



# County of El Dorado

## Chief Administrative Office

330 Fair Lane  
Placerville, CA 95667-4197

Terri Daly  
Chief Administrative Officer

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

Date: September 12, 2013  
To: Board of Supervisors  
From: Laura Schwartz, Chief Budget Officer  
Subject: FY 2013-14 Addenda

On June 24, 2013 the Board of Supervisors approved the FY 2013-14 Recommended Budget. At that time, the Board directed the CAO to prepare a budget for consideration upon the close of FY 2012-13 financial activity. On Monday, September 16, 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 five-year projection. Attachment D is the revised Facilities workplan. Attachment E is a revised fixed asset list.

**General Fund Balance Available.** The FY 2013-14 Recommended Budget included an estimated use of fund balance of \$29,159,815 (this includes use of Designations for Capital Projects). After the close of the fiscal year, the amount of fund balance available as of June 30, 2013 is estimated at \$40,580,380, an increase of \$11,420,565. A large portion of this increase is due to the close out of the Tobacco Settlement Special Revenue Fund (\$5.6M). The remaining increase is primarily due to additional savings from Departments (\$4M), Non-departmental savings (\$1.5M) and increased revenues (\$700K), offset with a prior year audit adjustment (\$400K). The chart below details these changes. The actual savings have been adjusted to take out savings related to Workers Compensation, General Liability and Information Technologies Network and Mainframe charges. The Workers Compensation and General Liability programs were over-funded in FY 2012-13 and a rate holiday was given for 3<sup>rd</sup> and 4<sup>th</sup> quarter charges. Information Technologies Network and Mainframe charges were not processed due to problems with the rate methodology. The Chief Administrative Office is working closely with the Auditor-Controller to arrive at a resolution to properly account for these costs in FY 2013-14.

<b>General Fund Department</b>	<b>Year End Projected Savings</b>	<b>Actual* Savings</b>	<b>Variance</b>
Board of Supervisors	0	181,094	181,094
Chief Admin. Office	230,552	187,082	(43,470)
Auditor/Controller	367,027	472,190	105,163
Treasurer-Tax Collector	0	333,502	333,502
Assessor	0	56,289	56,289
County Counsel	0	16,192	16,192
Human Resources	0	60,322	60,322
Information Technologies	143,484	158,461	14,977
Promotion	0	867,713	867,713
Recorder Clerk	421,758	771,802	350,044
<b><i>Sub-total General Gov</i></b>	<b><i>1,162,821</i></b>	<b><i>3,104,647</i></b>	<b><i>1,941,826</i></b>
Grand Jury	0	38,955	38,955
Court MOE	0	(1,321)	(1,321)
District Attorney	154,638	(101,015)	(255,653)
Public Defender	7,367	19,142	11,775
Sheriff	3,000,000	4,655,982	1,655,982
Probation	1,248,115	1,418,769	170,654
<b><i>Sub-total Law &amp; Justice</i></b>	<b><i>4,410,120</i></b>	<b><i>6,030,512</i></b>	<b><i>1,620,392</i></b>
Surveyor	75,000	94,928	19,928
Agriculture	6,800	93,042	86,242
DOT	83,253	(3,092)	(86,345)
Development Services	137,589	942,849	805,260
Environmental Management	0	(83,864)	(83,864)
<b><i>Sub-total Land Use &amp; Dev</i></b>	<b><i>302,642</i></b>	<b><i>1,043,863</i></b>	<b><i>741,221</i></b>
Health – Animal Services	140,413	302,006	161,593
Veteran Affairs	17,000	72,034	55,034
Human Services	645,000	185,645	(459,356)
Library	0	(7,250)	(7,250)
Child Support	0	(24,938)	(24,938)
<b><i>Sub-total Health &amp; Human</i></b>	<b><i>802,413</i></b>	<b><i>527,497</i></b>	<b><i>(274,917)</i></b>
<b>Total Department Savings</b>	<b>6,677,996</b>	<b>10,706,519</b>	<b>4,028,523</b>
<b>WC, GL, &amp; IT Savings</b>	<b>966,462</b>	<b>936,178</b>	<b>(30,284)</b>

\* Actual savings have been adjusted for a 50% rate holiday for Workers Compensation costs, General Liability costs and Network and Mainframe cost applied charges which were not charged to departments in FY 2012-13.

In addition to increased Department savings, savings within Department 15 (non-departmental) increased and discretionary revenue increased. 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	5,711,749	5,211,749	(500,000)
Meyers Landfill	1,799,654	2,092,166	292,512
GF to Community Services	176,000	533,266	357,266
GF to DOT & Airports	0	15,911	15,911
Realignment	0	406,420	406,420
GF to Health	0	722,518	722,518
Special Projects	684,218	831,526	147,308
FENIX	0	34,881	34,881
Other	26,854	24,934	(1,920)
<b>Total Savings</b>	<b>8,398,475</b>	<b>9,873,371</b>	<b>1,474,896</b>

<b>Department 15 Non-Departmental Revenue</b>	<b>Year End Projected Revenue</b>	<b>Actual Revenue</b>	<b>Variance</b>
Property Taxes	69,315,000	68,735,922	(579,078)
Sales Tax	9,600,000	9,582,977	(17,023)
Hotel Motel Tax	2,050,000	1,967,594	(82,406)
Property Transfer Tax	1,750,000	1,751,015	1,015
Tax Loss Reserve	2,600,000	4,074,427	1,474,427
Timber Yield Tax	35,000	52,913	17,913
<b>Sub-total Taxes</b>	<b>85,350,000</b>	<b>86,164,848</b>	<b>814,848</b>
Franchise Fees	775,000	819,673	44,673
Penalties	275,000	283,907	8,907
Interest	100,000	85,783	(14,217)
State (Includes Realignment)	6,276,536	6,152,952	(123,584)
Federal	190,070	185,001	(5,069)
RDA Pass through	275,000	262,823	(12,177)
Shingle Springs Rancheria	5,100,000	5,100,000	0
Assessment/Tax Collect Fees	1,982,491	1,982,491	0
Recording Fees	275,000	259,861	(15,139)
A 87 Charges	1,266,332	1,263,850	(2,482)
Operating Transfers In*	2,182,631	7,745,184	5,562,553
Other	0	31,956	31,956
<b>Sub-total Other Revenue</b>	<b>18,698,060</b>	<b>24,173,481</b>	<b>5,475,421</b>
<b>Total Revenue</b>	<b>104,048,060</b>	<b>110,338,329</b>	<b>6,290,269</b>

\*Closed out the Tobacco Settlement special revenue fund and transferred equity into General Fund. These funds are obligated for the construction of the West Slope Animal Shelter and have been appropriated in FY 2013-14.

<b>Summary of Fund Balance Estimates</b>	<b>Projected Change to Fund Balance</b>	<b>Actual Change to Fund Balance</b>	<b>Variance</b>
Department Savings	6,677,996	10,706,519	4,028,523
WC, GL & IT Savings	930,041	936,178	6,137
Department 15 Savings	8,398,475	9,873,371	1,474,896
Department 15 Revenue	2,693,488	8,983,757	6,290,269
Audit Adjustments	0	(454,260)	(454,260)
<b>Subtotal</b>	<b>18,700,000</b>	<b>30,045,565</b>	<b>11,345,565</b>
Use of Designation (FENIX)	4,872,475	4,872,475	0
Use Designation (Facilities)	5,587,340	5,662,340	75,000
<b>Total Fund Balance</b>	<b>29,159,815</b>	<b>40,580,380</b>	<b>11,420,565</b>

**Increased Fund Balance.** The Chief Administrative Office is recommending that the increased fund balance of \$11,420,565 be allocated as follows:

- 1) \$5,674,272 as a General Fund contribution to the Accumulative Capital Outlay fund for the West Slope Animal Shelter project. At the end of FY 2012-13 the Tobacco Settlement special revenue fund was closed out. This special revenue fund was established in 2001 per Ordinance 4585 due to the fact that these funds were restricted in their use through year six. These funds are no longer restricted and are used for General Fund discretionary purposes. This fund had built up a savings that was obligated for the West Slope Animal Shelter. The requested General Fund contribution transfers these funds back into the Accumulative Capital Outlay fund to be used for construction of the West Slope Animal Shelter.
- 2) \$4,328,768 as an increase in General Fund Contingency. The County is still going through labor negotiations with several bargaining units. More than likely these negotiations will result in increased salaries for employees. As demonstrated in the charts above, Departments tend to have savings at the end of the year usually related to vacancies. The Chief Administrative Office is recommending that if labor negotiations result in increased salary costs, the Board not increase appropriations for each department, instead asking departments to utilize salary savings to pay the increased salary costs. Budgets will be re-evaluated at Mid-Year and 3<sup>rd</sup> Quarter and for those departments that are unable to absorb costs related to increased salaries Contingency can be used.
- 3) \$1,286,388 increase to appropriations in various departments based on FY 2012-13 carryover fund balance. At the end of each year all encumbrances are liquidated and these savings are included in the department savings that roll into fund balance. Some items must be re-appropriated during the addenda.
- 4) \$131,137 increase to general reserves. The County's standard practice has been to keep 5% of adjusted general fund appropriations in the general reserve. Overall general fund appropriations have increased in the addenda, therefore in order to maintain the 5% general reserve, additional funds must be added.

**Other General Fund Adjustments.** In addition to the changes in fund balance, the FY 2013-14 Addenda includes increases to Net County Cost totaling \$2,137,125. As noted above, the majority of the increase in Net County Cost (\$1.3M) is related to the re-budgeting of services and supplies not expended in FY 2012-13. In addition departments are requesting another \$255K for programs related to the investment strategy. Approximately \$600K are new appropriations related to changes in staffing and operating costs. A summary of all changes is included in the chart below with details provided in Attachment A – Summaries of Department Addenda changes and 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	237,821	237,821
Chief Admin. Office	146,063	257,329	111,266
Auditor/Controller	0	0	0
Treasurer-Tax Collector	25,355	30,000	4,645
Assessor	0	0	0
County Counsel	0	25,000	25,000
Human Resources	0	303,626	303,626
Information Technologies	387,960	241,745	(146,215)
Economic Development/Parks	31,263	535,306	504,043
Recorder Clerk	10,000	19,548	9,548
<b>Subtotal General Gov</b>	<b>600,641</b>	<b>1,650,375</b>	<b>1,049,734</b>
Grand Jury	0	0	0
Court MOE	(65,000)	100,000	165,000
District Attorney	0	149,203	149,203
Public Defender	0	64,103	64,103
Sheriff	1,345,546	1,815,363	469,817
Probation	142,845	219,591	76,746
<b>Subtotal Law &amp; Justice</b>	<b>1,423,391</b>	<b>2,348,260</b>	<b>924,869</b>
Surveyor	0	0	0
Agriculture	(3,810)	5,826	9,636
DOT	12,165	24,329	12,164
Development Services	197,251	765,742	568,491
Environmental Management	12,964	12,964	0
<b>Subtotal Land Use &amp; Dev</b>	<b>218,570</b>	<b>808,861</b>	<b>590,291</b>
Health Services	(57,737)	(106,899)	(49,162)
HHSA Finance/Admin.	4,054,455	4,071,455	17,000
Veteran Affairs	0	12,600	12,600
Human Services	1,924,076	1,510,869	(413,207)
Library	238,938	243,938	5,000
Child Support	58,591	58,591	0
<b>Subtotal Health &amp; Human</b>	<b>6,218,323</b>	<b>5,790,554</b>	<b>(427,769)</b>

<b>Total Departmental</b>	<b>8,460,925</b>	<b>10,598,050</b>	<b>2,137,125</b>
<b>Department 15</b>	<b>12,682,569</b>	<b>10,545,444</b>	<b>(2,137,125)</b>
<b>Total Increase to GF Budget</b>	<b>21,143,494</b>	<b>21,143,494</b>	

*Non General Fund Adjustments*

<b>Department</b>	<b>Change in Revenues</b>	<b>Change in Appropriations</b>
Economic Development – HCED	4,142,597	4,142,597
Designated Contributions	39,997	39,997
Jail Commissary	924,237	924,237
DOT – Fund Type 11 – Road Fund, CIP, Erosion	846,989	846,989
Public Health – Fund 11	1,578,179	1,578,179
Mental Health – Fund 11	5,592,808	5,592,808
Human Services – Fund 11 Community Services	(2,951,178)	(2,951,178)
Fish and Game	2,666	2,666
DOT – Fund 12 – Special Districts	861,535	861,535
Public Health – Fund 12 – CSA’s	1,188,811	1,188,811
Env. Mgmt – Fund 12 – CSA’s	172,208	172,208
Human Serv. – Fund 12 – IHSS & PHA	15,789	15,789
Library	531,928	531,928
Fund 13 - CAO – Accumulative Capital Outlay	700,272	700,272
Fund 20 – Countywide Special Revenue	5,469,158	5,469,158
DOT – Fund 31 – Airport & SLT Transit	(213,929)	(213,929)
Fund 32 – Risk	124,831	124,831
Fund 32 – DOT - Fleet	52,000	52,000
<b>Total –Other Changes</b>	<b>19,078,898</b>	<b>3,392,448</b>

**Contingency/Reserves.** Our standard practice has been to keep 3% of adjusted general fund appropriations in Contingency. With the addenda budget the 3% Contingency totals \$5,996,854. The Chief Administrative Office is recommending an increase in Contingency above the 3% of \$4,328,768 bringing the total FY 2013-14 General Fund Contingency amount to \$10,330,221.

The General Reserves remain at 5% of adjusted General Fund appropriations or \$10,002,422, an increase of \$621,201.

The addenda budget also includes a proposed use of the Designations for Capital Projects of \$10,534,815 for the ERP implementation and for facilities investments, which leaves a balance of \$7,115,793 in reserve.

***Changes in Personnel Allocations.*** The following summary provides proposed changes to personnel allocations. The proposed deletions will not result in any reductions in force. Additional details are available in Attachment A.

<b>Department</b>	<b>Delete</b>	<b>Add</b>	<b>Total</b>
CAO	-1.00	3.00	2.00
County Counsel	-2.00	2.00	0.00
District Attorney	0.00	1.00	1.00
Environmental Management	0.00	0.50	0.50
Human Services	0.00	7.27	7.27
Human Resources	0.00	1.00	1.00
Public Defender	0.00	1.00	1.00
Sheriff	-1.00	2.00	1.00
<b>Totals</b>	<b>-4.00</b>	<b>17.77</b>	<b>13.77</b>

***Five year projections.*** Attachment B includes the revised 5 year forecast. The forecast includes updated addenda figures and uses most of the same assumptions as the forecast in the Recommended Budget (assumptions are noted at the bottom of the forecast). The one change in assumptions is an increase in discretionary revenues of approximately 1% annually. The tax roll did close with a 1.01% increase this year.

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 2013-14 budget.

## Attachment A: Summaries of Department Addenda Changes

### General Government

#### **Board of Supervisors** – Net County Cost increase of \$237,821

The addenda for the Board of Supervisors includes an increase in appropriations of \$237,821 resulting in an increase to Net County Cost of \$237,821. The increase in appropriations is related to an increase in the individual district budgets totaling \$104,921. This increase brings each district budget up to a total of \$224,530. The remaining \$132,900 is in the Clerk's budget primarily for the Caregiver Permit program (\$60,500) and increased costs (\$60,000) for a professional services contract for the comprehensive County ordinance update.

#### **Chief Administrative Office** – Net County Cost increase of \$111,266 (100% investment strategy)

The addenda for the Chief Administrative Office includes an increase in appropriations of \$257,329 and revenues of \$146,063 resulting in an increase to Net County Cost of \$111,266. The change is comprised of increased salaries and benefits of \$320,418, decreased services and supplies of \$65,189, and increased fixed assets of \$2,100. This increase in appropriations is partially offset with increased revenues of \$146,063, primarily related to funding for a limited term Sr. Department Analyst for AB 109 implementation. Other changes to appropriations are related to the investment strategies detailed below.

##### Government and Community Affairs

- Total annual investment \$101,895
- Changes to personnel allocation
  - Add 1 FTE CAO Administrative Analyst

On August 27, 2013 (Legistar file 13-1042), the Board approved adding one FTE to provide support for a Government and Community Affairs function. The County does not have a defined public information program or centralized intergovernmental affairs function. As a result, many countywide issues that cross over departmental lines receive inconsistent or insufficient support. The unorganized deployment of resources and information causes inefficiency and confusion. As a result, Communications has been identified as a key investment. Strategic communication will be proactive and involve both internal and external audiences as well as other governmental agencies and nonprofit entities. The addenda includes the addition of one FTE CAO Administrative Analyst to support the countywide intergovernmental and public affairs work of the Chief Administrative Office.

##### Facilities Investment

- Total annual investment \$119,152 (No Net County Cost)
- Changes to personnel allocation
  - Add 1 FTE limited term Facilities Project Manager
  - Position is 100% funded with Designations for Capital Projects as well as various capital project funding sources



The budget includes funding of approximately \$16.8M for the Facilities Workplan. This is a very aggressive workplan and the Chief Administrative Office is recommending the hiring of a limited term Facilities Project Manager to handle several special projects related to law and justice facilities. A large portion of the Workplan is funded with one-time funds in the form of Designations for Capital Projects (\$5.6M) as well as Accumulative Capital Outlay fund balance and Criminal Justice Construction fund balance. A limited term position will allow for work to be completed at a faster pace and allow the County to begin to catch up on several ongoing facility investment needs.

#### Economic Development

The Chief Administrative Office is requesting the deletion of one Fiscal Assistant and the addition of a Fiscal Technician. The Housing and Community Economic Development (HCED) program was transferred from Health and Human Services to the Economic Development division of the CAO's office. This program has many complex accounting and reporting needs. The central fiscal and administrative unit provides support for this program and the more complex duties require the skills of a Fiscal Technician versus the current Fiscal Assistant classification. The Department is requesting an add/delete of these two positions with an increased annual cost of approximately \$9,400.

#### Fund 13 – Accumulative Capital Outlay

The addenda budget for the Accumulative Capital Outlay (ACO) fund includes net increases in revenues and appropriations of \$700,272. The ACO fund does not have any Net County Cost. The overall Facilities Capital Workplan is increasing approximately \$1.46M. The following project costs have been added to the Workplan:

- Senior Day Care Center \$30K
- Criminal Justice Special Projects \$300K
- Jail Dental Office \$60K
- Increase to the Animal Shelter budget based on carry-over funds \$674,272
- Increase to the Probation CCC tenant improvement costs based on carry-over \$50K
- Mental Health move \$200K
- Expansion space costs \$150K

The Parks Capital Budget is decreasing \$135K due to moving the majority of costs for the El Dorado Trail – Los Trampas to Halcon costs into the Department of Transportation's Capital Improvement Plan since DOT is managing this project.

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

The addenda for the Auditor-Controller includes increased revenues and appropriations of \$56,139. The Auditor-Controller is currently providing fiscal support for the District Attorney's office. Revenues and appropriations were increased to account for this support. These changes do not result in any impact to Net County Cost for either the Auditor-Controller or the District Attorney.

**Treasurer-Tax Collector** – Net County Cost increase of \$4,645

The addenda for the Treasurer-Tax Collector includes increased revenues from Hotel/Motel Occupancy taxes of \$25,355 and increased appropriations of \$30,000 resulting in an increase to Net County Cost of \$4,645. The Hotel/Motel Occupancy tax budget is based on FY 12-13 actuals which came in slightly higher than budget resulting in the increased budget in FY 13-14. The Treasurer-Tax Collector is requesting an increase in appropriations of \$30,000 to cover one-time costs associated with outside legal counsel for certain complex delinquent unsecured tax collection actions.

**Assessor** – No Changes

**County Counsel** – Net County Cost increase of \$25,000

The addenda for County Counsel includes increased appropriations of \$25,000 resulting in an increase to Net County Cost of \$25,000. This increase is related to a contract for outside legal counsel related to ongoing litigation.

The Department is requesting a change to their personnel allocation deleting two Legal Secretaries and adding two Sr. Legal Secretaries. This change is requested to create a well-defined front office area with experienced lead secretaries. The department is not requesting any increased appropriations in FY 13-14 as the increase will be funded with anticipated salary savings. The annual cost of this increase is approximately \$7,500.

**Human Resources** - Net County Cost increase of \$303,626 (\$144,296 related to investment strategy)

The addenda for Human Resources includes an increase in appropriations of \$303,626 resulting in an increase to Net County Cost of \$303,626. This increase is comprised of increased salaries and benefits of \$159,330 for the Human Resources Director. This position was unfunded in the FY 2012-13 Budget. The Board recently hired a new Human Resources Director and the budget includes funding for 80% of this position. The remaining 20% is funded in Risk Management.

**Human Resources Investment**

- Total annual investment \$144,296
- Changes to personnel allocation
  - Add 1 FTE Principal Personnel Analyst
  - Add \$25,000 for training materials

The Human Resources Investment team is recommending that the County invest in a training manager to coordinate and facilitate training opportunities for County employees. In addition to salary and benefit costs, the Investment team is recommending adding \$25,000 for training materials.

**Risk Management** - No change to Net County Cost

The addenda for Risk Management includes increased revenues and appropriations of \$124,831 resulting in no change to Net County Cost. Changes include the addition of \$39,831 in salaries and benefit costs for the Human Resources Director as well as and Operating Transfer of \$85,000 to the Accumulative Capital Outlay fund from insurance proceeds for the grounds maintenance shed that is being rebuilt after being destroyed by a falling tree.

**Information Technologies** – Net County Cost decrease of \$146,215

The Information Technologies addenda includes increased revenue of \$628,160 and increased appropriations of \$481,945 resulting in a decrease in Net County Cost of \$146,215

The changes to the Information Technologies budget are the result of moving four (4.0) FTE IT staff from the Health and Human Services Agency (HHSA) to central IT effective July 1, 2013. Information Technologies will now provide full information technology support to HHSA.

Changes to support HHSA include adjustments to salary and benefits (\$412,095), and services and supplies (\$39,100). Revenue has been coordinated with the HHSA and has been budgeted at \$628,160 for PC/Desktop Support and Programming Support.

Professional services in the amount of \$30,750 have been re-budgeted from FY 2012-13 due to an invoice from Advantel for the Voicemail backbone SIP Implementation that was not received in time to be paid during year end.

The Recommended Budget included an appropriation in fixed assets of \$50,000 for a Net Back up appliance. This purchase was made in FY 2012-13 so the appropriation was moved to professional services to be used for software licensing true-up and a subscription with Gartner Group in order to update best practices in the technology area that has not been done in a number of years.

**Economic Development / Parks & Trails / River** – Net County Cost increase of \$716,643

**Economic Development**

Funding for Economic Development is tied to the Transient Occupancy Tax (TOT) revenues. As part of the FY 2012-13 Adopted Budget, the Board of Supervisors directed that 75% of annual TOT revenues be used for Economic Development. In August 2013, the Board directed that 5% of these funds be dedicated to Veterans Services programs. Funding for FY 2013-14 is as follows:

Actual FY 2012-13 TOT Revenues	\$1,967,594
75% for Economic Development	\$1,475,696
5% for Veterans Services Programs	\$93,380

The Recommended Budget for Economic Development was based on an estimate of \$1,304,557 from FY 2012-13 TOT taxes. Actual FY 2012-13 TOT tax revenues came in higher than

anticipated therefore the addenda includes an increase of \$171,139 in funding for Economic Development programs. The Recommended Budget also included estimated carryover funding of \$317,000 for recently approved programs and projects (Cultural and Community Development Grants, Grant Development, 15% increases to current promotions contracts, and development of a Web Portal). The actual carryover funding for Economic Development is \$862,504, an increase of \$545,504, which is primarily due to savings from the vacant Economic & Business Relations Manager position and prior year funding that has not yet been programmed. The total increase in available funding for FY 2013-14 is \$716,643.

<b>Funding Source</b>	<b>Estimated (Recm'd Budget)</b>	<b>Actual</b>	<b>Difference (Addenda Change)</b>
TOT Revenues	\$1,304,557	\$1,475,696	\$171,139
Carryover Funds	\$317,000	\$862,504	\$545,504
<b>Total</b>	<b>\$1,621,557</b>	<b>\$2,338,200</b>	<b>\$716,643</b>

As part of the continuing efforts on the County's investment strategy for Economic Development, the Chief Administrative Office is recommending the following use of funds for FY 2013-14:

<b>Program</b>	<b>Recommended Budget (June 2013)</b>	<b>Addenda Change</b>	<b>Total FY 2013-14</b>
Promotions Contracts	\$767,000	\$10,000	\$777,000
Economic Development Program	\$574,557	-\$29,137	\$545,420
Grant Development Project	\$100,000	\$0	\$100,000
Web Portal Project	\$100,000	\$0	\$100,000
Cultural & Community Development Grants	\$80,000	\$0	\$80,000
Community Foundation (Veterans Programs)	\$0	\$85,780	\$85,780
Veterans Outreach	\$0	\$12,600	\$12,600
Parks & Trails	\$0	\$100,000	\$100,000
HCED	\$0	\$100,000	\$100,000
Economic Incentive Program	\$0	\$400,000	\$400,000
<b>Total</b>	<b>\$1,621,557</b>	<b>\$716,643</b>	<b>\$2,338,200</b>

The recommended use of funds for FY 2013-14 reflects a more comprehensive countywide approach toward Economic Development and includes program funding to address a variety of issues and challenges related to business attraction and retention as well as recognizing the role that Parks & Trails and Housing, Community and Economic Development programs play in meeting the Board's stated goals to encourage and promote Economic Development.

Current promotions contracts include the American River Music Festival, El Dorado County Chamber (Film), El Dorado County Chamber (Visitor's Authority), El Dorado Hills Chamber of Commerce, El Dorado Arts Council and Lake Tahoe South Shore Chamber. Per Board direction in March 2013, compensation for services provided under the contracts is increased 15% and the

contracts will be extended through June 2014. Staff is reviewing the current County Promotions contract process and will bring recommendations for future contracts to the Board no later than December 2013 to allow sufficient time to implement a new process and have contracts by July 1, 2014.

Additionally, TOT funding to support Veterans programs was authorized by the Board in August 2013 and the addenda includes appropriations of \$12,600 for a part time intern and other expenses for veterans outreach programs within the Veteran Services budget and \$85,780 for a Memorandum of Understanding with the El Dorado Community Foundation to distribute funds for a number of veterans related programs (Board Meeting 8/27/13, Agenda Item #35, Legistar File 13-0280, Attachment 2A).

In order to further the goals of business attraction and retention, the addenda includes a recommended appropriation of \$400,000 for an Economic Incentive Program using prior year carry over funds. Staff will develop proposals for consideration by the Board, including options for a revolving program that could replenish funding for the program and create an ongoing mechanism to provide economic incentives.

#### Fund Type 11 - Housing Community Economic Development (HCED)

The budget for the HCED program was transferred at addenda from Health and Human Services to the Chief Administrative Office. The budget includes total revenues and appropriations of \$4,142,597. There is no Net County Cost associated with this program.

#### Designated Contributions – No change to Net County Cost

The addenda budget includes increased revenues and appropriations of \$26,022. There is no impact on Net County Cost. The increase in revenues is comprised of fund balance. The Chief Administrative Office is recommending appropriating these funds to Sheriff Search and Rescue activities in FY 2013-14.

#### Recorder Clerk / Elections – Net County cost increase of \$9,548

The addenda budget for the Recorder Clerk/Elections includes increased revenues of \$10,000 and appropriations of \$19,548 resulting in an increase to Net County Cost of \$9,548. The increase in revenues is comprised of an operating transfer from the Micrographics special revenue fund to purchase a new replacement server. The increase of \$9,548 is due to costs associated with worker's compensation that were inadvertently left out of the Recommended Budget.

## **Law & Justice**

**Grand Jury** – No changes

**Superior Court MOE** - Net County cost increase of \$165,000

The addenda budget for the Superior Court MOE includes decreased revenues of \$65,000 and increased appropriations of \$100,000 resulting in an increased Net County Cost of \$165,000. Each quarter the County bills the Courts for a percentage of shared utility costs that the County pays through the Facilities division of the Chief Administrative Office. In the past this revenue was recorded in the Court MOE budget since the funds came from the Court. In the FY 2013-14 budget this revenue has been moved to the Facilities budget to appropriately offset the cost of the utilities.

The Court MOE budget also includes increased appropriations of \$100,000. The County is seeing increased costs related to a death penalty case in South Lake Tahoe. The budget has been increased to help offset some of these costs.

**District Attorney** - Net County Cost increase of \$149,203

The addenda budget for the District Attorney includes increased appropriations of \$149,203 resulting in an increase to Net County Cost of \$149,203. The Net County Cost increase in the District Attorney's budget is primarily due to a request to add one FTE District Attorney Investigator (\$134,203) as well as an increase in witness travel expenses (\$15,000). El Dorado County has a disproportionate number of solved and unsolved cold case murder investigations when compared to other jurisdictions that the DA is actively pursuing. The District Attorney is requesting the addition of a DA Investigator to devote to these cold cases as well as an increase in appropriations for witness expenses.

**Public Defender** – Net County Cost increase of \$64,103.

The addenda budget for the Public Defender includes increased appropriations of \$64,103 resulting in an increase to Net County Cost of \$64,103. The Net County Cost increase in the Public Defender's budget is primarily due to a request to add one FTE legal secretary (\$57,603) as well as a slight increase (\$6,500) in staff development and travel. The new Public Defender is evaluating the structure and needs of the department. The Public Defender is requesting the addition of one legal secretary to provide support to attorneys who are currently burdened with administrative activities better suited for a legal secretary. The Public Defender is also encouraging staff development and has requested a slight increase in the training and travel budget of \$6,500.

**Sheriff** - Net County Cost increase of \$469,817.

The addenda for the Sheriff's budget includes increased revenues of \$1,345,546 and appropriations of \$1,815,363 resulting in an increase in Net County Cost of \$469,817.

Revenues are increasing primarily as a result of the following:

- Increased AB109 funding \$80K
- Increased funding from the State (primarily Prop 172 funds) of \$124K
- Increased Homeland Security Grant funds \$233K
- Increased use of fund balance in various Special Revenue Funds \$858K
  - \$291,440 being re-budgeted from Asset Seizure funds for the purchase of the Bear Cat
  - \$266K in CalMMET funds
  - \$111K from Fingerprint Identification funds for RAN Board purchases
  - \$95K in SMUD funding for Rubicon trail activities
  - \$26K in Title III fund balance for Search and Rescue
- Residual equity transfer \$50K from Fleet

Appropriation increases are primarily related to the following:

- Increased salaries and benefits of \$393K. The majority of this increase is offset with revenue except for \$145K related to the addition of a Sheriff Sergeant in South Lake Tahoe.
- Increased services and supplies of \$707K. The majority of these increases are either revenue offset or a result of the re-budget of services and supplies not completed or purchased in FY 2012-13.
- Increased fixed assets of \$659,074. All but \$7,000 of these increases are revenue offset or a result of a carry-over from FY 2012-13. The increase of \$7,000 is related to the request to purchase a new scanner for the fiscal and administrative group in an effort to move towards electronic filing.
- Increased operating transfer out of \$55,800 to Fleet for the purchase of a vehicle that is a carry-over from FY 2012-13.

The Sheriff's Office is recommending the following position allocation changes to more effectively provide services in a cost effective manner.

- Delete one Sheriff's Technician I/II and replace with a Sr. Sheriff's Technician.
- Add one Sheriff's Sergeant in the South Lake Tahoe Patrol Division.

**Probation** - Net County Cost increase of \$76,746.

The addenda for the Probation budget includes increased revenues of \$142,845 and appropriations of \$219,591 resulting in an increase to Net County Cost of \$76,746. Increased revenues are primarily related to increased fund balance for the Juvenile Justice Crime Prevention Act, increased SB678 funding offset by a slight decrease in AB109 funding. Appropriations have been increased in salaries and benefits by \$85,000 in AB109 funding to cover increases that might occur as a result of on-going labor negotiations. In addition, services and supplies and support and care of persons has increased a total of \$134,591 with the majority of these increased appropriations offset with corresponding revenues. The majority of the increase in Net County cost (\$50K) is related to a new juvenile substance abuse program that will utilize evidence based practices, consisting of early intervention and other long term prevention type curriculum.

## **Land Use and Development Services**

### **Surveyor** – No change to Net County Cost

The addenda for the Surveyor's budget includes an increase of \$5,000 in computer equipment maintenance for GIS/LMIS servers that will now be covered under the countywide maintenance agreement with IBM. Offsetting reductions have been made to other line items so this change results in no increase to Net County Cost.

### **Agriculture** – Net County Cost increase of \$9,636

The addenda for the Department of Agriculture includes a decrease in revenues of \$3,810 due to a State contract reduction of 10% for the Phytophthora ramorum (sudden oak death) pest detection program, and increased appropriations of \$5,826 for the installation of four Ag District signs (\$2,200) and the re-budgeting of funds for propane prover repairs that could not be completed by June 30, 2013 (\$3,626).

### **Community Development Agency** - Net County Cost/General Fund Contribution increase of \$599,407

### **Long Range Planning & Development Services Divisions** – Net County Cost increase of \$568,491

Revenues are increased by \$197,251 and appropriations are increased by \$765,742 resulting in an increase to Net County Cost of \$568,491.

Revenue increases include approximately \$75,000 from permit activity based on actuals from FY 2012-13 year and the first two months of FY 2013-14, and an increase of approximately \$123,000 from El Dorado Hills TIM fees to support the traffic modeling/TIM fee update projects.

Appropriation increases are primarily related to a shift in the funding for General Plan related contracts from Department 15 to the Community Development Agency's Long Range Planning Unit. These contracts are for consultants working on the Targeted General Plan Amendment, Zoning Ordinance Update, Sign Ordinance Update, the Biological Policy Update, and the Travel Demand Model (\$668,000). A corresponding reduction for these costs has been made in Department 15. Other appropriation increases include costs related to the recent approval of new Code Enforcement personnel (\$84,000) and the carryover purchase of a scanner that was budgeted but not purchased in FY 2012-13 (\$4,000).



**Transportation Division** – Net County Cost/General Fund Contribution increase of \$30,916

**Fund Type 10 – County Engineer**

The addenda for County Engineer includes an increase in revenues of \$12,165 and an increase in appropriations of \$24,329 resulting in an increase in Net County Cost of \$12,164. This increase is for the cost of the National Pollutant Discharge Elimination System (NPDES) permit fee for the West Slope and is based on the invoice recently received. Since this is an appropriation for the NPDES Program, the permit fee will be 50% offset by increased revenues from Public Utility Franchise Fees totaling \$12,165. The remaining \$12,164 will result in an increase to the Net County Cost for the County Engineer program.

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

Total revenues and appropriations are increased by \$846,989

Placerville Union Cemetery – Revenues and appropriations are increased by \$41,141. No changes were made to the operating budget. Use of fund balance was increased \$63,191 and use of designations was reduced by \$22,050. Appropriations for contingencies was increased \$10,000 and designation of fund balance was increased \$31,141 for future purposes.

Road District Tax – Revenues and appropriations are increased by \$88,098 and include an Operating Transfer Out to the Road Fund for operations. This cost is offset by an increase in use of fund balance which has been adjusted to reflect the actual fund balance available at the end of FY 2012-2013.

Erosion Control – This program is fully funded with State and Federal grants, and local mitigation funds. Revenue and appropriations are decreased by \$635,382. Revenue changes include decreases in funding from State Safe Routes to Schools (\$450,000), Congestion Mitigation and Air Quality (CMAQ) funds (\$323,000), and Tahoe Regional Planning Agency (TRPA) funds (\$127,730); and increases in funding from the California Tahoe Conservancy (\$114,124), and US Forest Service (\$86,500), and an increase in use of fund balance based on actual fund balance available at the end of FY 2012-13 (\$64,724). Services and supplies are decreased \$1,115,000 primarily due to a decrease in construction contracts to reflect changes in project schedules and costs. An Intrafund Abatement (reverse expenditure) transferring Regional Surface Transportation Program (RSTP) funds has been adjusted by \$414,894 as the project schedule has changed and the funding will not be required in the current fiscal year. Also, \$64,724 is being added to designation of fund balance for future purposes.

Road Fund – Revenues and appropriations are increased by \$1,083,773 primarily to reflect actual fund balance at the end of FY 2012-13. Appropriations for operational costs are reduced by \$18,694 and appropriations for contingency and designation of fund balance are increased by \$1,282,467 for future purposes. The General Fund contribution remains consistent with the Recommended Budget at \$2,300,000.

Addenda changes within the Road Fund are summarized in the table below:

	<b>Expense</b>	<b>Revenue</b>	<b>Use of Road Funds</b>
Increase Use of Fund Balance	\$0	\$4,474,660	(\$4,474,660)
Decrease Use of Designations	\$0	(\$3,457,586)	\$3,457,586
Reduce PUFF Funding to Road Fund (shifted to County Engineer)	\$0	(\$12,165)	\$12,165
Reduce State Road Tax Revenue	\$0	(\$9,233)	\$9,233
Increase Transfer of Revenue from Road District Tax	\$0	\$88,097	(\$88,097)
Increase Cost for Slurry Seal Contract in West Slope Road Maintenance	\$222,000	\$0	\$222,000
Add Tahoe Server costs – carryover from FY 2012-13	\$1,200	\$0	\$1,200
Remove E-Civis costs from Transportation Division Admin	(\$12,000)	\$0	(\$12,000)
Decrease Transfer of RSTP Funds to Erosion Control Program	(\$414,894)	\$0	(\$414,894)
Transfer Staffing Costs for Right of Way unit into Design unit	\$0	\$0	\$0
Remove Crack Filler from Fixed Asset list and Add Bridge Truck Cab & Chassis	\$0	\$0	\$0
Increase Appropriations for Contingencies	\$500,000	\$0	\$500,000
Increase Designations of Fund Balance	\$787,467	\$0	\$787,467
<b>Total</b>	<b>\$1,083,773</b>	<b>\$1,083,773</b>	<b>\$0</b>

The West Slope Maintenance Unit had budgeted for a slurry seal contract in FY 2012-13, but the contracted work wasn't performed before the fiscal year ended, so this \$222,000 will be re-budgeted in FY 2013-14 to allow for the payment on this contract.

Fixed Assets - A Crafcro crack filler for the Maintenance Unit that was approved in the Recommended Budget at \$50,000 is being removed in the addenda and replaced with a cab & chassis to replace an existing bridge truck that has recently become non-operational and would be more costly to repair than the truck is worth.

Capital Improvement Program (CIP) – Revenues and appropriations for the CIP budget are increased \$269,360 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:

<b>Revenue Source</b>	<b>Amount</b>
Silva Valley Interchange TIM Funds	\$6,019,706
Proposition 1B	808,882
Use of Fund Balance	541,427
Other Federal Funding	383,000
AQMD Grant Funding	119,489
Surface Transportation Program (STP)	95,066
Highway 50 TIM Funds	70,000
Bass Lake Hills PFFP	64,000
Transportation Development Act (TDA)	63,917
ACO/Quimby Fund Contribution for El Dorado Trail Project	49,920
SMUD Agreement Funds	26,888
Congestion Mitigation and Air Quality (CMAQ) Funds	63
Local Transportation Commission	(15,000)
Regional Surface Transportation Program (RSTP)	(57,030)
Use of Designated Fund Balance	(193,350)
Developer Statewide Community Infrastructure Program (SCIP) Funds	(232,678)
Federal Hazard Elimination	(454,497)
Cal Trans	(652,383)
HBRR – Highway Bridges	(902,552)
Zones 1-7 TIM Funds	(1,387,840)
Tribe Agreement Funds	(1,829,231)
Missouri Flat MC&FP Funds	(2,248,437)
<b>Total Change in CIP Revenue</b>	<b>\$269,360</b>

Appropriation changes for the CIP are also adjusted to reflect changes in project schedules or changes in available Federal/State funding. Appropriations for professional services have been reduced by \$2,055,466; the right of way account for acquisition was increased \$1,371,900 primarily related to the Silva Valley Parkway interchange project (a portion of this amount is a carryover from FY 2012-13); and appropriations for payments to other public agencies increased by \$607,000 (\$600,000 to CalTrans for design work for the HOV Phase III project from Ponderosa Road to Greenstone Road and \$7,000 to the Central Federal Lands Highway Division (CFLHD) for the Icehouse Road Rehabilitation Project).

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

Total revenues and appropriations are increased by \$861,535.

Addenda changes for the Special District budgets include adjustments to the use of fund balance in each zone to reflect to the actual fund balance available at the end of FY 2012-13. Revenue changes include a net increase in the use of fund balance (\$896,662); a decrease in the use of

designated funds (\$36,763); and an increase in revenues from a General Fund contribution that is carried over from FY 2012-13 for a detachment proceeding for Many Oaks Road Zone (\$1,636).

Appropriations adjustments primarily consist of an increase for designation of fund balance (\$609,685); an increase to appropriations for contingencies (\$23,186); an increase in Road Construction Costs (\$129,623); and increase to Special Projects and Special Departmental Costs (\$98,344).

#### Fund Type 31 – Airports, South Lake Tahoe Transit

Total revenues and appropriations are decreased by \$213,959.

South Lake Tahoe Transit – Total revenues and appropriations have increased \$40,946. The South Lake Tahoe Transit budget was not included in the Recommended Budget as it was anticipated that the fund would be closed in FY 2012-13. The fund will instead be closed in FY 2013-14.

Airport – Total revenues and appropriations for the Airports have decreased \$254,875. Revenues are decreased primarily from Federal funds and are associated to reductions in costs for capital projects (\$278,175); use of fund balance is increased to reflect actual fund balance available at the end of FY 2012-13 (\$6,185); and the General Fund contribution is increased for the Placerville Airport waterline project (\$1,800) and to fund operational costs applicable to the Georgetown Airport (\$15,315).

Revisions to the Waterline/Hydrant and Crack Seal projects at the Placerville Airport, as well as the addition of costs for a new taxiway light project and the closeout of the Habitat/Security Fence, have reduced expenditures by \$180,925 in the Placerville Airport Improvement Program (AIP). As a result, Federal funding and contributions from the County's Accumulative Capital Outlay (ACO) Fund have been reduced by the same amount.

Similarly, the Georgetown Airport Improvement Program has undergone revisions to the Crack Seal / Joint Seal project resulting in a reduction of \$95,450 in expenditures. Revenues from Federal grants and contributions from the County's ACO fund have been reduced to reflect this change.

Because the Airport is required to accrue its annual compensated absences, the appropriations for Airport Administration are increased by \$1,500 to allow for this accrual in FY 2013-14. Additionally, there is an increase of \$20,000 in appropriations in the Airport Operation budgets for costs related to the resolution of issues with the State Audit inspection and the related required removal of trees on the airport property.

### Fund Type 32 – Fleet

Total revenues and appropriations are increased by \$52,000.

The total increase in revenues and appropriations for the Fleet program are primarily associated with the carryover purchase of two new vehicles for the Sheriff Department's Civil Unit from FY 2012-13. The addenda for Fleet also includes the removal of two current Sheriff Department vehicles from the Fleet pool and provides for a residual equity transfer from the Fleet fund back to the department for depreciation costs associated with those vehicle allocations. As a result, there is no net increase to the number of Fleet vehicles assigned to the Sheriff Department.

Appropriations for vehicle purchases are increased by \$509,486. Several vehicles were ordered in FY 2012-13 but were not received until after July 1, 2013, resulting in the need to re-budget the appropriations in FY 2013-14. Additionally, there are three 'emergency' purchases that have been added to the Vehicle Replacement list due to accidents and major mechanical problems. The vehicle costs are offset by an adjustment to capitalized fixed assets which results in no net change to appropriations.

Fixed Assets – The Recommended Budget included appropriations of \$8,000 for the purchase of an automotive tire balancer machine. Upon further research, the estimated cost for the machine has been revised down to \$4,200. Fleet is requesting that this \$3,800 savings plus an additional \$2,000 be used to purchase a replacement Vehicle Lift. The existing lift is aging and not able to lift some of Fleet's larger vehicles.

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

#### Fund Type 10 – General Fund

Total revenues and appropriations have increased \$12,964 related to CUPA grant funding that will be used to purchase radio equipment for use by field personnel during hazardous material incidents.

#### Fund Type 12 – Board Governed Special Districts CSA #3 and CSA #10

Revenues and appropriations have increased \$172,208 within Fund 12.

The budgets for CSA #3 programs (South Lake Tahoe Vector Control and Snow Removal) programs are decreased by \$120,178 to reflect the actual fund balance available at the end of FY 2012-13.

The budgets for CSA #10 programs (Solid Waste, Liquid Waste, Household/Hazardous Waste and Litter Abatement) are increased by \$292,386 to reflect the actual fund balance available at the end of FY 2012-13 (\$247,017) and to include CalRecycle grant funding received at the end of July (\$45,369). Appropriation adjustments include equipment upgrades for the division's Emergency Operations Center as well as the purchase of two litter abatement trucks (\$76,198),

one of which is a carryover from FY 2012-13 and the other is funded by the CalRecycle grant; an increase to appropriations for contingencies (\$42,955); and an increase for designation of fund balance (\$173,233).

Staffing – The Recommended Budget included appropriations to increase a 0.5 FTE Development Technician to 1.0 FTE however the Personnel Allocation did not reflect this change. This increase in staffing will allow the Environmental Management Division to support recent increases in permit activity. The position is fully funded by permit revenues and other non-General Fund sources so there is no change to Net County Cost.

**Fish and Game** – No change to Net County Cost

The addenda for Fish and Game includes increased revenues and appropriations of \$2,666 related to adjustments for year end fund balance.

## **Health and Human Services**

### **Health and Human Services Agency**

The combined addenda budget for the Agency consists of revenues of \$139,958,173, appropriations of \$142,731,682, and combined General Fund Support (Net County Cost and General Fund Contribution) of \$9,251,680. This reflects an increase in revenues of \$11,345,203 and appropriations of \$10,899,835, and a decrease in General Fund Support of \$93,252. The description of significant changes is detailed in the narrative below by Department and Fund Type.

The Health and Human Services Agency (HHSA) is requesting allocation additions/deletions to better align the personnel allocations with current funding and with administrative/programmatic requirements. The HHSA addenda budget changes result in a net increase of 7.27 FTE or 1.30% for HHSA, which results in a management/supervisory to line staff ratio of 11.06% managers, 11.06% supervisors, and 81.59% line staff. There are no anticipated reductions in force (RIF) associated with the proposed deletions.

### **Department 45 – Fiscal and Administrative Services**

The addenda for the Health and Human Services agency includes a new budget for Department 45. Department 45 has been created to include all fiscal and administrative operating costs that benefit the entire agency. These costs will be pooled and an indirect cost rate developed to spread these costs equitably between all four divisions of the agency. Costs have been moved out of the four divisions of the agency and added to the Department 45 budget.

The total Department 45 budget includes revenues of \$4,054,455 and appropriations of \$4,071,455 resulting in a Net County Cost of \$17,000. The Net County cost is related to the purchase of Fixed Assets which will be recovered through A87 charges in future years.

Prior to the creation of this new department number, fiscal and administrative support staff were unable to work across the agency and were still working in the “silos” of Health Services and Human Services. The creation of this new department number allows fiscal and administrative support staff to work across the Agency which in the long term will result in additional efficiencies.

**Health Services - Public Health Division** - Net County Cost decrease of \$49,162/General Fund Contribution decrease of \$133,251.

**General Fund – Fund Type 10 (Animal Services)** – Net County Cost decrease of \$49,162

The addenda budget for Animal Service includes decreased revenues of \$57,737 and appropriations of 106,899 resulting in a decrease to Net County Cost of \$49,162. Appropriations are decreasing due to changes in the administration cost allocation. Reduced costs result in revenue decreases primarily related to funds received from the Cities of South Lake Tahoe and Placerville based on estimated share of costs.

**Public Health Programs – Fund Type 11** – General Fund Contribution decrease of \$133,251

The addenda budget for Public Health includes increased revenues and appropriations of \$1,578,179 as a result of the following:

- Increase of \$580,692 related to AB109 – Community Corrections Partnership for Community Based Nursing, Jail and Alcohol Drug Programs
- Increase of \$199,394 in Public Health 1991 Vehicle License Fee Realignment
- Decrease in appropriations in the amount of \$340,870 related to the Health and Human Services Administrative restructure which combined all divisional administration units, including Public Health.
- Increase in transfers in the amount of \$50,000 to Mental Health from Tobacco Settlement funds totaling \$250,000 related to anticipated relocation costs in Placerville and South Lake Tahoe.
- Increase in transfers to Mental Health utilizing the Public Health Sales Tax and Vehicle License Fees 1991 Realignment 10% Transfer Authority. This transfer was added at Addenda in the amount of \$368,307 as a result of the net increase in expenditures in Mental Health caused by the change in the Agency’s administration cost allocation.

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

The addenda budget for Special Districts includes revenue and appropriation increases of \$1,188,810. The primary reason for this increase is a result of fund balance totaling \$7,695,250 at Addenda, compared to \$6,511,154 at the Recommended Budget. In addition there were other minor adjustments to the various revenue streams.

### **Health Services - Mental Health Division**

The Addenda budget for the Mental Health Division (MHD) includes an increase to revenues and appropriations of \$5,592,808.

Traditional Mental Health revenue increases of \$545,472 are a result of Federal revenues from Medi-Cal billing and an increase in 1991 Public Health Realignment Revenue. There was a slight decrease to the fund balance as displayed in the chart below.

Mental Health Services Act (MHSA) revenue increased \$5,047,335 primarily as a result of fund balance including nearly \$1.9 million in reserves.

The chart below illustrates the fund balance comparison between Traditional Mental Health and MHSA:

#### **FUND BALANCE**

	<u>Proposed</u>	<u>Addenda</u>	<u>Difference</u>
Traditional	\$1,170,476	\$1,075,039	(\$95,437)
MHSA	\$4,611,187	\$9,687,319	\$5,076,132*

\*Includes \$1,898,284 in reserves that were not reflected in Proposed Budget

Appropriation increases include increased services and supplies of \$1.1M primarily related to contract expenditures for MHSA; increased costs for State Hospital beds of \$418K; \$300K related to the change in administrative cost allocations; increased fixed assets of \$125K related to the relocation of staff in Placerville and South Lake Tahoe; increased Contingency of \$1.6M,; and \$1.9M to reserves.

**Human Services** – Net County Cost decrease of \$413,207 plus an increase in the General Fund Contribution of \$485,367 resulting in a combined General Fund support increase of \$72,160

**Human Services – Fund Type 10 (Social Services and Public Guardian)** – Net County Cost decrease of \$413,207

The addenda budget for the Social Services Division (SSD), Public Guardian, and Community Corrections Partnership (CCP) includes increased revenue of \$1,924,076 and appropriations of \$1,510,869 resulting in a decrease to Net County Cost of \$413,207.

The changes in Social Services are primarily due to:

- Increase in Affordable Care Act funding and associated appropriations for the recent addition of 3.0 Eligibility Workers for implementation of the Affordable Care Act, as per Resolution number 125-2013 approved by the Board of Supervisors on August 20, 2013.
- Decrease in 1991 Sales Tax Realignment funding
- Increase in 2011 Protective Services Realignment funding



- The addition of 4.0 FTE's in Child Welfare Services as a result of the recent closure of an El Dorado County based Alcohol and Other Drug Treatment provider which increased staff workload, and 1.0 FTE to provide clinical services to support the recruitment and retention of Social Workers as part of a LCSW licensure program and to meet requirements imposed on Counties from the United States District Court Implementation Plan as specified in the Settlement Agreement in the Katie A. V. Bonta lawsuit.
- Increase in CalWORKs, foster care, and adoptions assistance payments which directly correspond with increases in revenue.

The changes in Public Guardian and Community Corrections Partnership are primarily due to:

- Increase in Community Corrections Partnership program revenue and appropriations related to 1.50 FTE and other associated costs. Funded primarily with AB109 Prison Realignment funds, as approved by Board of Supervisors on July 16, 2013.
- Public Guardian and CCP increase in allocated agency administration costs resulting from implementation of new draft ICRP.

#### **Human Services – Fund Type 11 (Community Services)**

The addenda budget for the Community Services Division (CSD) includes decreased revenues and appropriations of \$2,951,178. These changes include an increase in the General Fund Contribution of \$446,058. The increase in the General Fund Contribution is partially offset by a decrease in the Social Service programs Net County Cost.

The changes are primarily due to:

- Transfer of the Housing, Community, and Economic Development (HCED) programs to the CAO's office, as approved by Board of Supervisors on May 21, 2013.
- Decrease in revenues as a result of the implementation of Federal Sequestration 2013, as presented to Board of Supervisors on August 26, 2013.
- Decrease in Senior Nutrition and Senior Legal donation revenues resulting from an accounting policy change.
- Increase in agency administration costs allocated to Community Services Division programs resulting from implementation of new draft ICRP.
- Increase in General Fund Contribution and fees for services for the Senior Day Care expansion to the new El Dorado Hills facility, as approved by Board on June 25, 2013.

#### **Human Services – Fund Type 12 (IHSS Public Authority and Public Housing Authority)**

The addenda budget for Human Services, Fund Type 12 includes increased revenues and appropriations of \$15,789. The changes are primarily due to an increase in the agency administrative cost allocations and PHA Federal Sequestration decreases.

PHA may be facing additional revenue reductions as a result of Federal Sequestration. Staff are currently working with the U.S. Department of Housing and Urban Development (HUD) to determine appropriate actions for addressing these funding cuts and will continue to refine our funding estimates and understanding of their impact to the program, which may be addressed at mid-year.

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

**Social Services Division:** Child Welfare Services is requesting the addition of 4.0 FTE allocations due to an increased workload resulting from the recent closure of an Alcohol and Other Drug Treatment residential provider within El Dorado County, which now requires the transport of clients from placements and/or treatment extensively out of county due to the loss of services locally. The addition of 1.0 Social Worker Clinician is also requested to support the recruitment and retention of Social Workers as part of a LCSW licensure program and to meet the requirements imposed on Counties from the United States District Court Implementation Plan as specified in the Settlement Agreement in the Katie A. V. Bonta lawsuit. The Child Welfare Services positions will be funded by Federal and realignment dollars and consist of:

- Add 3.0 Social Services Aides
- Add 1.0 Social Services Supervisor I/II
- Add 1.0 Social Worker Clinician (Merit position - new County job class)

**Community Services Division:** To provide staffing for the Senior Day Care El Dorado Hills expansion approved by the Board of Supervisors on June 25, 2013, the department is requesting the addition of a total of 2.27 new FTE allocations to be funded by General Fund Contribution and fees for services. In addition, the department is requesting an add/delete which results in a net 0.0 change to provide supervision at a level required by the Multipurpose Senior Service Program (MSSP):

- Add 1.27 Program Aides
- Add 1.0 Health Program Manager
- Add 0.80 Care Management Supervisor concurrent with deletion of 0.80 Care Management Counselor

**HHSA Administration:** The following position additions/deletions are requested to better align allocations with current accounting and administrative requirements which result in a net 0.0 FTE change:

- Add 1.0 Staff Services Manager concurrent with deletion of 1.0 Program Manager II
- Add 1.0 Staff Services Manager concurrent with deletion of 1.0 Chief Fiscal Officer
- Add 1.0 Principal Staff Services Analyst concurrent with deletion of 1.0 Program Manager I
- Add 1.0 Supervising Staff Services Analyst concurrent with deletion of 1.0 Sr. Accountant
- Add 2.0 Supervising Accountant/Auditors concurrent with deletion of 2.0 Sr. Department Analysts
- Add 1.0 Department Analyst concurrent with deletion of 1.0 Account Clerk Supervisor I

**Veteran Affairs** - Net County Cost increase of \$12,600

The addenda budget for Veterans Affairs includes increased appropriations of \$12,600 resulting in an increase in Net County Cost of \$12,600. The increase in Net County Cost is funded with Transit Occupancy Tax (TOT). On August 27, 2013 (Legistar # 13-0280), the Board approved funding of \$12,600 for the Veterans Affairs budget for the hiring of a part time intern and outreach materials. Additional funds have been budgeted in the Economic Development budget for payment to the Community Foundation for the remaining services identified by the Veterans Commission. In addition, a special revenue fund has been established and \$15,000 added to that account for items related to the Veterans Hall as identified by the Veteran's House Committee.

**Library** – Net County Cost Increase of \$5,000

The addenda for the Library includes an increase in revenues of \$238,938 and an increase in appropriations of \$243,938 resulting in an increase to Net County Cost of \$5,000. Revenue increases include a combination of new and carry over grant funds of \$107,444; additional donations of \$105,014; and additional fund balance of \$15,750 from the Cameron Park Library special revenue fund. Appropriation increases include costs associated with the grant revenues; library materials and equipment purchases funded by donations (including \$15,920 for shelving in the Main Library and \$11,200 for additional antennas for the self check out stations at the Cameron Park and South Lake Tahoe branches); and \$5,000 for costs associated with attendance and participation by key Library staff at the California Library Association Conference.

**Child Support Services** – No change to Net County Cost.

The addenda for Child Support Services includes an increase in revenues and appropriations of \$58,591. The increase in revenues is comprised of an increase in State and Federal funding of \$105,706 for the department's Electronic Data Processing-Maintenance and Operations (EDP) program and a decrease of \$47,115 for the department's Revenue Recovery program. The additional Child Support revenues were approved by the State in order to fund FY 2012-13 County mainframe and network charges that were not posted by June 30, 2013 (\$92,340), as well as funding for other current year operational costs in the department's EDP program (\$13,366). Revenues and appropriations in the Revenue Recovery program are decreasing by \$47,115 to reflect a decrease in staff costs for that program based on updated cost projections and a decrease in the offsetting revenues associated with them (primarily charges to Superior Court).

**Attachment B**  
**FY 2013-14 DEPARTMENT 15 APPROPRIATIONS**

Description	Recommended	Amount	Addenda	Amount	Variance
General Fund Contingency	\$	6,181,576	\$	10,330,221	\$ 4,148,645
General Fund Contribution to the Accumulative Capital Outlay Facilities Investment		5,587,340		11,336,612	5,749,272
General Fund Contribution to the Miwok Indians for Health Programs		2,600,000		2,600,000	-
General Fund Contribution to DOT		2,300,000		2,300,000	-
General Fund Contribution to ACO fund for ERP		4,872,475		4,872,475	-
General Fund Contribution to Meyers Landfill Special Revenue Fund		500,000		500,000	-
General Fund Contribution to Airports		251,965		269,080	17,115
General Fund Contribution to Parks		20,000		20,000	-
General Fund Contribution to Veterans		-		15,000	15,000
General Fund Contribution to Health - Public Health Programs		3,637,140		3,503,889	(133,251)
Jail Medical Services Contract (CFMG)	1,976,252		1,894,048		(82,204)
Juvenile Hall Medical Services Contract (CFMG)	469,707		475,252		5,545
Emergency Medical Services (EMS)	580,419		547,915		(32,504)
County Medical Services Program (CMSP)	233,492		233,492		-
California Children's Services (CCS) Diagnostics Program Match	262,128		248,398		(13,730)
California Children's Services (CCS) Program Match	65,142		54,784		(10,358)
Healthy Families Program Match	50,000		50,000		-
General Fund Contribution to Human Services - Community Services		1,768,218		2,253,585	485,367
Area Agency on Aging Programs	1,195,560		1,418,890		223,330
Affordable Housing	176,267		253		(176,014)
Senior Day Care	151,760		416,934		265,174
Family Services	55,800		183,696		127,896
In Home Supportive Services (IHSS) Public Authority	49,037		69,640		20,603
Community Services Administration	105,033		-		(105,033)
MSSP	19,161		62,498		43,337
Special Services	15,600		15,600		-
Public Housing Authority	-		18,706		18,706
Workforce Investment Act	-		67,368		67,368
Special Projects		409,218		150,000	(259,218)
ICF, Jones & Stokes General Plan	150,000		-		(150,000)
Abbot & Kinderman	100,000		-		(100,000)
Kimley-Horn	59,218		-		(59,218)
INRMP Phase II	100,000		-		(100,000)
Glen Sellers Contract	-		50,000		50,000
HCED	-		100,000		100,000
General Fund Contribution Health VLF Realignment		5,098,794		5,628,334	529,540
General Fund Contribution Health - State Local Program Realignment Match		704,192		704,192	-
General Fund Contribution Mental Health - VLF Realignment		66,131		66,131	-
General Fund Contribution Mental Health - State Local Program Realignment Match		16,510		16,510	-
General Fund Contribution Social Services VLF Realignment		238,659		244,282	5,623
Annual Audit Contract		72,000		72,000	-
Sales Tax Audit Services		20,000		20,000	-
CalPERS Survivor Benefit Premium Payment (annual)		20,000		20,000	-
SB 90 Mandates		20,000		20,000	-
Grand Jury Publication		8,500		8,500	-
General Fund A87 Charges to Child Support (expenditure abatement)		(61,593)		(61,593)	-
University California Cooperative Extension (UCCE)		269,858		269,858	-
EI Dorado Water & Power Authority (EDWPA)		250,000		250,000	-
Tahoe Regional Planning Agency (TRPA) Compact		40,000		40,000	-
Resource Conservation District Contracts (EI Dorado & Georgetown)		146,002		-	(146,002)
General Fund Contribution to LAFCO		111,704		112,284	580
Many Oaks Special District Contribution		-		1,636	1,636
Increase to General Reserve		490,064		621,201	131,137
Increase to Reserves for Capital Projects		-		-	-
<b>TOTAL</b>	<b>\$</b>	<b>35,638,753</b>	<b>\$</b>	<b>46,184,197</b>	<b>\$ 10,545,444</b>

**Attachment B**  
**FY 2013-14 DEPARTMENT 15 REVENUE**

<b>Description</b>	<b>Recommended</b>	<b>Addenda</b>	<b>Variance</b>
Property Taxes	\$ 69,315,000	\$ 69,276,678	\$ (38,322)
Sales Tax	9,600,000	9,580,000	(20,000)
Hotel Motel Tax	1,739,406	1,967,594	228,188
Property Transfer Tax	1,750,000	1,750,000	-
Othe Misc. Taxes	35,000	53,000	18,000
Tax Loss Reserve	2,600,000	3,000,000	400,000
Franchise Fees	775,000	820,000	45,000
Penalties	275,000	275,000	-
Interest	100,000	100,000	-
State Revenue (Primarily realignment)	6,031,900	6,647,063	615,163
Federal	190,070	190,070	-
Tobacco Settlement	-	1,500,000	1,500,000
Casino	5,100,000	5,100,000	-
Assessment & Tax Collection Fees	1,982,491	1,982,491	-
Recording Fees	275,000	275,000	-
Interfund - A87 Cost Recovery	1,387,519	1,387,519	-
Operating Transfers In	1,500,000	13,975	(1,486,025)
Fund Balance	18,700,000	30,045,565	11,345,565
From Designations for Capital Projects	10,459,815	10,534,815	75,000
From Reserves	-	-	-
<b>TOTAL</b>	<b>\$ 131,816,201</b>	<b>\$ 144,498,770</b>	<b>\$ 12,682,569</b>

# Attachment C

## 5 year forecast as of September 16, 2013

### COUNTY OF EL DORADO

#### General Fund Revenue and Appropriation Projection

	FY 2013-14	FY 2014-15	Projected FY 2015-16	FY 2016-17	FY 2017-18
<b>REVENUES</b>					
Property Tax	\$ 53,399,256	\$ 53,933,249	\$ 54,472,581	\$ 55,017,307	\$ 55,567,480
Other Local Taxes	32,569,216	32,827,202	33,087,768	33,350,940	33,616,744
Licenses/Permits/Franchises	6,400,880	6,476,423	6,553,117	6,630,980	6,710,032
Fines/Forfeitures/Penalties	878,750	884,788	890,885	897,044	\$ 903,265
Use of Funds/Property	121,040	121,250	121,463	121,678	\$ 121,894
Intergovernmental Revenue	60,793,358	60,711,500	62,418,793	64,178,922	\$ 64,401,852
Charges for Service	20,627,324	20,805,448	20,985,397	21,167,191	\$ 21,350,850
Other Revenue	2,540,675	2,547,882	2,555,161	2,562,513	\$ 2,569,938
Transfers from Other Funds	31,282,053	30,183,455	29,680,011	29,141,871	\$ 30,159,253
<b>Total Current Revenues</b>	<b>\$ 208,612,552</b>	<b>\$ 208,491,197</b>	<b>\$ 210,765,176</b>	<b>\$ 213,068,445</b>	<b>\$ 215,401,307</b>
Appropriation from Fund Balance*	40,580,380	15,330,221	13,000,000	15,100,000	18,210,000
<b>Total Revenues</b>	<b>\$ 249,192,932</b>	<b>\$ 223,821,418</b>	<b>\$ 223,765,176</b>	<b>\$ 228,168,445</b>	<b>\$ 233,611,307</b>
Discretionary Revenues	\$ 144,773,770	\$ 119,797,731	\$ 118,263,962	\$ 121,168,379	\$ 125,090,840
Departmental Revenues	104,419,162	104,023,687	105,501,214	107,000,066	108,520,466
<b>Total Revenues</b>	<b>\$ 249,192,932</b>	<b>\$ 223,821,418</b>	<b>\$ 223,765,176</b>	<b>\$ 228,168,445</b>	<b>\$ 233,611,307</b>
<b>APPROPRIATIONS (Category)</b>					
General Government	\$ 35,293,211	\$ 34,122,848	\$ 34,774,555	\$ 35,439,296	\$ 36,117,332
Law and Justice	85,905,308	87,623,414	89,375,882	91,163,400	92,986,668
Land Use & Development	19,792,427	20,188,276	20,592,041	21,003,882	21,423,960
Health/Human Services	62,017,789	63,258,145	64,523,308	65,813,774	67,130,049
Nondepartmental	45,562,996	24,194,541	24,486,456	24,794,128	25,137,731
<b>Total Appropriations</b>	<b>\$ 248,571,731</b>	<b>\$ 229,387,224</b>	<b>\$ 233,752,243</b>	<b>\$ 238,214,481</b>	<b>\$ 242,795,740</b>
<b>APPROPRIATIONS (Object)</b>					
Salaries/Benefits	\$ 141,905,049	\$ 144,332,359	\$ 147,214,893	\$ 150,155,078	\$ 153,154,067
Operating Expenses	67,281,259	61,758,679	62,900,940	64,066,068	65,254,521
Fixed Assets	1,702,326	1,740,493	1,775,220	1,810,642	1,846,772
Other Financing Uses	90,070	91,871	93,709	95,583	97,495
Transfer to Other Funds	27,262,806	15,463,822	15,667,481	15,877,110	16,092,885
Appropriation for Contingency	10,330,221	6,000,000	6,100,000	6,210,000	6,350,000
<b>Total Appropriations</b>	<b>\$ 248,571,731</b>	<b>\$ 229,387,224</b>	<b>\$ 233,752,243</b>	<b>\$ 238,214,481</b>	<b>\$ 242,795,740</b>
<b>Revenue Surplus/(Shortfall)</b>	<b>\$ 621,201</b>	<b>\$ (5,565,807)</b>	<b>\$ (9,987,066)</b>	<b>\$ (10,046,035)</b>	<b>\$ (9,184,434)</b>
<b>Designated for Capital Projects</b>	<b>\$ 7,115,793</b>	<b>\$ 7,115,793</b>	<b>\$ 7,115,793</b>	<b>\$ 7,115,793</b>	<b>\$ 7,115,793</b>
<b>Designated for Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Reserve</b>	<b>\$ 9,381,221</b>	<b>\$ 10,002,422</b>	<b>\$ 10,111,037</b>	<b>\$ 10,314,192</b>	<b>\$ 10,521,505</b>
<b>\$ Needed for 5% General Reserve</b>	<b>\$ 10,002,422</b>	<b>\$ 10,111,037</b>	<b>\$ 10,314,192</b>	<b>\$ 10,521,505</b>	<b>\$ 10,733,063</b>
<b>Additional Funds to Reach 5%</b>	<b>\$ (621,201)</b>	<b>\$ (108,615)</b>	<b>\$ (203,154)</b>	<b>\$ (207,313)</b>	<b>\$ (211,558)</b>
<b>Total Revenue Surplus/Shortfall</b>	<b>\$ (0)</b>	<b>\$ (5,674,421)</b>	<b>\$ (10,190,220)</b>	<b>\$ (10,253,349)</b>	<b>\$ (9,395,992)</b>

#### FY 2013-14 Assumptions

Property Tax and other local taxes grown at 1% annually  
All other Discretionary Rev remains flat  
1% growth on departmental revenues  
Funding of \$2.3M for roads  
2% growth in operating costs  
Assumes 25% (Approx \$500K) TOT for GF Operating Costs

#### FY 2014-15 through FY 2017-18

Fund balance = Contingency plus \$2M departmental savings / increased revenues  
All other assumptions remain the same as FY 2013-14

#### \* Investment Strategy Savings

##### Included in Fund Balance

Assumes \$3M in FY 14-15  
Assumes \$5M in FY 15-16  
Assumes \$7M in FY 16-17  
Assumes \$10M in FY 17-18

**ATTACHMENT D - CAO FY 2013-14 Facilities Capital Budget  
PROPOSED WORKPLAN AS OF SEPTEMBER 16, 2013**

Project #	Project Title	Amount Budgeted in ACO	Funding Source
140001 ~ 140100	Countywide Special Projects / Deferred Maintenance	300,000	ACO Fund
140102 ~ 140150	Countywide Security	50,000	ACO Fund
140152 ~ 140200	Countywide HVAC Repairs	300,000	ACO Fund
140202 ~ 140250	Countywide Exterior Paint	45,000	ACO Fund
140251	Countywide Mold, Lead & Asbestos Abatement	15,000	ACO Fund
140253 ~ 140300	Countywide Parking Lot Improvements & Repairs	205,000	ACO Fund
140302 ~ 140350	Countywide ADA Evaluation / Compliance	106,000	ACO Fund
140352 ~ 140400	Countywide Bird Control	35,000	ACO Fund
140401	Countywide Department Moves - CEQA	5,000	ACO Fund
140402	Countywide Interior Paint	25,000	ACO Fund
90056A	Government Center PVL Bldgs A & B Emergency Electrical	650,000	ACO Fund
140403	Facilities Planning	90,000	ACO Fund
140404	Sheriff Admin Center (Initial planning)	250,000	ACO Fund
140405	Senior Day Care Center	30,000	ACO Fund
90502A	Buildings & Grounds Shed Replacement	15,000	ACO Fund
		85,000	Risk Management - Self Insurance
140407~140450	Criminal Justice Special Projects / Deferred Maintenance	300,000	Criminal Justice Spec. Rev. Fund
90101A	Jail/Sheriff SLT - Johnson Building Re-roof	60,000	Criminal Justice Spec. Rev. Fund
90201A	Probation Juvenile Hall Reception Upgrade	50,000	Criminal Justice Spec. Rev. Fund
90204A	SLT Jail Shingle Replacement	50,000	Criminal Justice Spec. Rev. Fund
90211A	SLT Jail Surveillance Equipment Upgrade	25,500	Criminal Justice Spec. Rev. Fund
90212A	Jail PVL - Sewer Outfall Grinder Replacement	260,000	Criminal Justice Spec. Rev. Fund
140451	Jail PVL - Control Panel Upgrade	500,000	Criminal Justice Spec. Rev. Fund
140452	Jail - Dental Office	60,000	Criminal Justice Spec. Rev. Fund
90100A	Court PVL - Courthouse Main Street - Corbel Replace/Repair/Remove	60,000	Court Construction Spec. Rev. Fund
90102A	Court SLT - Facilities Siesmic Retrofit	55,876	Court Construction Spec. Rev. Fund
		9,124	ACO Fund
90103A	Court ADA Improvements - CP	107,530	Court Construction Spec. Rev. Fund
90104A	ADA Improvements - Court - Bldg C	50,000	Court Construction Spec. Rev. Fund
90108A	Court ADA Improvements - SLT	142,039	Court Construction Spec. Rev. Fund
		32,161	ACO Fund
90600A	Animal Control PVL - Animal Control	5,674,272	General Fund Contribution
140453	Probation CCP Office TI	200,000	AB 109
140454	Mental Health Move	200,000	Mental Health - Tobacco Settlement
140455	Expansion space	1,125,000	ACO Fund
		1,125,000	Designation for Capital Projects
140456	Vanir Facilities Assessment -Year 1 (See tables below for detail)	4,537,340	Designation Capital Projects
<b>Total Facilities Workplan</b>		<b>16,829,842</b>	

<i>Totals by Funding Source</i>	
ACO	3,287,285
Criminal Justice SRF	1,305,500
Court Construction SRF	415,445
Designation for Capital Projects	5,662,340
General Fund	5,674,272
AB 109	200,000
Mental Health Funding - Tobacco Settlement	200,000
Risk Management	85,000
<b>Total</b>	<b>16,829,842</b>

<b>Vanir Subtotals by Building:</b>	
<b>100 Building A Sub Total</b>	<b>438,666</b>
Fire & Life Safety Modernization	71,662
ADA Upgrades	106,660
Building Integrity	3,802
Finishes	66,125
Mechanical	154,868
Miscellaneous	35,549
<b>110 Building B Sub Total</b>	<b>722,110</b>
Fire & Life Safety Modernization	140,435
ADA Upgrades	37,030
Finishes	95,114
Mechanical	411,699
Electrical	37,832
<b>115 Building C Sub Total</b>	<b>139,651</b>
Fire & Life Safety Modernization	24,903
ADA Upgrades	7,406
Finishes	12,299
Mechanical	85,984
Civil	8,927
Miscellaneous	132
<b>120 Sheriff Administration Sub Total</b>	<b>46,597</b>
Fire & Life Safety Modernization	15,532
Electrical	31,065
<b>123 Juvenile Hall Sub total</b>	<b>55,736</b>
Fire & Life Safety Modernization	4,664
Finishes	1,637
Mechanical	15,947
Electrical	33,489
<b>126 Main Jail Sub total</b>	<b>999,071</b>
Fire & Life Safety Modernization	8,990
Building Integrity	104,887
Mechanical	517,629
Electrical	283,938
Miscellaneous	83,626
<b>160 Main Library Sub Total</b>	<b>331,984</b>
Fire & Life Safety Modernization	26,513
ADA Upgrades	140,846
Building Integrity	54,289
Finishes	2,843
Mechanical	100,979
Civil	6,315
Miscellaneous	198
<b>221 District Attorney Sub Total</b>	<b>88,094</b>
Fire & Life Safety Modernization	58,206
Finishes	8,729
Mechanical	21,160
<b>330 DOT Administration Sub Total</b>	<b>66,788</b>
Fire & Life Safety Modernization	4,174
ADA Upgrades	10,712
Structural	794
Building Integrity	397
Finishes	3,985
Mechanical	46,727
<b>362 Cameron Park Library Sub Total</b>	<b>14,011</b>
Fire & Life Safety Modernization	190
ADA Upgrades	3,306
Building Integrity	3,306
Finishes	3,372



Mechanical	3,835
<b>440 PHF Sub Total</b>	<b>223,767</b>
Fire & Life Safety Modernization	38,931
ADA Upgrades	7,538
Electrical	149,790
Civil	19,573
Miscellaneous	7,935
<b>440A Sr Day Car Center Sub Total</b>	<b>116,535</b>
Fire & Life Safety Modernization	53,812
ADA Upgrades	15,043
Electrical	20,733
Civil	19,011
Miscellaneous	7,935
<b>441 Health Department Sub Total</b>	<b>206,147</b>
Fire & Life Safety Modernization	81,647
ADA Upgrades	15,077
Finishes	1,984
Mechanical	2,910
Electrical	91,834
Civil	12,696
<b>470 Community Services / Sr Nutrition Sub Total</b>	<b>529,656</b>
Fire & Life Safety Modernization	158,386
ADA Upgrades	23,673
Finishes	3,968
Mechanical	110,143
Electrical	163,395
Civil	50,255
Miscellaneous	19,838
<b>600 South Lake Tahoe Administration Sub Total</b>	<b>231,943</b>
Fire & Life Safety Modernization	14,774
ADA Upgrades	6,341
Building Integrity	2,645
Finishes	661
Mechanical	207,521
<b>610 South Lake Tahoe El Dorado Center Sub Total</b>	<b>23,788</b>
Fire & Life Safety Modernization	23,788
<b>620 South Lake Tahoe Juvenile Treatment Sub Total</b>	<b>5,150</b>
Civil	4,582
Miscellaneous	567
<b>621, 622 &amp; 631 South Lake Tahoe Jail Sub Total</b>	<b>223,994</b>
Fire & Life Safety Modernization	582
Building Integrity	50,945
Finishes	83,081
Mechanical	42,697
Electrical	46,689
<b>760 South Lake Tahoe Library Sub Total</b>	<b>73,653</b>
Fire & Life Safety Modernization	2,116
ADA Upgrades	3,968
Finishes	860
Mechanical	35,631
Electrical	3,968
Civil	27,111
<b>Total Projects</b>	<b>4,537,340</b>

**Chief Administrative Office**  
**FY 2013-14 - Parks Capital Budget as of September 16, 2013**  
**PROPOSED WORKPLAN**

Project #	Project Title	Budget	Funding Source
P14001	Henningson Lotus Park misc. projects	20,000	ACO Fund
	Henningson Lotus Park misc. projects	1,392	Quimby/Gold Trail
P14002	Pioneer Park misc. projects	8,787	Quimby/Motherlode
	Pioneer Park misc. projects	6,000	Pioneer Park Special Revenue
P14003	Bradford Park misc. projects	12,993	Quimby/Ponderosa
P14004	El Dorado Trails Trestle Bridge	20,000	ACO Fund
P14005	El Dorado Trail Bollard Replacement	20,000	ACO Fund
P14006	Railroad Park Concept Plan NEPA/CEQA	100,000	ACO Fund
97012	El Dorado Trail - Los Trampas to Halcon - DOT project	46,224	ACO Fund
<b>Total Projects</b>		<b>235,396</b>	

**Carry Over FY 2012-13 Parks Capital Budget**

Project #	Project Title	Budget	Funding Source
97005	SMUD Trail	106,755	EDHCSD
		246,245	Federal TEA
P14008	Brockless Bridge	15,000	ACO Fund
P14009	Nexus study	25,000	ACO Fund
P14010	El Dorado Trails Trestle Bridge	20,000	ACO Fund
P14011	El Dorado Trail Missouri Road Longrut Road	8,500	ACO Fund
P14012	SPTC Property Boundaries	5,000	ACO Fund
P14013	Skatepark shade structures	5,000	ACO Fund
<b>Total Projects</b>		<b>431,500</b>	

**Carry Over FY 2011-12 - Parks Capital Budget**

Project #	Project Title	Budget	Funding Source
P14015	Chili Bar Masterplan	60,000	ACO Fund
P14016	Bass Lake Discussion with CSD	15,000	ACO Fund
P14017	SLT Masterplan	60,000	ACO Fund
<b>Total Projects</b>		<b>135,000</b>	

# Attachment E - FIXED ASSETS as of September 16, 2013

## Fixed Assets

Department	Dept No.	Fund Type	Sub- Object	Department Requested Item Description	No. of Units	Unit Cost	Dept. Request	CAO Rec'd
<b><u>FUND TYPE 10 (General Fund)</u></b>								
<b>Board of Supervisors</b>	01	10	6040	TAB Filing System	1	23,000	23,000	23,000
<b>Department Total</b>						<b>\$</b>	<b>23,000</b>	<b>\$ 23,000</b>
<b>Chief Administrative Office</b>	02	10	6040	Ice Machine - purchase from DOT	1	1,750	1,750	1,750
	02	10	6040	Tractor attachment: snow blower	1	3,400	3,400	3,400
	02	10	6040	Tractor attachment: 4 in 1 bucket	1	2,600	2,600	2,600
	02	10	6040	Dump truck bed	1	3,500	3,500	3,500
	02	10	6040	Maxon furniture - purchase from DOT	1	13,100	13,100	13,100
	02	10	6040	Carpet Extractor	1	2,100	2,100	2,100
	02	10	6042	Laptop Computer	2	1,500	3,000	3,000
	02	10	6042	Laptop Computer	1	1,800	1,800	1,800
<b>Department Total</b>						<b>\$</b>	<b>31,250</b>	<b>\$ 31,250</b>
<b>Treasurer/Tax Collector</b>	04	10	6040	Konica Minolta MS6000 Microform scanner	1	15,000	15,000	15,000
	04	10	6040	Canon CR-135i	1	4,000	4,000	4,000
<b>Department Total</b>						<b>\$</b>	<b>19,000</b>	<b>\$ 19,000</b>
<b>Information Technology</b>	10	10	6040	CD/DVD Burner	1	1,500	1,500	1,500
	10	10	6040	Cut Sheet Printer	1	4,000	4,000	4,000
	10	10	6040	Datasafes	1	5,000	5,000	5,000
	10	10	6040	Smart Board	2	5,000	10,000	10,000
	10	10	6040	48 Port POE Switches	12	6,500	78,000	78,000
	10	10	6040	24 Port POE Switches	7	4,000	28,000	28,000
	10	10	6040	48 Port Switch GIG Uplink	3	10,000	30,000	30,000
	10	10	6040	12 Port POE Switch	4	1,500	6,000	6,000
	10	10	6040	Network VoIP	4	10,000	40,000	40,000
	10	10	6040	Session Initiation Protocol (SIP) Trunking Appliance	1	95,000	95,000	95,000
	10	10	6042	Laptops	3	1,800	5,400	5,400
<b>Department Total</b>						<b>\$</b>	<b>302,900</b>	<b>\$ 302,900</b>
<b>Surveyor</b>	12	10	6040	GPS Unit Upgrade	1	5,800	5,800	5,800
	12	10	6042	Laptop	1	1,638	1,638	1,638
<b>Department Total</b>						<b>\$</b>	<b>7,438</b>	<b>\$ 7,438</b>
<b>District Attorney</b>	22	10	6042	Print/Authentication Server	1	3,000	3,000	3,000
	22	10	6042	Laptop Computers	9	1,500	13,500	13,500
<b>Department Total</b>						<b>\$</b>	<b>16,500</b>	<b>\$ 16,500</b>
<b>Public Defender</b>	23	10	6040	Notebook	1	2,000	2,000	2,000
<b>Department Total</b>						<b>\$</b>	<b>2,000</b>	<b>\$ 2,000</b>
<b>Sheriff</b>	24	10	6040	Equipment OFF-Road Utility Trailer	1	4,000	4,000	4,000
	24	10	6040	Radio Switch	1	200,000	200,000	200,000
	24	10	6040	Storage Shed	1	2,500	2,500	2,500
	24	10	6040	Patrol SUV Partition/Plastic Backseats	2	1,500	3,000	3,000
	24	10	6040	Patrol SUV Command/Weapons Storage Vaults	4	2,000	8,000	8,000
	24	10	6040	Body Armor	2	1,600	3,200	3,200
	24	10	6040	Ballistic Helmets	2	2,200	4,400	4,400
	24	10	6040	Storage Shelter	1	6,000	6,000	6,000
	24	10	6040	Replace shelving in kitchen walk-ins and storeroom	1	8,000	8,000	8,000
	24	10	6040	heavy duty manual slicer	1	6,000	6,000	6,000
	24	10	6040	Phase 1 Recording System - Inmate Cell Intercoms	1	50,000	50,000	50,000
	24	10	6040	Steam Kettle	1	10,000	10,000	10,000
	24	10	6040	Honda Generator for Fire Investigation Trailer	1	3,500	3,500	3,500
	24	10	6040	Battery Charger System	1	1,900	1,900	1,900
	24	10	6040	Gas indicators	2	4,300	8,600	8,600
	24	10	6040	Touch Screen Monitors	1	10,000	10,000	10,000
	24	10	6040	Communication Analyzer	1	24,600	24,600	24,600
	24	10	6040	Camper Shells	2	2,200	4,400	4,400
	24	10	6040	Truck Vault	2	3,400	6,800	6,800
	24	10	6040	Truck Vault	1	2,000	2,000	2,000
	24	10	6040	Air Compressor	1	4,500	4,500	4,500
	24	10	6040	Vacuum System	1	2,500	2,500	2,500

# Attachment E - FIXED ASSETS as of September 16, 2013

## Fixed Assets

Department	Dept No.	Fund Type	Sub-Object	Department Requested Item Description	No. of Units	Unit Cost	Dept. Request	CAO Rec'd
Sheriff (continued)	24	10	6040	Film Processor	1	2,500	2,500	2,500
	24	10	6040	X-Ray Arm	1	4,500	4,500	4,500
	24	10	6040	Hydraulic Chair	1	6,600	6,600	6,600
	24	10	6040	Halon Lights	1	2,000	2,000	2,000
	24	10	6040	Cordless Lights	1	1,500	1,500	1,500
	24	10	6040	Cavitron Package	1	3,500	3,500	3,500
	24	10	6040	Fiber Optics Handpiece	1	2,300	2,300	2,300
	24	10	6040	Bear Cat	1	291,400	291,400	291,400
	24	10	6040	Monocular Night Vision	1	3,500	3,500	3,500
	24	10	6040	Ballistic Body Armor	1	1,500	1,500	1,500
	24	10	6040	Carbine Rifles	2	9,900	19,800	19,800
	24	10	6040	LED HDTV w/wall mount	1	4,200	4,200	4,200
	24	10	6042	Servers	2	12,000	24,000	24,000
	24	10	6042	Video Storage Array	1	18,000	18,000	18,000
	24	10	6042	TracNet Server	1	43,000	43,000	43,000
	24	10	6042	Rack Mounted Server	1	20,000	20,000	20,000
	24	10	6042	Laptop Computer	1	3,350	3,350	3,350
	24	10	6042	Workgroup Scanner	1	7,000	7,000	7,000
	24	10	6042	Dell Power Edge Server	2	14,500	29,000	29,000
	24	10	6042	Dome Cameras	24	1,500	36,000	36,000
	24	10	6042	Dome Cameras w/360 degree lenses	4	1,900	7,600	7,600
	24	10	6042	Dell Power Vault	1	12,500	12,500	12,500
	24	10	6042	POE 48 Port GB Switch	1	6,000	6,000	6,000
	24	10	6042	Server	1	20,000	20,000	20,000
	24	10	6042	Case Cracker	1	9,700	9,700	9,700
	24	10	6042	Case Cracker	1	8,600	8,600	8,600
	24	10	6042	8TB 700 Series DVR	2	9,200	18,400	18,400
	24	10	6042	Mobile Radio	3	2,006	6,018	6,018
	24	10	6042	Repeaters	2	6,745	13,490	13,490
	24	10	6042	Combiner - 4 Port VHF High Band	1	5,517	5,517	5,517
	24	10	6042	Portable FT-IR Chemical Identifier	1	58,300	58,300	58,300
	24	10	6042	Printer	1	2,300	2,300	2,300
Department Total							\$ 1,065,975	\$ 1,065,975
Probation	25	10	6040	Systems Furniture	1	5,000	5,000	5,000
	25	10	6040	Auto Electronic Defibrilators	2	2,500	5,000	5,000
	25	10	6040	Washing machine	1	8,000	8,000	8,000
	25	10	6040	Auto Electronic Defibrilators	1	2,500	2,500	2,500
	25	10	6040	Auto Electronic Defibrilators	1	2,500	2,500	2,500
Department Total							\$ 23,000	\$ 23,000
Recorder / Clerk	28	10	6040	Scanner	1	25,000	25,000	25,000
	28	10	6042	High Speed Printer	1	10,000	10,000	10,000
	28	10	6042	Server	1	10,000	10,000	10,000
	28	10	6042	Server	1	5,000	5,000	5,000
Department Total							\$ 50,000	\$ 50,000
Development Services	34	10	6042	Wide Format Scanner	1	6,696	6,696	6,696
	34	10	6042	Wide Format Laser Printer	1	12,960	12,960	12,960
	34	10	6042	Canon Image Formula Scanner	1	4,000	4,000	4,000
Department Total							\$ 23,656	\$ 23,656
Public Health	40	10	6042	Laptop with Docking Station	2	2,000	4,000	4,000
Department Total							\$ 4,000	\$ 4,000
Environmental Management	42	10	6040	Motorola XT2500 Radios	6	1,976	11,856	11,856
	42	10	6042	Laptop	1	1,700	1,700	1,700
	42	10	6042	Laptop/Tablet	2	1,750	3,500	3,500
	42	10	6042	Laptop/Tablet	1	1,700	1,700	1,700
Department Total							\$ 18,756	\$ 18,756
HHSA	45	10	6042	Server for Security System	1	5,000	5,000	5,000
	45	10	6042	Laptop	4	2,000	8,000	8,000
	45	10	6042	Card Printer	1	4,000	4,000	4,000
Department Total							\$ 17,000	\$ 17,000
Human Services	53	10	6041	Case Management Software System	1	4,600	4,600	4,600

# Attachment E - FIXED ASSETS as of September 16, 2013

## Fixed Assets

	Dept	Fund	Sub-	Department Requested	No. of	Unit	Dept.	CAO
Department	No.	Type	Object	Item Description	Units	Cost	Request	Rec'd
	53	10	6041	Case Management Software System	1	27,000	27,000	27,000
	53	10	6042	Laptop	2	2,000	4,000	4,000
	53	10	6042	Laptop	13	1,800	23,400	23,400
	Department Total						\$ 59,000	\$ 59,000
Library	60	10	6040	Shelving	1	4,485	4,485	4,485
	60	10	6040	Shelving	1	11,435	11,435	11,435
	60	10	6042	Antenna	4	2,800	11,200	11,200
	60	10	6042	iCell Kiosk	1	3,550	3,550	3,550
	Department Total						\$ 30,670	\$ 30,670
	TOTAL FUND TYPE 10						\$ 1,694,145	\$ 1,694,145
FUND TYPE 11 (Special Revenue Fund)								
Transportation	30	11	6040	Ice Machine	1	5,000	5,000	5,000
	30	11	6040	Air regenerative highway sweeper (TB)	1	300,000	300,000	300,000
	30	11	6040	Signal/Bucket Truck	1	100,000	100,000	100,000
	30	11	6040	Dump beds, 10' bobtail	2	20,000	40,000	40,000
	30	11	6040	1-Ton Cab and Chassis Truck (Cone Truck)	1	25,000	25,000	25,000
	30	11	6040	Pull Broom	1	30,000	30,000	30,000
	30	11	6040	Wood Chipper Replacement	1	50,000	50,000	50,000
	30	11	6040	Bridge Service Truck - Cab & Chassis	1	50,000	50,000	50,000
	30	11	6040	Hot Lance Replacement for SLT Crack-filling operations	1	2,600	2,600	2,600
	30	11	6040	Loader (Used)	1	82,200	82,200	82,200
	30	11	6040	Engine retrofit - graders	2	24,000	48,000	48,000
	30	11	6040	Engine retrofit - loader	1	20,250	20,250	20,250
	30	11	6040	Air compressor	1	5,000	5,000	5,000
	30	11	6040	New Machine Shop Metal Lathe Milling Machine	1	5,000	5,000	5,000
	30	11	6040	Replacement High Accuracy Bench Scale	1	3,000	3,000	3,000
	30	11	6040	Traffic Counter Equipment - Cameron Park Drive	1	6,000	6,000	6,000
	30	11	6040	Traffic Counter Equipment - South Shingle Road	1	5,000	5,000	5,000
	30	11	6042	Emerald Bay switch upgrade and expansion	1	9,000	9,000	9,000
	30	11	6042	Replacement data switches for Headington Rd facility	1	45,000	45,000	45,000
	30	11	6042	Large Monitors for Teleconferencing Systems	3	1,500	4,500	4,500
	30	11	6043	Road Paint Striper Truck	1	350,000	350,000	350,000
	30	11	6043	Air regenerative highway sweeper (WS)	1	300,000	300,000	300,000
	Department Total						\$ 1,485,550	\$ 1,485,550
Public Health	40	11	6040	Office Conference Room Redesigns	1	20,000	20,000	20,000
	40	11	6040	Office Furniture	1	10,000	10,000	10,000
	40	11	6042	Laptop	2	2,000	4,000	4,000
	40	11	6042	Laptops with Docking Stations	2	2,000	4,000	4,000
	40	11	6042	Laptops with Docking Stations	2	2,000	4,000	4,000
	40	11	6042	Domain Controller/Server	1	1,500	1,500	1,500
	40	11	6042	Laptop with Docking Station	1	2,000	2,000	2,000
	40	11	6042	Laptop with Docking Station	1	2,000	2,000	2,000
	40	11	6042	Laptop with Docking Station	1	2,000	2,000	2,000
	40	11	6042	Domain Controller/Server	1	1,500	1,500	1,500
	40	11	6042	Laptop with Docking Station	1	2,000	2,000	2,000
	40	11	6042	Laptop with Docking Station	1	2,000	2,000	2,000
	Department Total						\$ 55,000	\$ 55,000
Mental Health	41	11	6040	Furniture for Victory Mine	1	80,000	80,000	80,000
	41	11	6040	Commercial freezer for the PHF	1	3,000	3,000	3,000
	41	11	6040	Furniture for Psychiatric Health Facility	1	20,000	20,000	20,000
	41	11	6040	Washer/Dryer	1	1,800	1,800	1,800
	41	11	6040	Video conferencing unit	1	52,000	52,000	52,000
	41	11	6042	Network Switch	1	12,750	12,750	12,750
	41	11	6042	Laptop with Docking Station	1	2,000	2,000	2,000
	41	11	6042	Video Camera Server	1	5,000	5,000	5,000
	41	11	6042	Video Camera Switch	1	3,000	3,000	3,000
	41	11	6042	Video Camera Server	1	5,000	5,000	5,000
	41	11	6042	Video Camera Switch	1	3,000	3,000	3,000
	41	11	6042	Laptop with Docking Station	1	2,000	2,000	2,000
	Department Total						\$ 189,550	\$ 189,550

# Attachment E - FIXED ASSETS as of September 16, 2013

## Fixed Assets

Department	Dept No.	Fund Type	Sub-Object	Department Requested Item Description	No. of Units	Unit Cost	Dept. Request	CAO Rec'd
Human Services	53	11	6040	Interactive Tree of Life Donor Wall	1	9,000	9,000	9,000
	53	11	6040	50" Television	1	1,500	1,500	1,500
	53	11	6040	Industrial Oven	1	8,000	8,000	8,000
	53	11	6040	Shade Structure	1	3,000	3,000	3,000
	53	11	6040	Washer/Dryer	1	3,000	3,000	3,000
	53	11	6040	80 Quart Industrial Mixing Bowl	1	2,000	2,000	2,000
	53	11	6040	Workstations for WIC	2	2,000	4,000	4,000
	53	11	6041	Software System Replacement for 4D Software	1	13,000	13,000	13,000
	53	11	6041	Software System Replacement for 4D Software	1	3,000	3,000	3,000
	53	11	6041	Software System Replacement for 4D Software	1	5,000	5,000	5,000
	53	11	6041	Software System Replacement for 4D Software	1	3,000	3,000	3,000
	53	11	6042	Tablet	1	2,800	2,800	2,800
	53	11	6042	Laptop & Associated Accessories	1	2,000	2,000	2,000
	53	11	6042	Broadband Routers	2	1,667	3,334	3,334
	53	11	6042	Card Printer	1	4,000	4,000	4,000
	53	11	6042	Desktop Video Conferencing System: WIC	1	11,100	11,100	11,100
	53	11	6042	Auto-dialer with Modem: WIC	1	6,000	6,000	6,000
Department Total							\$ 83,734	\$ 83,734
TOTAL FUND TYPE 11							\$ 1,813,834	\$ 1,813,834
<b><u>FUND TYPE 12 (Special Revenue Fund)</u></b>								
Transportation	30	12	6040	Graders (used)	2	131,398	262,796	262,796
	30	12	6043	Graders	2	376,750	753,500	753,500
Department Total							\$ 1,016,296	\$ 1,016,296
Environmental Management	42	12	6040	Spectrophotometer	1	5,000	5,000	5,000
	42	12	6040	Sludge Bin Covers	2	2,500	5,000	5,000
	42	12	6040	Industrial Air Compressor	1	2,000	2,000	2,000
	42	12	6045	Litter Abatement Truck	1	30,329	30,329	30,329
	42	12	6045	Litter Abatement Truck	1	40,369	40,369	40,369
Department Total							\$ 82,698	\$ 82,698
TOTAL FUND TYPE 12							\$ 1,098,994	\$ 1,098,994
<b><u>FUND TYPE 32 (Internal Service Fund)</u></b>								
HR/Risk Mgmnt	8	32	6042	Computer	2	2,000	4,000	4,000
Department Total							\$ 4,000	\$ 4,000
Transportation	30	32	6040	Automotive Tire Balancer Machine	1	4,200	4,200	4,200
	30	32	6040	2-Post Vehicle Lift-Hoist	1	5,800	5,800	5,800
	30	32	6045	Vehicles (various)		1,232,486	1,232,486	1,232,486
Department Total							\$ 1,242,486	\$ 1,242,486
TOTAL FUND TYPE 32							\$ 1,246,486	\$ 1,246,486
GRAND TOTAL							\$ 5,853,459	\$ 5,853,459