



County of El Dorado

Chief Administrative Office

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Don Ashton, MPA
Chief Administrative Officer

November 20, 2018

TO: Members, Board of Supervisors

FROM: Donald Ashton, Chief Administrative Officer

RE: Recommended Use of GF Fund Balances, Amendments to FY 2018-19 Adopted Budget

As your Board is aware, the Chief Administrative Office was advised in August that the County would likely not have final fund balance numbers for FY 2017-18 year-end available until mid-September.

Not having final fund balance numbers until later in September limited the ability for Departments to prepare, and for the Chief Administrative Office to process and evaluate, changes to the Recommended Budget in time for the Board to adopt the Budget prior to the statutorily required deadline of October 2nd. Therefore, the Board adopted the FY 2018-19 Budget Resolution on September 25, 2018, in order to meet the statutory deadline of October 2nd. With the adoption of that resolution, the Board officially adopted the Recommended Budget as the final Adopted Budget, and delegated authority to the Auditor-Controller, in coordination with the Chief Administrative Office, to balance affected funds within certain parameters once those fund balance figures were known.

The General Fund ended FY 2017-18 with a fund balance of \$25,433,240. Of that fund balance, \$20,803,674 was already included in the Recommended Budget to fund previous commitments to the ACO Fund (\$7,156,164) and to fund General Fund costs, increases to reserves, and on-going operations (\$13,647,510).

The Auditor-Controller, following specific language included in the attached Budget Resolution, was authorized to use any additional General Fund fund balance amount to increase established Reserves/Designations (the CalPERS Designation and the General Reserve) and staffing related expenses in the Information Technologies Department. Those budget adjustments totaled \$2,730,365 and are already included in the Adopted Budget. No further action is necessary on these items.

Following those changes, the remaining General Fund carryover fund balance equaled \$1,899,201 million, and pursuant to the Adopted Budget Resolution this additional funding was placed into the General Fund Appropriation for Contingency, pending today's Board discussion regarding recommended uses of that funding.

In addition to the remaining \$1,899,201 of General Fund carryover fund balance, the following changes which affect the revenue/available financing side of the budget are recommended to be considered and approved: Increase Transient Occupancy Tax by \$153,874, based on updated revenue estimates (51% will go to Economic Development budget); and decrease the amount of the General Fund fund balance that is committed to the ACO Fund by \$2,724,048, based on a year-end reconciliation of project funding. Reducing the amount of General Fund fund balance that is committed to the ACO Fund has the effect of increasing the amount of General Fund fund balance that is now available to fund general obligations in the General Fund.

Therefore, the total amount of General Fund monies that the Board has the discretion to appropriate to other General Fund uses equals \$4,777,123.

During September, in anticipation of there being additional fund balance available and in preparation for this discussion, a number of requests for additional General Fund funding were submitted to the Chief Administrative Office. These requests were carefully reviewed and discussed with the respective departments. The Chief Administrative Office's recommended uses of General Fund fund balance are summarized below.

Recommended Uses of General Fund Revenue & Fund Balance

The recommended uses of General Fund fund balance which are considered to be policy decisions and at the discretion of the Board are identified here. A budget transfer form will be prepared and submitted for approval based on action of the Board regarding approved uses of fund balance.

1. \$651,848 Increase the General Fund Designation (TOT) for Special Projects (Broadband Match; Incentive Agreements), reflecting unspent Economic Development appropriations of \$526,855, plus unanticipated excess TOT of \$194,993, less \$70,000 dedicated to the Apple Hill Traffic Management Pilot Project. This is a staff recommendation, not based on a Board policy. Therefore, the recommended use of these funds is at the discretion of the Board.
2. \$1,233,888 Increase the General Fund Designation for Road Infrastructure, to fund the Department of Transportation to match the estimated County Cost of emergency road repairs if FEMA appeals are denied. This is a staff recommendation, not based on a Board policy. Therefore, the recommended use of these funds is at the discretion of the Board.

3. \$30,000 Increase in Chief Administrative Office budget to fund a professional services contract for the Strategic Plan Update.
4. \$109,000 Increase in the Planning and Building department budget to fund the addition of two Code Enforcement Officer II positions based on increased workload, including the implementation of new ordinances.
5. \$29,000 Increase in Planning and Building Department budget for training & staff development to increase staff capacity.
6. \$20,000 Increase in the Planning and Building department budget to fund a Code Enforcement Services professional services agreement, with a three-year contract with a maximum obligation of \$60,000. The RFP has been awarded; however, no funding was included in the Planning and Building department budget specifically to cover this cost. It is recommended that the budget be increased to cover this cost, rather than reducing an expense elsewhere in the budget.
7. \$9,300 Increase in the Ag Commissioner Department budget and Fixed Assets to purchase one replacement GPS Unit.
8. \$24,000 Increase in the CAO - Facilities Division budget to fund an increase of 0.35 FTE Custodial position, to service expanded facility space on the County's West Slope and to provide back-up services on the East Slope.
9. \$68,000 Increase in the CDA Finance division to fund one additional Administrative Services Officer position to meet workload demands following a recent reorganization of functions.

The following recommended uses of General Fund fund balance *do not* involve policy decisions for the Board. The increases are either pursuant to previous Board direction or, in staff's recommendation, are items that the County must fund. For those items not noted as currently included in the attached schedule of budget amendments (Exhibit 1), a budget transfer form will be prepared and submitted for approval, reflecting the Board's action.

10. \$631,494 Re-set the Appropriation for Contingency, per Board policy, reflecting reductions that were made following the approval of the Recommended Budget in which the Appropriation for Contingency was reduced in order to fund the increased cost.
11. \$70,000 Increase to the Economic Development division budget to fund the Apple Hill Traffic Management Pilot Project, using carryover Fund Balance available from un-spent Economic Development appropriations, per Board direction, 10/25/2018, Legistar #18-1672.
12. \$60,842 Increase to the Economic Development division budget, based on updated TOT revenue budget, to reflect 51% of General Fund TOT.

13. \$34,576 Increase to the Veterans Commission Grant Funds, based on final FY 2017-18 TOT revenue, to reflect 5% of General Fund TOT.
14. \$10,681 Reduce TOT Revenue in Treasurer-Tax Collector budget to equal 10% of Budgeted TOT, based on updated TOT revenue budget.
15. \$994,038 Increase to Public Safety Facility Reserve to fund the required County cost share, based on a recent reconciliation of General Fund cost to Project Budget. (Included in Exhibit 2)
16. \$73,000 Increase in the General Fund Other Operations budget to fund the agreed upon ERAF transfer to El Dorado Hills Fire related to the EDH/Latrobe annexation, per Adopted Resolution #125-2018.
17. \$58,484 Increase the General Fund cost in Child Support to correct the CalPERS UAL Allocation to Child Support. Through the annual allocation calculation, the department was charged for positions that are no longer there. The department is not able to claim reimbursement from the State for these costs; therefore, the cost becomes a General Fund cost.
18. \$10,543 Increase the General Fund cost related to the Courts to correct the CalPERS UAL Allocation to Courts. Through the annual allocation calculation, the department was charged for positions that are no longer there. The department is not able to claim reimbursement from the State for these costs; therefore, the cost becomes a General Fund cost.
19. \$9,693 Increase to update annual payment to the Resource Conservation Districts, to be split between ED and Georgetown, to update estimate based on assessed valuation, per agreement.
20. \$2,000 Increase to update annual payment to the Georgetown PUD SMUD Agreement, to update estimate based on assessed valuation, per SMUD Agreement.
21. \$2,000 Increase to update annual County Contribution to LAFCO, to adjust to actual payment amount per Auditor's billing.
22. \$12,000 Increase in General Fund Other Operations / Non-Departmental Expenses budget to fund Archive Social ELA for records storage, all social media postings, countywide, to meet legal requirements for retention of records.
23. \$288,105 Increase to various department budgets due to unanticipated cash out of accrued leave balances upon retirement, resignation, and appointment to elected office. These are recent changes/announcements that could not have been anticipated in the development of the Recommended Budget.
24. \$93,000 Increase in Human Resources department budget to complete the transfer of funding for one HR Tech, based on Board action, 6/5/2018, Legistar #18-0893. (Included in Exhibit 1)

- 25. \$179,248 Increase funding in Sheriff budget to re-budget prior year purchase orders. (Included in Exhibit 1)
- 26. \$59,065 Increase in the Elections budget to fund unanticipated costs related to printing of election materials for county ballot measures (Cannabis, Transient Occupancy Tax, Charter Amendments). (Included in Exhibit 1)
- 27. \$13,318 Increase in the Elections department budget to reflect the Board approved increase to the salary of the Registrar of Voters position, 10/9/2018, Legistar #18-1528. (Included in Exhibit 1)

Other recommended amendments to the Adopted Budget, which do not affect the use of General Fund fund balance, and *are not* considered policy related amendments to the Adopted Budget are presented in the attached schedule (Exhibit 1), reflecting adjustments for new grant funding information, adjustments to reclassify already approved expenditures, and adjustments to implement prior Board actions.

Adjustments to Sheriff Budget – Sheriff’s Technician positions and Fixed Asset Appropriations

On June 26, 2018, the Board approved the addition of four Sheriff’s Technician allocations to the Sheriff’s Office, funded by rural counties revenue for three months, with the understanding that the Sheriff would return to the Board no later than the date of the Board’s consideration of the Final Budget, in September, with a completed fee study and recommendations for ongoing funding of those allocations. The Board of Supervisors approved revisions to the Sheriff’s fee schedule on August 28, 2018. At that time, the Sheriff estimated that the additional fee revenue would be sufficient to fund two of the Sheriff’s Technician allocations. The Sheriff is requesting \$140,200 additional General Fund support for the remaining two allocations.

In the Recommended Budget, the Sheriff requested a General Fund fixed asset allocation of \$1,917,400 as part of a total fixed asset request of \$3,417,400. The CAO recommended reducing the General Fund request by \$599,900 to be consistent with previous years’ General Fund fixed asset allocations, and based on previous years’ actual spending. The Sheriff has requested that the \$599,900 be added to his FY 2018-19 budget; however, after a review of the Sheriff’s current vacancies and anticipated salary savings, it is anticipated that sufficient salary savings will be available within existing appropriations, if the Sheriff requires additional funding to purchase all listed fixed assets. The Sheriff will monitor purchases throughout the year and request a budget transfer if needed.

Adjustments to the Accumulative Capital Outlay Fund and Project Workplan

Recommended changes to the Accumulative Capital Outlay (ACO) fund include several fund balance adjustments related to reconciling project costs following the close of FY 2017-18

accounting records. The following changes are recommended in the adjustments, reflected in Exhibits 2 and 3 to this staff report.

Carry-Over Adjustments related to final year end project expenses:

- Juvenile Hall Replacement – Decrease of \$16,551
- FENIX – Decrease of \$555,657
- Parks and Trails – Increase of \$134,917
 - Park Impact Fee Nexus Study – \$10,671
 - Forebay Park – \$15,334
 - Rail Park Implementation - \$19,000
 - SPTC Natural Trail - \$69,912
 - River Bank Stabilization - \$20,000

Adjustments related to increased ACO Fund fund balance:

- Deferred Maintenance – Increase of \$972,203
 - Increase of \$400,000 for Building C carpet replacement
 - Placerville Jail increase of \$325,927 for lock replacements funded primarily with criminal justice fund balance
 - Increase of \$200,000 Main Library for parking lot repairs
 - Decrease of \$23,440 at Spring Street due to reduce Tobacco Settlement fund balance
 - Decrease of \$180,284 to South Lake Tahoe jail. Fund moved to Placerville Jail Expansion project for required County match.
 - Increase of \$250,000 for South Lake Tahoe library for parking lot and roof repairs
- Parks and Trails – Increase of \$300,519
 - HLP Various Projects - \$125,158 HLP fund balance, \$158 Quimby Gold Trail
 - Pioneer Park - \$13,517 Pioneer Park fund balance
 - Forebay Park - \$21,093 ACO fund balance
 - El Dorado Trail - \$100,000 ACO fund balance
 - Bradford Park - \$40,751 – \$34,751 Quimby fund balance, \$6,000 misc. revenue

Public Safety Facility Reserve

The Public Safety Facility Reserve is being increased by \$994,038 with General Fund carryover fund balance to bring the total reserve up to \$2,483,000. This is the remaining amount required for the County's match for the Public Safety Facility USDA loan. These funds will be used in FY 2019-20 and FY 2020-21 to fund the interest payments on the loan. Principal and interest payments will begin in July, 2021 and funding will need to be included in the FY 2021-22 budget for the first principal and interest payment.

Amendments to FY 2018-19 Adopted Budget			Exhibit 1 to Staff Report		
Recommended Budget Adjustments - November 20, 2018					
Department / Description	Index Code / Sub-Object	Sub-Object Name	Revenue Increase/ (Decrease)	Appropriation Increase/ (Decrease)	General Fund Cost
02	CAO - Parks, Trails, and River Management				
(1)	Addition of \$277,712 in Federal Emergency Management Agency (FEMA) dollars. The project is at Henningsen Lotus Park and is funded through FEMA as Hazardous Mitigation to help prevent erosion of the riverbank at the park. When the FEMA inspectors were onsite they suggested that this project should be submitted to prevent any further damage. The project would line the riverbank with rip rap to hold it in place.	027200-6020	FEMA Construction - River Management		\$ 277,712
		027200-1060	FEMA Revenue - River Management	\$ 277,712	\$ -
			Sub-Total Amendment	\$ 277,712	\$ 277,712
(2)	Increase in revenues and appropriations of \$123,424 for carry over grant revenues and appropriations. This does not impact overall net county cost and is specific to the SPTC and Rubicon grants. The Rubicon grant cycle is 9/1 to 8/31. These grant funds had not been expended but are expected to be expended within the 2018-19 Fiscal Year.	7702316-0001	Fund Balance - State Off-Highway Vehicle (Green Sticker)	\$ 8,500	
		7702316-7000	Operating Trxr Out - State Off-Highway Vehicle (Green Sticker)		\$ 8,500
		027300-0880	Rubicon - State Funding	\$ 5,104	
		027300-2020	Rubicon - Operating Transfer In	\$ 76,296	
		027300-4140	Rubicon - Maintenance - Equipment		\$ 3,400
		027300-4300	Rubicon - Professional Services		\$ 35,000
		027300-4460	Rubicon - Small Tools and Minor Equipment		\$ 6,000
		027300-5300	Rubicon - Interfund Expenditure		\$ 37,000
		7702317-0001	Fund Balance - SMUD Cooperation Agreement	\$ 67,796	
		7702317-7000	Operating Transfer Out - SUMD Cooperation Agreement		\$ 67,796
		027100-0880	State Funding - Parks and Trails	\$ 27,501	
		027100-2020	Parks and Trails - Operating Transfer In	\$ 14,523	
		027100-4197	Parks and Trails - Building Maintenance		\$ 10,828
		027100-5300	Parks and Trails - Interfund Expenditure	\$ -	\$ 31,196
			Sub-Total Amendment	\$ 199,720	\$ 199,720
03	Human Resources				
(1)	Resolution 113-2018, approved by the Board on June 5, 2018 (Legistar # 18-0893), deleted two FTE Administrative Technician positions from the Department of Transportation, added 0.2 FTE Administrative Technician FTEs to Community Development Services - Administration and Finance, and added one Human Resources Technician FTE to the Human Resources Department. Due to the timing of this item, this change was reflected in the Personnel Allocation, with the understanding that the budget would be amended as part of the Adopted Budget.	081000 - 3000	Permanent Employees / Elected Officials		\$ 54,622
		081000 - 3020	Retirement Employer Share		\$ 4,849
		081000 - 3022	Medicare Employer Share		\$ 790
		081000 - 3040	Health Insurance		\$ 25,000
		081000 - 3041	Unemployment Insurance		\$ 1,362
		081000 - 3042	Long Term Disability		\$ 136
		081000 - 3080	Flexible Benefits		\$ 6,240
		151000 - 7700	Appropriation for Contingency	\$ 93,000	\$ -
			Sub-Total Amendment	\$ 93,000	\$ 93,000
					\$ 93,000

04 34	Treasurer-Tax Collector and Planning and Building						
(1)	Resolution 163-2018, approved by the Board on July 24, 2018 (Legistar #18-1121), deleted one vacant Fiscal Assistant position from the Treasurer-Tax Collector and added one Development Technician to the Planning and Building Department. Due to the timing of this item, this change was reflected in the Personnel Allocation, with the understanding that the associated budget change would be amended as part of the Adopted Budget.	342100 - 3000	Permanent Employees / Elected Officials		\$	47,196	
		342100 - 3020	Retirement Employer Share		\$	6,087	
		342100 - 3022	Medicare Employer Share		\$	684	
		342100 - 3040	Health Insurance		\$	14,735	
		342100 - 3041	Unemployment Insurance		\$	1,180	
		342100 - 3042	Long Term Disability		\$	118	
		040000 - 3000	Permanent Employees / Elected Officials		\$	(47,196)	
		040000 - 3020	Retirement Employer Share		\$	(6,087)	
		040000 - 3022	Medicare Employer Share		\$	(684)	
		040000 - 3040	Health Insurance		\$	(14,735)	
		040000 - 3041	Unemployment Insurance		\$	(1,180)	
		040000 - 3042	Long Term Disability		\$	(118)	
			Sub-Total Amendment		\$	-	\$ -
10	Information Technologies						
(1)	Reclassify estimated savings in Svs and Supplies to Fixed Assets for 5 data center switches, appropriated but not spent in FY 2017-18.	103110-4144	Computer Maint. Svc Contracts		\$	(60,000)	
		103110-6042	Fixed Assets		\$	60,000	
(2)	Reclassify estimated savings in Svs and Supplies to Fixed Assets to replace a network switch that was damaged by flooding.	103110-4462	Computer Equipment		\$	(5,300)	
		103110-6042	Fixed Assets		\$	5,300	
(3)	Reclassify 3 telecom servers and 1 media gateway for Public Safety Facility from Service and Supplies to Fixed Assets.	103310-4463	Telecommunications Equipment		\$	(44,100)	
		103310-6040	Fixed Assets		\$	44,100	
			Sub-Total Amendment		\$	-	\$ -
28	Elections						
(1)	Increase printing, data processing and postage costs for 32 page publication of voter supplemental pamphlet of countywide measures for November election. 32 page booklet to be mailed to 120,000 registered voters including full text of cannabis ballot measures.	281000 - 4261	Postage		\$	14,160	
		281000 - 4500	Special Department Expense		\$	44,905	
			Sub-Total Amendment		\$	-	\$ 59,065 \$ 59,065
(2)	Increase Salary and Benefits for Registrar of Voters position, approved by BOS 10/9/18, Legistar 18-1528. Dollars prorated to increase budget for 6 months, January-December 2019.	281000 - 3000	Permanent Employees		\$	10,587	
		281000 - 3020	Retirement		\$	2,286	
		281000 - 3022	Medicare		\$	154	
		281000 - 3041	Unemployment Ins.		\$	265	
		281000 - 3042	Long Term Disability		\$	26	
			Sub-Total Amendment		\$	-	\$ 13,318 \$ 13,318

34	Planning & Building					
	Increase revenue and appropriations for Tree Mortality after calculation on remaining CAL FIRE match funds remain after year end was completed.	346000 - 0898	Tree Mortality Revenue from CAL OES - 75%	\$ 667,035		
		346000 - 0901	Tree Mortality Revenue from CAL FIRE - 25%	\$ 222,345		
		346000 - 4300	Tree Mortality Appropriations	\$ -	\$ 889,380	
			Sub-Total Amendment	\$ 889,380	\$ 889,380	
24	Sheriff					
(1)	Increase use of CalRAN ID funding for purchase of Livescan equipment as approved by the CalRAN ID Board.	241330- 4040	Telephone Charges		\$ 1,600	
		241330- 4260	Office Expense		\$ 1,050	
		241330- 4462	Software		\$ 90,000	
		241330- 2020	Operating Transfer In	\$ 92,650		
		7724353- 0001	Use of Fund Balance	\$ 92,650		
		7724353- 7000	Operating Transfer Out	\$ -	\$ 92,650	
			Sub-Total Amendment	\$ 185,300	\$ 185,300	
(2)	Addition of two vehicles and equipment for school resource officers; re-keying of patrol vehicles; use of Rural Counties funding.	241590- 2020	Operating Transfer In	\$ 162,000		
		241590- 6045	Fixed Asset Vehicle		\$ 90,000	
		241590- 4140	Maintenance: Equipment		\$ 30,000	
		241590- 4300	Professional and Specialized Services		\$ 12,000	
		241590- 4465	Equipment: Vehicle		\$ 30,000	
		7724312- 0001	Use of Fund Balance	\$ 150,000		
		7724312- 7000	Operating Transfer Out		\$ 150,000	
		7724315- 0001	Use of Fund Balance	\$ 12,000		
		7724315- 7000	Operating Transfer Out	\$ -	\$ 12,000	
			Sub-Total Amendment	\$ 324,000	\$ 324,000	
(3)	Decrease to Off Highway Vehicle program based on final grant award.	244123- 4164	Equipment: Law Enforcement		(4,000)	
		244123- 4140	Maintenance: Equipment		(5,000)	
		244123- 4606	Fuel Purchases		(5,000)	
		244123- 3000	Permanent Employee Salaries		(77,302)	
		244123- 3002	Overtime		(55,000)	
		244123- 3020	Retirement		(10,000)	
		244123- 0880	State Funding	\$ (156,302)	\$ -	
			Sub-Total Amendment	\$ (156,302)	\$ (156,302)	

(4)	Adjustments to Homeland Security Grant to reflect reduced rollover amounts based on purchases completed in FY 2017-18.	244167- 4300	Professional and Specialized Services		82,572
		244167- 4020	Clothing and Personal Gear		(2,500)
		244167- 4460	Equipment: Small Tools		(4,000)
		244167- 4600	Transportation & Travel		3,895
		244167- 4462	Equipment: Computer		(20,000)
		244167- 3000	Permanent Employee Salaries		2,199
		244167- 4143	Maintenance: Service Contract		(30,750)
		244167- 4461	Equipment: Minor		(10,736)
		244167- 4463	Equipment: Telephone		(5,000)
		244167- 4144	Maintenance: Computer System		(76,000)
		244167- 5240	Contribution: Non County Agency		27,127
		244167- 6040	Fixed Asset: Equipment		25,000
		244167- 1100	Federal Funding	\$ (8,193)	\$ -
				Sub-Total Amendment	\$ (8,193)
(5)	Use of Asset Forfeiture funding for purchase of trailer for Homeless Outreach Team.	7724315- 0001	Use of Fund Balance	\$ 12,500	
		7724315-7000	Operating Transfer Out		\$ 12,500
		242121- 2020	Operating Transfer In	\$ 12,500	
		242121- 4461	Equipment: Minor	\$ -	\$ 12,500
				Sub-Total Amendment	\$ 25,000
(6)	South Lake Tahoe Jail modifications, including safety enhancements recently identified, funded by the Custody Services special revenue fund.	7724311- 0001	Use of Fund Balance	\$ 50,000	
		7724311- 7000	Operating Transfer Out		\$ 50,000
		243210- 2020	Operating Transfer In	\$ 50,000	
		243210- 4180	Maintenance: Building	\$ -	\$ 50,000
				Sub-Total Amendment	\$ 100,000
(7)	Adjustment for Edward Byrne Memorial Justice Assistance Grant (JAG) grant award.	242113- 4600	Transportation & Travel		\$ 9,757
		242113- 1100	Federal Funding	\$ 9,757	\$ -
				Sub-Total Amendment	\$ 9,757

(8)	Adjustments to re-budget Purchase Orders from FY 2017-18, and related miscellaneous adjustments to include shared funding for rollovers.	241130- 4461	Equipment: Minor		2,013	
		241140- 4140	Maintenance: Equipment		34,368	
		241140- 2020	Operating Transfers In	\$ 25,000		
		241140- 4462	Equipment: Computer		1,005	
		241140- 4144	Maintenance: Computer System		3,400	
		7724315- 0001	Use of Fund Balance	\$ 25,000		
		7724315- 7000	Operating Transfer Out		\$ 25,000	
		241540- 4534	Ammunition		\$ 127,626	
		241550- 4461	Equipment: Minor		\$ 2,731	
		242114- 4020	Clothing & Personal Gear		\$ 1,007	
		242116- 4462	Equipment: Computer		\$ 6,500	
		242121- 4500	Special Department Expense		\$ 1,478	
		242121- 4300	Professional and Specialized Services		\$ 70	
		242123- 4140	Maintenance: Equipment		\$ 1,083	
		242123- 4464	Equipment: Law Enforcement		\$ 15,771	
		242123-4020	Clothing & Personal Gear		\$ 1,669	
		242124- 4020	Clothing & Personal Gear		\$ 784	
		242124- 4460	Equipment: Small Tools		\$ 78	
		242124- 4464	Equipment: Law Enforcement		\$ 1,485	
		243111-4260	Office Expense		\$ 64	
		243210- 4260	Office Expense		\$ 204	
		243210- 4460	Equipment: Small Tools		\$ 3,318	
		241000- 1100	Federal Funding	\$ 406		
		7724310- 0001	Use of Fund Balance	\$ 20,000		
		7724310- 7000	Operating Transfers Out		\$ 20,000	
		244125- 4463	Equipment: Telephone		\$ 20,000	
		244125- 2020	Operating Transfers In	\$ 20,000	\$ -	
			Sub-Total Amendment	\$ 90,406	\$ 269,654	\$ 179,248

Revisions to FY 2018-19 Adopted Budget - Accumulative Capital Outlay Fund

Recommended for addition/revision - November 20, 2018

Department / Description	Index Code / Sub-Object	Sub-Object Name	Revenue Increase/ (Decrease)	Appropriation Increase/ (Decrease)	General Fund Exp. Increase / (Decrease)
06 CAO - Facilities - ACO Fund					
(1) Fund Balance adjustments; this adjustment results in a net increase to General Fund funding available due to the reduction in expense/transfer out to the ACO Fund. These funds are recommended for use in other budget areas (please see Attachment A to the Staff Report).	0640450-7700	APPROPRIATION FOR CONTINGENCY		\$ (4,550,160)	
	0640450-2020	OPERATING TRANSFERS IN	\$ 701,557		
	0640450-1940	MISC:REVENUE	\$ 6,000		
	0640450-2020	OPERATING TRANSFERS IN - GENERAL FUND	\$ (1,730,010)		
	1550500-7000	OPERATING TRANSFERS OUT		\$ (1,730,010)	
	0640450-6020	FA: BUILDINGS AND IMPROVEMENTS		\$ 1,044,707	
	0640450-7807	FB: DESIGNATED PUBLIC SAFETY FACILITY		0 \$ 2,483,000	
		Sub-Total Amendment	\$ (1,022,453)	\$ (2,752,463)	\$ (1,730,010)
(2) Set up budget in Public Safety USDA account	0670100-2040	USDA LOAN PROCEEDS	\$ 39,354,529		
	0640450-1940	MISC:REVENUE		\$ 39,134,000	
	0670100-7000	OPERATING TRANSFERS OUT		\$ 39,354,529	
	0640450-2020	OPERATING TRANSFERS IN	\$ 39,134,000	\$ -	
		Sub-Total Amendment	\$ 78,488,529	\$ 78,488,529	
(3) Additional Operating Transfer Adjustments	0670710-0001	USE OF FUND BALANCE	\$ 302,050		
	0670710-7000	OPERATING TRANSFERS OUT		\$ 302,050	
	0670731-0001	USE OF FUND BALANCE	\$ 125,000		
	0670731-7000	OPERATING TRANSFERS OUT		\$ 125,000	
	0670732-0001	USE OF FUND BALANCE	\$ 13,517		
	0670732-7000	OPERATING TRANSFER OUT		\$ 13,517	
	0670734-0001	USE OF FUND BALANCE	\$ 11,281		
	0670734-7000	OPERATING TRANSFER OUT		\$ 11,281	
	0670735-7700	USE OF FUND BALANCE		\$ (23,022)	
	0670735-7000	OPERATING TRANSFER OUT		\$ 23,022	
	0670737-0001	USE OF FUND BALANCE	\$ 158		
	0670737-0001	OPERATING TRANSFER OUT	\$ -	\$ 158	
	Sub-Total Amendment	\$ 452,006	\$ 452,006		

**CAO FY 2018-19 Facilities Capital Budget
UPDATED WORKPLAN as of November 20, 2018**

Project Title	Requested Amount for FY 2018-19	Funding Source
Countywide Special Projects	300,000	ACO Fund
Countywide Security	50,000	ACO Fund
Countywide HVAC	25,000	ACO Fund
Countywide Exterior Paint	25,000	ACO Fund
Countywide Mold, Lead & Asbestos Abatement	15,000	ACO Fund
Countywide Parking Lot Improvements & Repairs	50,000	ACO Fund
Countywide ADA Evaluation / Compliance	100,000	ACO Fund
Facilities Planning	100,000	ACO Fund
Solar Projects	250,000	ACO Fund
New Parking Lot - Building A	0	ACO Fund
Placerville Jail Expansion	7,521,552	SB844 Grant
	180,284	General Fund (Match requirement)
Public Safety Facility	39,134,000	USDA advance funds
Public Safety Facility Reserve	2,483,000	\$1,268,433 ACO Fund, \$220,529 SRF 0670100, \$994,038 General Fund
Courthouse - Ray Lawyer Drive Extension	3,000,000	General Fund
Juvenile Hall Replacement planning/design	1,105,153	General Fund
HHSa SLT Campus Project	2,500,000	HHSa funding
Deferred Maintenance (see below)	8,031,533	\$1,393,260 Tobacco Settlement, \$4,369,779 ACO Fund, \$726,528 DOT, \$477,050 Criminal Justice, \$1,064,916 General Fund
FENIX	444,343	General Fund
Parks and Trails (see detail below)	1,113,403	ACO \$294,181; GF \$405,671; \$285K HLP Trust; \$68,573 FEMA; \$46,013 Quimby; \$13,517 Pioneer; \$6,000 Misc.
AQMD New Building	1,000,000	AQMD funds
AQMD Charging Stations	100,000	AQMD funds
Various Jail projects	407,200	Sheriff - Various
Library Office project	0	Library 602100
TRAKit	242,252	EM - Garbage franchise fees 424100
Property Tax System	119,600	GF \$50,000, Assessor SRF \$69,600
Airport projects	94,986	ACO Fund
Total ACO Workplan	68,392,306	

Totals by Funding Source	
ACO	6,942,379
Criminal Justice SRF	477,050
General Fund	7,244,405
USDA Advance Funds	39,134,000
PSF SRF	220,529
HHSa Tobacco Settlement Funds	1,393,260
AQMD	1,100,000
HHSa Public Health Fund Balance	2,500,000
DOT	726,528
SB 844 Funds	7,521,552
HLP Trust	285,000
Pioneer Park Trust	13,517
FEMA	68,573
Quimby	40,461
EM - Garbage Franchise fees	242,252
Sheriff	407,200
Assessor SRF	69,600
Misc. Reimbursement vandalism	6,000
Total	68,392,306

Parks / Trails Workplan	Budget	Funding Source
Park Impact Fee Nexus Study	10,671	General Fund
Parks & Trails Master Plan Update	75,000	General Fund
Park acquisition - Old Depot Road	320,000	Parks - General Fund 159130
SPTC FEMA Washout	68,573	FEMA
HLP Various projects	285,158	HLP Trust
Pioneer Park Various projects/ADA	13,517	Pioneer Park Trust
Forebay Park Various projects/ ADA	36,427	ACO \$36,427
El Dorado Trail - Asphalt repairs, bridge inspections	100,000	ACO Fund
El Dorado Trail Los Trampas to Halcon (DOT)	48,842	ACO Fund
Rail Park Implementation	19,000	ACO Fund
SPTC Natural Trail Permits	69,912	ACO Fund
River Bank Stabilization	20,000	ACO Fund
Bradford Park	46,303	Pondo Quimby \$29,022, M Quimby \$11,281, Vandalism reimburse \$6,000
Parks / Trails Total	1,113,403	

Deferred Maintenance Subtotals by Building:	
Building A	200,000
Building B	120,000
115 Building C	900,000
123 Juvenile Hall	-
Ag Building	10,000
126 Main Jail (\$175K Criminal Justice)	2,555,411
160 Main Library	615,000
330 DOT Administration (Road Fund)	76,528
362 Cameron Park Library	50,000
El Dorado Hills Library	-
El Dorado Hill Sr. Center	125,000
440 PHF	-
440A Sr Day Car Center	-
441 Health Department	200,000
470 Community Services / Sr Nutrition	1,314,878
Veteran's Building	-
Museum	100,000
Placerville Animal Shelter	-
600 South Lake Tahoe Administration	-
610 South Lake Tahoe El Dorado Center	-
SLT JTC	50,000
621, 622 & 631 South Lake Tahoe Jail	764,716
760 South Lake Tahoe Library	300,000
DOT Shakori (Road Fund)	650,000
Deferred Maintenance Total	8,031,533

FIXED ASSETS - AMENDMENT 1

BOS 18-1766 Added Fixed Assets
Final Budget Fixed Assets FY 2018-19

Department Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
<i>Fund Type 10: General Fund</i>					
<u>Information Technologies</u>					
	6042	5	Data center switch	\$ 12,000	\$ 60,000
	6042	1	Network switch	\$ 5,300	\$ 5,300
	6040	3	Telecom server	\$ 12,306	\$ 36,918
	6040	1	Media Gateway	\$ 7,182	\$ 7,182
			Information Technologies Total	\$	109,400
			Fund Type 10: General Fund Total	\$	109,400
<u>Sheriff</u>					
	6040	1	X-Ray Device	\$ 25,000	\$ 25,000
	6045	2	Police Pursuit Vehicle (Chevrolet Tahoe)	\$ 50,000	\$ 100,000
			Fund Type 11: Special Revenue General Fund Total	\$	25,000
			Sheriff Total	\$	25,000
			Grand Total	\$	134,400