

9-17-08 Overview
for Budget



The County of El Dorado

Chief Administrative Office

330 Fair Lane
Placerville, CA 95667-4197

Gayle Erbe-Hamlin
Chief Administrative Officer

Phone (530) 621-5530
Fax (530) 626-5730

September 17, 2008

Memo To: Board of Supervisors
From: Gayle Erbe-Hamlin, Chief Administrative Officer
Prepared By: Laura Schwartz, Principal Administrative Analyst
Subject: FY 2008-09 Addenda

2008 SEP 17 AM 11:50
BOARD OF SUPERVISORS
EL DORADO COUNTY

During the Monday, September 15th session of Budget Hearings, the Board requested some additional charts with detailed financial information by department. Attached are five charts with various pieces of information, summarized by department.

Chart 1 is a list of the FY 2007-08 year end savings or shortfalls by department. These savings and shortfalls are what makes up the fund balance available for FY 2008-09 operations. Overall departments returned \$11,112,086 in savings. The total non-department savings equal \$7,784,294. It should be noted that the approximate \$7.8M in non-department savings includes \$5,631,486 in Department 15 revenue shortfalls, primarily in property taxes and interest earnings, \$8,996,496 in savings, primarily in the General Fund contribution to the Accumulative Outlay Fund related to the Animal Services Shelter, and \$4,419,284 in contingency carry-forward. The new beginning fund balance of \$15,327,380 also includes the reduction of \$3,319,000 in the long term advance to Mental Health and an increase of \$250,000 in reserves for the Casino funding received for the Sheriff department.

Chart 2 is a comparison by department of revenues and appropriations in the Proposed Budget and total revenues and appropriations requested in the Addenda process.

Chart 3 is a break down of the variance noted in Chart 2. The changes in the Addenda process have been broken down into three categories. The first category is the Tiered Reductions approved by the Board at the August 25th meeting. The second category is related to encumbrance re-establishment for FY 2008-09. As noted in the Addenda cover letter, the encumbrance liquidation process changed this year and all encumbrances were liquidated at year-end. This resulted in an increase in General Fund fund balance of \$655,375. Departments have requested \$364,106 in increased appropriations to cover the re-establishment of certain encumbrances. The third category is the "other" category. This category includes a variety of

Submitted by Laura Schwartz - CAO
at Board Hearing of 9-17-08
Budget Hearing

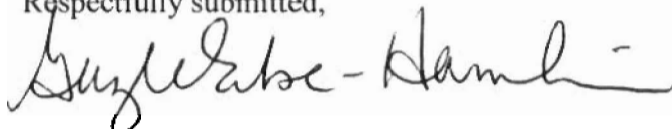
adjustments that were detailed in Attachment B of the Addenda packet distributed on Friday, September 12th.

Chart 4 includes a breakdown of FTE's by department in the Proposed FY 2008-09 budget and through the Addenda process. The Addenda includes the reduction of 42.15 FTE's for a new FTE total of 1,996.10.

Chart 5 is a scorecard that details the Addenda changes. Departments realized savings totaling \$1,566,474. The Non-Departmental changes resulted in a shortfall of \$1,443,763, primarily related to the decrease in fund balance. The Proposed Budget included fund balance of \$17,501,093. The revised Addenda fund balance number of \$15,327,380 results in a decrease to fund balance of \$2,173,715. The net result of the Department savings and the Non-Departmental shortfall is \$122,711 in additional revenue. The Chief Administrative Office is recommending that this amount be utilized to balance any remaining discrepancies in operating transfer or interfund revenues. Any remaining revenue will be added to the FY 2008-09 Contingency to help mitigate any issues resulting from economic uncertainties.

The Chief Administrative office will return to the Board on September 30th incorporating direction received during the Budget Hearings with a Final Budget for adoption. My staff and I remain available to answer any questions.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Gayle Erbe-Hamlin".

Gayle Erbe-Hamlin
Chief Administrative Officer

**FY 2007-08
Year-End Net County Cost Variance**

BOS	157,338
CAO	256,325
A/C	355,828
Treasurer	312,931
Assessor	79,410
County Counsel	624,564
Human Resources	78,475
Information Technologies	1,220,023
Promotion	217,164
Fleet & Facilities	306,527
Recorder Clerk	195,894
Subtotal	<u>3,804,479</u>
Grand Jury	5,645
Courts	44,963
District Attorney	(240,985)
Public Defender	171,827
Sheriff	4,508,864
Probation	1,531,317
Subtotal	<u>6,021,631</u>
Surveyor	231,160
Agriculture	191,376
DOT - County Engineer	137,806
Development Services	322,167
Environmental Mgt	98,239
UCCE	47,483
Subtotal	<u>1,028,231</u>
Health - Animal Control	41,432
Veterans	7,853
Human Services	144,065
Library	36,576
Child Support Services	27,819
Subtotal	<u>257,745</u>
Total Department	11,112,086
Department 15 Revenue Shortfall	(5,631,486)
Department 15 Savings	8,996,496
Contingency Carryforward	4,419,284
Total Non-Departmental	7,784,294
Fund Balance Available	18,896,380
Long Term Advance to Mental Health	(3,319,000)
Increase Reserve from Casino Funding	<u>(250,000)</u>
New Beginning Fund Balance FY 2008-09	15,327,380

	FY 2008-08 Proposed Budget			FY 2008-09 Addenda			Variance		
	Revenues	Appropriations	NCC	Revenues	Appropriations	NCC	Revenues	Appropriations	NCC
BOS	29,249	1,591,255	1,562,006	29,249	1,585,370	1,556,121	-	(5,885)	(5,885)
CAO	158,263	2,549,485	2,391,222	154,134	2,440,794	2,286,660	(4,129)	(108,691)	(104,562)
A/C	415,560	3,413,020	2,997,460	415,560	3,413,020	2,997,460	-	-	-
Treasurer	1,905,109	3,216,305	1,311,196	1,576,625	2,776,543	1,199,918	(328,484)	(439,762)	(111,278)
Assessor	483,760	4,167,548	3,683,788	483,760	4,167,548	3,683,788	-	-	-
County Counsel	530,800	2,824,331	2,293,531	571,966	2,824,331	2,252,365	41,166	-	(41,166)
Human Resources	-	1,145,233	1,145,233	21,971	1,115,233	1,093,262	21,971	(30,000)	(51,971)
Information Technologies	1,899,649	4,270,135	2,370,486	1,919,649	4,194,571	2,274,922	20,000	(75,564)	(95,564)
Promotion	-	802,562	802,562	-	802,562	802,562	-	-	-
Fleet & Facilities	1,867,645	7,150,380	5,282,735	1,942,946	7,143,360	5,200,414	75,301	(7,020)	(82,321)
Recorder Clerk	1,906,005	3,075,888	1,169,883	2,386,281	3,568,169	1,181,888	480,276	492,281	12,005
Subtotal	9,196,039	34,206,142	25,010,103	9,502,141	34,031,501	24,529,360	306,102	(174,641)	(480,743)
Grand Jury	-	98,511	98,511	-	98,511	98,511	-	-	-
Courts	1,520,150	2,475,283	955,133	1,520,150	2,475,283	955,133	-	-	-
District Attorney	2,614,638	8,463,556	5,848,918	2,643,343	8,233,858	5,590,515	28,705	(229,698)	(258,403)
Public Defender	349,850	3,113,495	2,763,645	349,850	3,113,495	2,763,645	-	-	-
Sheriff	13,618,251	59,337,001	45,718,750	14,385,614	59,676,277	45,290,663	767,363	339,276	(428,087)
Probation	3,509,779	14,082,486	10,572,707	3,523,475	13,790,082	10,266,607	13,696	(292,404)	(306,100)
Subtotal	21,612,667	87,570,332	65,957,665	22,422,432	87,387,506	64,965,074	809,765	(182,826)	(992,591)
Surveyor	225,000	1,952,673	1,727,673	225,000	1,908,673	1,683,673	-	(44,000)	(44,000)
Agriculture	919,515	1,475,032	555,517	943,515	1,464,047	520,532	24,000	(10,985)	(34,985)
DOT - County Engineer	1,946,881	2,600,881	654,000	1,946,881	2,600,881	654,000	-	-	-
Development Services	6,297,790	9,411,948	3,114,158	6,297,790	9,411,948	3,114,158	-	-	-
Environmental Mgt	2,919,594	2,919,594	-	2,859,594	2,859,594	-	(60,000)	(60,000)	-
UCCE	100	363,043	362,943	100	363,043	362,943	-	-	-
Subtotal	12,308,879	18,723,171	6,414,292	12,272,880	18,608,186	6,335,306	(36,000)	(114,985)	(78,985)
Health - Animal Control	1,152,112	2,534,832	1,382,720	1,151,804	2,534,524	1,382,720	(308)	(308)	-
Veterans	37,820	464,318	426,498	76,620	503,118	426,498	38,800	38,800	-
Human Services	36,966,919	37,590,503	623,584	37,103,898	37,727,485	623,587	136,979	136,982	3
Library	1,412,522	3,217,791	1,805,269	1,491,306	3,224,815	1,733,509	78,784	7,024	(71,760)
Child Support Services	4,927,142	4,927,142	-	5,240,304	5,297,904	57,600	313,162	370,762	57,600
Subtotal	44,496,514	48,734,586	4,238,072	45,063,931	49,287,846	4,223,915	567,418	553,260	(14,158)
Total Department	87,614,099	189,234,231	101,620,132	89,261,384	189,315,039	100,053,655	1,647,285	80,808	(1,566,477)
Department 15	114,381,311	30,343,363	(84,037,948)	114,808,426	30,284,537	(84,523,889)	427,115	(58,826)	(485,941)
Fund Balance	17,501,093	-	(17,501,093)	15,327,379	-	(15,327,379)	(2,173,714)	-	2,173,714
Provision for General Reserve	-	(81,091)	(81,091)	-	(325,098)	(325,098)	-	(244,007)	(244,007)
Total Non-Departmental	131,882,404	30,262,272	(101,620,132)	130,135,805	29,959,439	(100,176,366)	(1,746,599)	(302,833)	1,443,766
Grand Total	219,496,503	219,496,503	-	219,397,189	219,274,478	(122,711)	(99,314)	(222,025)	(122,711)

	Tiered Reductions Approved 8/25			Encumbrance Appropriations	Other Addenda Changes		
	Revenues	Appropriations	NCC		Revenues	Appropriations	NCC
BOS	-	(5,885)	(5,885)	-	-	-	-
CAO	-	(105,000)	(105,000)	-	(4,129)	(3,691)	438
A/C	-	-	-	-	-	-	-
Treasurer	-	(69,000)	(69,000)	-	(328,484)	(370,762)	(42,278)
Assessor	-	-	-	-	-	-	-
County Counsel	41,166	-	(41,166)	-	-	-	-
Human Resources	-	(30,000)	(30,000)	-	21,971	-	-
Information Technologies	96,000	(102,500)	(198,500)	-	(76,000)	-	(21,971)
Promotion	-	-	-	102,936	-	-	-
Fleet & Facilities	-	-	-	-	75,301	(7,020)	(82,321)
Recorder Clerk	-	-	-	-	480,276	492,281	12,005
	Subtotal	(312,385)	(449,551)	102,936	168,935	34,808	(134,127)
Grand Jury	-	-	-	-	-	-	-
Courts	-	-	-	-	-	-	-
District Attorney	-	(259,152)	(259,152)	4,454	28,705	25,000	(3,705)
Public Defender	-	-	-	-	-	-	-
Sheriff	-	(1,138,523)	(1,138,523)	209,657	767,363	1,268,142	500,779
Probation	-	(386,962)	(386,962)	47,059	13,696	47,499	33,803
	Subtotal	(1,784,637)	(1,784,637)	261,170	809,764	1,340,641	530,877
Surveyor	-	(44,000)	(44,000)	-	-	-	-
Agriculture	24,000	(9,000)	(33,000)	-	-	(1,985)	(1,985)
DOT - County Engineer	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-
Environmental Mgt	-	(60,000)	(60,000)	-	(60,000)	-	60,000
UCCE	-	-	-	-	-	-	-
	Subtotal	(113,000)	(137,000)	-	(60,000)	(1,985)	58,015
Health - Animal Control	-	-	-	-	(308)	(308)	-
Veterans	-	-	-	-	38,800	38,800	-
Human Services	-	(48,434)	(48,434)	-	136,979	185,416	48,437
Library	66,400	(5,360)	(71,760)	-	12,384	12,384	-
Child Support Services	-	-	-	-	313,162	370,762	57,600
	Subtotal	(53,794)	(120,194)	-	501,017	607,054	106,037
Total Department	227,566	(2,263,816)	(2,491,382)	364,106	1,419,716	1,980,518	560,802

FTE Detail

	FY 2008-09 Proposed	FY 2008-09 Addenda	Variance
BOS	14.00	14.00	-
CAO	20.00	20.00	-
A/C	28.60	28.60	-
Treasurer	25.00	19.00	(6.00)
Assessor	42.00	42.00	-
County Counsel	19.00	18.00	(1.00)
Human Resources	17.00	17.00	-
Information Technologies	46.00	46.00	-
Fleet & Facilities	59.50	59.50	-
Recorder Clerk	26.00	24.00	(2.00)
Subtotal	297.10	288.10	(9.00)
District Attorney	66.20	66.20	-
Public Defender	22.00	22.00	-
Sheriff	414.00	412.00	(2.00)
Probation	127.00	124.00	(3.00)
Subtotal	629.20	624.20	(5.00)
Surveyor	17.00	16.00	(1.00)
Agriculture	12.00	12.00	-
DOT	259.00	240.00	(19.00)
Development Services	78.00	78.00	-
Environmental Mgt	52.50	51.50	(1.00)
UCCE	4.00	4.00	-
Subtotal	422.50	401.50	(21.00)
Public Health	126.25	126.25	-
Mental Health	126.90	115.25	(11.65)
Veterans	5.00	5.00	-
Human Services	340.85	340.35	(0.50)
Library	34.45	34.45	-
Child Support Services	56.00	61.00	5.00
Subtotal	689.45	682.30	(7.15)
Grand Total	2,038.25	1,996.10	(42.15)

Chart 5

Addenda Adjustments Scorecard
How are we balanced?

Tier Adjustments	2,491,382
IT -Encumbrances	(102,936)
District Attorney - Encumbrances	(4,454)
Probation - Encumbrances	(47,059)
Sheriff - Encumbrances	(209,657)
Chief Administrative Office	(438)
Treasurer Tax Collector	(15,322)
Treasurer Tax Collector - Revenue Recovery	57,600
Human Resources - HIPAA Revenue	21,971
Facilities & Fleet (Museum)	82,321
Elections	(12,005)
District Attorney - Misc.	3,705
Sheriff - Various	(500,779)
Probation - Misc.	(33,803)
Agriculture - Misc.	1,985
Environmental Management	(60,000)
Human Services - Misc.	(48,437)
Child Support Services - Revenue Recovery	(57,600)
Total Department Changes	1,566,474
Fund Balance	(2,173,715)
Reserves (Sheriff Casino)	250,000
Changes to Reserve	(5,993)
Reduce GF ACO Contribution	276,971
Reduce GF Contribution to Community Services	(51,566)
Increase GF Contribution to Airports	(4,864)
Move GF Contribution to DOT for Rubicon (OHV revenues)	170,306
Reduce GF Parks Contribution	75,370
Move GF OHV Fund Balance to Special Revenue Fund	(255,569)
Charter Review	(5,000)
EDWPA	(81,055)
Child Support Services	(3,400)
General Fund Contribution to Public Health - CFMG	(62,368)
Elections Revenue	422,768
Department 15 Revenue Adjustments	4,352
Total Non-Department Changes	(1,443,763)
Total	122,711