



RESOLUTION NO. 158-2011

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

Resolution Adopting the County Budget
And Budgets for Board Governed County Service Areas for Fiscal Year 2011-12

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

WHEREAS, after providing due and legal notice, the Board of Supervisors of El Dorado County, State of California, has held the required public hearings, during which time additions and deletions to the Fiscal Year 2011-12 Recommended Budget were made and are incorporated herein; and

WHEREAS, said hearings were concluded on September 20, 2011 in the Board of Supervisors Meeting Room in Placerville, California;

NOW, THEREFORE, BE IT RESOLVED, that in accordance with Section 29089 et seq. of the Government Code, the Board of Supervisors for the County of El Dorado does hereby adopt the Budgets for Fiscal Year 2011-12 by reference of the Recommended Budget and as amended by the Board of Supervisors during the budget hearings and summarized in Attachment A and Attachment B, and hereby authorize the Chief Administrative Officer and Auditor-Controller to make adjustments to various fund budgets in order to balance the final fund balance amounts as derived through the closing of books and audit adjustments; and

BE IT FURTHER RESOLVED, that the amount specified in said referenced budgets shall be and become appropriated for the several officers, departments, services, institutions and reserves for the Fiscal Year 2011-2012.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 27 day of September, 2011, by the following vote of said Board:

Attest:
Suzanne Allen de Sanchez
Clerk of the Board of Supervisors

Ayes: Sweeney, Santiago, Knight, Nutting, Briggs
Noes: none
Absent: none

By: [Signature]
Deputy Clerk

[Signature]
First Vice Chairman, Board of Supervisors
John R. Knight

I CERTIFY THAT:
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

Attest: Suzanne Allen de Sanchez, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: _____
Deputy Clerk

Date: _____

Adopted Budget Summary Fiscal Year 2011-2012

Attachment A

Department	Appropriations
General Fund	
Board of Supervisors	1,536,663
Chief Administrative Office	4,022,584
Auditor-Controller	3,029,087
Treasurer/Tax Collector	2,757,443
Assessor	3,414,934
County Counsel	2,559,180
Human Resources	743,212
Information Technologies	3,275,014
County Promotion	1,115,136
Surveyor	1,721,591
General Fund Other Operations	29,690,624
Grand Jury	40,422
Superior Court MOE	2,941,283
District Attorney	7,540,203
Public Defender	2,924,765
Sheriff	53,181,850
Probation	13,643,467
Agriculture	1,508,284
Recorder-Clerk	3,157,036
DOT	7,068,721
Development Services	5,781,731
Public Health - Animal Services	2,454,286
Environmental Management	2,684,385
Veterans Affairs	352,285
Human Services	42,634,468
Library	3,354,244
UCCE	34,166
Child Support Services	5,525,511
	208,692,575
Special Revenue Funds	
Designated Contributions	53,019
Sheriff	593,045
Department of Transportation	73,899,356
Development Services	0
Public Health	24,523,361
Mental Health	22,210,987
Human Services	16,676,747
Fish & Game	6,354
Countywide Special Revenue Fund	49,318,279
	187,281,148
Capital Project Fund	
Department of Transportation	6,501,289
Increase to Reserves/Designations	
General Reserve	234,627
General Fund Designations for Capital Projects	6,333,218
General Fund Designation for Contingencies	4,342,195
Special Revenue Fund Reserve	361,426
Countywide Special Revenue Designation	5,612,664
Total Appropriations	402,475,012

Summary of Fund Appropriations

General	208,692,575
Roads - Transportation	66,056,777
Erosion Control	2,924,424
Special Aviation	20,000
Fish and Game	6,354
Community Services	16,537,016
Public Health	24,523,361
Mental Health	22,210,987
Social Services	139,731
Planning: EIR Development Fees	0
Tobacco Settlement	0
Federal Forest Reserve	53,019
Community Enhancement	0
Jail Commissary	593,045
Placerville Union Cemetery	77,391
Accumulative Capital Outlay	6,501,289
County Road District	4,820,764
Countywide Special Revenue Fund	49,318,279
Grand Total	402,475,012

Revenue Summary by Source

Current Secured Property Taxes	57,012,439
Current Unsecured Property Taxes	1,335,178
Taxes (Other than current prop.)	30,524,890
Subtotal Taxes	88,872,507
Licenses and Permits	6,398,866
Fines, Forfeitures and Penalties	1,775,160
Use of Money and Property	223,881
Intergovernmental Revenues	
State	81,923,952
Federal	58,828,405
Other	9,915,818
Charges for Services	26,512,460
Miscellaneous Revenues	9,422,879
Other Financing Sources	57,687,628
Residual Equity Transfers	970,223
Subtotal Current Revenues	253,659,272
Total Revenues	342,531,779
Release of Reserves	
Countywide Special Revenue	0
Release of Designations	
Countywide Special Revenue	0
Appropriation from Fund Balance	
General Fund	22,572,107
Accumulative Capital Outlay	939,209
Special Revenue Funds	21,046,350
County Wide Special Revenue	15,385,567
Grand Total	402,475,012

Revenue Summary by Fund

General	208,692,575
Roads - Transportation	66,056,777
Erosion Control	2,924,424
Special Aviation	20,000
Fish and Game	6,354
Community Services	16,537,016
Public Health	24,523,361
Mental Health	22,210,987
Social Services	139,731
Federal Forest Reserve	53,019
Community Enhancement	0
Jail Commissary	593,045
Placerville Union Cemetery	77,391
Accumulated Capital Outlay	6,501,289
County Road District	4,820,764
Countywide Special Revenue Fund	49,318,279
Grand Total	402,475,012

General Fund Reserves/Designations:

General Reserves:

FY 2010-2011 General Reserve	8,746,513
FY 2011-2012 General Reserve Increase	234,627
Total FY 2011-2012 General Reserve	8,981,140

Designated for Capital Projects:

FY 2010-2011 Designated Reserve	1,782,596
FY 2011-2012 Designated Reserve Increase	6,333,218
Total FY 2011-2012 Designation for Capital Projects	8,115,814

Designated for Contingencies:

FY 2010-2011 Designated Reserve	0
FY 2011-2012 Designated Reserve Increase	4,342,195
Total FY 2011-2012 Designation for Contingencies	4,342,195

Total General Reserve/Designation **21,439,149**

Special Revenue Reserves/Designations:

Reserves/Designations:

FY 2010-2011 Special Revenue Reserve/Designations	1,898,284
FY 2011-2012 Special Revenue Reserve Increase	0
Total FY 2011-2012 Special Revenue Reserve/Designations	1,898,284

Countywide Special Revenue Reserves/Designations:

Reserves/Designations:

FY 2010-2011 Countywide Special Revenue Reserve/Designations	9,365,075
FY 2011-2012 Countywide Special Revenue Reserve/Designations Increase	5,612,664
Total FY 2011-2012 Countywide Special Revenue Reserve/Designations	14,977,739

Adopted Budget Summary Fiscal Year 2011-2012

Attachment B

Board Governed Special Districts

County Service Area #2	240,450
County Service Area #3	5,318,472
County Service Area #5	47,559
County Service Area #7	17,315,035
County Service Area #9	3,037,865
County Service Area #10	7,726,337
	33,685,718

Enterprise Funds

Airport	1,626,787
South Lake Tahoe Transit	42,673
	<u>1,669,460</u>

Internal Service Funds

Chief Administrative Office - Risk Mgmt	36,699,853
Department of Transportation - Fleet Mgmt	2,045,592
	<u>38,745,445</u>

CSA #9 Reserve

FY 2010-11 Reserve	2,276,282
FY 2011-12 Reserve Increase	361,426
Total Reserve	<u>2,637,708</u>

Attachment C
Changes to FY 2011-12 Addenda Budget

Department	Item	Recommended Amount	New Amount	Increase/(Decrease) to Net County Cost
Sheriff	Fixed Assets	643,425	1,050,024	406,599
	Services & Supplies	8,964,971	8,914,971	(50,000)
	Operating Transfer In	3,494,079	3,444,079	50,000
Chief Administrative Office	Operating Transfer In	55,150	105,150	(50,000)
	Services & Supplies	628,473	678,473	50,000
Department 15	Decrease to Designations for Capital Projects	6,739,817	6,333,218	(406,599)
	Increase to Fund Balance	18,229,912	22,572,107	(4,342,195)
	Increase to Designations for Contingency	-	4,342,195	4,342,195
Total		38,755,827	47,440,217	-

**Attachment D - Same assumptions used in May 26, 2011 forecast
5 year forecast as of September 20, 2011 - Adopted Budget**

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

	FY 2011-12	FY 2012-13	Projected FY 2013-14	FY 2014-15	FY 2015-16
REVENUES					
Property Tax	\$ 52,509,649	\$ 52,249,176	\$ 51,990,026	\$ 51,732,193	\$ 51,475,670
Other Local Taxes	30,365,395	30,286,824	30,208,674	30,130,942	30,053,626
Licenses/Permits/Franchises	5,086,351	5,143,093	5,200,656	5,259,055	5,318,301
Fines/Forfeitures/Penalties	825,550	830,832	836,167	841,555	846,997
Use of Funds/Property	115,412	131,029	131,652	132,282	132,917
Intergovernmental Revenue	64,861,600	60,016,621	61,579,741	63,195,176	64,864,785
Charges for Service	13,032,339	13,196,632	13,363,247	13,532,221	13,703,592
Other Revenue	3,270,034	3,260,226	3,272,335	3,284,566	3,296,919
Transfers from Other Funds	16,054,138	21,338,757	21,719,224	22,112,451	22,518,922
Total Current Revenues	\$ 186,120,468	\$ 186,453,190	\$ 188,301,723	\$ 190,220,441	\$ 192,211,732
Appropriation from Fund Balance	22,572,107	7,400,000	7,600,000	7,750,000	7,950,000
Total Revenues	\$ 208,692,575	\$ 193,853,190	\$ 195,901,723	\$ 197,970,441	\$ 200,161,732
Discretionary Revenues	\$ 122,035,992	\$ 106,573,817	\$ 106,486,504	\$ 106,351,958	\$ 106,270,192
Departmental Revenues	86,656,583	87,279,373	89,415,219	91,618,483	93,891,540
Total Revenues	\$ 208,692,575	\$ 193,853,190	\$ 195,901,723	\$ 197,970,441	\$ 200,161,732
APPROPRIATIONS (Category)					
General Government	\$ 25,610,289	\$ 24,723,493	\$ 25,649,386	\$ 26,611,288	\$ 27,610,608
Law and Justice	80,271,990	82,959,058	86,108,757	89,379,384	92,775,625
Land Use & Development	18,798,878	19,228,546	19,933,539	20,664,813	21,423,364
Health/Human Services	54,320,794	56,225,037	58,197,391	60,240,341	62,356,460
Nondepartmental	18,780,584	19,133,262	19,453,844	19,829,415	20,210,121
Total Appropriations	\$ 197,782,535	\$ 202,269,396	\$ 209,342,917	\$ 216,725,242	\$ 224,376,178
APPROPRIATIONS (Object)					
Salaries/Benefits	\$ 123,158,000	\$ 128,083,520	\$ 133,206,061	\$ 138,533,503	\$ 144,074,043
Operating Expenses	54,434,094	54,138,033	55,740,262	57,390,558	59,090,363
Fixed Assets	1,663,519	1,306,826	1,346,030	1,386,411	1,428,004
Other Financing Uses	31,000	31,930	32,888	33,875	34,891
Transfer to Other Funds	13,095,922	13,109,088	13,267,676	13,430,895	13,598,877
Appropriation for Contingency	5,400,000	5,600,000	5,750,000	5,950,000	6,150,000
Total Appropriations	\$ 197,782,535	\$ 202,269,396	\$ 209,342,917	\$ 216,725,242	\$ 224,376,178
Revenue Surplus/(Shortfall)	\$ 10,910,040	\$ (8,416,207)	\$ (13,441,194)	\$ (18,754,801)	\$ (24,214,446)
Designated for Capital Projects	\$ 8,115,814	\$ 8,115,814	\$ 8,115,814	\$ 8,115,814	\$ 8,115,814
Designated for Contingencies	\$ 4,342,195	\$ 4,342,195	\$ 4,342,195	\$ 4,342,195	\$ 4,342,195
General Reserve	\$ 8,746,513	\$ 8,981,140	\$ 9,205,898	\$ 9,541,099	\$ 9,888,816
\$ Needed for 5% General Reserve	\$ 8,981,140	\$ 9,205,898	\$ 9,541,099	\$ 9,888,816	\$ 10,249,522
Additional Funds to Reach 5%	\$ (234,627)	\$ (224,758)	\$ (335,201)	\$ (347,717)	\$ (360,707)
Total Revenue Surplus/Shortfall	\$ (0)	\$ (8,640,965)	\$ (13,776,394)	\$ (19,102,518)	\$ (24,575,153)
Cumulative Surplus/Shortfall		\$ (8,640,965)	\$ (22,417,359)	\$ (41,519,877)	\$ (66,095,030)

FY 2011-12

Property Tax reduced by 1.45%
 All other Discretionary Rev remains flat
 Departmental revenue grows 1%
 Funding of \$500K for roads
 4% growth on salaries and benefits
 3% growth on all other expenses
 Fund balance = Contingency plus \$2M departmental savings / increased revenues

FY 2012-13 through FY 2015-16

Property Tax reduced by 0.5%
 All other assumptions remain same as FY 2011-12

**Attachment D - Revised assumptions (less conservative)
5 year forecast as of September 20, 2011 - Adopted Budget**

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

	FY 2011-12	FY 2012-13	Projected FY 2013-14	FY 2014-15	FY 2015-16
REVENUES					
Property Tax	\$ 52,509,649	\$ 52,249,176	\$ 51,990,026	\$ 51,732,193	\$ 51,475,670
Other Local Taxes	30,365,395	30,286,824	30,208,674	30,130,942	30,053,626
Licenses/Permits/Franchises	5,086,351	5,143,093	5,200,656	5,259,055	5,318,301
Fines/Forfeitures/Penalties	825,550	830,832	836,167	841,555	846,997
Use of Funds/Property	115,412	131,029	131,652	132,282	132,917
Intergovernmental Revenue	64,861,600	60,016,621	61,579,741	63,195,176	64,864,785
Charges for Service	13,032,339	13,196,632	13,363,247	13,532,221	13,703,592
Other Revenue	3,270,034	3,260,226	3,272,335	3,284,566	3,296,919
Transfers from Other Funds	16,054,138	21,338,757	21,719,224	22,112,451	22,518,922
Total Current Revenues	\$ 186,120,468	\$ 186,453,190	\$ 188,301,723	\$ 190,220,441	\$ 192,211,732
Appropriation from Fund Balance	22,572,107	9,400,000	9,600,000	9,750,000	9,950,000
Total Revenues	\$ 208,692,575	\$ 195,853,190	\$ 197,901,723	\$ 199,970,441	\$ 202,161,732
Discretionary Revenues	\$ 122,035,992	\$ 108,573,817	\$ 108,486,504	\$ 108,351,958	\$ 108,270,192
Departmental Revenues	86,656,583	87,279,373	89,415,219	91,618,483	93,891,540
Total Revenues	\$ 208,692,575	\$ 195,853,190	\$ 197,901,723	\$ 199,970,441	\$ 202,161,732
APPROPRIATIONS (Category)					
General Government	\$ 25,610,289	\$ 24,622,344	\$ 25,445,552	\$ 26,301,688	\$ 27,192,070
Law and Justice	80,271,990	82,492,070	85,171,469	87,957,688	90,854,988
Land Use & Development	18,798,878	19,292,348	19,805,557	20,339,294	20,894,380
Health/Human Services	54,320,794	55,419,269	56,561,684	57,749,794	58,985,430
Nondepartmental	18,780,584	19,133,262	19,453,844	19,829,415	20,210,121
Total Appropriations	\$ 197,782,535	\$ 200,959,293	\$ 206,438,105	\$ 212,177,879	\$ 218,136,988
APPROPRIATIONS (Object)					
Salaries/Benefits	\$ 123,158,000	\$ 128,083,520	\$ 133,206,061	\$ 138,533,503	\$ 144,074,043
Operating Expenses	54,434,094	52,885,234	52,939,580	52,995,555	53,053,210
Fixed Assets	1,663,519	1,256,920	1,256,920	1,256,920	1,256,920
Other Financing Uses	31,000	31,000	31,000	31,000	31,000
Transfer to Other Funds	13,095,922	13,102,619	13,254,544	13,410,901	13,571,815
Appropriation for Contingency	5,400,000	5,600,000	5,750,000	5,950,000	6,150,000
Total Appropriations	\$ 197,782,535	\$ 200,959,293	\$ 206,438,105	\$ 212,177,879	\$ 218,136,988
Revenue Surplus/(Shortfall)	\$ 10,910,040	\$ (5,106,104)	\$ (8,536,382)	\$ (12,207,438)	\$ (15,975,257)
Designated for Capital Projects	\$ 8,115,814	\$ 8,115,814	\$ 8,115,814	\$ 8,115,814	\$ 8,115,814
Designated for Contingencies	\$ 4,342,195	\$ 4,342,195	\$ 4,342,195	\$ 4,342,195	\$ 4,342,195
General Reserve	\$ 8,746,513	\$ 8,981,140	\$ 9,141,845	\$ 9,398,805	\$ 9,665,934
\$ Needed for 5% General Reserve	\$ 8,981,140	\$ 9,141,845	\$ 9,398,805	\$ 9,665,934	\$ 9,943,636
Additional Funds to Reach 5%	\$ (234,627)	\$ (160,705)	\$ (256,960)	\$ (267,129)	\$ (277,702)
Total Revenue Surplus/Shortfall	\$ (0)	\$ (5,266,808)	\$ (8,793,342)	\$ (12,474,568)	\$ (16,252,958)
Cumulative Surplus/Shortfall	\$ (5,266,808)	\$ (14,060,150)	\$ (26,534,718)	\$ (42,787,676)	

FY 2011-12

Property Tax reduced by 1.45%
 All other Discretionary Rev remains flat
 Departmental revenue grows 1%
 Funding of \$500K for roads
 4% growth on salaries and benefits
 No growth on all other expenses
 Fund balance = Contingency plus \$4M departmental savings / increased revenues

FY 2012-13 through FY 2015-16

Property Tax reduced by 0.5%
 All other assumptions remain same as FY 2011-12