



# County of El Dorado

## Chief Administrative Office

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June 7, 2016

TO: Honorable Members of the Board of Supervisors

FROM: Don Ashton   
Chief Administrative Officer

SUBJECT: FISCAL YEAR 16/17 RECOMMENDED BUDGET

This is to provide you with additional information, as well as additional recommendations for your consideration relative to the Fiscal Year 2016/17 recommended budget.

For your reference, the following exhibits are included:

Exhibit I: Report identifying how Net County Cost is allocated to programs

The FY 2016/17 recommended budget identifies General Fund appropriations totaling approximately \$275 million. However, included in this amount are appropriations for Social Services (\$56.8M) and other federal, state and grant funding from various departments. If all federal, state and grant funds were excluded from this amount, the Net County Cost (NCC) that the Board controls for both mandated and discretionary programs and services in the General Fund totals \$120.7 million. (NCC by department can be found on page 56 of the Recommended Budget book). These programs are funded with a combination of department revenues and NCC; therefore, a reduction in appropriations does not necessarily equate to dollar for dollar NCC savings.

Exhibit II: Department 15 General Fund Other Operations

In addition to the NCC of \$120 million, Department 15, General Fund Other Operations, also includes \$33.6 million in costs including investments in facilities (\$14.6M), the reserve set aside for the Public Safety Facility (\$2.2M), Contingency funds (\$5.3M), funding for FENIX (\$3.4M), and other General Fund Contributions (detail can be found on page 55 of the Recommended Budget book).

Exhibits I and II included with this memo are summary pages identifying all NCC appropriation allocations to each department/program as well as Department 15-General Fund Other Operations detail.

The following is additional information I felt was important to bring to your attention, as well as additional recommendations for your consideration:

University of California Cooperative Extension

The Chief Administrative Office received a late request from the University of California Cooperative Extension (UCCE) to increase the annual County General Fund contribution by \$16,474 for a FY 2016-17 total annual contribution of \$271,966. The Recommended Budget only includes \$255,492. The increased request is due to expansion of programs throughout the region as well as increased UCCE employee costs. UCCE stated if additional funding is not received, reductions will need to be made to the 4-H youth development program, Master Gardener Program and Master Food Preserver program throughout the region. The Chief Administrative Office is not recommending additional funding at this time.

Information Technology Director

The recommended budget from the CAO does not include funding to fill the vacant Information Technologies Director position. Considering the County has a number of high profile technology projects either being implemented or pending implementation, (e.g., FENIX, Property Tax System, Virtual Desktop Imaging) as well as the need to continue improving our IT infrastructure as identified in our Strategic Plan, it is essential for the County to have a full time IT Director who is accountable to the Board of Supervisors to meet specific deliverables and effectively manage the day to day operations of the department.

Total costs to fund this position will be approximately \$200,000/year. Beginning in FY 2018-19, some of these costs will be recovered by state and federal funds through the A-87 cost plan.

Prison Realignment/Community Corrections Partnership

In May 2015, the Board adopted a series of budget policies, one of which requires that all new or enhanced discretionary programs need to be fully funded, including overhead costs. While the AB109/Prison Realignment funding is not discretionary, all other State realigned programs such as Public Health Realignment, Social Services Realignment and Mental Health Realignment, are required to cover department indirect costs based on an approved Indirect Cost Rate established by the Auditor-Controller. In the Social Service and Health related realigned programs, indirect costs must be captured due to federal and state regulations governing funding streams that support the provision of services through those divisions of HHS. However, no such provisions exist relative to the public safety realignment funding. As a result, the CCP decided to capture less than the available indirect cost amounts allowed in order to deliver more direct services to the offender population supervised in the jail and the community and served through the Community Corrections Center. Therefore, the Sheriff's Office does not recover any department indirect costs from the Prison Realignment funding, and the Probation Department recovers only 10% of their indirect costs.

If the Sheriff's Office and the Probation Department were required to recover an amount equal to their allowable indirect cost rates from the Prison Realignment funding, the result would be Net County Cost savings totaling approximately \$600,000.

At this time I am recommending the following three changes to the FY 2016/17 budget:

- 1) In order to ensure transparency to the Board and the public, all allowable department indirect costs should be identified in the FY 2016/17 Community Corrections Partnership (CCP) budget.
- 2) In FY 2016/17 the CCP should be required to cover additional department indirect cost totaling approximately \$200,000. The NCC savings could then be used to fund the vacant IT Director position or other priority as determined by the Board.
- 3) The Board should direct staff to assess the long term programmatic impacts to the supervision and program services provided to offenders if the Community Corrections Partnership was required to reimburse all department indirect costs in the context of other system wide options during the FY 2017/18 budget process.

The CCP budget includes an anticipated FY 2016-17 fund balance of \$2.8M as well as \$500,000 in contingency funds. The CCP adopted of FY 2016/17 operating budget totaling approximately \$4.6 million. As a result, the CCP is able to absorb the additional \$200,000 in indirect cost recovery during FY 2016/17 without an immediate impact on services. The CCP budget is scheduled to be presented to the Board for approval on June 13, 2016. If the Board agrees to implement these three recommendations, you will need to reject the CCP budget as presented and direct the CCP to include the recovery of \$200,000 in department indirect costs and return to the Board with a revised budget. The revision could take place during the budget Addenda process in September.

#### Animal Services A-87 Cost Impact

The Health and Human Services budget includes an extensive summary relative to charging A-87 costs to Social Services, Animal Services and the Public Guardian, which will likely be discussed during the budget deliberations on June 13, 2016. However, I wanted to take this opportunity to provide additional information specific to Animal Services.

As you may recall, Animal Services currently has contracts with the City of Placerville and the City of South Lake Tahoe to provide services within city limits. The contracts allow the County to recover all costs for these services. Since A-87 costs have historically not been charged to Animal Services, the County was unable to recover those costs from both cities.

The recommended budget includes the recovery of these costs from both cities, resulting in an additional cost of approximately \$46,000 to the City of Placerville, and \$135,000 to the City of South Lake Tahoe.

#### Salary Savings

Historically, most County departments budgeted all allocated positions being filled 365 days/year. While some departments have recently included salary savings within their budgets, the County has not adopted a formalized process relative to including salary savings. However, over the last five years the average amount of county wide, year- end savings specific to salary and employee benefits totaled approximately \$6.8M or 6%. The fund balance projections include a county wide salary savings 'plug' (excluding human services) equal to approximately 6% of total salaries and benefits in addition to the salary savings identified within some departments. Moving forward, the Chief Administrative Office plans to explore a more consistent approach to applying salary savings across all departments and may return to the Board with alternatives for the FY 2017-18 budget.

### Capital Reserves

While the FY 2016-17 budget includes \$2.2 million as a reserve for the Public Safety Facility, this funding is one-time in nature and on-going funding for the annual lease payments of approximately \$2.2M has not been identified. If revenue projections remain unchanged, the County will need to refrain from increasing discretionary costs, and possibly reduce future costs, in order to balance revenues and appropriations and fund the Public Safety Facility. In addition, the FY 2016-17 Recommended Budget only includes \$700,000 for future year Capital needs. This is far below the standard of an annual set aside to maintain our existing buildings and to build a reserve for future year replacement costs. As you may recall, in 2015 the Board adopted Budget Policies include a goal of setting aside 2% or \$5,000,000 annually into the Capital Reserve.

### Conclusion

Over the next several months, the Chief Administrative Office will be working closely with departments to identify mandated and discretionary programs as well as level of service requirements. A department head meeting has been scheduled for July 22<sup>nd</sup> to begin discussions of the FY 2017/18 budget process as well as to resume the implementation of our Strategic Plan.

Due to the ongoing facility and infrastructure needs, our recommendation is to refrain from adding any new discretionary appropriations to the FY 2016-17 budget unless additional funding has been identified and until the FY 2015/16 books are closed and an accurate fund balance amount is available. If the Board desires to make changes to the Recommended Budget, we request that these changes are done understanding the closed system. Specifically if any services and cost increases are added to the budget, a corresponding sustainable reduction is also identified.

I look forward to collaborative, strategic discussions as we move forward with many new and exciting projects and improvements as we continue to work at providing the "Gold Standard" of service.

### Exhibits

- c. All Department Heads

**EXHIBIT I**  
**2016-17 Summary of Department NCC Programs**

<b>AGRICULTURE</b>	Appropriations	Revenues	Net County Cost	Staffing
Agricultural Commission	58,111	14,442	43,669	0.42
Agriculture	557,616	452,559	105,057	5.69
Pesticide Use Enforcement	361,817	238,205	123,612	3.00
Weights & Measures	193,956	121,773	72,183	1.59
Wildlife Services	214,526	53,315	161,211	1.30
<b>SUB-TOTAL</b>	<b>1,386,026</b>	<b>880,294</b>	<b>505,732</b>	<b>12.00</b>
<b>ASSESSOR</b>	Appropriations	Revenues	Net County Cost	Staffing
Administration & Management	338,148	-	338,148	2.10
Appraisal	1,458,146	305,000	1,153,146	13.90
Assessment	613,370	321,000	292,370	5.80
Discovery	691,268	-	691,268	7.20
Inventory	588,354	-	588,354	6.40
IT & GIS Technology	302,505	10,000	292,505	2.40
<b>SUB-TOTAL</b>	<b>3,991,791</b>	<b>636,000</b>	<b>3,355,791</b>	<b>37.80</b>
<b>AUDITOR</b>	Appropriations	Revenues	Net County Cost	Staffing
Accounting	1,263,870	117,686	1,146,184	12.00
Administration	451,327	4,000	447,327	2.25
Financial Reporting	707,933	8,000	699,933	4.80
Payroll	378,169	18,369	359,800	3.00
Property Tax	479,934	340,850	139,084	3.55
<b>SUB-TOTAL</b>	<b>3,281,233</b>	<b>488,905</b>	<b>2,792,328</b>	<b>25.60</b>
<b>BOS</b>	Appropriations	Revenues	Net County Cost	Staffing
Board of Supervisors	1,566,206	2,335	1,563,871	13
<b>SUB-TOTAL</b>	<b>1,566,206</b>	<b>2,335</b>	<b>1,563,871</b>	<b>13</b>
<b>CAO</b>	Appropriations	Revenues	Net County Cost	Staffing
Budget & Operations	2,112,850	1,000	2,111,850	9.0
Central Fiscal/Admin Unit	832,274	206,350	625,924	8.0
Economic Development	1,505,087	-	1,505,087	1.5
Procurement & Contract/Stores/Mail	683,829	50,173	633,656	8.0
Parks & Trails	516,073	234,288	281,785	2.5
Facilities Administration	1,403,587	674,597	728,990	8.5
Custodial	887,315	14,094	873,221	11.5
Maintenance	3,113,025	503,810	2,609,215	15.0
Grounds	543,889	28,874	515,015	5.0
<b>SUB-TOTAL</b>	<b>11,597,929</b>	<b>1,713,186</b>	<b>9,884,743</b>	<b>69.0</b>
<b>CDA - DOT</b>	Appropriations	Revenues	Net County Cost	Staffing
County Engineer	2,616,633	2,264,473	352,160	0.0
Cemetery Operations	129,290	23,400	105,890	0.8
<b>SUB-TOTAL</b>	<b>2,745,923</b>	<b>2,287,873</b>	<b>458,050</b>	<b>0.8</b>

	Appropriations	Revenues	Net County Cost	Staffing
<b>CDA - DEVELOPMENT SERVICES</b>				
Administration	74,839	-	74,839	1.00
Code Enforcement	533,694	205,067	328,627	4.00
Planning Commission	90,338	-	90,338	0.50
Planning Services	2,304,715	1,059,857	1,244,858	13.00
Long Range Planning	4,065,870	2,503,794	1,562,076	12.00
<b>SUB-TOTAL</b>	<b>7,069,456</b>	<b>3,768,718</b>	<b>3,300,738</b>	<b>30.50</b>
<b>CHILD SUPPORT</b>				
Revenue Recovery	930,384	925,384	5,000	9
<b>SUB-TOTAL</b>	<b>930,384</b>	<b>925,384</b>	<b>5,000</b>	<b>9</b>
<b>COUNTY COUNSEL</b>				
Statutory State Programs	882,226	120,000	762,226	4
Land Use/Capital Programs	473,690	252,625	221,065	2
General Government	1,534,954	101,600	1,433,354	6
Administrative/Office Support	568,710	-	568,710	5
<b>SUB-TOTAL</b>	<b>3,459,580</b>	<b>474,225</b>	<b>2,985,355</b>	<b>17</b>
<b>COURT MOE</b>				
Court Facilities	334,000	-	334,000	0
Indigent Defense	1,307,877	10,000	1,297,877	0
Maintenance of Effort	940,000	1,037,480	(97,480)	0
<b>SUB-TOTAL</b>	<b>2,581,877</b>	<b>1,047,480</b>	<b>1,534,397</b>	<b>0</b>
<b>DISTRICT ATTORNEY</b>				
Automobile Insurance Fraud	296,048	296,072	(24)	2.10
Core Prosecution	7,859,894	1,934,187	5,925,707	48.45
Proposition 64	68,935	20,000	48,935	0.45
Victim Witness Assistance	296,287	178,310	117,977	3.80
Victim Witness Claims	165,083	158,349	6,734	1.95
Worker's Comp Insurance Fraud	394,846	298,240	96,606	2.45
<b>SUB-TOTAL</b>	<b>9,081,093</b>	<b>2,885,158</b>	<b>6,195,935</b>	<b>59.20</b>
<b>GRAND JURY</b>				
Operations Support	75,319	-	75,319	0
<b>SUB-TOTAL</b>	<b>75,319</b>	<b>-</b>	<b>75,319</b>	<b>0</b>
<b>HHSA - ADMINISTRATION</b>				
Administration	4,175,620	4,110,615	65,005	65.10
<b>SUB-TOTAL</b>	<b>4,175,620</b>	<b>4,110,615</b>	<b>65,005</b>	<b>65.10</b>
<b>HHSA - HUMAN SERVICES</b>				
Public Guardian	2,240,129	515,517	1,724,612	14.00
Social Services Admin & Public Assistance	54,620,028	52,366,562	2,253,466	257.70
<b>SUB-TOTAL</b>	<b>56,860,157</b>	<b>52,882,079</b>	<b>3,978,078</b>	<b>271.70</b>
<b>HHSA - PUBLIC HEALTH</b>				
Animal Services	3,503,658	1,351,367	2,152,291	19.00
<b>SUB-TOTAL</b>	<b>3,503,658</b>	<b>1,351,367</b>	<b>2,152,291</b>	<b>19.00</b>

<b>HUMAN RESOURCES</b>	Appropriations	Revenues	Net County Cost	Staffing
Human Resources	2,138,585	-	2,138,585	11.5
<i>SUB-TOTAL</i>	<i>2,138,585</i>	<i>-</i>	<i>2,138,585</i>	<i>11.5</i>

<b>INFORMATION TECHNOLOGIES</b>	Appropriations	Revenues	Net County Cost	Staffing
Administration	969,561	-	969,561	5.50
Application & Web Support	1,218,635	10,500	1,208,135	11.00
Communicatons	648,143	2,500	645,643	1.25
Network/Server/Desktop Support	4,161,844	-	4,161,844	17.75
Operations/Technical Services	1,507,331	-	1,507,331	5.50
<i>SUB-TOTAL</i>	<i>8,505,514</i>	<i>13,000</i>	<i>8,492,514</i>	<i>41.00</i>

<b>LIBRARY</b>	Appropriations	Revenues	Net County Cost	Staffing
Administration & Support	783,473	-	783,473	7.63
Bookmobile	14,524	14,000	524	0.25
Law Library	35,600	-	35,600	0.00
Libraries	2,462,880	1,886,550	576,330	26.37
Museum	224,780	76,000	148,780	1.00
<i>SUB-TOTAL</i>	<i>3,521,257</i>	<i>1,976,550</i>	<i>1,544,707</i>	<i>35.25</i>

<b>PROBATION</b>	Appropriations	Revenues	Net County Cost	Staffing
Administration	4,471,540	184,020	4,287,520	24
Adult Probation Services	4,397,453	2,855,841	1,541,612	31
Juvenile Court Commitments	117,500	30,000	87,500	-
Juvenile Detention Facilities	7,045,575	1,308,389	5,737,186	58
Juvenile Probation Services	2,407,701	1,638,558	769,143	19
<i>SUB-TOTAL</i>	<i>18,439,769</i>	<i>6,016,808</i>	<i>12,422,961</i>	<i>132</i>

<b>PUBLIC DEFENDER</b>	Appropriations	Revenues	Net County Cost	Staffing
Public Defender	3,919,186	353,176	3,566,010	23
<i>SUB-TOTAL</i>	<i>3,919,186</i>	<i>353,176</i>	<i>3,566,010</i>	<i>23</i>

<b>RECORDER CLERK/ELECTIONS</b>	Appropriations	Revenues	Net County Cost	Staffing
Recorder Clerk	1,571,961	1,597,000	(25,039)	16.00
Registrar of Voters	1,353,297	335,959	1,017,338	7.50
<i>SUB-TOTAL</i>	<i>2,925,258</i>	<i>1,932,959</i>	<i>992,299</i>	<i>23.50</i>

<b>SHERIFF</b>	Appropriations	Revenues	Net County Cost	Staffing
Administration/Finance	1,951,689	677,000	1,274,689	16
Livescan Fingerprinting	267,126	297,226	(30,100)	-
Boating & Waterways	513,830	444,871	68,959	1
Placerville Jail	11,284,259	1,671,086	9,613,173	78
SLT Transportation	20,146	-	20,146	-
South Lake Tahoe (SLT) Jail	5,730,594	45,600	5,684,994	45
Superior Courts	3,000,002	2,953,211	46,791	22
WS Transportation	724,171	25,000	699,171	3
Placerville Patrol	16,375,662	7,325,195	9,050,467	82
SLT Patrol	3,901,009	35,000	3,866,009	20
Substations	36,318	-	36,318	-
Placerville Detectives	4,023,842	160,000	3,863,842	18
Placerville Narcotics	1,830,443	145,000	1,685,443	7
SLT Detectives	638,711	-	638,711	3
Canine Program	884,866	-	884,866	4
Crisis Negotiation Team	18,042	-	18,042	-
Dive Team	32,264	-	32,264	-
EOD Bomb Squad	35,030	-	35,030	-
Explorers	27,250	15,000	12,250	-
Fleet Vehicles	381,489	-	381,489	-
Office of Emergency Svcs	942,056	163,361	778,695	4
Reserves	13,950	-	13,950	-
Search & Rescue - SLT	283,796	65,570	218,226	1
Search & Rescue - WS	111,761	-	111,761	-
SWAT	193,802	-	193,802	-
Civil	445,904	111,250	334,654	3
Coroner	1,364,925	-	1,364,925	6
Dispatch	2,444,488	460,500	1,983,988	25
Honor Guard	7,800	-	7,800	-
Information Technology	2,184,128	-	2,184,128	6
Personnel	1,584,607	-	1,584,607	6
Property/Evidence	476,424	6,800	469,624	4
Public Administrator	139,609	12,000	127,609	1
Radio Shop	583,668	12,200	571,468	3
Range/Armory	268,976	-	268,976	-
Records	1,257,447	46,900	1,210,547	13
STARS	154,939	5,000	149,939	1
Training	568,935	45,000	523,935	2
Vehicle Abatement	1,630	110,000	(108,370)	-
<b>SUB-TOTAL</b>	<b>64,705,588</b>	<b>14,832,770</b>	<b>49,872,818</b>	<b>374</b>
<b>SURVEYOR</b>	Appropriations	Revenues	Net County Cost	Staffing
Addressing/Road Name Services	68,827	22,163	46,664	1
Administration	417,515	-	417,515	2
LMIS/GIS Services	830,457	3,500	826,957	7
Surveyor Services	294,743	63,850	230,893	2
<b>SUB-TOTAL</b>	<b>1,611,542</b>	<b>89,513</b>	<b>1,522,029</b>	<b>12</b>
<b>TREASURER - TAX COLLECTOR</b>	Appropriations	Revenues	Net County Cost	Staffing
Tax Collector	2,341,718	1,503,410	838,308	16.4
<b>SUB-TOTAL</b>	<b>2,341,718</b>	<b>1,503,410</b>	<b>838,308</b>	<b>16.4</b>

**VETERANS AFFAIRS**

	Appropriations	Revenues	Net County Cost	Staffing
Veterans Affairs	549,858	79,593	470,265	5.00
<i>SUB-TOTAL</i>	<i>549,858</i>	<i>79,593</i>	<i>470,265</i>	<i>5.00</i>

<b>TOTAL</b>			<b>120,713,134</b>	<b>1,308</b>
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**Exhibit II  
Department 15 - General Fund Other Operations**

General Fund Contingency	\$ 5,340,000	<i>One time discretionary per BOS policy</i>
General Fund Contribution to Capital Projects	\$ 14,633,649	<i>Ongoing Discretionary</i>
General Fund Contribution to the Miwok Indians for Health Programs	\$ 2,600,000	<i>Ongoing Discretionary per MOU</i>
General Fund Contribution to DOT	\$ 3,284	<i>Ongoing Discretionary - Reimburse RF for Bigelow space</i>
General Fund Contribution to ACO Fund for ERP	\$ 3,411,091	<i>One Time Discretionary</i>
General Fund Contribution to Airports	\$ 79,292	<i>Ongoing 50/50 Mandated/Discretionary</i>
General Fund Contribution to Parks (Placerville Pool - \$25,000, Depot Road Land -\$320,000)	\$ 345,000	<i>One Time Discretionary</i>
General Fund Contribution to Housing, Community & Economic Development	\$ 113,359	<i>Ongoing Discretionary</i>
General Fund Contribution to Public Health Programs		
Jail Medical Services Contract (CFMG)	\$ 2,265,836	<i>Ongoing Mandated</i>
Juvenile Hall Medical Services Contract (CFMG)	\$ 562,721	<i>Ongoing Mandated</i>
County Medical Services Program (CMSP)	\$ 233,492	<i>Ongoing Mandated</i>
California Childrens Services (CCS) Diagnostics Program Match	\$ 309,992	<i>Ongoing Mandated</i>
California Childrens Services (CCS) Program Match	\$ 90,153	<i>Ongoing Mandated</i>
Health Families Program Match	\$ 40,000	<i>Ongoing Mandated</i>
General Fund Contribution to Human Services - Community Services		
Area Agency on Aging Programs	\$ 1,727,461	<i>Ongoing Mandated/Discretionary</i>
Senior Day Care	\$ 472,915	<i>Ongoing Discretionary</i>
In Home Support Services (IHSS) Public Authority	\$ 66,650	<i>Ongoing Mandated</i>
Community Services Administration	\$ 123,000	<i>Ongoing Discretionary</i>
Senior Shuttle	\$ 2,000	<i>Ongoing Discretionary</i>
Workforce Investment Act	\$ 71,909	<i>Ongoing Discretionary</i>
General Fund Contribution Health - State Local Program Realignment Match	\$ 704,192	<i>Ongoing Mandated</i>
General Fund Contribution Mental Health - State Local Program Realignment Match	\$ 16,510	<i>Ongoing Mandated</i>
Annual Audit Contract	\$ 85,000	<i>Ongoing Mandated</i>
Sales Tax Audit Services	\$ 20,000	<i>Ongoing Discretionary (Offset with revenue)</i>
CalPERS Survivor Benefit Premium Payment (annual)	\$ 25,000	<i>Ongoing Mandated</i>
CAIPERS reports required for GASB 68	\$ 5,000	<i>Ongoing Mandated</i>
SB 90 Mandates	\$ 20,000	<i>Ongoing Discretionary (Offset with revenue)</i>
A87 Charges to Child Support (expenditure abatement)	\$ (337,901)	<i>Ongoing Mandated</i>
A87 Charges to Social Services	\$ (2,759,510)	<i>Ongoing Mandated</i>
A87 Charges to HHS Admin, CDA Admin, Animal Services & Public Guardian	\$ (1,699,917)	<i>Ongoing Mandated</i>
University California Cooperative Extension (UCCE)	\$ 255,492	<i>Ongoing Discretionary per contract</i>
El Dorado Water & Power Authority (EDWPA)	\$ 300,000	<i>Ongoing Discretionary per contract</i>
Tahoe Regional Planning Agency (TRPA) Compact	\$ 40,000	<i>Ongoing Discretionary per contract</i>
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 813,500	<i>Loan to be reimbursed</i>
General Fund Contribution to LAFCO	\$ 121,692	<i>Ongoing Mandated</i>
General Fund Contribution to Fish and Game Commission	\$ 20,000	<i>One time Discretionary</i>
General Fund Contribution to Commission on Aging	\$ 2,500	<i>One time Discretionary</i>
Southeast Connector	\$ 225,000	<i>Discretionary</i>
Tree Mortality Grant Match	\$ 125,000	<i>2 years - Discretionary</i>
Increase to Audit Reserve (MAA/TCM audit liability)	\$ 240,000	<i>One Time Discretionary</i>
Increase to Reserves for Capital Projects (\$2.2M Public Safety Facility)	\$ 2,906,003	<i>One Time Discretionary</i>
	<b>\$ 33,619,365</b>	
<i>*Some programs, while mandated, have service levels that can be adjusted.</i>	\$ 4,526,238	<i>Ongoing Mandated</i>
	\$ 12,614,594	<i>One Time Discretionary</i>
	\$ 18,694,900	<i>Ongoing Discretionary</i>