

Date: September 10, 2014
To: Board of Supervisors
From: Laura Schwartz, Chief Budget Officer
Subject: FY 2014-15 Addenda

On June 12, 2014 the Board of Supervisors approved the FY 2014-15 Recommended Budget. At that time, the Board directed the CAO to prepare a budget for consideration upon the close of FY 2013-14 financial activity. On Monday, September 15, the Board is scheduled to begin its budget hearings. Attachment A includes detailed narratives describing the Addenda changes for each department. Attachment B includes details describing the Addenda changes for Department 15. Attachment C is the revised five-year projection. Attachment D is the revised Facilities workplan. Attachment E is a revised fixed asset list.

General Fund Balance Available. The FY 2014-15 Recommended Budget included an estimated use of fund balance of \$33,525,666 and a use of designations for Capital Projects of \$2,239,438. After the close of the fiscal year, the amount of fund balance available as of June 30, 2014 is estimated at \$32,245,387 with no additional use of the designations for Capital Projects resulting in a total revenue decrease of \$3,519,707. The chart below details these changes.

General Fund Department	Year End Projected Savings	Actual Savings	Variance
Board of Supervisors	181,471	365,909	184,438
Chief Admin. Office	48,973	194,525	145,552
Auditor/Controller	243,570	608,573	365,003
Treasurer-Tax Collector	0	549,445	549,445
Assessor	0	519,266	519,266
County Counsel	1,538	148,650	147,112
Human Resources	224,170	404,111	179,941
Information Technologies	0	(3,723,783)	(3,723,783)
Economic Development	837,125	873,590	36,465
Recorder Clerk	63,893	442,579	378,686
<i>Sub-total General Gov</i>	<i>1,600,740</i>	<i>382,865</i>	<i>(1,217,875)</i>
Grand Jury	0	32,499	32,499
Court MOE	0	234,122	234,122
District Attorney	0	19,132	19,132
Public Defender	0	86,842	86,842
Sheriff	5,000,000	5,079,736	79,736
Probation	1,370,466	1,889,648	519,182
<i>Sub-total Law & Justice</i>	<i>6,370,466</i>	<i>7,341,979</i>	<i>971,513</i>
Surveyor	38,800	213,399	174,599
Agriculture	0	145,891	145,891
DOT	(23,903)	128,319	152,222
Development Services	1,399,069	2,405,982	1,006,913
Environmental Management	0	2	2
<i>Sub-total Land Use & Dev</i>	<i>1,413,966</i>	<i>2,893,593</i>	<i>1,479,627</i>
Health – Animal Services	0	326,780	326,780
HHSA – Administration	(1,109,314)	(428,554)	680,760
Veteran Affairs	(19,848)	6,046	25,894
Human Services	0	(490,643)	(490,643)
Library	0	0	0
Child Support	0	(34,357)	(34,357)
<i>Sub-total Health & Human</i>	<i>(1,129,162)</i>	<i>(620,728)</i>	<i>508,434</i>
Total Department Savings	8,256,010	9,997,709	1,741,699

In addition to increased Department savings, savings within Department 15 (non-departmental) increased. However, these increased savings were offset with decreased discretionary revenue when compared to the year-end projection. The charts below detail these variances:

Department 15 Non-Departmental Expenses	Year End Projected Savings	Actual Savings	Variance
Contingency	8,589,570	7,814,400	(775,170)
GF to ACO Fund	7,162,340	7,332,749	170,409
FENIX	4,562,975	4,476,859	(86,116)
GF to Community Services	85,558	787,620	702,062
GF to Health	491,000	283,151	(207,849)
Special Projects	100,000	152,174	52,174
GF to Airports	137,693	186,832	49,139
GF to DOT	0	136,625	136,625
Other	0	349,750	349,750
Total Savings	21,129,136	21,520,160	391,024

Department 15 Non-Departmental Revenue	Year End Projected Revenue	Actual Revenue	Variance
Property Taxes	71,955,386	70,743,545	(1,211,841)
Sales Tax	10,900,000	10,247,662	(652,338)
Hotel Motel Tax	2,200,000	2,125,202	(74,798)
Property Transfer Tax	2,000,000	1,924,898	(75,102)
Tax Loss Reserve	3,000,000	3,040,962	40,962
Timber Yield Tax	67,556	86,654	19,098
Sub-total Taxes	90,122,942	88,168,923	(1,954,019)
Franchise Fees	910,000	976,397	66,397
Penalties	375,000	377,610	2,610
Interest	160,000	147,618	(12,382)
State (Includes Realignment)	8,113,747	8,042,838	(70,909)
Federal	190,070	327,897	137,827
RDA Pass through	219,404	219,404	0
Shingle Springs Rancheria	5,100,000	5,100,000	0
Assessment/Tax Collect Fees	1,504,650	1,504,650	0
Recording Fees	175,000	168,406	(6,594)
A 87 Charges	1,449,112	(264,754)	(1,713,866)
Operating Transfers In	13,975	13,956	(19)
Other	0	142,818	142,818
Sub-total Other Revenue	18,210,958	16,756,840	(1,454,118)
Total Revenue	108,333,900	104,925,763	(3,408,137)

Summary of Fund Balance Estimates	Projected Change to Fund Balance	Actual Change to Fund Balance	Variance
Department Savings	8,256,010	9,997,709	1,741,699
Department 15 Savings	21,129,136	21,520,160	391,024
Department 15 Revenue	4,140,510	732,373	(3,408,137)
Audit Adjustments	0	(4,855)	(4,855)
Use Designation (Facilities)	2,239,438	0	(2,239,438)
Total Fund Balance	35,765,094	32,245,387	(3,519,707)

Other General Fund Adjustments. In addition to the changes in fund balance, the FY 2014-15 Addenda includes increases to Net County Cost totaling \$3,468,428. Approximately \$1.2M of this increase is related to salary increases that were approved after the Recommended Budget was approved. Another \$615K is related to carry forward items that were budgeted in FY 2013-14 but did not get purchased prior to the end of the fiscal year. \$685K is related to the Health and Human Services Agency, department 45 administration and is offset with increased fund balance. The remaining increase of approximately \$1M is related to new requests related to Facilities and Information Technologies investments. A summary of all changes is included in the chart below with details provided in Attachment A – Summaries of Department Addenda changes and Attachment B – Summary of Department 15 Addenda changes:

Department	Change in Revenues	Change in Appropriations	Change in Net County Cost
Board of Supervisors	0	0	0
Chief Admin. Office	(85,497)	882,405	967,902
Auditor/Controller	0	0	0
Treasurer-Tax Collector	0	57,725	57,725
Assessor	0	0	0
County Counsel	0	115,092	115,092
Human Resources	0	157,488	157,488
Information Technologies	(53,120)	(42,861)	10,259
Econ Dev/Parks/HCED	(619,796)	(740,762)	(120,966)
Recorder Clerk	0	0	0
Subtotal General Gov	(758,413)	429,087	1,187,500
Grand Jury	0	0	0
Court MOE	0	33,516	33,516
District Attorney	15,398	128,484	113,086
Public Defender	6,000	46,991	40,991
Sheriff	928,051	1,315,067	387,016
Probation	270,827	1,006,202	735,375
Subtotal Law & Justice	1,220,276	2,530,260	1,309,984

Surveyor	0	0	0
Agriculture	0	0	0
DOT	0	0	0
Development Services	532,670	533,940	1,270
Environmental Management	(43,935)	0	(43,935)
Subtotal Land Use & Dev	488,735	533,940	45,205
Health Services	(26,823)	78,963	105,786
HHS Finance/Admin.	(478,509)	206,942	685,451
Veteran Affairs	12,600	12,600	0
Human Services	2,836,143	2,987,913	151,770
Library	83,000	65,732	(17,268)
Child Support	0	0	0
Subtotal Health & Human	2,426,411	3,352,150	925,739
Total Departmental	3,377,009	6,845,437	3,468,428
Department 15	(2,920,957)	(2,621,691)	299,266
Total Increase to GF Budget	499,987	3,812,153	3,767,694

Forced Salary Savings

Over the past three years, departments have averaged approximately 8% in overall salary savings resulting in large “returns” to fund balance at the end of the fiscal year. These salary savings are primarily related to position vacancies. The County budget is very conservative and includes enough appropriations for each department to cover every full time equivalent (FTE) position allocated to that department for 365 days of the year. The reality is that employees do leave and a position can remain vacant for several months while a recruitment is in process. The recent investment in employee salaries is an effort to try and recruit and retain employees for longer periods of time resulting in a lower vacancy rate which in turn will mean reduced salary savings in future years. In an effort to help close the \$3.7M deficit related to increased costs and lower fund balance, the Chief Administrative Office is recommending a 3% across the board forced salary savings for the departments noted below.

Department	3% Salary Savings reduction
Board of Supervisors	45,674
Chief Admin. Office	205,796
Auditor/Controller	99,748
Treasurer-Tax Collector	68,005
Assessor	105,656
County Counsel	86,549
Human Resources	38,382

Information Technologies	160,692
Economic Development/Parks	20,459
Recorder Clerk	66,596
District Attorney	236,069
Public Defender	101,267
Sheriff	1,477,681
Probation	417,657
Surveyor	45,261
Agriculture	33,676
DOT	1,766
Development Services	318,774
Environmental Management	43,936
Public Health - Animal Services	48,586
Veteran Affairs	13,859
Human Services - Public Guardian	43,743
Library	87,862
Total Salary Savings	\$3,767,694

Non General Fund Adjustments

Department	Change in Revenues	Change in Appropriations
Economic Development – HCED	2,968,465	2,968,465
Designated Contributions	136,693	136,693
Jail Commissary	436,330	436,330
DOT – Fund Type 11 – Road Fund, CIP, Erosion	21,501,566	21,501,566
Public Health – Fund 11	4,383,930	4,383,930
Mental Health – Fund 11	2,722,907	2,722,907
Human Services – Fund 11 Community Services	(13,064)	(13,064)
Fish and Game	5,460	5,460
DOT – Fund 12 – Special Districts	133,105	133,105
Public Health – Fund 12 – CSA’s	1,845,860	1,845,860
Env. Mgmt – Fund 12 – CSA’s	761,453	761,453
Human Serv. – Fund 12 – IHSS & PHA	(10,715)	(10,715)
Library	175,602	175,602
Fund 13 - CAO – Accumulative Capital Outlay	(1,644,399)	(1,644,399)
Fund 20 – Countywide Special Revenue	16,507,527	16,507,527
DOT – Fund 31 – Airport & SLT Transit	177,400	177,400
Fund 32 – Risk	(453,320)	(453,320)
Fund 32 – DOT - Fleet	31,954	31,954
Total –Other Changes	49,666,754	49,666,754

Contingency/Reserves. Our standard practice has been to keep 3% of adjusted general fund appropriations in Contingency. However, during the Recommended Budget workshop the Board directed staff to reduce the General Fund contingency by \$877,500 to fund 8 new FTE positions and items such as CASA funding and additional funding for the special election. In addition, to help balance Addenda budget, contingency was further reduced by \$663,132 leaving a contingency balance of \$4,909,368, or approximately 2.25%.

In addition, the Chief Administrative Office is not recommending any increase to the General Reserves. Currently the General Reserve contains \$10,001,982 or approximately 4.6% of adjusted General Fund appropriations.

The addenda budget also includes a slight increase in the Designations for Capital Projects of \$364,381. Not all of the funding taken out of this fund in FY 2013-14 was used and the FY 2014-15 workplan is fully funded with carry-over capital project funding, so the \$364,381 is excess designated Capital Project fund balance that should be put back into the reserve. With this change the FY 2014-15 Designation for Capital Projects includes \$7,480,174 in fund balance.

Five year projections. Attachment B includes the revised 5 year forecast. The forecast includes updated addenda figures and uses most of the same assumptions as the forecast in the Recommended Budget (assumptions are noted at the bottom of the forecast). The one change in assumptions is an increase in property tax growth of 3%. The tax roll closed at a total increase of 5% and the growth projection has been increased to match this.

I thank each Department Head and staff, for their assistance in preparing the Budget Addenda for the Board's consideration. We look forward to assisting you as you complete your deliberations and adopt the FY 2014-15 budget.

Attachment A: Summaries of Department Addenda Changes

General Government

Board of Supervisors – No changes

Chief Administrative Office – Net County Cost increase of \$967,902

The addenda for the Chief Administrative Office includes decreased revenues of \$85,497 and increased appropriations of \$882,405 resulting in an increase to Net County Cost of \$967,902.

The decrease in revenue is related to a true up based on actual time studies for the Assistant Chief Administrative Officer resulting in less cost recovery of salaries and benefits due to more time being spent on core Chief Administrative Office duties. The increase in appropriations is related to salary increases for bargaining units approved after the Recommended Budget was adopted totaling \$189K, increases in building maintenance costs related to deferred maintenance issues and increased utility costs totaling \$333K, and an increase in intrafund abatements of \$360K due to a change in methodology for charging deferred maintenance costs to the jail and Department of Transportation.

Fund 13 – Accumulative Capital Outlay

The addenda budget for the Accumulative Capital Outlay (ACO) fund includes net decreases in revenues and appropriations of \$1,644,399. The ACO fund does not have any Net County Cost. The overall Facilities Capital Workplan is decreasing approximately \$1.64M. The majority of this decrease is related to activities associated with the Vanir Facilities Assessment. The department has re-evaluated the amount of work anticipated to be completed in FY 2014-15 and adjusted the budget accordingly.

The Facilities workplan includes \$4,476,859 for the continued implementation of the FENIX project. In FY 2013-14 approximately \$396K was spent of the original \$4.8M authorized FENIX budget resulting in the carry forward amount of \$4,476,859 included in the FY 2014-15 budget.

There are no changes to the Parks/Trails workplan.

Auditor-Controller – No changes

Treasurer-Tax Collector – Net County Cost increase of \$57,725

The addenda for the Treasurer-Tax Collector includes increased funding for IT Programming support for the existing business license system (\$44,000) and two new projects (\$13,125) planned for this fiscal year. The projects include the development of an option for email delivery of tax bills and the expansion of current online payment services to include acceptance of transient occupancy tax (TOT) payments. The Treasurer-Tax Collector anticipates that both

projects will decrease costs, increase efficiencies and provide user-friendly options for tax payers.

The department requested the addition of 1.0 Sr. Accountant position at a cost of \$79,482 which is not included in the addenda but is identified as an item for further consideration by the Board during Budget Hearings.

Assessor – No changes

County Counsel – Net County Cost increase of \$115,092

The addenda for County Counsel includes increased appropriations of \$40,000 related to a contract for outside legal counsel related to ongoing litigation and \$75,092 in salary adjustments related to recently approved labor agreements.

Human Resources - Net County Cost increase of \$157,488

The addenda for Human Resources includes an increase in appropriations of \$157,488 for the carryover of professional services contracts related to the County's Cultural Assessment Survey and Climate Change Action Plan. The department requested the addition of 0.5 FTE Personnel Technician at a cost of \$50,000 which is not included in the addenda but is identified as an item for further consideration by the Board during Budget Hearings.

Risk Management - No change to Net County Cost

The addenda for Risk Management includes increased revenues and appropriations of \$453,320 resulting in no change to Net County Cost. Changes include an adjustment to Risk Management program fund balances to reflect fiscal year end actuals, and adjustments to Property Liability program revenues that were inadvertently overstated in the Recommended Budget.

Information Technologies – Net County Cost increase of \$10,259

The addenda for Information Technologies includes decreased revenue of \$53,120 and decreased appropriations of \$42,861 resulting in an increase in Net County Cost of \$10,259.

The decrease in revenues is an adjustment to IT Programming charges to non-General Fund departments and is offset by an increase of \$191,205 in intrafund abatements for IT Programming charges to General Fund departments. These adjustments are being made based to true up this revenue based on department budgets in those line items.

Appropriation increases include an adjustment in pass-through telephone cost applied charges based on FY 2013-14 actuals (\$88,150), maintenance on the new Net Back up appliance that was implemented last fiscal year (\$32,000), services for VeraSMART – the County's hosted call accounting system (\$15,500), and changes in communications professional services and equipment (\$9,000).

Economic Development/Parks & Trails/River/HCED– Net County Cost decrease of \$120,966

Economic Development

The Economic Development program budget Net County Cost increased by \$23,645. Funding for Economic Development is tied to the Transient Occupancy Tax (TOT) revenues. In FY 2013-14 the Board of Supervisors directed that 75% of annual TOT revenues be used for Economic Development with 5% of these funds dedicated to Veterans Services programs.

Changes in Economic Development are primarily related to increased TOT revenues and adjustments to the final carry-over amount related to prior year Economic Development costs. In addition, to help balance the Addenda budget, the department agreed to reduce their Net County Cost by approximately \$175K. These funds were not programmed for any specific use within the department.

The recommended use of funds for FY 2014-15 reflects a more comprehensive countywide approach toward Economic Development and includes program funding to address a variety of issues and challenges related to business attraction and retention as well as recognizing the role that Parks & Trails and Housing, Community and Economic Development programs play in meeting the Board's stated goals to encourage and promote Economic Development.

Current promotions contracts include the American River Music Festival, El Dorado County Chamber (Film), El Dorado County Chamber (Visitor's Authority), El Dorado Hills Chamber of Commerce, El Dorado Arts Council and Lake Tahoe South Shore Chamber.

Parks/Trails/Rubicon

The Parks and Trails budget includes decreased revenues of \$56,964 and expenses of \$53,884 resulting in an increased Net County Cost of \$3,080.

Housing Community Economic Development (HCED)

The department is still working with HHSA to completely transition the HCED funding into department 11. The Recommended Budget included revenues and appropriations within Fund Type 10 for activities related to HCED. These activities have all been moved into Fund 11 resulting in a decrease to Net County Cost of \$147,691. This decrease in Net County Cost is offset with a request for a General Fund contribution of \$172,773.

Fund Type 11 - Housing Community Economic Development (HCED) – General Fund Contribution of \$172,773.

The budget for the HCED program was transferred at addenda from a General Fund placeholder index code into new Special Revenue Fund (Fund Type 11) index codes to accurately reflect the new structure for the various programs within HCED. There were no programmatic changes within HCED. The initial Net County Cost programmed in Fund 10 was \$147,691. The General Fund Contribution requested to cover this program is \$172,773 for a net increase of \$25,082. Currently there are not any grant funds available to cover administration of this program, so the General Fund bears the full cost of administering these programs.

Designated Contributions – No change to Net County Cost

The addenda budget includes increased revenues and appropriations of \$136,693. There is no impact on Net County Cost. The increase in revenues is comprised of fund balance. The Chief Administrative Office is recommending appropriating these funds 50% to Sheriff Search and Rescue activities and 50% to the Fire Safe Council per prior Board direction on July 15, 2014 (Legistar item 13-1542).

Recorder Clerk / Elections – No change

Law & Justice

Grand Jury – No changes

Superior Court MOE - Net County cost increase of \$33,516

The addenda budget for the Superior Court MOE includes increased appropriations of \$33,516 to cover the additional 10% increase for conflict panel attorney contracts approved by the Board on July 15, 2014 (Legistar #14-0727).

District Attorney - Net County Cost increase of \$113,086

The addenda budget for the District Attorney includes increased revenue of \$15,398 and increased appropriations of \$128,484 resulting in an increase to Net County Cost of \$113,086. The increased revenues are related to a JAG grant in the amount of \$9,398 and increased funding from AB109 training and implementation funds totaling \$6,000. The increase in appropriations of \$128,484 is related to activities for JAG and AB109 (\$15,398) with the remaining \$113,086 increase related to salary increases for Criminal Attorneys.

Public Defender – Net County Cost increase of \$40,991.

The addenda budget for the Public Defender includes increased revenue of \$6,000 and increased appropriations of \$46,991 resulting in an increase to Net County Cost of \$40,991. The increase in revenue is related to AB109 planning and training funds and is offset with a corresponding increase in services and supplies. The remaining increase of \$40,991 is due to salary increases for Criminal Attorneys.

Sheriff - Net County Cost increase of \$387,016.

The addenda for the Sheriff's budget includes increased revenues of \$928,051 and appropriations of \$1,315,067 resulting in an increase in Net County Cost of \$387,016.

The increase in revenues is primarily a result of increased Homeland Security Grant funds (\$464K), increased use of fund balance in various Special Revenue Funds (\$418K) primarily

from the Fingerprint Identification funds for RAN Board purchases and a residual equity transfer (\$30K) from Fleet. The increase in appropriations is related to fixed asset purchases being paid for with the grant funding and RAN board funds as well as carry-over items that were budgeted in FY 2013-14 but not able to be purchased by the end of the fiscal year.

Probation - Net County Cost increase of \$735,375.

The addenda for the Probation budget includes increased revenues of \$270,827 and appropriations of \$1,006,202 resulting in an increase to Net County Cost of \$735,375. Increased revenues are primarily related to increased fund balance for the Juvenile Justice Crime Prevention Act and increased AB109 funding. Increases in appropriations are primarily related to the salary increases for Probation totaling approximately \$900K as well as increases in services and supplies of \$103K (offset with increased fund balance).

The department did request the addition of one FTE Department Analyst (annual cost of \$98,980) as well as additional funding of \$50,000 for tazers, increased contracts for service of \$32,500 related to training needs, \$2,500 for promotional/community outreach materials and \$4,500 for minor modifications for the training room. These items have been pulled out of the budget and placed on the parking lot list.

Land Use and Development Services

Surveyor – No changes

Agriculture – No changes

Community Development Agency

Transportation Division – \$10,840 increase in General Fund Contribution.

Fund Type 10 – County Engineer/Cemetery Operations – No changes.

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

Total revenues and appropriations are increased by \$21,501,566

Road District Tax – The Road District Tax Fund balance at the end of FY 2013-14 came in \$549,774 higher than expected. As such, revenues (as Fund Balance) and appropriations (as Operating Transfers Out to Road Fund Operations) are increasing by a like amount.

Erosion Control – This program is fully funded with State and Federal grants, and local mitigation funds. Revenue and appropriations are increasing by \$37,000 due to increased US Forest Service funding to accommodate changes in project timing and cost estimates for the Erosion Control project #95172, Montgomery Estates Area 3.

Road Fund – Revenues and appropriations are increased by \$2,132,351 with \$332,577 of the increased revenue coming from an increased use of fund balance. Changes also include moving the previously approved \$500,000 in General Fund contribution to the Capital Improvement Program to be used to overlay Black Bart, Martin and Barbara Roads as previously approved by the Board.

The General Fund contribution remains consistent with the Recommended Budget at \$500,000, however at its June 10, 2014 meeting the Board approved \$2.5M in Local Tribe funding for contribution to the Road Maintenance Program. Of this total \$1.5M will be used for road maintenance work, \$250k will be used for sign maintenance work within the “Area of Use” area as identified in the MOU tied to the Local Tribe funding, and \$750k will be used for the Goldhill overlay project including in the Capital Improvement Program. Additionally \$549,774 in remaining Road District Tax fund balance from the end of FY 2013-14 was transferred to the Road Fund as operating transfer revenue.

Appropriations are increasing for additional maintenance work funded by the Tribe monies. There are increases in Salary and Benefit costs for employees in the Trades and Crafts union, and Professional Services costs are increased for necessary work on a failing retaining wall on Latrobe Road. Fixed Assets are increasing \$185,644 due to the carryover of some budgeted road maintenance equipment not received in FY 2013-14 (dump beds, pull broom, and a signal/bucket truck), partially offset by the removal of a scanner/plotter that was in the proposed FY 2014-15 budget, but was purchased in FY 2013-14 on an emergency basis (\$17,000).

Addenda changes within the Road Fund Operations are summarized in the table that follows:

Summary of Changes

	Expense	Revenue	Use of Road Fund
Increase Operating Transfers In from Tribe Revenue (Board Approved)	\$0	\$1,750,000	(\$1,750,000)
Increase Transfer of Revenue from Road District Tax	\$0	\$549,774	(\$549,774)
Reduce Operating Transfer from General Fund (Move to 305100)	\$0	(\$500,000)	\$500,000
Remove Scanner/Plotter Fixed Asset – Emergency purchase made in FY13/14	(\$17,000)	\$0	(\$17,000)
Increase Minor Equipment for Carryover Scanner not purchased in FY13/14	\$300	\$0	\$300
Increase Equipment Rental for work on Meyers Landfill	\$5,000	\$0	\$5,000
Increase Right-of-Way costs for miscellaneous title reports and acquisitions	\$30,000	\$0	\$30,000

Increase Fixed Assets for Carryover items not received in FY13/14	\$197,644	\$0	\$197,644
Increase in Professional Services for repair of Latrobe Road retaining wall	\$245,000	\$0	\$245,000
Increase in Salary and Benefits to Trades and Crafts employees	\$425,407	\$0	\$425,407
Increase in Services and Supplies costs for Tribe Funded Maintenance	\$1,246,000	\$0	\$1,246,000
Use of Road Fund Balance			\$332,577

Capital Improvement Program (CIP) – Revenues and appropriations for the CIP budget are increased \$18,782,379, including \$323,230 use of fund balance/use of reserves as revenue, to reflect changes in project schedules or changes in available Federal/State funding. Changes in revenues for the CIP are summarized in the table below:

Silva Valley Interchange TIM Funds	\$6,769,308
Proposition 1B	\$4,377,093
Zones 1-7 TIM Funds	\$2,273,719
Tribe Agreement Funds	\$2,105,976
Missouri Flat MC&FP Funds	\$742,001
SHOPP Grant	\$687,383
HBRR – Highway Bridges	\$363,316
State Safe Routes 2 School	\$362,687
Use of Fund Balance*	\$266,300
CMAQ	\$204,835
High Risk Rural Roads (HRRR)	\$136,167
Other Federal Funding	\$85,215
El Dorado Irrigation Funding	\$63,816
Bass Lake Hills PFFP	\$63,607
Use of Designated Fund Balance*	\$56,929
Federal RSTP	\$49,000
SMUD Agreement Funds	\$28,114
Highway 50 TIM Funds	\$21,000
TDA – Transportation Development Act	\$15,000
State Parks Recreational Trails Program	(\$26,400)
Federal Safe Routes to School	(\$362,687)
General Fund Contribution (transfer from for overlays)	\$500,000
Total CIP change in revenue	\$18,782,379

**Road Fund is absorbing \$250,000 for the unfunded cost of overlaying Black Bart, Martin and Barbara Avenues in the Tahoe Basin. The Agency was anticipating requesting additional funding from the General Fund for this shortage, but has decided to fund with Road Fund Balance.*

Various professional services and construction contract appropriations have been adjusted for a net increase of \$18,784,479; the right of way appropriations for acquisition was decreased \$17,600. In addition, appropriations for infrastructure costs were increased by \$15,500 for the addition of a radar traffic detector at Silva Valley Parkway at Harvard Drive.

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

Total revenues and appropriations are increased by \$133,105.

Addenda changes for the Special District budgets include adjustments to the use of fund balance in each zone to reflect to the actual fund balance available at the end of FY 2013-14. Revenue changes include a net increase in the use of fund balance (\$131,815); a decrease in the use of designated funds (\$3,094); along with an increase in revenues from a General Fund contribution (\$1,050) for a Board of Equalization filing for Many Oaks Road Zone approved by the Board on July 15, 2014, along with an increase in Interest being budgeted in order to close out the CSA#3 Park Administration and Golden Bear Park accounts (\$240).

Appropriations adjustments are being increased by a total of \$133,105. This consists of an increase in Road Maintenance contract costs (\$83,868), an increase of (\$48,611) for Special Projects and Special Departmental Costs and an increase of \$3,720 for the transfer of park funds to the Parks and Trails program in the General Fund. Additionally, there is a reduction in designations of fund balance (\$3,094).

Fund Type 31 – Airports

Total revenues and appropriations are decreased by \$177,400 including \$14,284 as revenue from use of fund balance. There is an increase of \$10,840 to the General Fund contribution.

Revenues are mainly increased by \$143,168 from Federal Aviation Administration (FAA) grant revenue as a carryover from FY 2013-14 and new grants, a \$6,907 carryover of ACO matches for FAA grants, \$2,170 from a reimbursement of fuel equipment costs, along with a \$10,809 increase in the General Fund Contribution for increased Salary and Benefits costs for employees within the newly approved Trades and Crafts MOU and a match for the FAA Obstruction Survey at the Georgetown Airport

Professional Services appropriations are increased \$165,075, largely due to the addition of a contract for a consultant to perform an Obstruction Survey and Mitigation Plan for the Georgetown Airport which is being strongly recommended by the FAA (grant funded). Additional appropriation increases come from the carryover of consultant costs from FY 2013-14 for the Georgetown Airport Layout Plan and the Placerville Crack Seal and Runway Remark project. Another \$9,200 of the increased appropriations is due to the increased Salary and Benefit costs for the employees within Trades and Crafts union.

Fund Type 32 – Fleet

Total revenues and appropriations are increased by \$31,954.

Fleet appropriations are being increased by \$31,954. \$16,504 of this increase is due to a Salary Cost increase resultant of the new Trades & Crafts agreement, along with \$15,450 in increases to Services and Supplies appropriations to reflect actual use in FY 2013-14. Budgeted revenues are increased by \$31,954, due to a transfer of grant funding of \$63,000 from AQMD for vehicle upgrade costs for plug-in hybrids for the County fleet, partially offset by a \$31,046 decrease in Charges for Services.

There are three vehicles which were ordered in FY 2013-14, but were not received until after July 1, 2013, resulting in the need to re-budget the amounts in FY 2014-15. Additionally, there is one 'emergency' purchase that is needed due to a blown engine that is being included in the Addenda request. These factors resulted in an increase in the estimated cost for replacement vehicles to be purchased in FY 2014-15 of \$83,507, which is wholly offset by an increase in capitalization.

Development Services Division - Net County Cost increase of \$1,270

Development Services - Revenues are being increased by \$532,670, which is from a projected increase in revenue from permits based on actuals from FY 2013-14 and year to date amounts, which was approved by the Board on 8/12/14. Appropriations have been increased by \$620,180. The increase is due to nine newly Board approved allocations in Development Services to aid in the added workload that has been experienced over the past several years, in addition to appropriation increases due to the increased salary costs for Trades & Crafts employees.

The result is an increase to Net County Cost of \$87,981, which is offset by reductions in NCC in Long-Range Planning due to a reduction of consultant appropriations for the NPDES program for work that will be completely in-house.

Code Enforcement - Appropriations for the Code Enforcement Unit have increased by \$13,760, which is entirely attributable to increased salary and benefit costs from the Trades and Craft MOU recently approved by the Board. These increases are funded by an increase in the Net County Cost of \$13,760

Long Range Planning - Appropriations for the Long Range Planning Division have been decreased by a total of \$100,000. \$102,470 in contract costs related to the NPDES activity have been eliminated because of a move of \$100,000 of workload from consultants to recently approved Development Services allocations, along with a \$2,470 reduction to offset increases in staff development and travel appropriations. Budgeted revenues remain unchanged resulting in Net County Cost decreasing by \$100,000.

Environmental Management Division – No change to Net County Cost

Fund Type 10 – Environmental Management

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

Revenues and appropriations have increased \$81,422 within Fund 12, with \$21,967 of that revenue coming from use of fund balance.

CSA #10 –Solid Waste, Liquid Waste, Household/Hazardous Waste and Litter Abatement - In CSA#10, Revenue was increased by \$59,455, as new grant funds were approved and will be received in FY 2014-15. There is also an approximately \$87,000 increase in use of Garbage Franchise Fees and an offsetting reduction in Tahoe Special Assessment which was moved to a General Fund unit of Environmental Management.

Appropriations increased by \$81,422, of which approximately \$19,000 is due to increases in Salary and Benefits costs for Trades and Crafts employees. Approximately \$58,500 is for grant-funded Professional Services for a heat study consultant as well as grant-funded Special Departmental Expenses for equipment. The remaining approximately \$6,500 is an increase in Governmental Expenditures for the Tahoe Clean program, required to distribute the prior year's fund balance.

Fish and Game – No change to Net County Cost

The addenda for Fish and Game includes increased revenues and appropriations of \$5,460 related to adjustments for year end fund balance.

Health and Human Services

Health and Human Services Agency – Net County Cost increase of \$943,007

The addenda budget for the Agency consists of revenues of \$151,241,575, appropriations of \$154,007,646, and combined General Fund Support (Net County Cost and General Fund Contribution) of \$10,058,272. The Net County Cost increase of \$943,007 is largely due to the department having to payback fewer funds to the General Fund than anticipated at the Recommended Budget, which is \$685,451 less. Without taking the payback change into account, HHSA's Net County Cost increase is \$114,784.

The Health and Human Services Agency (HHSA) is requesting allocation additions/deletions to better align the personnel allocations with current funding and with administrative/programmatic requirements. The HHSA addenda budget changes result in a net increase of 5.80 FTEs, which is almost entirely due to changes in accounting for some extra help positions as part-time. The cost for the positions was previously budgeted, so the increase in FTEs is only an administrative change and it should not have a fiscal impact.

Department 45 – Fiscal and Administrative Services – Net County Cost increase of \$685,451

The addenda for the Health and Human Services agency includes Department 45. Department 45 was created to include all fiscal and administrative operating costs that benefit the entire agency. These costs are pooled and an indirect cost rate is developed to spread these costs equitably between all the divisions of the agency.

There is a Net County Cost increase of \$685,451 from the Recommended Budget to the Adopted Budget because Department 45 borrowed fewer funds than anticipated in FY 2013-14, so it has to payback less to the General Fund in the Adopted Budget.

Public Health Division - Net County Cost /General Fund Contribution increase of \$105,786.

During the addenda process, the Women, Infant, and Children's program (WIC) moved from the Community Services Division to the Public Health Division. The transition will allow the WIC program to work more closely with Public Health to prevent illness and promote healthy lifestyles.

General Fund – Fund Type 10 (Animal Services) – Net County Cost increase of \$105,786

The addenda budget for Animal Services includes increased salary related expenses (approximately \$13,500) due to the adopted MOU between the County and the OE3 Trades and Crafts Bargaining Unit and an increase in operating costs due to the opening of the new Animal Shelter (approximately \$28,500). In addition, the budget includes approximately \$25,000 less revenue largely due to the termination of an MOU with the Community Development Agency to pick up dead animals on county roads.

Public Health Programs – Fund Type 11 – General Fund Contribution increase of \$47,603

The addenda budget for Public Health Fund Type 11 includes increased revenues and appropriations of approximately \$4,384,000. This increase in revenue can be attributed to approximately \$3,260,600 in additional fund balance, which was obtained through realignment growth savings, fund balance from the WIC program, and salary and operating savings from the prior fiscal year. Additional revenues were obtained through state and federal funds (e.g. realignment, Block Grant, etc.). The increase in appropriations is mostly attributed to funds being set aside for contingency; transfer of funds to Mental Health Division for the Alcohol and Drug programs; and funds for the jail and juvenile hall medical contract, domestic violence programs, and the Affordable Health Care Act outreach contract.

There was an increase of \$47,603 in General Fund Contributions to the Fund Type 11 programs as a result of these larger changes:

- Increase of approximately \$12,000 in California Children's Services (CCS) Administration, Diagnostics, and Health Families due to an increase in salary and benefit costs for a Physical Therapist.
- Increase of approximately \$233,500 to the County Medical Services Program (CMSP) to provide a General Fund Contribution reimbursement to Public Health Realignment for costs incurred in FY 2012-13.
- Decrease of approximately \$154,000 in Jail and Juvenile Hall due to a reduction in CCP/AB 109 contracted services.

- Decrease of approximately \$43,000 in Emergency Medical Services (EMS) General Fund Contribution due to an increase in the use of EMS Special Revenue Funds (SRF).

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

The addenda budget for Special Districts includes a revenue and appropriation increase of approximately \$1,846,000. The reason for this increase is a result of fund balance totaling approximately \$8,248,000, compared to approximately \$6,402,000 at the Recommended Budget. The increase in appropriation went almost entirely to contingency or approximately \$1,791,000. A small amount of the increase (approximately \$51,000) went to cover .3 FTE of an administrative position (Administrative Technician) that was exchanged for another administrative position (Fiscal Technician) between HHS Administration and Fund Type 12. The position will assist with changes in the ambulance billing process.

Health Services - Mental Health Division - No change to Net County Cost

The Addenda budget for the Mental Health Division (MHD) includes an increase to revenues and appropriations of approximately \$2,723,000.

A large majority of the increase is due to a rise in fund balance. The Traditional Mental Health programs saw an increase of approximately \$1,608,000, MHSA \$461,000, and Alcohol and Drug programs \$431,000. The rest of the increase can be attributed to a smaller rise in the federal/state revenue streams (e.g. Medi Cal).

Appropriation increases include budgeting for contingencies in MHSA. In addition, both the Traditional Mental Health and Alcohol and Drug programs increased appropriations to set funds aside for service emergencies like psychiatric hospital beds, long-term residential placements, and short-term and long-term alcohol and drug rehabilitation treatment placements.

Human Services – Net County Cost /General Fund Contribution increase of \$151,770

There is a Net County Cost increase of \$151,770 plus a decrease in the General Fund Contribution of \$98,046 resulting in a General Fund support increase of \$53,724.

Human Services is comprised of the Social Services Division and the Community Services Division.

Human Services – Fund Type 10 (Social Services and Public Guardian) – Net County Cost increase of \$151,770.

- The Social Services budget increased by approximately \$71,000 and it is due to a rise in County funded General Assistance. General Assistance has gone up because there is a higher demand for direct client assistance, which has caused an increase in staff time required to administer the program.

- The Public Guardian has seen an increase in Net County Cost due to higher salary costs. A staff member from Public Guardian last fiscal year was helping to administer other county programs, and the Public Guardian program was reimbursed for this work. This arrangement has ended and the staff member is working in Public Guardian fulltime. An increase in program appropriation can also be attributed to a limited term extra help position that is helping the program in the absence of a staff member.

Human Services – Fund Type 11 (Community Services) – General Fund Contribution decrease of \$82,197.

The addenda budget for the Community Services Division (CSD) includes a decrease in General Fund Contribution of \$82,197. The decrease is primarily due to increased state and federal grant funding.

The following are the primary changes:

- Low-Income Home Energy Program (LIHEAP) and Community Services Administration decreased by approximately \$14,000.
- Workforce Investment Act (WIA) program decreased by approximately \$39,000 for a total request of \$118,378, related to the use of CSBG grant funding for costs not covered by the WIA grant.
- Community Corrections Partnership (CCP) program decreased Net County Cost (NCC) by approximately \$29,000 due to additional AB-109 realignment funds.

Human Services – Fund Type 12 (IHSS Public Authority and Public Housing Authority) – General Fund Contribution decrease of \$15,849.

The addenda budget for Human Services, Fund Type 12 includes a slight decrease in revenue and appropriations of approximately \$11,000. The changes are primarily due to a decrease in General Fund Contribution to the IHSS Public Authority by \$15,849.

HHSA - Addenda Personnel Allocation Changes

Public Health Division:

- Add .5 FTE Health Program Specialist – Provide program support by coordinating and implementing program activities and tobacco use prevention education. The position is funded with Public Health California Tobacco Control Program (CTCP) revenue and Realignment dollars.

Mental Health Division

- Add .45 FTE Health Education Coordinator – This allocation is added due to the change in the Extra Help policy. The funds for this position have already been budgeted.

- Add 2.25 FTE Mental Health Aide – This allocation is added due to the change in the Extra Help policy. The funds for this position have already been budgeted.
- Add 1.60 FTE Mental Health Worker - This allocation is added due to the change in the Extra Help policy. The funds for this position have already been budgeted.
- Delete 1.0 FTE Manager of Mental Health Programs – The deletion is due to the restructure of the Mental Health Division programs. The position was vacant.

Community Services Division:

- Add 1.0 FTE Energy/Weatherization Tech II – This allocation is added due to the change in the Extra Help policy. The funds for this position have already been budgeted.
- Add .5 FTE Office Assistance – This position is for the Public Housing Authority. This position is funded with federal dollars.
- Add 1.0 FTE Program Assistance – This allocation is for the Low-Income Home Energy Assistance Program (LIHEAP). This position is funded by a federal grant and is limited in term.
- Add .5 Secretary – This position is for the Senior Legal Program. The position was inadvertently removed in the FY 2014-15 Recommended Budget, but it is essential to the service delivery currently being performed by the Senior Legal program.
- Delete 1.0 FTE Housing Program Specialist – This position is for the Public Housing Authority. The position is vacant.

Veteran Affairs - No change to Net County Cost.

The addenda budget for Veterans Affairs includes increased revenues and appropriations of \$12,600. The revenue is from the License Plate Fees special revenue fund, which ended last fiscal year with more funds than anticipated. The funds will be used for extra help that will assist in office duties when staff is in South Lake Tahoe.

Library – Net County Cost Decrease of \$17,268

The addenda for the Library includes an increase in revenues of \$243,602 and an increase in appropriations of \$226,334 resulting in a decrease to Net County Cost of \$17,268. Revenue increases include a combination of additional donations of \$68,000 and additional fund balance of \$175,602, which was realized due to larger vacant salary dollars than anticipated at the time of the recommended budget. Appropriation increases include costs associated with the grant revenues for library materials and equipment purchases funded by donations (including \$13,000 for a new circulation desk at the Cameron Park Library that has reached the end of its life cycle, and \$2,000 for an online subscription overdrive for the El Dorado Hills Library).

In an attempt to save funds and protect services, the Library is recommending the following personnel allocation changes.

Requested Personnel Allocation Changes						
				2014-15	Addenda	
Classification				Rec'd	Change	Final
Librarian				3.50	-1.00	2.50
Library Assistant I/II				13.10	1.00	14.10
Supervising Library Assistant				1.00	-1.00	0.00
Sr. Library Assistant				5.90	1.00	6.90
Office Assistant I/II				1.80	-0.10	1.70
Fiscal Assistant I/II				0.50	0.10	0.60
					0.00	

These changes will help to preserve programs by saving salary dollars with higher level classifications being traded for lower level classifications.

Child Support Services – No change to Net County Cost.

There are no changes to the Child Support Services addenda budget from the recommended budget.

**Attachment B
FY 2014-15 DEPARTMENT 15 APPROPRIATIONS**

Description	Recommended	Amount	Addenda	Amount	Variance
General Fund Contingency	\$	5,572,500	\$	4,909,368	\$ (663,132)
General Fund Contribution to the Accumulative Capital Outlay Facilities Investment		8,901,778		7,363,984	(1,537,794)
General Fund Contribution to the Miwok Indians for Health Programs		2,600,000		2,600,000	-
General Fund Contribution to DOT		500,000		501,050	1,050
General Fund Contribution to ACO fund for ERP		4,562,975		4,476,859	(86,116)
General Fund Contribution to Airports		268,092		278,901	10,809
General Fund Contribution to Parks		20,000		20,000	-
General Fund Contribution to HCED		-		172,773	172,773
General Fund Contribution to Health - Public Health Programs		4,007,221		4,054,824	47,603
Jail Medical Services Contract (CFMG)	2,219,388		2,064,968		(154,420)
Juvenile Hall Medical Services Contract (CFMG)	502,098		502,102		4
Emergency Medical Services (EMS)	606,500		563,095		(43,405)
County Medical Services Program (CMSP)	233,492		466,984		233,492
California Children's Services (CCS) Diagnostics Program Match	280,794		282,592		1,798
California Children's Services (CCS) Program Match	114,949		125,083		10,134
Healthy Families Program Match	50,000		50,000		-
General Fund Contribution to Human Services - Community Services		2,487,221		2,516,675	29,454
Area Agency on Aging Programs	1,617,291		1,595,551		(21,740)
Senior Day Care	354,580		477,257		122,677
Caregiver Permit Program	95,000		95,000		-
In Home Supportive Services (IHSS) Public Authority	85,849		70,000		(15,849)
Community Services Administration	99,069		85,297		(13,772)
MSSP	62,498		71,537		9,039
Special Services	14,600		2,655		(11,945)
Older American's Day	1,000		1,000		-
Workforce Investment Act	157,334		118,378		(38,956)
General Fund Contribution Health VLF Realignment		3,743,505		3,743,505	-
General Fund Contribution Health - State Local Program Realignment Match		704,192		704,192	-
General Fund Contribution Mental Health - VLF Realignment		66,131		66,131	-
General Fund Contribution Mental Health - State Local Program Realignment Match		16,510		16,510	-
General Fund Contribution Social Services VLF Realignment		1,271,768		1,033,196	(238,572)
Annual Audit Contract		72,000		68,500	(3,500)
Sales Tax Audit Services		20,000		20,000	-
CalPERS Survivor Benefit Premium Payment (annual)		20,000		20,000	-
SB 90 Mandates		20,000		20,000	-
Grand Jury Publication		8,500		8,500	-
General Fund A87 Charges to Child Support (expenditure abatement)		(290,979)		(290,979)	-
University California Cooperative Extension (UCCE)		269,858		269,858	-
EI Dorado Water & Power Authority (EDWPA)		300,000		300,000	-
Tahoe Regional Planning Agency (TRPA) Compact		40,000		40,000	-
CASA funding		75,000		75,000	-
Resource Conservation District Contracts (EI Dorado & Georgetown)		-		147,638	147,638
General Fund Contribution to LAFCO		116,365		116,946	581
Increase to General Reserve		739,366		-	(739,366)
Increase to Reserves for Capital Projects		-		-	-
TOTAL	\$	36,112,003	\$	33,253,431	\$ (2,858,572)

Attachment C

5 year forecast as of September 11, 2014

COUNTY OF EL DORADO

General Fund Revenue and Appropriation Projection

	Projected				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
REVENUES					
Property Tax	\$ 56,912,288	\$ 59,752,999	\$ 62,735,697	\$ 65,867,480	\$ 69,155,803
Other Local Taxes	35,239,710	36,837,826	38,515,752	40,277,477	\$ 42,127,190
Licenses/Permits/Franchises	7,501,132	7,618,214	7,738,793	7,863,009	\$ 7,991,006
Fines/Forfeitures/Penalties	1,019,750	1,026,198	1,032,709	\$ 1,039,287	\$ 1,045,929
Use of Funds/Property	171,090	171,301	171,514	\$ 171,729	\$ 171,946
Intergovernmental Revenue	64,065,451	70,788,850	75,488,197	\$ 76,961,790	\$ 78,516,809
Charges for Service	17,900,793	13,545,819	13,658,866	\$ 13,773,108	\$ 13,888,559
Other Revenue	5,079,704	5,096,712	5,113,890	\$ 5,131,240	\$ 5,148,764
Transfers from Other Funds	34,677,263	33,621,154	33,076,992	\$ 34,088,292	\$ 35,101,025
Total Current Revenues	\$ 222,567,181	\$ 228,459,072	\$ 237,532,409	\$ 245,173,412	\$ 253,147,031
Appropriation from Fund Balance*	32,245,387	11,909,368	15,610,000	18,860,000	19,150,000
Total Revenues	\$ 254,812,568	\$ 240,368,440	\$ 253,142,409	\$ 264,033,412	\$ 272,297,031
Discretionary Revenues	\$ 143,278,579	\$ 127,569,200	\$ 137,726,788	\$ 145,916,593	\$ 151,390,888
Departmental Revenues	111,533,989	112,799,240	115,415,621	118,116,819	120,906,144
Total Revenues	\$ 254,812,568	\$ 240,368,440	\$ 253,142,409	\$ 264,033,412	\$ 272,297,031
APPROPRIATIONS (Category)					
General Government	\$ 39,925,306	\$ 41,019,917	\$ 42,672,211	\$ 44,394,695	\$ 46,190,445
Law and Justice	90,402,755	96,361,723	100,233,570	104,270,361	108,479,334
Land Use & Development	20,716,247	21,954,951	22,779,947	23,638,801	24,532,973
Health/Human Services	70,150,448	72,647,026	75,081,638	77,609,119	80,233,312
Nondepartmental	33,253,431	23,947,107	24,414,515	24,928,445	25,409,093
Total Appropriations	\$ 254,448,187	\$ 255,930,725	\$ 265,181,881	\$ 274,841,421	\$ 284,845,156

APPROPRIATIONS (Object)

Salaries/Benefits	\$	152,992,671	\$	163,862,247	\$	171,310,205	\$	179,093,309	\$	187,226,640
Operating Expenses		64,516,863		69,081,438		70,366,648		71,677,583		73,014,758
Fixed Assets		2,267,359		2,308,156		2,354,237		2,401,239		2,449,182
Other Financing Uses		18,600		3,672		3,745		3,820		3,897
Transfer to Other Funds		29,743,326		14,065,211		14,287,045		14,515,469		14,750,679
Appropriation for Contingency		4,909,368		6,610,000		6,860,000		7,150,000		7,400,000
Total Appropriations	\$	254,448,187	\$	255,930,725	\$	265,181,881	\$	274,841,421	\$	284,845,156
Revenue Surplus/(Shortfall)	\$	364,381	\$	(15,562,285)	\$	(12,039,471)	\$	(10,808,008)	\$	(12,548,125)
Designated for Capital Projects	\$	7,480,174	\$	7,480,174	\$	7,480,174	\$	7,480,174	\$	7,480,174
Designated for Contingencies	\$	-	\$	-	\$	-	\$	-	\$	-
General Reserve	\$	10,001,982	\$	10,001,982	\$	11,474,901	\$	11,908,211	\$	12,359,318
\$ Needed for 5% General Reserve	\$	10,941,054	\$	11,474,901	\$	11,908,211	\$	12,359,318	\$	12,828,989
Additional Funds to Reach 5%	\$	(364,381)	\$	(1,472,919)	\$	(433,310)	\$	(451,108)	\$	(469,670)
Total Revenue Surplus/Shortfall	\$	-	\$	(17,035,203)	\$	(12,472,781)	\$	(11,259,116)	\$	(13,017,795)
Cumulative Surplus/Shortfall	\$	837,534	\$	(16,197,669)	\$	(28,670,451)	\$	(39,929,567)	\$	(52,947,362)

FY 2014-15 Assumptions

Property Tax and other local taxes grown at 2% annually
Sales tax grown at 5% annually
All other Discretionary Rev remains flat
1% growth on departmental revenues
Funding of \$500K for roads
4.5% growth on salaries and benefits, 2% growth in all other operating costs
Assumes 25% (Approx \$500K) TOT for GF Operating Costs

*** Investment Strategy Savings****Included in Fund Balance**

Assumes \$5M in FY 15-16
Assumes \$7M in FY 16-17
Assumes \$10M in FY 17-18
Assumes \$10M in FY 18-19

FY 2015-16 through FY 2018-19

Fund balance = Contingency plus \$2M departmental savings / increased revenues plus Investment Strategy Savings

All other assumptions remain the same as FY 2014-15

**CAO FY 2014-15 Facilities Capital Budget
PROPOSED WORKPLAN AS OF FINAL BUDGET**

Project #	Project Title	Requested Amount for FY 2014/15	Funding Source
150000	Countywide Special Projects / Deferred Maintenance	300,000	ACO Fund
150101	Countywide Security	50,000	ACO Fund
150151	Countywide HVAC Repairs	250,000	ACO Fund
150201	Countywide Exterior Paint	45,000	ACO Fund
150251	Countywide Mold, Lead & Asbestos Abatement	15,000	ACO Fund
150252	Countywide Parking Lot Improvements & Repairs	88,000	ACO Fund
150301	Countywide ADA Evaluation / Compliance	150,000	ACO Fund
150351	Countywide Bird Control	10,000	ACO Fund
150401	Countywide Department Moves - CEQA	5,000	ACO Fund
150402	Countywide Interior Paint	25,000	ACO Fund
150403	Facilities Planning	90,000	ACO Fund
150404	Sheriff Admin Center	600,000	Designation Capital Projects
150406	Criminal Justice Special Projects / Deferred Maintenance	383,943	Criminal Justice Spec. Rev. Fund
150451	Jail PVL - Control Panel Upgrade	109,519	Criminal Justice Spec. Rev. Fund
	Jail - Misc. Custody Facility Projects	107,881	Sheriff Custody SRF 7724311
90100A	Court PVL - Courthouse Main Street - Corbel Replace/Repair/Remove	150,000	\$89,632 Court Construction SRF \$60,368 ACO
90103A	Court ADA Improvements - CP	65,000	Court Construction Spec. Rev. Fund
90104A	ADA Improvements - Court - Bldg C	25,000	Court Construction Spec. Rev. Fund
90600A	Animal Control PVL - Animal Control	2,306,316	General Fund - Tobacco Settlement
150455	Expansion space	450,000	Designation Capital Projects
150456	Vanir Facilities Assessment -Year 2 (See tables below for detail)	4,504,787	\$3,947,668 Designation Capital Projects \$557,119 Sheriff Funding
B15005	SLT Mental Health Move	100,000	Mental Health
Various	Parks/Trails - (See Parks workplan for details)	23,769	Quimby Fees
		299,500	ACO Funds
15500	Disaster Recovery Site SLT - IT Project	250,000	ACO Funds
15600	Placerville/Georgetown Airport CIP - Charge from CDA	52,047	ACO Funds
	Probation Juvenile Hall Assessment	60,000	Designation Capital Projects
ERP001	FENIX	4,476,859	Designation Capital Projects
	Total Facilities Workplan	14,992,621	

<i>Totals by Funding Source</i>	
ACO	1,689,915
Criminal Justice SRF	493,462
Court Construction SRF	179,632
Sheriff SRF 7724312 - Rural Counties	150,000
Sheriff SRF 7724311 - Custody Services	515,000
Designation for Capital Projects	9,534,527
General Fund	2,306,316
Mental Health Funding - Tobacco Settlement	100,000
Quimby Fees	23,769
Total	14,992,621

Project #		Vanir Subtotals by Building:	
700100	100 Building A Sub Total		635,000
700110	110 Building B Sub Total		544,806
700115	115 Building C Sub Total		220,000
700120	120 Sheriff Administration Sub Total		20,000
700123	123 Juvenile Hall Sub total		140,000
700126	126 Main Jail Sub total	(\$345,108 RC SRF)	1,280,923
700160	160 Main Library Sub Total		107,556
700221	221 District Attorney Sub Total		52,900
700330	330 DOT Administration Sub Total		126,101
700362	362 Cameron Park Library Sub Total		146,075
700440	440 PHF Sub Total		115,000
700440	440A Sr Day Car Center Sub Total		161,772
700441	441 Health Department Sub Total		145,210
700470	470 Community Services / Sr Nutrition Sub Total		111,496
700600	600 South Lake Tahoe Administration Sub Total	(\$52,262 RC SRF)	355,023
700610	610 South Lake Tahoe El Dorado Center Sub Total		9,919
700620	620 South Lake Tahoe Juvenile Treatment Sub Total		30,000
700621	621, 622 & 631 South Lake Tahoe Jail Sub Total	(\$159,749 RC SRF)	248,681
700760	760 South Lake Tahoe Library Sub Total		54,325
Vanir Total			4,504,787

Parks / Trails Workplan			
Project #	Project Title	Budget	Funding Source
HLP	HLP - Ball Field CMU wall repair replacement	2,000	ACO Fund
HLP	HLP - Retaining wall lower trail	15,000	ACO Fund
HLP	CEQA Concept Plan	47,000	ACO Fund
Bradford	Bradford - Drainage modifications	2,000	ACO Fund
Bradford	Slurry Seal and Striping	4,000	ACO Fund
Pioneer	Pioneer - Re stripe and slurry parking area	8,000	ACO Fund
Pioneer	Pioneer - ADA path of travel to bridge	2,500	ACO Fund
Pioneer	Playground to Basketball Court	2,000	ACO Fund
Trail	Trails - Re Screw Trestle Bridge deck as necessary	10,000	ACO Fund
Trail	Trails - Install folding bollards	4,000	ACO Fund
Trail	Trails - Misc. crack seal	3,000	ACO Fund
Other	Other - Forebay Park - Complete site assessment including project cost and scope	50,000	ACO Fund
Diamond Springs Rail Park	Concept Plan	50,000	ACO Fund
El Dorado Trail	Grant Match of CMAQ funding	100,000	ACO Fund
	Motherlode Quimby Projects	8,975	Quimby Funds
	Gold Trail Quimby Projects	1,395	Quimby Funds
	Ponderosa Quimby Projects	13,399	Quimby Funds
Parks / Trails Total		323,269	