



RESOLUTION NO. 209-2018

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

Resolution Adopting the County Budget
And Budgets for Board Governed County Service Areas for Fiscal Year 2018-19

WHEREAS, Chapter 1, Division 3, Title 3 of the California Government Code beginning with Section 29000 provides the procedure for counties to follow in adopting their annual budgets; and

WHEREAS, the Board of Supervisors of El Dorado County heretofore approved a Recommended Budget for El Dorado County, and, after providing due and legal notice, the Board of Supervisors of El Dorado County has held the required public hearing thereon, during which time modifications to the Fiscal Year 2018-19 Recommended Budget were made; and

WHEREAS, said hearings were concluded on June 18, 2018 in the Board of Supervisors Meeting Room in Placerville, California;

WHEREAS, the Chief Administrative Officer has submitted a compilation of recommended modifications to the Recommended Budget; and

WHEREAS, all approved and recommended modifications and additions to the approved Recommended Budget are incorporated herein, as reflected in Exhibits 1 and 2 to this Resolution.

NOW, THEREFORE, BE IT RESOLVED, that in accordance with Section 29089 et seq. of the Government Code, that the Budget of El Dorado County for the fiscal year beginning on July 1, 2018, and ending on June 30, 2019, as submitted to the Board of Supervisors by the Chief Administrative Officer and approved by the Board of Supervisors on June 18, 2018, and as later modified by the Board of Supervisors, is hereby adopted, by reference, as the Adopted Budget of El Dorado County for Fiscal Year 2018-19.

BE IT FURTHER RESOLVED, that the Board of Supervisors hereby authorizes the Auditor-Controller to make the following adjustments to the FY 2018-19 budget where the FY 2017-18 actual year-end closing figures for any fund differ from the FY 2018-19 beginning fund balance budget estimates:

(1) Should the available financing exceed the financing requirements for any individual fund other than the General Fund, the excess shall be applied to Increase the Appropriation for Contingency in the respective fund as provided by Government Code Section 29084.

(2) Should the financing requirements for any individual fund exceed available financing, the Auditor shall reduce the Appropriation for Contingency in the respective fund, until exhausted, and then shall reduce Reserves/Designations in the respective fund, excepting the General Fund General Reserve. If financing requirements still exceed available financing, the Auditor-Controller shall inform the Chief Administrative Officer and the Chief Administrative Officer will make recommendations to the Board for adjustments in appropriate operating accounts.

(3) Should the available financing exceed the financing requirements for the General Fund, the excess General Fund fund balance available shall be used to increase Board established designations and related appropriations, in order of Board policies and established priorities, set forth as follows:

- a) Increase the General Fund Designation for CalPERS Increases, to reset the designated amount, reflecting the estimated additional General Fund cost in FY 2019-20 and FY 2020-21:

- Increase 7801 Desig. of Fund Balance \$2,436,863

- b) Increase General Fund General Reserve, based on recalculated 5% of Net General Fund:

- Increase 7800 To Reserve \$220,000

- c) Increase Salary and Benefit Expense in the Information Technologies Department for the addition of one Information Technology Customer Support Specialist position, reflecting prior discussion following the reduction in higher level position during FY 2017-18:

- Increase 3000 Permanent Employees \$45,459
 - 3020 Retirement \$ 4,047
 - 3022 Medicare \$ 660
 - 3040 Health Insurance \$23,047
 - 3041 Unemployment Ins. \$ 175
 - 3042 Long Term Disability \$ 114

- d) Remaining undesignated General Fund fund balance shall be placed in the General Fund Appropriation for Contingency, pending a recommendation for revisions or additions, from the Chief Administrative Officer, to be submitted to the Board of Supervisors for discussion and consideration prior to November 1, 2018.

(4) The Auditor-Controller and Chief Administrative Officer shall return to the Board no later than November 1, 2018 with a budget amendment detailing the adjustments as a result of the fund balance differences for each fund.

BE IT FURTHER RESOLVED, that the amount specified in said referenced budgets shall be and become appropriated for the several officers, departments, services, institutions and reserves for Fiscal Year 2018-19.

BE IT FURTHER RESOLVED, that the Auditor-Controller is authorized to make cash advances from the General Fund to various funds during Fiscal Year 2018-19 to alleviate negative cash conditions that may occur as a result of the timing of Federal, State, and grant funding.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 25th day of September, 2018, by the following vote of said Board:

Ayes: Frentzen, Veerkamp, Ranalli, Novasel, Hidahl
Noes: None
Absent: None

Attest:
James S. Mitrison
Clerk of the Board of Supervisors

By: Kyra Schaufdenberg
Deputy Clerk

Michael Ranalli
Chairman, Board of Supervisors
Michael Ranalli

Board Directed Revisions to FY 2018-19 Recommended Budget

Exhibit 1 to Budget Resolution

Approved at Budget Hearing, June 18, 2018

Policy Area / Description	Index Code / Sub-Object	Sub-Object Name	Revenue Increase/ (Decrease)	Appropriation Increase/ (Decrease)
Federal Lobbyist Contract funding				
(1) Increase appropriations by \$70,000 in the General Fund - Other Operations budget unit to fund one year contract for Federal Lobbyist; reduce the General Fund Appropriation for Contingency to balance.	159150-4300	Professional/Specialized Services	-	\$ 70,000
	151000-7700	Appropriation for Contingency	-	\$ (70,000)
		Sub-Total Amendment	\$ -	\$ -

Revisions to FY 2018-19 Final Recommended Budget

Exhibit 2 to Budget Resolution

Recommended for addition/revision - September 25, 2018

Department / Description	Index Code / Sub-Object	Sub-Object Name	Revenue Increase/ (Decrease)	Appropriation Increase/ (Decrease)
79 Child Support Services				
(1) Additional funding in the amount of \$52,664 was received from the State Department of Child Support Services for Electronic Data Processing - Maintenance and Operations. It is recommended that the Office Expense budget be increased to maintain the balance in this budget unit.	794000-4260	OFFICE EXPENSE	\$ 52,664	
	794000-0887	ST: INCENT		\$ 17,906
	794000-1103	FED: 66%		\$ 34,758
Sub-Total Amendment			\$ 52,664	\$ 52,664

03 / 08 Payroll Functions: Auditor-Controller / Human Resources

(1) Resolution 185-2018, approved by the Board on August 28, 2018 (Legistar # 18-1313), reorganized the Human Resources Department and the Auditor-Controller's Office to centralize personnel action duties in order to perform payroll functions in FENIX. This action deleted 1.0 vacant full-time HR Technician position in Human Resources, and added 2.0 Payroll Technician positions and 1.0 Administrative Analyst position to the Auditor-Controller's Office. It is recommended that the General Fund Appropriation for Contingency be reduced to offset the additional cost, with the Appropriation for Contingency to be replenished once final fund balance numbers are known.	081000 - 3000	PERMANENT EMPLOYEES / ELECTED OFFICIALS	\$	(54,496)	
	081000 - 3020	RETIREMENT EMPLOYER SHARE	\$	(4,849)	
	081000 - 3022	MEDI CARE EMPLOYER SHARE	\$	(790)	
	081000 - 3040	HEALTH INSURANCE EMPLOYER SHARE	\$	(25,000)	
	081000 - 3041	UNEMPLOYMENT INSURANCE EMPLOYER SHARE	\$	(1,362)	
	081000 - 3042	LONG TERM DISABILITY EMPLOYER SHARE	\$	(136)	
	081000 - 3080	FLEXIBLE BENEFITS	\$	(6,240)	
	151000 - 7700	APPROPRIATION FOR CONTINGENCY	\$	(219,291)	
	033000 - 3000	PERMANENT EMPLOYEES / ELECTED OFFICIALS	\$	193,148	
	033000 - 3020	RETIREMENT EMPLOYER SHARE	\$	17,186	
	033000 - 3022	MEDI CARE EMPLOYER SHARE	\$	2,800	
	033000 - 3040	HEALTH INSURANCE EMPLOYER SHARE	\$	75,000	
	033000 - 3041	UNEMPLOYMENT INSURANCE EMPLOYER SHARE	\$	4,828	
	033000 - 3042	LONG TERM DISABILITY EMPLOYER SHARE	\$	482	
	033000 - 3080	FLEXIBLE BENEFITS	\$	18,720	
	Sub-Total Amendment			\$	-

25 Probation

(1) The Community Corrections Partnership (CCP) FY 2018-19 Budget and Implementation Plan were approved by the Board of Supervisors on September 11, 2018 (item 29, Legistar file 18-0937). All adjustments are related to the increase in the CCP Budget for three Board-approved contracts: J. Wyatt Consulting (\$5,719); SCRAM of California (\$105,920); and Northern California Construction Training (\$24,150).	254100 - 2020	OPERATING TRANSFERS IN	135,789	
	254100 - 4300	PROFESSIONAL SERVICES	\$	135,789
	7777230 - 0001	USE OF FUND BALANCE	112,670	
	7777230 - 4300	PROFESSIONAL SERVICES	\$	(23,119)
	7777230 - 7000	OPERATING TRANSFERS OUT	\$	135,789
Sub-Total Amendment			\$	248,459

30 CDS Administration and Finance - Zone of Benefit - Arrowbee

(1) Budget funds in Road Maintenance and Construction in order to complete road work in the Arrowbee zone of benefit before it is too cold.	308320-0001	USE OF FUND BALANCE	\$	207,524	
	308320-4303	ROAD MAINTENANCE AND CONSTRUCTION			\$ 207,524
				<i>Sub-Total Amendment</i>	<i>\$ 207,524</i>
					<i>\$ 207,524</i>

30 CDS Administration and Finance - Zone of Benefit - Texas Hill

(1) Budget funds in Road Maintenance and Construction in order to complete road work in the Texas Hill zone of benefit before it is too cold.	308604-0001	USE OF FUND BALANCE	\$	13,566	
	308604-4303	ROAD MAINTENANCE AND CONSTRUCTION			\$ 13,566
				<i>Sub-Total Amendment</i>	<i>\$ 13,566</i>
					<i>\$ 13,566</i>

Total Amendment \$ 2,231,541 \$ 2,231,541