,000		20,000	-
CalPERS Survivor Benefit Premium Payment (annual)		25,000		25,000	-
CalPERS reports required for GASB 68		5,000		5,000	-
SB 90 Mandates		20,000		20,000	-
A87 Charges to Child Support (expenditure abatement)		(337,901)		(337,901)	-
A87 Charges to Social Services		(2,759,510)		(2,759,510)	-
A87 Charges to HHSA Admin, CDA Admin, Animal Services & Public Guardian		(1,699,917)		(1,699,917)	-
University California Cooperative Extension (UCCE)		255,492		252,992	(2,500)
EI Dorado Water & Power Authority (EDWPA)		300,000		300,000	-
Tahoe Regional Planning Agency (TRPA) Compact		40,000		40,000	-
Resource Conservation District Contracts (EI Dorado & Georgetown)		813,500		813,500	-
General Fund Contribution to LAFCO		121,692		141,871	20,179
General Fund Contribution to Fish and Game Commission		20,000		20,000	-
Commission on Aging		2,500		2,500	-
Southeast Connector		225,000		225,000	-
Tree Mortality Match		125,000		250,000	125,000
EI Dorado Hills Fire Contribution		-		183,860	183,860
Interim Financing Costs for Public Safety Facility		-		875,000	875,000
Increase to Audit Reserve (MAA/TCM audit liability)		240,000		240,000	-
Increase to Reserves for Capital Projects (\$2.2M Public Safety Facility)		706,003		3,543,662	2,837,659
Increase to Reserves for Public Safety Facility		2,200,000		2,200,000	-
<b>TOTAL</b>		<b>\$ 33,619,365</b>		<b>\$ 37,868,303</b>	<b>\$ 4,248,938</b>

**Attachment C**  
**CAO Recommendation**  
**5 year forecast as of September 2016**

**COUNTY OF EL DORADO**  
**General Fund Revenue and Appropriation Projection**

	<b>Projected</b>				
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
<b>REVENUES</b>					
Property Tax	\$ 63,565,504	\$ 66,738,767	\$ 70,070,642	\$ 73,569,061	\$ 77,242,349
Other Local Taxes	39,184,092	40,631,016	42,143,071	43,723,370	45,375,181
Licenses/Permits/Franchises	10,437,497	10,549,023	10,663,739	10,781,768	10,903,236
Fines/Forfeitures/Penalties	932,360	937,815	943,325	948,890	954,511
Use of Funds/Property	286,438	286,664	286,892	287,123	287,356
Intergovernmental Revenue	67,925,206	67,905,678	68,440,875	68,997,179	69,582,598
Charges for Service	15,298,299	15,597,102	15,905,924	16,203,087	16,533,004
Other Revenue	6,320,333	6,343,836	6,367,573	6,391,548	6,415,763
Transfers from Other Funds	39,581,063	40,789,375	42,070,683	43,369,807	44,687,603
<b>Total Current Revenues</b>	<b>\$ 243,530,792</b>	<b>\$ 249,779,276</b>	<b>\$ 256,892,725</b>	<b>\$ 264,271,834</b>	<b>\$ 271,981,601</b>
Appropriation from Fund Balance*	40,051,833	15,800,000	16,400,000	17,000,000	17,650,000
<b>Total Revenues</b>	<b>\$ 283,582,625</b>	<b>\$ 265,579,276</b>	<b>\$ 273,292,725</b>	<b>\$ 281,271,834</b>	<b>\$ 289,631,601</b>
Discretionary Revenues	\$ 159,978,455	\$ 140,472,365	\$ 145,961,806	\$ 151,635,990	\$ 157,606,510
Departmental Revenues	123,604,170	125,106,911	127,330,919	129,635,843	132,025,091
<b>Total Revenues</b>	<b>\$ 283,582,625</b>	<b>\$ 265,579,276</b>	<b>\$ 273,292,725</b>	<b>\$ 281,271,834</b>	<b>\$ 289,631,601</b>
<b>APPROPRIATIONS (Category)</b>					
General Government	\$ 42,300,961	\$ 43,722,558	\$ 45,208,127	\$ 46,760,547	\$ 48,382,825
Law and Justice	99,152,583	102,500,551	106,258,276	109,459,979	112,864,595
Land Use & Development	26,532,985	27,289,933	28,080,931	28,907,510	29,771,273
Health/Human Services	77,727,793	78,530,031	80,413,370	82,381,459	84,438,113
Nondepartmental	31,884,641	12,635,283	12,997,181	13,448,711	13,843,975
<b>Total Appropriations</b>	<b>\$ 277,598,963</b>	<b>\$ 264,678,357</b>	<b>\$ 272,957,886</b>	<b>\$ 280,958,206</b>	<b>\$ 289,300,780</b>
<b>APPROPRIATIONS (Object)</b>					
Salaries/Benefits	\$ 168,655,904	\$ 175,725,558	\$ 183,902,286	\$ 191,451,078	\$ 199,398,388
Operating Expenses	74,234,406	73,234,406	73,234,406	73,234,406	73,234,406
Fixed Assets	1,989,815	1,989,815	1,989,815	1,989,815	1,989,815
Transfer to Other Funds	27,343,838	7,936,525	8,113,927	8,296,652	8,484,858
Appropriation for Contingency	5,375,000	5,532,955	5,717,451	5,986,256	6,193,314
<b>Total Appropriations</b>	<b>\$ 277,598,963</b>	<b>\$ 264,419,259</b>	<b>\$ 272,957,886</b>	<b>\$ 280,958,206</b>	<b>\$ 289,300,780</b>
<b>Revenue Surplus/(Shortfall)</b>	<b>\$ 5,983,662</b>	<b>\$ 900,919</b>	<b>\$ 334,839</b>	<b>\$ 313,627</b>	<b>\$ 330,821</b>
<b>Amount Added to Reserves</b>					
<b>Designated for Capital Projects</b>	\$ 3,543,662	\$ 3,543,662	\$ 3,543,662	\$ 3,543,662	\$ 3,543,662
<b>Audit Reserve</b>	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
<b>Public Safety Facility Reserve</b>	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
<b>General Reserve</b>	\$ 8,307,008	\$ 9,207,927	\$ 9,542,766	\$ 9,856,393	\$ 10,187,214
<b>Total Revenue Surplus/Shortfall</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Revenue Assumptions**

Property Tax and other local taxes grown at 5% annually

Sales tax grown at 2% annually

All other Discretionary Rev remains flat

Assumes 49% TOT for GF Operating Costs

**Appropriation Assumptions**

4.5% growth on salaries and benefits, no growth on operating expe

No additional GF for roads or Fire

Annual funding for Public Safety Facility not included in FY 2017-18 and beyond

Attachment D			
CAO FY 2016-17 Facilities Capital Budget			
PROPOSED WORKPLAN			
Project #	Project Title	Requested Amount for FY 2016-17	Funding Source
160000	Countywide Special Projects / Deferred Maintenance	600,000	ACO Fund
160101	Countywide Security	100,000	ACO Fund
160151	Countywide HVAC Repairs	100,000	ACO Fund
160201	Countywide Exterior Paint	50,000	ACO Fund
160251	Countywide Mold, Lead & Asbestos Abatement	20,000	ACO Fund
160252	Countywide Parking Lot Improvements & Repairs	100,000	ACO Fund
160301	Countywide ADA Evaluation / Compliance	100,000	ACO Fund
150403	Facilities Planning	200,000	ACO Fund
150404	Public Safety Facility	635,000	ACO Fund
	Georgetown Airport CIP	12,484	ACO Fund
	Placerville Airport CIP	28,315	ACO Fund
160406	Criminal Justice Special Projects / Deferred Maintenance	150,000	Criminal Justice Special Revenue
140455	Expansion space	700,000	ACO Fund
167000	Courthouse - Ray Lawyer Drive Extension	3,000,000	General Fund
150404	Juvenile Hall Replacement planning/design (FY 2016-17)	300,000	General Fund
	Juvenile Hall Replacement Future year designation	900,000	General Fund
	Charging Stations	50,000	AQMD funds
	Misc. Probation projects	159,382	Probation
	DOT - Generator install	95,000	DOT Index 306500
150456	Vanir Facilities Assessment (see detail below)	13,318,052	General Fund \$10,013,649, Criminal Justice SRF \$362,220, CABY Grant \$1,639,217, ACO Fund \$129,648, HHS \$1,173,318
ERP001	FENIX	3,352,399	General Fund
PTS001	Property Tax System	535,000	General Fund
Parks/Trails	Parks and Trails (see detail below)	829,050	\$509,050 ACO Fund, \$320,000 GF
<b>Total ACO Workplan</b>		<b>25,334,682</b>	

Totals by Funding Source	
ACO	3,284,497
Criminal Justice SRF	512,220
General Fund	18,421,048
CABY Grant	1,639,217
AQMD	50,000
Probation	159,382
DOT	95,000
HHS Tobacco Settlement	1,173,318
<b>Total</b>	<b>25,334,682</b>

Parks / Trails Workplan			
Project #	Project Title	Budget	Funding Source
Parks Program	Park Impact Fee Nexus Study	25,000	ACO Fund
	Depot Road Land Acquisition	320,000	General Fund
Railpark	Railpark Implementation	50,000	ACO Fund
SPTC	SPTC Natural Trail Improvements	25,000	ACO Fund
HLP	Construction documents for Tier 1 HLP improvements	85,000	ACO Fund
HLP	Trailhead and trail connection to Monroe Ridge Trail	72,000	ACO Fund
EI Dorado Trail	Work by DOT to extend trail	90,000	ACO Fund
Forebay	Park maintenance	43,050	ACO Fund
HLP	River Stabilization	42,000	ACO Fund
SPTC	Mitigation Measures	77,000	ACO Fund
<b>Parks / Trails Total</b>		<b>829,050</b>	

Project #	Vanir Subtotals by Building:	
7000AB*	Buildings A / B (FY 2016-17)	9,222,237
700115	115 Building C	75,000
700120	120 Sheriff Administration	20,000
700123	123 Juvenile Hall	100,000
700126	126 Main Jail	620,000
700160	160 Main Library	70,000
700221	221 District Attorney	20,000
700330	330 DOT Administration	39,000
700362	362 Cameron Park Library	10,000
700440	440 PHF	140,000
700440	440A Sr Day Car Center	150,000



700441	441 Health Department	150,000
700442	935 Spring Street	100,000
700470	470 Community Services / Sr Nutrition	773,318
700600	600 South Lake Tahoe Administration	1,518,497
700610	610 South Lake Tahoe El Dorado Center	20,000
700620	620 South Lake Tahoe Juvenile Treatment	30,000
700621	621, 622 & 631 South Lake Tahoe Jail	205,000
700760	760 South Lake Tahoe Library	55,000
	<b>Vanir Total</b>	<b>13,318,052</b>

\* \$3,335,969 currently in the ACO fund as designated fund balance for FY 2017-18 costs of A/B

<b>Parks / Trails Workplan</b>			
Project #	Project Title	Budget	Funding Source
Parks Program	Park Impact Fee Nexus Study	25,000	ACO Fund
	Depot Road Land Acquisition	320,000	General Fund
Railpark	Railpark Implementation	50,000	ACO Fund
SPTC	SPTC Natural Trail Improvements	25,000	ACO Fund
HLP	Construction documents for Tier 1 HLP improvements	85,000	ACO Fund
HLP	Trailhead and trail connection to Monroe Ridge Trail	72,000	ACO Fund
El Dorado Trail	Work by DOT to extend trail	90,000	ACO Fund
Forebay	Park maintenance	43,050	ACO Fund
HLP	River Stabilization	42,000	ACO Fund
SPTC	Mitigation Measures	77,000	ACO Fund
	<b>Parks / Trails Total</b>	<b>829,050</b>	

Attachment E  
**FIXED ASSETS**

Addenda Budget Fixed Assets FY 2016-17

Department Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
<b><i>Fund Type 10: General Fund</i></b>					
<b><u>Assessor</u></b>					
	6040	1	Office Reconfiguration Equipment	\$ 50,000	\$ 50,000
<b>Assessor Total</b>					<b>\$ 50,000</b>
<b><u>Auditor-Controller</u></b>					
	6040	1	Scanner	\$ 6,800	\$ 6,800
<b>Auditor-Controller Total</b>					<b>\$ 6,800</b>
<b><u>Board of Supervisors</u></b>					
	6040	1	Filing System	\$ 28,000	\$ 28,000
<b>Board of Supervisors Total</b>					<b>\$ 28,000</b>
<b><u>Chief Administrative Office</u></b>					
	6040	1	All Terrain Vehicle	\$ 35,000	\$ 35,000
	6045	1	E-Motorcycles	\$ 30,000	\$ 30,000
<b>Chief Administrative Office Total</b>					<b>\$ 65,000</b>
<b><u>Health and Human Services Agency</u></b>					
<b>Administration &amp; Finance</b>					
	6042	1	Scanner	\$ 8,500	\$ 8,500
	6040	1	Pod Buildout and Design	\$ 30,000	\$ 30,000
	6040	1	Security Equipment	\$ 5,000	\$ 5,000
<b>Administration &amp; Finance Total</b>					<b>\$ 43,500</b>
<b>Public Health</b>					
	6040	2	Dog Box	\$ 30,000	\$ 60,000
<b>Public Health Total</b>					<b>\$ 60,000</b>
<b>Health and Human Services Agency Total</b>					<b>\$ 103,500</b>
<b><u>Information Technologies</u></b>					
	6042	7	VDI Infrastructure Blades	\$ 17,000	\$ 119,000
	6042	1	VDI Graphical Processing Unit	\$ 35,000	\$ 35,000
	6042	1	VDI Storage Expansion	\$ 35,000	\$ 35,000
	6042	4	Chassis Switch Stack	\$ 8,750	\$ 35,000
	6042	2	Blade Replacement	\$ 14,100	\$ 28,200
	6042	2	Routers	\$ 13,500	\$ 27,000
<b>Information Technologies Total</b>					<b>\$ 279,200</b>
<b><u>Recorder-Clerk / Registrar of Voters</u></b>					
	6040	1	Map Cabinet	\$ 12,000	\$ 12,000
<b>Recorder-Clerk / Registrar of Voters Total</b>					<b>\$ 12,000</b>
<b><u>Sheriff</u></b>					
	6040	1	Training Simulator	\$ 70,000	\$ 70,000
	6040	5	AI Rifles	\$ 6,000	\$ 30,000

# FIXED ASSETS

## Addenda Budget Fixed Assets FY 2016-17

Department Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
	6040	1	Equipment Cover	\$ 25,000	\$ 25,000
	6040	1	Servers	\$ 100,000	\$ 100,000
<b>Sheriff</b>	6040	1	Steamer	\$ 25,000	\$ 25,000
<b>(continued)</b>	6040	1	Metal Detector	\$ 6,500	\$ 6,500
	6040	1	Double Car Hauler	\$ 11,000	\$ 11,000
	6040	6	Mobile Radios	\$ 6,000	\$ 36,000
	6040	1	S.A.F.E. Boat	\$ 40,000	\$ 40,000
	6042	5	Domain Controllers	\$ 5,500	\$ 27,500
	6042	1	Firewall replacement and upgrade	\$ 140,000	\$ 140,000
	6042	3	VM replacement and upgrade	\$ 15,000	\$ 45,000
	6042	1	Camera System (SLT)	\$ 30,000	\$ 30,000
	6042	1	Camera System (PV)	\$ 40,000	\$ 40,000
	6042	2	Jail Video Storage	\$ 45,000	\$ 90,000
	6042	1	Nible Server Mirror Unit	\$ 47,000	\$ 47,000
	6042	2	Data storage array	\$ 45,000	\$ 90,000
	6042	1	Live Scan Machines	\$ 27,416	\$ 27,416
	6045	1	Pickup Truck	\$ 38,000	\$ 38,000
	6045	1	Pickup Truck	\$ 47,000	\$ 47,000
	6040	7	Repeaters	\$ 7,428	\$ 52,000
	6040	1	Satellite	\$ 32,000	\$ 32,000
	6040	1	Trailer	\$ 13,500	\$ 13,500
	6040	1	Sonar System	\$ 8,200	\$ 8,200
	6040	1	Sonar System Update	\$ 3,000	\$ 3,000
<b>Sheriff Total</b>					<b>\$ 1,074,116</b>
<b><u>Treasurer-Tax Collector</u></b>					
	6040	1	Remittance Processing System	\$ 134,000	\$ 134,000
<b>Treasurer-Tax Collector Total</b>					<b>\$ 134,000</b>
<b><i>Fund Type 10: General Fund Total</i></b>					<b>\$ 1,752,616</b>

# FIXED ASSETS

Addenda Budget Fixed Assets FY 2016-17

Department Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
<b><i>Fund Type 11: Special Revenue Funds</i></b>					
<b><u>Community Development Agency</u></b>					
<b>Transportation</b>					
	6040	2	Radar Detection System	\$ 9,250	\$ 18,500
	6040	1	Camera Signal System	\$ 20,000	\$ 20,000
	6040	1	Rotary Snow Plow	\$ 530,721	\$ 530,721
	6040	1	Dump/Swap Loader Cab & Chassis	\$ 200,500	\$ 200,500
	6040	1	Tilt Bed Trailer	\$ 30,000	\$ 30,000
	6040	1	Utility Bed	\$ 21,000	\$ 21,000
	6040	1	Diesel Particulate Filter Cleaning Machinery	\$ 54,500	\$ 54,500
	6040	1	Replacement Diesel Particulate Filters	\$ 18,250	\$ 18,250
	6040	2	Epoke Sand Spreading Systems	\$ 80,000	\$ 160,000
	6040	2	Radio Repeater	\$ 9,000	\$ 18,000
<b>Community Development Agency Total</b>					<b>\$ 1,071,471</b>
<b><u>Health and Human Services Agency</u></b>					
<b>Human Services</b>					
	6040	1	Double Stack Industrial Oven	\$ 16,000	\$ 16,000
	6040	1	Dual Temperature Refrigerator/Freezer	\$ 6,000	\$ 6,000
	6040	1	Convection steamer	\$ 21,300	\$ 21,300
<b>Human Services Total</b>					<b>\$ 43,300</b>
<b>Behavioral Health</b>					
	6040	2	Wellness Centers Appliance/Furniture	\$ 5,000	\$ 10,000
<b>Behavioral Health Total</b>					<b>\$ 10,000</b>
<b>Public Health</b>					
	6040	1	Lab Equipment	\$ 10,000	\$ 10,000
	6040	1	ePCR system	\$ 350,000	\$ 350,000
<b>Public Health Total</b>					<b>\$ 360,000</b>
<b>Health and Human Services Agency Total</b>					<b>\$ 413,300</b>
<b><i>Fund Type 11: Special Revenue Funds Total</i></b>					<b>\$ 1,484,771</b>
<b><i>Fund Type 12: Special Revenue Funds: Districts</i></b>					
<b><u>Community Development Agency</u></b>					
<b>Environmental Management</b>					
	6040	1	Trailer	\$ 14,000	\$ 14,000
	6040	1	Smith Hazmat Elite	\$ 70,000	\$ 70,000
	6040	2	Dewatering Boxes	\$ 10,000	\$ 20,000
	6045	1	4WD Long-Bed Vehicle	\$ 35,000	\$ 35,000
	6045	1	4WD Long-Bed Vehicle	\$ 38,000	\$ 38,000
<b>Community Development Agency Total</b>					<b>\$ 177,000</b>
<b><i>Fund Type 12: Special Revenue Funds: Districts Total</i></b>					<b>\$ 177,000</b>

# FIXED ASSETS

Addenda Budget Fixed Assets FY 2016-17

Department Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
<b><i>Fund Type 13: Capital Project Fund</i></b>					
<b><u>Chief Administrative Office</u></b>					
	6042		FENIX Project	\$	3,411,091
<b>Chief Administrative Office Total</b>					<b>\$ 3,411,091</b>
<b><i>Fund Type 13: Capital Project Fund Total</i></b>					<b>\$ 3,411,091</b>
<b><i>Fund Type 32: Internal Service Fund</i></b>					
<b><u>Community Development Agency</u></b>					
<b>Transportation</b>					
	6045	34	Fleet Replacement Vehicles	\$	1,140,000
<b>Community Development Agency Total</b>					<b>\$ 1,140,000</b>
<b><i>Fund Type 32: Internal Service Fund Total</i></b>					<b>\$ 1,140,000</b>
<b>Grand Total</b>					<b>\$ 7,965,478</b>