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EL DORADO COUNTY  
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# Overview FY 2010-11 Budget Addenda

September 13, 2010

# Fund Balance Calculation

| Summary of Fund Balance Estimates | Projected Change to Fund Balance | Actual Change to Fund Balance | Variance           |
|-----------------------------------|----------------------------------|-------------------------------|--------------------|
| Department Savings                | \$2,902,976                      | \$5,574,378                   | \$2,671,402        |
| Department 15 Revenue             | 4,580,118                        | 6,388,599                     | 1,808,481          |
| Department 15 Savings             | 6,516,906                        | 6,939,817                     | 422,911            |
| Audit Adjustments                 | 0                                | 446,972                       | 446,972            |
| <b>Total Fund Balance</b>         | <b>\$14,000,000</b>              | <b>\$19,349,766</b>           | <b>\$5,349,766</b> |

# Other General Fund Addenda changes

|                                 | Revenue            | Appropriations     | Net County Cost |
|---------------------------------|--------------------|--------------------|-----------------|
| General Government              | \$190,000          | \$112,137          | (\$77,863)      |
| Law & Justice                   | 226,711            | 198,964            | (27,747)        |
| Land Use & Development Services | 528,226            | 417,291            | (110,935)       |
| Health & Human Services         | (399,344)          | (349,990)          | 49,354          |
| Non-departmental                | 4,744,952          | 4,912,143          | 167,191         |
| <b>Total</b>                    | <b>\$5,290,545</b> | <b>\$5,290,545</b> | <b>\$0</b>      |

# Reserve

|   | Recommended         | Addenda             | Change          |
|---|---------------------|---------------------|-----------------|
| General Reserve                         | \$8,721,401         | \$8,752,638         | \$31,237        |
| Designated Reserve for Capital Projects | 1,782,596           | 1,782,596           | 0               |
| <b>Total</b>                            | <b>\$10,503,997</b> | <b>\$10,535,234</b> | <b>\$31,237</b> |

General Reserve Equals 5% of adjusted GF appropriations

# Contingency

- Standard Contingency recommendation is 3% of adjusted General Fund appropriations
- Recommended budget included \$5,089,102 in Contingency (Slightly less than 3% due to additional funding for DA and BOS)
- Addenda includes \$9,941,866 or 5.7% in Contingency
  - Increase due to additional fund balance available

# Department 15

- What is Department 15?
  - It is the General Fund “Bank Account”



# Department 15 Revenues

- Includes all Discretionary General Fund Revenues
- Revenues are not department specific
- Auditor's office is responsible for depositing the majority of these revenues
- Chief Administrative Office works closely with the Auditor's Office to track and project these revenues
- Chief Administrative Office has signature authority for this "department"



Revenues are deposited in Department 15



Bank Account =  
\$119,179,017



Less Department 15 Expenses \$26,628,957



Bank Account = \$92,550,060

**\$92,550,060 is our annual  
discretionary income**

# Our Budget (Net County Cost) for this discretionary income is:

| Functional Group        | \$92,550,060 |
|-------------------------|--------------|
| General Government      | 16,645,870   |
| Law & Justice           | 60,499,614   |
| Land Use & Development  | 10,966,881   |
| Health & Human Services | 4,437,695    |
|                         |              |
| Ending Balance          | \$0          |

# Addenda changes to Dept 15

- Major revenue reductions
  - Property taxes reduced \$2.2M
    - Recommended budget included 4% reduction
    - Addenda includes actual 6.22% reduction
  - Sales taxes increased \$1M
    - Based on FY 2009-10 actuals decreased by 1%
  - Increased fund balance of \$5.3M

# Addenda changes to Dept 15

- Major changes to appropriations
  - Increased Realignment pass through \$183K
    - Offset with increased revenue
    - Based on FY 2009-10 actuals
  - Increased contingency \$4.9M

# Non General Fund Significant Changes

- Accumulative Capital Outlay fund decreased by \$4.2M due to phased approach of Animal Shelter project (less use of Tobacco Settlement funds in FY 2010-11)
- Mental Health increased \$3M
  - \$2.3M increase in MHSA Program
    - \$1M due to changes in MHSA plan
    - \$794 increased Medi-Cal (prior year adjustment)
    - \$472 increased fund balance
  - \$700K increase in traditional Mental Health
    - Medi-cal, EPSDT, Realignment, Fund Balance
- Other misc. changes primarily related to changes in year end fund balance

# Other changes

- Addenda formalizes the reorganization of the Air Quality Management District as a separate department from Environmental Management

# Personnel Changes

- Deleting 16.5 positions (3.5 filled)
  - 1 RIF Supervising Civil Engineer in DOT
  - 0.5 RIF Sr. Office Assistant in AQMD (Shows up in Environmental Management as the employee is currently split 50/50 between the departments)
  - 2 RIF Animal Services
- Adding 11.5 positions
- Net reduction of 5 FTE's

# Next steps

- CAO to incorporate direction received during Budget Hearings into FY 2010-11 Budget
- Budget adoption on September 21
- Adopt amended personnel allocation resolution on September 21



*Questions?  
Thank you!*