

EL DORADO COUNTY CALIFORNIA
Chief Administrative Office

March 7, 2011

Memo To: Board of Supervisors
From: Terri Daly, Chief Administrative Officer
Subject: FY 2010-11 Mid-year Budget Status Report

The Mid-year Budget Status Report provides the Board of Supervisors a picture of how well the County is managing its financial resources. The report summarizes departmental year-end financial forecasts and related issues. Anticipated year-end variances from the Board approved budgets have been provided by every County department and summaries of departmental budget projections are provided in Attachment C.

County Year-End General Fund Forecast

The following table recaps the status of the General Fund budget as amended through December 31, 2010:

	FY 2010-11 Amended Budget	Projected June 30, 2010	Projected as a % of Budget
Estimated Current Year Revenues	\$201,240,579	\$201,614,352	100.2%
Estimated Current Year Expenditures	\$201,240,579	\$186,481,908	92.7%

At mid-year, actual revenues of \$65,306,863 were recorded as received in the General Fund, or 32% of projected revenues (41% with fund balance included). The year-end General Fund revenue projection is estimated to exceed budget by \$373K or 0.2%.

Non-departmental revenues are projected to be \$2.2 million above budget and departmental revenues are projected to be \$1.8 million below budget. The projected changes in non-departmental revenue are primarily attributed to the following:

- \$1.3M increase in Property Taxes
- \$300K increase in sales tax
- \$300K increase in SB90 revenue
- \$238K in State reimbursement for prior year election costs
- \$100K increase in Assessment Tax Collection Fees

The majority of the department shortfalls in revenue are offset with associated projected savings in expenditures. The two exceptions are in Recorder Clerk/Elections (\$140K net shortfall) and Child Support Services (\$4K shortfall). Attachment A provides a summary of projected General Fund revenues and expenditures by department.

Total General Fund appropriations budgeted as of December 31, 2010 were \$201,240,579. Total actual expenditures at mid-year were equal to \$81,439,819 or 44% of projected appropriations in the General Fund. The year-end expenditure projection is estimated to equal 92.7% of budget.

The net result of higher revenues and lower appropriations is a year-end fund balance projection of \$15,132,444. This fund balance is comprised of the following components:

- \$9.9 million in unspent contingency (this will be rolled forward to FY 2011-12)
- \$3 million in departmental savings (net of reduced departmental revenues)
- \$2.2 million in additional non-department revenues

Economic Uncertainties

It should be noted that the mid-year projection maintains the reserve for economic uncertainties at 5%, or \$8.7 million. There are still many unknowns and a very high level of concern regarding State actions that can not be addressed at this time. The mid-year projection is based on the world as we know it today. We continue to monitor State actions very closely and as new information become available we will be notifying the Board during the budget update.

Five Year Forecast

Attachment B shows the revised 5 year forecast which currently shows a projected \$3.3M deficit in FY 2011-12. In July, 2010, the 5 year forecast included a projected deficit of \$16.3M for FY 2011-12. Over the past several months the Board has taken actions that reduced this projected deficit from \$16M to \$11M to \$7M. The chart below details actions taken and the impacts of these actions on the projected deficit:

Date	Action	Impact on Deficit	Projected Deficit
Proposed Budget Book			\$15,158,529
July 21, 2010	Tax role closed 2% below assumed budget resulting in additional deficit	1,192,289	
	<i>Revised shortfall projection</i>		16,350,818
July-Dec.	Board approved Early Retirement Incentives	(3,412,799)	
September	Increased fund balance assumptions	(2,000,000)	
Addenda	<i>Revised shortfall projection</i>		10,938,019
November 15	Board approved reductions to FY 2011-12 budget	(3,980,000)	
	<i>Revised shortfall projection</i>		6,958,019
Mid-Year	Increased Fund Balance projection	(3,192,444)	
Mid-Year	Decrease to Contingency & Reserve based on reduced appropriations	(282,175)	
Mid-Year	Misc. adjustments at Mid-Year	(203,113)	
	<i>Revised shortfall projection</i>		\$3,280,287

The major assumptions included in the 5 year forecast include:

- Negative property tax growth of 4% in FY 2011-12
- Negative property tax growth of 0.5% in FY 2012-13 through FY 2015-16
- Negative sales tax growth of 1%
- All other non-departmental revenues remain flat
- Department revenues grow approximately 2% each year
- Salaries & benefits grow 4% annually
- All other appropriations grow 3% annually

Personnel

The following is a summary of personnel changes requested at Mid-year.

Department	Classification	Change	Filled	Reason
CAO	Economic Development Coordinator	-1.0	Yes	BOS direction on 11/15
IT	Reprographics Technician I	-1.0	Yes	Reduced revenues
Treasurer	Supervising Accountant	-1.0	Yes	ERI
	Total Filled Positions	-3.0		
IT	Supv IT Technician	-1.0	No	ERI
	IT Analyst II – Telecon	-1.0	No	ERI
	IT Analyst II – App/Webb	-1.0	No	ERI
Recorder	Fiscal Technician	-1.0	No	ERI
	Fiscal Assistant	1.0		Replace Fiscal Tech deleted through ERI
Surveyor	Surveyor’s Technician I/II	-1.0	No	ERI
Sheriff	Community Services Officer	-1.0	No	ERI
	Correctional Officer I/II	-4.0	No	ERI
	Correctional Sergeant	-1.0	No	ERI
	Deputy Sheriff I/II	-2.0	No	ERI
	Sheriff’s Sergeant	-1.0	No	ERI
	Sheriff’s Technician I/II	-1.0	No	ERI
DA	Supervising Investigator	-1.0	No	ERI
Probation	Sr. Deputy Probation Officer	-2.0	No	ERI
	Supv. Deputy Probation Officer – Institutions	-1.0	No	ERI
Library	Library Assistant I/II	-0.5	No	ERI
	Total Vacant Positions	-18.5		

The Chief Administrative Office is recommending deleting 18.5 vacancies related to early retirement incentives. 10 of the vacancies are in the Sheriff's office, 3 in Probation, 3 in Information Technologies, 1 in the District Attorney, 1 in the Surveyor's office and 0.5 in the Library. The personnel resolution also includes the deletion of 3 filled positions. The Economic Development Coordinator was included in the Board direction on November 15. The position in the Treasurer's office is related to an early retirement incentive of an employee at a lower level classification which the department was allowed to keep in lieu of the reduction in force of the Supervising Accountant. The reduction in force in Information Technologies is related to the need to reduce expenditures due to reduced revenues within the department.

Current Year Road Fund Forecast

The following table recaps the status of the Roads- Transportation budget as amended through December 31, 2010:

	FY 2010-11 Amended Budget	Projected June 30, 2011	Projected as a % of Budget
Estimated Current Year Revenues	\$92,738,428	\$73,745,893	80%
Estimated Current Year Expenditures	\$92,738,428	\$68,063,850	73%

The major decreases in revenues and expenditures within the Road Fund is primarily related to a shift in the timing on the start of construction and acquisition of right of way on several projects as well as lower recent construction bids. The net result of higher revenues and lower appropriations is an increase in year-end fund balance of \$5,682,043.

Current Year Community Services Forecast

The following table recaps the status of the Human Services – Community Services budget as amended through December 31, 2010:

	FY 2010-11 Amended Budget	Projected June 30, 2011	Projected as a % of Budget
Estimated Current Year Revenues	\$ 13,411,494	\$13,411,494	100%
Estimated Current Year Expenditures	\$ 13,411,494	\$13,411,494	100%

The department does not anticipate any material changes from budget.

Current Year Public Health Forecast

The following table recaps the status of the Health Services – Public Health budget as amended through December 31, 2010:

	FY 2010-11 Amended Budget	Projected June 30, 2011	Projected as a % of Budget
Estimated Current Year Revenues	\$ 23,604,436	\$18,660,893	79%
Estimated Current Year Expenditures	\$ 23,604,437	\$18,379,650	78%

The major decline in revenues is related to less use of fund balance. The Department budgets 100% of their available fund balance which was \$4,825,641 in FY 2010-11. The Department does not project any use of fund balance in FY 2010-11. The decrease in appropriations is primarily related to no planned use of contingency (\$3.4M), savings in services and supplies related to professional and lab service contracts and the deferral of a number of purchases and special project expenses (\$1.9M) and salary savings from position vacancies and strategic delays in staff hires (\$495K).

Current Year Mental Health Forecast

The following table recaps the status of the Health Services – Mental Health budget as amended through December 31, 2010:

	FY 2010-11 Amended Budget	Projected June 30, 2011	Projected as a % of Budget
Estimated Current Year Revenues	\$ 19,628,892	\$17,122,411	87%
Estimated Current Year Expenditures	\$ 19,628,892	\$16,677,325	85%

The major decline in revenues is related to less use of fund balance. The Department budgets 100% of their available fund balance which was \$2,155,997 in FY 2010-11. The Department projects a slight use of fund balance in the traditional Mental Health programs of \$46,074 and projects additional fund balance of \$491,160 in the Mental Health Services Act (MHSA) program. Expenditure savings are primarily due to programmatic changes and delayed start-up of MHSA programs.

Additional detail is provided in Attachment C: Summaries of Department Mid-year Summaries. My staff and I remain available to answer any additional questions.

Attachment A: Summary of General Fund Department projections as of December 31, 2010

Attachment B: 5 year forecast

Attachment C: Department Mid-year Summaries

Attachment A - Summary of General Fund Department projections as of December 31, 2010

Department	REVENUES				APPROPRIATIONS				NET		
	10-11 Budget REVENUE (FAMIS)	Projected	Proj Diff from Budgeted	Proj as % of Budget	10-11 Budget APPROP (FAMIS)	Projected	Proj Diff from Budgeted	Proj as % of Budget	BUDGETED Net County Cost	Projected Net County Cost	Variance from Net County Cost
Board of Supervisors	58,857	36,767	-22,090	62.5%	1,417,231	1,395,141	-22,090	98.4%	1,358,374	1,358,374	0
Chief Administrative Office	324,738	404,648	79,910	124.6%	2,221,759	2,194,950	-26,809	98.8%	1,897,021	1,790,302	106,719
Auditor-Controller	400,100	428,135	28,035	107.0%	2,998,648	2,825,482	-173,166	94.2%	2,598,548	2,397,347	201,201
Treasurer-Tax Collector	1,589,895	1,589,895	0	100.0%	2,659,548	2,659,548	0	100.0%	1,069,653	1,069,653	0
Assessor	538,220	471,720	-66,500	87.6%	3,869,743	3,719,743	-150,000	96.1%	3,331,523	3,248,023	83,500
County Counsel	548,300	548,300	0	100.0%	2,595,878	2,595,878	0	100.0%	2,047,578	2,047,578	0
Human Resources	0	250	250	0.0%	752,069	750,459	-1,610	99.8%	752,069	750,209	1,860
Information Technologies	1,705,939	1,638,086	-67,853	96.0%	3,385,439	3,231,823	-153,616	95.5%	1,679,500	1,593,737	85,763
County Promotions	0	0	0	0.0%	875,991	875,991	0	100.0%	875,991	875,991	0
Surveyor	166,550	151,000	-15,550	90.7%	1,788,101	1,695,018	-93,083	94.8%	1,621,551	1,544,018	77,533
Non-Departmental G.F. (incl conting)	119,316,537	121,498,876	2,182,339	101.8%	26,818,977	16,778,336	-10,040,641	62.6%	-92,497,560	-104,720,540	12,222,980
Grand Jury	0	0	0	0.0%	84,422	84,422	0	100.0%	84,422	84,422	0
Superior Court MOE	1,644,650	1,644,650	0	100.0%	2,871,866	2,871,866	0	100.0%	1,227,216	1,227,216	0
District Attorney	2,276,613	2,058,187	-218,426	90.4%	7,802,076	7,583,650	-218,426	97.2%	5,525,463	5,525,463	0
Public Defender	235,615	252,415	16,800	107.1%	2,950,966	2,864,172	-86,794	97.1%	2,715,351	2,611,757	103,594
Sheriff	11,945,117	9,866,792	-2,078,325	82.6%	53,284,082	50,143,970	-3,140,112	94.1%	41,338,965	40,277,178	1,061,787
Probation	3,192,153	3,178,697	-13,456	99.6%	12,855,350	11,988,184	-867,166	93.3%	9,663,197	8,809,487	853,710
Ag Commissioner	1,022,675	1,034,675	12,000	101.2%	1,485,172	1,485,172	0	100.0%	462,497	450,497	12,000
Recorder-Clerk/Registrar of Voters	2,028,792	2,203,627	174,835	108.6%	2,956,905	3,272,010	315,105	110.7%	928,113	1,068,383	-140,270
Transportation	1,467,595	1,559,171	91,576	106.2%	6,788,127	6,565,714	-222,413	96.7%	5,320,532	5,006,543	313,989
Development Services	2,508,811	2,517,452	8,641	100.3%	5,480,852	5,489,493	8,641	100.2%	2,972,041	2,972,041	0
Public Health (Animal Services)	1,199,523	1,192,682	-6,841	99.4%	2,520,458	2,494,716	-25,742	99.0%	1,320,935	1,302,034	18,901
Environmental Management	2,496,544	2,496,544	0	100.0%	2,797,026	2,797,026	0	100.0%	300,482	300,482	0
Veterans Services	49,773	49,773	0	100.0%	362,508	322,764	-39,744	89.0%	312,735	272,991	39,744
Human Services	39,171,600	39,587,238	415,638	101.1%	40,352,885	40,708,523	355,638	100.9%	1,181,285	1,121,285	60,000
Library	1,917,022	1,885,865	-31,157	98.4%	3,539,762	3,475,540	-64,222	98.2%	1,622,740	1,589,675	33,065
UCCE	100	100	0	100.0%	289,878	289,878	0	100.0%	289,778	289,778	0
Child Support Services	5,434,860	5,318,807	-116,053	97.9%	5,434,860	5,322,439	-112,421	97.9%	0	3,632	-3,632
GENERAL FUND TOTAL	201,240,579	201,614,352	373,773	100.2%	201,240,579	186,481,908	-14,758,671	92.7%	0	-15,132,444	15,132,444

Attachment B - 5 year forecast

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	\$ 50,716,033	\$ 50,431,002	\$ 50,148,751	\$ 49,869,214	\$ 49,592,323
Other Local Taxes	29,044,497	28,891,207	28,739,155	28,588,334	28,438,736
Licenses/Permits/Franchises	4,379,724	4,423,644	4,468,442	4,514,136	4,560,744
Fines/Forfeitures/Penalties	875,113	882,115	889,219	896,426	903,738
Use of Funds/Property	125,175	125,795	126,422	127,054	127,693
Intergovernmental Revenue	59,850,765	60,665,349	62,177,540	63,676,628	65,408,725
Charges for Service	14,646,464	14,808,362	14,973,270	15,141,252	15,312,375
Other Revenue	3,411,342	3,411,498	3,411,655	3,411,813	3,412,974
Transfers from Other Funds	17,719,996	18,000,304	18,231,856	18,472,307	18,721,563
Total Current Revenues	\$ 180,769,109	\$ 181,639,275	\$ 183,166,308	\$ 184,697,164	\$ 186,478,871
Appropriation from Fund Balance	15,132,444	7,300,000	7,500,000	7,700,000	7,900,000
Total Revenues	\$ 195,901,553	\$ 188,939,275	\$ 190,666,308	\$ 192,397,164	\$ 194,378,871
Discretionary Revenues	\$ 112,262,639	\$ 104,136,376	\$ 104,048,977	\$ 103,967,963	\$ 103,893,300
Departmental Revenues	83,638,914	84,802,899	86,617,331	88,429,201	90,485,571
Total Revenues	\$ 195,901,553	\$ 188,939,275	\$ 190,666,308	\$ 192,397,164	\$ 194,378,871
APPROPRIATIONS (Category)					
General Government	\$ 23,031,598	\$ 23,901,816	\$ 24,806,175	\$ 25,746,023	\$ 26,722,757
Law and Justice	79,377,029	82,344,605	85,426,658	88,627,640	91,952,179
Development Services	18,915,209	19,611,185	20,333,182	21,082,185	21,859,219
Health/Human Services	54,056,518	55,938,722	57,887,813	59,906,213	61,996,437
Nondepartmental	18,934,247	19,397,008	19,866,040	20,341,500	20,823,552
Total Appropriations	\$ 194,314,600	\$ 201,193,336	\$ 208,319,867	\$ 215,703,562	\$ 223,354,144
APPROPRIATIONS (Object)					
Salaries/Benefits	\$ 122,631,742	\$ 127,536,412	\$ 132,637,269	\$ 137,942,159	\$ 143,459,246
Operating Expenses	51,898,380	53,383,728	54,913,637	56,489,442	58,112,522
Fixed Assets	1,063,464	1,095,368	1,128,229	1,162,075	1,196,938
Other Financing Uses	-	-	-	-	-
Transfer to Other Funds	13,421,014	13,677,828	13,940,734	14,209,885	14,485,438
Appropriation for Contingency	5,300,000	5,500,000	5,700,000	5,900,000	6,100,000
Total Appropriations	\$ 194,314,600	\$ 201,193,336	\$ 208,319,867	\$ 215,703,562	\$ 223,354,144
Revenue Surplus/(Shortfall)	\$ 1,586,953	\$ (12,254,061)	\$ (17,653,559)	\$ (23,306,398)	\$ (28,975,273)
Designated for Capital Projects	\$ 6,582,596	\$ 6,582,596	\$ 6,582,596	\$ 6,582,596	\$ 6,582,596
General Reserve	\$ 8,746,513	\$ 8,813,752	\$ 9,132,006	\$ 9,462,160	\$ 9,804,664
\$ Needed for 5% General Reserve	\$ 8,813,752	\$ 9,132,006	\$ 9,462,160	\$ 9,804,664	\$ 10,159,988
Additional Funds to Reach 5%	\$ (67,239)	\$ (318,254)	\$ (330,154)	\$ (342,505)	\$ (355,324)
Total Revenue Surplus/Shortfall	\$ (3,280,287)	\$ (12,572,315)	\$ (17,983,713)	\$ (23,648,902)	\$ (29,330,597)

FY 2011-12

Property Tax reduced by 4%
Sales Tax reduced by 1%
Funding of \$500K for roads

FY 2012-13 through FY 2015-16

Property Tax reduced by 0.5%
Sales Tax reduced by 1%
Funding of \$500K for roads

Attachment C: Department Mid-year Summaries

Board of Supervisors

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Charges for Service	35,829	57,919	(22,090)	-38%	69,479	33,650	28,249	(7,580)
Misc. Revenue	500	500	-	0%	521	21	977	477
Operating Transfers	438	438	-	0%	595	157	461	23
Total Revenues	36,767	58,857	(22,090)	-38%	70,595	33,828	29,687	(7,080)
Expenses								
Salaries & Benefits	1,272,788	1,257,436	15,352	1%	1,265,995	(6,793)	1,323,957	51,169
Services & Supplies	69,427	103,869	(34,442)	-33%	79,293	9,866	76,262	6,835
Other Charges	-	-	-	0%	55	55	130	130
Intrafund Transfers	53,595	56,595	(3,000)	-5%	51,103	(2,492)	51,982	(1,613)
Intrafund Abatement	(668)	(668)	-	0%	(668)	-	(668)	-
Total Expenses	1,395,142	1,417,232	(22,090)	-2%	1,395,778	636	1,451,663	56,521
Net County Cost	1,358,375	1,358,375	-	0%	1,325,183	(33,192)	1,421,976	63,601

Summary

The Board Clerk projects no variance from the department's budgeted Net County Cost; however, a significant revenue shortfall is anticipated due to fewer filings for assessment appeals. This shortfall of \$22,090 will be offset by expenditure reductions in services and supplies and intrafund transfers, within the Clerk of the Board's budget and the Supervisorial District Budgets. The Mid-year projection reflects the Board's action of December 7, 2010 to adjust Supervisorial District budgets in accordance with amended Policy D-5-Board of Supervisors Departmental Budget and Expense Reimbursement. As a result of these adjustments, the County Ordinance Code will not be updated in this fiscal year, and all discretionary funds in individual Supervisorial Districts will need to be used to offset the revenue shortfall and shifts to salary and benefits under the amended Policy D-5.

Chief Administrative Office

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	%	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Federal Intergovernmental	160,948	160,948	-	0%	83,002	77,946	-	160,948
Charges for Service	203,189	121,790	81,399	67%	125,397	77,792	137,028	66,161
Misc. Revenue	511	2,000	(1,489)	-74%	6,342	(5,831)	3,667	(3,156)
Operating Transfers	40,000	40,000	-	0%	32,447	7,553	-	40,000
Total Revenues	404,648	324,738	79,910	25%	247,188	157,460	140,695	263,953
Expenses								
Salaries & Benefits	2,208,346	2,217,607	(9,261)	0%	1,768,928	439,418	2,031,834	176,512
Services & Supplies	902,262	907,154	(4,892)	-1%	760,970	141,292	748,397	153,865
Services & Supplies Abatement	(704,200)	(704,200)	-	0%	(528,071)	(176,129)	(546,728)	(157,472)
Fixed Assets	3,500	3,500	-	0%	4,537	(1,037)	-	3,500
Other Charges	-	-	-	0%	14,328	(14,328)	26,748	(26,748)
Intrafund Transfers	66,025	69,105	(3,080)	-4%	30,337	35,688	69,642	(3,617)
Intrafund Abatement	(280,983)	(271,407)	(9,576)	4%	(121,077)	(159,906)	(208,814)	(72,169)
Total Expenses	2,194,950	2,221,759	(26,809)	-1%	1,929,952	264,998	2,121,079	73,871
Net County Cost	1,790,302	1,897,021	(106,719)	-6%	1,682,764	107,538	1,980,384	(190,082)

Summary

The Chief Administrative Office projects a Net County Cost savings of approximately \$106,719. Revenue is increasing overall by \$79,910. The majority of this increase is in charges for services. When the budget was prepared, it was undetermined where the Internal Auditor would be deployed. As the year has progressed the Internal Auditor has worked almost exclusively in the Mental Health Division of Health Services. Mental Health is paying for the Internal Auditor's time based on biweekly time studies.

The Chief Administrative Office is projecting expenditure savings of \$26,809. Part of this savings is due to keeping the Assistant CAO position vacant following the retirement of the Chief Administrative Officer. The Assistant CAO was promoted and has not yet filled the Assistant position. This has allowed the CAO's office to offset the payoff of the former CAO while still achieving a small amount of savings.

Minor line item adjustments have been made to services and supplies resulting in \$4,892 in projected savings. Intrafund transfers are projected to be slightly less than budgeted with the majority of the savings being in the area of central duplicating. Intrafund abatements are projected to be higher by \$9,576.

There will be one adjustment to the Department's personnel allocation with the elimination of the Economic Development Coordinator. On November 15, 2010, the Board took action on a number of reductions to fill a projected shortfall for FY 2011-12. The elimination of this position was included in that action.

Auditor – Controller

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Charges for Service	372,075	344,040	28,035	8%	408,514	36,439	364,377	(7,698)
Interfund Revenue	-	-	-	0%	-	-	-	-
Misc. Revenue	-	-	-	0%	6	6	-	-
Operating Transfers	56,060	56,060	-	0%	54,879	(1,181)	53,295	(2,765)
Total Revenues	428,135	400,100	28,035	7%	463,399	35,264	417,672	(10,463)
Expenses								
Salaries & Benefits	2,505,573	2,674,159	(168,586)	-6%	2,548,018	42,445	2,670,229	164,656
Services & Supplies	108,178	111,555	(3,377)	-3%	81,691	(26,487)	75,021	(33,157)
Intrafund Transfers	289,002	298,134	(9,132)	-3%	300,559	11,557	307,833	18,831
Intrafund Abatements	(77,271)	(85,200)	7,929	-9%	(65,262)	12,009	(58,437)	18,834
Total Expenses	2,825,482	2,998,648	(173,166)	-6%	2,865,006	39,524	2,994,646	169,164
Net County Cost	2,397,347	2,598,548	(201,201)	-8%	2,401,607	4,260	2,576,974	179,627

Summary

The Auditor-Controller projects a Net County cost savings of approximately \$201,000. The majority of projected Mid-year savings is in salaries and benefits (\$168,587). Two early retirements will result in \$64,130 in savings, and an additional savings of \$88,352 is due to a vacancy. Savings in services and supplies and intrafund abatements are expected to be \$3,377 and \$9,132, respectively, due to efforts to reduce spending.

Intrafund abatements, which is revenue from other general fund departments for accounting and audit services provided by the Auditor-Controller's Office, are expected to be \$7,929 lower than budgeted. This reflects a reduced projection of revenues from Child Support Services (\$4,800) and Human Services (\$5,900), slightly offset by higher than expected revenues from the District Attorney (\$1,850).

Revenues are projected to exceed budget by \$27,636, due to higher than expected revenues from Bank of America in the form of rebates related to the use of the Purchase Card. These revenues offset the department's costs of administering the Purchase Card program.

Treasurer-Tax Collector

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Taxes	160,000	160,000	-	0%	173,103	13,103	179,838	19,838
Licenses, Permits & Franchises	370,000	370,000	-	0%	360,371	(9,629)	359,193	(10,807)
Fines, Forfeitures & Penalties	86,000	86,000	-	0%	68,350	(17,650)	74,840	(11,160)
Charges for Services	641,375	641,375	-	0%	598,675	(42,700)	636,461	(4,914)
Misc. Revenue	106,900	106,900	-	0%	113,210	6,310	93,086	(13,814)
Operating Transfers	225,620	225,620	-	0%	210,458	(15,162)	180,934	(44,686)
Total Revenues	1,589,895	1,589,895	-	0%	1,524,167	(65,728)	1,524,352	(65,543)
Expenses								
Salaries & Benefits	1,834,910	1,834,910	-	0%	1,717,239	(117,671)	1,713,565	(121,345)
Services & Supplies	486,369	486,369	-	0%	466,634	(19,735)	410,618	(75,751)
Other Charges	-	-	-	0%	84	84	-	-
Operating Transfers	3,600	3,600	-	0%	3,694	94	3,994	394
Intrafund Transfers	342,219	342,219	-	0%	391,253	49,034	357,911	15,692
Intrafund Abatement	(7,550)	(7,550)	-	0%	(3,658)	3,892	(3,105)	4,445
Total Expenses	2,659,548	2,659,548	-	0%	2,575,246	(84,302)	2,482,983	(176,565)
Net County Cost	1,069,653	1,069,653	-	0%	1,051,079	(18,574)	958,631	(111,022)

Summary

The Treasurer-Tax Collector projects no variance from the department's budgeted Net County Cost. A personnel allocation change is requested, deleting one FTE Supervising Accountant-Auditor, which is currently filled, in order to meet the 10% cut approved by the Board in November. This reduction in force will be effective June 30.

Assessor

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Charges for Service	120,000	200,000	(80,000)	-40%	170,618	50,618	249,339	129,339
Misc. Revenue	16,500	3,000	13,500	450%	1,325	(15,175)	1,772	(14,728)
Operating Transfers	335,220	335,220	-	0%	245,048	(90,172)	245,465	(89,755)
Total Revenues	471,720	538,220	(66,500)	-12%	416,991	(54,729)	496,576	24,856
Expenses								
Salaries & Benefits	3,241,752	3,391,752	(150,000)	-4%	3,171,606	(70,146)	3,488,565	246,813
Services & Supplies	199,714	199,714	-	0%	107,534	(92,180)	115,053	(84,661)
Intrafund Transfers	278,277	278,277	-	0%	300,829	22,552	367,681	89,404
Total Expenses	3,719,743	3,869,743	(150,000)	-4%	3,579,969	(139,774)	3,971,299	251,556
Net County Cost	3,248,023	3,331,523	(83,500)	-3%	3,162,978	(85,045)	3,474,723	226,700

Summary

The Assessor projects Net County Cost savings of approximately \$83,500. Projected salary and benefits savings of \$150,000 is due mainly to the Early Retirement Incentive (ERI). This savings will be offset by a revenue shortfall of \$66,500. The department is projecting revenues from administration of the Supplemental Property Tax Roll to come in \$80,000 lower than budgeted, which will be slightly offset by higher than expected revenues from Proposition 90 applications (\$7,000) and reimbursement from the City of South Lake Tahoe for data requests related to the South Lake Tahoe redevelopment project (\$6,500).

County Counsel

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Charges for Service	548,300	548,300	-	0%	671,704	123,404	622,743	74,443
Misc. Revenue	-	-	-	0%	426	426	6,588	6,588
Total Revenues	548,300	548,300	-	0%	672,130	123,830	629,331	81,031
Expenses								
Salaries & Benefits	2,337,256	2,337,256	-	0%	2,179,478	(157,778)	2,205,236	(132,020)
Services & Supplies	238,929	238,929	-	0%	191,398	(47,531)	173,329	(65,600)
Operating Transfers	-	-	-	0%	-		20,000	20,000
Intrafund Transfers	39,693	39,693	-	0%	36,056	(3,637)	41,429	1,736
Intrafund Abatement	(20,000)	(20,000)	-	0%	(25,466)	(5,466)	(35,858)	(15,858)
Total Expenses	2,595,878	2,595,878	-	0%	2,381,466	(214,412)	2,404,136	(191,742)
Net County Cost	2,047,578	2,047,578	-	0%	1,709,336	(338,242)	1,774,805	(272,773)

Summary

County Counsel projects no significant variance from the Department's budgeted Net County cost.

Human Resources

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Charges for Service	250	-	250	-	83	(167)	60	(190)
Misc. Revenue	-	-	-	-	-	-	174	174
Total Revenues	250	-	250	-	83	(167)	234	(16)
Expenses								
Salaries & Benefits	638,843	638,843	-	0%	571,444	(67,399)	778,644	139,801
Services & Supplies	78,867	79,252	(385)	0%	71,711	(7,156)	91,602	12,735
Intrafund Transfers	32,749	33,974	(1,225)	-4%	29,217	(3,532)	29,470	(3,279)
Total Expenses	750,459	752,069	(1,610)	0%	672,372	(78,087)	899,716	149,257
Net County Cost	750,209	752,069	(1,860)	0%	672,289	(77,920)	899,482	149,273

Summary

The Human Resources Department projects a savings of \$1,860, due to efforts to reduce expenses in services and supplies and intrafund transfers, and unanticipated revenues of \$250 for copying charges related to subpoenas and requests for employment and public records.

Information Technologies

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Licenses, Permits & Franchises	76,500	76,500	-	0%	75,000	(1,500)	75,000	(1,500)
Charges for Service	1,561,586	1,629,439	(67,853)	-4%	1,620,745	59,159	1,749,521	187,935
Misc. Revenue	-	-	-	0%	8,735	8,735	783	783
Total Revenues	1,638,086	1,705,939	(67,853)	-4%	1,704,480	66,394	1,825,304	187,218
Expenses								
Salaries & Benefits	4,231,424	4,342,072	(110,648)	-3%	4,368,546	137,122	4,742,877	511,453
Services & Supplies	2,359,105	2,654,203	(295,098)	-11%	2,459,222	100,117	2,585,382	226,277
Other Charges	-	-	-	0%	-	-	100	100
Fixed Assets	158,280	115,500	42,780	37%	150,362	(7,918)	327,671	169,391
Intrafund Transfers	152,361	131,638	20,723	16%	125,405	(26,956)	136,580	(15,781)
Intrafund Abatements	(3,669,347)	(3,857,974)	188,627	-5%	(3,980,659)	(311,312)	(4,281,960)	(612,613)
Total Expenses	3,231,823	3,385,439	(153,616)	-5%	3,122,876	(108,947)	3,510,650	278,827
Net County Cost	1,593,737	1,679,500	(85,763)	-5%	1,418,396	(175,341)	1,685,346	91,609

Summary

Information Technologies projects a Net County Cost savings of approximately \$85,763.

Revenue is declining overall by \$256,480. This is a combination of revenue line items which are projected to be short by \$67,853, and intra-fund abatements which are projected to be short by approximately \$188,627. Both of these reductions are a result of Departments reducing expenditures by using less of IT's discretionary services. Notable reduction areas include:

Applications/Programming – A shortfall of \$92,430 is projected primarily due to a reduction in services provided to the Health Services Department. In addition, the Treasurer/Tax Collector's office is not using IT to the extent originally anticipated when the budget was prepared.

Document Center – Print shop revenue is based entirely on discretionary use by departments. IT is projecting a revenue shortfall of \$51,900 in the document center. As more processes are automated, there is a trend towards more scanned or electronic documents instead of printed documents. The document center also provides scanning services to departments. This service should be offset by revenue from the departments rather than making it a general fund cost. The department is recommending a reduction in force of one FTE in the document center due to the decreased demand for services.

PC Support – PC Support revenue is also based entirely on discretionary use by departments. IT is projecting a revenue shortfall of \$55,280 in the PC Support section. Over time, the decentralization of IT staff and the utilization of remote desktop support have resulted in a decrease in usage of PC support services. IT is in the process of implementing a new job ticketing system. It is anticipated that this system will allow better tracking of service time and more reliable capturing of billable hours.

Telecommunications: IT is projecting a shortfall in Telecommunications revenue of \$60,800. The Telecommunications division continues to see savings from the Calnet 2 agreement and corresponding offsetting decreases as well. However, fewer departments are requesting complex moves or changes.

Information Technologies is projecting overall expenditure savings of \$342,243. Notable savings are as follows:

Salaries and Benefits – IT is projecting net savings in salaries and benefits of \$110,650. In the IT Department three employees took the early retirement incentive offered earlier in the year. The Department also had one employee decide to retire during the second half of the year so partial year savings is recognized for all four of these positions. Due to the on-going downward trend noted above in the Document Center, IT is recommending that one position be eliminated which will result in a reduction in force (RIF) since the position is currently filled. In order to complete existing work currently in progress, it is recommended that the position be eliminated effective June 30, 2011.

Services and supplies – IT is projecting savings in services and supplies of \$295,100. The Department has continued the effort started a couple of years ago to review and renegotiate hardware and software maintenance agreements which has resulted in substantial savings. In addition, the Department continues to look at ways to be more efficient in order to achieve savings.

In fixed assets, the IT department is proposing some modifications from what was approved in the budget. The approved budget includes \$37,500 for network hardware and \$78,000 for a web-filter/security appliance. The Department was able to find a less costly alternative to the web-filter appliance. They are currently requesting and recommending that these two appropriations be utilized for a Blade Server/SAN. This equipment was deferred in the budget pending an evaluation by the new IT Director. The current SAN is almost 6 years old and its technology is obsolete. The existing SAN is nearing end of life at which time maintenance and replacement parts will no longer be available. The Department is recommending that the SAN be replaced using funding noted above and an additional \$43,000 which has been factored into the mid-year projection.

Recorder Clerk/Elections

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Licenses, Permits & Franchises	83,000	93,000	(10,000)	-11%	87,469	4,469	97,163	14,163
State	6,050	6,050	-	0%	4,999	(1,051)	11,175	5,125
Federal	1,940	-	1,940	0%	2,120	180	88,978	87,038
Charges for Services	874,945	683,050	191,895	28%	590,695	(284,250)	639,208	(235,737)
Misc. Revenue	286,000	295,000	(9,000)	-3%	304,807	18,807	309,255	23,255
Operating Transfers	951,692	951,692	-	0%	707,195	(244,497)	602,659	(349,033)
Total Revenues	2,203,627	2,028,792	174,835	9%	1,697,285	(506,342)	1,748,438	(455,189)
Expenses								
Salaries & Benefits	2,091,829	1,950,872	140,957	7%	1,889,947	(201,882)	1,902,705	(189,124)
Services & Supplies	1,002,860	840,851	162,009	19%	620,782	(382,078)	830,149	(172,711)
Fixed Assets	7,500	7,500	-	0%	26,999	19,499	23,749	16,249
Intrafund Transfers	169,821	170,519	(698)	0%	155,553	(14,268)	155,931	(13,890)
Intrafund Abatement	-	(12,837)	12,837	-100%	(10,095)	(10,095)	-	-
Total Expenses	3,272,010	2,956,905	315,105	11%	2,683,186	(588,824)	2,912,534	(359,476)
Net County Cost	1,068,383	928,113	140,270	15%	985,901	(82,482)	1,164,096	95,713

Summary

The Recorder-Clerk/Registrar of Voters is anticipating a need for a transfer from Contingency of approximately \$140,000 related to special election costs for special elections in May and June. The Chief Administrative Office is not recommending a budget transfer at this time due to the uncertainty of final revenues and expenses. If needed, a budget transfer will be brought to the Board towards the end of the fiscal year. For projection purposes, the Chief Administrative Office is assuming a \$140,000 use of contingency to cover the special election costs.

The Recorder-Clerk Division projects a Net County Cost savings of approximately \$77,000, due to higher than anticipated Recording Fee revenues; however, the Elections Division expects to exceed its budgeted Net County Cost by \$217,000, due to three, possibly

four, unanticipated Special Elections. The transfer from Contingency is necessary to cover the costs of these elections, including precinct workers, ballots, polling place rental, etc.

The Recorder-Clerk Division is requesting a personnel allocation change, deleting one FTE Fiscal Technician and adding one FTE Fiscal Assistant. The division's Fiscal Technician retired, and rather than filling the position, the department attempted to meet its fiscal needs through another department; however, the Recorder-Clerk has determined that a lower level, full time fiscal staff is necessary to the functioning of the department. CAO staff is working with the Recorder-Clerk on other personnel changes in the 2011-12 Fiscal Year to help meet the whole department's savings target. These changes will included greater cross-training and use of staff across division lines, and may result in further personnel allocation change requests.

District Attorney

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Fines, Forfeitures & Penalties	5,000	5,000	-	0%	5,302	302	29,166	24,166
State Revenue	1,141,407	1,289,833	(148,426)	-12%	1,229,707	88,300	1,313,860	172,453
Federal Revenue	86,931	86,931	-	0%	183,865	96,934	146,332	59,401
Other Gov Revenue	-	-	-	0%	35,207	35,207	641	641
Charges for Service	32,500	32,500	-	0%	36,113	3,613	36,913	4,413
Misc. Revenue	10,000	10,000	-	0%	13,326	3,326	10,708	708
Operating Transfers	782,349	852,349	(70,000)	-8%	861,378	79,029	917,566	135,217
Total Revenues	2,058,187	2,276,613	(218,426)	-10%	2,364,898	306,711	2,455,186	396,999
Expenses								
Salaries & Benefits	6,990,548	7,258,972	(268,424)	-4%	7,230,800	240,252	7,214,735	224,187
Services & Supplies	592,435	592,435	-	0%	660,426	67,991	538,678	(53,757)
Other Charges	6,946	6,946	-	0%	2,428	(4,518)	6,314	(632)
Fixed Assets	8,500	8,500	-	0%	16,885	8,385	6,551	(1,949)
Operating Transfer	-	-	-	0%	12,779	12,779	-	-
Intrafund Transfers	185,223	185,223	-	0%	203,103	17,880	198,035	12,812
Intrafund Abatement	(200,000)	(250,000)	50,000	-20%	(201,771)	(1,771)	(125,000)	75,000
Total Expenses	7,583,652	7,802,076	(218,424)	-3%	7,924,650	340,998	7,839,313	255,661
Net County Cost	5,525,465	5,525,463	2	0%	5,559,752	34,287	5,384,127	(141,338)

Summary

The District Attorney projects no change to Net County Cost.

The District Attorney's Office is projecting a net revenue shortfall of \$268,426. Notable projected changes to revenue include:

Proposition 172– Public Safety Sales Tax shortfall of \$20,953. This projection appears to be running slightly below budget compared to this time last year. CAO staff will continue to verify and monitor this revenue source regularly.

Revenue coming to the District Attorney from Human Services is projected to be \$50,000 below what was originally built into the budget. The FY 2010-11 budget includes \$250,000 for the Welfare Fraud function that was assumed by the District Attorney's office starting January 2009. When the District Attorney's office took over the Welfare Fraud function it was anticipated that the Department would assume the workload without the addition of staff and that this \$250,000 from Human Services each year would offset the District Attorney's Net County cost. At mid-year the District Attorney's office has not been able to time study enough hours to achieve the full amount of revenue and anticipates only being able to bill for approximately \$200,000 in this fiscal year.

Operating Transfers are anticipated to be approximately \$70,000 less than budget. This is again due to the inability to time study enough hours for grant programs that are reimbursed based on hours worked for those programs. Grants currently being affected are the Worker's Compensation grant (\$15,000), the Environmental grant (\$25,000), and the Proposition 64 grant (\$30,000). Each of the above programs is billed based on employee time studies. If hours aren't worked the time cannot be billed resulting in a loss of revenue for the Department.

The Elder Vertical Prosecution grant has not been released as of mid-year so the Department has projected not receiving \$127,473 originally built into the FY 2010-11 budget. It is also uncertain if this grant will continue in future fiscal years.

Appropriations in the District Attorney's budget have been adjusted to offset the above noted revenue shortfalls. The Department's mid-year projection shows a decrease in salary and benefits of \$268,426. The majority of this savings is the result of three people taking early retirements from the incentive offered earlier in the fiscal year. In addition, there was one other retirement in the department. The position of Supervising Investigator will be eliminated from the personnel allocation at mid-year. The other positions will remain as the Department indicates that they are still reviewing staffing needs resulting from the retirements noted above. Based on current caseload, it may be necessary for one or two of the vacant positions to be filled. Until the department completes its evaluation, it has been requested to maintain the positions in the District Attorney's allocation.

Public Defender

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
State	220,915	228,115	(7,200)	-3%	221,703	788	252,837	31,922
Charges for Service	31,500	7,500	24,000	320%	6,641	(24,859)	6,696	(24,804)
Misc. Revenue	-	-	-	0%	-	-	503	503
Total Revenues	252,415	235,615	16,800	7%	228,344	(24,071)	260,036	7,621
Expenses								
Salaries & Benefits	2,485,043	2,514,045	(29,002)	-1%	2,485,329	286	2,736,900	251,857
Services & Supplies	315,935	373,053	(57,118)	-15%	224,695	(91,240)	277,877	(38,058)
Intrafund Transfers	63,193	63,868	(675)	-1%	58,344	(4,849)	53,222	(9,971)
Total Expenses	2,864,171	2,950,966	(86,795)	-3%	2,768,368	(95,803)	3,067,999	203,828
Net County Cost	2,611,756	2,715,351	(103,595)	-4%	2,540,024	(71,732)	2,807,963	196,207

Summary

The Public Defender projects a Net County Cost savings of approximately \$103,595. Revenue adjustments include a projected decrease of \$7,200 in Proposition 172 – Public Safety Sales Tax. This projection appears to be running slightly below budget compared to last year. CAO staff will continue to monitor this revenue source regularly. Revenue for Public Defender services is being consistently ordered by the Courts; however, the order of collection puts County fees at the bottom of collection priority after victim restitution. While fees are being ordered, actual receipts indicate that collections remain slow. Therefore the Mid-year projection has been adjusted to reflect \$1,000 less than anticipated. New revenue included in the Public Defender's projection is from a new contract with Alpine County which began in January 2011 to provide defense services, adding \$25,000 in revenue for FY 2010-11.

Total appropriations for the Department are projected to be approximately \$86,795 less than budgeted. The majority of savings is due to several minor line item adjustments in services and supplies. The budget projection includes a review of the funding levels needed to support responsible defense and will continue to be monitored closely in this area. A small amount of savings is also projected in salary and benefits.

Sheriff

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Taxes	158,215	158,215	-	0%	161,864	3,649	149,778	(8,437)
Licenses, Permits & Franchises	104,200	104,200	-	0%	104,983	783	112,445	8,245
Fines, Forfeitures & Penalties	45,600	45,600	-	0%	52,620	7,020	46,419	819
Use of Money	4,200	4,200	-	0%	4,200	-	4,200	-
State Revenue	4,258,646	6,336,971	(2,078,325)	-33%	6,461,438	2,202,792	7,421,460	3,162,814
Federal Revenue	1,350,911	1,350,911	-	0%	168,914	(1,181,997)	816,018	(534,893)
Other Gov Revenue	501,500	501,500	-	0%	571,614	70,114	197,742	(303,758)
Charges for Service	2,495,475	2,495,475	-	0%	2,364,059	(131,416)	2,692,726	197,251
Misc. Revenue	28,300	28,300	-	0%	35,627	7,327	56,910	28,610
Operating Transfers	919,745	919,745	-	0%	894,379	(25,366)	675,347	(244,398)
Total Revenues	9,866,792	11,945,117	(2,078,325)	-17%	10,819,698	952,906	12,173,045	2,306,253
Expenses								
Salaries & Benefits	41,286,631	43,942,621	(2,655,990)	-6%	43,595,223	2,308,592	46,609,565	5,322,934
Services & Supplies	7,413,058	7,925,693	(512,635)	-6%	6,733,244	(679,814)	6,984,201	(428,857)
Other Charges	344,460	314,140	30,320	10%	120,523	(223,937)	521,208	176,748
Fixed Assets	574,082	574,082	-	0%	505,592	(68,490)	721,587	147,505
Other Financing Uses	-	-	-	0%	-	-	92,337	92,337
Intrafund Transfers	525,739	527,546	(1,807)	0%	372,321	(153,418)	561,806	36,067
Intrafund Abatement	-	-	-	0%	(5,043)	(5,043)	(8,762)	(8,762)
Total Expenses	50,143,970	53,284,082	(3,140,112)	-6%	51,321,860	1,177,890	55,481,942	5,337,972
Net County Cost	40,277,178	41,338,965	(1,061,787)	-3%	40,502,162	224,984	43,308,897	3,031,719

Summary

The Sheriff projects a Net County Cost savings of \$1,061,787.

Revenue is projected to be short overall by \$2,078,325. Revenue projections are based on several factors including assumptions that grant reimbursements will be processed in a timely manner and posted before year end. Assumptions included in these projections include the following:

- Proposition 172– Public Safety Sales Tax shortfall of \$162,385. This projection appears to be running slightly below budget compared to this time last year. CAO staff will continue to verify and monitor this revenue source regularly.
- Rural Counties Revenue is currently budgeted at \$500,000; however, it appears that this revenue will only come in at about \$380,000 by year end, a shortfall of \$120,000.
- Sub-object 0880, State Other includes several funding sources which are cumulatively projected to be approximately \$500,000 below budget. Part of this funding comes from State reimbursement for entering restraining order into CLETS. This source typically changes from year to year and is difficult to project on an annual basis. This funding source also contains revenue from State Morrissey Hearings and is budgeted based on prior year experience. It is also subject to change from year to year.
- Revenue from State Grant reimbursements is currently running under budget by \$1,254,940. Several grants in this area cross fiscal years and the revenue received is based on reimbursement. This shortfall is not suggesting that the revenue will not be received at all, it is indicating that the reimbursements may not be received by fiscal year end and will need to be re-budgeted in the next fiscal year.
- Federal Revenue is projected to be lower than anticipated by approximately \$530,000. This funding source is typically for funds received from the Social Security Administration for reporting in-custody social security recipients and funds for federal housing of inmates. A reimbursement from Federal Grants is also included in this area. Many of the grants span multiple fiscal years and don't get expended so it is typical to show a shortfall in this area.

Expenditures are projected to decrease overall by \$3,140,111. The majority of savings (\$2,655,989) is in salaries and benefits. A number of assumptions have been included in projecting salary and benefit savings. Notable factors include the following:

- The Department has intentionally held a number of positions vacant to ensure that if additional reductions are required in this fiscal year funding will be available.

- The County offered an early retirement incentives program at the beginning of the fiscal year. In the Sheriff's Department sixteen people retired by December 31, 2010. Twelve of these positions will be eliminated. Two of these sixteen positions were eliminated during addenda in September 2010. Ten more will be eliminated with the mid-year personnel allocation change.
- Due to MOU language changes that went into effect, the Sheriff's Department continues to see a reduction in overtime. It is estimated that overtime will be approximately \$432,685 less than budgeted at year end.
- The use of Temporary help is currently exceeding what was originally included in the budget. Due to reductions in staff, there has been a need to provide coverage in several areas within the Department due to long term illness, vacations, and other coverage issues.
- Other Compensation is also exceeding what was originally included in the budget. The majority of this is due to payoffs from the early retirement incentives. This amount is offset with salary savings from those positions that are being eliminated.
- Offsetting the salary and benefits savings is the annual increase for Charter Measure 504. The value of the January 2011 increase was estimated at \$340,000. At this time it appears that the Department will be able to absorb this increase.

In services and supplies a savings of approximately \$512,635 is projected. A review of line items indicates that savings is anticipated in a number of areas. Notable areas include Clothing, Building Maintenance, Professional Services, Medical, Dental & Labs, Minor Equipment Computers, Special Department Expense, and Transportation and Travel.

Probation

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Fines, Forfeitures & Penalties	15,750	6,000	9,750	163%	12,897	(2,853)	16,930	1,180
State Revenue	1,289,769	1,322,769	(33,000)	-2%	1,293,594	3,825	1,375,176	85,407
Federal Revenue	170,000	164,256	5,744	3%	65,727	(104,273)	-	(170,000)
Other Gov Revenue	25,000	20,000	5,000	25%	26,342	1,342	28,480	3,480
Charges for Service	536,500	403,500	133,000	33%	550,029	13,529	647,902	111,402
Misc. Revenue	4,750	3,750	1,000	27%	4,155	(595)	5,006	256
Operating Transfers	1,136,928	1,271,878	(134,950)	-11%	1,245,775	108,847	641,569	(495,359)
Total Revenues	3,178,697	3,192,153	(13,456)	0%	3,198,519	19,822	2,715,063	(463,634)
Expenses								
Salaries & Benefits	10,194,699	10,729,700	(535,001)	-5%	10,096,431	(98,268)	10,402,688	207,989
Services & Supplies	1,446,124	1,651,851	(205,727)	-12%	1,389,346	(56,778)	1,384,107	(62,017)
Other Charges	25,750	125,000	(99,250)	-79%	96,685	70,935	15,147	(10,603)
Fixed Assets	25,500	8,500	17,000	200%	1,791	(23,709)	12,578	(12,922)
Intrafund Transfers	296,111	340,299	(44,188)	-13%	305,483	9,372	383,462	87,351
Total Expenses	11,988,184	12,855,350	(867,166)	-7%	11,889,736	(98,448)	12,197,982	209,798
Net County Cost	8,809,487	9,663,197	(853,710)	-9%	8,691,217	(118,270)	9,482,919	673,432

Summary

The Probation Department projects a Net County Cost savings of approximately \$853,710.

Total Revenue is projected to be approximately \$13,456 below budget. During the mid-year review the Probation Department noted several areas where revenue was increasing as well as areas of decrease. Notable changes are as follows:

- Federal Justice Assistance Grant (ARRA) – Projected increase of \$ 10,000

- Institutional Care – Projected increase of \$105,000. Outside county commitments to El Dorado County's Juvenile Detention Facilities is anticipated to increase by fiscal year end. This revenue is dependant upon how many outside commitments are sent to our facilities based on space availability. In June 2010, the Probation department entered into an agreement with Calaveras County to secure a 4 bed guarantee for \$12,000 per month.
- Adult Defendant – Projected increase of \$10,000. Probation adult fees are coming in higher than budget. This revenue line is for fees collected through the Courts and can be difficult to predict due to the order of collection of restitution, fines and fees.
- Care in Juvenile Hall – Projected increase of \$20,000. This revenue is also difficult to project. Based on current activity, including the State Franchise Tax Board Tax Intercept program, Probation is projecting an increase at year end.
- State Other – Juvenile Probation and Camp Funding (JPCF) – Projected decrease of \$(33,000). Based on 1st and 2nd quarter Vehicle License Fee (VLF) distribution by the State Department of Finance, the Probation department is projecting a shortfall at year end.
- Interfund Revenue – Projected decrease of \$(10,000). An MOU with Public Health is being amended to reduce funding for Proposition 36 urinalysis testing. Probation Officers will continue to perform testing and Public Health will pay for the tests through their selected vendor. This change results in a \$10,000 loss of revenue to Probation; however, a reduction in cost on the appropriation side has also been recognized.
- Operating Transfers In – Projected shortfall of \$(99,950). The majority of this shortfall (\$70,000) is in the Youthful Offender Block Grant (YOBG) funding. Probation identified in their plan to the State to utilize approximately \$90,000 to pay for outside county juvenile camp programs ordered by the Court. Based on the mid-year analysis, very little of this funding has been used. Probation now projects to use approximately \$20,000 in both revenue and expense in the event the court orders a commitment from now until year end. The Department has also changed their plan on how much funding they plan to use from their automation trust fund. This change will result in \$20,000 not being brought over to fund the use of extra help to assist with the fiscal module conversion. The Department will maintain this funding in their automation trust fund and utilize it when they are prepared to move forward with their fiscal module conversion.
- Title IV-E – Projected shortfall of \$(35,000). This reduction in TitleIV-E and Group Home Monthly Visits is the result of claim amendments processed for FY 2009-10, quarters 2 and 3. Based on further review of quarters 1 and 2, the Department does not believe they will achieve their budgeted amount by fiscal year end.

Appropriations are expected to decrease by approximately \$867,165. Salaries and benefits are projected to decrease by \$535,000. The Probation Department had 3 staff take the early retirement incentive (ERI) offered at the beginning of the fiscal year. Of the three ERI's, two of the position's estimated savings were already removed from the budget during the FY 2010-11 addenda process. The

third ERI will result in approximately \$70,000 in savings this year. Other factors that have been noted in the Department's projection include several employees being out on FMLA and savings from a number of vacancies as a result of failed recruitments or positions not being filled pending further budget cuts associated with the potential loss of State VLF funding.

The Department is projecting savings in services and supplies of \$205,727. The most significant savings is in professional services (\$50,000). Of this amount \$30,000 is in the area of Electronic Monitoring for equipment rentals. There is also a \$20,000 savings in contracted services for background investigations and fingerprinting. The Department notes a savings of \$44,000 in the areas of Medical, Dental and Lab testing. This line item offsets the revenue reduction of \$10,000 noted above and is the result of less use of contracted services for new hire medical examinations and urinalysis testing for both juvenile and adult offenders. The Department also notes a savings of \$30,000 in STC training for new hires. In addition, many STC classes were held within the County, limiting travel expense. Various other line items within services and supplies have been reviewed and adjusted.

In the area of Care and Support of Minors, Probation is projecting savings of \$94,875. During this fiscal year the Court has only ordered minimal commitments to Fouts Springs Youth Facility. Should additional commitments be ordered there should be sufficient funding from the Youthful Offender Block Grant (YOBG) to cover the additional expense.

Fixed assets are projected to be over by \$17,000 based on the Department's plan to purchase two Kiosk machines to assist with supervision activities with both adult and juvenile offenders. These machines would interface with the case management system and streamline many manual processes. Unless the Board has any objections, the Chief Administrative Office recommends allowing Probation to move forward with this purchase.

Intrafund charges are projected to be lower overall by approximately \$44,188. The facilities division of the Department of Transportation has indicated that they will not be charging for routine maintenance in the juvenile facilities, a savings of approximately \$30,000.

Surveyor

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Charges for Service	151,000	166,550	(15,550)	-9%	132,333	(18,667)	194,708	43,708
Total Revenues	151,000	166,550	(15,550)	-9%	132,333	(18,667)	194,708	43,708
Expenses								
Salaries & Benefits	1,494,312	1,552,200	(57,888)	-4%	1,656,053	161,741	1,796,318	302,006
Services & Supplies	75,816	99,336	(23,520)	-24%	62,555	(13,261)	83,235	7,419
Other Charges	-	-	-	0%	241	241	480	480
Fixed Assets	7,095	7,095	-	0%	1,675	(5,420)	4,842	(2,253)
Intrafund Transfers	121,795	135,470	(13,675)	-10%	128,450	6,655	146,337	24,542
Intrafund Abatements	(4,000)	(6,000)	2,000	-33%	(5,363)	(1,363)	(325,456)	(321,456)
Total Expenses	1,695,018	1,788,101	(93,083)	-5%	1,843,611	148,593	1,705,756	10,738
Net County Cost	1,544,018	1,621,551	(77,533)	-5%	1,711,278	167,260	1,511,048	(32,970)

Summary

The Surveyor projects an overall Net County Cost savings of \$77,532. Revenue is projected to be approximately \$17,550 less than budget. Projected revenue from LMIS services from outside agencies and the public are expected to come in slightly higher than budgeted; however, other service such as map checking and compliance and addressing are significantly lower. It should be noted that this year's projection compared to last year's indicates that revenue overall is increasing. The Surveyor feels that economic conditions in the development industry may be stabilizing.

The Surveyor's department is currently researching the possibility of using Information Technology's new i-Support ticketing system. Use of this system will allow more precise and consistent tracking of billable projects and allow for more accurate reporting and recovery of billable hours which should improve revenue.

The Surveyor is projecting overall expenditure savings of \$95,083. The majority of these savings are in the area of salary and benefits due to one early retirement (ERI) and keeping the Asst. Surveyor vacant for the remainder of the year. The Department will see sustainable savings from the ERI next year of approximately \$77,325. It should be noted that the Surveyor's Department is utilizing accounting and clerical services from the Information Technologies department at a projected cost of approximately \$13,000 which has been factored into the projection. The position of Surveyor's Technician I/II will be eliminated with a personnel allocation resolution being done with the mid-year report.

Savings of approximately \$23,520 is projected in services and supplies. The major components of this savings come from software maintenance and software licenses due to working with Information Technologies to renegotiate contracts. Some of the saving may be one-time; however, the Department will continue to look for ways to achieve additional savings next year. Additional minor savings of \$838 is projected in intrafund transfers due to reduced phone charges and decreased usage of PC support.

Agriculture

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Licenses, Permits & Franchises	117,500	107,500	10,000	9%	124,819	7,319	119,985	2,485
Use of Money	750	750	-	0%	2,419	1,669	2,292	1,542
State	674,103	674,103	-	0%	793,753	119,650	757,244	83,141
Federal	207,505	207,505	-	0%	87,111	(120,394)	31,237	(176,268)
Other Governmental	25,727	25,727	-	0%	25,727	-	25,075	(652)
Charges for Services	7,840	5,840	2,000	34%	7,407	(433)	11,752	3,912
Misc. Revenue	1,250	1,250	-	0%	1,349	99	1,378	128
Total Revenues	1,034,675	1,022,675	12,000	1%	1,042,585	7,910	948,963	(85,712)
Expenses								
Salaries & Benefits	1,141,352	1,141,352	-	0%	1,051,006	(90,346)	1,033,114	(108,238)
Services & Supplies	287,961	287,961	-	0%	284,607	(3,354)	210,675	(77,286)
Other Charges	3,000	3,000	-	0%	2,900	(100)	24,972	21,972
Fixed Assets	-	-	-	0%	-	-	10,868	10,868
Intrafund Transfers	52,859	52,859	-	0%	35,834	(17,025)	55,560	2,701
Total Expenses	1,485,172	1,485,172	-	0%	1,374,347	(110,825)	1,335,189	(149,983)
Net County Cost	450,497	462,497	(12,000)	-3%	331,762	(118,735)	386,226	(64,271)

Summary

The Department of Agriculture is projecting a minor Net County Cost decrease of approximately \$12,000 primarily due to a permanent increase in Device Registration revenue of \$10,000 and a one time increase in Small Farms Program revenue of \$2,000.

The largest source of non-general fund revenue for the Department is unclaimed gas tax, which is distributed through a formula contained in the California Food and Agricultural Code. The FY 2010-11 Agriculture Department budget assumes \$349,558 in unclaimed gas tax (UGT) revenue from the state. In order to draw down this revenue, the Food and Agricultural Code requires a maintenance of effort in county general fund support for the Agriculture Department at least equal to the average amount expended for

the past five fiscal years. As a result of a net county cost decrease in the Agriculture Department in FY 2009-10, the Agriculture Department may see a decrease in unclaimed gas tax revenue in the current fiscal year. The Chief Administrative Office and the Agriculture Department will work to address this issue to the satisfaction of the California Department of Food and Agriculture in the current year. It is estimated that the distribution of the UGT will occur in early March.

Department of Transportation – General Fund

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09 *	
	Projection	Final Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Revenue from use of Money and Property	57,202	57,202	-	0%	60,679	3,477	N/A	N/A
Charges for Services	1,192,069	1,135,096	56,973	5%	496,752	(695,317)		
Miscellaneous Revenues	4,200	5,150	(950)	-18%	4,510	310		
Other Financing Sources	305,700	270,147	35,553	13%	125,388	(180,312)		
Total Revenues	1,559,171	1,467,595	91,576	6%	687,329	(871,842)		
Expenses								
Salaries & Benefits	2,858,459	3,028,847	(170,388)	-6%	1,984,641	(873,818)		
Services & Supplies	2,013,936	2,038,537	(24,601)	-1%	1,823,734	(190,202)		
Other Charges	1,769,226	1,810,100	(40,874)	-2%	1,341,299	(427,927)		
Fixed Assets	28,431	28,431	-	0%	425	(28,006)		
Intrafund Transfers	251,351	404,343	(152,992)	-38%	116,032	(135,319)		
Intrafund Abatement	(355,689)	(522,131)	166,442	-32%	(144,040)	211,649		
Total Expenses	6,565,714	6,788,127	(222,413)	-3%	5,122,091	(1,443,623)		
Variance	5,006,543	5,320,532	(313,989)	-6%	4,434,762	(571,781)		

* With the consolidation of DOT and certain functions of General Services, the historical data has no relevance due to the large change in dollars. There is no clean way to get the historical data as some pieces of General Services went to Environmental Management and some have been absorbed into the Road Fund

Summary

The Department is projecting increased revenues of \$91,576 and decreased expenditures of \$222,413 resulting in net county cost savings of \$313,989. The change in revenues is primarily due to increased time and material billings within the County Engineer function. Savings in salaries and benefits are primarily offset with reduced intrafund abatements resulting in a net salary savings of \$3,946. There was one early retirement within the Facilities Engineering Division and one in Facility & Grounds maintenance that will result in ongoing savings. Other savings are primarily related to decreased intrafund transfers related to a reduced allocation of Road Fund administration/management due to a change in the methodology used to calculate the actual cost.

Department of Transportation – Road Fund and Capital Improvement Program

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Final Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Taxes	4,749,825	4,750,125	(300)	0%	5,331,759	581,934	5,405,106	655,281
Licenses, Permits & Franchises	50,000	50,000	-	0%	51,375	1,375	61,843	11,843
Fines, Forfeitures, Penalties	3,087	3,087	-	0%	3,562	475	4,373	1,286
Use of Money	40,383	43,742	(3,359)	-8%	42,237	1,854	124,293	83,910
State Revenue	18,995,053	25,312,049	(6,316,996)	-25%	26,039,553	7,044,500	18,866,378	(128,675)
Federal Revenue	18,265,141	16,372,505	1,892,636	12%	16,803,908	(1,461,233)	8,947,963	(9,317,178)
Other Governmental	-	-	-	0%	51,874	51,874	-	-
Charges for Service	4,301,570	4,984,651	(683,081)	-14%	3,959,658	(341,912)	3,752,610	(548,960)
Interfund Revenue	-	-	-	0%	-	-	-	-
Misc. Revenue	1,273,311	4,463,831	(3,190,520)	-71%	529,367	(743,944)	964,150	(309,161)
Operating Transfers	18,577,667	29,268,582	(10,690,915)	-37%	20,656,296	2,078,629	34,539,855	15,962,188
Total Revenues	66,256,037	85,248,572	(18,992,535)	-22%	73,469,589	7,213,552	72,666,571	6,410,534
Expenses								
Salaries & Benefits	19,809,382	21,683,383	(1,874,001)	-9%	21,178,558	1,369,176	21,567,329	1,757,947
Services & Supplies	40,781,208	55,631,973	(14,850,765)	-27%	35,942,466	(4,838,742)	36,535,179	(4,246,029)
Other Charges	4,342,776	5,816,905	(1,474,129)	-25%	3,326,693	(1,016,083)	2,718,943	(1,623,833)
Fixed Assets	3,129,384	4,807,486	(1,678,102)	-35%	2,624,590	(504,794)	5,238,719	2,109,335
Other Financing Uses	1,100	4,797,483	-	0%	5,210,250	-	5,467,643	5,466,543
Intrafund Transfers	8,690,946	8,717,404	(26,458)	0%	9,139,312	448,366	9,876,598	1,185,652
Intrafund Abatement	(8,690,946)	(8,716,206)	25,260	0%	(9,139,312)	(448,366)	(9,876,806)	(1,185,860)
Total Expenses	68,063,850	92,738,428	(24,674,578)	-27%	68,282,557	218,707	71,527,605	3,463,755
Change in Fund Balance	(1,807,813)	(7,489,856)	5,682,043	N/A	5,187,032	6,994,845	1,138,966	2,946,779

Summary

The Department of Transportation (DOT) Fund 11 includes the Road Fund, the Capital Improvement Program and Erosion Control.

Road Fund

The Road Fund projection shows revenues will be less than budget by \$4.72M and expenditures will be less than budget by \$3.65M. This net change will require a use of fund balance at year end.

Revenues are projected to be less than budget by \$4.72M primarily due to a decrease in Operating Transfers from Road District Tax (RDT). Due to the size of the Road Fund's fund balance the Department is not recommending transferring monies from the RDT to the Road Fund in FY 2010-11. These revenues will remain in RDT to be used to sustain operations in subsequent years. The Road Fund's fund balance is projected to be \$9.1M at year end. The fund balance is comprised of the following sources:

- Hwy Users Tax - \$4.9M
- Proposition 1B funds - \$1.95M (specific for road rehab projects – anticipated to be spent summer 2011)
- Prior year Road District Tax - \$1.9M
- Regional Surface Transportation Program - \$300K

Expenditures are projected to be less than budget by \$3.65M due to the following:

- \$1.87M in salary savings due to vacancies and employees on medical leave. 13 employees participated in the early retirement incentive program. A net savings of \$474,000 is anticipated for FY 2010-11 and \$867,000 for FY 2011-12.
- \$1.07M savings in professional services
- \$680,000 decrease in fixed assets. The construction of the wash rack at the DOT yard for \$500,000 has been pushed forward to the FY 2011-12 budget. One time savings of approximately \$180,000 are primarily related to diesel engine retrofitting of two snow blowers as the State has exempted snow blowers from the requirements.

State Budget Impacts

The passage of Proposition 26 jeopardizes the transportation tax swap enacted in March 2010. The tax swap eliminated the sales tax on gas and replaced it with a new excise tax, adjusted annually to keep pace with what Proposition 42 would have otherwise generated. Prop 42 (sales tax) revenues are eliminated, however there is a like increase in gas tax under section 2103 of the Streets and Highways Code. Payments will continue to be made until November 2011 at which time payments under section 2103 will cease if not reintroduced and approved by the legislature by a 2/3rd vote. Proposition 26 only affects the enactment of the new excise tax not the reduction of the sales tax. Approximately \$2.9M is in jeopardy for the Road Fund if the legislation is not passed.

Capital Improvement Program

The Department is in the process of preparing the 10-year Capital Improvement Program (CIP). After an initial review of project delivery schedules, a refinement of project costs, and an assessment of available funding, projected revenues for the CIP in FY 2010-11 will be less than budget by \$12.7M and expenditures will be \$14.6M less than budget. This program is funded with Federal and State Grants and Traffic Impact Mitigation Fees (TIM) on a reimbursement basis. There is no net County cost for this program.

Changes in projected revenues and expenditures are primarily due to delayed timing on several projects. Recent construction bids have been lower than budgeted as well.

Construction costs have been billed against the State and Federal grants and there is approximately \$4.8M in outstanding invoices that are older than 90 days.

Summary – Erosion Control

The Department is projecting revenues and expenditures approximately \$1.6M less than budget primarily due to the timing of construction. There is no net County cost for the program.

The Erosion Control program is 100% grant funded on a reimbursement basis. This fund has been operating with a negative cash balance. With the cyclical nature of the construction season in South Lake Tahoe, construction costs are higher the first half of the year which puts a strain on the cash balances in the fund. Additionally CTC withholds retention from each reimbursement requested per the terms of the grant agreements. At this time approximately \$579K in retention is being held.

Maintaining a sustainable program may be a challenge for the Erosion Control Program in the future. It is being proposed that CTC funding be granted on a competitive basis versus an allocation formula. It is hard to sustain a base line program with a fluctuating revenue stream from year to year. The other major revenue source to the program is USFS grant funding. This funding requires a 50% match to the program. If CTC funding becomes unstable, matching funds may not be available thereby jeopardizing the Federal funds.

Summary - Airports

The current projections for Airports show that revenues will be approximately \$141,766 less than budget and expenditures will be approximately \$131,766 less than budget thereby using an additional \$10,000 of fund balance, specifically for the Capital Improvement Plan. The General Fund contribution is expected to be as budgeted.

The decrease in revenues is primarily related to decreased fuel sales. Reduced expenses are related to decreased fuel purchases and one time salary savings related to the Airport Supervisor position which was vacant for 6 months and which was recently filled.

Summary – Fleet

Current projections for Fleet show that revenues will be less than budget by approximately \$178,000 and expenditures will be less than budget by \$138,000 resulting in a decrease of \$40,000 in ending fund balance. There is no General Fund contribution to this fund. Revenue projections are anticipated to be less than budget based on current vehicle usage to date. Expenditure savings are primarily related to decreased depreciation expense based on actual expenses last year and with the anticipation of fewer miles driven in the current year.

Development Services

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Licenses, Permits and Franchises	1,478,480	1,381,095	97,385	7%	1,464,745	(13,735)	1,709,447	230,967
State	-	-	-	0%	88,663	88,663	-	-
Charges for Service	281,544	223,774	57,770	26%	258,439	(23,105)	331,389	49,845
Misc. Revenue	113,685	116,305	(2,620)	-2%	141,800	28,115	307,644	193,959
Operating Transfers	643,743	787,637	(143,894)	-18%	756,779	113,036	1,233,181	589,438
Total Revenues	2,517,452	2,508,811	8,641	0%	2,710,426	192,974	3,581,661	1,064,209
Expenses								
Salaries & Benefits	4,497,917	4,460,151	37,766	1%	4,564,569	66,652	6,002,001	1,504,084
Services & Supplies	371,299	397,771	(26,472)	-7%	520,725	149,426	594,065	222,766
Other Charges	1,000	1,000	-	0%	-	(1,000)	87,059	86,059
Intrafund Transfers	619,277	621,930	(2,653)	0%	424,086	(195,191)	805,728	186,451
Intrafund Abatements	-	-	-	0%	(20,225)	(20,225)	(16,556)	(16,556)
Total Expenses	5,489,493	5,480,852	8,641	0%	5,489,155	(338)	7,472,297	1,982,804
Net County Cost	2,972,041	2,972,041	-	0%	2,778,729	(193,312)	3,890,636	918,595

Summary

Development Services is projecting a slight net increase in revenues and expenditures resulting in no change to budgeted Net County Cost. Planning revenues continue to decline, however building permit revenue is expected to exceed budget and make up for the shortfalls on the planning side. Salaries and benefits are projected to exceed the budget due to one-time payouts for two employees that retired through the early retirement incentive process.

Environmental Management

Financial Information (General Fund Division)

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	%	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Licenses, Permits and Franchises	1,260,484	1,260,484	-	0%	1,176,232	(84,252)	1,367,570	107,086
State Revenue	83,000	83,000	-	0%	78,129	(4,871)	84,989	1,989
Charges for Service	765,164	765,164	-	0%	728,196	(36,968)	867,654	102,490
Misc. Revenue	250	250	-	0%	20,862	20,612	10,153	9,903
Operating Transfers	387,646	387,646	-	0%	414,025	26,379	177,260	(210,386)
Total Revenues	2,496,544	2,496,544	-	0%	2,417,444	(79,100)	2,507,626	11,082
Expenses								
Salaries & Benefits	2,371,932	2,371,932	-	0%	2,153,095	(218,837)	2,244,219	(127,713)
Services & Supplies	370,950	370,950	-	0%	267,985	(102,965)	171,203	(199,747)
Other Charges	7,696	7,696	-	0%	8,893	1,197	1,120	(6,576)
Fixed Assets	14,825	14,825	-	0%	2,318	(12,507)	-	(14,825)
Intrafund Transfers	601,403	601,403	-	0%	550,671	(50,732)	491,566	(109,837)
Intrafund Abatement	(569,780)	(569,780)	-	0%	(356,591)	213,189	(401,524)	168,256
Total Expenses	2,797,026	2,797,026	-	0%	2,626,371	(170,655)	2,506,584	(290,442)
Net County Cost	300,482	300,482	-	0%	208,927	(91,555)	(1,042)	(301,524)

Summary

The Environmental Management Department (EMD) operates programs in both General and Special Revenue Funds. General Fund operations include programs in Environmental Health, CUPA, West Slope Mosquito Abatement Park Operations and River Management, as well as department administrative costs. The Net County Cost of \$300,482 is related to Park Operations. The majority of the EMD General Fund programs are funded with permit revenue with a portion of the programs being funded with Solid Waste Franchise Fees. Currently Environmental Management is not projecting any change in budgeted revenues or expenses.

University of California Cooperative Extension (UCCE)

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Misc. Revenue	100	100	-	0%	91	(9)	56	(44)
Total Revenues	100	100	-	0%	91	(9)	56	(44)
Expenses								
Salaries & Benefits	182,610	182,610	-	0%	179,348	(3,262)	216,882	34,272
Services & Supplies	21,159	21,159	-	0%	14,394	(6,765)	17,229	(3,930)
Other Charges	70,882	70,882	-	0%	70,882	-	86,438	15,556
Fixed Assets	-	-	-	0%	-	-	-	-
Intrafund Transfers	15,227	15,227	-	0%	14,053	(1,174)	15,710	483
Total Expenses	289,878	289,878	-	0%	278,677	(11,201)	336,259	46,381
Net County Cost	289,778	289,778	-	0%	278,586	(11,192)	336,203	46,425

Summary

UCCE does not project any change to its budgeted net county cost this year, and does not anticipate any impacts due to State actions.

Health Services

Public Health Animal Services

Financial Information – Animal Services (General Fund)

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	%	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Licenses, Permits & Franchises	242,500	248,750	(6,250)	-3%	242,539	39	255,098	12,598
Fines, Forfeitures and Penalties	17,500	17,500	-	0%	18,454	954	16,760	(740)
Other Governmental	494,758	494,183	575	0%	393,925	(100,833)	397,326	(97,432)
Charges for Service	245,600	248,600	(3,000)	-1%	252,447	6,847	266,918	21,318
Misc. Revenue	7,033	7,033	-	0%	8,465	1,432	5,812	(1,221)
Operating Transfers	185,291	183,457	1,834	1%	191,614	6,323	253,947	68,656
Total Revenues	1,192,682	1,199,523	(6,841)	-1%	1,107,444	(85,238)	1,195,861	3,179
Expenses								
Salaries & Benefits	1,314,051	1,323,730	(9,679)	-1%	1,257,140	(56,911)	1,364,975	50,924
Services & Supplies	611,112	627,102	(15,990)	-3%	568,969	(42,143)	555,286	(55,826)
Other Charges	491,168	491,051	117	0%	12,022	(479,146)	290,001	(201,167)
Fixed Assets	3,600	3,600	-	0%	-	(3,600)	-	(3,600)
Intrafund Transfers	74,785	74,975	(190)	0%	63,400	(11,385)	66,895	(7,890)
Total Expenses	2,494,716	2,520,458	(25,742)	-1%	1,901,531	(593,185)	2,277,157	(217,559)
Net County Cost	1,302,034	1,320,935	(18,901)	-1%	794,087	(507,947)	1,081,296	(220,738)

Summary

The Department projects a savings of \$18,901 in Animal Services Net County Cost. Revenues are projected to be \$6,841 below budget based on current year actual revenue to date primarily related to licenses and charges for services. The projected revenues do not take into account any impacts related to Animal Services fee increases that were not approved at the time the projection was prepared. Total expenditures are projected to be \$25,742 less than budgeted and is primarily the result of salary savings from position vacancies and savings from a number of services and supply line items.

Note: Projected revenues and expenditures include assumptions that cost allocations and other transactions that are currently under review by the CAO and Auditor-Controller as part of the Internal Auditor Work Plan will be accomplished before fiscal year end. The Department will continue to monitor these transactions as the year progresses to determine if the mid-year budget projections will be affected or need to be revised.

Public Health Fund 11

Financial Information – Public Health Fund 11

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Licenses, Permits & Franchises	115,000	115,000	-	0%	97,502	(17,498)	105,311	(9,689)
Fines, Forfeitures and Penalties	540,359	556,323	(15,964)	-3%	535,657	(4,702)	523,545	(16,814)
Use of Money	6,406	-	6,406		7,233	827	29,379	22,973
State	1,541,897	1,745,425	(203,528)	-12%	1,844,430	302,533	3,092,286	1,550,389
Federal	3,440,665	3,433,941	6,724	0%	3,460,036	19,371	3,785,824	345,159
Other Governmental	(21,600)	119,400	(141,000)	-118%	122,467	144,067	40,305	61,905
Charges for Service	1,067,925	1,105,449	(37,524)	-3%	354,950	(712,975)	779,828	(288,097)
Misc. Revenue	512,951	751,634	(238,683)	-32%	751,171	238,220	536,026	23,075
Operating Transfers	10,653,456	10,834,354	(180,898)	-2%	10,118,262	(535,194)	10,384,102	(269,354)
Residual Equity Transfer	803,833	117,270	686,563	585%	450,686	(353,147)	1,538,091	734,258
Total Revenues	18,660,892	18,778,796	(117,904)	-1%	17,742,394	(918,498)	20,814,697	2,153,805
Expenses								
Salaries & Benefits	6,526,144	7,021,623	(495,479)	-7%	6,456,059	(70,085)	7,685,753	1,159,609
Services & Supplies	5,969,484	7,924,336	(1,954,852)	-25%	5,227,437	(742,047)	6,333,345	363,861
Other Charges	4,997,024	5,070,331	(73,307)	-1%	5,141,125	144,101	5,489,119	492,095
Fixed Assets	112,590	108,990	3,600	3%	41,557	(71,033)	14,091	(98,499)
Residual Equity Transfer	695,165	44,162	651,003	1474%	422,479	(272,686)	1,300,000	604,835
Intrafund Transfers	2,115,971	2,166,155	(50,184)	-2%	981,680	(1,134,291)	1,683,650	(432,321)
Intrafund Abatements	(2,036,733)	(2,096,160)	59,427	-3%	(268,641)	1,768,092	(1,666,919)	369,814
Contingency	-	3,364,999	(3,364,999)	-100%	-	-	-	-
Total Expenses	18,379,645	23,604,436	(5,224,791)	-22%	18,001,696	(377,949)	20,839,039	2,459,394
Change in Fund Balance	281,247	4,825,640	5,106,887		(259,302)	(540,549)	(24,342)	(305,589)

Summary

Public Health Fund 11 includes a number of Public Health Service programs as well as the Emergency Medical Services (EMS) program. Public Health programs are funded primarily by grants, realignment revenues and other State and Federal revenues. EMS is funded by a contribution from the General Fund.

Projected revenues for these programs are \$18,660,892 and projected expenditures are \$18,379,645 resulting in an estimated increase to fund balance of \$281,247 in Fund 11. This is primarily related to savings from salaries and benefits due to vacancies and various staffing adjustments as well as savings in services and supplies.

Total Fund 11 revenues are projected to be approximately \$117,904 below budget. This is primarily due to the loss of State revenue for Community Based Nursing programs, largely attributed to the Immunization Services (IZ) grant reduction. Vehicle license fee (VLF) realignment revenues are projected at a 3% decrease offset by a 1% increase in Sales Tax, compared to the FY 2010-11 Adopted Budget. Current year realignment projections are slightly below budget (\$164K).

Overall expenditures are projected to be approximately \$5,224,791 below budget primarily due to no planned use of contingency funds (\$3.4M), savings in services and supplies related to professional and lab service contracts and the deferral of a number of purchases and special project expenses (\$1.9M) and salary savings from position vacancies and strategic delays in staff hires (\$495K).

Note: Projected revenues and expenditures include assumptions that cost allocations, prior year adjustments and other transactions that are currently under review by the CAO and Auditor-Controller as part of the Internal Auditor Work Plan will be accomplished before fiscal year end. The Department will continue to monitor these transactions as the year progresses to determine if the mid-year budget projections will be affected or need to be revised.

Public Health Fund 12

Financial Information – Public Health Fund 12

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Taxes	4,236,600	4,236,600	-	0%	4,409,105	172,505	4,555,077	318,477
Fines, Forfeitures and Penalties	18,000	18,000	-	0%	18,175	175	18,301	301
Use of Money	27,776	25,000	2,776	11%	28,008	232	124,952	97,176
State	29,000	29,000	-	0%	28,622	(378)	28,976	(24)
Charges for Service	8,932,606	8,880,800	51,806	1%	8,902,694	(29,912)	8,493,186	(439,420)
Misc. Revenue	521,331	521,331	-	0%	496,125	(25,206)	966,614	445,283
Residual Equity Transfer	517,120	517,120	-	0%	-	(517,120)	-	(517,120)
Total Revenues	14,282,433	14,227,851	54,582	0%	13,882,729	(399,704)	14,187,106	(95,327)
Expenses								
Salaries & Benefits	42,114	41,542	572	1%	59,324	17,210	57,729	15,615
Services & Supplies	14,149,008	17,056,108	(2,907,100)	-17%	13,444,574	(704,434)	13,038,498	(1,110,510)
Other Charges	781,337	763,751	17,586	2%	31,809	(749,528)	37,902	(743,435)
Intrafund Transfers	629,418	629,675	(257)	0%	587,390	(42,028)	543,166	(86,252)
Intrafund Abatements	(629,418)	(629,675)	257	0%	(587,390)	42,028	(543,166)	86,252
Contingency	-	4,215,230	(4,215,230)	-100%	-	-	-	-
Total Expenses	14,972,459	22,076,631	(7,104,172)	-32%	13,535,707	(1,436,752)	13,134,129	(1,838,330)
Change in Fund Balance	(690,026)	(7,848,780)	7,158,754	-91%	347,022	1,037,048	1,052,977	1,743,003

Summary

Public Health Fund 12 includes budgets for pre-hospital medical services provided within County Service Area (CSA) 7 for the West Slope area, and CSA 3 for the South Lake Tahoe and Tahoe West Shore areas. This fund also includes Ambulance Billing (i.e., patient billing and collection for ambulance services operating in the County). Revenues in this fund consist primarily of taxes, ambulance fees, and contract payments from the Miwok Tribe.

Projected revenues for Fund 12 are \$14,282,433 and projected expenditures are \$14,972,459 resulting in the use of \$690,026 in Fund 12 fund balance. Revenues are projected to be slightly higher than budget by \$54,582. This is primarily related to ambulance

billing revenue in CSA 3. Expenditures are projected to be approximately \$7,104,172 below budget primarily due to no planned use of contingency funds (\$4.2M) and no anticipated use of appropriations for special projects (\$2.3M). These funds will be re-budgeted in FY 2011-12. Current year projected expenditures include a contribution of \$593,244 to local fire districts for emergency medical services and related equipment.

Property tax and special assessment revenues that are flat or declining require that the CSAs either reduce expenditures to remain within available revenues. The Department has developed a multi-year forecasting tool to prepare and maintain annual balanced budgets that do not rely on CSA fund balance for ongoing operations.

Note: Projected revenues and expenditures include assumptions that cost allocations, prior year adjustments and other transactions that are currently under review by the CAO and Auditor-Controller as part of the Internal Auditor Work Plan will be accomplished before fiscal year end. The Department will continue to monitor these transactions as the year progresses to determine if the mid-year budget projections will be affected or need to be revised.

Mental Health

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Use of Money	15,789	7,975	7,814	98%	7,306	(8,483)	(8,044)	(23,833)
State	7,583,805	7,874,594	(290,789)	-4%	6,418,259	(1,165,546)	11,250,532	3,666,727
Federal	5,408,086	5,642,783	(234,697)	-4%	3,176,836	(2,231,250)	221,984	(5,186,102)
Charges for Service	610,319	495,895	114,424	23%	527,266	(83,053)	707,123	96,804
Misc. Revenue	150	976	(826)	-85%	30,535	30,385	69,144	68,994
Operating Transfers	3,504,262	3,450,672	53,590	2%	3,238,531	(265,731)	5,691,702	2,187,440
Total Revenues	17,122,411	17,472,895	(350,484)	-2%	13,398,733	(3,723,678)	17,932,441	810,030
Expenses								
Salaries & Benefits	8,527,981	9,299,355	(771,374)	-8%	8,340,085	(187,896)	10,179,031	1,651,050
Services & Supplies	6,180,344	7,878,564	(1,698,220)	-22%	3,933,828	(2,246,516)	4,601,074	(1,579,270)
Other Charges	1,773,158	1,614,254	158,904	10%	1,406,217	(366,941)	1,827,416	54,258
Fixed Assets	122,735	122,735	-	0%	3,757	(118,978)	36,531	(86,204)
Operating Transfers	-	-	-		132,126	132,126	-	
Residual Equity Transfer	73,109	73,109	-	0%	-	(73,109)	-	
Intrafund Transfers	10,652,620	11,364,697	(712,077)	-6%	3,917,807	(6,734,813)	12,566,020	1,913,400
Intrafund Abatements	(10,652,622)	(11,364,702)	712,080	-6%	(4,715,044)	5,937,578	(12,595,427)	(1,942,805)
Reserves	-	640,880	(640,880)	-100%	-	-	-	
Total Expenses	16,677,325	19,628,892	(2,951,567)	-15%	13,018,776	(3,658,549)	16,614,645	(62,680)
Change in Fund Balance	445,086	(2,155,997)	2,601,083	-121%	379,957	(65,129)	1,317,796	872,710

Summary

The financial information presented above for the Mental Health Division is the combined total of traditional programs housed in the division's sub fund 001, and Mental Health Services Act (MHSA) programs housed in sub fund 003. Total revenues for the division are projected at \$17,122,411 and total expenditures are projected at \$16,677,326 resulting in a net increase of \$445,086 in the Division's combined Fund 11 fund balance. The following is a summary of revenues and expenditures by sub fund:

Mental Health Funds - Projected	Traditional (001)	MHSA (003)	Total
Revenue	9,723,743	7,398,668	17,122,411
Expenditures	9,769,817	6,907,508	16,677,325
Change in Fund Balance	(46,074)	491,160	445,086

Mental Health Traditional Programs (Sub Fund 001)

Mental Health Traditional Programs include Psychiatric Emergency Services, the Psychiatric Health Facility (PHF), Utilization Review/Quality Improvement, Institutional and Resident Care, and Outpatient Services for Adults (primarily assessment of new clients and treatment for the severely mentally ill), and Outpatient Services for Children (primarily assessments, treatment of children at the juvenile detention facilities and services provided to schools for Individualized Education Plans). These programs are funded primarily from federal and state revenues such as Medi-Cal and Mental Health Realignment.

Projected revenues and expenditures for Mental Health Traditional Programs are in line with amounts anticipated in the FY 2010-11 adopted budget. Projected revenue is \$9,723,743 and projected expenditures are \$9,769,817 resulting in the use of \$46,074 in fund balance. At this time, the projected revenues include a planned transfer of \$318,000 from Public Health realignment funds however, that transfer will only occur should it be required based on updated revenue and expenditure information at the end of the fiscal year. Projected expenditures for Traditional Programs are below budget primarily due to unanticipated vacancies during the year and savings in contracted psychiatric services; however, these savings will be offset by reduced revenues. Projected costs for Other Charges are projected to exceed budget by \$158,904 due to an increase in board and care services and institutions for mental disease (IMD's). The Department will be monitoring these expenditures closely to determine if a budget adjustment is necessary.

Mental Health Services Act (MHSA) Programs (Sub Fund 003)

MHSA programs are funded by Proposition 63 passed by California voters in 2004. MHSA programs are designed to reduce disparity in service access and promote mental health wellness and recovery by providing effective mental health interventions and supportive services to seriously mentally ill individuals.

Projected revenues for MHSA Programs are \$7,398,668 and projected expenditures are \$6,907,508 resulting in an increase of \$491,160 to fund balance at year end. MHSA funds are advanced to the County and to the extent the funds are not expended in the current year they will be re-budgeted for use in FY 2011-12. Expenditure savings are primarily due to programmatic changes and delayed start-up of MHSA programs such as the Prevention and Early Intervention (PEI) program.

Note: Projected revenues and expenditures include assumptions that cost allocations, prior year adjustments and other transactions that are currently under review by the CAO and Auditor-Controller as part of the Internal Auditor Work Plan will be accomplished before

fiscal year end. The Department will continue to monitor these transactions as the year progresses to determine if the mid-year budget projections will be affected or need to be revised.

Veterans Affairs

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
State	28,500	28,500	-	0%	28,744	244	29,483	983
Federal	4,000	4,000	-	0%	2,436	(1,564)	7,420	3,420
Operating Transfers	17,273	17,273	-	0%	8,356	(8,917)	9,030	(8,243)
Total Revenues	49,773	49,773	-	0%	39,536	(10,237)	45,933	(3,840)
Expenses								
Salaries & Benefits	245,192	269,012	(23,820)	-9%	284,365	39,173	339,294	94,102
Services & Supplies	55,680	68,008	(12,328)	-18%	57,228	1,548	59,647	3,967
Fixed Assets	2,465	2,465	-	0%	2,168	(297)	-	(2,465)
Other Charges	-	103	(103)	-100%	-	-	-	-
Intrafund Transfers	19,427	22,920	(3,493)	-15%	19,102	(325)	24,497	5,070
Total Expenses	322,764	362,508	(39,744)	-11%	362,863	40,099	423,438	100,674
Net County Cost	272,991	312,735	(39,744)	-13%	323,327	50,336	377,505	104,514

Summary

The Department of Veterans Affairs projects a net county cost savings of \$39,744. This is due primarily to salary savings from the vacant Veterans Service Representative, projected at \$23,820. The remainder of savings is in services and supplies and intrafund transfers, due to aggressive efforts to reduce expenditures and reduced telephone, training, and travel cost resulting from the vacant position.

Human Services – Social Services

Financial Information – General Fund Programs

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
State Revenue	10,696,692	11,185,735	(489,043)	-4%	12,719,627	2,022,935	14,179,399	3,482,707
Federal Revenue	23,574,603	22,729,922	844,681	4%	17,525,985	(6,048,618)	17,363,156	(6,211,447)
Other Gov Revenue	605,248	605,248	-	0%	628,248	23,000	509,388	(95,860)
Charges for Service	569,792	509,792	60,000	12%	347,442	(222,350)	374,299	(195,493)
Misc. Revenue	451,415	451,415	-	0%	451,447	32	638,574	187,159
Operating Transfers	3,689,488	3,689,488	-	0%	4,662,426	972,938	4,451,172	761,684
Total Revenues	39,587,238	39,171,600	415,638	1%	36,335,175	(3,252,063)	37,515,988	(2,071,250)
Expenses								
Salaries & Benefits	16,830,467	16,830,467	-	0%	15,243,386	(1,587,081)	16,009,218	(821,249)
Services & Supplies	2,715,993	2,715,993	-	0%	2,937,415	221,422	3,324,262	608,269
Other Charges	20,149,027	19,793,389	355,638	2%	17,782,805	(2,366,222)	17,854,234	(2,294,793)
Fixed Assets	259,700	259,700	-	0%	59,737	(199,963)	60,688	(199,012)
Other Financing Uses	25,000	25,000	-	0%	25,000	-	22,873	(2,127)
Intrafund Transfers	996,435	996,435	-	0%	917,374	(79,061)	818,869	(177,566)
Intrafund Abatements	(268,099)	(268,099)	-	0%	-	268,099	-	268,099
Total Expenses	40,708,523	40,352,885	355,638	1%	36,965,717	(3,742,806)	38,090,144	(2,618,379)
Net County Cost	1,121,285	1,181,285	(60,000)	-5%	630,542	(490,743)	574,156	(547,129)

Summary

Human Services is projecting increased revenues of \$415,638 and increased expenditures of \$355,638 resulting in a Net County Cost savings of \$60,000. Changes in revenues and expenditures are associated with the following Social Services and Public Guardian programs:

Program	Revenue	Expense	NCC
CalWORKS Aid Payment to Families	637,669	666,864	(29,195)
Foster Care	(328,093)	(341,257)	13,164
Aid to Adoptions	404,575	327,916	76,659
IHSS In-Home Provider wages/benefits	(117,885)	(117,885)	-
CalWORKS Eligibility, Employment & Training	(847,618)	(300,000)	(547,618)
Eligibility (Food Stamps, Foster Care, Medi-Cal)	297,484	-	297,484
IHSS / Adult Protective Services	31,455	-	31,455
Child Welfare Services	158,051	-	158,051
Public Guardian Targeted Case Management	240,000	120,000	120,000
Public Guardian LPS Conservatorship Services	(60,000)	-	(60,000)
Total	415,638	355,638	60,000

Projections for Social Services Client Assistance programs are based on year-to-date actuals projected through year end. Social Services Program Allocations have been adjusted to reflect actual state and federal allocations received vs. budgeted amounts. A change in the billing process for the Public Guardian Targeted Case Management program results in a one-time Net County Cost savings of \$120,000 in the current year. Revenues for Public Guardian LPS case management services are not anticipated from Mental Health in the current year pending determination of the legal funding source for these services and results in a decrease in revenue of \$60,000. The result is a projected Net County Cost savings of \$60,000.

Community Services Fund 11

Financial Information – Community Services Fund 11

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	%	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Use of Money	26,548	26,548	-	0%	25,398	(1,150)	35,521	8,973
State	1,670,158	1,670,158	-	0%	276,488	(1,393,670)	638,189	(1,031,969)
Federal Revenue	7,091,737	7,091,737	-	0%	5,838,029	(1,253,708)	4,072,898	(3,018,839)
Charges for Service	815,740	815,740	-	0%	1,216,805	401,065	1,452,472	636,732
Misc. Revenue	314,479	314,479	-	0%	220,677	(93,802)	207,796	(106,683)
Operating Transfers	1,975,511	1,975,511	-	0%	1,011,193	(964,318)	1,721,486	(254,025)
Residual Equity	-	-	-	-	-	-	25,000	25,000
Total Revenues	11,894,173	11,894,173	-	0%	8,588,590	(3,305,583)	8,153,362	(3,740,811)
Expenses								
Salaries & Benefits	5,321,881	5,321,881	-	0%	5,352,901	31,020	5,482,120	160,239
Services & Supplies	7,137,552	7,137,552	-	0%	2,787,484	(4,350,068)	2,483,908	(4,653,644)
Other Charges	628,975	628,975	-	0%	486,411	(142,564)	339,057	(289,918)
Fixed Assets	83,600	83,600	-	0%	8,407	(75,193)	21,323	(62,277)
Other Financing Uses	-	-	-	0%	-	-	25,000	25,000
Intrafund Transfers	268,099	268,099	-	0%	377,567	109,468	480,194	212,095
Intrafund Abatements	(70,000)	(70,000)	-	0%	(293,368)	(223,368)	(467,309)	(397,309)
Contingency	41,387	41,387	-	0%	-	(41,387)	-	(41,387)
Total Expenses	13,411,494	13,411,494	-	0%	8,719,402	(4,692,092)	8,364,293	(5,047,201)
Change in Fund Balance	(1,517,321)	(1,517,321)	-		(130,812)	1,386,509	(210,931)	1,306,390

Summary

Human Services Fund 11 includes budgets for a range of programs designed to assist persons in attaining or maintaining their self-sufficiency, independence, safety and well being. Programs areas include senior services, low income and affordable housing, weatherization, and workforce investment.

Human Services projects no significant variance from budgeted revenues or expenses for the Community Services programs. Projected revenues for Fund 11 are \$11,894,173 and projected expenditures are \$13,411,494 resulting in the use of \$1,517,321 in

Fund 11 fund balance. This planned use of fund balance was included in the FY 2010-11 adopted budget and is primarily being used to fund enhancements to programs, one-time costs, and revolving loans funds in the Housing, Community and Economic Development (HCED) program that roll over from one year to the next. The Department notes that the Senior Day Care program will likely fall short of budget by 25%, or \$30,000. Savings in other Aging Programs are projected to be sufficient to cover the reduced revenue in Senior Day Care. The revenue loss is primarily associated with declining attendance in the program most likely due to the economic downturn.

IHSS PA & PHA Fund 12

Financial Information – IHSS PA & PHA Fund 12

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Use of Money	2,350	2,350	-	0%	2,784	434	13,636	11,286
State	385,535	385,535	-	0%	188,128	(197,407)	237,168	(148,367)
Federal Revenue	3,798,690	3,798,690	-	0%	3,645,032	(153,658)	3,374,724	(423,966)
Other Governmental	143,783	143,783	-	0%	85,641	(58,142)	76,829	(66,954)
Charges for Service	157,500	157,500	-	0%	56,466	(101,034)	71,121	(86,379)
Misc. Revenue	1,000	1,000	-	0%	-	(1,000)	-	(1,000)
Operating Transfers	56,923	56,923	-	0%	47,987	(8,936)	55,435	(1,488)
Use of Fund Balance	503,299	503,299	-	0%	-	(503,299)	-	(503,299)
Total Revenues	5,049,080	5,049,080	-	0%	4,026,038	(1,023,042)	3,828,913	(1,220,167)
Expenses								
Salaries & Benefits	383,372	383,372	-	0%	-	(383,372)	-	(383,372)
Services & Supplies	369,661	369,661	-	0%	240,342	(129,319)	239,569	(130,092)
Other Charges	4,296,047	4,296,047	-	0%	3,767,393	(528,654)	3,612,385	(683,662)
Prior Period Adjustment	-	-	-	-	220,000	220,000	-	-
Total Expenses	5,049,080	5,049,080	-	0%	4,227,735	(821,345)	3,851,954	(1,197,126)
Change in Fund Balance	-	-	-		(201,697)	(201,697)	(23,041)	(23,041)

Summary

Human Services projects no significant variance from budgeted revenues or expenses for the In Home Supportive Services (IHSS) and Public Housing Authority (PHA) programs.

Library

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Fines, Forfeitures and Penalties	-	-	-		125	125	448	448
Use of Money	1,885	2,550	(665)	-26%	3,665	1,780	2,955	1,070
State	449,194	449,404	(210)	0%	255,805	(193,389)	215,520	(233,674)
Federal	-	-	-		1,579	1,579	15,607	15,607
Charges for Service	174,800	171,600	3,200	2%	172,379	(2,421)	175,493	693
Misc. Revenue	11,918	12,500	(582)	-5%	127,517	115,599	92,990	81,072
Operating Transfers	1,248,068	1,280,968	(32,900)	-3%	1,169,521	(78,547)	1,167,665	(80,403)
Total Revenues	1,885,865	1,917,022	(31,157)	-2%	1,730,591	(155,274)	1,670,678	(215,187)
Expenses								
Salaries & Benefits	2,582,721	2,625,810	(43,089)	-2%	2,214,903	(367,818)	2,461,016	(121,705)
Services & Supplies	790,530	801,812	(11,282)	-1%	786,936	(3,594)	728,765	(61,765)
Other Charges	1,000	2,000	(1,000)	-50%	4,990	3,990	615	(385)
Fixed Assets	7,100	7,400	(300)	-4%	38,238	31,138	8,508	1,408
Intrafund Transfers	94,189	102,740	(8,551)	-8%	95,429	1,240	106,335	12,146
Total Expenses	3,475,540	3,539,762	(64,222)	-2%	3,140,496	(335,044)	3,305,239	(170,301)
Net County Cost	1,589,675	1,622,740	(33,065)	-2%	1,409,905	(179,770)	1,634,561	44,886

Summary

The Library projects a Net County Cost savings of approximately \$33,065 primarily due to salary savings related to one part time employee taking the Early Retirement Incentive (ERI) and reductions in extra help staff. Other expenditure reductions have been made in branch operating expenses such as books and office expenses. The vacant 0.5 Library Assistant I/II position will be eliminated with a personnel allocation resolution being done with the mid-year report.

Child Support & Revenue Recovery

Financial Information

	FY 2010-11 Total Based on FAMIS Budget				Total FY 2009-10		Total FY 2008-09	
	Projection	Total Budget	Dollar Variance	% Variance	FY 09-10 Actual	\$ Variance w/ 10-11	FY 08-09 Actual	\$ Variance w/ 10-11
Revenues								
Use of Money	5,000	-	5,000		4,141	(859)	21,554	16,554
State Revenue	1,386,638	-	1,386,638		9,992	(1,376,646)	91,655	(1,294,983)
Federal Revenue	3,485,413	-	3,485,413		-	(3,485,413)	-	(3,485,413)
Charges for Services	431,867	482,701	(50,834)	-11%	421,225	(10,642)	415,659	(16,208)
Misc. Revenue	9,888	10,000	(112)	-1%	12,289	2,401	13,108	3,220
Operating Transfers	-	4,942,159	(4,942,159)	-100%	4,748,959	4,748,959	4,496,126	4,496,126
Total Revenues	5,318,806	5,434,860	(116,054)	-2%	5,196,606	(122,200)	5,038,102	(280,704)
Expenses								
Salaries & Benefits	4,334,282	4,463,596	(129,314)	-3%	4,245,128	(89,154)	4,164,070	(170,212)
Services & Supplies	651,562	654,101	(2,539)	0%	713,245	61,683	650,560	(1,002)
Fixed Assets	-	-	-		-	-	30,925	30,925
Intrafund Transfers	340,887	333,663	7,224	2%	247,158	(93,729)	301,842	(39,045)
Intrafund Abatements	(4,292)	(16,500)	12,208	-74%	(15,510)	(11,218)	(14,252)	(9,960)
Total Expenses	5,322,439	5,434,860	(112,421)	-2%	5,190,021	(132,418)	5,133,145	(189,294)
Net County Cost	3,633	-	3,633		(6,585)	(10,218)	95,043	91,410

Summary

The Child Support Division of the Department is fully funded by State and Federal revenues and has no projected Net County Cost. In prior fiscal years, Child Support revenues were advanced to the County, initially recorded in a special revenue fund and then transferred to the Department's operating budget each quarter as an Operating Transfer. A change in accounting procedures in FY 2010-11 has resulted in those revenues being recorded in the Department's operating budget as State and Federal revenue vs. Operating Transfers.

The Department will realize salary savings due to unanticipated vacancies during the year; however this savings will be offset by reduced State and Federal revenues / reimbursement.

The Revenue Recovery Division projects a small variance from its budgeted Net County Cost. Based on collections and expenditure activity through December, this Division is projected to exceed its budgeted Net County Cost by \$3,633. The variance is primarily due to revenues from county collections being lower than anticipated. Division revenues are received from two sources; Superior Court is charged for all costs incurred when collecting court debts and County departments are charged a 13% fee for collections received. That 13% fee is difficult to project as the level of effort expended does not always equate to a collection recovery. The Department will continue to work toward the goal of zero Net County Cost at fiscal year end.