

COUNTY OF EL DORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2011

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ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2011**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors of
the County of El Dorado
Placerville, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, California (the County) as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority as of and for the year ended June 30, 2011, which represents the following percentages of assets, liabilities and revenues of the opinion units as noted below:

| <u>Opinion Unit</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Revenues</u> |
|--------------------------------------|---------------|--------------------|-----------------|
| Discretely Presented Component Units | 100% | 100% | 100% |
| Aggregate Remaining Funds | 1% | 1% | -- |

Those basic financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, California, as of June 30, 2011, and the

To the Board of Supervisors of
the County of El Dorado
Placerville, California

respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report under separate cover, dated March 28, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying information identified in the table of contents as combining and individual fund statements and schedules are presented for purpose of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Gallina LLP

Roseville, California
March 28, 2012



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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PLACERVILLE, CALIFORNIA 95667
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JOE HARN
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

March 28, 2012

Members of the Board of Supervisors and
Citizens of El Dorado County:

This *Management's Discussion and Analysis* and letter of transmittal of the County of El Dorado's (County) financial statements presents a narrative overview and analysis of the County's financial activities during the fiscal year ended June 30, 2011. Please read it in conjunction with the County's financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$481.4 million (net assets). Of this, \$26.5 million (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors, \$109.1 million is restricted for specific purposes (restricted net assets), and \$345.8 million is invested in capital assets, net of depreciation and related debts.
- The total fund balances for the County's governmental funds amounted to \$178.1 million, an increase of \$5.8 million from the prior year. Approximately \$112.1 million of this total, or 62.9 percent, is either nonspendable or restricted for specific uses; and \$66.1 million, or 37.1 percent, is unrestricted to meet the County's current and future spending needs.
- At the end of the fiscal year the County's primary operating fund, the General Fund, had a fund balance of \$36.5 million. Approximately \$4.1 million is either nonspendable or restricted for specific uses. The remaining \$32.4 million, which approximates to 20.3 percent of the General Fund's total expenditures for the year, is unrestricted.
- The County's investment in capital assets as of June 30, 2011 was \$346.0 million. This balance consisted of \$341.9 million for governmental activities and \$4.1 million for business-type activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's financial statements. The County's financial statements are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements and

3) Notes to the financial statements. Required Supplementary Information is included in addition to the financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator in determining if the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but uncollected revenues and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, recreation and cultural services. The business-type activities of the County include Airports and South Lake Tahoe Transit.

Component units are included in our financial statements and consist of legally separate entities for which the County is financially accountable and that have boards that have been substantially appointed by the County Board of Supervisors and/or provide services entirely to the County. Component units of the County include the El Dorado Transit Authority, Children and Families Commission, and the El Dorado County Transportation Commission.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on current *in-flows and outflows of spendable resources* as well as the *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's short-term financial position and the financial resources available in the near future to support the County's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

In addition to the *General Fund*, the County maintains several individual governmental funds organized according to their type (special revenue, debt service, capital projects, and permanent funds). Major funds are presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. Major governmental funds include the *General Fund*, the *Road Fund*, the *Mental Health Fund*, and the *Silva Valley Interchange Road Impact Fee (RIF) Fund*. All other non-major governmental funds are presented in aggregate as *Other Governmental Funds*.

Proprietary funds are comprised of *enterprise funds* and *internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for South Lake Tahoe Transit and County Airports. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds for its self-insurance (Risk Management Authority), which includes general liability, workers' compensation, employee health benefits, retiree health benefits, and for its fleet operations and maintenance (Fleet Management). Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide similar information as the government-wide financial statements, only in more detail. These statements present the County's *business type activities- enterprise funds* and *governmental activities- internal service funds*. The *proprietary fund statements* present each of the County's *enterprise funds* (South Lake Tahoe Transit and County Airports) separately and in aggregate, along with the aggregate of the *internal service funds* activity. Additional *internal service funds* financial statements have been provided for Fleet Management and the Risk Management Authority, which provide the detail for each of these funds.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's programs. The County retains and reports Investment Trust, Private Purpose Trust, and Agency type fiduciary funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information consists of *funding progress schedules* for the pension benefits and other post-employment benefits and the *County's General Fund and major fund budgetary comparison schedules* to demonstrate compliance with the County's adopted budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets can serve over time as a useful indicator of whether the County's financial position is improving or deteriorating. Other factors, such as market conditions, should be considered in measuring the County's overall financial position. The county's assets exceeded its liabilities by \$481.4 million at June 30, 2011. A comparative analysis of government-wide data is presented below.

Net Assets June 30, (in thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|----------------------------|------------|-----------------------------|----------|------------|------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Assets: | | | | | | |
| Current and other assets | \$ 267,385 | \$ 264,642 | \$ 338 | \$ 241 | \$ 267,723 | \$ 264,883 |
| Capital assets | 341,974 | 369,572 | 4,075 | 3,934 | 346,049 | 373,506 |
| Total assets | 609,359 | 634,214 | 4,413 | 4,175 | 613,772 | 638,389 |
| Liabilities: | | | | | | |
| Current and other liabilities | 38,797 | 39,660 | 195 | 114 | 38,992 | 39,774 |
| Long-term liabilities | 93,342 | 78,164 | 20 | 25 | 93,362 | 78,189 |
| Total liabilities | 132,139 | 117,824 | 215 | 139 | 132,354 | 117,963 |
| Net Assets: | | | | | | |
| Invested in capital assets, net of related debt | 341,756 | 369,045 | 4,070 | 3,923 | 345,826 | 372,968 |
| Restricted net assets | 109,100 | 143,141 | 41 | 41 | 109,141 | 143,182 |
| Unrestricted net assets | 26,364 | 4,204 | 87 | 72 | 26,451 | 4,276 |
| Total net assets | \$ 477,220 | \$ 516,390 | \$ 4,198 | \$ 4,036 | \$ 481,418 | \$ 520,426 |

Analysis of Net Assets

By far the largest portion of the County's net assets is invested in capital assets (e.g., land, infrastructure, structures and improvements, and equipment), less any related debt

used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these net assets are not available for future spending.

An additional portion of the County's net assets, \$109.1 million or 22.7 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$26.5 million, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the most current fiscal year, the County is able to report positive balances in all three categories of net assets, for the government as a whole. The following table indicates the changes in net assets for governmental and business-type activities:

Change in Net Assets
June 30,
(in thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|------------------------------------|-------------------|-------------------------------------|-----------------|-------------------|-------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 39,274 | \$ 40,132 | \$ 609 | \$ 722 | \$ 39,883 | \$ 40,854 |
| Operating grants and contributions | 143,733 | 147,091 | 1 | - | 143,734 | 147,091 |
| Capital grants and contributions | 4,148 | 14,597 | 445 | 362 | 4,593 | 14,959 |
| General Revenues: | | | | | | |
| Taxes | 99,475 | 104,064 | - | - | 99,475 | 104,064 |
| Use of money and property | 720 | 751 | 1 | 1 | 721 | 752 |
| Other revenues | 10,014 | 5,005 | 2 | - | 10,016 | 5,005 |
| Total revenues | <u>297,364</u> | <u>311,640</u> | <u>1,058</u> | <u>1,085</u> | <u>298,422</u> | <u>312,725</u> |
| Expenses | | | | | | |
| General government | 29,672 | 33,931 | - | - | 29,672 | 33,931 |
| Public protection | 105,962 | 108,467 | - | - | 105,962 | 108,467 |
| Public ways and facilities | 59,386 | 66,911 | - | - | 59,386 | 66,911 |
| Health and sanitation | 59,147 | 51,368 | - | - | 59,147 | 51,368 |
| Public assistance | 53,089 | 50,854 | - | - | 53,089 | 50,854 |
| Education | 4,071 | 3,805 | - | - | 4,071 | 3,805 |
| Recreation and culture | 708 | 728 | - | - | 708 | 728 |
| Interest on long-term debt | 30 | 112 | - | - | 30 | 112 |
| Airports | - | - | 1,004 | 1,126 | 1,004 | 1,126 |
| SLT Transit Program | - | - | 60 | 371 | 60 | 371 |
| Total expenses | <u>312,065</u> | <u>316,176</u> | <u>1,064</u> | <u>1,497</u> | <u>313,129</u> | <u>317,673</u> |
| Excess (deficiency) before special items and transfers | (14,701) | (4,536) | (6) | (412) | (14,707) | (4,948) |
| Transfers | (168) | (72) | 168 | 72 | - | - |
| Change in net assets | <u>(14,869)</u> | <u>(4,608)</u> | <u>162</u> | <u>(340)</u> | <u>(14,707)</u> | <u>(4,948)</u> |
| Net assets at beginning of year | 516,390 | 520,998 | 4,036 | 4,376 | 520,426 | 525,374 |
| Restate net assets, see a) | (24,301) | - | - | - | (24,301) | - |
| Net assets at beginning of year – restated | <u>492,089</u> | <u>520,998</u> | <u>4,036</u> | <u>4,376</u> | <u>496,125</u> | <u>525,374</u> |
| Net assets at end of year | <u>\$ 477,220</u> | <u>\$ 516,390</u> | <u>\$ 4,198</u> | <u>\$ 4,036</u> | <u>\$ 481,418</u> | <u>\$ 520,426</u> |

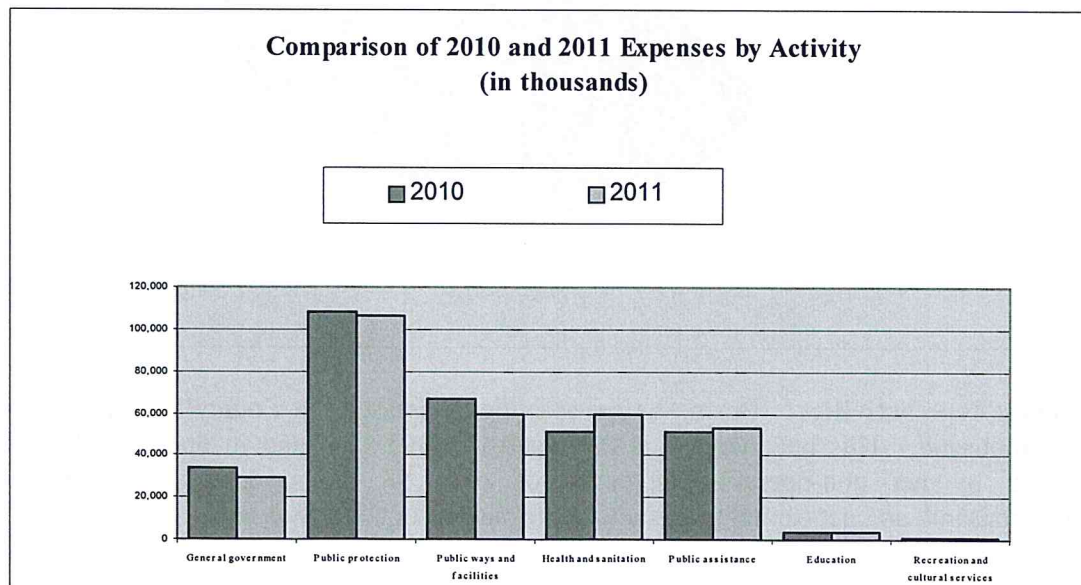
a) The net assets at the beginning of 2011 were reduced by \$24.3 million. This was an adjustment to eliminate \$31.8 State owned road improvements, net of \$7.5 million of accumulated depreciation.

Governmental activities. The County experienced an overall decrease in net assets of \$14.7 million in 2011, compared to a \$4.9 million decrease in 2010. This is almost entirely attributable to *governmental activities* and \$9.8 million greater than the prior year's decrease. This decrease in net assets was the result of a 4.6 percent decrease in revenues accompanied by a lesser (1.4) percent decrease in expenses when compared to the prior year. The largest dollar revenue decrease, \$10.4 million or 69.3 percent, occurred in the capital grants and contributions category. Conversely, other revenues actually doubled when compared to prior year. This \$5.0 million increase was almost entirely attributable to a \$5.8 million increase in other revenues received from insurance, third party settlements and the United States Forest Service for the Meyers Landfill Site.

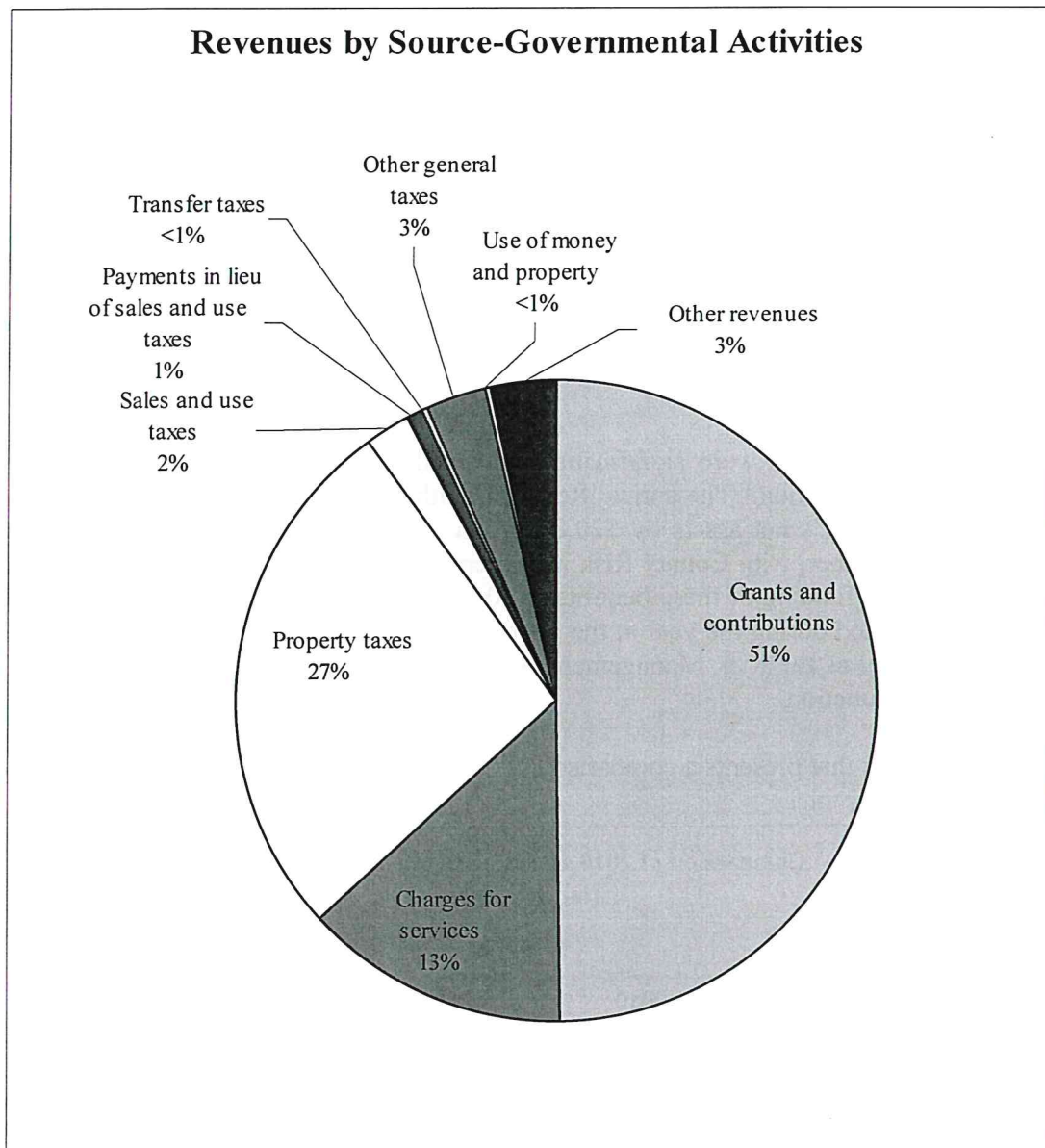
As mentioned, while total revenues decreased by 4.6 percent, total expenses decreased by 1.4 percent in 2011 when compared to 2010. Further, while reductions occurred in most functional areas, a significant increase in expenses occurred under the health and sanitation function (15.1 percent). Again, this increase was almost entirely attributable to a \$7.2 million increase in health and sanitation expenses incurred for the Meyers Landfill Site.

All functional expenses were significantly impacted by the recognition of the OPEB Retiree Health obligation. The annual Retiree Health cost alone increased expenses and reduced the County's net assets by \$20.8 million and \$19.5 million in 2011 and 2010 respectively. Further, with County Risk Management reverting back to the "pay-as-you-go" basis for the funding of these benefits in 2010, any resulting budget and expenditure reductions realized during the year at the governmental fund level were eliminated at the entity-wide level as the Risk Management Authority's \$19.1 million operating loss was spread to each function.

Below is a graph that presents a comparison of 2010 and 2011 expenses under each of the governmental activities,



Following is a graphical presentation of the various revenue sources at the entity-wide level. As presented, the County received most of its recognized revenues from grants and contributions (51 percent), property taxes (27 percent), and charges for services (13 percent),



Business-type activities. Business-type activities increased the County's net assets by \$162 thousand. This net increase is the result of \$395 thousand in operating losses, reduced by net non-operating revenues of over \$3 thousand, net transfers of \$168 thousand, and net capital grants and contributions of \$385 thousand.

Similar to prior years, the County Airports continue to operate at a loss, \$395 thousand in 2011 compared to \$481 thousand last year. As in prior years, both the Placerville and Georgetown Airports had a loss from operations, whereby operating expenses exceeded operating revenues (charges for services).

To help finance the operations of business-type activities in 2011, County governmental funds contributed \$173 thousand to the County Airports during the year.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental activities are accounted for under the General, special revenue, permanent, debt service, and capital project funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's short-term financing requirements. In particular, the expendable and unrestricted fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of June 30, 2011 the County's governmental funds reported a combined ending fund balance of \$178.1 million, compared to the \$172.3 million fund balance of the previous year. Approximately 37.1 percent of this fund balance, or \$66.1 million, is unrestricted and thus is available to meet the County's current and future spending needs. The remainder of the fund balance is either not available to spend or restricted for specific uses.

The General Fund is the chief operating fund of the County. As of June 30, 2011, the General Fund's unrestricted fund balance was \$32.4 million; an increase of \$5.3 million from last year's unreserved fund balance of \$27.1 million. This increase is mostly due to a net change (increase) in the General Fund's balance of \$4.7 million during the year, plus a \$592 thousand decrease in the General Fund's restricted fund balance.

The June 30, 2011 unrestricted fund balance, as compared to General Fund expenditures for the year, is approximately 20.3 percent, compared to 17.0 percent last year. Thus, without any additional revenue inflows, this fund balance could support the General Fund's activities for approximately 74 days, compared to 62 days last year.

In addition to the General Fund, the County maintains three major governmental funds, the Road Fund, the Mental Health Fund, and the Silva Valley Interchange Road Impact Fee (RIF) Fund. The Road Fund accounts for the planning, design, construction, maintenance, and administration of the County's transportation activities (public ways and facilities). The Road Fund recorded revenues of \$33.3 million in 2011, compared to \$42.6 million last year. This \$9.3 million decrease was primarily due to \$8.4 million

decrease in intergovernmental revenues and \$684 thousand decrease in charges for services. Similarly, expenditures decreased from \$58.0 million in 2010 to \$50.8 million in 2011. Thus, the \$9.3 million decline in revenues was offset by a \$7.2 million reduction in expenditures, and resulted in a \$17.5 million deficiency of revenues to expenditures compared to \$15.4 million deficit last year. However, due to a \$10.0 million decrease in the transfers in from other funds, the relative net change in fund balance went from a \$5.2 million increase in fiscal year 2010 to a \$6.8 million decrease in 2011.

The Mental Health Fund accounts for the administration and provision of mental health services to promote mental health and public safety, prevent mental illness, and serve persons with mental illness and severe emotional disorders. In 2011 the Mental Health Fund experienced an operating deficit of \$2.9 million, compared to a \$2.3 million operating deficit in 2010. Specifically, while revenues decreased by \$451 thousand, expenditures increased by \$212 thousand. Similar to prior years, additional transfers in from other funds eliminated the operating deficit and resulted in a net increase in fund balance of \$196 thousand, compared to \$854 thousand last year. Also similar to last year, transfers of \$3.2 million came from the Mental Health Realignment Fund. As of June 30, 2011, the 2008 General Fund advance of \$3.3 million remains outstanding and has not been repaid.

The Silva Valley Interchange Road Impact Fee (RIF) Fund is also a major fund. However, and unlike the Mental Health Fund, this major fund designation is due to the fund's cash or assets rather than its liabilities. Specifically, the Silva Valley Interchange RIF Fund had over \$21.6 million in cash as of June 30, 2011. Further, this fund's cash increased by \$1.1 million during the year. With just \$62 thousand in revenue (interest) and \$357 thousand in transfers out to other funds, this increase in cash is primarily due to the repayment of a \$1.4 million advance to the El Dorado Hills Traffic Impact Mitigation (TIM) fee special revenue fund.

The combined governmental fund balances increased by \$5.8 million during 2011, compared to a \$4.1 million increase last year. This increase in the governmental fund balances was the result of expenditures decreasing by 1.5 percent, \$287.1 million in 2011 compared to \$291.5 million in 2010, accompanied by a slighter decrease (less than one percent) in revenues, \$293.1 million in 2011 compared to \$295.6 million in 2010.

Proprietary funds. As described earlier, when certain activities are performed for which user fees or charges are designed to cover expenditures, proprietary funds are used. The County accounts for both governmental activities (internal service funds) and business-type activities (enterprise funds) using these types of funds.

The internal service funds include the Fleet Management and Risk Management Authority funds. In fiscal year 2011, the Fleet Management realized net operating loss of just over one thousand dollars, the Risk Management Authority a net operating loss of \$19.1 million. The loss by Risk Management is almost entirely attributable to the recognition of the OPEB Retiree Health obligation. In prior fiscal years this obligation

was partially funded in addition to pay-as-you-go via the Retiree Health internal service rates charges to the various County departments and programs. In fiscal year 2010 this practice was discontinued and the County reverted back to a pay-as-you-go basis. Thus, while this pay-as-you-go funding reduced the expenditures incurred at the governmental fund level, the recognition of this liability and expense by the Risk Management Authority has resulted in a deficit fund equity. Further, none of these costs were passed to the other funds, programs, or restricted funding sources via the internal service fund rates.

Similar to last year, and in addition to pay-as-you-go expenses, the Risk Management Authority paid \$2.5 million to individual employee health savings accounts in fiscal year 2011 as part of a retirement incentive. Since the source of this funding was the Retiree Health Plan rates charged to county departments over a several year period, it is uncertain if the General Fund will be required to reimburse the Risk Management Authority for these health savings plan contributions or rebate these funds to the individual departments and programs that contributed these funds through the internal service fund's Retiree Health Plan rates.

Business-type activities are accounted for under enterprise funds and include the South Lake Tahoe Transit Authority and County Airports; see the business-type activities section for a further discussion regarding the County Airports.

GENERAL FUND BUDGETARY ANALYSIS

The original and the final amended budgeted revenues and expenditures increased by \$1.5 million, or less than one percent. The largest of the revenue budget modifications included:

- \$517 thousand increase in other financing sources,
- \$483 thousand increase in Federal intergovernmental revenues,
- \$427 thousand increase in State intergovernmental revenues,

While the largest expenditure budget modifications included:

- \$84 thousand increase to the Sheriff's budgeted services and supplies,
- \$393 thousand increase to the Sheriff's budgeted fixed assets,
- \$80 thousand increase to the Development Services Building Inspector's salaries and benefits.
- \$270 thousand decrease to the Social Services Administration salaries and benefits budget,
- \$248 thousand decrease to the Social Services Administration fixed assets budget,
- \$200 thousand increase to the Social Services Administration services and supplies budget,
- \$260 thousand increase to the Social Service Programs services and supplies budget,
- \$291 thousand increase to the County Library's salaries and benefits budget,

- \$185 thousand increase to the County Library's services and supplies budget, and
- \$135 thousand increase to the appropriations for contingency,

The overall variance between final revenues budgeted and the actual amounts received were minor, with a negative variance of \$452 thousand or less than one percent. Specifically, compared to a final resource budget of \$183.0 million, actual funding equaled \$182.6 million. However, this relative small net variance consisted of significant budget to actual variances among the estimated and actual resource or revenue classifications, including but not limited to, taxes and assessments (\$2.3 million over budget), State revenues (\$4.7 million over budget), Federal revenues (\$1.7 million under budget), charges for services (\$294 thousand over budget) and other financing sources (\$6.5 million under budget).

The differences between the budgeted (not including contingency) and actual expenditures were significant. Specifically, expenditures fell \$12.4 million or 6.5 percent below the final budget. Variances occurred under each of the governmental activities, whereby departments' expenditures fell below projections, the most significant of which included:

- General Government – Actual expenditures fell below final budget by \$4.0 million or 8.6 percent. While almost all of the general government operating units had expenditures that fell below their final budget, some showed considerable differences (budget exceeded actual expenditures by over \$200 thousand), including the Auditor-Controller, Buildings and Grounds, Real Property, County Promotion, Information Technologies, and Contributions to Other Funds. There were also departments under general government that exceeded their final budget. Those that exceeded their final budget were the Elections Department and contributions to the County Airports.
- Public Protection – Actual expenditures fell below final budget by \$7.1 million or 7.3 percent. Similar to the general government function, most of the departments under public protection fell below their budgets, with many departments falling significantly below budget (budget exceeded actual expenditures by over \$200 thousand) including District Attorney, Sheriff, Sheriff Central Dispatch, Jail, Juvenile Hall, Probation, Building Inspector, and Emergency Services.
- Health and Sanitation Environmental Management – Actual expenditures fell below final budget by \$271 thousand or 11.7 percent with salaries and benefits making up the majority, falling below budget by \$146 thousand.
- Public Assistance – Actual expenditures fell below final budget by \$738 thousand or 1.9 percent under budget, mostly due to the Social Services Administration and Programs Unit falling below budget by \$1.0 million and \$255 thousand respectively. Public Assistance's Categorical Aids, however, exceeded its budget by \$632 thousand.

In general, County management's practice of over budgeting both General Fund inflows and outflows continues. Further, while budget amendments and adjustments lessened the gap between budgeted and actual revenues, the opposite was true of the amendments to

budgeted expenditures. Specifically, the budgeted expenditures, not including contingency, increased from \$188.8 million to \$190.2 million. The General Fund's actual expenditures were \$177.8 million in 2011, or \$12.4 million less than was budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2011 amounts to \$346.0 million (net of accumulated depreciation). The investment in capital assets includes land and improvements, construction in progress, infrastructure, structures and improvements, and equipment. Additions to capital assets totaled \$20.4 million in 2011.

Major capital asset additions during the current fiscal year included the following:

- \$1.6 million in additions to the land and land improvements, consisting of \$1.3 million in land purchases, \$207 thousand in right of way purchases for County roads, and \$106 thousand in land improvements to the Georgetown Airport,
- \$2.2 million in new road construction, including \$600 thousand for the Sophia Parkway and \$404 thousand for the US 50 and Missouri Flat Interchange,
- \$5.6 million in road reconstruction, including the Pioneer Trail (\$651 thousand), Latrobe Road (\$933 thousand), Latrobe Road Suncast Lane to Golden Foothill South (\$677 thousand) and Green Valley Road at Tennessee Creek Bridge Replacement (\$522 thousand) projects,
- \$1.5 million for signals, safety and lighting,
- \$2.3 million for storm drains,
- \$4.1 million in donated roads – specifically road improvements made by AKT Development Corporation for Promontory Beatty Drive,
- \$2.0 million in equipment, including \$929 thousand in road construction and maintenance equipment, \$75 thousand grounds and building maintenance equipment, \$124 thousand in law enforcement electronic data processing equipment, \$86 thousand in law enforcement officer equipment, and \$600 thousand for 22 new vehicle purchases by Fleet Management.

Additional information on the County's capital assets can be found in note 4 in the notes to the financial statements.

Debt Administration and Long-Term Debt. As of June 30, 2011 the County's outstanding long-term debt totaled \$3.5 million. The components of this obligation consist of \$3.2 million notes payable and \$218 thousand in capital lease obligations.

In addition to long-term debt, the County has long-term liabilities of \$95.9 million associated with compensated absences (\$13.1 million), landfill closure (\$8.1 million), self-insurance (\$16.7 million), and other post-employment benefits (\$58.0 million). Additional information on the County's long-term debt can be found in note 6 in the

notes to the financial statements. Additional information on the County's other obligations follows.

OTHER COUNTY OBLIGATIONS

Post Employment Retirement Benefits.

The County has contractually obligated itself with various labor organizations to provide post employment retirement benefits to its employees and former employees. As a result, the County has assumed significant unfunded obligations to its retirees and future retirees. These obligations are described in the notes to the financial statements, and the Retiree's Health obligation has been partially presented, in year four of a 20-year amortization, as a liability on the County's financial statements.

As of June 30, 2011 the County calculated its unfunded liability at \$411.6 million, based on the market value of assets and actuarial reports dated June 30, 2010. The resulting computation of the unfunded liability as of June 30, 2010 may be summarized as follows:

| Post Retirement Benefit Plan | Liability | Market Value of Plan Assets | Unfunded Liability (UL) |
|---------------------------------|-----------------------|--------------------------------|----------------------------|
| CalPERS Safety | \$ 213,403,602 | \$ 128,647,899 | \$ 84,755,703 |
| CalPERS Misc | 463,646,274 | 304,007,643 | 159,638,631 |
| Retiree's Health | 167,183,000 | -- | 167,183,000 |
| Total | \$ 844,232,876 | \$ 432,655,542 | \$ 411,577,334 |

The above Retiree's Health liability of \$167.2 million is based on the assumption that the Board of Supervisors will not enforce a cap on the County's contribution as required by generally accepted accounting principles. Because the Retiree's Health benefit plan is a defined benefit plan, generally accepted accounting principles require the County to recognize its retiree's health obligation without the cap limitation for financial reporting purposes until such cap is enforced and thereby begins to alter the established pattern of shared costs. Further, while employee benefits exceeded the 1.2% cap in fiscal year 2011, the Board did not vote to enforce this cap or modify benefits. The Retiree's Health actuarial value of plan assets is valued at zero because the assets are not held in a qualifying trust. However, the County has charged departments and programs to set aside cash to fund this obligation, which as of June 30, 2011 and 2010 totaled \$13,109,464 and \$16,014,759 respectively.

During the 2011 fiscal year, the County used a portion of the Retiree Health fund's cash for early retirement incentives. In addition, the County continued its practice of pay-as-you-go basis. Since the Retiree Health Plan's internal service rates charged to the County departments in 2011 were designed to recover only the pay-as-you-go costs, there was a \$2,905,296 reduction in the Retiree Health Plan's internal service fund's assets. Further, while this was due in part to the under-funding of pay-as-you-go costs in 2011 (\$2,200,487 actual pay-as-you-go expenses less the \$1,789,995 Retiree Health charges

for services to departments), most of this reduction was due to the \$2,511,616 of early retirement incentives paid by the fund during the fiscal year. It is uncertain at this time whether the State, as the County's federal oversight agency, will require the refund of the early retirement incentives that have been paid from the Retiree Health fund.

Meyers Landfill Site.

The Meyers Landfill Site is located south of Lake Tahoe, about two miles northeast of Meyers, California. The landfill was in operation from 1947 through 1971 under a Special Use Permit from the Forest Service. At the request of the Forest Service, the site was closed in 1973 and covered with a soil cap of sandy material.

In May 1975, complaints regarding the landfill prompted an investigation by the Lahonton Regional Water Quality Control Board (LRWQCB). In June 1975 the LRWQCB issued a Clean-up and Abatement Order No. 75-5 to the Forest Service and the County.

The County did extensive work between 1975 and 1977 to help mitigate some of the problems. Between 1991-1994 the Forest Service began monitoring ground water for contaminants. In August 1996 vinyl chloride was detected. Because of this finding, the Forest Service issued an Action Memorandum, pursuant to the Comprehensive Environmental Response, Compensation and Liability Act to close the site to the public and to continue sampling.

In 2001 the U.S. government initiated a suit against El Dorado County and City of South Lake Tahoe. The County in turn sued the large private users of the landfill and a settlement with those companies was reached in December 2009 that specified a payment of \$1.25 million into an account held by the Court Registry. Those funds have now been transferred to the County and have been reported as other revenues.

Additional revenues associated with the Meyers Landfill Site are from the county's insurance carrier as part of the settlement for \$1,650,000. There was also \$1,612,349 received from the Forest Service for their share of the settlement and \$1,367,152 from a disbursement account held by the Forest Service. The latter funds are from the settlements paid by the City of South Lake Tahoe, \$622,000, and South Tahoe Refuse, \$1,000,000.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the El Dorado County Auditor-Controller, 360 Fair Lane, Placerville, California 95667.

**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

COUNTY OF EL DORADO

Statement of Net Assets

June 30, 2011

| | Primary Government | | | |
|--|----------------------------|-----------------------------|-----------------------|----------------------|
| | Governmental Activities | Business-Type Activities | Totals | Component Units |
| <u>ASSETS</u> | | | | |
| Cash and investments | \$ 230,052,260 | \$ 62,325 | \$ 230,114,585 | \$ 6,919,250 |
| Restricted cash and investments | 1,727,046 | 40,759 | 1,767,805 | 787,846 |
| Cash with fiscal agents | 246,963 | -- | 246,963 | -- |
| Accounts receivable | 4,731,834 | 1,410 | 4,733,244 | 82,128 |
| Special assessments receivable | 145,989 | -- | 145,989 | -- |
| Interest receivable | -- | -- | -- | 1,390 |
| Due from other governments | 22,425,280 | 182,941 | 22,608,221 | 2,581,076 |
| Notes receivable | 3,401,322 | -- | 3,401,322 | -- |
| Inventory and prepayments | 1,621,683 | 84,022 | 1,705,705 | 132,413 |
| Internal balances | 33,000 | (33,000) | -- | -- |
| Notes receivable, long term | 3,000,000 | -- | 3,000,000 | -- |
| Capital Assets: | | | | |
| Nondepreciable | 50,851,206 | 715,101 | 51,566,307 | 639,659 |
| Depreciable, net | 291,122,591 | 3,359,644 | 294,482,235 | 9,876,922 |
| Total Assets | <u>\$ 609,359,174</u> | <u>\$ 4,413,202</u> | <u>\$ 613,772,376</u> | <u>\$ 21,020,684</u> |
| <u>LIABILITIES</u> | | | | |
| Accounts payable | \$ 11,675,956 | \$ 177,411 | \$ 11,853,367 | \$ 251,072 |
| Accrued expenses | -- | -- | -- | 112,597 |
| Accrued salaries and benefits | 5,287,363 | 8,425 | 5,295,788 | 8,265 |
| Accrued interest payable | 644 | 161 | 805 | -- |
| Due to other governments | 3,867,048 | 2,796 | 3,869,844 | 2,327,950 |
| Unearned revenue | 11,687,855 | -- | 11,687,855 | 2,885,229 |
| Other liabilities | 189,605 | -- | 189,605 | -- |
| Long-term liabilities: | | | | |
| Liability for other post-employment benefits: | | | | |
| Due beyond one year | 58,034,507 | -- | 58,034,507 | -- |
| Liability for self-insurance: | | | | |
| Due within one year | 4,265,789 | -- | 4,265,789 | -- |
| Due beyond one year | 12,441,925 | -- | 12,441,925 | 383,505 |
| Liability for landfill closure and post-closure: | | | | |
| Due beyond one year | 8,109,469 | -- | 8,109,469 | -- |
| Compensated absences: | | | | |
| Due within one year | 1,719,238 | 2,905 | 1,722,143 | 234,580 |
| Due beyond one year | 11,397,900 | 19,440 | 11,417,340 | 158,108 |
| Other liabilities: | | | | |
| Due within one year | 292,834 | 3,567 | 296,401 | -- |
| Due beyond one year | 3,168,578 | 930 | 3,169,508 | -- |
| Total Liabilities | <u>132,138,711</u> | <u>215,635</u> | <u>132,354,346</u> | <u>6,361,306</u> |
| <u>NET ASSETS</u> | | | | |
| Invested in capital assets, net of related debt | 341,756,186 | 4,070,248 | 345,826,434 | 10,516,581 |
| Restricted for: | | | | |
| Capital projects | 8,721,406 | -- | 8,721,406 | -- |
| Debt service | 189,605 | -- | 189,605 | -- |
| Public safety | 11,887,439 | -- | 11,887,439 | -- |
| Community resources and public facilities | 52,013,552 | -- | 52,013,552 | -- |
| Health and public assistance | 27,695,694 | -- | 27,695,694 | -- |
| General government and support programs | 7,636,902 | -- | 7,636,902 | -- |
| Other purposes | 955,925 | 40,759 | 996,684 | 902,696 |
| Unrestricted | 26,363,754 | 86,560 | 26,450,314 | 3,240,101 |
| Total Net Assets | <u>477,220,463</u> | <u>4,197,567</u> | <u>481,418,030</u> | <u>14,659,378</u> |
| Total Liabilities and Net Assets | <u>\$ 609,359,174</u> | <u>\$ 4,413,202</u> | <u>\$ 613,772,376</u> | <u>\$ 21,020,684</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Activities For the Year Ended June 30, 2011

| Functions/Programs | Expenses | Program Revenues | | |
|----------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General government | \$ 29,671,902 | \$ 7,991,863 | \$ 6,284,331 | \$ -- |
| Public protection | 105,961,950 | 11,142,201 | 22,605,401 | -- |
| Public ways and facilities | 59,385,817 | 4,504,226 | 37,181,492 | 4,147,578 |
| Health and sanitation | 59,146,765 | 14,386,352 | 30,120,930 | -- |
| Public assistance | 53,088,721 | 609,969 | 47,193,719 | -- |
| Education | 4,071,279 | 430,864 | 346,925 | -- |
| Recreation and cultural services | 708,245 | 208,245 | -- | 901 |
| Debt Service: | | | | |
| Interest and fiscal charges | 29,700 | -- | -- | -- |
| Total Governmental Activities | <u>312,064,379</u> | <u>39,273,720</u> | <u>143,732,798</u> | <u>4,148,479</u> |
| Business-Type Activities: | | | | |
| Airports | 1,004,522 | 608,827 | 1,341 | 444,926 |
| South Lake Tahoe Transit Program | 59,930 | -- | -- | -- |
| Total Business-Type Activities | <u>1,064,452</u> | <u>608,827</u> | <u>1,341</u> | <u>444,926</u> |
| Total Primary Government | <u>\$ 313,128,831</u> | <u>\$ 39,882,547</u> | <u>\$ 143,734,139</u> | <u>\$ 4,593,405</u> |
| Components Units: | | | | |
| El Dorado Transit Authority | \$ 6,129,351 | \$ 1,416,223 | \$ 3,625,095 | \$ 316,039 |
| Children and Families Commission | 2,123,177 | -- | 1,285,784 | -- |
| El Dorado County | | | | |
| Transportation Commission | <u>1,155,653</u> | <u>--</u> | <u>1,255,116</u> | <u>--</u> |
| Total Component Units | <u>\$ 9,408,181</u> | <u>\$ 1,416,223</u> | <u>\$ 6,165,995</u> | <u>\$ 316,039</u> |

General Revenues:

Taxes:

Property taxes

Sales and use taxes

Payments in lieu of sales and use taxes

Transfer taxes

Other general taxes

Unrestricted interest and investment earnings

Other revenues

Extraordinary items

Transfers

Total General Revenues, Transfers and Extraordinary Items

Change in Net Assets

Net assets - July 1, restated

Net assets - June 30

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and
Changes in Net Assets

| Primary Government | | | Component Units |
|----------------------------|-----------------------------|-----------------------|----------------------|
| Governmental Activities | Business-Type Activities | Total | |
| \$ (15,395,708) | \$ -- | \$ (15,395,708) | \$ -- |
| (72,214,348) | -- | (72,214,348) | -- |
| (13,552,521) | -- | (13,552,521) | -- |
| (14,639,483) | -- | (14,639,483) | -- |
| (5,285,033) | -- | (5,285,033) | -- |
| (3,293,490) | -- | (3,293,490) | -- |
| (499,099) | -- | (499,099) | -- |
| (29,700) | -- | (29,700) | -- |
| (124,909,382) | -- | (124,909,382) | -- |
| -- | 50,572 | 50,572 | -- |
| -- | (59,930) | (59,930) | -- |
| -- | (9,358) | (9,358) | -- |
| (124,909,382) | (9,358) | (124,918,740) | -- |
| -- | -- | -- | (771,994) |
| -- | -- | -- | (837,393) |
| -- | -- | -- | 99,463 |
| -- | -- | -- | (1,509,924) |
| 80,619,434 | -- | 80,619,434 | -- |
| 6,518,983 | -- | 6,518,983 | -- |
| 2,107,712 | -- | 2,107,712 | -- |
| 1,240,679 | -- | 1,240,679 | -- |
| 8,988,155 | -- | 8,988,155 | -- |
| 720,431 | 452 | 720,883 | 40,310 |
| 10,014,150 | 2,265 | 10,016,415 | 53,116 |
| -- | -- | -- | (2,327,950) |
| (168,444) | 168,444 | -- | -- |
| 110,041,100 | 171,161 | 110,212,261 | (2,234,524) |
| (14,868,282) | 161,803 | (14,706,479) | (3,744,448) |
| 492,088,745 | 4,035,764 | 496,124,509 | 18,403,826 |
| <u>\$ 477,220,463</u> | <u>\$ 4,197,567</u> | <u>\$ 481,418,030</u> | <u>\$ 14,659,378</u> |

**BASIC FINANCIAL STATEMENTS –
FUND FINANCIAL STATEMENTS**

COUNTY OF EL DORADO

Balance Sheet Governmental Funds June 30, 2011

| | General | Road Fund | Mental Health Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|----------------------|--------------------------|---|--------------------------------|--------------------------------|
| <u>ASSETS</u> | | | | | | |
| Cash and investments | \$ 27,147,696 | \$ 15,973,744 | \$ 41,636 | \$ 21,621,532 | \$ 116,236,263 | \$ 181,020,871 |
| Restricted cash and investments | -- | -- | -- | -- | 1,727,046 | 1,727,046 |
| Accounts receivable | 442,813 | 31,918 | 6 | -- | 4,172,070 | 4,646,807 |
| Special assessments receivable | -- | -- | -- | -- | 145,989 | 145,989 |
| Due from other governments | 8,089,082 | 6,181,178 | 2,392,204 | -- | 5,762,816 | 22,425,280 |
| Notes receivable | -- | -- | -- | -- | 3,401,322 | 3,401,322 |
| Due from other funds | 3,358,433 | 13,614 | 3,101,010 | -- | 639,324 | 7,112,381 |
| Advances to other funds | 3,749,000 | -- | -- | -- | -- | 3,749,000 |
| Inventories | -- | 671,013 | -- | -- | 57,080 | 728,093 |
| Prepaid expenses | 375,824 | 35,383 | 32,285 | -- | 332,679 | 776,171 |
| Total Assets | <u>\$ 43,162,848</u> | <u>\$ 22,906,850</u> | <u>\$ 5,567,141</u> | <u>\$ 21,621,532</u> | <u>\$ 132,474,589</u> | <u>\$ 225,732,960</u> |
| <u>LIABILITIES</u> | | | | | | |
| Accounts payable | \$ 1,418,623 | \$ 4,276,437 | \$ 772,282 | \$ -- | \$ 3,593,412 | \$ 10,060,754 |
| Accrued salaries and benefits | 3,956,271 | 612,155 | 289,183 | -- | 399,917 | 5,257,526 |
| Due to other governments | 938,591 | 198,509 | -- | -- | 2,729,948 | 3,867,048 |
| Due to other funds | 284,481 | -- | -- | -- | 6,794,900 | 7,079,381 |
| Advances from other funds | -- | -- | 3,319,000 | -- | 430,000 | 3,749,000 |
| Deferred revenue | 28,157 | 8,038,696 | -- | -- | 9,514,965 | 17,581,818 |
| Total Liabilities | <u>6,626,123</u> | <u>13,125,797</u> | <u>4,380,465</u> | <u>--</u> | <u>23,463,142</u> | <u>47,595,527</u> |
| <u>FUND BALANCES</u> | | | | | | |
| Nonspendable | 4,124,824 | 706,396 | 32,285 | -- | 2,461,414 | 7,324,919 |
| Restricted | -- | 9,074,657 | -- | 21,621,532 | 74,038,021 | 104,734,210 |
| Committed | 1,782,596 | -- | -- | -- | 17,398,139 | 19,180,735 |
| Assigned | 554,472 | -- | 1,154,391 | -- | 15,964,006 | 17,672,869 |
| Unassigned | 30,074,833 | -- | -- | -- | (850,133) | 29,224,700 |
| Total Fund Balances | <u>36,536,725</u> | <u>9,781,053</u> | <u>1,186,676</u> | <u>21,621,532</u> | <u>109,011,447</u> | <u>178,137,433</u> |
| Total Liabilities and Fund Balances | <u>\$ 43,162,848</u> | <u>\$ 22,906,850</u> | <u>\$ 5,567,141</u> | <u>\$ 21,621,532</u> | <u>\$ 132,474,589</u> | <u>\$ 225,732,960</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets June 30, 2011

| | |
|---|-----------------------|
| Fund Balance - total governmental funds | \$ 178,137,433 |
| Amounts reported for governmental activities in the statement of net assets are different because: | |
| Long-term receivables are not financial resources, and therefore, are not reported in the governmental funds. | 3,000,000 |
| Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds. | 336,773,094 |
| Other long-term assets are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds | 5,893,963 |
| Internal service funds are used by the County to charge the cost of self-insurance risk management and management of fleet maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets are: | (21,768,459) |
| Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not accrued as a liability in the governmental funds. | (644) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds. | |
| Notes payable | (3,243,801) |
| Capital leases | (217,611) |
| Compensated absences | (13,054,438) |
| Liability for landfill closure and post-closure | (8,109,469) |
| Other long-term liabilities | <u>(189,605)</u> |
| Net assets of governmental activities | <u>\$ 477,220,463</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2011

| | General | Road Fund | Mental Health Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------|--------------------------|---|--------------------------------|--------------------------------|
| Revenues: | | | | | | |
| Taxes | \$ 84,911,652 | \$ 32,354 | \$ -- | \$ -- | \$ 14,530,971 | \$ 99,474,977 |
| Licenses and permits | 4,348,849 | 54,625 | -- | -- | 2,555,744 | 6,959,218 |
| Intergovernmental revenue | 61,697,042 | 31,886,858 | 5,362,024 | -- | 44,804,824 | 143,750,748 |
| Use of money or property | 126,505 | 46,669 | 933 | 62,448 | 353,192 | 589,747 |
| Charges for current services | 11,749,231 | 822,887 | 391,259 | -- | 17,080,422 | 30,043,799 |
| Fines, forfeits and penalties | 1,073,455 | -- | -- | -- | 1,727,195 | 2,800,650 |
| Other revenue | 1,293,695 | 462,305 | 26,038 | -- | 7,671,065 | 9,453,103 |
| Total Revenues | <u>165,200,429</u> | <u>33,305,698</u> | <u>5,780,254</u> | <u>62,448</u> | <u>88,723,413</u> | <u>293,072,242</u> |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government | 24,548,538 | -- | -- | -- | 1,894,722 | 26,443,260 |
| Public protection | 90,170,596 | -- | -- | -- | 6,020,464 | 96,191,060 |
| Public ways and facilities | -- | 47,278,124 | -- | -- | 757,725 | 48,035,849 |
| Health and sanitation | 1,520,681 | -- | 8,573,314 | -- | 46,572,909 | 56,666,904 |
| Public assistance | 38,726,302 | -- | -- | -- | 11,310,883 | 50,037,185 |
| Education | 3,499,069 | -- | -- | -- | -- | 3,499,069 |
| Recreation and cultural services | 584,283 | -- | -- | -- | -- | 584,283 |
| Capital outlay | 315,922 | 3,372,197 | 122,735 | -- | 1,346,848 | 5,157,702 |
| Debt service: | | | | | | |
| Principal | 114,857 | 141,582 | -- | -- | 167,646 | 424,085 |
| Interest and fiscal charges | 13,212 | 6,060 | -- | -- | 10,860 | 30,132 |
| Total Expenditures | <u>159,493,460</u> | <u>50,797,963</u> | <u>8,696,049</u> | <u>--</u> | <u>68,082,057</u> | <u>287,069,529</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>5,706,969</u> | <u>(17,492,265)</u> | <u>(2,915,795)</u> | <u>62,448</u> | <u>20,641,356</u> | <u>6,002,713</u> |
| Other Financing Sources (Uses): | | | | | | |
| Transfers in | 11,959,127 | 10,719,171 | 3,184,771 | -- | 11,182,290 | 37,045,359 |
| Transfers out | (12,922,851) | -- | (73,109) | (357,376) | (23,860,467) | (37,213,803) |
| Total Other Financing Sources (Uses) | <u>(963,724)</u> | <u>10,719,171</u> | <u>3,111,662</u> | <u>(357,376)</u> | <u>(12,678,177)</u> | <u>(168,444)</u> |
| Net change in fund balances | 4,743,245 | (6,773,094) | 195,867 | (294,928) | 7,963,179 | 5,834,269 |
| Fund Balance - Beginning of Year | <u>31,793,480</u> | <u>16,554,147</u> | <u>990,809</u> | <u>21,916,460</u> | <u>101,048,268</u> | <u>172,303,164</u> |
| Fund Balance - End of Year | <u>\$ 36,536,725</u> | <u>\$ 9,781,053</u> | <u>\$ 1,186,676</u> | <u>\$ 21,621,532</u> | <u>\$ 109,011,447</u> | <u>\$ 178,137,433</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities For the Year Ended June 30, 2011

| | | |
|---|----|-----------|
| Net change to fund balance - total governmental funds | \$ | 5,834,269 |
|---|----|-----------|

Amounts reported for governmental activities in the
statement of activities are different because:

Governmental funds report capital outlay as expenditures. However,
in the statement of activities, the cost of those assets is allocated
over their estimated useful lives and reported as depreciation expense.

| | | | |
|-----------------|----|---------------------|-------------|
| Capital outlays | \$ | 15,612,075 | |
| Depreciation | | <u>(22,254,695)</u> | (6,642,620) |

| | |
|---|-----------|
| Disposal of capital assets: proceeds from the sale of capital assets are a financial resource in governmental funds, but only the net gain or loss is presented in the statement of activities. | (588,879) |
|---|-----------|

| | |
|--|-----------|
| Because long-term receivables will not be collected within the year, they are not considered available resources and are deferred in the governmental funds. Deferred revenues increased by this amount this year. | (269,504) |
|--|-----------|

| | |
|---|---------|
| Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. | 424,085 |
|---|---------|

| | |
|---|-----------|
| Donated capital assets reported in the statement of activities do not result in the increase of current financial resources and, therefore, are not reported as revenues in governmental funds. | 4,130,529 |
|---|-----------|

Some expenses reported in the statement of activities do not
require the use of current financial resources and, therefore, are
not reported as expenditures in the governmental funds.

| | |
|------------------------------------|---------|
| Change in compensated absences | 574,241 |
| Change in accrued interest payable | 432 |

| | |
|---|---------------------|
| Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenues (expense) of the internal service funds is reported with governmental activities. | <u>(18,330,835)</u> |
|---|---------------------|

| | |
|---|------------------------|
| Change in net assets of governmental activities | <u>\$ (14,868,282)</u> |
|---|------------------------|

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Fund Net Assets Proprietary Funds June 30, 2011

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|--------------------------------|--------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total | Internal Service Funds |
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and investments | \$ 60,531 | \$ 1,794 | \$ 62,325 | \$ 49,031,389 |
| Cash with fiscal agents | -- | -- | -- | 246,963 |
| Accounts receivable | 1,410 | -- | 1,410 | 85,027 |
| Due from other governments | 182,941 | -- | 182,941 | -- |
| Deposits | 27,465 | -- | 27,465 | 83,100 |
| Inventory | 56,557 | -- | 56,557 | 33,319 |
| Prepaid expenses | -- | -- | -- | 1,000 |
| Total Current Assets | 328,904 | 1,794 | 330,698 | 49,480,798 |
| Non-current Assets: | | | | |
| Capital assets: | | | | |
| Land | 319,665 | -- | 319,665 | 40,000 |
| Construction in progress | 395,436 | -- | 395,436 | -- |
| Structures and improvements | 8,020,063 | -- | 8,020,063 | 659,905 |
| Equipment | 43,703 | -- | 43,703 | 10,819,975 |
| Accumulated depreciation | (4,704,122) | -- | (4,704,122) | (6,319,177) |
| Total capital assets, net of accumulated depreciation | 4,074,745 | -- | 4,074,745 | 5,200,703 |
| Restricted assets: | | | | |
| Restricted cash | -- | 40,759 | 40,759 | -- |
| Total Non-current Assets | 4,074,745 | 40,759 | 4,115,504 | 5,200,703 |
| Total Assets | \$ 4,403,649 | \$ 42,553 | \$ 4,446,202 | \$ 54,681,501 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts payable | \$ 177,411 | \$ -- | \$ 177,411 | \$ 1,615,202 |
| Accrued salaries and benefits | 8,425 | -- | 8,425 | 29,837 |
| Interest payable | 161 | -- | 161 | -- |
| Due to other governments | 2,796 | -- | 2,796 | -- |
| Due to other funds | 33,000 | -- | 33,000 | -- |
| Liability for self-insurance | -- | -- | -- | 4,265,789 |
| Compensated absences | 2,905 | -- | 2,905 | 8,151 |
| Notes payable, current portion | 3,567 | -- | 3,567 | -- |
| Total Current Liabilities | 228,265 | -- | 228,265 | 5,918,979 |
| Noncurrent Liabilities: | | | | |
| Liability for self-insurance | -- | -- | -- | 12,441,925 |
| Liability for other post-employment benefits | -- | -- | -- | 58,034,507 |
| Compensated absences | 19,440 | -- | 19,440 | 54,549 |
| Notes payable | 930 | -- | 930 | -- |
| Total Noncurrent Liabilities | 20,370 | -- | 20,370 | 70,530,981 |
| Total Liabilities | 248,635 | -- | 248,635 | 76,449,960 |
| NET ASSETS | | | | |
| Invested in capital assets, net of related debt | 4,070,248 | -- | 4,070,248 | 5,200,703 |
| Restricted | -- | 40,759 | 40,759 | 2,294,658 |
| Unrestricted | 84,766 | 1,794 | 86,560 | (29,263,820) |
| Total Net Assets | 4,155,014 | 42,553 | 4,197,567 | (21,768,459) |
| Total Liabilities and Net Assets | \$ 4,403,649 | \$ 42,553 | \$ 4,446,202 | \$ 54,681,501 |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Funds For the Year Ended June 30, 2011

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|--------------------------------|---------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total | Internal Service Funds |
| Operating Revenues: | | | | |
| Service fees | \$ 608,827 | \$ -- | \$ 608,827 | \$ 34,256,033 |
| Total Operating Revenues | <u>608,827</u> | <u>--</u> | <u>608,827</u> | <u>34,256,033</u> |
| Operating Expenses: | | | | |
| Salaries and benefits | 179,532 | -- | 179,532 | 849,622 |
| Services and supplies | 528,762 | 311 | 529,073 | 51,744,288 |
| Depreciation | 295,453 | 4 | 295,457 | 798,803 |
| Total Operating Expenses | <u>1,003,747</u> | <u>315</u> | <u>1,004,062</u> | <u>53,392,713</u> |
| Operating Income (Loss) | <u>(394,920)</u> | <u>(315)</u> | <u>(395,235)</u> | <u>(19,136,680)</u> |
| Non-Operating Revenues (Expenses): | | | | |
| Other governmental agencies | 1,341 | -- | 1,341 | -- |
| Interest income | 317 | 135 | 452 | 130,684 |
| Interest expense | (561) | -- | (561) | -- |
| Gain (loss) on sale of capital assets | -- | -- | -- | 2,008 |
| Miscellaneous nonoperating revenue | 2,265 | -- | 2,265 | 630,468 |
| Miscellaneous nonoperating expense | (214) | (59,615) | (59,829) | 8,134 |
| Total Non-Operating Revenues (Expenses) | <u>3,148</u> | <u>(59,480)</u> | <u>(56,332)</u> | <u>771,294</u> |
| Income (Loss) Before Transfers and Capital Contributions | <u>(391,772)</u> | <u>(59,795)</u> | <u>(451,567)</u> | <u>(18,365,386)</u> |
| Transfers in | 172,987 | -- | 172,987 | -- |
| Transfers out | (4,543) | -- | (4,543) | -- |
| Capital contributions (transfers and retirements) | <u>444,926</u> | <u>--</u> | <u>444,926</u> | <u>34,551</u> |
| Change in Net Assets | <u>221,598</u> | <u>(59,795)</u> | <u>161,803</u> | <u>(18,330,835)</u> |
| Net Assets - Beginning of Year | <u>3,933,416</u> | <u>102,348</u> | <u>4,035,764</u> | <u>(3,437,624)</u> |
| Net Assets - End of Year | <u>\$ 4,155,014</u> | <u>\$ 42,553</u> | <u>\$ 4,197,567</u> | <u>\$ (21,768,459)</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Cash Flows Proprietary Funds For the Year Ended June 30, 2011

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|--|---|--------------------------|-------------------|-------------------------|
| | County Airports | South Lake Tahoe Transit | Total | Internal Service Funds |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash receipts from customers and users | \$ 633,559 | \$ -- | \$ 633,559 | \$ -- |
| Cash receipts from interfund services provided | -- | -- | -- | 34,426,860 |
| Cash paid to suppliers for goods and services | (414,415) | (54,961) | (469,376) | (34,585,500) |
| Cash paid to employees for salaries and benefits | (175,510) | -- | (175,510) | (840,721) |
| Net cash provided (used) by operating activities | 43,634 | (54,961) | (11,327) | (999,361) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Cash received from (paid to) other governmental agencies | (151,510) | -- | (151,510) | -- |
| Non-operating receipts | 2,265 | -- | 2,265 | 638,602 |
| Non-operating payments | (214) | -- | (214) | -- |
| Cash received from (paid to) other funds | 149,373 | -- | 149,373 | -- |
| Net cash provided (used) by noncapital financing activities | (86) | -- | (86) | 638,602 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Principal repayments on debt | (6,489) | -- | (6,489) | -- |
| Proceeds from sale of capital assets | -- | -- | -- | 2,008 |
| Capital contributions | 444,926 | -- | 444,926 | 34,551 |
| Interest paid on debt | (792) | -- | (792) | -- |
| Payments related to the acquisition of capital assets | (496,128) | -- | (496,128) | (602,272) |
| Net cash provided (used) by capital and related financing activities | (58,483) | -- | (58,483) | (565,713) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Interest received (paid) | 317 | 135 | 452 | 130,684 |
| Net cash provided by investing activities | 317 | 135 | 452 | 130,684 |
| Net increase (decrease) in cash and cash equivalents | (14,618) | (54,826) | (69,444) | (795,788) |
| Cash and cash equivalents, beginning of year | 75,149 | 97,379 | 172,528 | 50,074,140 |
| Cash and cash equivalents, end of year | <u>\$ 60,531</u> | <u>\$ 42,553</u> | <u>\$ 103,084</u> | <u>\$ 49,278,352</u> |

continued

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Cash Flows (continued) Proprietary Funds For the Year Ended June 30, 2011

| | <u>Business-Type Activities - Enterprise Funds</u> | | | <u>Governmental Activities</u> |
|--|--|---|--------------------|---------------------------------------|
| | <u>County Airports</u> | <u>South Lake Tahoe Transit</u> | <u>Total</u> | <u>Internal Service Funds</u> |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Operating income (loss) | \$ (394,920) | \$ (315) | \$ (395,235) | \$ (19,136,680) |
| Adjustments to reconcile operating income (loss) to cash flows from operating activities: | | | | |
| Depreciation | 295,453 | 4 | 295,457 | 798,803 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | 24,732 | -- | 24,732 | 170,827 |
| Inventory | (9,131) | -- | (9,131) | 1,422 |
| Prepaid expenses | (7,215) | -- | (7,215) | (920) |
| Increase (decrease) in: | | | | |
| Accounts payable | 130,693 | (54,650) | 76,043 | 479,121 |
| Salaries payable | 3,026 | -- | 3,026 | 6,153 |
| Liability for compensated absences | 996 | -- | 996 | 2,748 |
| Liability for self-insurance | -- | -- | -- | (1,151,533) |
| Liability for other post employment benefits | -- | -- | -- | 17,830,698 |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 43,634</u> | <u>\$ (54,961)</u> | <u>\$ (11,327)</u> | <u>\$ (999,361)</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Fiduciary Net Assets Fiduciary Funds June 30, 2011

| | Investment Trust | Agency Funds | Component Units' Private Purpose Trust |
|---|-----------------------|-----------------|--|
| <u>ASSETS</u> | | | |
| Cash and investments | \$ 204,566,169 | \$ 938,879 | \$ 1,593,695 |
| Due from other governments | 374,096 | 1,427 | -- |
| Interest receivable | -- | -- | 1,070,559 |
| Taxes receivable | -- | 30,225,787 | -- |
| | <hr/> | <hr/> | <hr/> |
| Total Assets | 204,940,265 | 31,166,093 | 2,664,254 |
| | <hr/> | <hr/> | <hr/> |
| <u>LIABILITIES</u> | | | |
| Accounts payable | 1,346,037 | 1,269,983 | -- |
| Accrued salaries and benefits | 1,073,558 | -- | -- |
| Due to other governments | -- | -- | 961,306 |
| Fiduciary liabilities | -- | 29,896,110 | -- |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities | 2,419,595 | 31,166,093 | 961,306 |
| | <hr/> | <hr/> | <hr/> |
| <u>NET ASSETS</u> | | | |
| Net assets held in trust for investment pool | 202,520,670 | -- | -- |
| Net assets held in trust for investment other purposes: | | | |
| Restricted/apportioned: | | | |
| Transportation projects | -- | -- | 1,225,536 |
| Pedestrian and bicycle projects | -- | -- | 477,412 |
| Total Net Assets | <u>\$ 202,520,670</u> | <u>\$ --</u> | <u>\$ 1,702,948</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Year Ended June 30, 2011

| | Investment Trust | Component Units' Private Purpose Trust |
|------------------------------------|-----------------------|--|
| Additions: | | |
| Contributions to investment pool | \$ 992,209,813 | \$ -- |
| Regional surface transportation | -- | 1,068,118 |
| Transportation fund allocation | -- | 54,336 |
| Interest and investment income | 661,771 | 2,403 |
| Total additions | <u>992,871,584</u> | <u>1,124,857</u> |
| Deductions: | | |
| Distributions from investment pool | 988,560,117 | -- |
| Road maintenance | -- | 2,293,391 |
| Total deductions | <u>988,560,117</u> | <u>2,293,391</u> |
| Change in net assets | 4,311,467 | (1,168,534) |
| Net assets - beginning | <u>198,209,203</u> | <u>2,871,482</u> |
| Net assets - ending | <u>\$ 202,520,670</u> | <u>\$ 1,702,948</u> |

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS –
NOTES TO THE BASIC FINANCIAL STATEMENTS**

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: Summary of Significant Accounting Policies

A. Description of the Reporting Entity

The County of El Dorado (the "County") is a political subdivision of the State of California (the "State"). As such, it can exercise the powers specified by the Constitution and statutes of the State. The County's powers are exercised through a Board of Supervisors (the "Board"), which acts as the governing body of the County. The Board is responsible for the legislative and executive control of the County. The County provides various services on a countywide basis including law and justice, education, detention, social, health, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning and tax collection.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial responsibility is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

The financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities, are in substance, part of the County's operations and so data from these units are combined with data of the primary government. The discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon activities taken by the County's Board. Financial information on these component units may be obtained from the County Auditor/Controller's Office.

Blended Component Units: The following component units are blended into the County's financial statements because the governing board members are substantively the same as the County Board of Supervisors.

- The County Service Areas are separate legal entities created to provide services such as water, sewer, lighting and road maintenance throughout the County.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: **Summary of Significant Accounting Policies** (continued)

A. **Description of the Reporting Entity** (continued)

Blended Component Units (continued):

- The County Water Agency is a separate legal entity formed to provide water service within the County.
- The El Dorado Hills Business Park Light and Landscape District was formed to provide lighting and landscaping to the business park in El Dorado Hills.
- The Air Quality Control District was established as a separate legal entity to maintain and improve the County's air quality.
- The El Dorado Redevelopment Agency was created under the Community Redevelopment Law of the State to address blighted areas within the County.
- The El Dorado County Housing Authority was formed to issue certificates and vouchers for Section 8 housing.
- The El Dorado County Bond Authority was established pursuant to a joint exercise of powers agreement between the County and the El Dorado Redevelopment Agency to obtain financing for public capital improvements.
- The In-Home Supportive Services Public Authority was created for the purpose of collective bargaining for in-home supportive services (IHSS) providers.

Discretely Presented Component Units: The following component units are discretely presented because the governing boards are different.

- The El Dorado County Transit Authority (EDCTA) was established pursuant to a joint exercise of powers agreement by and between the County and the City of Placerville to provide transit services. The County Board appoints three of the five EDCTA board members.
- The Children and Families Commission of El Dorado County (the Commission) was established in December 1998, under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code. The County Board appointed all members of the Commission. The Board can remove appointed members at will. The Commission accounts for receipts and disbursements of California Children and First Families Trust Fund (Proposition 10) allocations and appropriations for the Commission. The Commission is a discretely presented component unit as the Commission's governing body is not substantively the same as that of the County.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: Summary of Significant Accounting Policies (continued)

A. Description of the Reporting Entity (continued)

Discretely Presented Component Units (continued):

- The El Dorado County Transportation Commission (EDCTC) was created pursuant to Section 29532 and 29535 of the California Government Code as a local transportation commission for the western slope of the County in 1975 to administer transportation planning and allocate the funds in accordance with the Transportation Development Act. Provided by the law change through California Assembly Bill No. 1204 during the fiscal year 2010-2011, the County Board appoints four of the seven EDCTC board members.

The reporting entity excludes certain separate legal entities which may have “El Dorado” in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts and a variety of special purpose districts for fire protection, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies over which the County Board has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under “Fiduciary Funds.”

Also, excluded from the reporting entity are the following Joint Power Authorities (JPA):

- American River Authority. The County participates with Placer County, Placer County Water Agency, El Dorado County Water Agency, and San Joaquin County in this Joint Powers Authority that was created to facilitate construction of a dam, reservoir and hydroelectric power facilities at the Auburn Dam Site. The participants share the costs of operating the JPA equally. The governing board consists of one member from each of the participants and a public resident who alternates among El Dorado, Placer and San Joaquin County.
- El Dorado County-Folsom Joint Powers Agreement. The County participates with the City of Folsom in this JPA, the purpose of which is to manage growth toward the goal of achieving an improved quality of life for the citizens of both political jurisdictions. The governing board consists of two members from each of the participating entities.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: Summary of Significant Accounting Policies (continued)

A. Description of the Reporting Entity (continued)

- Sacramento-Placerville Transportation Corridor Joint Powers Agreement. The County participates with Sacramento County, the City of Folsom and Regional Transit in this JPA. The agency was formed to acquire the Placerville Branch of the Southern Pacific Railroad Right of Way. The participants share the costs of operating the Joint Powers Authority equally. The board is made up of one member from each participant and one public member at large.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except fiduciary activities. These statements distinguish between the *governmental* and *business-type activities* of the County and between the County and its discretely presented component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expenses reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net assets are available, restricted resources are used just before the unrestricted resources are used.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

Fund Financial Statements

The fund financial statements provide information about the County's funds, including blended component units and fiduciary funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. *Operating* revenues, such as charges for services, result from exchange transactions associated with the principal activities of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. *Operating* expenses include costs of providing services and delivering goods. All other expenses not meeting this definition are reported as nonoperating expenses.

The County reports the following major governmental funds:

- The General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, health and sanitation, public assistance, education and recreation and cultural services.
- The Road Fund is a special revenue fund used to account for funds allocated for the planning, design, construction, maintenance and administration of County transportation activities (public ways and facilities). The Road Fund's revenues primarily come from intergovernmental sources. The State provides the allocation to the Road Fund from sources such as gas taxes, transportation planning funds and Proposition 1B. The federal government also provides funding through various federal construction funds. In addition, Road Fund receives operating transfers of local revenues generated from road improvement fees and traffic impact mitigations fees charged on new development.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: **Summary of Significant Accounting Policies** (continued)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

- The Mental Health Fund is a special revenue fund used to account for the administration and provision of mental health services to promote mental health and public safety, prevent mental illness, and serve persons with mental illness and severe emotional disorders. The Mental Health Fund's revenues primarily come from intergovernmental sources. The State provides funding from state mental health funds and realignment funds. In addition, the State and the federal government jointly provide Medi-Cal (federal Medicaid program of California) funding.
- The Silva Valley Interchange Road Impact Fee (RIF) Fund is a special revenue fund used to account for road impact fees received from individual property owners in the El Dorado Hills area to mitigate traffic impacts and to fund the future construction of the Silva Valley interchange. The road impact fees are the primary revenues of the Silva Valley Interchange RIF Fund.

The County reports the following nonmajor enterprise funds:

- The South Lake Tahoe Transit Fund accounts for the costs of providing transit services throughout the unincorporated area in the Tahoe Basin.
- The County Airports Fund accounts for the activities of the County airports.

In addition, the County reports the following additional fund types:

- Internal Service Funds – Fleet Management and Risk Management Authority are internal service funds used to account for the County's fleet maintenance provided to other departments and self-insurance programs including workers' compensation, employee and retiree health benefits, and personal injury and property damage on a cost-reimbursement basis.
- Investment Trust Funds – Investment Trust Funds account for the assets, primarily cash and investments, of legally separate entities that deposit cash with the County Treasurer in an investment pool, which commingles resources in an investment portfolio for the benefit of all participants. These participants include school and community college districts, other special districts governed by local boards, regional boards and authorities.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

- Agency Funds – Agency Funds are custodial in nature and do not involve measurement of the results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. These funds account for assets held by the County as an agent for individuals and other government units.

Further, EDCTC, the County's Discretely Presented Component Unit, reports the following fiduciary fund type (Private Purpose Trust Funds). The portion of these funds held in the County Treasurer investment pool is included in the County's Investment Trust Funds. The funds not held in the County Treasurer are reported in a separate column as "Component Units' Private Purpose Trust" in the County's Statement of Fiduciary Net Assets and the Statement of Changes in Fiduciary Net Assets.

- Private Purpose Trust Funds – Private Purpose Trust Funds account for assets held by EDCTC as a Regional Transportation Planning Agency in a trustee capacity for individuals, private organizations and other governments. EDCTC maintains five private purpose trust funds. Among these five funds, Local Transportation Fund and State Transit Assistance Fund participate in the County Treasurer investment pool while Bikeway Fund, Regional Surface Transportation Program Fund, and Transportation Enhancement Act Fund do not.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County does not give (or receive) equal value in exchange, includes property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year for which all eligibility requirements have been satisfied.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: Summary of Significant Accounting Policies (continued)

C. **Basis of Accounting** (continued)

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within 180 days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

For its business-type activities and enterprise funds, the County has elected under Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, to apply all applicable GASB pronouncements, as well as, any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements. The GASB periodically updates its codifications of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitute GAAP for governmental units.

D. **Cash and Investments**

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy. The State of California (State) statutes authorize the County to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund.

Investments are reported at fair value. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller. The fair value of investments is obtained by using quotations obtained from independent published sources.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: **Summary of Significant Accounting Policies** (continued)

D. Cash and Investments (continued)

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accredited discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants every month. This method differs from the fair value method used to value investments in these financial statements, on an annual basis, as unrealized gains or losses are not apportioned to pool participants.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participants' average daily cash balance at month end in relation to the total pool investments.

E. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Mortgages Receivable

Governmental fund expenditures relating to long-term mortgage receivables arising from mortgage subsidiary programs are charged to operations upon funding. Mortgage receivables are recorded with an offset to deferred revenue.

G. Inventories

Inventories of expendable supplies are valued at the lower of cost (first-in, first-out) or market. The cost is recorded as an expenditure at the time individual inventory items are consumed. Reported inventory is equally offset by the nonspendable fund balance to indicate that portion of fund balance is not in spendable form.

H. Capital Assets and Depreciation

Capital assets (including infrastructure) are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The County defines infrastructure and building and improvements as purchases or improvements with an aggregate cost of more than \$10,000 and equipment with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: **Summary of Significant Accounting Policies** (continued)

H. Capital Assets and Depreciation (continued)

The estimated useful lives are as follows:

| | |
|---|----------------|
| Infrastructure (except for the maintained pavement subsystem) | 15 to 25 years |
| Structures and improvements | 8 to 50 years |
| Equipment | 3 to 20 years |

Governmental Funds – Capital assets that the County acquires through the use of resources from a governmental fund are recorded as an outflow/expenditure for the period. Further, since the governmental fund balance sheet presents only those assets that represent financial resources available for current appropriation and expenditure, capital assets are not reported in a specific governmental fund but, rather, are reported in the government-wide statement of net assets. Capital assets of governmental funds are depreciated or amortized (assets under capital leases) in the government-wide statements using the straight-line method over the lesser of the capital lease period or their estimated useful lives.

Proprietary Funds – Capital assets are capitalized and depreciated using the straight-line method over the lesser of the capital lease period or their estimated useful lives; however, the Fleet Management Fund uses the “per mile” depreciation method, which approximates the straight-line method.

I. Property Tax Levy, Collection and Maximum Rates

The State Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent (1%) of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value, as defined by Article XIII A, and may be adjusted by no more than two percent (2%) per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a one percent (1%) tax levy among the County, cities, school districts, and other districts. The total 2010-2011 net assessed valuation of the County was \$25,978,462,491.

Secured property taxes are recorded as revenues when levied under the alternate plan described in Division I, Part 8, Chapter 3 of the Revenue and Taxation Code of the State so that fund balances include property taxes apportioned but not collected. Unsecured taxes are recorded as revenues when collected. The County’s property tax calendar is as follows:

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: Summary of Significant Accounting Policies (continued)

I. **Property Tax Levy, Collection and Maximum Rates** (continued)

| | <u>Secured</u> | <u>Unsecured</u> |
|--------------------|----------------|------------------|
| Lien date | January 1 | January 1 |
| Levy date | July 1 | July 1 |
| Due dates: | | |
| First installment | November 1 | January 1 |
| Second installment | February 1 | |
| Delinquent dates: | | |
| First installment | December 10 | August 31 |
| Second installment | April 10 | |

J. **Compensated Absences (Accrued Vacation, Sick Leave and Compensatory Items)**

The County's policy allows employees to accumulate earned but unused vacation, sick leave, and compensatory time-off. Vacation pay may be accumulated to a maximum of six to eight weeks depending on the employee's years of service and is payable upon termination. Employees with at least five years of service receive a percentage of their unused sick leave upon termination ranging from 20% at five years to 100% at twenty years up to a maximum cap between 500-504 hours. Compensated time off may be accumulated up to a maximum of 150 hours and, similar to vacation pay, is payable upon termination.

Governmental Funds – Because vacation and sick leave balances do not require the use of expendable financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net assets.

Proprietary Funds – Vacation, sick leave and compensatory time-off are recorded as an expense and the related salaries and benefits liability in the year earned. Accrued but unpaid liabilities at year-end are recorded in the respective funds.

K. **Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the government-wide financial statements as "internal balances". Advances to other funds reported in the General Fund financial statement, are offset by the nonspendable fund balance to indicate that they are not in spendable form.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 1: **Summary of Significant Accounting Policies** (continued)

K. Interfund Transactions (continued)

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

L. Self-Insurance

The County self-insures for property damage, liability, workers' compensation, employees' health care benefits and unemployment claims. Self-insurance programs are accounted for in an internal service fund and interfund charges are treated as quasi-external transactions.

M. Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates and the differences may be material.

N. Implementation of GASB Statement No. 54

In March 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is effective for the year ending June 30, 2011. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement was implemented by the County during fiscal year ended June 30, 2011.

Note 2: **Cash and Investments**

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 2: Cash and Investments (continued)

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, public trust, and yield. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2011, total County cash and investments were as follows:

| | Pooled Treasury | External to Pool | Total |
|----------------------------|--------------------|---------------------|----------------|
| Cash: | | | |
| Imprest cash | \$ -- | \$ 15,354 | \$ 15,354 |
| Cash on hand | 500 | -- | 500 |
| Deposits | 76,053,737 | 5,587,150 | 81,640,887 |
| Total Cash | 76,054,237 | 5,602,504 | 81,656,741 |
| Investments | 364,107,506 | 1,170,945 | 365,278,451 |
| Total Cash and Investments | \$ 440,161,743 | \$ 6,773,449 | \$ 446,935,192 |

Total cash and investments at June 30, 2011 were presented on the County's financial statements as follows:

| | Primary Government | Fiduciary Funds | Component Units | Total |
|--|-----------------------|--------------------|--------------------|----------------|
| County Investment Pool: | | | | |
| Unrestricted | \$ 230,099,645 | \$ 205,352,287 | \$ 2,942,006 | \$ 438,393,938 |
| Restricted | 1,767,805 | -- | -- | 1,767,805 |
| Total in County Investment Pool | 231,867,450 | 205,352,287 | 2,942,006 | 440,161,743 |
| External to Pool: | | | | |
| Cash with fiscal agents | 246,963 | -- | -- | 246,963 |
| Other restricted cash and investments | -- | -- | 787,846 | 787,846 |
| Other unrestricted cash and investments | -- | 152,761 | 3,976,830 | 4,129,591 |
| Other unrestricted cash and investments - held by Component Units | -- | 1,593,695 | -- | 1,593,695 |
| Imprest cash | 14,940 | -- | 414 | 15,354 |
| Total External to Pool | 261,903 | 1,746,456 | 4,765,090 | 6,773,449 |
| Total Cash and Investments | \$ 232,129,353 | \$ 207,098,743 | \$ 7,707,096 | \$ 446,935,192 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 2: Cash and Investments (continued)

In the Statement of Fiduciary Net Assets, the total cash and investments balance for Investment Trust and Agency Funds in the amount of \$205,505,048 includes, and is decreased by the negative cash balances maintained in certain agency funds used to allocate property taxes under the alternate method of tax apportionment (Teeter Plan). The total cash deficits of these Teeter Plan funds of \$16,928,119 is entirely offset by, and is significantly less than, the total \$23,677,623 that has been recorded by these funds as taxes receivable.

Cash and investments were restricted at June 30, 2011, for the following purposes:

| | Primary Government | Component Units | Total |
|---|-----------------------|--------------------|---------------------|
| Closure and post-closure costs | \$ 1,727,046 | \$ -- | \$ 1,727,046 |
| Transit and transportation grant expenditures | 40,759 | 743,999 | 784,758 |
| Risk financing | -- | 43,847 | 43,847 |
| | <u>\$ 1,767,805</u> | <u>\$ 787,846</u> | <u>\$ 2,555,651</u> |

Investments

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer |
|---|---------------------|---------------------------------------|--|
| U.S. Treasury Obligations | 5 years | None | None |
| Bankers Acceptances | 180 days | 40% | 5% * |
| Domestic Commercial Paper | 31 days | 20% | 5% * |
| Certificates of Deposit, Negotiable | 5 years | 30% | 5% * |
| Certificates of Deposit, Non-negotiable | 5 years | None | None |
| Repurchase Agreements | 1 year | None | 5% * |
| U.S. Agency Obligations | 3 years | None | 5% * |
| Demand Deposit Savings Accounts | 5 years | None | None |
| State Warrants | 1 year | None | None |
| Local Agency Investment Fund (LAIF) | N/A | None | None |
| Medium-Term Notes U.S. Corporations under the Temporary Liquidity Guarantee Program (TLGP) | 3 years | 30% | None |
| Commercial Paper under TLGP | 270 days | 40% | None |
| Money Market Account | N/A | None | 5% * |

*Limitations apply only at the time an investment is purchased.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 2: Cash and Investments (continued)

Investments (continued)

At June 30, 2011, the County had the following investments:

| | Interest Rates | Maturities | Par Value | Book Value | Fair Value | WAM (Years) |
|--|-------------------|-------------------|-----------------------|-----------------------|-----------------------|----------------|
| Investments in Investment Pool | | | | | | |
| Treasury Securities - Coupon | 0.375%-1.375% | 07/31/11-10/15/13 | \$ 121,300,000 | \$ 121,376,365 | \$ 121,897,129 | 0.94 |
| Treasury Securities - Discount | 0.020%-0.240% | 07/14/11-11/17/11 | 96,600,000 | 96,559,517 | 96,595,278 | 0.17 |
| Bankers Acceptances | 0.200%-0.340% | 07/06/11-11/23/11 | 18,168,000 | 18,151,638 | 18,159,763 | 0.18 |
| California Local Agency Investment Fund | 0.413% | On Demand | 50,000,000 | 50,000,000 | 50,000,000 | 0.00 |
| Money Market Account | 0.120%-0.513% | On Demand | 73,003,000 | 73,003,000 | 73,003,000 | 0.00 |
| Medium Term Notes under TLGP | 3.125% | 12/01/11 | 4,978,000 | 5,016,986 | 5,039,030 | 0.42 |
| Total Investments in Investment Pool | | | \$ 364,049,000 | \$ 364,107,506 | \$ 364,694,201 | 0.37 |
| Investments Outside Investment Pool | | | | | | |
| Component Units: | | | | | | |
| <i>El Dorado County Transit Authority</i> | | | | | | |
| California Local Agency Investment Fund | 0.413% | On Demand | \$ 1,170,945 | \$ 1,170,945 | \$ 1,170,945 | -- |
| Total Investments Outside Investment Pool | | | \$ 1,170,945 | \$ 1,170,945 | \$ 1,170,945 | -- |

At June 30, 2011, the difference between the carrying value and fair value of cash and investments was not material (fair value was 100.16% of carrying value). No adjustment has been recorded on the financial statements.

Interest Rate Risk

The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with its investment policy. As of June 30, 2011, the investment pool had a weighted average maturity of 0.37 years.

Credit Risk

State law and the County's investment policy limit investments in commercial paper to the rating of A-1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on government agency securities.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 2: Cash and Investments (continued)

Credit Risk (continued)

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County investment pool's fair value at June 30, 2011.

| | Standard & Poor's Rating | % of Portfolio |
|--------------------------------|-----------------------------|-------------------|
| Treasury Securities - Coupon | AAA | 33.42% |
| Treasury Securities - Discount | AAA | 26.49% |
| Bankers Acceptances | A-1 | 4.98% |
| Local Agency Investment Fund | Unrated | 13.71% |
| Money Market Account | A-1 | 20.02% |
| Medium Term Notes under TLGP | A-1 | 1.38% |
| Total | | <u>100.00%</u> |

The Federal Deposit Insurance Corporation (FDIC) sponsored a Temporary Liquidity Guarantee Program (TLGP), which took effect October 14, 2008 and will not extend beyond June 30, 2012. This program established that senior unsecured debt, clearly identified as "guaranteed by the FDIC" would be guaranteed up to 125 percent of the par or face value. The Medium Term Notes held by the County are considered to be senior unsecured debt and therefore guaranteed by the program. Another component to the TLGP is that all funds in non-interest bearing transaction deposit accounts held in domestic offices of FDIC insured financial institutions are fully guaranteed, provided the financial institution did not withdraw from the program.

Custodial Credit Risk

For all investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At yearend, the County had no securities exposed to custodial credit risk.

The custodial credit risk pertaining specifically to deposits is the risk that the County will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The County's bank deposits are insured by FDIC, which serves to mitigate the County's risk.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 2: **Cash and Investments** (continued)

Local Agency Investment Fund

The County Treasurer's pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by State Statute.

At June 30, 2011, the County's investment position in LAIF was \$50 million, which approximates fair value and is the same as value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$24.0 billion. LAIF is part of the State of California Pooled Money Investment Account (PMIA), whose balance at June 30, 2011 was \$66.4 billion. Of that amount, 5.01% was invested in structured notes and asset-backed securities.

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's investment pool as of June 30, 2011:

Statement of Net Assets

| | |
|---------------------------------------|-----------------------|
| Net assets held for pool participants | \$ 440,161,743 |
| Equity of internal pool participants | 235,595,574 |
| Equity of external pool participants | 204,566,169 |
| Total net assets | <u>\$ 440,161,743</u> |

Statement of Changes in Net Assets

| | |
|--|-----------------------|
| Net assets at July 1, 2010 | \$ 422,514,003 |
| Investment income | 1,745,172 |
| Investment expenses | (516,310) |
| Net contributions (withdrawals) by pool participants | 16,418,878 |
| Net assets at June 30, 2011 | <u>\$ 440,161,743</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 3: Long-Term Notes and Assessment Receivables

The governmental funds include notes receivable of \$3,401,322 and special assessment receivables of \$145,989 (net of uncollectible amounts of \$1,737,171), which are not expected to be fully collected in the next fiscal year. The accounts receivable balances reported in other governmental funds include an allowance for uncollectible amounts of \$3,555,827. The governmental activities include a long-term note receivable of \$3,000,000, which is offset by a long-term note payable.

Note 4: Capital Assets

Capital assets activity for the year ended June 30, 2011 was as follows:

| | Restated Balance July 1, 2010 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2011 |
|---|----------------------------------|----------------|--------------|----------------------------|--------------------------|
| Governmental Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land and improvements | \$ 47,974,050 | \$ 1,459,379 | \$ -- | \$ (408,343) | \$ 49,025,086 |
| Construction in progress | 1,924,699 | 540,805 | | (639,384) | 1,826,120 |
| Total capital assets not being depreciated | 49,898,749 | 2,000,184 | -- | (1,047,727) | 50,851,206 |
| Capital assets, being depreciated | | | | | |
| Infrastructure | 381,708,650 | 15,799,805 | | | 397,508,455 |
| Structures and improvements | 102,367,442 | 182,740 | (13,166) | 988,933 | 103,525,949 |
| Equipment | 46,295,598 | 1,953,804 | (1,023,853) | 58,794 | 47,284,343 |
| Total capital assets being depreciated | 530,371,690 | 17,936,349 | (1,037,019) | 1,047,727 | 548,318,747 |
| Less accumulated depreciation for | | | | | |
| Infrastructure | (172,245,421) | (18,069,272) | | | (190,314,693) |
| Structures and improvements | (33,259,930) | (2,166,426) | 16,948 | | (35,409,408) |
| Equipment | (29,493,790) | (2,817,800) | 839,535 | -- | (31,472,055) |
| Total accumulated depreciation | (234,999,141) | (23,053,498) | 856,483 | -- | (257,196,156) |
| Total capital assets being depreciated, net | 295,372,549 | (5,117,149) | (180,536) | 1,047,727 | 291,122,591 |
| Governmental activities capital assets, net | \$ 345,271,298 | \$ (3,116,965) | \$ (180,536) | \$ -- | \$ 341,973,797 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 4: Capital Assets (continued)

| | Balance July 1, 2010 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2011 |
|--|-------------------------|------------|-------------|----------------------------|--------------------------|
| Business Type Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | \$ 213,711 | \$ -- | \$ -- | \$ 105,954 | \$ 319,665 |
| Construction in progress | 25,294 | 477,725 | | (107,583) | 395,436 |
| Total capital assets not being depreciated | 239,005 | 477,725 | -- | (1,629) | 715,101 |
| Capital assets, being depreciated | | | | | |
| Structures and improvements | 8,018,434 | -- | -- | 1,629 | 8,020,063 |
| Equipment | 145,833 | 18,403 | (120,533) | -- | 43,703 |
| Total capital assets being depreciated | 8,164,267 | 18,403 | (120,533) | 1,629 | 8,063,766 |
| Less accumulated depreciation for | | | | | |
| Structures and improvements | (4,384,268) | (295,453) | -- | -- | (4,679,721) |
| Equipment | (85,315) | (4) | 60,918 | -- | (24,401) |
| Total accumulated depreciation | (4,469,583) | (295,457) | 60,918 | -- | (4,704,122) |
| Total capital assets being depreciated, net | 3,694,684 | (277,054) | (59,615) | 1,629 | 3,359,644 |
| Business type activities capital assets, net | \$ 3,933,689 | \$ 200,671 | \$ (59,615) | \$ -- | \$ 4,074,745 |

Depreciation

Depreciation expense was charged to governmental activities as follows:

| | |
|--|----------------------|
| General government | \$ 643,097 |
| Public protection | 1,688,582 |
| Public ways and facilities | 18,910,932 |
| Health and sanitation | 380,928 |
| Public assistance | 267,874 |
| Education | 238,683 |
| Recreation and cultural services | 124,599 |
| Internal Service Funds - depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of service | 798,803 |
| Total depreciation expense governmental activities | <u>\$ 23,053,498</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 4: Capital Assets (continued)

Depreciation expense was charged to the business-type functions as follows:

| | |
|---|-------------------|
| Airports | \$ 295,453 |
| Other | 4 |
| Total depreciation expense business-type activities | <u>\$ 295,457</u> |

Note 5: Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues considered unavailable to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of June 30, 2011, the various components of deferred revenue in the governmental funds were as follows:

| | <u>Unavailable</u> | <u>Unearned</u> | <u>Total</u> |
|---|---------------------|----------------------|----------------------|
| Governmental Funds: | | | |
| General Fund: | | | |
| Various grants and charges | \$ -- | \$ 28,157 | \$ 28,157 |
| Road Fund: | | | |
| Various grants and charges | -- | 8,038,696 | 8,038,696 |
| Other Governmental Funds: | | | |
| Various grants, charges, special assessments and loans | <u>5,893,963</u> | <u>3,621,002</u> | <u>9,514,965</u> |
| | <u>\$ 5,893,963</u> | <u>\$ 11,687,855</u> | <u>\$ 17,581,818</u> |

Note 6: Long-Term Liabilities

Long-term debt at June 30, 2011 consisted of the following:

| <u>Governmental Activities</u> | <u>Date of Issue</u> | <u>Maturity</u> | <u>Interest Rates</u> | <u>Annual Principal Installments</u> | <u>Original Issue Amount</u> | <u>Outstanding at June 30, 2011</u> |
|------------------------------------|--------------------------|-----------------|---------------------------|--|--------------------------------------|---|
| Notes Payable: | | | | | | |
| California Energy Commission | 2005 | 2013 | 4.00% | \$24,880 - \$124,324 | \$ 800,000 | \$ 243,801 |
| HUD HOME Program ¹⁾ | 2003 | 2058 | 0.00% | ²⁾ | 3,000,000 | <u>3,000,000</u> |
| | | | | | | <u>3,243,801</u> |
| Capital Leases: | | | | | | |
| Banc of America (motor graders) | 2006 | 2012 | 3.36% | \$106,788 - \$173,357 | 1,109,188 | <u>217,611</u> |
| Total Governmental Activities | | | | | | <u>\$ 3,461,412</u> |

¹⁾Note payable is offset by a long-term note receivable that is secured by a deed of trust.

²⁾Principal payment is due in total at the end of note maturity.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 6: Long-Term Liabilities (continued)

| | <u>Date of Issue</u> | <u>Maturity</u> | <u>Interest Rates</u> | <u>Annual Principal Installments</u> | <u>Original Issue Amount</u> | <u>Outstanding at June 30, 2011</u> |
|--|--------------------------|-----------------|---------------------------|--|--------------------------------------|---|
| <u>Business-Type Activities</u> | | | | | | |
| Notes Payable: | | | | | | |
| Loan #ED-1-86-L-2 | 9/16/86 | 2012 | 6.94% | \$1,577 | \$ 39,426 | \$ 1,577 |
| Loan #ED-5-86-L-1 | 9/16/86 | 2012 | 6.94% | \$1,060 | 26,503 | 1,060 |
| Loan #ED-1-87-L-3 | 10/6/87 | 2012 | 6.94% | \$930 | 23,251 | 1,860 |
| | | | | | | <u>\$ 4,497</u> |

The following is a summary of long-term liabilities transactions for the year ended June 30, 2011:

| | <u>Balance July 1, 2010</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance June 30, 2011</u> | <u>Amounts Due Within One Year</u> |
|---|---------------------------------|----------------------|----------------------|----------------------------------|--|
| Governmental Activities | | | | | |
| Notes payable: | | | | | |
| California Energy Commission II | \$ 358,658 | \$ -- | \$ 114,857 | \$ 243,801 | \$ 119,477 |
| HUD Home Program | 3,000,000 | -- | -- | 3,000,000 | -- |
| Compensated absences | 13,688,631 | 1,147,745 | 1,719,238 | 13,117,138 | 1,719,238 |
| Capital lease obligation | 526,839 | -- | 309,228 | 217,611 | 173,357 |
| Landfill closure / post-closure liability | 8,109,469 | -- | -- | 8,109,469 | -- |
| Liability for self-insurance claims | 17,859,247 | 33,141,237 | 34,292,770 | 16,707,714 | 4,265,789 |
| Other postemployment benefits | 40,203,809 | 20,837,185 | 3,006,487 | 58,034,507 | -- |
| | <u>\$ 83,746,653</u> | <u>\$ 55,126,167</u> | <u>\$ 39,442,580</u> | <u>\$ 99,430,240</u> | <u>\$ 6,277,861</u> |
| Business-Type Activities | | | | | |
| Compensated absences | \$ 21,349 | \$ 3,901 | \$ 2,905 | \$ 22,345 | \$ 2,905 |
| Notes payable | 10,986 | -- | 6,489 | 4,497 | 3,567 |
| | <u>\$ 32,335</u> | <u>\$ 3,901</u> | <u>\$ 9,394</u> | <u>\$ 26,842</u> | <u>\$ 6,472</u> |

The liability for self-insurance claims is liquidated by the cumulative charge for services recorded in the internal service fund. Compensated absences are generally liquidated by the General Fund and related special revenue funds. Landfill closure / post-closure liability is liquidated from special revenue funds.

As of June 30, 2011, annual debt service requirements of governmental activities having fixed maturities are shown below. The \$3,000,000 HUD Home Program note payable is not included in the schedule.

| <u>Year Ending June 30:</u> | <u>Governmental Activities</u> | |
|---------------------------------|--------------------------------|------------------|
| | <u>Notes Payables</u> | |
| | <u>Principal</u> | <u>Interest</u> |
| 2012 | \$ 119,477 | \$ 8,593 |
| 2013 | 124,324 | 3,746 |
| | <u>\$ 243,801</u> | <u>\$ 12,339</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 6: **Long-Term Liabilities** (continued)

As of June 30, 2011, annual debt service requirements of business-type activities to maturity are as follows:

| Year Ending June 30: | Business-Type Activities | |
|-------------------------|--------------------------|---------------|
| | Notes Payables | |
| | Principal | Interest |
| 2012 | \$ 3,567 | \$ 312 |
| 2013 | 930 | 65 |
| | <u>\$ 4,497</u> | <u>\$ 377</u> |

Note 7: **Leases**

Operating Lease Obligations

The County leases various office space and buildings under various noncancelable operating leases. Annual rent expenditures were approximately \$3.4 million for the year ended June 30, 2011.

Future minimum operating lease commitments are as follows:

| <u>Year Ending June 30,</u> | |
|-----------------------------|---------------------|
| 2012 | \$ 2,188,015 |
| 2013 | 1,123,978 |
| 2014 | 402,970 |
| 2015 | 165,844 |
| 2016 | 60,453 |
| 2017 | 2,333 |
| | <u>\$ 3,943,593</u> |

Capital Lease Obligations

The County accounts for capital leases in the governmental fund types in accordance with the provisions of National Council on Governmental Accounting (NCGA) Statement No. 5. Under this statement, when a capital lease represents the acquisition or construction of a capital asset, the acquisition or construction will be recorded both as a capital expenditure and as an other financing source. Subsequent lease payments are accounted for in a manner consistent with the accounting treatment for payments of general obligation debt. The total lease payments for the fiscal year were \$326,148 for which \$16,920 represented interest cost.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 7: **Leases** (continued)

Capital Lease Obligations (continued)

These assets are included in the County's capital assets. Future minimum lease payments relating to these assets are as follows:

| Year Ending June 30: | |
|-----------------------------------|--------------------------|
| 2012 | \$ 178,506 |
| 2013 | <u>44,626</u> |
| Total minimum lease payments | 223,132 |
| Less amount representing interest | <u>(5,521)</u> |
| Total | <u><u>\$ 217,611</u></u> |

Capital assets and accumulated depreciation held under capital leases are as follows:

| | Governmental Activities |
|--------------------------------|----------------------------|
| Road equipment | \$ 2,025,339 |
| Less: accumulated depreciation | <u>(751,109)</u> |
| Net Value | <u><u>\$ 1,274,230</u></u> |

Note 8: **Liability for Closure and Post-Closure Costs**

State and federal laws and regulations require the County to place a final cover on its Union Mine landfill site and perform certain maintenance and monitoring functions at the site for thirty years after final closure. In addition to operating expenditures related to current activities of the landfill, an estimated liability is being recognized based on the future closure and postclosure maintenance costs that will be incurred near or after the date the landfill no longer accepts waste.

The County ceased accepting waste from the public in 1997 and 8.2 acres or 19.4 percent of the landfill's 42.3 acres remain open to waste generated onsite. The estimated landfill closure care liability of \$1,717,069 reported as of June 30, 2011, is the current cost estimate of closing the remaining 8.2 acres. Because the landfill is no longer accepting

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 8: Liability for Closure and Post-Closure Costs (continued)

waste from the public, the additional liability of \$6,392,400 representing postclosure costs for the entire 42.3 acres has been recognized and is a cumulative amount reported to date based on County staff estimates and adjustments for CPI (Consumer Price Index) rate changes.

State and federal laws require the County to make contributions to a special fund in order to finance closure care. At June 30, 2011, cash and investments held of \$1,727,046 are part of the pooled funds held by the County treasurer and are reported as restricted assets on the Statement of Net Assets. Currently, the amount held as restricted cash is sufficient to cover the entire closure liability.

The County has filed a Pledge of Revenue with the California Integrated Waste Management Board that waives the requirement to make contributions to a special fund to finance postclosure costs. The estimated postclosure costs of \$6,392,400, to be paid over a 30-year period upon final closure, may need to be funded by charges to future landfill users and/or from future tax revenue.

Note 9: Interfund Transactions

The composition of interfund balances as of June 30, 2011 is as follows:

Due From/To Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|--------------------------|-----------------------------------|---------------------|---|
| General Fund | Enterprise Fund - County Airports | \$ 33,000 | Advance for cash flow |
| | Other Governmental Funds | 466,285 | Realignment funds |
| | Other Governmental Funds | 303,000 | Advance to Community Services funds to cover cash shortfall |
| | Other Governmental Funds | 3,000 | Advance to Health funds to cover cash shortfall |
| | Other Governmental Funds | 2,425,000 | Advance to Meyers Landfill Site to cover cash shortfall |
| | Other Governmental Funds | 128,148 | Reimbursement for Insurance Fraud program expenditures |
| | | <u>3,358,433</u> | |
| Road Fund | Other Governmental Funds | 13,614 | Billing for road improvements |
| | | <u>13,614</u> | |
| Mental Health Fund | Other Governmental Funds | 211,863 | Mental Health Sales Tax Realignment Funds |
| | Other Governmental Funds | 39,995 | Mental Health Vehicle License Fees |
| | Other Governmental Funds | 2,849,152 | Labor and program costs due from MHSA fund |
| | | <u>3,101,010</u> | |
| Other Governmental Funds | Other Governmental Funds | 120,827 | Sales Tax Realignment funds for Health programs |
| | Other Governmental Funds | 234,016 | Vehicle License Fees for Health programs |
| | General Fund | 234,016 | Vehicle License Fees Match Health |
| | General Fund | 39,995 | Vehicle License Fees Match Mental Health |
| | General Fund | 10,470 | Vehicle License Fees Match Social Services |
| | | <u>639,324</u> | |
| | Total | <u>\$ 7,112,381</u> | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 9: Interfund Transactions (continued)

Advance To/From Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|-----------------|--------------------------|---------------------|------------------------------|
| General Fund | Other Governmental Funds | \$ 100,000 | Advance to Housing Authority |
| | Other Governmental Funds | 330,000 | Advance to Public Authority |
| | Mental Health Fund | 3,319,000 | Advance to Mental Health |
| | | <u>3,749,000</u> | |
| | Total | <u>\$ 3,749,000</u> | |

Transfers

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

| Transfer to | Transfer from | Amount | Purpose |
|--------------------|-----------------------------------|-------------------|---|
| General Fund | Other Governmental Funds | \$ 132,337 | Timber Tax to Sheriff's Office Patrol, Search and Rescue |
| | Other Governmental Funds | 198,123 | Community Enhancement Designated Contributions to Library / Fund Interest to General Fund Misc Revenue |
| | Other Governmental Funds | 1,157,636 | County Service Area #10 Special Tax Revenues to Library General Fund Operating |
| | Other Governmental Funds | 51,511 | State Off-Highway Vehicle Funds to Sheriff Operating |
| | Other Governmental Funds | 1,420,154 | Tobacco Settlement |
| | Other Governmental Funds | 514,549 | Time Share and Redemption Fees to Auditor / TTC / Assessor |
| | Other Governmental Funds | 2,770 | Overages Treasurer Tax Collector Operating |
| | Other Governmental Funds | 19,269 | Treasurer Tax Collector Accumulated Interest Earnings |
| | Other Governmental Funds | 49,294 | Assessor AB1653 Reimbursement to General Fund |
| | Other Governmental Funds | 28,974 | SPTC Land Leases Revenue to Operating |
| | Other Governmental Funds | 24,336 | Cameron Park CSD Community Enhancement Accumulated Interest Earnings |
| | Other Governmental Funds | 858,183 | Grant Revenues to District Attorney General Fund Operating |
| | Other Governmental Funds | 225,967 | Grant Revenues to Sheriff's Operating |
| | Other Governmental Funds | 444,381 | Grant Revenues to Probation Operating |
| | Other Governmental Funds | 131,725 | Commercial Grading to Building Operating |
| | Other Governmental Funds | 716,364 | Micro, Computer System, Vital Health Statistics to Recorder Operating |
| | Other Governmental Funds | 326,059 | Planning Projects Revenues to Planning: Ecological Preserve Fee Distribution to Building and Planning |
| | Other Governmental Funds | 202,315 | Engineer Time and Materials to DOT County Engineer |
| | Other Governmental Funds | 8,136 | Health Accumulated Interest Earnings |
| | Other Governmental Funds | 213,992 | Park Fees to Parks and Grounds General Fund Operating |
| | Other Governmental Funds | 10,502 | Mountain Democrat Kincade Commuter/Bookmobile Funds to Library Operating |
| | Other Governmental Funds | 213,571 | Realignment funds to Animal Services |
| | Other Governmental Funds | 180,735 | Realignment funds to Environmental Health |
| | Other Governmental Funds | 4,085,067 | Realignment funds to Social Services |
| | Other Governmental Funds | 156,756 | Realignment funds to Probation |
| | Other Governmental Funds | 448,902 | Supplemental Law Enforcement Services Fund (SLESF) to Sheriff/DA/Probation Operating |
| | Other Governmental Funds | 137,519 | Bond Authority Residual Transfer to General Fund |
| | | <u>11,959,127</u> | |
| Road Fund | General Fund | 1,852,740 | General Fund Billing and Contribution |
| | Silva Valley Interchange RIF Fund | 357,376 | Road Impact Fee to Road Fund Operating |
| | Other Governmental Funds | 8,509,055 | Road District Tax, Public Utility Franchise Fees, HOV Project, and Traffic Impact Fees to Road Fund Operating |
| | | <u>10,719,171</u> | |
| Mental Health Fund | Other Governmental Funds | 3,184,771 | Realignment Funds to Mental Health |
| | | <u>3,184,771</u> | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 9: Interfund Transactions (continued)

Transfers (continued)

| Transfer to | Transfer from | Amount | Purpose |
|----------------------------|----------------------------|----------------------|---|
| Enterprise Fund - Airports | General Fund | 132,858 | General Fund Contribution |
| | Other Governmental Funds | 40,129 | Special Aviation, Community Enhancement Funding, and ACO Fund Match |
| | | <u>172,987</u> | |
| Other Governmental Funds | General Fund | 1,146,654 | General Fund Contribution to Community Services |
| | General Fund | 6,482,979 | General Fund Contribution to Public Health |
| | General Fund | 44,401 | General Fund Contribution to IHSS Public Authority Fund |
| | General Fund | 3,072 | General Fund Transfer to Change Difference Shortage |
| | General Fund | 8,622 | General Fund Return DA Grants |
| | General Fund | 25,000 | General Fund Contribution to Human Services |
| | General Fund | 3,226,525 | General Fund Contribution to Health and Welfare |
| | Mental Health Fund | 73,109 | Mental Health to Public Health Fund |
| | Other Governmental Funds | 167,385 | Criminal Justice Facility/Courthouse Construction Fund Contribution to ACO Fund |
| | Enterprise Fund - Airports | 4,543 | Returning Match to ACO Fund |
| | | <u>11,182,290</u> | |
| Total | | <u>\$ 37,218,346</u> | |

Note 10: Pension Plan

The County contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Copies of PERS' annual financial report may be obtained from their headquarters office located at 400 Q Street, Sacramento, California 95811.

Funding Policy

Safety employees are required to contribute 9% of their covered compensation and other employees are required to contribute 7%. The County made the contributions required of its employees on their behalf and for their account in 2010-2011. The County is required to contribute at an actuarially determined rate; the current rate is 12.899% for non-safety employees and 23.309% for safety employees. The contribution requirements of plan members and the County are established and may be amended by PERS.

Annual Pension Cost

For fiscal year 2010-2011, the County's annual pension cost of \$15,602,775 for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2008 actuarial. Assumptions included 7.75% investment rate of return (net of administrative expenses) and projected annual salary increases that vary ranging from 3.25% to 14.45% for miscellaneous members and 3.25% to 13.15% for safety members depending on age, service and type of employment. An inflation component of 3.0% was included. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 10: Pension Plan (continued)

Annual Pension Cost (continued)

value of investments over a fifteen year period depending on the size of investment gains and/or losses. PERS unfunded actuarial accrued liability (or surplus) is being amortized as a level percentage of projected payroll on a closed basis.

Three-Year Trend Information for PERS (thousands)

| <u>Fiscal Year</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|--------------------|----------------------------------|--------------------------------------|-------------------------------|
| 6/30/09 | \$ 17,268 | 100% | -- |
| 6/30/10 | 16,181 | 100% | -- |
| 6/30/11 | 15,603 | 100% | -- |

Funded Status and funding Progress

The following is the funded status information for each plan as of June 30, 2010, the most recent actuarial valuation date:

| <u>Valuation Date</u> | <u>Accrued Liability</u> | <u>Market Value Of Assets</u> | <u>Unfunded/ (Overfunded) Liability</u> | <u>Funded Ratio</u> | <u>Annual Covered Payroll</u> | <u>UAAL as a % of Payroll</u> |
|-----------------------|--------------------------|-------------------------------|---|---------------------|-------------------------------|-------------------------------|
| Miscellaneous | \$ 463,646,274 | \$ 304,007,643 | \$ 159,638,631 | 65.6% | \$ 81,538,638 | 195.8% |
| Safety | 213,403,602 | 128,647,899 | 84,755,703 | 60.3% | 26,755,342 | 316.8% |

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Note 11: Other Post-Employment Benefits (OPEB)

Plan Description. The County of El Dorado (County) Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by the County. The Plan provides healthcare insurance benefits to employees who retire from active service after the age of 50 and are eligible to commence pension benefits.

- **County Contribution Subsidy** – The County pays a monthly amount up to a percentage of the premium for the County sponsored Blue Shield Plan plus dental coverage. The applicable percentage is based on the retiree's years of service with the County.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 11: **Other Post-Employment Benefits (OPEB)** (continued)

Plan Description (continued)

- **Implicit Subsidy** – For coverage prior to age 65, the retiree pays premiums that are developed by blending active and retiree costs. Since retirees are older and generally cost more than actives, the premium paid by the retiree is less than the “true cost” of coverage for retirees.

New hires were no longer eligible for the County Contribution Subsidy. The new hire cut off dates ranged from May 2009 to January 2010, depending on the bargaining unit. While not eligible for the County Contribution Subsidy, new hires are allowed to participate in the plan with payment of premiums and, as a result, benefit from the Implicit Subsidy. The County’s Retiree Health Plan agreement places a cap on the County’s contribution so that the amount paid to each individual retiree will be limited such that total County contributions do not exceed 1.2% of total payroll. This 1.2% payroll cap applies to the County’s Contribution Subsidy only, and because this cap is a limitation on the employer’s contribution, and not a limitation of retiree benefits, it cannot be considered to reduce the County’s liability until the cap is enforced and thereby begins to alter the established pattern of shared costs. In fiscal year 2010-2011, the County contribution exceeded 1.2% of total payroll. However, in June 2011, the Board decided to fund the County contribution that exceeded the 1.2% cap for 2010-2011. The Board also decided that, effective July 1, 2011, the County contribution cap (1.2%) will be enforced and the rate will be adjusted to meet the cap.

Funding Policy. The contribution requirements of the plan members and the County are established and may be amended by the County. The annual required contribution (ARC) is an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of 20 years. The 2010-2011 ARC is \$22,032,000.

Annual OPEB Cost and Net OPEB Obligation.

For 2010-2011, the County’s annual OPEB cost (expense) was \$20,837,185 and the Net OPEB Obligation was \$58,034,507. Actual contributions made during the year were \$3,006,487.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 11: **Other Post-Employment Benefits (OPEB)** (continued)

Annual OPEB Cost and Net OPEB Obligation. (continued)

The County's Annual OPEB Cost, the percentage of Annual OPEB Cost contributed to the Plan (as described in the funding policy above), and the Net OPEB Obligation for the past three fiscal years are as follows (dollar amounts in thousands):

| Fiscal Year Ended | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|----------------------|---------------------|--|---------------------------|
| 6/30/09 | \$13,224 | 10.6% | \$23,067 |
| 6/30/10 | 19,467 | 12.0% | 40,204 |
| 6/30/11 | 20,837 | 14.4% | 58,035 |

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2010, the plan's most recent actuarial valuation date, was as follows (dollar amounts in thousands):

| | |
|--|-----------|
| Actuarial accrued liability (AAL) | \$167,183 |
| Market value of plan assets | <u>0</u> |
| Unfunded actuarial accrued liability (UAAL) | \$167,183 |
| Funded ratio (market value of plan assets/AAL) | 0% |
| Covered payroll (active Plan members) | \$134,540 |
| UAAL as a percentage of covered payroll | 124.3% |

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 11: **Other Post-Employment Benefits (OPEB)** (continued)

Actuarial Methods and Assumptions. (continued)

that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2010 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return based on the assumption that benefits will be paid from general County assets earmarked for purposes of County Postretirement Benefits, and not invested in a separate trust. This rate includes a 3.0% inflation assumption. The actuarial value of assets is equal to the market value. The UAAL is being amortized as a level percentage of projected payroll over 20 years on a closed basis. The remaining amortization period at June 30, 2011 was 16 years.

Note 12: **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established the Risk Management Fund (an internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Risk Management Fund provides coverage for up to a maximum of \$300,000 for each workers' compensation claim, \$1,000,000 for each general liability claim, and \$25,000 for each property damage claim and up to a maximum lifetime benefit of \$2 million in health insurance benefits through its Blue Shield health insurance program. The County's self-insured retention (Stop Loss Coverage) for its health insurance program is \$200,000 per employee. The County also offers two other health insurance programs to its employees which are not self-insured. Health benefits through Kaiser and Pacificare are based on monthly premiums with no lifetime maximums per employee. The County purchases general liability commercial insurance for claims in excess of coverage provided by the Risk Management Fund and for all other risks of loss. The amount of general liability settlements did not exceed coverage provided by the Risk Management Fund in each of the last three years.

All funds of the County participate in the program and make payments to the Risk Management Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. The claims liability of \$16,707,714 reported in the Risk Management Fund at June 30, 2011 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the County's claims liability for the fiscal years ended June 30, 2011 and 2010 were as follows:

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 12: **Risk Management** (continued)

| | 2011 | 2010 |
|----------------------------------|----------------------|----------------------|
| Unpaid claims, beginning of year | \$ 17,859,247 | \$ 18,312,064 |
| Plus estimated claims incurred | 33,141,237 | 32,419,769 |
| Less claims payments | (34,292,770) | (32,872,586) |
| Unpaid claims, end of year | <u>\$ 16,707,714</u> | <u>\$ 17,859,247</u> |

Nonincremental claims adjustment expenses have not been included as part of the unpaid claims liability.

Note 13: **Commitments and Contingencies**

Grants

The County recognizes as revenue, grant monies received as reimbursement for costs incurred in certain Federal and State programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Pending Litigation

The County is also a defendant in several lawsuits arising in the normal course of business. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued. The outcome of the remaining claims cannot be determined at this time.

Encumbrances

The County uses an encumbrances system to control expenditures for the year and to enhance cash management. Under this system, purchase orders and contracts are recorded in order to reserve that portion of applicable appropriations. Encumbrances still open at the end of the year are not accounted for as expenditures and liabilities but rather as part of the fund balances. As of June 30, 2011, the County's General Fund had a total of \$554,472 in encumbrances, which were reported as part of the assigned fund balances on the governmental fund balance sheet. Similarly, the County's other (nonmajor) governmental funds had a total of \$680,735 in encumbrances, which were reported as part of the restricted or assigned fund balances.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 13: Commitments and Contingencies (continued)

Construction Commitments and Other Significant Commitments

At June 30, 2011, the County has on going construction commitments that totaled approximately \$20.5 million and other significant commitments that totaled \$4.8 million.

Note 14: Net Assets/Fund Balances

A. Net Assets

The government-wide and proprietary fund financial statements utilize a net assets presentation. Net assets are categorized as invested capital assets (net of related debt), restricted and unrestricted.

- *Invested in Capital Assets, Net of Related Debt:* This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Assets:* This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions enabling legislation. Included in governmental activities restricted net assets at June 30, 2011, are net assets restricted by enabling legislation of \$103.8 million.
- *Unrestricted Net Assets:* This category represents net assets of the County, not restricted for any project or other project.

B. Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balances in classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources reported in those funds. As of June 30, 2011, fund balances for governmental funds comprise the followings based on the relative strength of the constraints that control how specific amounts can be spent:

- *Nonspendable Fund Balance:* This category includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories, and prepaid amounts.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 14: Net Assets/Fund Balances (continued)

B. Fund Balances (continued)

- *Restricted Fund Balance:* This category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed Fund Balance:* This category includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority (resolution by the County's Board). Commitments may be changed or lifted only by the County's Board taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance:* This category comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the County's Board or (b) a body (a budget or finance committee, for example) or official to which the County's Board has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance:* This category is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification was used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

In circumstances when an expenditure is incurred for purposes for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 14: Net Assets/Fund Balances (continued)

B. Fund Balances (continued)

Fund balances for all the major and nonmajor governmental funds as of June 30, 2011, were presented as follows:

| | General | Road Fund | Mental Health Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--------------------------------|----------------------|---------------------|---------------------|-----------------------------------|--------------------------|--------------------------|
| Nonspendable: | | | | | | |
| Advances | \$ 3,749,000 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 3,749,000 |
| Inventory | -- | 671,013 | -- | -- | 57,080 | 728,093 |
| Prepaid expenses | 375,824 | 35,383 | 32,285 | -- | 332,679 | 776,171 |
| Permanent fund principal | -- | -- | -- | -- | 2,071,655 | 2,071,655 |
| Subtotal | <u>4,124,824</u> | <u>706,396</u> | <u>32,285</u> | <u>--</u> | <u>2,461,414</u> | <u>7,324,919</u> |
| Restricted for: | | | | | | |
| Capital projects | -- | -- | -- | -- | 8,721,406 | 8,721,406 |
| Debt service | -- | -- | -- | -- | 189,605 | 189,605 |
| Public protection | -- | -- | -- | -- | 11,831,784 | 11,831,784 |
| Public ways and facilities | -- | 9,074,657 | -- | 21,621,532 | 21,317,363 | 52,013,552 |
| Health and sanitation | -- | -- | -- | -- | 26,755,149 | 26,755,149 |
| Public assistance | -- | -- | -- | -- | 940,545 | 940,545 |
| General government | -- | -- | -- | -- | 3,342,244 | 3,342,244 |
| Education | -- | -- | -- | -- | 910,135 | 910,135 |
| Recreation & Cultural Services | -- | -- | -- | -- | 29,790 | 29,790 |
| Subtotal | <u>--</u> | <u>9,074,657</u> | <u>--</u> | <u>21,621,532</u> | <u>74,038,021</u> | <u>104,734,210</u> |
| Committed to: | | | | | | |
| Capital projects | 1,782,596 | -- | -- | -- | 7,734,194 | 9,516,790 |
| Public protection | -- | -- | -- | -- | 130,668 | 130,668 |
| Public ways and facilities | -- | -- | -- | -- | 9,480,817 | 9,480,817 |
| General government | -- | -- | -- | -- | 13,890 | 13,890 |
| Recreation & Cultural Services | -- | -- | -- | -- | 38,570 | 38,570 |
| Subtotal | <u>1,782,596</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>17,398,139</u> | <u>19,180,735</u> |
| Assigned to: | | | | | | |
| Debt service | -- | -- | -- | -- | 1,788,523 | 1,788,523 |
| Public protection | -- | -- | -- | -- | 2,499,198 | 2,499,198 |
| Public ways and facilities | -- | -- | -- | -- | 30 | 30 |
| Health and sanitation | -- | -- | 1,154,391 | -- | 4,119,272 | 5,273,663 |
| Public assistance | -- | -- | -- | -- | 1,024,496 | 1,024,496 |
| General government | 554,472 | -- | -- | -- | 6,218,326 | 6,772,798 |
| Education | -- | -- | -- | -- | 32,004 | 32,004 |
| Recreation & Cultural Services | -- | -- | -- | -- | 282,157 | 282,157 |
| Subtotal | <u>554,472</u> | <u>--</u> | <u>1,154,391</u> | <u>--</u> | <u>15,964,006</u> | <u>17,672,869</u> |
| Unassigned | <u>30,074,833</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>(850,133)</u> | <u>29,224,700</u> |
| Total | <u>\$ 36,536,725</u> | <u>\$ 9,781,053</u> | <u>\$ 1,186,676</u> | <u>\$ 21,621,532</u> | <u>\$ 109,011,447</u> | <u>\$ 178,137,433</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 14: **Net Assets/Fund Balances** (continued)

C. Prior Period Adjustments

Adjustments resulting from errors or changes to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balances/net assets.

The impact of the restatements on the fund balances/net assets as previously reported is presented below:

| | Primary Government Governmental Activities | Component Units |
|---|---|-----------------------------|
| | Government-Wide Statement of Net Assets | Statement of Net Assets |
| | Total Governmental Activities | Total Component Units |
| Net assets, June 30, 2010, as previously reported | \$ 516,389,772 | \$ 18,262,209 |
| Restatements: | | |
| Adjust infrastructure | (31,770,741) | -- |
| Adjust accumulated depreciation - infrastructure | 7,469,714 | -- |
| Add beginning net assets of El Dorado County Transportation Commission | -- | 141,617 |
| Total restatements | (24,301,027) | 141,617 |
| Net assets, June 30, 2010, as restated | \$ 492,088,745 | \$ 18,403,826 |

D. Deficit Fund Balances

The following funds had fund balance deficits as of June 30, 2011:

Nonmajor Governmental Funds:

| | |
|--|-----------|
| Erosion Control | \$ 36,028 |
| Health: Tobacco Use Prevention Program | 121 |
| Health: HPP H1N1 | 4,333 |
| Health: CDC PHER H1N1 Phase 3 | 3,196 |
| Environmental Management: Meyers Landfill Site | 749,261 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 14: Net Assets/Fund Balances (continued)

D. Deficit Fund Balances (continued)

Internal Service Fund:

| | |
|---------------------------|------------|
| Risk Management Authority | 30,185,216 |
|---------------------------|------------|

The deficits in the nonmajor governmental funds are expected to be eliminated in future years through future revenues and/or transfers from other funds. The deficit in the internal service fund is expected to be eliminated in future years through either a reduction of the benefits or an increase in charges to other funds.

Note 15: Condensed Segment Information on Component Units

The County has three Discretely Presented Component Units. Condensed Segment information as of and for the year ended June 30, 2011, is as follows:

Component Units Statement of Net Assets June 30, 2011

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|--|--|---|---|-----------------------------|
| <u>ASSETS</u> | | | | |
| Current and other assets | \$ 3,291,958 | \$ 5,781,921 | \$ 642,378 | \$ 9,716,257 |
| Capital assets | 715,754 | 9,755,903 | 44,924 | 10,516,581 |
| Restricted cash | -- | 698,579 | 89,267 | 787,846 |
| Total Assets | <u>\$ 4,007,712</u> | <u>\$ 16,236,403</u> | <u>\$ 776,569</u> | <u>\$ 21,020,684</u> |
| <u>LIABILITIES</u> | | | | |
| Current liabilities | \$ 2,389,262 | \$ 2,928,663 | \$ 501,768 | \$ 5,819,693 |
| Long-term liabilities | -- | 521,753 | 19,860 | 541,613 |
| Total Liabilities | <u>2,389,262</u> | <u>3,450,416</u> | <u>521,628</u> | <u>6,361,306</u> |
| <u>NET ASSETS</u> | | | | |
| Invested in capital assets, net of related debt | 715,754 | 9,755,903 | 44,924 | 10,516,581 |
| Restricted | 902,696 | -- | -- | 902,696 |
| Unrestricted | -- | 3,030,084 | 210,017 | 3,240,101 |
| Total Net Assets | <u>1,618,450</u> | <u>12,785,987</u> | <u>254,941</u> | <u>14,659,378</u> |
| Total Liabilities and Net Assets | <u>\$ 4,007,712</u> | <u>\$ 16,236,403</u> | <u>\$ 776,569</u> | <u>\$ 21,020,684</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 15: Condensed Segment Information on Component Units (continued)

Component Units Statement of Activities For the Year Ended June 30, 2011

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|--|--|---|---|----------------------|
| Revenues: | | | | |
| Program Revenues: | | | | |
| Charges for current services | \$ -- | \$ 1,416,223 | \$ -- | \$ 1,416,223 |
| Operating grants and contributions | 1,285,784 | 3,625,095 | 1,255,116 | 6,165,995 |
| Capital grants and contributions | -- | 316,039 | -- | 316,039 |
| General Revenues: | | | | |
| Interest and investment earnings | 10,925 | 15,524 | 13,861 | 40,310 |
| Other revenues | -- | 53,116 | -- | 53,116 |
| Total Revenues | <u>1,296,709</u> | <u>5,425,997</u> | <u>1,268,977</u> | <u>7,991,683</u> |
| Expenses: | | | | |
| Health and sanitation | 2,123,177 | -- | -- | 2,123,177 |
| Public ways and facilities | -- | 6,129,351 | 1,155,653 | 7,285,004 |
| Total Expenses | <u>2,123,177</u> | <u>6,129,351</u> | <u>1,155,653</u> | <u>9,408,181</u> |
| Extraordinary items: | | | | |
| Amounts to be paid to State of CA per AB99 | <u>2,327,950</u> | -- | -- | <u>2,327,950</u> |
| Change in net assets | (3,154,418) | (703,354) | 113,324 | (3,744,448) |
| Net Assets - Beginning of Year, Restated | <u>4,772,868</u> | <u>13,489,341</u> | <u>141,617</u> | <u>18,403,826</u> |
| Net Assets - End of Year | <u>\$ 1,618,450</u> | <u>\$ 12,785,987</u> | <u>\$ 254,941</u> | <u>\$ 14,659,378</u> |

Note 16: Subsequent Events

A. Required Employees' PERS Contribution

Currently the County pays the entire portion of the required employees' contribution (7% and 9% of the covered compensation for miscellaneous and safety members respectively) to PERS on the employees' behalf. Effective 2011-2012, the employees will pay a portion of their required PERS contribution to PERS and the County will pay the remaining portion. Specifically, effective the first full pay period of July 2011, both miscellaneous and safety employees will pay 3% of their covered compensation. Further, effective the first full pay period of January 2012, safety employees will pay 6% of their covered compensation. Finally, effective the first full pay period of January 2013, safety employees will pay the full 9% of their covered compensation.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2011

Note 16: **Subsequent Events** (continued)

B. PERS for New Hires

The County Board of Supervisors adopted Resolution 128-2011 on July 19, 2011 that changes the retirement formula for the County employees hired after the effective date of the County's amendment to its PERS contracts. Specifically, the new formula will be 2% @ 60, and 2% @ 50, with average of three-year final compensation for miscellaneous and safety employees, respectively. Employees hired prior to the effective date of the PERS contract amendments will still maintain the 2% @ 55, and 3% @ 50 retirement formula, with one-year final compensation for miscellaneous and safety employees, respectively.

The amendments to the PERS contracts for both miscellaneous and safety employees have not yet been completed.

C. Meyers Landfill Cap System Project

In August 2010, in order to settle litigation with the US Forest Service, the County agreed to construct the Meyers Landfill Cap System. A contract was awarded for this project, but subsequent contract amendments have significantly increased the cost of this project. In order to comply with this agreement, between July 1, 2011, and February 29, 2012, the County has expended \$3,200,000 on this project. It is currently estimated that an additional \$3,000,000 will be necessary in order to complete this project. The County is seeking various legal remedies to compel the US Forest Service and other parties to reimburse the County for the additional costs. The amount of any reimbursements that the County may receive related to the \$6.2 million of additional costs is not determinable at this time.

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF EL DORADO

Required Supplementary Information
For the Year Ended June 30, 2011

SCHEDULES OF FUNDING PROGRESS

The tables below show a three-year comparison of the market value of plan assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Employee's Retirement Pension Plans as of the actuarial valuation date. Similar to the prior year, as of June 30, 2010 CALPERS reported the actuarial value of plan assets greater than the market value of plan assets. Because the actuarial value of plan assets was significantly greater than the market value in the past two valuations, the market value of plan assets was used in the below schedules of funding progress for each respective year.

Miscellaneous Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|------------------------|-----------------|------------------------------|---------------------------------|
| 6/30/08 | \$ 408,587,433 | \$ 350,332,594 | \$ 58,254,839 | 85.7% | \$ 93,261,130 | 62.5% |
| 6/30/09 | 442,335,224 | 266,973,539 | 175,361,685 | 60.4% | 85,641,930 | 204.8% |
| 6/30/10 | 463,646,274 | 304,007,643 | 159,638,631 | 65.6% | 81,538,638 | 195.8% |

Safety Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|------------------------|-----------------|------------------------------|---------------------------------|
| 6/30/08 | \$ 180,264,741 | \$ 146,226,743 | \$ 34,037,998 | 81.1% | \$ 26,230,636 | 129.8% |
| 6/30/09 | 201,019,662 | 112,044,378 | 88,975,284 | 55.7% | 27,574,676 | 322.7% |
| 6/30/10 | 213,403,602 | 128,647,899 | 84,755,703 | 60.3% | 26,755,342 | 316.8% |

The table below shows actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Retiree's Health Benefit Plan as of the actuarial valuation date for the past two valuations.

Retiree's Health

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|------------------------|-----------------|------------------------------|---------------------------------|
| 7/1/08 | \$ 112,218,000 | \$ - | \$ 112,218,000 | 0.0% | \$ 129,300,000 | 86.8% |
| 6/30/10 | 167,183,000 | - | 167,183,000 | 0.0% | 134,540,000 | 124.3% |

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| Budgetary fund balances, July 1 | \$ 17,445,840 | \$ 17,445,840 | \$ 17,445,840 | \$ -- |
| Resources (inflows): | | | | |
| Taxes | 82,581,729 | 82,581,729 | 84,911,652 | 2,329,923 |
| Licenses, permits and franchises | 4,336,665 | 4,336,665 | 4,348,849 | 12,184 |
| Fines, forfeits and penalties | 868,211 | 938,211 | 1,073,455 | 135,244 |
| Use of money or property | 109,561 | 109,561 | 126,505 | 16,944 |
| Intergovernmental revenue - State | 28,391,332 | 28,817,917 | 33,484,092 | 4,666,175 |
| Intergovernmental revenue - Federal | 24,888,178 | 25,371,592 | 23,667,354 | (1,704,238) |
| Revenue other governmental agencies | 4,390,958 | 4,390,958 | 4,545,596 | 154,638 |
| Charges for services | 16,844,747 | 16,822,658 | 17,117,033 | 294,375 |
| Miscellaneous revenue | 1,053,953 | 1,120,915 | 1,293,695 | 172,780 |
| Other financing sources | 17,971,894 | 18,489,177 | 11,959,127 | (6,530,050) |
| | <u>181,437,228</u> | <u>182,979,383</u> | <u>182,527,358</u> | <u>(452,025)</u> |
| Amounts available for appropriation | <u>198,883,068</u> | <u>200,425,223</u> | <u>199,973,198</u> | <u>(452,025)</u> |
| Charges to appropriations (outflows): | | | | |
| <u>General Government</u> | | | | |
| Board of Supervisors | | | | |
| Salaries and employee benefits | 1,257,434 | 1,274,799 | 1,265,847 | 8,952 |
| Services and supplies | 103,869 | 67,784 | 58,536 | 9,248 |
| Capital assets | -- | 1,558 | 1,558 | -- |
| Intrafund transfers | 56,595 | 51,668 | 50,933 | 735 |
| Intrafund abatement | (668) | (668) | (668) | -- |
| | <u>1,417,230</u> | <u>1,395,141</u> | <u>1,376,206</u> | <u>18,935</u> |
| County Administrative Office | | | | |
| Salaries and employee benefits | 1,735,752 | 1,735,752 | 1,623,758 | 111,994 |
| Services and supplies | 96,529 | 96,529 | 67,341 | 29,188 |
| Capital assets | 3,500 | 3,500 | 3,376 | 124 |
| Intrafund transfers | 38,907 | 38,907 | 35,460 | 3,447 |
| Intrafund abatement | (113,495) | (113,495) | (70,532) | (42,963) |
| | <u>1,761,193</u> | <u>1,761,193</u> | <u>1,659,403</u> | <u>101,790</u> |
| Annual Audit | | | | |
| Services and supplies | 95,000 | 91,300 | 75,000 | 16,300 |
| | <u>95,000</u> | <u>91,300</u> | <u>75,000</u> | <u>16,300</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Auditor/Controller | | | | |
| Salaries and employee benefits | \$ 2,674,159 | \$ 2,674,159 | \$ 2,481,547 | \$ 192,612 |
| Services and supplies | 111,555 | 111,555 | 86,951 | 24,604 |
| Intrafund transfers | 298,134 | 298,134 | 287,021 | 11,113 |
| Intrafund abatement | (85,200) | (85,200) | (77,317) | (7,883) |
| | <u>2,998,648</u> | <u>2,998,648</u> | <u>2,778,202</u> | <u>220,446</u> |
| Treasurer/Tax Collector | | | | |
| Salaries and employee benefits | 1,834,910 | 1,795,510 | 1,795,469 | 41 |
| Services and supplies | 486,369 | 486,369 | 433,959 | 52,410 |
| Capital assets | -- | 39,400 | 5,233 | 34,167 |
| Other financing uses | 3,600 | 3,600 | 3,072 | 528 |
| Intrafund transfers | 342,219 | 342,219 | 299,782 | 42,437 |
| Intrafund abatement | (7,550) | (7,550) | (4,898) | (2,652) |
| | <u>2,659,548</u> | <u>2,659,548</u> | <u>2,532,617</u> | <u>126,931</u> |
| Assessor | | | | |
| Salaries and employee benefits | 3,391,752 | 3,391,752 | 3,279,849 | 111,903 |
| Services and supplies | 199,714 | 196,606 | 153,935 | 42,671 |
| Capital assets | -- | 3,108 | 3,101 | 7 |
| Intrafund transfers | 278,277 | 278,277 | 276,453 | 1,824 |
| | <u>3,869,743</u> | <u>3,869,743</u> | <u>3,713,338</u> | <u>156,405</u> |
| Purchasing | | | | |
| Salaries and employee benefits | 301,151 | 301,151 | 301,352 | (201) |
| Services and supplies | 16,519 | 16,519 | 11,563 | 4,956 |
| Intrafund transfers | 24,190 | 24,190 | 18,555 | 5,635 |
| | <u>341,860</u> | <u>341,860</u> | <u>331,470</u> | <u>10,390</u> |
| Revenue Recovery | | | | |
| Salaries and employee benefits | 402,703 | 402,703 | 371,064 | 31,639 |
| Services and supplies | 86,103 | 86,103 | 67,945 | 18,158 |
| Intrafund transfers | 20,395 | 20,395 | 22,993 | (2,598) |
| Intrafund abatement | (16,500) | (16,500) | (12,906) | (3,594) |
| | <u>492,701</u> | <u>492,701</u> | <u>449,096</u> | <u>43,605</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|------------------|------------------|---|
| County Counsel | | | | |
| Salaries and employee benefits | \$ 2,337,256 | \$ 2,337,256 | \$ 2,266,117 | \$ 71,139 |
| Services and supplies | 238,929 | 238,929 | 204,933 | 33,996 |
| Intrafund transfers | 39,693 | 39,693 | 37,471 | 2,222 |
| Intrafund abatement | (20,000) | (20,000) | (13,244) | (6,756) |
| | <u>2,595,878</u> | <u>2,595,878</u> | <u>2,495,277</u> | <u>100,601</u> |
| Human Resources | | | | |
| Salaries and employee benefits | 638,843 | 638,843 | 562,832 | 76,011 |
| Services and supplies | 79,252 | 79,252 | 76,201 | 3,051 |
| Intrafund transfers | 33,974 | 33,974 | 30,563 | 3,411 |
| | <u>752,069</u> | <u>752,069</u> | <u>669,596</u> | <u>82,473</u> |
| Recorder - Elections | | | | |
| Salaries and employee benefits | 833,541 | 902,856 | 863,731 | 39,125 |
| Services and supplies | 389,857 | 389,857 | 477,323 | (87,466) |
| Capital assets | -- | -- | 6,329 | (6,329) |
| Intrafund transfers | 40,868 | 40,868 | 42,170 | (1,302) |
| | <u>1,264,266</u> | <u>1,333,581</u> | <u>1,389,553</u> | <u>(55,972)</u> |
| Communications | | | | |
| Salaries and employee benefits | 543,819 | 543,819 | 576,473 | (32,654) |
| Services and supplies | 1,490,650 | 1,488,650 | 1,148,717 | 339,933 |
| Services and supplies abatements | (406,200) | (406,200) | (263,732) | (142,468) |
| Intrafund transfers | 2,866 | 2,866 | 2,120 | 746 |
| Intrafund abatement | (795,000) | (795,000) | (717,778) | (77,222) |
| | <u>836,135</u> | <u>834,135</u> | <u>745,800</u> | <u>88,335</u> |
| Mail and Courier | | | | |
| Salaries and employee benefits | 78,543 | 78,543 | 78,469 | 74 |
| Services and supplies | 22,728 | 22,728 | 22,796 | (68) |
| Intrafund transfers | 1,770 | 1,770 | 184 | 1,586 |
| Intrafund abatement | (79,483) | (79,483) | (82,997) | 3,514 |
| | <u>23,558</u> | <u>23,558</u> | <u>18,452</u> | <u>5,106</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------|--------------------|------------------|------------------|---|
| Buildings and Grounds | | | | |
| Salaries and employee benefits | \$ 3,028,847 | \$ 3,028,847 | \$ 2,691,918 | \$ 336,929 |
| Services and supplies | 1,866,777 | 1,866,777 | 1,780,982 | 85,795 |
| Other charges | 940,593 | 940,593 | 812,062 | 128,531 |
| Capital assets | 28,431 | 28,431 | 16,353 | 12,078 |
| Intrafund transfers | 64,901 | 64,901 | 66,919 | (2,018) |
| Intrafund abatement | (522,131) | (522,131) | (192,798) | (329,333) |
| | <u>5,407,418</u> | <u>5,407,418</u> | <u>5,175,436</u> | <u>231,982</u> |
| Property Management | | | | |
| Salaries and employee benefits | 35,510 | 35,510 | 5,958 | 29,552 |
| Other charges | 56,501 | 56,501 | 77,475 | (20,974) |
| Intrafund transfers | 273,700 | 273,700 | 129 | 273,571 |
| | <u>365,711</u> | <u>365,711</u> | <u>83,562</u> | <u>282,149</u> |
| County Promotion | | | | |
| Services and supplies | 762,825 | 759,488 | 518,962 | 240,526 |
| Other charges | -- | 8,587 | 8,587 | -- |
| Intrafund transfers | 113,166 | 113,166 | 70,532 | 42,634 |
| | <u>875,991</u> | <u>881,241</u> | <u>598,081</u> | <u>283,160</u> |
| Information Technologies | | | | |
| Salaries and employee benefits | 4,194,879 | 4,194,879 | 3,985,775 | 209,104 |
| Services and supplies | 1,752,503 | 1,680,303 | 1,377,551 | 302,752 |
| Capital assets | 115,500 | 187,700 | 8,011 | 179,689 |
| Intrafund transfers | 131,338 | 133,338 | 132,516 | 822 |
| Intrafund abatement | (3,062,974) | (3,062,974) | (2,939,888) | (123,086) |
| | <u>3,131,246</u> | <u>3,133,246</u> | <u>2,563,965</u> | <u>569,281</u> |
| Surveyor | | | | |
| Salaries and employee benefits | 1,552,200 | 1,552,200 | 1,447,781 | 104,419 |
| Services and supplies | 99,336 | 99,236 | 71,480 | 27,756 |
| Other charges | -- | 100 | 57 | 43 |
| Capital assets | 7,095 | 7,095 | 1,810 | 5,285 |
| Intrafund transfers | 135,470 | 135,470 | 99,238 | 36,232 |
| Intrafund abatement | (6,000) | (6,000) | (1,244) | (4,756) |
| | <u>1,788,101</u> | <u>1,788,101</u> | <u>1,619,122</u> | <u>168,979</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Employee Benefits | | | | |
| Salaries and employee benefits | \$ 15,000 | \$ 18,700 | \$ 18,673 | \$ 27 |
| | <u>15,000</u> | <u>18,700</u> | <u>18,673</u> | <u>27</u> |
| Engineer | | | | |
| Services and supplies | 108,000 | 108,000 | 38,024 | 69,976 |
| Other charges | 769,947 | 769,947 | 788,701 | (18,754) |
| Intrafund transfers | 20,000 | 20,000 | 13,977 | 6,023 |
| | <u>897,947</u> | <u>897,947</u> | <u>840,702</u> | <u>57,245</u> |
| Contribution to Other Funds | | | | |
| Services and supplies | 350,000 | 350,000 | 153,957 | 196,043 |
| Other charges | 153,691 | 153,691 | 153,690 | 1 |
| Other financing uses | 13,761,973 | 13,761,973 | 12,533,866 | 1,228,107 |
| | <u>14,265,664</u> | <u>14,265,664</u> | <u>12,841,513</u> | <u>1,424,151</u> |
| Contribution to Other Agencies | | | | |
| Other charges | 157,715 | 157,715 | 157,715 | -- |
| | <u>157,715</u> | <u>157,715</u> | <u>157,715</u> | <u>--</u> |
| Contribution to Airports | | | | |
| Other financing uses | 104,579 | 104,579 | 132,858 | (28,279) |
| | <u>104,579</u> | <u>104,579</u> | <u>132,858</u> | <u>(28,279)</u> |
| Other General | | | | |
| Services and supplies | 30,000 | 30,000 | 12,680 | 17,320 |
| Other financing uses | 237,083 | 237,083 | 219,433 | 17,650 |
| Intrafund abatement | (136,501) | (136,501) | (133,206) | (3,295) |
| | <u>130,582</u> | <u>130,582</u> | <u>98,907</u> | <u>31,675</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|-------------------|-------------------|---|
| Central Services | | | | |
| Salaries and employee benefits | \$ 102,160 | \$ 102,160 | \$ 102,510 | \$ (350) |
| Services and supplies | 321,378 | 321,128 | 209,863 | 111,265 |
| Services and supplies abatements | (298,000) | (298,000) | (200,622) | (97,378) |
| Other charges | -- | 250 | 246 | 4 |
| Intrafund transfers | 4,238 | 4,238 | 2,684 | 1,554 |
| Intrafund abatement | (78,428) | (78,428) | (92,363) | 13,935 |
| | <u>51,348</u> | <u>51,348</u> | <u>22,318</u> | <u>29,030</u> |
| General Government | <u>46,299,131</u> | <u>46,351,607</u> | <u>42,386,862</u> | <u>3,964,745</u> |
| Public Protection | | | | |
| Superior Court MOE | | | | |
| Services and supplies | 1,205,583 | 1,255,583 | 1,240,406 | 15,177 |
| Other charges | 1,666,283 | 1,793,283 | 1,793,061 | 222 |
| | <u>2,871,866</u> | <u>3,048,866</u> | <u>3,033,467</u> | <u>15,399</u> |
| Grand Jury | | | | |
| Salaries and employee benefits | 209 | 209 | 209 | -- |
| Services and supplies | 86,587 | 86,587 | 84,856 | 1,731 |
| Intrafund transfers | 6,126 | 8,126 | 7,974 | 152 |
| | <u>92,922</u> | <u>94,922</u> | <u>93,039</u> | <u>1,883</u> |
| District Attorney | | | | |
| Salaries and employee benefits | 7,258,972 | 7,295,540 | 6,932,565 | 362,975 |
| Services and supplies | 592,435 | 666,192 | 645,219 | 20,973 |
| Other charges | 6,946 | 6,946 | 2,423 | 4,523 |
| Capital assets | 8,500 | -- | -- | -- |
| Other financing uses | -- | 8,622 | 8,622 | -- |
| Intrafund transfers | 185,223 | 186,223 | 185,574 | 649 |
| Intrafund abatement | (250,000) | (250,000) | (172,602) | (77,398) |
| | <u>7,802,076</u> | <u>7,913,523</u> | <u>7,601,801</u> | <u>311,722</u> |
| Child Support Services | | | | |
| Salaries and employee benefits | 4,060,893 | 4,010,893 | 3,923,180 | 87,713 |
| Services and supplies | 567,998 | 607,998 | 552,968 | 55,030 |
| Intrafund transfers | 313,268 | 323,268 | 305,413 | 17,855 |
| | <u>4,942,159</u> | <u>4,942,159</u> | <u>4,781,561</u> | <u>160,598</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Public Defender | | | | |
| Salaries and employee benefits | \$ 2,514,045 | \$ 2,514,045 | \$ 2,499,130 | \$ 14,915 |
| Services and supplies | 373,053 | 373,053 | 254,283 | 118,770 |
| Intrafund transfers | 63,868 | 63,868 | 62,836 | 1,032 |
| | <u>2,950,966</u> | <u>2,950,966</u> | <u>2,816,249</u> | <u>134,717</u> |
| Sheriff-Bailiff | | | | |
| Salaries and employee benefits | 2,670,468 | 2,670,468 | 2,582,505 | 87,963 |
| Services and supplies | 207,806 | 207,806 | 174,222 | 33,584 |
| Other charges | -- | -- | 450 | (450) |
| Capital assets | 18,210 | 18,210 | -- | 18,210 |
| Intrafund transfers | 564 | 564 | 2,195 | (1,631) |
| Intrafund abatement | -- | -- | (2,745) | 2,745 |
| | <u>2,897,048</u> | <u>2,897,048</u> | <u>2,756,627</u> | <u>140,421</u> |
| Sheriff | | | | |
| Salaries and employee benefits | 25,338,696 | 25,387,835 | 25,255,491 | 132,344 |
| Services and supplies | 5,184,195 | 5,268,588 | 4,108,583 | 1,160,005 |
| Other charges | 305,821 | 310,821 | 66,792 | 244,029 |
| Capital assets | 469,028 | 862,486 | 227,406 | 635,080 |
| Intrafund transfers | 350,042 | 350,042 | 275,262 | 74,780 |
| Intrafund abatement | -- | -- | (3,180) | 3,180 |
| | <u>31,647,782</u> | <u>32,179,772</u> | <u>29,930,354</u> | <u>2,249,418</u> |
| Central Dispatch | | | | |
| Salaries and employee benefits | 2,276,178 | 2,276,178 | 1,980,716 | 295,462 |
| Services and supplies | 41,992 | 41,992 | 36,647 | 5,345 |
| Intrafund transfers | 16,760 | 16,760 | 12,901 | 3,859 |
| | <u>2,334,930</u> | <u>2,334,930</u> | <u>2,030,264</u> | <u>304,666</u> |
| Jail | | | | |
| Salaries and employee benefits | 11,681,721 | 11,681,721 | 10,941,208 | 740,513 |
| Services and supplies | 2,022,719 | 2,018,142 | 1,752,089 | 266,053 |
| Other charges | 8,319 | 8,319 | -- | 8,319 |
| Capital assets | 86,200 | 90,777 | 20,041 | 70,736 |
| Intrafund transfers | 151,326 | 151,326 | 57,259 | 94,067 |
| | <u>13,950,285</u> | <u>13,950,285</u> | <u>12,770,597</u> | <u>1,179,688</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Juvenile Hall | | | | |
| Salaries and employee benefits | \$ 4,650,030 | \$ 4,650,030 | \$ 4,492,814 | \$ 157,216 |
| Services and supplies | 695,606 | 695,606 | 634,954 | 60,652 |
| Other charges | 118,125 | 118,125 | 6,015 | 112,110 |
| Intrafund transfers | 57,430 | 57,430 | 15,733 | 41,697 |
| | <u>5,521,191</u> | <u>5,521,191</u> | <u>5,149,516</u> | <u>371,675</u> |
| Probation Department | | | | |
| Salaries and employee benefits | 6,079,670 | 6,079,670 | 5,502,906 | 576,764 |
| Services and supplies | 956,245 | 964,727 | 752,658 | 212,069 |
| Other charges | 6,875 | 6,875 | -- | 6,875 |
| Capital assets | 8,500 | 8,500 | 4,894 | 3,606 |
| Intrafund transfers | 282,869 | 282,869 | 266,073 | 16,796 |
| | <u>7,334,159</u> | <u>7,342,641</u> | <u>6,526,531</u> | <u>816,110</u> |
| Agricultural Commission | | | | |
| Salaries and employee benefits | 1,141,352 | 1,141,352 | 1,111,528 | 29,824 |
| Services and supplies | 287,961 | 286,649 | 255,322 | 31,327 |
| Other charges | 3,000 | 4,312 | 4,312 | -- |
| Intrafund transfers | 52,859 | 52,859 | 42,514 | 10,345 |
| | <u>1,485,172</u> | <u>1,485,172</u> | <u>1,413,676</u> | <u>71,496</u> |
| Building Inspector | | | | |
| Salaries and employee benefits | 3,016,939 | 3,096,939 | 3,004,830 | 92,109 |
| Services and supplies | 335,188 | 355,188 | 251,419 | 103,769 |
| Other charges | 1,000 | 1,000 | -- | 1,000 |
| Intrafund transfers | 621,930 | 621,930 | 583,645 | 38,285 |
| | <u>3,975,057</u> | <u>4,075,057</u> | <u>3,839,894</u> | <u>235,163</u> |
| Coroner | | | | |
| Salaries and employee benefits | 780,033 | 780,033 | 810,115 | (30,082) |
| Services and supplies | 247,962 | 247,962 | 224,029 | 23,933 |
| Intrafund transfers | 2,358 | 2,358 | 1,868 | 490 |
| | <u>1,030,353</u> | <u>1,030,353</u> | <u>1,036,012</u> | <u>(5,659)</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Emergency Services | | | | |
| Salaries and employee benefits | \$ 774,260 | \$ 774,260 | \$ 422,468 | \$ 351,792 |
| Services and supplies | 63,671 | 63,671 | 45,112 | 18,559 |
| Other charges | -- | -- | 1,535 | (1,535) |
| Intrafund transfers | 3,930 | 3,930 | 7,432 | (3,502) |
| | <u>841,861</u> | <u>841,861</u> | <u>476,547</u> | <u>365,314</u> |
| Recorder/Clerk | | | | |
| Salaries and employee benefits | 1,117,331 | 1,117,331 | 1,104,871 | 12,460 |
| Services and supplies | 450,994 | 381,679 | 240,307 | 141,372 |
| Capital assets | 7,500 | 7,500 | -- | 7,500 |
| Intrafund transfers | 129,651 | 129,651 | 116,553 | 13,098 |
| Intrafund abatement | (12,837) | (12,837) | -- | (12,837) |
| | <u>1,692,639</u> | <u>1,623,324</u> | <u>1,461,731</u> | <u>161,593</u> |
| Planning and Zoning | | | | |
| Salaries and employee benefits | 1,443,212 | 1,443,212 | 1,323,656 | 119,556 |
| Services and supplies | 62,583 | 62,583 | 33,617 | 28,966 |
| Intrafund transfers | -- | -- | 9,415 | (9,415) |
| | <u>1,505,795</u> | <u>1,505,795</u> | <u>1,366,688</u> | <u>139,107</u> |
| Animal Services | | | | |
| Salaries and employee benefits | 1,323,730 | 1,323,730 | 1,270,231 | 53,499 |
| Services and supplies | 627,102 | 627,102 | 517,021 | 110,081 |
| Other charges | 491,051 | 491,051 | 468,081 | 22,970 |
| Capital assets | 3,600 | 3,600 | -- | 3,600 |
| Intrafund transfers | 74,975 | 74,975 | 70,250 | 4,725 |
| | <u>2,520,458</u> | <u>2,520,458</u> | <u>2,325,583</u> | <u>194,875</u> |
| Public Guardian | | | | |
| Salaries and employee benefits | 964,642 | 964,642 | 912,052 | 52,590 |
| Services and supplies | 83,280 | 83,280 | 86,753 | (3,473) |
| Other charges | 130,000 | 130,000 | -- | 130,000 |
| Intrafund transfers | 28,939 | 28,939 | 29,245 | (306) |
| | <u>1,206,861</u> | <u>1,206,861</u> | <u>1,028,050</u> | <u>178,811</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Cemeteries | | | | |
| Services and supplies | \$ 28,251 | \$ 28,250 | \$ 5,281 | \$ 22,969 |
| Other charges | 43,059 | 43,059 | 45,330 | (2,271) |
| Intrafund transfers | 45,742 | 45,742 | -- | 45,742 |
| | <u>117,052</u> | <u>117,051</u> | <u>50,611</u> | <u>66,440</u> |
| Public Protection | <u>96,720,632</u> | <u>97,582,235</u> | <u>90,488,798</u> | <u>7,093,437</u> |
| <u>Health and Sanitation</u> | | | | |
| Environmental Management | | | | |
| Salaries and employee benefits | 2,190,390 | 2,184,890 | 2,038,553 | 146,337 |
| Services and supplies | 281,792 | 274,540 | 211,860 | 62,680 |
| Other charges | 1,150 | 1,150 | 868 | 282 |
| Capital assets | 9,325 | 14,825 | -- | 14,825 |
| Intrafund transfers | 383,672 | 413,672 | 372,933 | 40,739 |
| Intrafund abatement | (569,780) | (569,780) | (575,723) | 5,943 |
| | <u>2,296,549</u> | <u>2,319,297</u> | <u>2,048,491</u> | <u>270,806</u> |
| Health and Sanitation | <u>2,296,549</u> | <u>2,319,297</u> | <u>2,048,491</u> | <u>270,806</u> |
| <u>Public Assistance</u> | | | | |
| Social Services Administration | | | | |
| Salaries and employee benefits | 11,779,088 | 11,509,088 | 11,278,244 | 230,844 |
| Services and supplies | 1,670,670 | 1,870,670 | 1,510,897 | 359,773 |
| Other charges | 1,308,239 | 1,336,239 | 837,480 | 498,759 |
| Capital assets | 259,700 | 11,700 | 8,844 | 2,856 |
| Intrafund transfers | 967,496 | 997,496 | 815,932 | 181,564 |
| Intrafund abatement | (268,099) | (268,099) | -- | (268,099) |
| | <u>15,717,094</u> | <u>15,457,094</u> | <u>14,451,397</u> | <u>1,005,697</u> |
| Social Services Programs | | | | |
| Salaries and employee benefits | 4,086,737 | 4,086,737 | 4,093,348 | (6,611) |
| Services and supplies | 929,543 | 1,189,543 | 1,209,786 | (20,243) |
| Other charges | 1,833,247 | 1,833,247 | 1,548,276 | 284,971 |
| Other financing uses | 25,000 | 25,000 | 25,000 | -- |
| Intrafund abatement | -- | -- | 3,005 | (3,005) |
| | <u>6,874,527</u> | <u>7,134,527</u> | <u>6,879,415</u> | <u>255,112</u> |
| Categorical Aids | | | | |
| Other charges | <u>16,402,703</u> | <u>16,402,703</u> | <u>17,034,333</u> | <u>(631,630)</u> |
| | <u>16,402,703</u> | <u>16,402,703</u> | <u>17,034,333</u> | <u>(631,630)</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---|--------------------|-------------------|-------------------|---|
| Aids to Indigents | | | | |
| Services and supplies | \$ 32,500 | \$ 32,500 | \$ 40,672 | \$ (8,172) |
| Other charges | 119,200 | 119,200 | 42,500 | 76,700 |
| | <u>151,700</u> | <u>151,700</u> | <u>83,172</u> | <u>68,528</u> |
| Veterans' Services | | | | |
| Salaries and employee benefits | 271,477 | 269,012 | 244,614 | 24,398 |
| Services and supplies | 68,008 | 68,008 | 54,305 | 13,703 |
| Other charges | 103 | 103 | -- | 103 |
| Capital assets | -- | 2,465 | 2,465 | -- |
| Intrafund transfers | 22,920 | 22,920 | 20,410 | 2,510 |
| | <u>362,508</u> | <u>362,508</u> | <u>321,794</u> | <u>40,714</u> |
| Public Assistance | <u>39,508,532</u> | <u>39,508,532</u> | <u>38,770,111</u> | <u>738,421</u> |
| <u>Education</u> | | | | |
| County Library | | | | |
| Salaries and employee benefits | 2,247,281 | 2,538,185 | 2,309,882 | 228,303 |
| Services and supplies | 683,957 | 868,919 | 822,980 | 45,939 |
| Other charges | 2,000 | 2,000 | 555 | 1,445 |
| Capital assets | 5,000 | 5,000 | 4,432 | 568 |
| Intrafund transfers | 98,390 | 98,390 | 86,289 | 12,101 |
| | <u>3,036,628</u> | <u>3,512,494</u> | <u>3,224,138</u> | <u>288,356</u> |
| University of California | | | | |
| Cooperative Extension | | | | |
| Salaries and employee benefits | 182,610 | 182,610 | 180,364 | 2,246 |
| Services and supplies | 21,159 | 21,159 | 16,102 | 5,057 |
| Other charges | 70,882 | 70,882 | 70,522 | 360 |
| Intrafund transfers | 15,227 | 15,227 | 12,375 | 2,852 |
| | <u>289,878</u> | <u>289,878</u> | <u>279,363</u> | <u>10,515</u> |
| Education | <u>3,326,506</u> | <u>3,802,372</u> | <u>3,503,501</u> | <u>298,871</u> |
| <u>Recreation and Cultural Services</u> | | | | |
| Recreation | | | | |
| Salaries and employee benefits | 187,042 | 187,042 | 176,074 | 10,968 |
| Services and supplies | 89,158 | 83,658 | 55,734 | 27,924 |
| Other charges | 6,546 | 6,546 | 6,108 | 438 |
| Intrafund transfers | 217,731 | 217,731 | 237,349 | (19,618) |
| | <u>500,477</u> | <u>494,977</u> | <u>475,265</u> | <u>19,712</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|--------------------|----------------------|---|
| Historical Museum | | | | |
| Salaries and employee benefits | \$ 86,305 | \$ 86,305 | \$ 86,079 | \$ 226 |
| Services and supplies | 25,175 | 25,175 | 18,984 | 6,191 |
| Capital assets | 2,400 | 2,400 | 2,067 | 333 |
| Intrafund transfers | 4,350 | 4,350 | 3,955 | 395 |
| | <u>118,230</u> | <u>118,230</u> | <u>111,085</u> | <u>7,145</u> |
| Recreation and Cultural Services | <u>618,707</u> | <u>613,207</u> | <u>586,350</u> | <u>26,857</u> |
| <u>Contingency</u> | | | | |
| Appropriation for contingencies | <u>10,113,011</u> | <u>10,247,973</u> | <u>--</u> | <u>10,247,973</u> |
| | <u>10,113,011</u> | <u>10,247,973</u> | <u>--</u> | <u>10,247,973</u> |
| Contingency | <u>10,113,011</u> | <u>10,247,973</u> | <u>--</u> | <u>10,247,973</u> |
| Total Charges to Appropriations | <u>198,883,068</u> | <u>200,425,223</u> | <u>177,784,113</u> | <u>22,641,110</u> |
| Budgetary Balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 22,189,085</u> | <u>\$ 22,189,085</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2011

An explanation of the differences between budgetary inflows and outflows, and GAAP revenue and expenditures:

Sources/inflows of resources:

| | |
|---|-----------------------|
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparisons schedule | \$ 199,973,198 |
| Difference budget to GAAP | |
| The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (17,445,840) |
| Transfers in from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (11,959,127) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(5,367,802)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 165,200,429</u> |

Uses/outflow of resources:

| | |
|--|-----------------------|
| Actual amounts (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 177,784,113 |
| Difference budget to GAAP | |
| Intrafund transfers out are a budgetary use of funds but are not expenditures for financial reporting purposes | (12,922,851) |
| Interfund expenditures from other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(5,367,802)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 159,493,460</u> |

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Road Fund For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|-------------------|-------------------|---|
| Budgetary fund balances, July 1 | \$ 7,406,426 | \$ 7,377,426 | \$ 7,377,426 | \$ -- |
| Resources (inflows): | | | | |
| Taxes and assessments | 500 | 500 | 32,354 | 31,854 |
| Licenses, permits and franchises | 50,000 | 50,000 | 54,625 | 4,625 |
| Revenue from use of money or property | 39,742 | 39,742 | 46,669 | 6,927 |
| Intergovernmental revenue - State | 23,878,664 | 24,278,664 | 26,023,526 | 1,744,862 |
| Intergovernmental revenue - Federal | 12,741,167 | 12,741,167 | 5,863,332 | (6,877,835) |
| Charges for services | 4,191,344 | 4,191,344 | 3,050,910 | (1,140,434) |
| Miscellaneous revenues | 4,435,351 | 4,435,351 | 435,226 | (4,000,125) |
| Other financing sources | 29,268,582 | 29,337,582 | 10,746,250 | (18,591,332) |
| | <u>74,605,350</u> | <u>75,074,350</u> | <u>46,252,892</u> | <u>(28,821,458)</u> |
| Amounts available for appropriations | <u>82,011,776</u> | <u>82,451,776</u> | <u>53,630,318</u> | <u>(28,821,458)</u> |
| Charges to appropriations (outflows): | | | | |
| <u>Public Ways and Facilities</u> | | | | |
| Salaries and employee benefits | 21,683,383 | 21,683,383 | 20,250,514 | 1,432,869 |
| Services and supplies | 51,674,795 | 52,114,795 | 28,511,591 | 23,603,204 |
| Other charges | 5,594,557 | 5,594,557 | 2,402,019 | 3,192,538 |
| Capital assets | 4,807,486 | 4,807,486 | 3,372,197 | 1,435,289 |
| Intrafund transfers | 6,789,961 | 6,789,961 | 6,090,987 | 698,974 |
| Intrafund abatement | (8,538,406) | (8,538,406) | (7,601,322) | (937,084) |
| Public Ways and Facilities | <u>82,011,776</u> | <u>82,451,776</u> | <u>53,025,986</u> | <u>29,425,790</u> |
| Total Charges to Appropriations | <u>82,011,776</u> | <u>82,451,776</u> | <u>53,025,986</u> | <u>29,425,790</u> |
| Budgetary fund balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 604,332</u> | <u>\$ 604,332</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Road Fund (continued) For the Year Ended June 30, 2011

An explanation of the differences between budgetary inflows and outflows, and GAAP revenue and expenditures:

Sources/inflows of resources:

| | |
|---|----------------------|
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparisons schedule | \$ 53,630,318 |
| Difference budget to GAAP | |
| The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (7,377,426) |
| The transfers from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (10,719,171) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,228,023)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 33,305,698</u> |

Uses/outflow of resources:

| | |
|--|----------------------|
| Actual amounts (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 53,025,986 |
| Difference budget to GAAP | |
| Interfund expenditures from other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,228,023)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 50,797,963</u> |

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Mental Health Fund For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|------------------|-------------------|---|
| Budgetary fund balances, July 1 | \$ (97,945) | \$ (97,945) | \$ (97,945) | \$ -- |
| Resources (inflows): | | | | |
| Use of money or property | -- | -- | 933 | 933 |
| Intergovernmental revenue - State | 1,922,171 | 1,854,895 | 1,167,940 | (686,955) |
| Intergovernmental revenue - Federal | 3,925,041 | 3,925,041 | 4,194,084 | 269,043 |
| Charges for services | 495,807 | 495,807 | 415,809 | (79,998) |
| Miscellaneous revenues | -- | -- | 26,038 | 26,038 |
| Other financing sources | 3,450,672 | 3,184,774 | 3,184,771 | (3) |
| | <u>9,793,691</u> | <u>9,460,517</u> | <u>8,989,575</u> | <u>(470,942)</u> |
| Amounts available for appropriations | <u>9,695,746</u> | <u>9,362,572</u> | <u>8,891,630</u> | <u>(470,942)</u> |
| Charges to appropriations (outflows): | | | | |
| <u>Health and Sanitation</u> | | | | |
| Salaries and employee benefits | 9,299,354 | 9,299,354 | 8,545,310 | 754,044 |
| Services and supplies | 4,652,847 | 4,319,673 | 3,605,694 | 713,979 |
| Other charges | 1,448,379 | 1,448,379 | 1,428,595 | 19,784 |
| Capital assets | 122,735 | 122,735 | 122,735 | -- |
| Other financing uses | -- | -- | 73,109 | (73,109) |
| Intrafund transfers | 5,537,133 | 5,537,133 | 2,383,155 | 3,153,978 |
| Intrafund abatement | (11,364,702) | (11,364,702) | (7,364,890) | (3,999,812) |
| Health and Sanitation | <u>9,695,746</u> | <u>9,362,572</u> | <u>8,793,708</u> | <u>568,864</u> |
| Total Charges to Appropriations | <u>9,695,746</u> | <u>9,362,572</u> | <u>8,793,708</u> | <u>568,864</u> |
| Budgetary fund balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 97,922</u> | <u>\$ 97,922</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Mental Health Fund (continued) For the Year Ended June 30, 2011

An explanation of the differences between budgetary inflows and outflows, and GAAP revenue and expenditures:

Sources/inflows of resources:

| | |
|--|---------------------|
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparisons schedule | \$ 8,891,630 |
| Difference budget to GAAP | |
| The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | 97,945 |
| The transfers from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (3,184,771) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(24,550)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 5,780,254</u> |

Uses/outflow of resources:

| | |
|---|---------------------|
| Actual amounts (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 8,793,708 |
| Difference budget to GAAP | |
| Intrafund transfers out are a budgetary use of funds but are not expenditures for financial reporting purposes | (73,109) |
| Interfund expenditures from other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(24,550)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 8,696,049</u> |

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Silva Valley Interchange RIF Fund For the Year Ended June 30, 2011

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|-----------------|-------------------|---|
| Budgetary fund balances, July 1 | \$ 2,145,000 | \$ 2,143,000 | \$ 21,916,460 | \$ 19,773,460 |
| Resources (inflows): | | | | |
| Revenue from use of money or property | -- | 2,000 | 62,448 | 60,448 |
| | -- | 2,000 | 62,448 | 60,448 |
| Amounts available for appropriations | 2,145,000 | 2,145,000 | 21,978,908 | 19,833,908 |
| Charges to appropriations (outflows): | | | | |
| <u>Public Ways and Facilities</u> | | | | |
| Other financing uses | 2,145,000 | 2,145,000 | 357,376 | 1,787,624 |
| Public Ways and Facilities | 2,145,000 | 2,145,000 | 357,376 | 1,787,624 |
| Total Charges to Appropriations | 2,145,000 | 2,145,000 | 357,376 | 1,787,624 |
| Budgetary fund balances, June 30 | \$ -- | \$ -- | \$ 21,621,532 | \$ 21,621,532 |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Silva Valley Interchange RIF Fund (continued) For the Year Ended June 30, 2011

An explanation of the differences between budgetary inflows and outflows, and GAAP revenue and expenditures:

Sources/inflows of resources:

| | |
|--|---------------------|
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparisons schedule | \$ 21,978,908 |
| Difference budget to GAAP The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | <u>(21,916,460)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 62,448</u> |

Uses/outflow of resources:

| | |
|--|------------------|
| Actual amounts (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 357,376 |
| Difference budget to GAAP Transfers out to other funds is a budgetary use of funds but are not expenditures for financial reporting purposes | <u>(357,376)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ --</u> |

COUNTY OF EL DORADO

Required Supplementary Information Notes to the Budgetary Comparison Schedule For the Year Ended June 30, 2011

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before October 2. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may legally not exceed appropriations. The County Administrator approves any budget amendments transferring appropriation within object categories such as salaries and benefits or services and supplies. In addition, the County Administrator also approves budget amendments transferring appropriation between object categories. The Board of Supervisors approves budget amendments transferring appropriation between budget units, departments, or funds. The Board of Supervisors also approves appropriations from unappropriated reserves and unanticipated revenues received during the year. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and as amended during the fiscal year.

The County uses an encumbrances system as an extension of normal budgetary accounting for the general, special revenue, and other debt service funds and to assist in controlling expenditures of the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are reported as part of the restricted, committed, or assigned fund balances since they do not constitute expenditures or liabilities. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

The budgets for the governmental funds may include an object level known as "intrafund transfers" in the charges for appropriations. This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP). Annual budgets are prepared on the modified accrual basis of accounting except that current year encumbrances are budgeted as expenditures.

SUPPLEMENTARY INFORMATION

COUNTY OF EL DORADO

Combining Statement of Fund Net Assets

Internal Service Funds

June 30, 2011

| | Fleet Management | Risk Management Authority | Total |
|--|----------------------------|---------------------------------|-----------------------------|
| <u>ASSETS</u> | | | |
| Current Assets: | | | |
| Cash and investments | \$ 3,312,994 | \$ 45,718,395 | \$ 49,031,389 |
| Cash with fiscal agent | -- | 246,963 | 246,963 |
| Account receivable | -- | 85,027 | 85,027 |
| Deposits | -- | 83,100 | 83,100 |
| Inventory | 33,319 | -- | 33,319 |
| Prepaid expenses | -- | 1,000 | 1,000 |
| Total Current Assets | <u>3,346,313</u> | <u>46,134,485</u> | <u>49,480,798</u> |
| Capital assets: | | | |
| Land | 40,000 | -- | 40,000 |
| Structures and improvements | 659,905 | -- | 659,905 |
| Equipment | 10,768,973 | 51,002 | 10,819,975 |
| Accumulated depreciation | <u>(6,292,992)</u> | <u>(26,185)</u> | <u>(6,319,177)</u> |
| Total Capital Assets, net of accumulated depreciation | <u>5,175,886</u> | <u>24,817</u> | <u>5,200,703</u> |
| Total Assets | <u><u>\$ 8,522,199</u></u> | <u><u>\$ 46,159,302</u></u> | <u><u>\$ 54,681,501</u></u> |
| <u>LIABILITIES</u> | | | |
| Current Liabilities: | | | |
| Accounts payable | \$ 87,619 | \$ 1,527,583 | \$ 1,615,202 |
| Salaries and benefits payable | 10,040 | 19,797 | 29,837 |
| Compensated absences-due within one year | 1,012 | 7,139 | 8,151 |
| Liability for self-insurance | -- | 4,265,789 | 4,265,789 |
| Total Current Liabilities | <u>98,671</u> | <u>5,820,308</u> | <u>5,918,979</u> |
| Long-Term Liabilities: | | | |
| Liability for self-insurance | -- | 12,441,925 | 12,441,925 |
| Liability for other post-employment benefits | -- | 58,034,507 | 58,034,507 |
| Compensated absences-due beyond one year | 6,771 | 47,778 | 54,549 |
| Total Long-Term Liabilities | <u>6,771</u> | <u>70,524,210</u> | <u>70,530,981</u> |
| Total Liabilities | <u>105,442</u> | <u>76,344,518</u> | <u>76,449,960</u> |
| <u>NET ASSETS</u> | | | |
| Invested in capital assets, net of related debt | 5,175,886 | 24,817 | 5,200,703 |
| Restricted | 2,294,658 | -- | 2,294,658 |
| Unrestricted | <u>946,213</u> | <u>(30,210,033)</u> | <u>(29,263,820)</u> |
| Total Net Assets | <u>8,416,757</u> | <u>(30,185,216)</u> | <u>(21,768,459)</u> |
| Total Liabilities and Net Assets | <u><u>\$ 8,522,199</u></u> | <u><u>\$ 46,159,302</u></u> | <u><u>\$ 54,681,501</u></u> |

COUNTY OF EL DORADO

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended June 30, 2011

| | Fleet Management | Risk Management Authority | Totals |
|---|---------------------|---------------------------------|------------------------|
| Operating Revenues: | | | |
| Service fees | \$ 1,794,866 | \$ 32,461,167 | \$ 34,256,033 |
| Operating Expenses: | | | |
| Salaries and benefits | 227,322 | 622,300 | 849,622 |
| Services and supplies | 772,353 | 50,971,935 | 51,744,288 |
| Depreciation | 796,401 | 2,402 | 798,803 |
| Total Operating Expenses | 1,796,076 | 51,596,637 | 53,392,713 |
| Operating Income (Loss) | (1,210) | (19,135,470) | (19,136,680) |
| Non Operating Revenues (Expenses): | | | |
| Interest income | 8,743 | 121,941 | 130,684 |
| Gain (loss) on sale of capital assets | 2,008 | -- | 2,008 |
| Miscellaneous nonoperating revenue | 8,134 | 630,468 | 638,602 |
| Total Non-Operating Revenues (Expenses) | 18,885 | 752,409 | 771,294 |
| Income (Loss) Before Contributions | 17,675 | (18,383,061) | (18,365,386) |
| Capital Contributions | 34,551 | -- | 34,551 |
| Change in Net Assets | 52,226 | (18,383,061) | (18,330,835) |
| Net Assets - Beginning of Year | 8,364,531 | (11,802,155) | (3,437,624) |
| Net Assets - End of Year | <u>\$ 8,416,757</u> | <u>\$ (30,185,216)</u> | <u>\$ (21,768,459)</u> |

COUNTY OF EL DORADO

Combining Statement of Cash Flows Internal Service Funds For the Year Ended June 30, 2011

| | Fleet Management | Risk Management Authority | Total |
|---|---------------------|---------------------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Cash receipts from internal fund services provided | \$ 1,795,197 | \$ 32,631,663 | \$ 34,426,860 |
| Cash paid to suppliers for goods and services | (704,715) | (33,880,785) | (34,585,500) |
| Cash paid to employees for salaries and benefits | (229,347) | (611,374) | (840,721) |
| Net cash provided (used) by operating activities | 861,135 | (1,860,496) | (999,361) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | |
| Non-operating revenues | 8,134 | 630,468 | 638,602 |
| Net cash provided (used) by noncapital financing activities | 8,134 | 630,468 | 638,602 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | |
| Proceeds from sale of capital assets | 2,008 | -- | 2,008 |
| Payments related to the acquisition of capital assets | (602,272) | -- | (602,272) |
| Capital contributions | 34,551 | -- | 34,551 |
| Net cash provided (used) by capital and related financing activities | (565,713) | -- | (565,713) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest received | 8,743 | 121,941 | 130,684 |
| Net cash provided by investing activities | 8,743 | 121,941 | 130,684 |
| Net increase (decrease) in cash and cash equivalents | 312,299 | (1,108,087) | (795,788) |
| Cash and cash equivalents, beginning of year | 3,000,695 | 47,073,445 | 50,074,140 |
| Cash and cash equivalents, end of year | <u>\$ 3,312,994</u> | <u>\$ 45,965,358</u> | <u>\$ 49,278,352</u> |

continued

COUNTY OF EL DORADO

Combining Statement of Cash Flows (continued) Internal Service Funds For the Year Ended June 30, 2011

| | Fleet Management | Risk Management Authority | Total |
|--|---------------------|---------------------------------|---------------------|
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Operating income (loss) | \$ (1,210) | \$ (19,135,470) | \$ (19,136,680) |
| Adjustments to reconcile operating income (loss) to cash flows from operating activities: | | | |
| Depreciation | 796,401 | 2,402 | 798,803 |
| Changes in assets and liabilities: | | | |
| (Increase) decrease in: | | | |
| Accounts receivable | 331 | 170,496 | 170,827 |
| Inventory | 1,422 | -- | 1,422 |
| Prepaid expenses | -- | (920) | (920) |
| Increase (decrease) in: | | | |
| Accounts payable | 66,216 | 412,905 | 479,121 |
| Salaries payable | 2,148 | 4,005 | 6,153 |
| Liability for compensated absences | (4,173) | 6,921 | 2,748 |
| Liability for self-insurance | -- | (1,151,533) | (1,151,533) |
| Liability for other post employment benefits | -- | 17,830,698 | 17,830,698 |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 861,135</u> | <u>\$ (1,860,496)</u> | <u>\$ (999,361)</u> |

**COUNTY OF EL DORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2012**

**COUNTY OF EL DORADO
FISCAL YEAR 2016 - 2017
RECOMMENDED BUDGET**

**Recommended by
Larry T. Combs
Chief Administrative Officer**



RECOMMENDED BUDGET

Fiscal Year Ending
June 30, 2017



RON MIKULACO, Chair
DISTRICT I



SHIVA FRENTZEN, Vice-Chair
DISTRICT II



BRIAN VEERKAMP
DISTRICT III



MICHAEL RANALLI
DISTRICT IV



SUE NOVASEL
DISTRICT V

Cover Photos

On Top of Pyramid Peak, Courtesy of Chris Gandolfi; Close-up of Grapes in front of the Ag Department on Fair Lane, Courtesy of Jessica Honeycutt; Gold Panner at the Coloma Festival 2004; Courtesy of Tony Belli; Cronan Ranch Regional Trails Park Near Pilot Hill - Oak Tree, Photo Courtesy of the American River Conservancy.

BOARD OF SUPERVISORS

District I: Ron Mikulaco
District II: Shiva Frentzen

District V: Sue Novasel

District III: Brian Veerkamp
District IV: Michael Ranalli

ELECTED COUNTY OFFICIALS

Assessor Karl Weiland
Auditor-Controller Joe Harn
District Attorney Vern Pierson
Recorder-Clerk William "Bill" Schultz
Sheriff/Coroner/Public Administrator John D'Agostini
Surveyor Rich Briner
Treasurer/Tax Collector C. L. Raffety

APPOINTED COUNTY OFFICIALS

Agriculture Commissioner/Director of Weights and Measures Charlene Carveth
Chief Administrative Officer Don Ashton
Chief Probation Officer Brian Richart
Clerk of the Board of Supervisors James Mitrisin
Child Support Services Director Don Semon
Community Development Agency Steven Pedretti
County Counsel Michael Ciccozzi
Health & Human Services Agency Director vacant
Human Resources Director Pamela Knorr
Information Technologies Director vacant
Library Services Director Jeanne Amos
Public Defender Teri Monterosso
Veteran Affairs Officer (Interim) William "Bill" Schultz

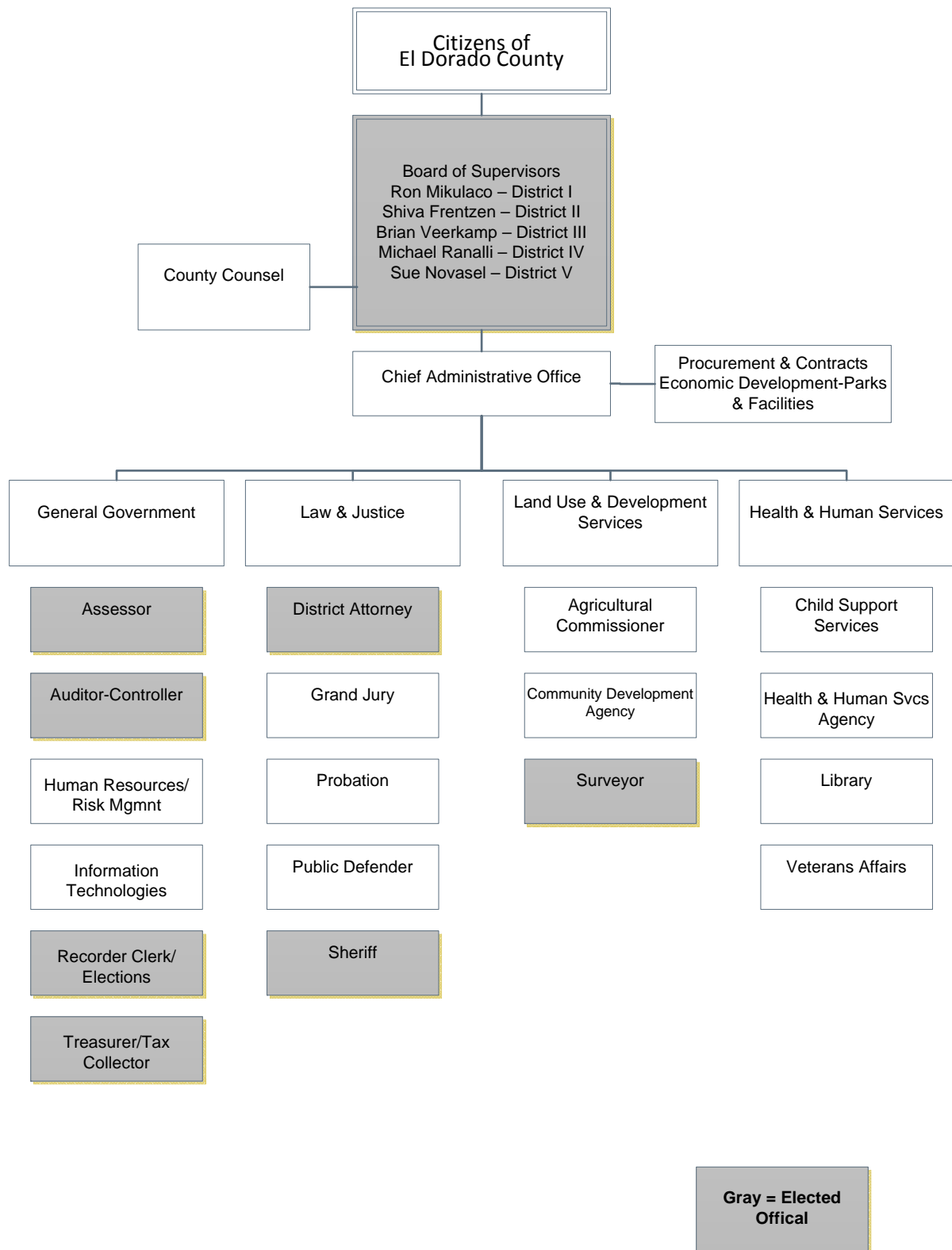


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Law and Justice Departments

| | |
|--|-----|
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| Public Defender | 123 |
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County of El Dorado

Chief Administrative Office

330 Fair Lane
Placerville, CA 95667-4197

Don Ashton
Chief Administrative Officer

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May 27, 2016

Honorable Board Members:

Submitted for your review and consideration is the Chief Administrative Office's Recommended Budget for FY 2016-17. This budget is balanced. This budget is based on the Board adopted budget policies and overall direction to maintain a status quo budget. While this budget is balanced, future year projections indicate expenditures outpacing revenue growth, resulting in budget deficits. The strategy is to minimize future shortfalls by holding down spending until efficiencies can be gained through system and process improvements. Any "surplus" or unanticipated fund balance should be invested wisely based on the strategic plan. One time funds strategically invested result in future on-going operational savings to help close our structural deficit, invest in infrastructure and enhance services.

Each department summary provides a detailed list of program areas with corresponding budgetary information, number of staff, and net county cost and/or general fund contributions. Organizational charts show the department's staff by allocation and distribution by program. Detailed financial information is shown by department, by fund type. Additionally the Budget Basics has been updated to include current data and is incorporated into the Recommended Budget document. CAO staff and departments will be available to discuss this information with the Board during the Budget Special Meeting.

The Budget Special Meeting is scheduled for Monday, June 13, 2016. Staff will provide an overview of the Recommended Budget and the Board will accept public comment. The Board has the opportunity to approve the Recommended Budget as presented or to make modifications to the Recommended Budget and approve the modified budget, including fixed assets and position allocations. The approval of the Recommended Budget will not conclude the FY 2016-17 Budget process. Final adjustments to the budget will be made in late August, once the FY 2015-16 books have closed. These revisions will be presented to the Board during the Budget Hearings scheduled to begin on September 12th with approval of the Adopted FY 2016-17 Budget on September 27th.

OVERALL BUDGET OUTLOOK

The total Recommended Budget for Government Funds for FY 2016-17 is \$510M, which is \$9.3M (2%) less than the Adopted FY 2015-16 budget of \$519M. The County's proposed General Fund budget, which includes discretionary funds for County services, is \$275M, which is \$9.3M (3%) more than the Adopted FY 2015-16 budget of \$266M. Of the \$275M, \$120M is used to fund County programs and services that do not have an outside funding source, referred to as the department Net County Cost (NCC). For more detail regarding the distribution of these funds, please see page 56 in the budget document. The chart below provides a five-year trend of County budget changes:

Five Year Budget Growth (\$\$ In Millions)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--------------------------|------------|-------------|------------|-------------|-------------|
| General Fund | \$216 | \$249 | \$255 | \$266 | \$275 |
| % Growth from prior year | 3% | 15% | 3% | 4% | 3% |
| Non-General Fund | \$262 | \$250 | \$278 | \$253 | \$234 |
| % Growth from prior year | 36% | (3%) | 11% | (9%) | (8%) |
| Total | \$478 | \$499 | \$533 | \$519 | \$510 |
| % Growth from prior year | 19% | 5% | 7% | (3%) | (2%) |

The Recommended Budget includes slight growth in the General Fund discretionary revenue sources. Non-General Fund revenues are restricted in their use for programs delivered by the Department of Transportation, Public Health, Mental Health, Community Services and Erosion Control. The decrease of \$19M within Non-General Fund revenues and appropriations are primarily related to a decreases in the Road Fund (\$11M), Mental Health (\$3M), and Countywide Special Revenue (\$4M).

POSITION ALLOCATION

The most expensive investment that the County has is in human resources. Included in the budget detail is ten year staffing trends by departments. Over the past ten years, the County has gone through many changes. The table below summarizes the changes in total FTE's by functional group.

| Functional Group | Total FTE's FY 2007-08 | Total FTE's FY 2016-17 | Variance |
|---------------------------------|------------------------|------------------------|--------------|
| General Government | 312 | 266 | (46) |
| Law & Justice | 618 | 589 | (29) |
| Land Use & Development Services | 417 | 331 | (86) |
| Health and Human Services | 708 | 706 | (2) |
| Totals | 2055 | 1892 | (163) |

The Recommended FY 2016-17 Budget includes funding for 1891.49 full-time equivalent positions (FTEs). This represents a 28.9 FTE increase from the current FY 2015-16 allocation. The chart below details these changes.

| Department | Position Additions | Position Reductions | Total |
|--------------------------------|--------------------|---------------------|--------------|
| Assessor | 4.00 | -2.00 | 2.00 |
| Auditor-Controller | 5.00 | -5.00 | 0.00 |
| Chief Administrative Office | 6.00 | -5.00 | 1.00 |
| Child Support Services | 0.00 | -1.00 | -1.00 |
| Community Development Agency | 8.00 | -7.00 | 1.00 |
| District Attorney | 10.00 | -10.00 | 0.00 |
| Health & Human Services Agency | 32.60 | -8.20 | 24.40 |
| Human Resources | 1.50 | 0.00 | 1.50 |
| Information Technologies | 3.00 | -3.00 | 0.00 |
| Library | 1.05 | -1.05 | 0.00 |
| Probation | 3.50 | -3.50 | 0.00 |
| Treasurer/Tax Collector | 1.00 | -1.00 | 0.00 |
| Totals | 75.65 | -46.75 | 28.90 |

STATUS OF BOARD REQUESTS

In an effort to balance the Recommended Budget, the Chief Administrative Office held to the Board direction of a status quo budget. On April 26, 2016, the Chief Administrative Office presented budget information for the Board to consider. The Board requested that the following items be included in the FY 2016-17 Recommended Budget *if funding could be identified*:

| Unfunded Projects | Amount | Status in Recommended Budget |
|--------------------------------|--------------------|---|
| One Time Costs | | |
| Public Safety Facility Reserve | \$2,200,000 | Funded |
| Juvenile Hall Match | \$1,200,000 | Funded |
| Capital Reserve | \$800,000 | \$706,300 Funded |
| Tree Mortality Grant Match | \$250,000 | \$125,000 Funded |
| Community Planning Effort | \$100,000 | Funded |
| Southeast Connector | \$225,000 | Funded |
| Depot Road Land | \$320,000 | Funded |
| Placerville Pool | \$25,000 | Funded |
| Fish & Game | \$20,000 | Funded |
| Commission on Aging | \$2,500 | Funded |
| Ongoing Costs | | |
| Public Information Officer | \$131,151 | Funded |
| Sub-Total Funded | \$5,054,951 | |
| Roads | \$3,000,000 | Not funded |
| Property Tax System | \$352,000 | Not funded – Explore using potential savings from FENIX to fund |
| Tree Mortality Grant Match | \$125,000 | Partially funded |
| Marijuana Enforcement | \$500,000 | Not funded |
| Sub-Total Not Funded | \$3,977,000 | |

The majority of funding identified for these projects is one time. The recommendation is to reduce the General Reserve by \$2,303,061 and reduce General Fund Contingency by \$1,810,000 to help fund the majority of items noted in the chart above. Past practice has been to calculate the General Reserve and Contingency based on total adjusted General Fund appropriations. General Fund appropriations are adjusted to pull out one-time expenses, such as Capital Projects, as well as appropriations covered 100% by other funding sources, such as Child Support Services. Human Services is a large part of the General Fund appropriations and in prior years, appropriations related to Human Services were included in the General Reserve/Contingency calculation. The majority of Human Services appropriations are covered by Federal, State and Realignment dollars. Therefore there is less of a need to set aside General Fund reserves and contingency dollars against these programs funded with other sources. The recommendation for FY 2016-17 is to pull Human Services out of the Reserve/Contingency calculation which reduces the total amount required to meet the 5% General Reserve and 3% Contingency amount.

GENERAL FUND SUMMARY

The chart below reflects the increases and decreases in General Fund appropriations by expenditure class for the Recommended Budget. Salaries and benefits have increased \$10.4M or 7%. This increase is primarily due to increased salaries, retirement and health insurance costs. Services, supplies and other charges remain relatively flat. Fixed assets have decreased by approximately \$417K. Transfers have decreased slightly by \$1.3M or 5%.

Reserves and Contingency will be discussed in more detail later in this memo.

Appropriations by Expenditure Class

| Expenditure Class | FY 2015-16 Budget | FY 2016-17 CAO Recm'd | \$ Increase/ (Decrease) | %Increase/ (Decrease) |
|------------------------------------|--------------------------|------------------------------|--------------------------------|------------------------------|
| Salaries & Benefits | 158,192,868 | 168,599,883 | 10,407,015 | 7% |
| Services, Supplies & Other Charges | 70,039,686 | 70,169,238 | 129,552 | 0% |
| Fixed Assets | 2,174,992 | 1,757,556 | (417,436) | (19%) |
| Transfers | 27,484,070 | 26,134,117 | (1,349,953) | (5%) |
| Contingency | 6,720,000 | 5,340,000 | (1,380,000) | (21%) |
| Reserve/Designation | 1,192,492 | 3,146,003 | 1,953,511 | 164% |
| Appropriations | \$265,804,108 | \$275,146,797 | \$9,342,689 | 4% |

The charts below reflect the distribution of increases and decreases in General Fund appropriations, revenues and Net County Cost (NCC) by functional group. The largest increase in Net County Cost is related to Law & Justice. Decreased revenues of \$2M and increased appropriations of \$5.3M result in an increase in Net County Cost of \$7.4M or 11%. The Net County Cost related to General Government increased \$1.9M or 6%, based on decreased revenues of \$641K and increased appropriations of \$1.2M. The Net County Cost for Land Use and Development Services decreased \$175K, primarily due to increased revenues in the Community Development Agency.

The increase in Net County Cost related to Health and Human Services is a result of a change in methodology related to A87 charges. A87 charges are countywide overhead charges calculated annually and approved by the State Controller. These expenses are allocated to County programs and charged to departments that have the ability to recover these charges through outside funding sources, such as the Road Fund, Public Health and Mental Health. Beginning in FY 2016-17, A87 costs are also being charged to Human Services-Social Services (\$2.7M), Public Guardian (\$285K), and Animal Services (\$645K). These charges result in a corresponding increase in Net County Cost. This increase in Net County Cost is offset with an expenditure abatement in Department 15 so the bottom line is a net cost of zero. The benefit of charging the A87 costs to these departments are the ability to recover some of these costs when developing rates and charging for services.

Appropriations by Functional Group

| Functional Group | FY 2015-16 Budget | FY 2016-17 CAO Recm'd | \$ Increase/ (Decrease) | %Increase/ (Decrease) |
|-------------------------|--------------------------|------------------------------|--------------------------------|------------------------------|
| General Gov't | 39,723,944 | 40,958,926 | 1,234,982 | 3% |
| Law & Justice | 93,978,256 | 99,328,318 | 5,350,062 | 6% |
| Land/Dev Svc | 24,612,281 | 26,453,100 | 1,840,819 | 7% |
| Hlth/Human Svc | 70,234,117 | 74,787,088 | 4,552,971 | 6% |
| Non Dept | 37,255,510 | 33,619,365 | (3,636,145) | (10%) |
| Appropriations | \$265,804,108 | \$275,146,797 | \$9,342,689 | 4% |

Revenues by Functional Group

| Functional Group | FY 2015-16 Budget | FY 2016-17 CAO Recm'd | \$ Increase/ (Decrease) | %Increase/ (Decrease) |
|-------------------------|--------------------------|------------------------------|--------------------------------|------------------------------|
| General Gov't | 8,556,747 | 7,915,127 | (641,620) | (7%) |
| Law & Justice | 27,751,868 | 25,660,878 | (2,090,990) | (8%) |
| Land/Dev Svc | 18,650,408 | 20,666,551 | 2,016,143 | 11% |
| Hlth/Human Svc | 65,508,378 | 66,571,742 | 1,063,364 | 2% |
| Non Dept | 145,336,707 | 154,332,499 | 8,995,792 | 6% |
| Revenues | \$265,804,108 | \$275,146,797 | \$9,342,689 | 4% |

Net County Cost by Functional Group

| Functional Group | FY 2015-16 Budget | FY 2016-17 CAO Recm'd | \$ Increase/ (Decrease) | % Increase/ (Decrease) |
|-------------------------|--------------------------|------------------------------|--------------------------------|-------------------------------|
| General Gov't | 31,167,197 | 33,043,799 | 1,876,602 | 6% |
| Law & Justice | 66,226,388 | 73,667,440 | 7,441,052 | 11% |
| Land/Dev Svc | 5,961,873 | 5,786,549 | (175,324) | (3%) |
| Hlth/Human Svc | 4,725,739 | 8,215,346 | 3,489,607 | 74% |
| Total | \$108,081,197 | \$120,713,134 | \$12,631,937 | 12% |

In addition to the Net County Cost noted above, the FY 2016-17 Recommended Budget includes the following General Fund contributions to programs (detail is provided in the General Fund – Other Operations section of the budget (aka Dept. 15)):

- \$4.2M to Public Health programs (primarily jail medical)
- \$2.5M to Community Services programs
- \$80K to Airports

FUND BALANCE, CONTINGENCY, RESERVES AND DESIGNATIONS

Fund Balance

The FY 2016-17 fund balance projections are as follows:

| Description | Amount |
|--|----------------|
| Unspent Contingency | \$6M |
| Unspent Department Appropriations | \$9M |
| Additional Discretionary Revenues | \$1M |
| Use of General Reserve | \$2.9M |
| Unspent Accumulative Capital Outlay | \$10.8M |
| Designation for Capital Projects | \$6.2M |
| Total Projected Fund Balance for FY 16-17 | \$35.9M |

This estimate is subject to change with the close of the FY 2015-16 financial records in August. The Chief Administrative Office is recommending that any additional General Fund fund balance identified after the books close be directed toward the Capital reserve.

The Recommended use of the projected Fund Balance in FY 2016-17 are as follows:

| Description | Amount |
|---|----------------|
| Projected Fund Balance from FY 2015-16 | \$35.9M |
| Use of Fund Balance | |
| Contingency | \$5.4M |
| Public Safety Facility Set Aside | \$2.2M |
| Juvenile Hall Match | \$1.2M |
| Capital Replacement Designation | \$0.7M |
| 4/26 Board Requested Projects | \$0.9M |
| Capital Projects | \$16.8M |
| Operating Expenses (Usually carries forward every year in the form of salary savings) | \$8.7M |
| Total Use of Fund Balance | \$35.9M |

Contingency / Reserves

The Recommended FY 2016-17 Budget sets aside 8% for reserves and contingency. The contingency is proposed to be \$5.4M or 3% of adjusted General Fund appropriations. The General Reserve is proposed to be \$8.2M or 4.6% of adjusted General Fund appropriations. As noted previously, these amounts have decreased from prior year amounts based on a change in the methodology for calculating adjusted General Fund Appropriations by pulling out appropriations related to Human Services. The FY 2015-16 Contingency was budgeted at \$6.7M and the General Reserve was budgeted at \$11.2M. The proposed change in methodology reduces these amounts by \$1.3M and \$3M respectively.

The Chief Administrative Office is recommending a one-time “borrowing” of \$650,800 out of the General Reserve to fund a request by the Resource Conservation Districts (RCD’s) related to the King Fire Restoration and Reforestation Project. The RCD’s received a grant that is funded on a reimbursement basis. The RCD’s are in need of cash flow up front in order to provide the services. These funds will be added back into the General Reserve over the next 4 years in lieu of the annual payments normally given to the RCD’s for their share of County property tax dollars.

The Recommended Budget also includes a new audit reserve in the amount of \$240,000. The State is in the process of auditing Health and Human Services claims for Medical Administration Activities (MAA) and Targeted Case Management (TCM) claims. The State has changed the criteria for what constitutes a claimable expense and is applying these rules retroactively. There is a possibility that the County may need to pay funds back to the State if audit exceptions are noted. Therefore an audit reserve of \$240,000 is requested to cover these audit exceptions if necessary. Any funds remaining in the audit reserve after the State has completed the audits will revert back to the General Fund.

Designations and Capital Projects

The Recommended FY 2016-17 Budget includes the use of \$6.2M in the Designation for Capital Projects fund balance to complete the A/B renovation project as well as other Capital Projects. The Recommended Budget includes setting aside \$706,300 in the Capital Designation as a replacement reserve for future projects. If additional funding is not identified, FY 2016-17 will be the last year that the deferred maintenance projects identified in the VANIR report will be worked on.

OTHER SCHEDULES

Provided in a separate section of the budget document, “Other Schedules,” is a list of proposed fixed assets and the County-wide Personnel Allocations included in the Recommended Budget.

MULTI YEAR BUDGET PROJECTION

Attachment A is the five-year projection for the General Fund. As presented on April 26, 2016, the projection indicates on going potential deficits if current fiscal conditions continue. Appropriations are still growing at a higher rate than revenues resulting in a structural deficit. These projections **do not** include sufficient funding for Capital infrastructure, road, or the approximately \$2.2M necessary to annually fund lease financing costs for the Public Safety Facility.

PENDING ISSUES AND POLICY CONSIDERATIONS

Several departments have identified pending issues and policy considerations for the Board to consider. These are outlined in the department summaries. The Chief Administrative Office is not requesting specific direction at this time, other than the approval of the Recommended Budget with any Board directed changes (approved by a majority vote).

Public Safety Facility

As noted above, the approximate \$2.2M necessary for annual lease payments for the Public Safety Facility is not included in the FY 2017-18 budgets and beyond. The Chief Administrative Office will be returning to the Board on June 28 with a presentation regarding financing options and budget scenarios that include annual lease payments of \$2.2M. In order to pursue interim financing options as well as the USDA loan, the County will need to show a balanced 5 year projection that includes a \$2.2M lease payment. If revenue projections remain as projected, the County will need to hold down future costs in order to balance revenues and appropriations. As an example, based on the attached 5 year forecast, in FY 2020-21 the County would need to reduce appropriations by approximately \$8M in order to balance the budget and fund the Public Facility payment.

CONCLUSION

Over the next several months the Board will be presented information regarding some important issues that are going to require strategic planning to align resources with service needs. Simply stated, the budget is a closed system with competing priorities for limited resources. The Chief Administrative Office will be working closely with departments to present options for Board consideration to begin implementation of the County's Strategic Plan and address system wide challenges. The County must continue to find efficiencies, focus on cost containment and seek out new revenues in order to provide the "Gold Standard" of service.

Attachment A
CAO Recommendation
5 year forecast as of May 27, 2016

COUNTY OF EL DORADO
General Fund Revenue and Appropriation Projection

| | FY 2016-17 | FY 2017-18 | Projected FY 2018-19 | FY 2019-20 | FY 2020-21 |
|---|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| REVENUES | | | | | |
| Property Tax | \$ 63,169,023 | \$ 65,692,025 | \$ 68,315,908 | \$ 71,044,709 | \$ 73,882,624 |
| Other Local Taxes | 38,071,946 | 39,240,914 | 40,452,118 | 41,707,156 | 43,007,693 |
| Licenses/Permits/Franchises | 10,460,356 | 10,571,468 | 10,685,767 | 10,803,373 | 10,924,415 |
| Fines/Forfeitures/Penalties | 894,113 | 899,568 | 905,078 | 910,643 | 916,264 |
| Use of Funds/Property | 269,600 | 269,826 | 270,054 | 270,285 | 270,518 |
| Intergovernmental Revenue | 65,824,403 | 66,436,683 | 66,944,946 | 67,473,147 | 68,029,241 |
| Charges for Service | 15,243,934 | 15,531,111 | 15,827,777 | 16,112,230 | 16,428,857 |
| Other Revenue | 6,624,040 | 6,650,580 | 6,677,385 | 6,704,458 | 6,731,802 |
| Transfers from Other Funds | 38,635,521 | 39,839,750 | 41,116,935 | 42,411,894 | 43,725,484 |
| Total Current Revenues | \$ 239,192,936 | \$ 245,131,926 | \$ 251,195,968 | \$ 257,437,897 | \$ 263,916,896 |
| Appropriation from Fund Balance* | 35,953,861 | 15,800,000 | 16,400,000 | 17,000,000 | 17,650,000 |
| Total Revenues | \$ 275,146,797 | \$ 260,931,926 | \$ 267,595,968 | \$ 274,437,897 | \$ 281,566,896 |
| Discretionary Revenues | \$ 154,332,499 | \$ 137,996,398 | \$ 142,477,234 | \$ 147,056,779 | \$ 151,840,893 |
| Departmental Revenues | 120,814,298 | 122,935,528 | 125,118,734 | 127,381,117 | 129,726,003 |
| Total Revenues | \$ 275,146,797 | \$ 260,931,926 | \$ 267,595,968 | \$ 274,437,897 | \$ 281,566,896 |
| APPROPRIATIONS (Category) | | | | | |
| General Government | \$ 40,958,926 | \$ 42,362,970 | \$ 43,830,195 | \$ 45,363,446 | \$ 46,965,693 |
| Law and Justice | 99,328,318 | 102,971,994 | 106,779,635 | 110,758,620 | 114,916,660 |
| Land Use & Development | 26,453,100 | 27,214,548 | 28,010,248 | 28,841,742 | 29,710,639 |
| Health/Human Services | 74,787,088 | 76,563,474 | 78,419,798 | 80,359,656 | 82,386,808 |
| Nondepartmental | 30,473,362 | 11,629,106 | 12,013,459 | 12,433,343 | 12,838,924 |
| Total Appropriations | \$ 272,000,794 | \$ 260,742,092 | \$ 269,053,336 | \$ 277,756,808 | \$ 286,818,724 |
| APPROPRIATIONS (Object) | | | | | |
| Salaries/Benefits | \$ 168,604,883 | \$ 176,190,437 | \$ 184,117,328 | \$ 192,400,916 | \$ 201,057,251 |
| Operating Expenses | 69,297,405 | 69,297,405 | 69,297,405 | 69,297,405 | 69,297,405 |
| Fixed Assets | 1,791,556 | 1,791,556 | 1,791,556 | 1,791,556 | 1,791,556 |
| Transfer to Other Funds | 26,966,950 | 7,942,694 | 8,127,047 | 8,316,931 | 8,512,512 |
| Appropriation for Contingency | 5,340,000 | 5,520,000 | 5,720,000 | 5,950,000 | 6,160,000 |
| Total Appropriations | \$ 272,000,794 | \$ 260,742,092 | \$ 269,053,336 | \$ 277,756,808 | \$ 286,818,724 |
| Revenue Surplus/(Shortfall) | \$ 3,146,003 | \$ 189,834 | \$ (1,457,368) | \$ (3,318,911) | \$ (5,251,828) |
| Designated for Capital Projects | \$ 2,906,300 | \$ 2,906,300 | \$ 2,906,300 | \$ 2,906,300 | \$ 2,906,300 |
| Audit Reserve | \$ 240,000 | \$ 240,000 | \$ 240,000 | \$ 240,000 | \$ 240,000 |
| General Reserve | \$ 11,194,914 | \$ 8,241,053 | \$ 9,156,216 | \$ 9,492,980 | \$ 9,844,870 |
| \$ Needed for 5% General Reserve | \$ 8,241,053 | \$ 9,156,216 | \$ 9,492,980 | \$ 9,844,870 | \$ 10,212,729 |
| Change in Funds to Reach 5% | \$ (3,146,003) | \$ (915,163) | \$ (336,764) | \$ (351,890) | \$ (367,858) |
| Total Revenue Surplus/Shortfall | \$ (0) | \$ (725,329) | \$ (1,794,132) | \$ (3,670,801) | \$ (5,619,686) |

Revenue Assumptions

Property Tax and other local taxes grown at 4% annually

Sales tax grown at 2% annually

All other Discretionary Rev remains flat

Assumes 49% TOT for GF Operating Costs

Appropriation Assumptions

4.5% growth on salaries and benefits, no growth on operating exp

No additional GF for roads or Fire

Annual funding for Public Safety Facility not included in FY 2017-18 and beyond



Budget Basics

Recommended Budget
FY 2016-17

What is the Recommended Budget?

- A forecast of all planned revenue and expenses
- Provides a model for how the county might perform financially given certain assumptions about the future
- Enables the actual financial performance of the county to be measured against the forecast
- A budget should balance:
 - Total revenue equals total appropriations

Is the Recommended Budget balanced?

- The Recommended Budget is balanced
 - $\text{Projected Revenue} = \text{Projected Appropriations}$



What assumptions are built into the Recommended Budget?

- Property tax revenue: \$63 million
- Property tax in lieu of Vehicle License Fees: \$18.6 million
- Sales tax revenue: \$11 million

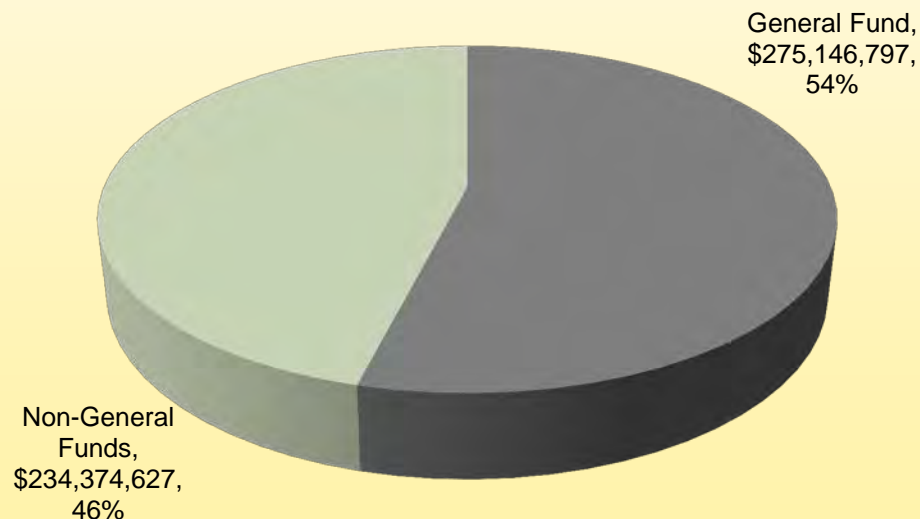
- Property tax and in lieu include 4% growth over the FY 2015-16 year end projection
- Sales tax includes 2% growth over FY 2015-16 year end projection

How does the Recommended Budget compare to last year's budget?

- Total budget decreased by \$9 million (-2%)
- General Fund increased by \$9 million (3%)
- Full Time Equivalent employees (FTEs) increased by 28.90.

How big is the Recommended Budget?

- **TOTAL** Recommended Budget = \$509,521,424
 - General Fund = \$275,146,797
 - Non-General Funds = \$234,374,627



What is the General Fund?

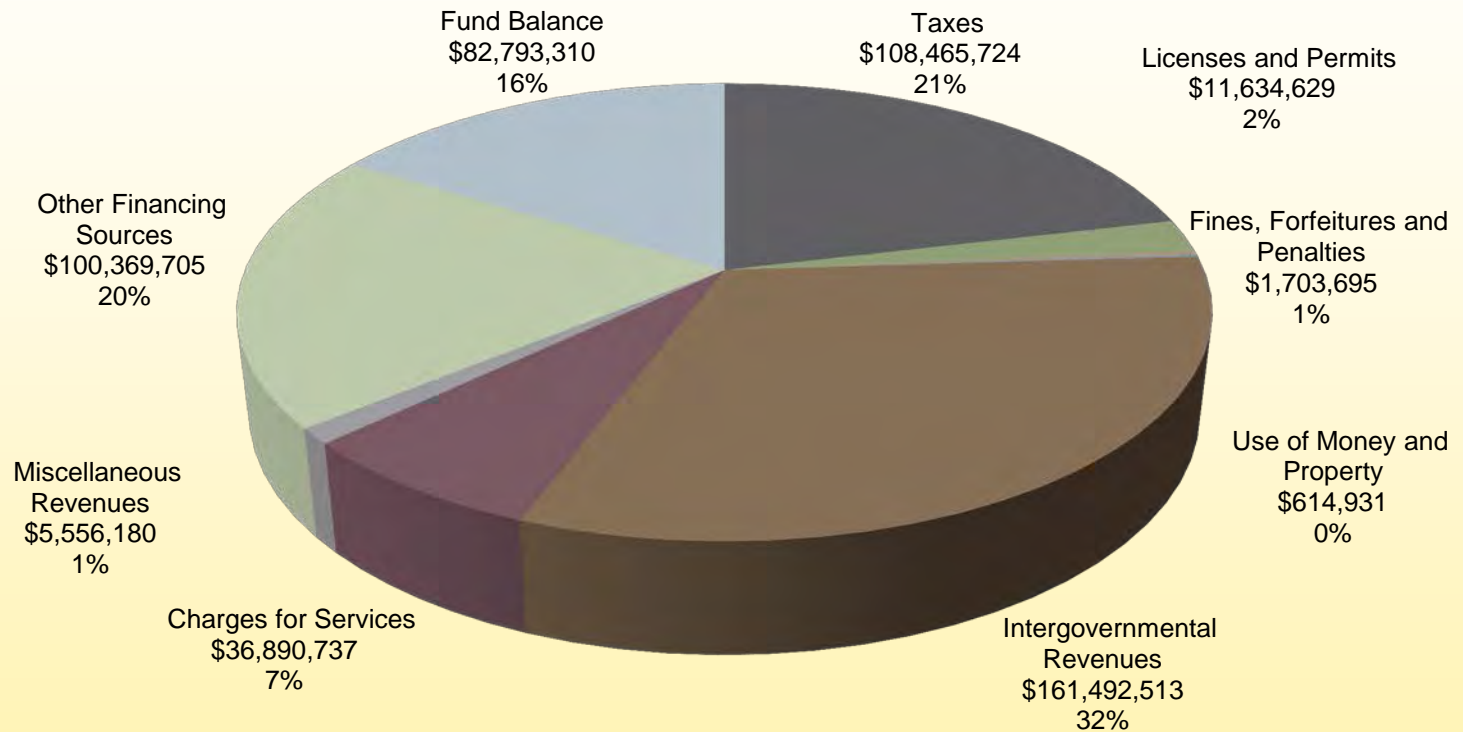
- The General Fund is the slice of the budget primarily funded with discretionary dollars

What are Non-general funds?

- Non-General Fund spending is determined by state law or other special conditions

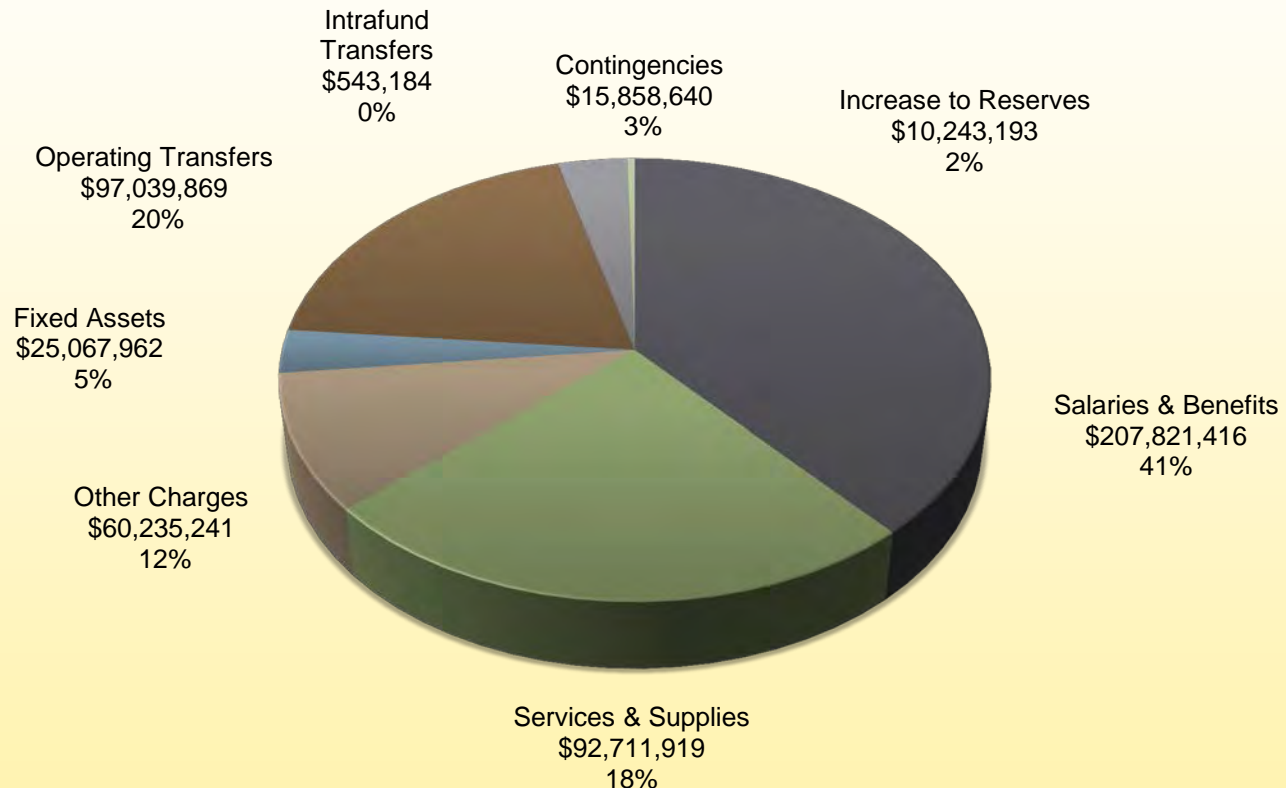


Where does all the money come from in the Recommended Budget?



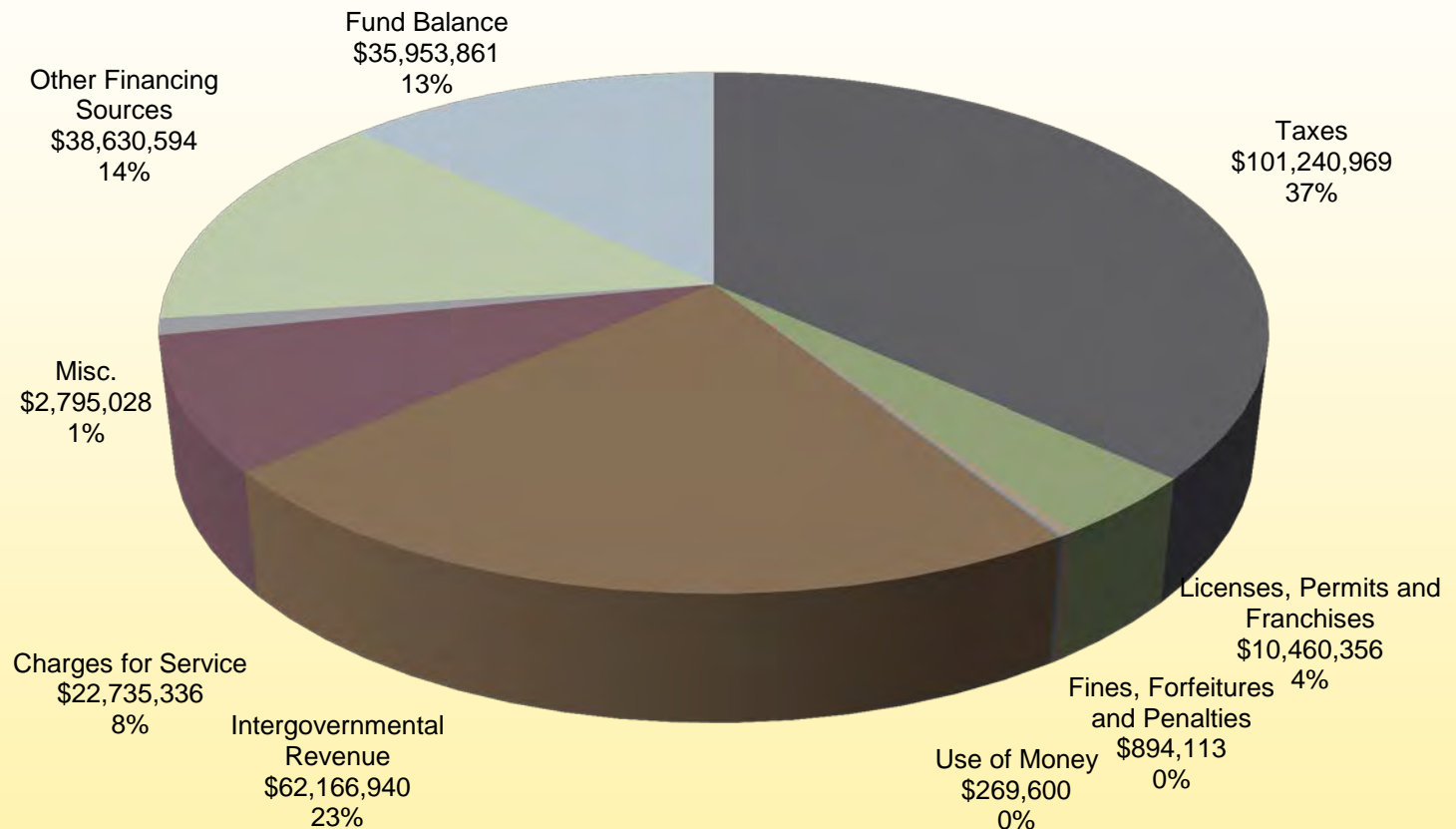
(revenue sources across all funds)

What does the Recommended Budget pay for?

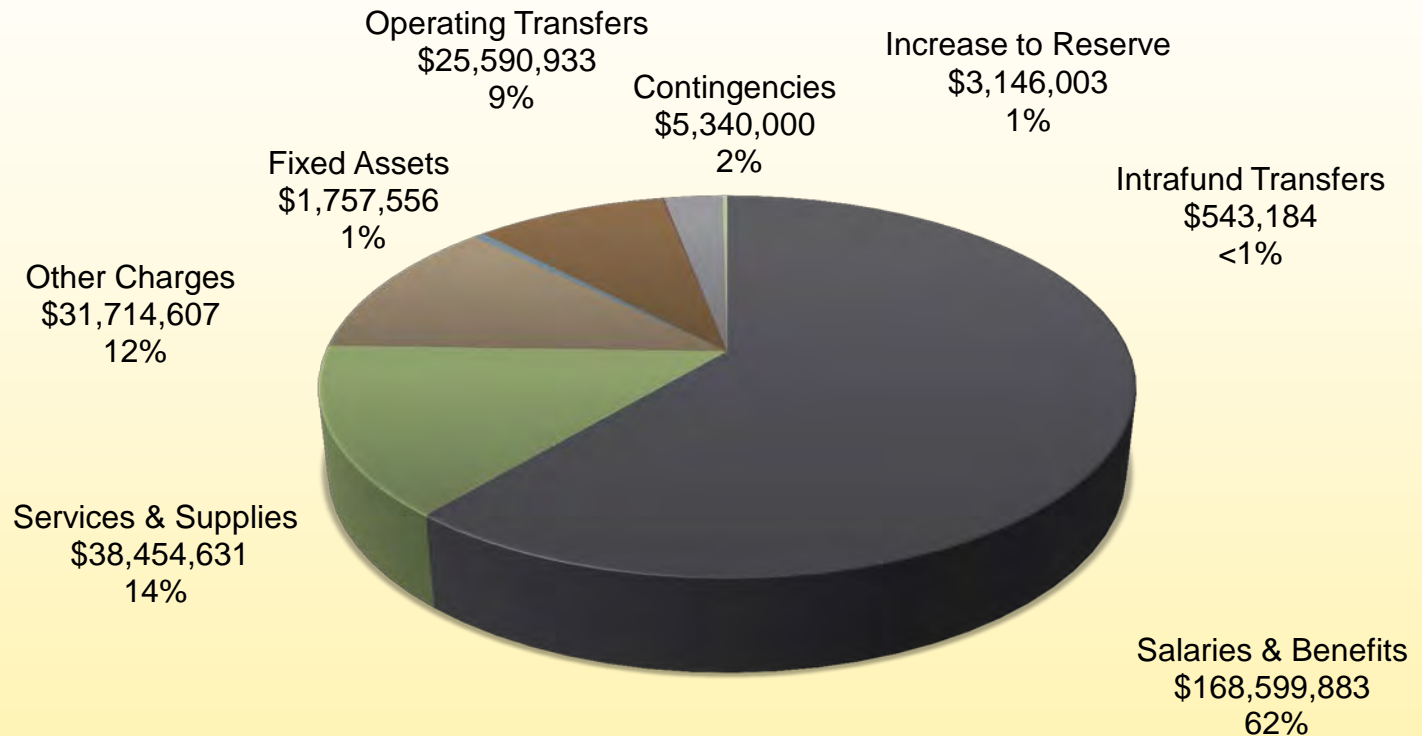


Salaries & Benefits = People = Services to the Public

Where does the *General Fund* money come from?



What does the General Fund pay for?

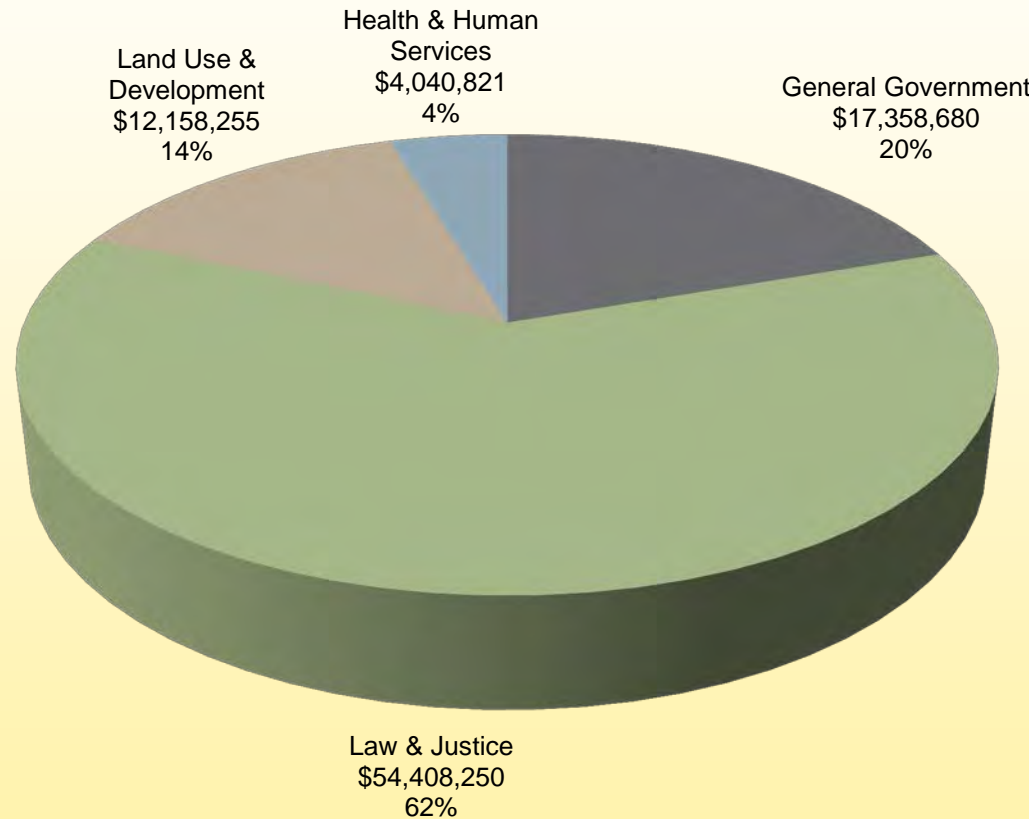


Salaries & Benefits = People = Services to the Public

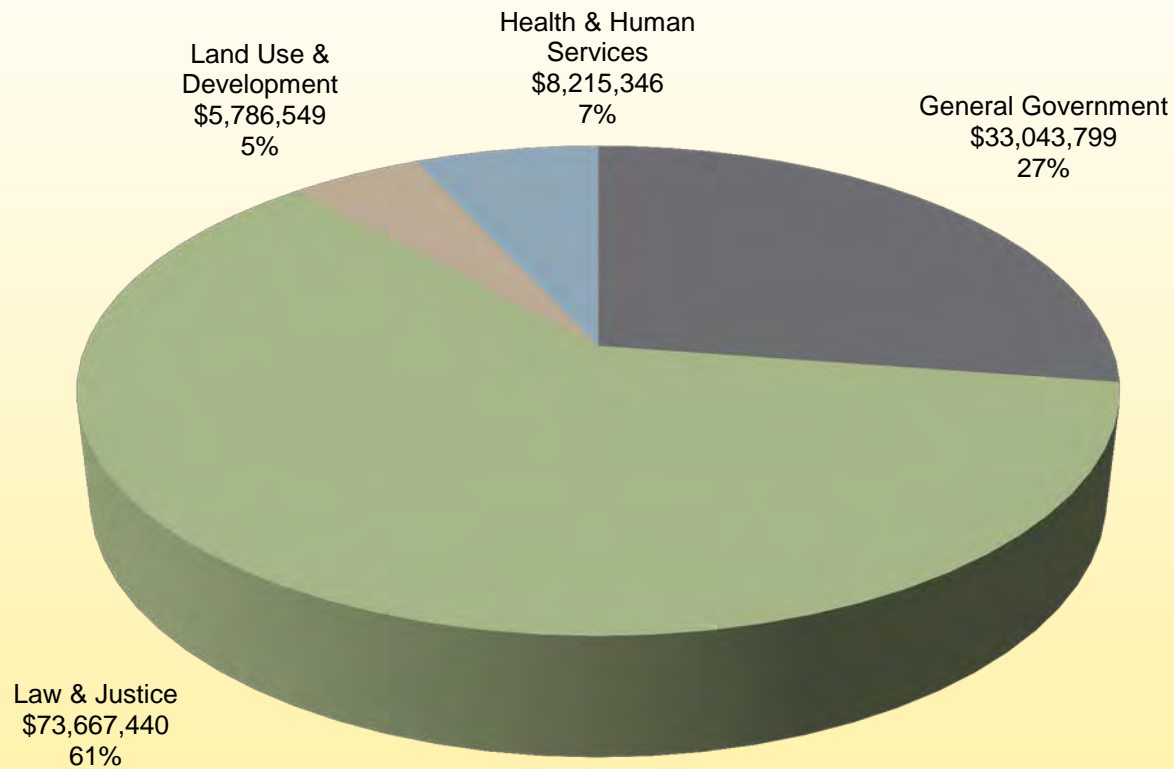
How does the General Fund support county programs?

- Departments get money from different sources
 - For example: grants, state & federal agencies, and charges for service
- When that doesn't cover all of the department's costs, the difference is made up with other General Fund discretionary dollars
- These other discretionary dollars are a department's **“Net County Cost”**
- Departments are required to live within their “Net County Cost” to ensure that no additional General Fund support is required

Distribution of Net County Cost by Program Area FY 2007-08



Distribution of Net County Cost by Program Area FY 2016-17



Distribution of Net County Cost by Department FY 2016-17

| | 2016-17 NCC | % of Total NCC |
|-------------------------------------|--------------------|----------------------|
| BOS | 1,563,871 | 1.30% |
| CAO | 9,884,743 | 8.19% |
| A/C | 2,792,328 | 2.31% |
| Treasurer | 838,308 | 0.69% |
| Assessor | 3,355,791 | 2.78% |
| County Counsel | 2,985,360 | 2.47% |
| Human Resources | 2,138,585 | 1.77% |
| Information Technologies | 8,492,514 | 7.04% |
| Economic Development/Parks & Trails | - | 0.00% |
| Recorder Clerk | 992,299 | 0.82% |
| Subtotal | 33,043,799 | 27.37% |
| Grand Jury | 75,319 | 0.06% |
| Courts | 1,534,397 | 1.27% |
| District Attorney | 6,195,935 | 5.13% |
| Public Defender | 3,566,010 | 2.95% |
| Sheriff | 49,872,818 | 41.32% |
| Probation | 12,422,961 | 10.29% |
| Subtotal | 73,667,440 | 61.03% |
| Surveyor | 1,522,029 | 1.26% |
| Agriculture | 505,732 | 0.42% |
| DOT - County Engineer & Cemeteries | 458,050 | 0.38% |
| Development Services | 3,300,738 | 2.73% |
| CDA Admin | - | 0.00% |
| Environmental Mgt | - | 0.00% |
| Subtotal | 5,786,549 | 4.79% |
| Health - Animal Control | 2,152,291 | 1.78% |
| HHSA - Admin | 65,005 | 0.05% |
| Veterans | 470,265 | 0.39% |
| Human Services | 3,978,078 | 3.30% |
| Library | 1,544,707 | 1.28% |
| Child Support Services | 5,000 | 0.00% |
| Subtotal | 8,215,346 | 6.81% |
| Total Department | 120,713,134 | 100.00% |

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Does the Recommended Budget contain reserve funds?

- 7.6% set aside including:
 - \$8.2 million in reserves
 - 4.6% of adjusted General Fund appropriations
 - \$5.3 million for contingency
 - 3% of adjusted General Fund appropriations
- \$2.2 million set aside for the Public Safety Facility Capital Project
- \$700K set aside as Designation for Capital Projects

What does the Recommended Budget mean for the future?

- Future year deficits assume:
 - 4% growth in Property and 2% in Sales Tax
 - No use of fund balance for on-going expenses
 - Maintaining 8% reserve/contingency
 - Annual appropriations growth of 4.5% in salaries and no growth in other expenses

| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 2020-21 |
|---------------------------------|---------------|---------------|----------------|----------------|----------------|
| Total Revenues | \$275,146,797 | \$260,931,926 | \$267,595,968 | \$274,437,897 | \$281,566,896 |
| Total Appropriations | \$275,146,797 | \$261,657,255 | \$269,390,100 | \$278,108,698 | \$287,186,582 |
| Total Revenue Surplus/Shortfall | \$ - | \$ (725,329) | \$ (1,794,132) | \$ (3,670,801) | \$ (5,619,686) |

| Total Financing Sources | | | | | Total Financing Uses | | |
|--------------------------------------|---|--|------------------------------------|-------------------------------|-----------------------|--|----------------------------|
| Fund Name | Fund Balance Unreserved/ Undesignated June 30, 2016 (estimated) | Decreases to Reserves/ Designations/ Net Assets | Additional Financing Sources | Total Available Sources | Financing Uses | Increases to Reserves/ Designations/ Net Assets | Total Financing Uses |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Governmental Funds | | | | | | | |
| General | \$ 26,795,930 | \$ 9,157,931 | \$ 239,192,936 | \$ 275,146,797 | \$ 272,000,794 | \$ 3,146,003 | \$ 275,146,797 |
| Special Revenue Funds | 40,532,142 | 4,867,609 | 165,534,001 | 210,933,752 | 204,736,562 | 6,197,190 | 210,933,752 |
| Capital Project Funds | - | 1,439,698 | 22,001,177 | 23,440,875 | 22,540,875 | 900,000 | 23,440,875 |
| Debt Service Funds | - | - | - | - | - | - | - |
| Total Governmental Funds | \$ 67,328,072 | \$ 15,465,238 | \$ 426,728,114 | \$ 509,521,424 | \$ 499,278,231 | \$ 10,243,193 | \$ 509,521,424 |
| Other Funds | | | | | | | |
| Internal Service Funds | \$ 30,000 | \$ - | \$ 46,630,325 | \$ 49,660,325 | \$ 49,660,325 | \$ - | \$ 49,660,325 |
| Enterprise Funds | 300,000 | | 1,170,891 | 1,470,891 | 1,338,467 | 132,424 | 1,470,891 |
| Special Districts and Other Agencies | 14,944,727 | 1,870,571 | 28,227,009 | 45,042,307 | 44,412,945 | 629,362 | 45,042,307 |
| Total Other Funds | \$ 15,274,727 | \$ 1,870,571 | \$ 76,028,225 | \$ 96,173,523 | \$ 95,411,737 | \$ 761,786 | \$ 96,173,523 |
| Total All Funds | \$ 82,602,799 | \$ 17,335,809 | \$ 502,756,339 | \$ 605,694,947 | \$ 594,689,968 | \$ 11,004,979 | \$ 605,694,947 |

| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | | El Dorado County Governmental Funds Summary Fiscal Year 2016-17 | | | | Schedule 2 | |
|--|---|---|------------------------------------|-------------------------------|----------------------|---|----------------------------|
| Total Financing Sources | | | | | Total Financing Uses | | |
| Fund Name | Fund Balance Unreserved/ Undesignated June 30, 2016 (estimated) | Decreases to Reserves/ Designations | Additional Financing Sources | Total Available Sources | Financing Uses | Increases to Reserves/ Designations | Total Financing Uses |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| General Fund | | | | | | | |
| General | \$ 26,795,930 | \$ 9,157,931 | \$ 239,192,936 | \$ 275,146,797 | \$ 272,000,794 | \$ 3,146,003 | \$ 275,146,797 |
| Total General Fund | \$ 26,795,930 | \$ 9,157,931 | \$ 239,192,936 | \$ 275,146,797 | \$ 272,000,794 | \$ 3,146,003 | \$ 275,146,797 |
| Special Revenue Funds | | | | | | | |
| Erosion Control | \$ - | | \$ 2,446,900 | \$ 2,446,900 | \$ 2,446,900 | \$ - | \$ 2,446,900 |
| Road Fund | 4,975,056 | 224,826 | 55,851,481 | 61,051,363 | 61,051,363 | | 61,051,363 |
| County Road District Tax Fund | - | | 5,812,079 | 5,812,079 | 5,812,079 | | 5,812,079 |
| Special Aviation | - | | 20,020 | 20,020 | 20,020 | | 20,020 |
| Fish and Game | - | | 23,000 | 23,000 | 23,000 | | 23,000 |
| Community Services | 658,378 | | 8,339,227 | 8,997,605 | 8,997,605 | | 8,997,605 |
| Housing, Community & Econ Devlp | 93,292 | 163,999 | 974,737 | 1,232,028 | 1,232,028 | - | 1,232,028 |
| Public Health | 10,074,188 | | 15,774,318 | 25,848,506 | 20,848,506 | 5,000,000 | 25,848,506 |
| Mental Health | 10,212,899 | | 24,004,219 | 34,217,118 | 34,217,118 | | 34,217,118 |
| Social Services SB163 Wraparound | 57,673 | | 120 | 57,793 | 57,793 | | 57,793 |
| Planning: EIR Development Fees | - | | - | - | - | | - |
| Tobacco Settlement | - | | - | - | - | | - |
| Federal Forest Reserve | 131,140 | | - | 131,140 | 131,140 | | 131,140 |
| Jail Commissary | 1,325,701 | | 362,301 | 1,688,002 | 1,688,002 | | 1,688,002 |
| Placerville Union Cemetery | 94,275 | | 31,330 | 125,605 | 125,605 | | 125,605 |
| Countywide Special Revenue | 12,909,540 | 4,478,784 | 51,894,269 | 69,282,593 | 68,085,403 | 1,197,190 | 69,282,593 |
| Total Special Revenue Funds | \$ 40,532,142 | \$ 4,867,609 | \$ 165,534,001 | \$ 210,933,752 | \$ 204,736,562 | \$ 6,197,190 | \$ 210,933,752 |
| Capital Project Funds | | | | | | | |
| Accumulative Capital Outlay | \$ - | \$ 1,439,698 | \$ 22,001,177 | \$ 23,440,875 | \$ 22,540,875 | \$ 900,000 | \$ 23,440,875 |
| Total Capital Project Funds | \$ - | \$ 1,439,698 | \$ 22,001,177 | \$ 23,440,875 | \$ 22,540,875 | \$ 900,000 | \$ 23,440,875 |
| Debt Service Funds | | | | | | | |
| El Dorado Hills Business Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Debt Service Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Governmental Funds | \$ 67,328,072 | \$ 15,465,238 | \$ 426,728,114 | \$ 509,521,424 | \$ 499,278,231 | \$ 10,243,193 | \$ 509,521,424 |

Actual
Estimated



| Fund Name | Total Fund Balance June 30, 2016 (estimated) | Less: Obligated Fund Balances | | | Fund Balance Available June 30, 2016 (estimated) |
|------------------------------------|--|-------------------------------|---|----------------------|--|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| General Fund | | | | | |
| General | \$ 44,204,154 | \$ - | \$ 11,194,914 | \$ 6,213,310 | \$ 26,795,930 |
| Total General Fund | \$ 44,204,154 | \$ - | \$ 11,194,914 | \$ 6,213,310 | \$ 26,795,930 |
| Special Revenue Funds | | | | | |
| Erosion Control | \$ 16,930 | \$ - | \$ 16,930 | \$ - | \$ - |
| Road Fund | 9,544,828 | - | 4,569,772 | | 4,975,056 |
| County Road District Tax Fund | 558,852 | | 558,852 | | - |
| Special Aviation | 60 | - | 60 | | - |
| Fish and Game | 3,691 | - | - | 3,691 | - |
| Community Services | 733,911 | - | 75,533 | | 658,378 |
| Housing, Community & Econ Devlp | 257,291 | - | 163,999 | | 93,292 |
| Public Health | 10,074,913 | - | 725 | | 10,074,188 |
| Mental Health | 12,111,265 | - | 1,898,366 | | 10,212,899 |
| Social Services SB163 Wraparound | 57,673 | - | - | | 57,673 |
| Planning: EIR Development Fees | 25,560 | - | 25,560 | | - |
| Tobacco Settlement | - | - | - | | - |
| Federal Forest Reserve | 131,140 | - | - | | 131,140 |
| Jail Commissary | 1,325,701 | - | - | | 1,325,701 |
| Placerville Union Cemetery | 94,275 | - | - | | 94,275 |
| Countywide Special Revenue | 65,180,601 | - | 47,291,419 | 4,979,642 | 12,909,540 |
| Total Special Revenue Funds | \$ 100,116,691 | \$ - | \$ 54,601,216 | \$ 4,983,333 | \$ 40,532,142 |
| Capital Projects Funds | | | | | |
| Accumulative Capital Outlay | \$ 4,617,461 | \$ - | \$ 4,617,461 | \$ - | \$ - |
| Total Capital Project Funds | \$ 4,617,461 | \$ - | \$ 4,617,461 | \$ - | \$ - |
| Debt Service Funds | | | | | |
| El Dorado Hills Business Park | \$ 1,805,974 | \$ - | \$ - | \$ 1,805,974 | \$ - |
| Total Debt Service Funds | \$ 1,805,974 | \$ - | \$ - | \$ 1,805,974 | \$ - |
| Total Governmental Funds | \$ 150,744,280 | \$ - | \$ 70,413,591 | \$ 13,002,617 | \$ 67,328,072 |

| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | | El Dorado County Obligated Fund Balances - By Governmental Funds Fiscal Year 2016-17 | | | | Schedule 4 |
|--|---|--|--|--|--|--|
| | | Decreases or Cancellations | | Increases or New Obligated Fund Balances | | Total Obligated Fund Balances for the Budget Year |
| Fund Name and Fund Balance Descriptions | Obligated Fund Balances June 30, 2016 (estimated) | Recommended | Adopted by the Board of Supervisors | Recommended | Adopted by the Board of Supervisors | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| General Fund | | | | | | |
| General Reserve | \$ 11,194,914 | \$ 2,953,861 | \$ - | \$ 240,000 | \$ - | 8,481,053 |
| Committed - Capital Projects | 6,204,070 | 6,204,070 | - | 2,906,003 | - | 2,906,003 |
| Assigned - Imprest Cash | 9,240 | | | | | 9,240 |
| Total General Fund | \$ 17,408,224 | \$ 9,157,931 | \$ - | \$ 3,146,003 | \$ - | 11,396,296 |
| Special Revenue Funds | | | | | | |
| Erosion Control | | | | | | |
| Restricted - Other | \$ 16,930 | \$ - | \$ - | \$ - | \$ - | 16,930 |
| Road Fund | | | | | | |
| Nonspendable - Inventory | 714,109 | - | - | - | - | 714,109 |
| Restricted - Imprest Cash | 3,400 | | | | | 3,400 |
| Committed - Capital Projects | 3,852,263 | 224,826 | - | - | - | 3,627,437 |
| Road District Tax | | | | | | |
| Committed - Other | 558,852 | - | - | - | - | 558,852 |
| Special Aviation | | | | | | |
| Restricted - Other | 60 | - | - | - | - | 60 |
| Fish and Game | | | | | | |
| Assigned - Other | 3,691 | - | - | - | - | 3,691 |
| Community Services | | | | | | |
| Nonspendable - Inventory | 75,113 | - | - | - | - | 75,113 |
| Restricted - Imprest Cash | 420 | - | - | - | - | 420 |
| Housing, Community & Econ Devlp | | | | | | |
| Assigned - Other | 163,999 | 163,999 | - | - | - | - |
| Public Health | | | | | | |
| Restricted - Imprest Cash | 725 | | | | | |
| Assigned - Other | - | - | - | 5,000,000 | - | 5,000,000 |
| Mental Health | | | | | | |
| General Reserve | 1,898,326 | - | - | - | - | 1,898,326 |
| Restricted - Imprest Cash | 40 | - | - | - | - | 40 |
| Planning: EIR Development Fees | | | | | | |
| Committed - Other | 25,560 | - | - | - | - | 25,560 |
| Countywide Special Revenue | | | | | | |
| Restricted - Capital Projects | 7,031,322 | - | - | - | - | 7,031,322 |
| Restricted - Other | 32,610,001 | 1,116,301 | - | 1,195,190 | - | 32,688,890 |
| Committed - Capital Projects | 7,633,497 | 3,362,483 | - | - | - | 4,271,014 |
| Committed - Other | 16,599 | - | - | - | - | 16,599 |
| Assigned - Other | 4,979,642 | - | - | 2,000 | - | 4,981,642 |
| Total Special Revenue Funds | \$ 59,584,549 | \$ 4,867,609 | \$ - | \$ 6,197,190 | \$ - | 60,896,475 |
| Capital Project Funds | | | | | | |
| Accumulative Capital Outlay | | | | | | |
| Committed - Capital Projects | \$ 4,617,461 | \$ 1,439,698 | \$ - | \$ 900,000 | \$ - | 3,177,763 |
| Total Capital Project Funds | \$ 4,617,461 | \$ 1,439,698 | \$ - | \$ 900,000 | \$ - | 3,177,763 |
| Debt Service Funds | | | | | | |
| El Dorado Hills Business Park | | | | | | |
| Assigned - Debt Service | \$ 1,805,974 | \$ - | \$ - | \$ - | \$ - | 1,805,974 |
| Total Debt Service Funds | \$ 1,805,974 | \$ - | \$ - | \$ - | \$ - | 1,805,974 |

| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | | El Dorado County Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2016-17 | | | Schedule 5 |
|--|-------------------|---|------------------------------------|-------------------------------|------------|
| Description | 2014-15 Actual | 2015-16 Actual Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended | |
| 1 | 2 | 3 | 4 | 5 | |
| Summarization by Source | | | | | |
| Taxes | \$ 99,752,014 | \$ 104,510,775 | \$ 108,461,043 | \$ 108,465,724 | |
| Licenses and Permits | 8,421,779 | 10,175,522 | 11,469,629 | 11,634,629 | |
| Fines, Forfeitures and Penalties | 2,126,923 | 2,195,169 | 1,703,695 | 1,703,695 | |
| Use of Money and Property | 768,925 | 662,616 | 614,931 | 614,931 | |
| Intergovernmental Revenues | 148,355,487 | 153,786,522 | 160,974,805 | 161,492,513 | |
| Charges for Services | 31,985,052 | 40,885,682 | 36,980,475 | 36,890,737 | |
| Miscellaneous Revenues | 5,636,478 | 4,155,895 | 5,484,990 | 5,556,180 | |
| Other Financing Sources | 93,653,829 | 106,098,419 | 104,043,931 | 100,369,705 | |
| Residual Equity Transfers | 2,902,553 | 46,403 | - | - | |
| Total Summarization by Source | \$ 393,603,040 | \$ 422,517,003 | \$ 429,733,499 | \$ 426,728,114 | |
| Summarization by Fund | | | | | |
| General Fund | \$ 222,860,248 | \$ 232,430,668 | \$ 238,528,819 | \$ 239,192,936 | |
| Erosion Control | 2,964,568 | 2,952,668 | 2,446,900 | 2,446,900 | |
| Road Fund | 50,624,863 | 58,443,478 | 58,925,323 | 55,851,481 | |
| County Road District Tax Fund | 5,333,135 | 5,593,538 | 5,812,079 | 5,812,079 | |
| Special Aviation | 20,020 | 20,023 | 20,020 | 20,020 | |
| Fish and Game | 6,004 | 9,200 | 23,000 | 23,000 | |
| Community Services | 6,918,861 | 7,271,883 | 8,339,227 | 8,339,227 | |
| Housing, Community & Econ Devlp | 2,211,154 | 1,841,185 | 974,737 | 974,737 | |
| Public Health | 14,083,685 | 13,393,901 | 16,408,372 | 15,774,318 | |
| Mental Health | 24,093,598 | 22,651,779 | 24,004,219 | 24,004,219 | |
| Social Services SB163 Wraparound | 158 | 120 | 120 | 120 | |
| Planning: EIR Development Fees | 70 | 70 | - | - | |
| Tobacco Settlement | - | - | - | - | |
| Federal Forest Reserve | 127,926 | 66 | - | - | |
| Jail Commissary | 907,822 | 359,721 | 362,301 | 362,301 | |
| Placerville Union Cemetery | 25,353 | 23,143 | 31,330 | 31,330 | |
| Countywide Special Revenue | 54,692,263 | 58,375,011 | 51,855,875 | 51,894,269 | |
| Accumulative Capital Outlay | 8,728,349 | 19,150,549 | 22,001,177 | 22,001,177 | |
| El Dorado Hills Business Park | 4,962 | - | - | - | |
| Total Summarization by Fund | \$ 393,603,040 | \$ 422,517,003 | \$ 429,733,499 | \$ 426,728,114 | |

| | | |
|--|---|------------|
| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | El Dorado County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | Schedule 6 |
|--|---|------------|

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

General Fund

General Fund

Taxes

| | | | | |
|--|----------------------|----------------------|-----------------------|-----------------------|
| 0100 Property Taxes - Current Secured | \$ 55,180,305 | \$ 58,477,378 | \$ 60,816,473 | \$ 60,816,473 |
| 0110 Property Taxes - Current Unsecured | 1,292,958 | 1,298,397 | 1,343,815 | 1,343,815 |
| 0120 Property Taxes - Prior Secured | 26,770 | 941 | 979 | 979 |
| 0130 Property Taxes - Prior Unsecured | 21,501 | 17,509 | 18,209 | 18,209 |
| 0140 Supplemental Property Taxes - Current | 683,143 | 552,732 | 574,841 | 574,841 |
| 0150 Supplemental Property Taxes - Prior | 395,157 | 398,756 | 414,706 | 414,706 |
| 0160 Sales and Use Tax | 7,960,777 | 10,368,865 | 11,086,242 | 11,086,242 |
| 0162 In-Lieu Local Sales and Use Tax | 2,701,917 | 500,000 | - | - |
| 0171 Hotel and Motel Occupancy Tax | 2,792,967 | 2,837,646 | 2,951,633 | 2,956,314 |
| 0172 Property Transfer Tax | 1,938,312 | 2,263,367 | 2,353,902 | 2,353,902 |
| 0174 Timber Yield Tax | 82,905 | 82,905 | 82,905 | 82,905 |
| 0178 Tax Loss Reserve | 3,144,961 | 3,000,000 | 3,000,000 | 3,000,000 |
| 0179 Property Tax In-Lieu of Vehicle License Fee | 16,975,839 | 17,877,484 | 18,592,583 | 18,592,583 |
| Total Taxes | \$ 93,197,512 | \$ 97,675,980 | \$ 101,236,288 | \$ 101,240,969 |

Licenses, Permits and Franchises

| | | | | |
|---|---------------------|---------------------|----------------------|----------------------|
| 0200 Animal Licenses | \$ 241,631 | \$ 245,000 | \$ 265,000 | \$ 265,000 |
| 0201 Vicious/Dangerous Dog | 7,562 | 11,000 | 11,000 | 11,000 |
| 0202 Kennel Permits | 14,817 | 17,350 | 17,350 | 17,350 |
| 0210 Business Licenses | 345,728 | 414,000 | 437,000 | 437,000 |
| 0220 Construction Permits | 3,697,111 | 4,930,732 | 6,112,370 | 6,112,370 |
| 0230 Road Privileges and Permits | - | 25,700 | 44,000 | 44,000 |
| 0240 Zoning Permits Administration | 127,818 | 77,000 | 132,000 | 132,000 |
| 0250 Franchise - Public Utility | 337,450 | 400,000 | 460,363 | 460,363 |
| 0251 Franchise - Garbage | 318,936 | 941,000 | 941,000 | 941,000 |
| 0252 Franchise - Cable | 772,009 | 772,009 | 772,009 | 772,009 |
| 0260 Other License and Permits | 175,993 | 172,885 | 194,081 | 314,081 |
| 0261 Marriage License | 76,035 | 77,000 | 79,000 | 79,000 |
| 0263 Under Ground Storage Tank Permit | 119,969 | 101,360 | 98,695 | 98,695 |
| 0265 Health Permit | 17,773 | 19,510 | 17,503 | 17,503 |
| 0267 Food Facility Permit | 471,390 | 412,575 | 395,721 | 395,721 |
| 0268 Pool and Spa Permit | 107,830 | 101,889 | 102,973 | 102,973 |
| 0269 Water System Permit | 73,732 | 55,917 | 61,291 | 61,291 |
| 0270 Well Permit | 63,368 | 52,000 | 39,000 | 39,000 |
| 0272 Infectious Waste Permit | 73 | - | - | - |
| 0274 Alarm Permit | 92,430 | 95,000 | 85,000 | 130,000 |
| 0275 Carry Consealed Weapon Permit | 25,713 | 16,500 | 30,000 | 30,000 |
| Total Licenses, Permits and Franchises | \$ 7,087,366 | \$ 8,938,427 | \$ 10,295,356 | \$ 10,460,356 |

Fines, Forfeitures and Penalties

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| 0300 Vehicle Code Fines | \$ 57,937 | \$ 58,835 | \$ 48,536 | \$ 48,536 |
| 0301 Vehicle Code Fines - Court | 451,211 | 407,384 | 352,356 | 352,356 |
| 0320 Other Court Fines | 59,946 | 55,508 | 56,396 | 56,396 |
| 0341 Restitution Fee | 25,669 | 5,500 | 3,750 | 3,750 |
| 0342 Bad Check Restitution Fee | 3,638 | 2,978 | 2,500 | 2,500 |
| 0348 Penalty - Suspended Drivers License | 14,100 | 8,300 | 10,000 | 10,000 |
| 0360 Penalties and Costs on Delinquent Taxes | 315,456 | 423,575 | 420,575 | 420,575 |
| Total Fines, Forfeitures and Penalties | \$ 927,957 | \$ 962,080 | \$ 894,113 | \$ 894,113 |

| State Controller Schedules | | El Dorado County | | | | Schedule 6 |
|--|---------------------------|---|----------------|---|------------------------------|-------------------------|
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | | | | |
| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Revenue from Use of Money and Property

| | | | | | | | | |
|--------------------------------|----|---------|----|---------|----|---------|----|---------|
| 0400 Interest | \$ | 181,390 | \$ | 247,000 | \$ | 248,000 | \$ | 248,000 |
| 0420 Rent - Land and Buildings | | 25,992 | | 17,090 | | 17,100 | | 17,100 |
| 0421 Rent - Equipment | | 40 | | 300 | | 300 | | 300 |
| 0422 Rent - Miscellaneous | | 4,200 | | 4,200 | | 4,200 | | 4,200 |

| | | | | | | | | |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| Total Revenue from Use of Money and Property | \$ | 211,622 | \$ | 268,590 | \$ | 269,600 | \$ | 269,600 |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|

Intergovernmental Revenue - State

| | | | | | | | | |
|--|----|-----------|----|-----------|----|-----------|----|-----------|
| 0540 State - Motor Vehicle In-lieu Tax | \$ | 63,168 | \$ | 70,000 | \$ | - | \$ | - |
| 0542 State - Vehicle Abatement Surcharge | | 190,459 | | 110,000 | | 110,000 | | 110,000 |
| 0543 State - Vehicle License Collection | | 121,213 | | 66,131 | | - | | - |
| 0544 State - Veh Lic Realignment - MentHlth | | - | | 34,633 | | - | | - |
| 0545 State - Veh Lic Realignment - Health | | 3,995,894 | | 1,993,990 | | - | | - |
| 0546 State - Veh Lic Realignment - Soc Serv | | 4,562,598 | | 891,635 | | - | | - |
| 0580 State - Public Assistance Administration | | 4,004,797 | | 4,545,141 | | 4,730,279 | | 4,730,279 |
| 0581 State - Food Stamp Administration | | 2,277,169 | | 1,478,830 | | 2,288,940 | | 2,288,940 |
| 0584 State - Fraud Incentives | | 450 | | - | | - | | - |
| 0601 State - Cw Two Parent Families | | 125,646 | | 342,463 | | - | | - |
| 0602 State - Cw Zero Parent/All Other Families | | (291,442) | | - | | - | | - |
| 0603 State - Foster Care | | 2,099 | | 48,498 | | 95,590 | | 95,590 |
| 0604 State - Adoption | | 3,809 | | - | | - | | - |
| 0605 State - Boarding Home License | | 33,798 | | 160,910 | | 382,884 | | 382,884 |
| 0607 State - Kinship Guardian | | 29,432 | | 144,604 | | - | | - |
| 0720 State - Agriculture | | 128,591 | | 131,279 | | 131,279 | | 131,279 |
| 0722 State - Pesticide Use Enforcement | | 140,858 | | 143,858 | | 146,692 | | 146,692 |
| 0723 State - Seed Inspection | | 200 | | 200 | | 200 | | 200 |
| 0724 State - Nursery Inspection | | 500 | | 500 | | 500 | | 500 |
| 0727 State - Weights and Measures | | 5,723 | | 6,460 | | 6,460 | | 6,460 |
| 0728 State - Fruit and Vegetable Certificate | | 1,030 | | 200 | | 200 | | 200 |
| 0729 State - Unclaimed Gas Tax Refund | | 250,157 | | 273,421 | | 288,816 | | 288,816 |
| 0760 State - Corrections | | 113,330 | | 113,910 | | 116,770 | | 116,770 |
| 0780 State - Disaster Relief | | - | | 146,322 | | - | | - |
| 0800 State - Veterans' Affairs | | 50,436 | | 42,808 | | 46,000 | | 46,000 |
| 0820 State - Homeowners' Property Tax Relief | | 596,713 | | 596,713 | | 596,713 | | 596,713 |
| 0860 State - Public Safety Sales Tax | | 9,579,725 | | 9,661,123 | | 9,771,090 | | 9,998,344 |
| 0880 State - Other | | 2,066,235 | | 2,639,124 | | 2,422,198 | | 2,422,198 |
| 0881 State - Mandated Reimbursements | | 3,352,957 | | 293,500 | | 23,500 | | 23,500 |
| 0883 State - Peace Officers Training Program | | 45,095 | | 35,000 | | 45,000 | | 45,000 |
| 0887 State - Child Support Incentives | | 1,594,863 | | 1,429,986 | | 1,694,272 | | 1,694,272 |
| 0896 State - Vehicle Theft Alloc - VC9250.14 | | 192,696 | | 205,453 | | 197,000 | | 197,000 |
| 0898 State - Office of Emergency Serv (OES) | | 78,322 | | 88,934 | | 88,934 | | 88,934 |
| 0900 State - Boating and Waterways | | 359,546 | | 360,211 | | 319,546 | | 319,546 |
| 0908 State - Tobacco Settlement Fund | | 1,420,485 | | 1,500,000 | | 1,500,000 | | 1,500,000 |

| | | | | | | | | |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| Total Intergovernmental Revenue - State | \$ | 35,096,554 | \$ | 27,555,837 | \$ | 25,002,863 | \$ | 25,230,117 |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|

Intergovernmental Revenue - Federal

| | | | | | | | | |
|--|----|-----------|----|-----------|----|------------|----|------------|
| 1000 Federal - Public Assistance Admin. | \$ | 7,369,012 | \$ | 9,042,707 | \$ | 10,153,943 | \$ | 10,158,943 |
| 1001 Federal - Food Stamps | | 2,511,374 | | 2,201,619 | | 3,295,103 | | 3,295,103 |
| 1021 Federal - Cw Two Parent Families | | 302,649 | | 361,263 | | 365,600 | | 365,600 |
| 1022 Federal - Cw Zero Parent/All Other Families | | 1,391,527 | | 1,484,762 | | 1,462,398 | | 1,462,398 |
| 1023 Federal - Foster Care | | 2,997,446 | | 3,121,085 | | 2,710,740 | | 2,710,740 |
| 1024 Federal - Adoption | | 1,778,416 | | 2,012,367 | | 1,880,000 | | 1,880,000 |

| | | | | | | |
|--|--|--|--|--|------------|--|
| State Controller Schedules | | El Dorado County | | | Schedule 6 | |
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account | | | | |
| | | Governmental Funds | | | | |
| | | Fiscal Year 2016-17 | | | | |

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|--|--|--------------------------|----------------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1025 | Federal - Kinship Guardian | | 47,372 | 55,208 | - | - |
| 1026 | Federal - Refugee Cash Assistance | | (237) | - | - | - |
| 1040 | Federal - Health Administration | | 232,500 | - | - | - |
| 1060 | Federal - Emerg Mngt Agency (FEMA) | | 7,027 | 585,773 | - | - |
| 1061 | Federal - Highway Administration (FHWA) | | 562 | - | - | - |
| 1080 | Federal - Grazing Fee | | 83 | 70 | 70 | 70 |
| 1090 | Federal - In-Lieu Taxes | | 408,925 | 400,000 | 400,000 | 400,000 |
| 1100 | Federal - Other | | 1,081,934 | 1,252,516 | 633,948 | 633,948 |
| 1101 | Federal - Block Grant Revenues | | - | 68,275 | - | - |
| 1102 | Federal - Child Support Incentives | | - | 284,827 | - | - |
| 1103 | Federal - Child Support 356 66% | | 3,095,917 | 3,328,756 | 3,288,882 | 3,288,882 |
| 1107 | Federal - Medi Cal | | 4,208,104 | 3,805,302 | 4,306,036 | 4,306,036 |
| 1121 | Federal - SCAAP - ST Criminal Alien Asst P | | - | 8,398 | 6,383 | 6,383 |
| 1124 | Federal - OES | | 89,373 | 278,351 | 278,351 | 278,351 |
| 1125 | Federal - HAVA | | 48,617 | 66,602 | - | - |
| 1126 | Federal - HAVA (Sec 261) | | 281 | 17,000 | - | - |
| Total Intergovernmental Revenue - Federal | | | \$ 25,570,881 | \$ 28,374,881 | \$ 28,781,454 | \$ 28,786,454 |
| Revenue Other Governmental Agencies | | | | | | |
| 1200 | Other - Governmental Agencies | | \$ 735,310 | \$ 698,269 | \$ 710,369 | \$ 710,369 |
| 1202 | Community Action- Responsive Educ | | 30,011 | 25,000 | 25,000 | 25,000 |
| 1206 | SLT Surcharge | | 14,229 | 15,000 | 15,000 | 15,000 |
| 1207 | Shingle Springs Rancheria | | 5,700,000 | 5,900,000 | 7,400,000 | 7,400,000 |
| Total Revenue Other Governmental Agencies | | | \$ 6,479,550 | \$ 6,638,269 | \$ 8,150,369 | \$ 8,150,369 |
| Charges for Services | | | | | | |
| 1300 | Assessment and Tax Collection Fees | | \$ 1,781,876 | \$ 2,474,653 | \$ 2,445,537 | \$ 2,445,537 |
| 1310 | Special Assessments | | 92,064 | 89,900 | 89,900 | 89,900 |
| 1320 | Audit and Accounting Fees | | 121,727 | 102,411 | 100,500 | 101,500 |
| 1321 | Investment and Cash Management Fee | | 614,958 | 565,000 | 737,059 | 603,000 |
| 1340 | Communication Services | | 6,256 | 7,000 | 7,000 | 7,000 |
| 1360 | Election Services | | 295,695 | 120,000 | 250,000 | 250,000 |
| 1361 | Candidate Filing Fee | | 46,919 | 15,000 | - | - |
| 1380 | Legal Services | | 106,450 | 120,000 | 120,000 | 120,000 |
| 1381 | Public Defender: Indigents | | 1,307 | 1,000 | 100 | 100 |
| 1400 | Planning and Engineering Services | | 248,751 | 322,096 | 315,000 | 315,000 |
| 1401 | Planning and Engineering Fees | | 33,700 | 26,000 | 30,000 | 34,927 |
| 1407 | Residential Parcel Map | | 6,070 | 5,200 | 42,623 | 42,623 |
| 1408 | Parcel Map Inspection Fee | | 58,667 | 72,335 | 65,600 | 65,600 |
| 1409 | Subdiv Tentative / Final Map Plan Check | | 99,526 | 45,500 | 54,700 | 54,700 |
| 1410 | Grading Application Fee | | 34,064 | 26,000 | 29,000 | 29,000 |
| 1411 | Grading Inspection Plan Check (PC) Fee | | 2,845 | 14,200 | 37,550 | 37,550 |
| 1412 | Development Projects (T&M) | | 494,473 | 760,000 | 1,066,600 | 1,066,600 |
| 1415 | Ecological Preserve Fee | | 3,819 | 4,300 | 2,926 | 2,926 |
| 1480 | Agricultural Services | | 9,244 | 31,050 | 31,050 | 31,050 |
| 1490 | Civil Process Services | | 89,861 | 80,000 | 45,000 | 45,000 |
| 1500 | Court Fees and Costs | | 1,064 | 843 | 585 | 585 |
| 1501 | Court Fee | | 367 | 360 | 500 | 500 |
| 1502 | Court Administration Fee - PC1205.d | | 35 | - | - | - |
| 1504 | Summary Judgment | | 4,541 | 9,264 | 8,000 | 8,000 |
| 1508 | Booking Fee | | 92,808 | 89,793 | 90,000 | 90,000 |
| 1510 | Traffic School Bail - VC42007 | | 398,568 | 364,587 | 359,534 | 359,534 |

| | | | | | | |
|--|--|--|--|--|------------|--|
| State Controller Schedules | | El Dorado County | | | Schedule 6 | |
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account | | | | |
| | | Governmental Funds | | | | |
| | | Fiscal Year 2016-17 | | | | |

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|--|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1511 | Traffic School Fees - VC42007.1 | | 85,073 | 76,828 | 78,918 | 78,918 |
| 1512 | Cite Fees - PC1463.07 GC29550 | | 831 | 743 | 390 | 390 |
| 1513 | AB233 - County Share State Penalty | | 231,509 | 208,859 | 180,429 | 180,429 |
| 1517 | Conflict Attorney Reimbursement | | 2,514 | 1,167 | 5,936 | 5,936 |
| 1540 | Estate Fees | | 25,090 | 12,000 | 12,000 | 12,000 |
| 1541 | Public Guardian | | 155,221 | 152,000 | 152,000 | 152,000 |
| 1560 | Humane Services | | 3,743 | 6,100 | 6,100 | 6,100 |
| 1561 | Impounds | | 116,695 | 130,000 | 140,000 | 140,000 |
| 1562 | Adoptions | | 109,541 | 113,000 | 138,000 | 138,000 |
| 1563 | Microchip | | 855 | 2,000 | 2,000 | 2,000 |
| 1564 | Restitution | | 2,996 | 5,000 | 5,000 | 5,000 |
| 1580 | Law Enforcement Services | | 150,587 | 85,400 | 95,000 | 95,000 |
| 1581 | United States Forest Service (USFS) | | (587) | 37,000 | 37,000 | 37,000 |
| 1582 | Law Enforcement: Fingerprinting Services | | 25,716 | 25,000 | 25,000 | 25,000 |
| 1583 | Law Enforcement: Vehicle Abatement | | - | 1,000 | - | - |
| 1600 | Recording Fees | | 912,083 | 917,368 | 888,694 | 888,694 |
| 1604 | Recording Fees CD Reproduction | | 11,163 | 6,500 | 6,500 | 6,500 |
| 1661 | Water Sampling | | 38 | 100 | 100 | 100 |
| 1662 | Loan Certification | | 1,583 | 2,766 | 3,000 | 3,000 |
| 1663 | Business Plans | | 188,295 | 189,961 | 190,234 | 190,234 |
| 1680 | Institutional Care and Services | | 200,600 | 123,650 | 125,000 | 125,000 |
| 1683 | Probation - Adult Defendant | | 57,161 | 50,000 | 50,000 | 50,000 |
| 1684 | Care In Juvenile Hall | | 73,886 | 74,000 | 80,000 | 80,000 |
| 1685 | Urinalysis Testing | | 3,132 | 3,000 | 3,000 | 3,000 |
| 1700 | Library Services | | 92,270 | 97,600 | 95,850 | 95,850 |
| 1701 | Library Services - Video Rental | | 44,872 | 44,650 | 45,300 | 45,300 |
| 1702 | Library Services - Comp Lab Printing | | 14,597 | 14,320 | 13,500 | 13,500 |
| 1703 | Library Services - Microfilm | | 52 | 100 | 100 | 100 |
| 1704 | Library Services - Copy Machine | | 2,498 | 2,775 | 2,375 | 2,375 |
| 1705 | Library Services - Lost & Paid Books | | 9,777 | 8,600 | 7,950 | 7,950 |
| 1720 | Park and Recreation Fees | | 50 | - | - | - |
| 1740 | Charges for Services | | 1,049,071 | 1,285,786 | 1,504,005 | 1,504,005 |
| 1742 | Miscellaneous Copy Fees | | 8,830 | 8,600 | 8,600 | 8,600 |
| 1744 | Miscellaneous Inspections or Services | | 1,625 | 3,000 | 2,000 | 2,000 |
| 1746 | Blood Draws | | 36,990 | 45,000 | 35,000 | 35,000 |
| 1747 | Home Electronic Monitoring Prog (HEMP) | | 22,761 | 13,000 | 13,000 | 13,000 |
| 1748 | In Custody Weekender Work Program | | 14,130 | 8,500 | 12,000 | 12,000 |
| 1749 | Weekender Work Program | | 69,839 | 65,000 | 58,000 | 58,000 |
| 1751 | Probation - Present Report Fee | | 2,756 | 2,500 | 3,000 | 3,000 |
| 1752 | Building Investigation Fee | | 25,416 | 50,000 | 50,000 | 50,000 |
| 1753 | Emergency Response Recovery (ERR) | | - | 2,236 | - | - |
| 1760 | Risk Management Program Services | | 916 | 207 | - | - |
| 1768 | Tahoe Regional Planning Agency (TRPA) | | 212,668 | 213,474 | 139,185 | 139,185 |
| 1800 | Interfund Revenue | | 7,358,568 | 8,829,580 | 8,399,359 | 8,399,359 |
| 1802 | Intrfund Rev: Radio Equip & Support | | 1,080 | 1,000 | 1,000 | 1,000 |
| 1804 | Intrfund Rev: Mail Services | | 33,368 | 32,506 | 40,836 | 40,836 |
| 1805 | Intrfund Rev: Stores Support | | 6,657 | 7,357 | 6,551 | 6,551 |
| 1810 | Intrfund Rev: County Counsel | | 186,646 | 213,025 | 354,225 | 354,225 |
| 1816 | Intrfund Rev: IS Programming Support | | 23,489 | 40,000 | 10,000 | 10,000 |
| 1818 | Intrfund Rev: Maint Buildg & Improvmnt | | 99,805 | 75,927 | 96,790 | 96,790 |
| 1821 | Intrfund Rev: Collections | | 9,229 | 7,720 | 7,648 | 7,648 |

| | | | |
|-----------------------------------|--|------------------|------------|
| State Controller Schedules | | El Dorado County | Schedule 6 |
| County Budget Act | Detail of Additional Financing Sources by Fund and Account | | |
| January 2010 Edition, revision #1 | Governmental Funds | | |
| | Fiscal Year 2016-17 | | |

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| | | | | | | |
|-----------------------------------|---|--|----------------------|----------------------|----------------------|----------------------|
| 1830 | Intrfrnd Rev: Allocated Salaries & Benefits | | 3,256,383 | 3,990,762 | 3,793,329 | 3,793,329 |
| 1856 | Intrfrnd Rev: Road Dst Tax Fund | | 10,717 | 10,300 | 10,800 | 10,800 |
| Total Charges for Services | | | \$ 19,598,441 | \$ 22,643,459 | \$ 22,863,468 | \$ 22,735,336 |

Miscellaneous Revenues

| | | | | | | |
|-------------------------------------|--|--|---------------------|---------------------|---------------------|---------------------|
| 1900 | Welfare Repayments | | \$ 149,743 | \$ 110,636 | \$ 135,000 | \$ 135,000 |
| 1901 | Recoup Cw Two Parent/All Other Families | | 991 | 550 | 550 | 550 |
| 1902 | Recoup Cw Zero Parent/All Other Families | | 44,230 | 39,600 | 39,600 | 39,600 |
| 1903 | Recoup Cw Foster Care | | 355,346 | 284,900 | 284,900 | 284,900 |
| 1920 | Other Sales | | 8,768 | 8,800 | 11,800 | 11,800 |
| 1940 | Miscellaneous Revenue | | 662,193 | 643,184 | 569,851 | 641,041 |
| 1941 | Miscellaneous Refund | | 6,386 | - | - | - |
| 1942 | Miscellaneous Reimbursement | | 756,962 | 1,325,963 | 1,477,537 | 1,477,537 |
| 1943 | Miscellaneous Donation | | 20,742 | 18,600 | 70,500 | 70,500 |
| 1945 | Staled Dated Check | | 7,883 | 5,800 | 5,800 | 5,800 |
| 1947 | Insurance Refund | | 208,802 | - | - | - |
| 1951 | Advertising | | 52,920 | 45,960 | 50,000 | 50,000 |
| 1952 | Unclaimed Cash | | 36,359 | 800 | 800 | 800 |
| 1954 | Misc Donations: Friends of Library | | 95,375 | 105,700 | 77,500 | 77,500 |
| 1999 | Special Revenue Clearing | | 355 | - | - | - |
| Total Miscellaneous Revenues | | | \$ 2,407,054 | \$ 2,590,493 | \$ 2,723,838 | \$ 2,795,028 |

Other Financing Sources

| | | | | | | |
|--------------------------------------|---|--|----------------------|----------------------|----------------------|----------------------|
| 2020 | Operating Transfers In | | \$ 19,295,829 | \$ 26,229,409 | \$ 25,261,071 | \$ 25,585,122 |
| 2021 | Operating Transfers In: Veh Lic Fee | | 2,619,727 | 957,635 | 426,507 | 426,507 |
| 2027 | Operating Transfers In: Sales Tax Realignment | | 8,603,751 | 8,975,205 | 12,107,892 | 12,102,965 |
| 2028 | Operating Transfers In: Computer Recording | | 200,000 | 288,000 | 200,000 | 200,000 |
| 2029 | Operating Transfers In: Micrographics | | 226,226 | 260,000 | 290,000 | 290,000 |
| 2030 | Operating Transfers In: Vital Statistics | | 20,000 | 25,000 | 25,000 | 25,000 |
| 2031 | Operating Transfers In: License Notary | | 3,000 | 1,000 | 1,000 | 1,000 |
| 2061 | Community Dev Block Grant Loan Repay | | 68,654 | - | - | - |
| Total Other Financing Sources | | | \$ 31,037,187 | \$ 36,736,249 | \$ 38,311,470 | \$ 38,630,594 |

Residual Equity Transfers

| | | | | | | |
|--|------------------------------|--|---------------------|------------------|-------------|-------------|
| 2100 | Residual Equity Transfers In | | \$ 1,246,125 | \$ 46,403 | \$ - | \$ - |
| Total Residual Equity Transfers | | | \$ 1,246,125 | \$ 46,403 | \$ - | \$ - |

| | | | | | | |
|---|--|--|-----------------------|-----------------------|-----------------------|-----------------------|
| TOTAL General Fund Financing Sources | | | \$ 222,860,248 | \$ 232,430,668 | \$ 238,528,819 | \$ 239,192,936 |
|---|--|--|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | | | | |
|---|--|--|-----------------------|-----------------------|-----------------------|-----------------------|
| TOTAL General Fund Financing Sources | | | \$ 222,860,248 | \$ 232,430,668 | \$ 238,528,819 | \$ 239,192,936 |
|---|--|--|-----------------------|-----------------------|-----------------------|-----------------------|

Special Revenue Funds

Erosion Control

Revenue from Use of Money and Property

| | | | | | | |
|---|----------|--|-----------------|-------------|-------------|-------------|
| 0400 | Interest | | \$ (156) | \$ - | \$ - | \$ - |
| Total Revenue from Use of Money and Property | | | \$ (156) | \$ - | \$ - | \$ - |

Intergovernmental Revenue - State

| | | | | | | |
|--|--------------------------------------|--|---------------------|-------------------|-------------------|-------------------|
| 0742 | State - California Tahoe Conservancy | | \$ 1,058,338 | \$ 216,613 | \$ 190,000 | \$ 190,000 |
| 0880 | State - Other | | 408,174 | 15,000 | 670,000 | 670,000 |
| 0904 | State - Cal Trans | | 230,807 | 578,421 | 24,000 | 24,000 |
| Total Intergovernmental Revenue - State | | | \$ 1,697,319 | \$ 810,034 | \$ 884,000 | \$ 884,000 |

| | | |
|--|---|------------|
| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | El Dorado County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | Schedule 6 |
|--|---|------------|

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Intergovernmental Revenue - Federal

| | | | | | |
|--|---|---------------------|---------------------|---------------------|---------------------|
| 1054 | Federal - U.S. Forest Serv - B. Santini | \$ 550,383 | \$ 1,533,317 | \$ 1,076,706 | \$ 1,076,706 |
| 1056 | Federal - Congestion Mitig/Air Quality | 685,987 | 181,830 | - | - |
| Total Intergovernmental Revenue - Federal | | \$ 1,236,370 | \$ 1,715,147 | \$ 1,076,706 | \$ 1,076,706 |

Charges for Services

| | | | | | |
|-----------------------------------|---------------------------------------|------------------|-------------------|-------------------|-------------------|
| 1768 | Tahoe Regional Planning Agency (TRPA) | \$ 13,728 | \$ 427,487 | \$ 286,194 | \$ 286,194 |
| Total Charges for Services | | \$ 13,728 | \$ 427,487 | \$ 286,194 | \$ 286,194 |

Miscellaneous Revenues

| | | | | | |
|-------------------------------------|-----------------------------|------------------|-------------|-------------|-------------|
| 1920 | Other Sales | \$ 3,044 | \$ - | \$ - | \$ - |
| 1942 | Miscellaneous Reimbursement | 14,264 | - | - | - |
| Total Miscellaneous Revenues | | \$ 17,308 | \$ - | \$ - | \$ - |

Other Financing Sources

| | | | | | |
|--------------------------------------|------------------------|-------------|-------------|-------------------|-------------------|
| 2020 | Operating Transfers In | \$ - | \$ - | \$ 200,000 | \$ 200,000 |
| Total Other Financing Sources | | \$ - | \$ - | \$ 200,000 | \$ 200,000 |

| | | | | |
|--|--------------|--------------|--------------|--------------|
| TOTAL Erosion Control Financing Sources | \$ 2,964,568 | \$ 2,952,668 | \$ 2,446,900 | \$ 2,446,900 |
|--|--------------|--------------|--------------|--------------|

Road Fund
Taxes

| | | | | | |
|--------------------|--|------------------|------------------|------------------|------------------|
| 0161 | Trans Tax - Transportation Dev Act (TDA) | \$ 41,315 | \$ 50,826 | \$ 50,999 | \$ 50,999 |
| 0174 | Timber Yield Tax | 8,913 | 8,500 | 8,500 | 8,500 |
| Total Taxes | | \$ 50,228 | \$ 59,326 | \$ 59,499 | \$ 59,499 |

Licenses, Permits and Franchises

| | | | | | |
|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| 0230 | Road Privileges and Permits | \$ 62,207 | \$ 55,000 | \$ 55,000 | \$ 55,000 |
| 0250 | Franchise - Public Utility | 743,617 | 685,000 | 621,637 | 621,637 |
| Total Licenses, Permits and Franchises | | \$ 805,824 | \$ 740,000 | \$ 676,637 | \$ 676,637 |

Revenue from Use of Money and Property

| | | | | | |
|---|---------------------------|------------------|------------------|------------------|------------------|
| 0400 | Interest | \$ 10,501 | \$ 12,209 | \$ 12,000 | \$ 12,000 |
| 0420 | Rent - Land and Buildings | 24,406 | 24,821 | 24,401 | 24,401 |
| Total Revenue from Use of Money and Property | | \$ 34,907 | \$ 37,030 | \$ 36,401 | \$ 36,401 |

Intergovernmental Revenue - State

| | | | | | |
|--|--|----------------------|---------------------|---------------------|---------------------|
| 0520 | State - Hwy Tax - 2104a Adm / Eng | \$ 18,337 | \$ 20,004 | \$ 20,000 | \$ 20,000 |
| 0521 | State - Hwy Tax - 2104b Snow Removal | 841,344 | 882,444 | 917,000 | 917,000 |
| 0522 | State - Hwy Tax - 2104d,e,f, Unrestric | 2,186,750 | 2,384,355 | 2,427,220 | 2,427,220 |
| 0523 | State - Hwy Tax - 2105 Prop 111 | 1,754,532 | 1,788,429 | 1,823,599 | 1,823,599 |
| 0524 | State - Hwy Tax - 2106 Unrestricted | 764,956 | 629,140 | 649,553 | 649,553 |
| 0526 | State - Hwy Tax - 2103 Unrestricted | 2,783,326 | 1,375,949 | 695,923 | 695,923 |
| 0744 | State - Regional Surface Trans 182.6d1 | - | 423,119 | 450,000 | 450,000 |
| 0745 | State - Regional Surface Trans 182.6g | - | 154,752 | 77,500 | 77,500 |
| 0746 | State - Regional Surface Trans 185.6h | 359,164 | 321,909 | 321,909 | 321,909 |
| 0747 | State - Regional Surface Trans 182.9 | 100,000 | 100,000 | 100,000 | 100,000 |
| 0880 | State - Other | 311,287 | - | 54,087 | 54,087 |
| 0904 | State - Cal Trans | 875,387 | 304,242 | 1,000,000 | 1,000,000 |
| 0914 | State - Prop IB | 3,660,347 | 1,351,803 | 44,850 | 44,850 |
| Total Intergovernmental Revenue - State | | \$ 13,655,431 | \$ 9,736,146 | \$ 8,581,641 | \$ 8,581,641 |

Intergovernmental Revenue - Federal

| | | | | | |
|------|--|-----------|-----------|------------|------------|
| 1050 | Federal - Construction | \$ 1,000 | \$ - | \$ - | \$ - |
| 1052 | Federal - Highway Bridges (HBRD) | 3,791,536 | 8,294,848 | 12,319,059 | 12,319,059 |
| 1055 | Federal - Hazard Elimination | 571,852 | 1,746,098 | 1,298,144 | 1,298,144 |
| 1056 | Federal - Congestion Mitig/Air Quality | 1,435,906 | 825,737 | 3,613,191 | 3,613,191 |

| State Controller Schedules | | El Dorado County | | | Schedule 6 | |
|--|--|---|----------------------|---|------------------------------|-------------------------|
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | | | | |
| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1058 | Federal - Surface Trans Program (STP) | | 175,944 | 744,308 | - | - |
| 1060 | Federal - Emerg Mngt Agency (FEMA) | | 8,857 | - | - | - |
| 1070 | Federal - Forest Reserve Revenue | | 773,937 | 868,383 | 368,383 | 368,383 |
| 1100 | Federal - Other | | 384,346 | 4,937,449 | 531,875 | 531,875 |
| Total Intergovernmental Revenue - Federal | | | \$ 7,143,379 | \$ 17,416,823 | \$ 18,130,652 | \$ 18,130,652 |
| Revenue Other Governmental Agencies | | | | | | |
| 1200 | Other - Governmental Agencies | | \$ - | \$ 583,527 | \$ - | \$ - |
| Total Revenue Other Governmental Agencies | | | \$ - | \$ 583,527 | \$ - | \$ - |
| Charges for Services | | | | | | |
| 1406 | Abandonment of Easement | | \$ 1,444 | \$ 1,500 | \$ 3,267 | \$ 3,267 |
| 1740 | Charges for Services | | 736,919 | 570,142 | 2,861,499 | 2,861,499 |
| 1745 | Public Utility Inspections | | 260,839 | 250,000 | 453,469 | 453,469 |
| 1763 | Capital Improvement Project | | 75,137 | 306,046 | 105,546 | 105,546 |
| 1765 | El Dorado Irrigation District (EID) | | 122,518 | 89,260 | - | - |
| 1800 | Interfund Revenue | | 153,148 | 163,264 | 105,745 | 105,745 |
| 1830 | Intrfnd Rev: Allocated Salaries & Benefits | | 75,981 | 180,925 | 222,893 | 222,893 |
| 1850 | Intrfnd Rev: Parks and Recreation | | 16,559 | - | - | - |
| 1851 | Intrfnd Rev: County Engineer | | 1,237,319 | 1,500,000 | 1,589,320 | 1,589,320 |
| 1856 | Intrfnd Rev: Road Dst Tax Fund | | 14,987 | 251,970 | 842,136 | 842,136 |
| Total Charges for Services | | | \$ 2,694,850 | \$ 3,313,107 | \$ 6,183,875 | \$ 6,183,875 |
| Miscellaneous Revenues | | | | | | |
| 1920 | Other Sales | | \$ 2,611 | \$ 4,000 | \$ 2,000 | \$ 2,000 |
| 1940 | Miscellaneous Revenue | | 398,051 | 176,927 | 493,980 | 493,980 |
| 1942 | Miscellaneous Reimbursement | | 22,191 | 13,237 | 1,133,205 | 1,133,205 |
| Total Miscellaneous Revenues | | | \$ 422,853 | \$ 194,164 | \$ 1,629,185 | \$ 1,629,185 |
| Other Financing Sources | | | | | | |
| 2000 | Sale of Fixed Assets | | \$ 1,250 | \$ - | \$ - | \$ - |
| 2001 | Sale of Fixed Assets - Roads | | 20,253 | 10,000 | 5,000 | 5,000 |
| 2010 | Operating Transfers In: Silva Valley Interchange | | 14,835,090 | 14,041,844 | 3,011,767 | 3,011,767 |
| 2012 | Operating Transfers In: County TIM | | 1,931,884 | 1,114,342 | 5,180,577 | 5,180,577 |
| 2014 | Operating Transfers In: Interim HWY 50 TIM | | 118,315 | 162,788 | 205,246 | 205,246 |
| 2015 | Operating Transfers In: Utility Inspections | | 10,596 | 10,000 | 10,000 | 10,000 |
| 2020 | Operating Transfers In | | 2,745,947 | 3,987,483 | 9,301,553 | 6,227,711 |
| 2023 | Operating Transfers In: RIF Advances | | 839,932 | 894,728 | 113,211 | 113,211 |
| 2024 | Operating Transfers In: RDT | | 5,314,124 | 6,142,170 | 5,800,079 | 5,800,079 |
| Total Other Financing Sources | | | \$ 25,817,390 | \$ 26,363,355 | \$ 23,627,433 | \$ 20,553,591 |
| TOTAL Road Fund Financing Sources | | | \$ 50,624,863 | \$ 58,443,478 | \$ 58,925,323 | \$ 55,851,481 |
| Road District Tax Fund | | | | | | |
| Taxes | | | | | | |
| 0100 | Property Taxes - Current Secured | | \$ 5,066,310 | \$ 5,314,133 | \$ 5,526,698 | \$ 5,526,698 |
| 0110 | Property Taxes - Current Unsecured | | 109,891 | 114,312 | 126,105 | 126,105 |
| 0120 | Property Taxes - Prior Secured | | 2,413 | 2,400 | - | - |
| 0130 | Property Taxes - Prior Unsecured | | 1,683 | 2,543 | 520 | 520 |
| 0140 | Supplemental Property Taxes - Current | | 62,566 | 63,928 | 66,485 | 66,485 |
| 0150 | Supplemental Property Taxes - Prior | | 27,495 | 31,200 | 32,448 | 32,448 |
| Total Taxes | | | \$ 5,270,358 | \$ 5,528,516 | \$ 5,752,256 | \$ 5,752,256 |
| Fines, Forfeitures and Penalties | | | | | | |
| 0360 | Penalties and Costs on Delinquent Taxes | | \$ 1,016 | \$ 1,040 | \$ 1,082 | \$ 1,082 |

| | | | | | |
|--|--|---|--|------------|--|
| State Controller Schedules | | El Dorado County | | Schedule 6 | |
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | | | |

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|---|---------------------------|--|---------------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Total Fines, Forfeitures and Penalties | | | \$ 1,016 | \$ 1,040 | \$ 1,082 | \$ 1,082 |
| Revenue from Use of Money and Property | | | | | | |
| | 0400 | Interest | \$ 7,409 | \$ 7,500 | \$ - | \$ - |
| Total Revenue from Use of Money and Property | | | \$ 7,409 | \$ 7,500 | \$ - | \$ - |
| Intergovernmental Revenue - State | | | | | | |
| | 0820 | State - Homeowners' Property Tax Relief | \$ 54,352 | \$ 56,482 | \$ 58,741 | \$ 58,741 |
| Total Intergovernmental Revenue - State | | | \$ 54,352 | \$ 56,482 | \$ 58,741 | \$ 58,741 |
| TOTAL Road District Tax Fund Financing Sources | | | \$ 5,333,135 | \$ 5,593,538 | \$ 5,812,079 | \$ 5,812,079 |
| Special Aviation | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| | 0400 | Interest | \$ 20 | \$ 23 | \$ 20 | \$ 20 |
| Total Revenue from Use of Money and Property | | | \$ 20 | \$ 23 | \$ 20 | \$ 20 |
| Intergovernmental Revenue - State | | | | | | |
| | 0500 | State - Aviation | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Total Intergovernmental Revenue - State | | | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| TOTAL Special Aviation Financing Sources | | | \$ 20,020 | \$ 20,023 | \$ 20,020 | \$ 20,020 |
| Fish and Game | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | |
| | 0320 | Other Court Fines | \$ 5,989 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Total Fines, Forfeitures and Penalties | | | \$ 5,989 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Revenue from Use of Money and Property | | | | | | |
| | 0400 | Interest | \$ 16 | \$ - | \$ - | \$ - |
| Total Revenue from Use of Money and Property | | | \$ 16 | \$ - | \$ - | \$ - |
| Other Financing Sources | | | | | | |
| | 2020 | Operating Transfers In | \$ - | \$ 6,200 | \$ 20,000 | \$ 20,000 |
| Total Other Financing Sources | | | \$ - | \$ 6,200 | \$ 20,000 | \$ 20,000 |
| TOTAL Fish and Game Financing Sources | | | \$ 6,004 | \$ 9,200 | \$ 23,000 | \$ 23,000 |
| Community Services | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| | 0400 | Interest | \$ (220) | \$ (487) | \$ 999 | \$ 999 |
| Total Revenue from Use of Money and Property | | | \$ (220) | \$ (487) | \$ 999 | \$ 999 |
| Intergovernmental Revenue - State | | | | | | |
| | 0880 | State - Other | \$ 193,530 | \$ 62,349 | \$ 62,349 | \$ 62,349 |
| Total Intergovernmental Revenue - State | | | \$ 193,530 | \$ 62,349 | \$ 62,349 | \$ 62,349 |
| Intergovernmental Revenue - Federal | | | | | | |
| | 1100 | Federal - Other | \$ 2,629,629 | \$ 2,805,084 | \$ 3,387,584 | \$ 3,387,584 |
| | 1107 | Federal - Medi Cal | 249,563 | 53,000 | 53,000 | 53,000 |
| | 1109 | Federal - C1 Senior Nutrition | 215,439 | 302,888 | 228,644 | 228,644 |
| | 1110 | Federal - C2 Senior Nutrition | 252,973 | 152,973 | 220,720 | 220,720 |
| | 1111 | Federal - IIIB Social Programs | 236,937 | 236,287 | 236,185 | 236,185 |
| | 1113 | Federal - Title 7B Elder Abuse | 3,189 | 3,189 | 3,189 | 3,189 |
| | 1114 | Federal - 7A Ombudsman Supplement | 23,554 | 23,554 | 23,590 | 23,590 |
| | 1116 | Federal - Dept of Agricultural (USDA) | 103,824 | 113,087 | 116,836 | 116,836 |
| | 1120 | Federal - IIIF Disease Prevention- Aging | 13,116 | 13,116 | 12,935 | 12,935 |
| | 1122 | Federal - IIIE Family Caregiver Support Prgm | 103,638 | 103,638 | 105,354 | 105,354 |
| Total Intergovernmental Revenue - Federal | | | \$ 3,831,863 | \$ 3,806,816 | \$ 4,388,037 | \$ 4,388,037 |

| | | |
|--|---|------------|
| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | El Dorado County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | Schedule 6 |
|--|---|------------|

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Charges for Services

| | | | | | | | | |
|-----------------------------------|-----------|----------------|-----------|----------------|-----------|------------------|-----------|------------------|
| 1740 Charges for Services | \$ | 489,735 | \$ | 593,115 | \$ | 769,085 | \$ | 769,085 |
| 1759 Senior Nutrition Services | | 207,662 | | 238,223 | | 243,500 | | 243,500 |
| 1800 Interfund Revenue | | 56,478 | | 70,118 | | 20,306 | | 20,306 |
| Total Charges for Services | \$ | 753,875 | \$ | 901,456 | \$ | 1,032,891 | \$ | 1,032,891 |

Miscellaneous Revenues

| | | | | | | | | |
|-------------------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 1940 Miscellaneous Revenue | \$ | 11,604 | \$ | 44,261 | \$ | 10,000 | \$ | 10,000 |
| 1943 Miscellaneous Donation | | 260,717 | | 383,676 | | 447,666 | | 447,666 |
| Total Miscellaneous Revenues | \$ | 272,321 | \$ | 427,937 | \$ | 457,666 | \$ | 457,666 |

Other Financing Sources

| | | | | | | | | |
|--------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 2020 Operating Transfers In | \$ | 1,861,111 | \$ | 2,073,812 | \$ | 2,397,285 | \$ | 2,397,285 |
| Total Other Financing Sources | \$ | 1,861,111 | \$ | 2,073,812 | \$ | 2,397,285 | \$ | 2,397,285 |

Residual Equity Transfers

| | | | | | | | | |
|--|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|
| 2100 Residual Equity Transfers In | \$ | 6,380 | \$ | - | \$ | - | \$ | - |
| Total Residual Equity Transfers | \$ | 6,380 | \$ | - | \$ | - | \$ | - |

| | | | | | | | | |
|---|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| TOTAL Community Services Financing Sources | \$ | 6,918,861 | \$ | 7,271,883 | \$ | 8,339,227 | \$ | 8,339,227 |
|---|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|

Housing Community & Economic Devlp
Licenses, Permits and Franchises

| | | | | | | | | |
|---|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|
| 0261 Marriage License | \$ | (217) | \$ | - | \$ | - | \$ | - |
| Total Licenses, Permits and Franchises | \$ | (217) | \$ | - | \$ | - | \$ | - |

Revenue from Use of Money and Property

| | | | | | | | | |
|---|-----------|----------------|-----------|---------------|-----------|---------------|-----------|---------------|
| 0400 Interest | \$ | 1,532 | \$ | 200 | \$ | 720 | \$ | 720 |
| 0401 Community Dev Block Grant Note | | 135,273 | | 23,000 | | 84,882 | | 84,882 |
| Total Revenue from Use of Money and Property | \$ | 136,804 | \$ | 23,200 | \$ | 85,602 | \$ | 85,602 |

Intergovernmental Revenue - State

| | | | | | | | | |
|--|-----------|----------|-----------|----------------|-----------|----------|-----------|----------|
| 0880 State - Other | \$ | - | \$ | 158,000 | \$ | - | \$ | - |
| Total Intergovernmental Revenue - State | \$ | - | \$ | 158,000 | \$ | - | \$ | - |

Intergovernmental Revenue - Federal

| | | | | | | | | |
|--|-----------|----------|-----------|------------------|-----------|----------------|-----------|----------------|
| 1100 Federal - Other | \$ | - | \$ | 1,060,000 | \$ | 400,000 | \$ | 400,000 |
| Total Intergovernmental Revenue - Federal | \$ | - | \$ | 1,060,000 | \$ | 400,000 | \$ | 400,000 |

Miscellaneous Revenues

| | | | | | | | | |
|-------------------------------------|-----------|------------|-----------|----------|-----------|----------|-----------|----------|
| 1940 Miscellaneous Revenue | \$ | 289 | \$ | - | \$ | - | \$ | - |
| Total Miscellaneous Revenues | \$ | 289 | \$ | - | \$ | - | \$ | - |

Other Financing Sources

| | | | | | | | | |
|---|-----------|------------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 2020 Operating Transfers In | \$ | 93,426 | \$ | 119,985 | \$ | 113,359 | \$ | 113,359 |
| 2061 Community Dev Block Grant Loan Repay | | 1,573,332 | | 480,000 | | 375,776 | | 375,776 |
| Total Other Financing Sources | \$ | 1,666,757 | \$ | 599,985 | \$ | 489,135 | \$ | 489,135 |

Residual Equity Transfers

| | | | | | | | | |
|--|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|
| 2100 Residual Equity Transfers In | \$ | 407,520 | \$ | - | \$ | - | \$ | - |
| Total Residual Equity Transfers | \$ | 407,520 | \$ | - | \$ | - | \$ | - |

| | | | | | | | | |
|---|-----------|------------------|-----------|------------------|-----------|----------------|-----------|----------------|
| TOTAL Housing Community & Economic Devlp Financing Sources | \$ | 2,211,154 | \$ | 1,841,185 | \$ | 974,737 | \$ | 974,737 |
|---|-----------|------------------|-----------|------------------|-----------|----------------|-----------|----------------|

Public Health
Licenses, Permits and Franchises

| | | | | | | | | |
|---|-----------|---------------|-----------|---------------|-----------|----------------|-----------|----------------|
| 0261 Marriage License | \$ | 74,980 | \$ | 87,492 | \$ | 115,000 | \$ | 115,000 |
| Total Licenses, Permits and Franchises | \$ | 74,980 | \$ | 87,492 | \$ | 115,000 | \$ | 115,000 |

| State Controller Schedules | | El Dorado County | | | | Schedule 6 |
|--|---|---|----------------------|---|------------------------------|-------------------------|
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | | | | |
| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Fines, Forfeitures and Penalties | | | | | | |
| 0320 | Other Court Fines | | \$ 19,668 | \$ 58,611 | \$ 72,642 | \$ 72,642 |
| 0324 | Emergency Med Serv (EMS) - County | | 368,567 | 27,778 | 31,257 | 31,257 |
| 0325 | Emergency Med Serv (EMS) - Admin | | - | 34,470 | 39,341 | 39,341 |
| 0326 | Emergency Med Serv (EMS) - Physical | | - | 167,161 | 190,548 | 190,548 |
| 0327 | Emergency Med Serv (EMS) - Hospital | | - | 72,053 | 82,132 | 82,132 |
| Total Fines, Forfeitures and Penalties | | | \$ 388,235 | \$ 360,073 | \$ 415,920 | \$ 415,920 |
| Revenue from Use of Money and Property | | | | | | |
| 0400 | Interest | | \$ 16,367 | \$ 29,715 | \$ 18,025 | \$ 18,025 |
| Total Revenue from Use of Money and Property | | | \$ 16,367 | \$ 29,715 | \$ 18,025 | \$ 18,025 |
| Intergovernmental Revenue - State | | | | | | |
| 0640 | State - Calif Children Services (CCS) | | \$ 450,588 | \$ 443,478 | \$ 443,478 | \$ 443,478 |
| 0670 | State - Tuberculosis Control | | 16,786 | 5,226 | 20,000 | 20,000 |
| 0680 | State - Health | | 87,322 | 99,108 | 104,670 | 104,670 |
| 0681 | State - Child Hlth & Disab Prev (CHDP) | | 2,445 | 5,851 | 4,446 | 4,446 |
| 0687 | State - Discretionary General Fund | | 65,267 | 66,112 | 66,143 | 66,143 |
| 0688 | State - Medi Cal General Fund | | 182,639 | 242,580 | 340,449 | 340,449 |
| 0880 | State - Other | | - | 128,550 | 128,550 | 128,550 |
| 0895 | State - AB75 Tobacco | | 138,740 | 112,509 | 220,000 | 220,000 |
| 0908 | State - Tobacco Settlement Fund | | 157,832 | 160,000 | 160,000 | 160,000 |
| Total Intergovernmental Revenue - State | | | \$ 1,101,619 | \$ 1,263,414 | \$ 1,487,736 | \$ 1,487,736 |
| Intergovernmental Revenue - Federal | | | | | | |
| 1060 | Federal - Emerg Mngt Agency (FEMA) | | \$ - | \$ 678 | \$ - | \$ - |
| 1100 | Federal - Other | | 1,114,869 | 1,198,723 | 1,361,765 | 1,361,765 |
| 1101 | Federal - Block Grant Revenues | | 121,540 | 314,848 | 560,934 | 560,934 |
| 1107 | Federal - Medi Cal | | 695,844 | 889,442 | 1,247,658 | 1,247,658 |
| Total Intergovernmental Revenue - Federal | | | \$ 1,932,254 | \$ 2,403,691 | \$ 3,170,357 | \$ 3,170,357 |
| Revenue Other Governmental Agencies | | | | | | |
| 1200 | Other - Governmental Agencies | | \$ 269,182 | \$ 105,000 | \$ 364,600 | \$ 364,600 |
| Total Revenue Other Governmental Agencies | | | \$ 269,182 | \$ 105,000 | \$ 364,600 | \$ 364,600 |
| Charges for Services | | | | | | |
| 1603 | Vital Health Statistic Fee | | \$ 87,878 | \$ 97,000 | \$ 99,000 | \$ 99,000 |
| 1620 | Health Fees | | 82,376 | 83,547 | 113,705 | 113,705 |
| 1650 | California Children Services (CCS) | | 9 | 203 | 220 | 220 |
| 1800 | Interfund Revenue | | 241,687 | 477,673 | 400,073 | 400,073 |
| Total Charges for Services | | | \$ 411,950 | \$ 658,423 | \$ 612,998 | \$ 612,998 |
| Miscellaneous Revenues | | | | | | |
| 1940 | Miscellaneous Revenue | | \$ 1,023,896 | \$ 234,834 | \$ 72,200 | \$ 72,200 |
| Total Miscellaneous Revenues | | | \$ 1,023,896 | \$ 234,834 | \$ 72,200 | \$ 72,200 |
| Other Financing Sources | | | | | | |
| 2016 | Operating Transfers In: TDA | | \$ 15,000 | \$ - | \$ - | \$ - |
| 2020 | Operating Transfers In | | 4,543,033 | 4,095,149 | 5,704,543 | 5,070,489 |
| 2021 | Operating Transfers In: Veh Lic Fee | | 3,543,996 | 2,101,735 | 3,188,048 | 3,188,048 |
| 2026 | Operating Transfers In: PHD SRF | | 38,506 | 136,145 | 340,000 | 340,000 |
| 2027 | Operating Transfers In: Sales Tax Realignment | | 724,667 | 1,918,230 | 918,945 | 918,945 |
| Total Other Financing Sources | | | \$ 8,865,202 | \$ 8,251,259 | \$ 10,151,536 | \$ 9,517,482 |
| TOTAL Public Health Financing Sources | | | \$ 14,083,685 | \$ 13,393,901 | \$ 16,408,372 | \$ 15,774,318 |

| | | | | | | |
|--|--|--|--|--|------------|--|
| State Controller Schedules | | El Dorado County | | | Schedule 6 | |
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account | | | | |
| | | Governmental Funds | | | | |
| | | Fiscal Year 2016-17 | | | | |

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Mental Health

Fines, Forfeitures and Penalties

| | | | | | | | | |
|---|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|
| 0320 Other Court Fines | \$ | 72,790 | \$ | 68,803 | \$ | 75,000 | \$ | 75,000 |
| Total Fines, Forfeitures and Penalties | \$ | 72,790 | \$ | 68,803 | \$ | 75,000 | \$ | 75,000 |

Revenue from Use of Money and Property

| | | | | | | | | |
|---|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|
| 0400 Interest | \$ | 29,604 | \$ | 25,700 | \$ | 32,000 | \$ | 32,000 |
| Total Revenue from Use of Money and Property | \$ | 29,604 | \$ | 25,700 | \$ | 32,000 | \$ | 32,000 |

Intergovernmental Revenue - State

| | | | | | | | | |
|--|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 0663 State - Mental Health Proposition 63 | \$ | 7,035,053 | \$ | 4,921,053 | \$ | 6,113,955 | \$ | 6,113,955 |
| 0880 State - Other | | - | | 316,667 | | 316,667 | | 316,667 |
| Total Intergovernmental Revenue - State | \$ | 7,035,053 | \$ | 5,237,720 | \$ | 6,430,622 | \$ | 6,430,622 |

Intergovernmental Revenue - Federal

| | | | | | | | | |
|--|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 1100 Federal - Other | \$ | 160,703 | \$ | 320,390 | \$ | 372,590 | \$ | 372,590 |
| 1101 Federal - Block Grant Revenues | | 998,479 | | 634,006 | | 958,253 | | 902,253 |
| 1107 Federal - Medi Cal | | 6,637,299 | | 6,082,655 | | 6,430,710 | | 6,430,710 |
| 1108 Federal - Perinatal Medi Cal | | - | | 288,388 | | 88,388 | | 88,388 |
| 1127 Federal - Healthy Families | | 22,498 | | - | | - | | - |
| Total Intergovernmental Revenue - Federal | \$ | 7,818,980 | \$ | 7,325,439 | \$ | 7,849,941 | \$ | 7,793,941 |

Charges for Services

| | | | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 1640 Mental Health Services: Private Insurance | \$ | 117,854 | \$ | 227,400 | \$ | 87,400 | \$ | 87,400 |
| 1641 Mental Health Services: Private Payors | | 36,450 | | 10,500 | | 10,500 | | 10,500 |
| 1642 Mental Health Services: Other County | | 167,512 | | 471,756 | | 400,000 | | 400,000 |
| 1643 Mental Health Services: Co Collections | | 10,658 | | 15,000 | | 15,000 | | 15,000 |
| 1644 Mental Health Services: Public Guardian | | 128,807 | | 86,000 | | 86,000 | | 86,000 |
| 1740 Charges for Services | | 887 | | 5,000 | | 5,000 | | 5,000 |
| 1742 Miscellaneous Copy Fees | | 65 | | - | | - | | - |
| 1800 Interfund Revenue | | 4,401 | | - | | - | | - |
| 1819 Intrfrnd Rev: Mental Health Seivces | | 52,800 | | 52,800 | | - | | - |
| Total Charges for Services | \$ | 519,434 | \$ | 868,456 | \$ | 603,900 | \$ | 603,900 |

Miscellaneous Revenues

| | | | | | | | | |
|-------------------------------------|-----------|---------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 1940 Miscellaneous Revenue | \$ | 46,803 | \$ | 158,400 | \$ | 158,400 | \$ | 158,400 |
| Total Miscellaneous Revenues | \$ | 46,803 | \$ | 158,400 | \$ | 158,400 | \$ | 158,400 |

Other Financing Sources

| | | | | | | | | |
|--|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 2020 Operating Transfers In | \$ | 789,490 | \$ | 1,187,382 | \$ | 953,890 | \$ | 1,009,890 |
| 2021 Operating Transfers In: Veh Lic Fee | | 121,213 | | 100,764 | | 100,764 | | 100,764 |
| 2026 Operating Transfers In: PHD SRF | | 3,420,534 | | 4,057,194 | | 4,042,950 | | 4,042,950 |
| 2027 Operating Transfers In: Sales Tax Realignment | | 3,448,380 | | 3,621,921 | | 3,756,752 | | 3,756,752 |
| Total Other Financing Sources | \$ | 7,779,617 | \$ | 8,967,261 | \$ | 8,854,356 | \$ | 8,910,356 |

Residual Equity Transfers

| | | | | | | | | |
|--|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|
| 2100 Residual Equity Transfers In | \$ | 791,317 | \$ | - | \$ | - | \$ | - |
| Total Residual Equity Transfers | \$ | 791,317 | \$ | - | \$ | - | \$ | - |

| | | | | | | | | |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| TOTAL Mental Health Financing Sources | \$ | 24,093,598 | \$ | 22,651,779 | \$ | 24,004,219 | \$ | 24,004,219 |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|

Social Services SB163 Wraparound

Revenue from Use of Money and Property

| | | | | | | | | |
|---|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| 0400 Interest | \$ | 158 | \$ | 120 | \$ | 120 | \$ | 120 |
| Total Revenue from Use of Money and Property | \$ | 158 | \$ | 120 | \$ | 120 | \$ | 120 |

| | | | | | | | | |
|---|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| TOTAL Social Services SB163 Wraparound Financing Sources | \$ | 158 | \$ | 120 | \$ | 120 | \$ | 120 |
|---|-----------|------------|-----------|------------|-----------|------------|-----------|------------|

| | | |
|--|---|------------|
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|--|---|------------|

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

EIR Developemnt Fee

Revenue from Use of Money and Property

| | | | | | | | | |
|---|----|-----------|----|-----------|----|----------|-----------|----------|
| 0400 Interest | \$ | 70 | \$ | 70 | \$ | - | \$ | - |
| Total Revenue from Use of Money and Property | | 70 | | 70 | | - | \$ | - |
| TOTAL EIR Developemnt Fee Financing Sources | | 70 | | 70 | | - | \$ | - |

Federal Forest Reserve

Revenue from Use of Money and Property

| | | | | | | | | |
|---|----|----------------|----|-----------|----|----------|-----------|----------|
| 0400 Interest | \$ | 368 | \$ | 66 | \$ | - | \$ | - |
| Total Revenue from Use of Money and Property | | 368 | | 66 | | - | \$ | - |
| Intergovernmental Revenue - Federal | | | | | | | | |
| 1070 Federal - Forest Reserve Revenue | \$ | 127,558 | \$ | - | \$ | - | \$ | - |
| Total Intergovernmental Revenue - Federal | | 127,558 | | - | | - | \$ | - |
| TOTAL Federal Forest Reserve Financing Sources | | 127,926 | | 66 | | - | \$ | - |

Jail Commissary

Revenue from Use of Money and Property

| | | | | | | | | |
|---|----|----------------|----|----------------|----|----------------|----|----------------|
| 0400 Interest | \$ | 2,676 | \$ | 1,920 | \$ | 4,500 | \$ | 4,500 |
| Total Revenue from Use of Money and Property | | 2,676 | | 1,920 | | 4,500 | | 4,500 |
| Miscellaneous Revenues | | | | | | | | |
| 1944 Inmate Welfare Trust | \$ | 523,451 | \$ | 357,801 | \$ | 357,801 | \$ | 357,801 |
| Total Miscellaneous Revenues | | 523,451 | | 357,801 | | 357,801 | | 357,801 |
| Residual Equity Transfers | | | | | | | | |
| 2100 Residual Equity Transfers In | \$ | 381,696 | \$ | - | \$ | - | \$ | - |
| Total Residual Equity Transfers | | 381,696 | | - | | - | | - |
| TOTAL Jail Commissary Financing Sources | | 907,822 | | 359,721 | | 362,301 | | 362,301 |

Placerville Union Cemetery

Revenue from Use of Money and Property

| | | | | | | | | |
|---|----|---------------|----|---------------|----|---------------|----|---------------|
| 0400 Interest | \$ | 253 | \$ | 202 | \$ | 225 | \$ | 225 |
| Total Revenue from Use of Money and Property | | 253 | | 202 | | 225 | | 225 |
| Charges for Services | | | | | | | | |
| 1740 Charges for Services | \$ | 9,500 | \$ | 9,864 | \$ | 12,805 | \$ | 12,805 |
| Total Charges for Services | | 9,500 | | 9,864 | | 12,805 | | 12,805 |
| Miscellaneous Revenues | | | | | | | | |
| 1920 Other Sales | \$ | 11,000 | \$ | 7,177 | \$ | 18,300 | \$ | 18,300 |
| 1940 Miscellaneous Revenue | | 4,600 | | 5,900 | | - | | - |
| Total Miscellaneous Revenues | | 15,600 | | 13,077 | | 18,300 | | 18,300 |
| TOTAL Placerville Union Cemetery Financing Sources | | 25,353 | | 23,143 | | 31,330 | | 31,330 |

CAO Countywide Special Revenue

Fines, Forfeitures and Penalties

| | | | | | | | | |
|---|----|----------------|----|----------------|----|----------------|----|----------------|
| 0322 Criminal Justice Construction | \$ | 241,593 | \$ | 250,000 | \$ | 200,000 | \$ | 200,000 |
| 0323 Court Construction | | 11,680 | | - | | - | | - |
| Total Fines, Forfeitures and Penalties | | 253,273 | | 250,000 | | 200,000 | | 200,000 |
| Revenue from Use of Money and Property | | | | | | | | |
| 0400 Interest | \$ | 14,095 | \$ | - | \$ | - | \$ | - |
| Total Revenue from Use of Money and Property | | 14,095 | | - | | - | | - |
| Intergovernmental Revenue - State | | | | | | | | |
| 0897 State - Off Highway Motor Veh License | \$ | 67,870 | \$ | 16,500 | \$ | 67,870 | \$ | 67,870 |

| | | |
|--|---|------------|
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|--|---|------------|

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|---|---|--------------------------|---------------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Total Intergovernmental Revenue - State | | | \$ 67,870 | \$ 16,500 | \$ 67,870 | \$ 67,870 |
| Revenue Other Governmental Agencies | | | | | | |
| 1200 | Other - Governmental Agencies | | \$ 711,374 | \$ 732,723 | \$ 709,114 | \$ 709,114 |
| Total Revenue Other Governmental Agencies | | | \$ 711,374 | \$ 732,723 | \$ 709,114 | \$ 709,114 |
| Charges for Services | | | | | | |
| 1416 | Public Safety Impact Fee | | \$ 69,877 | \$ - | \$ - | \$ - |
| 1501 | Court Fee | | 17,000 | - | - | - |
| 1506 | Dispute Resolution Fee | | 27,614 | - | - | - |
| Total Charges for Services | | | \$ 114,491 | \$ - | \$ - | \$ - |
| Other Financing Sources | | | | | | |
| 2020 | Operating Transfers In | | \$ 15,000 | \$ 15,000 | \$ - | \$ - |
| Total Other Financing Sources | | | \$ 15,000 | \$ 15,000 | \$ - | \$ - |
| TOTAL CAO Countywide Special Revenue Financing Sources | | | \$ 1,176,102 | \$ 1,014,223 | \$ 976,984 | \$ 976,984 |
| Auditor-Controller Countywide Special Revenue | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | |
| 0360 | Penalties and Costs on Delinquent Taxes | | \$ 102,402 | \$ 526,000 | \$ 80,000 | \$ 80,000 |
| Total Fines, Forfeitures and Penalties | | | \$ 102,402 | \$ 526,000 | \$ 80,000 | \$ 80,000 |
| Revenue from Use of Money and Property | | | | | | |
| 0400 | Interest | | \$ 74 | \$ 66 | \$ - | \$ - |
| Total Revenue from Use of Money and Property | | | \$ 74 | \$ 66 | \$ - | \$ - |
| Charges for Services | | | | | | |
| 1310 | Special Assessments | | \$ 466,874 | \$ - | \$ 510,240 | \$ 510,240 |
| Total Charges for Services | | | \$ 466,874 | \$ - | \$ 510,240 | \$ 510,240 |
| Miscellaneous Revenues | | | | | | |
| 1940 | Miscellaneous Revenue | | \$ 3,704 | \$ - | \$ 2,000 | \$ 2,000 |
| Total Miscellaneous Revenues | | | \$ 3,704 | \$ - | \$ 2,000 | \$ 2,000 |
| TOTAL Auditor-Controller Countywide Special Revenue Financing Sources | | | \$ 573,054 | \$ 526,066 | \$ 592,240 | \$ 592,240 |
| Treas / Tax Collector Countywide Special Revenue | | | | | | |
| Miscellaneous Revenues | | | | | | |
| 1940 | Miscellaneous Revenue | | \$ 2,378 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| Total Miscellaneous Revenues | | | \$ 2,378 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| Other Financing Sources | | | | | | |
| 2020 | Operating Transfers In | | \$ 2,669 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| Total Other Financing Sources | | | \$ 2,669 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| TOTAL Treas / Tax Collector Countywide Special Revenue Financing Sources | | | \$ 5,047 | \$ 7,200 | \$ 7,200 | \$ 7,200 |
| Assessor Countywide Special Revenue | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| 0400 | Interest | | \$ 524 | \$ - | \$ - | \$ - |
| Total Revenue from Use of Money and Property | | | \$ 524 | \$ - | \$ - | \$ - |
| Charges for Services | | | | | | |
| 1740 | Charges for Services | | \$ 18,406 | \$ - | \$ 18,500 | \$ 18,500 |
| Total Charges for Services | | | \$ 18,406 | \$ - | \$ 18,500 | \$ 18,500 |
| TOTAL Assessor Countywide Special Revenue Financing Sources | | | \$ 18,930 | \$ - | \$ 18,500 | \$ 18,500 |

| | | |
|--|---|------------|
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|--|---|------------|

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

General Services Countywide Special Revenue
Licenses, Permits and Franchises

| | | | | | | | | |
|-----------------------|----|---------|----|---------|----|---------|----|---------|
| 0264 River Use Permit | \$ | 162,147 | \$ | 166,303 | \$ | 179,336 | \$ | 179,336 |
|-----------------------|----|---------|----|---------|----|---------|----|---------|

| | | | | | | | | |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| Total Licenses, Permits and Franchises | \$ | 162,147 | \$ | 166,303 | \$ | 179,336 | \$ | 179,336 |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|-------|----|---|----|---|----|---|
| 0400 Interest | \$ | 1,909 | \$ | - | \$ | - | \$ | - |
|---------------|----|-------|----|---|----|---|----|---|

| | | | | | | | | |
|---|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|
| Total Revenue from Use of Money and Property | \$ | 1,909 | \$ | - | \$ | - | \$ | - |
|---|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|

Charges for Services

| | | | | | | | | |
|-----------------|----|-----|----|---|----|---|----|---|
| 1405 Quimby Fee | \$ | 911 | \$ | - | \$ | - | \$ | - |
|-----------------|----|-----|----|---|----|---|----|---|

| | | | | | | | | |
|-------------------------------|--|---------|--|--------|--|--------|--|--------|
| 1720 Park and Recreation Fees | | 107,382 | | 75,780 | | 83,500 | | 83,500 |
|-------------------------------|--|---------|--|--------|--|--------|--|--------|

| | | | | | | | | |
|-----------------------------------|-----------|----------------|-----------|---------------|-----------|---------------|-----------|---------------|
| Total Charges for Services | \$ | 108,293 | \$ | 75,780 | \$ | 83,500 | \$ | 83,500 |
|-----------------------------------|-----------|----------------|-----------|---------------|-----------|---------------|-----------|---------------|

Miscellaneous Revenues

| | | | | | | | | |
|----------------------------|----|-------|----|-------|----|-----|----|-----|
| 1940 Miscellaneous Revenue | \$ | 1,975 | \$ | 1,000 | \$ | 500 | \$ | 500 |
|----------------------------|----|-------|----|-------|----|-----|----|-----|

| | | | | | | | | |
|-----------------------------|--|-------|--|-------|--|-------|--|-------|
| 1943 Miscellaneous Donation | | 3,323 | | 4,000 | | 4,000 | | 4,000 |
|-----------------------------|--|-------|--|-------|--|-------|--|-------|

| | | | | | | | | |
|-------------------------------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|
| Total Miscellaneous Revenues | \$ | 5,298 | \$ | 5,000 | \$ | 4,500 | \$ | 4,500 |
|-------------------------------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|

| | | | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| TOTAL General Services Countywide Special Revenue | \$ | 277,648 | \$ | 247,083 | \$ | 267,336 | \$ | 267,336 |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|

Financing Sources
District Attorney Countywide Special Revenue
Fines, Forfeitures and Penalties

| | | | | | | | | |
|---------------------|----|--------|----|--------|----|--------|----|--------|
| 0343 Consumer Fraud | \$ | 47,026 | \$ | 21,173 | \$ | 34,580 | \$ | 34,580 |
|---------------------|----|--------|----|--------|----|--------|----|--------|

| | | | | | | | | |
|-------------------------------|--|-------|--|---|--|---|--|---|
| 0346 Asset Forfeiture - State | | 1,091 | | - | | - | | - |
|-------------------------------|--|-------|--|---|--|---|--|---|

| | | | | | | | | |
|---------------------------------|--|-------|--|---|--|---|--|---|
| 0347 Asset Forfeiture - Federal | | 2,159 | | - | | - | | - |
|---------------------------------|--|-------|--|---|--|---|--|---|

| | | | | | | | | |
|---|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|
| Total Fines, Forfeitures and Penalties | \$ | 50,277 | \$ | 21,173 | \$ | 34,580 | \$ | 34,580 |
|---|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|-------|----|---|----|---|----|---|
| 0400 Interest | \$ | 2,052 | \$ | - | \$ | - | \$ | - |
|---------------|----|-------|----|---|----|---|----|---|

| | | | | | | | | |
|---|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|
| Total Revenue from Use of Money and Property | \$ | 2,052 | \$ | - | \$ | - | \$ | - |
|---|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|

Intergovernmental Revenue - State

| | | | | | | | | |
|-----------------------------------|----|--------|----|---------|----|---------|----|---------|
| 0885 State - Auto Insurance Fraud | \$ | 89,159 | \$ | 280,000 | \$ | 296,072 | \$ | 296,072 |
|-----------------------------------|----|--------|----|---------|----|---------|----|---------|

| | | | | | | | | |
|--|--|---------|--|---------|--|---------|--|---------|
| 0886 State - Workers' Compensation Fraud | | 401,486 | | 258,408 | | 298,240 | | 298,240 |
|--|--|---------|--|---------|--|---------|--|---------|

| | | | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| Total Intergovernmental Revenue - State | \$ | 490,645 | \$ | 538,408 | \$ | 594,312 | \$ | 594,312 |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|

Charges for Services

| | | | | | | | | |
|---------------------|----|---------|----|--------|----|--------|----|--------|
| 1600 Recording Fees | \$ | 129,543 | \$ | 73,376 | \$ | 38,581 | \$ | 38,581 |
|---------------------|----|---------|----|--------|----|--------|----|--------|

| | | | | | | | | |
|-----------------------------------|-----------|----------------|-----------|---------------|-----------|---------------|-----------|---------------|
| Total Charges for Services | \$ | 129,543 | \$ | 73,376 | \$ | 38,581 | \$ | 38,581 |
|-----------------------------------|-----------|----------------|-----------|---------------|-----------|---------------|-----------|---------------|

| | | | | | | | | |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| TOTAL District Attorney Countywide Special Revenue | \$ | 672,517 | \$ | 632,957 | \$ | 667,473 | \$ | 667,473 |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|

Financing Sources
Sheriff Countywide Special Revenue
Fines, Forfeitures and Penalties

| | | | | | | | | |
|------------------------|----|--------|----|---|----|---|----|---|
| 0320 Other Court Fines | \$ | 92,861 | \$ | - | \$ | - | \$ | - |
|------------------------|----|--------|----|---|----|---|----|---|

| | | | | | | | | |
|-------------------------------|--|--------|--|---|--|---|--|---|
| 0346 Asset Forfeiture - State | | 33,034 | | - | | - | | - |
|-------------------------------|--|--------|--|---|--|---|--|---|

| | | | | | | | | |
|---------------------------------|--|---------|--|---|--|---|--|---|
| 0347 Asset Forfeiture - Federal | | 198,844 | | - | | - | | - |
|---------------------------------|--|---------|--|---|--|---|--|---|

| | | | | | | | | |
|---|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|
| Total Fines, Forfeitures and Penalties | \$ | 324,740 | \$ | - | \$ | - | \$ | - |
|---|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|--------|----|---|----|---|----|---|
| 0400 Interest | \$ | 11,441 | \$ | 1 | \$ | - | \$ | - |
|---------------|----|--------|----|---|----|---|----|---|

| | | | | | | | | |
|---|-----------|---------------|-----------|----------|-----------|----------|-----------|----------|
| Total Revenue from Use of Money and Property | \$ | 11,441 | \$ | 1 | \$ | - | \$ | - |
|---|-----------|---------------|-----------|----------|-----------|----------|-----------|----------|

Intergovernmental Revenue - State

| | | | | | | | | |
|--------------------|----|---------|----|---|----|---|----|---|
| 0880 State - Other | \$ | 817,433 | \$ | - | \$ | - | \$ | - |
|--------------------|----|---------|----|---|----|---|----|---|

| | | | | | | | | |
|--|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|
| Total Intergovernmental Revenue - State | \$ | 817,433 | \$ | - | \$ | - | \$ | - |
|--|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|

| | | |
|--|---|------------|
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| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Charges for Services

| | | | | | | |
|--------------------------------------|-----------|----------------|-----------|----------|-----------|----------|
| 1490 Civil Process Services | \$ | 55,759 | \$ | - | \$ | - |
| 1680 Institutional Care and Services | | 173,918 | | - | | - |
| Total Charges for Services | \$ | 229,677 | \$ | - | \$ | - |

Miscellaneous Revenues

| | | | | | | |
|-------------------------------------|-----------|------------|-----------|----------|-----------|----------|
| 1940 Miscellaneous Revenue | \$ | 810 | \$ | - | \$ | - |
| Total Miscellaneous Revenues | \$ | 810 | \$ | - | \$ | - |

Residual Equity Transfers

| | | | | | | |
|--|-----------|---------------|-----------|----------|-----------|----------|
| 2100 Residual Equity Transfers In | \$ | 69,515 | \$ | - | \$ | - |
| Total Residual Equity Transfers | \$ | 69,515 | \$ | - | \$ | - |

| | | | | | | |
|---|-----------|------------------|-----------|----------|-----------|----------|
| TOTAL Sheriff Countywide Special Revenue Financing Sources | \$ | 1,453,616 | \$ | 1 | \$ | - |
|---|-----------|------------------|-----------|----------|-----------|----------|

Probation Countywide Special Revenue
Revenue from Use of Money and Property

| | | | | | | |
|---|-----------|------------|-----------|------------|-----------|------------|
| 0400 Interest | \$ | 555 | \$ | 501 | \$ | 100 |
| Total Revenue from Use of Money and Property | \$ | 555 | \$ | 501 | \$ | 100 |

Intergovernmental Revenue - State

| | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|----------------|
| 0880 State - Other | \$ | 200,000 | \$ | 352,966 | \$ | 300,000 |
| Total Intergovernmental Revenue - State | \$ | 200,000 | \$ | 352,966 | \$ | 300,000 |

Miscellaneous Revenues

| | | | | | | |
|-------------------------------------|-----------|-----------|-----------|----------|-----------|----------|
| 1940 Miscellaneous Revenue | \$ | 27 | \$ | - | \$ | - |
| Total Miscellaneous Revenues | \$ | 27 | \$ | - | \$ | - |

| | | | | | | |
|---|-----------|----------------|-----------|----------------|-----------|----------------|
| TOTAL Probation Countywide Special Revenue Financing Sources | \$ | 200,583 | \$ | 353,467 | \$ | 300,100 |
|---|-----------|----------------|-----------|----------------|-----------|----------------|

Agriculture Countywide Special Revenue
Revenue from Use of Money and Property

| | | | | | | |
|---|-----------|------------|-----------|----------|-----------|----------|
| 0400 Interest | \$ | 121 | \$ | - | \$ | - |
| Total Revenue from Use of Money and Property | \$ | 121 | \$ | - | \$ | - |

| | | | | | | |
|---|-----------|------------|-----------|----------|-----------|----------|
| TOTAL Agriculture Countywide Special Revenue Financing Sources | \$ | 121 | \$ | - | \$ | - |
|---|-----------|------------|-----------|----------|-----------|----------|

Building Countywide Special Revenue
Licenses, Permits and Franchises

| | | | | | | |
|---|-----------|--------------|-----------|----------|-----------|----------|
| 0220 Construction Permits | \$ | 5,581 | \$ | - | \$ | - |
| Total Licenses, Permits and Franchises | \$ | 5,581 | \$ | - | \$ | - |

Revenue from Use of Money and Property

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|----------|
| 0400 Interest | \$ | 14 | \$ | 19 | \$ | - |
| Total Revenue from Use of Money and Property | \$ | 14 | \$ | 19 | \$ | - |

Charges for Services

| | | | | | | |
|--|-----------|----------------|-----------|---------------|-----------|----------------|
| 1412 Development Projects (T&M) | \$ | 64,739 | \$ | 80,000 | \$ | 80,000 |
| 1744 Miscellaneous Inspections or Services | | 49,600 | | 15,000 | | 77,240 |
| Total Charges for Services | \$ | 114,339 | \$ | 95,000 | \$ | 157,240 |

| | | | | | | |
|--|-----------|----------------|-----------|---------------|-----------|----------------|
| TOTAL Building Countywide Special Revenue Financing Sources | \$ | 119,934 | \$ | 95,019 | \$ | 157,240 |
|--|-----------|----------------|-----------|---------------|-----------|----------------|

Recorder Countywide Special Revenue
Licenses, Permits and Franchises

| | | | | | | |
|---|-----------|--------------|-----------|--------------|-----------|--------------|
| 0262 Notary Confidential Marriage License | \$ | 2,700 | \$ | 1,000 | \$ | 1,000 |
| Total Licenses, Permits and Franchises | \$ | 2,700 | \$ | 1,000 | \$ | 1,000 |

| | | |
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| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Revenue from Use of Money and Property

| | | | | | | | | |
|---|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|
| 0400 Interest | \$ | 4,549 | \$ | - | \$ | - | \$ | - |
| Total Revenue from Use of Money and Property | \$ | 4,549 | \$ | - | \$ | - | \$ | - |

Charges for Services

| | | | | | | | | |
|-----------------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 1600 Recording Fees | \$ | 118,636 | \$ | 50,000 | \$ | 55,000 | \$ | 55,000 |
| 1601 Computer Recording Fee | | 261,606 | | 200,000 | | 200,000 | | 200,000 |
| 1602 Micrographics | | 173,536 | | 155,000 | | 160,000 | | 160,000 |
| 1603 Vital Health Statistic Fee | | 26,196 | | 25,000 | | 25,000 | | 25,000 |
| Total Charges for Services | \$ | 579,974 | \$ | 430,000 | \$ | 440,000 | \$ | 440,000 |

| | | | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| TOTAL Recorder Countywide Special Revenue Financing Sources | \$ | 587,223 | \$ | 431,000 | \$ | 441,000 | \$ | 441,000 |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|

Planning Countywide Special Revenue
Licenses, Permits and Franchises

| | | | | | | | | |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 0240 Zoning Permits Administration | \$ | 275,823 | \$ | 224,800 | \$ | 184,800 | \$ | 184,800 |
| 0266 Septic Permit | | 75 | | - | | - | | - |
| Total Licenses, Permits and Franchises | \$ | 275,898 | \$ | 224,800 | \$ | 184,800 | \$ | 184,800 |

Revenue from Use of Money and Property

| | | | | | | | | |
|---|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|
| 0400 Interest | \$ | 3,399 | \$ | 3,414 | \$ | 4,000 | \$ | 4,000 |
| Total Revenue from Use of Money and Property | \$ | 3,399 | \$ | 3,414 | \$ | 4,000 | \$ | 4,000 |

Charges for Services

| | | | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 1406 Abandonment of Easement | \$ | (235) | \$ | - | \$ | - | \$ | - |
| 1409 Subdiv Tentative / Final Map Plan Check | | 79,711 | | 128,700 | | 128,700 | | 167,094 |
| 1415 Ecological Preserve Fee | | 86,747 | | 115,000 | | 143,325 | | 143,325 |
| 1417 Oak Woodland Conservation Fee | | 1,509 | | - | | - | | - |
| 1741 Special Project Staff Hours | | (1,089) | | 16,500 | | 16,500 | | 16,500 |
| Total Charges for Services | \$ | 166,643 | \$ | 260,200 | \$ | 288,525 | \$ | 326,919 |

Miscellaneous Revenues

| | | | | | | | | |
|-------------------------------------|-----------|----------|-----------|--------------|-----------|----------|-----------|----------|
| 1940 Miscellaneous Revenue | \$ | - | \$ | 2,000 | \$ | - | \$ | - |
| Total Miscellaneous Revenues | \$ | - | \$ | 2,000 | \$ | - | \$ | - |

Other Financing Sources

| | | | | | | | | |
|--------------------------------------|-----------|----------|-----------|----------------|-----------|----------|-----------|----------|
| 2020 Operating Transfers In | \$ | - | \$ | 741,656 | \$ | - | \$ | - |
| Total Other Financing Sources | \$ | - | \$ | 741,656 | \$ | - | \$ | - |

| | | | | | | | | |
|--|-----------|----------------|-----------|------------------|-----------|----------------|-----------|----------------|
| TOTAL Planning Countywide Special Revenue Financing Sources | \$ | 445,939 | \$ | 1,232,070 | \$ | 477,325 | \$ | 515,719 |
|--|-----------|----------------|-----------|------------------|-----------|----------------|-----------|----------------|

Dept of Transportation Countywide Special Revenue
Licenses, Permits and Franchises

| | | | | | | | | |
|---|-----------|--------------|-----------|---------------|-----------|---------------|-----------|---------------|
| 0230 Road Privileges and Permits | \$ | 7,500 | \$ | 17,500 | \$ | 17,500 | \$ | 17,500 |
| Total Licenses, Permits and Franchises | \$ | 7,500 | \$ | 17,500 | \$ | 17,500 | \$ | 17,500 |

Revenue from Use of Money and Property

| | | | | | | | | |
|---|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 0400 Interest | \$ | 188,354 | \$ | 196,800 | \$ | 133,289 | \$ | 133,289 |
| 0401 Community Dev Block Grant Note | | 66,784 | | 50,000 | | - | | - |
| Total Revenue from Use of Money and Property | \$ | 255,138 | \$ | 246,800 | \$ | 133,289 | \$ | 133,289 |

Revenue Other Governmental Agencies

| | | | | | | | | |
|--|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 1207 Shingle Springs Rancheria | \$ | 2,600,000 | \$ | 2,600,000 | \$ | 2,600,000 | \$ | 2,600,000 |
| Total Revenue Other Governmental Agencies | \$ | 2,600,000 | \$ | 2,600,000 | \$ | 2,600,000 | \$ | 2,600,000 |

Charges for Services

| | | | | | | | | |
|--|----|-----|----|---|----|---|----|---|
| 1409 Subdiv Tentative / Final Map Plan Check | \$ | 206 | \$ | - | \$ | - | \$ | - |
|--|----|-----|----|---|----|---|----|---|

| State Controller Schedules | | El Dorado County | | | Schedule 6 | |
|--|--------------------------------|--|---------------------|---|------------------------------|-------------------------|
| County Budget Act January 2010 Edition, revision #1 | | Detail of Additional Financing Sources by Fund and Account | | | | |
| | | Governmental Funds | | | | |
| | | Fiscal Year 2016-17 | | | | |
| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1412 | Development Projects (T&M) | | 944,316 | 1,190,000 | - | - |
| 1470 | TIM: Traffic Impact Mitigation | | 5,079,117 | 9,905,074 | 3,813,758 | 3,813,758 |
| 1745 | Public Utility Inspections | | 10,942 | 10,000 | 10,000 | 10,000 |
| Total Charges for Services | | | \$ 6,034,581 | \$ 11,105,074 | \$ 3,823,758 | \$ 3,823,758 |
| Miscellaneous Revenues | | | | | | |
| 1940 | Miscellaneous Revenue | | \$ 37,165 | \$ 1,089 | \$ - | \$ - |
| Total Miscellaneous Revenues | | | \$ 37,165 | \$ 1,089 | \$ - | \$ - |
| Other Financing Sources | | | | | | |
| 2020 | Operating Transfers In | | \$ - | \$ 4,355 | \$ - | \$ - |
| Total Other Financing Sources | | | \$ - | \$ 4,355 | \$ - | \$ - |
| TOTAL Dept of Transportation Countywide Special Revenue Financing Sources | | | \$ 8,934,384 | \$ 13,974,818 | \$ 6,574,547 | \$ 6,574,547 |
| Public Health Countywide Special Revenue | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| 0400 | Interest | | \$ 716 | \$ 600 | \$ 1,000 | \$ 1,000 |
| Total Revenue from Use of Money and Property | | | \$ 716 | \$ 600 | \$ 1,000 | \$ 1,000 |
| Charges for Services | | | | | | |
| 1740 | Charges for Services | | \$ 5,555 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total Charges for Services | | | \$ 5,555 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Miscellaneous Revenues | | | | | | |
| 1940 | Miscellaneous Revenue | | \$ 56,003 | \$ 67,500 | \$ 52,500 | \$ 52,500 |
| 1943 | Miscellaneous Donation | | 9,833 | - | - | - |
| Total Miscellaneous Revenues | | | \$ 65,836 | \$ 67,500 | \$ 52,500 | \$ 52,500 |
| TOTAL Public Health Countywide Special Revenue Financing Sources | | | \$ 72,107 | \$ 78,100 | \$ 63,500 | \$ 63,500 |
| Environmental Mngmnt Countywide Special Revenue | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| 0400 | Interest | | \$ (480) | \$ 16 | \$ - | \$ - |
| Total Revenue from Use of Money and Property | | | \$ (480) | \$ 16 | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | |
| 1940 | Miscellaneous Revenue | | \$ - | \$ 100,000 | \$ - | \$ - |
| Total Miscellaneous Revenues | | | \$ - | \$ 100,000 | \$ - | \$ - |
| Other Financing Sources | | | | | | |
| 2020 | Operating Transfers In | | \$ 298,337 | \$ 750,000 | \$ - | \$ - |
| Total Other Financing Sources | | | \$ 298,337 | \$ 750,000 | \$ - | \$ - |
| TOTAL Environmental Mngmnt Countywide Special Revenue Financing Sources | | | \$ 297,857 | \$ 850,016 | \$ - | \$ - |
| Veterans' Services Countywide Special Revenue | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| 0400 | Interest | | \$ 110 | \$ - | \$ - | \$ - |
| Total Revenue from Use of Money and Property | | | \$ 110 | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | |
| 1940 | Miscellaneous Revenue | | \$ 16,761 | \$ - | \$ 5,000 | \$ 5,000 |
| Total Miscellaneous Revenues | | | \$ 16,761 | \$ - | \$ 5,000 | \$ 5,000 |
| TOTAL Veterans' Services Countywide Special Revenue Financing Sources | | | \$ 16,871 | \$ - | \$ 5,000 | \$ 5,000 |

| | | |
|-----------------------------------|--|------------|
| State Controller Schedules | El Dorado County | Schedule 6 |
| County Budget Act | Detail of Additional Financing Sources by Fund and Account | |
| January 2010 Edition, revision #1 | Governmental Funds | |
| | Fiscal Year 2016-17 | |

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Human Services Countywide Special Revenue

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|-----|----|-----|----|-----|----|-----|
| 0400 Interest | \$ | 194 | \$ | 150 | \$ | 150 | \$ | 150 |
|---------------|----|-----|----|-----|----|-----|----|-----|

| | | | | | | | | |
|---|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| Total Revenue from Use of Money and Property | \$ | 194 | \$ | 150 | \$ | 150 | \$ | 150 |
|---|-----------|------------|-----------|------------|-----------|------------|-----------|------------|

Intergovernmental Revenue - State

| | | | | | | | | |
|--------------------|----|-------|----|-------|----|-------|----|-------|
| 0880 State - Other | \$ | 3,800 | \$ | 3,917 | \$ | 3,917 | \$ | 3,917 |
|--------------------|----|-------|----|-------|----|-------|----|-------|

| | | | | | | | | |
|--|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|
| Total Intergovernmental Revenue - State | \$ | 3,800 | \$ | 3,917 | \$ | 3,917 | \$ | 3,917 |
|--|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|

Charges for Services

| | | | | | | | | |
|---------------------|----|--------|----|--------|----|--------|----|--------|
| 1600 Recording Fees | \$ | 12,852 | \$ | 12,000 | \$ | 12,000 | \$ | 12,000 |
|---------------------|----|--------|----|--------|----|--------|----|--------|

| | | | | | | | | |
|---------------------------------|--|-------|--|-------|--|-------|--|-------|
| 1603 Vital Health Statistic Fee | | 2,046 | | 2,000 | | 2,000 | | 2,000 |
|---------------------------------|--|-------|--|-------|--|-------|--|-------|

| | | | | | | | | |
|-----------------------------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|
| Total Charges for Services | \$ | 14,898 | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 |
|-----------------------------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|

| | | | | | | | | |
|--|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|
| TOTAL Human Services Countywide Special Revenue | \$ | 18,892 | \$ | 18,067 | \$ | 18,067 | \$ | 18,067 |
|--|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|

Financing Sources

Library Countywide Special Revenue

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|-----|----|---|----|---|----|---|
| 0400 Interest | \$ | 114 | \$ | - | \$ | - | \$ | - |
|---------------|----|-----|----|---|----|---|----|---|

| | | | | | | | | |
|---|-----------|------------|-----------|----------|-----------|----------|-----------|----------|
| Total Revenue from Use of Money and Property | \$ | 114 | \$ | - | \$ | - | \$ | - |
|---|-----------|------------|-----------|----------|-----------|----------|-----------|----------|

Miscellaneous Revenues

| | | | | | | | | |
|-----------------------------|----|---------|----|---|----|---|----|---|
| 1943 Miscellaneous Donation | \$ | 200,000 | \$ | - | \$ | - | \$ | - |
|-----------------------------|----|---------|----|---|----|---|----|---|

| | | | | | | | | |
|-------------------------------------|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|
| Total Miscellaneous Revenues | \$ | 200,000 | \$ | - | \$ | - | \$ | - |
|-------------------------------------|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|

| | | | | | | | | |
|---|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|
| TOTAL Library Countywide Special Revenue Financing Sources | \$ | 200,114 | \$ | - | \$ | - | \$ | - |
|---|-----------|----------------|-----------|----------|-----------|----------|-----------|----------|

Fish and Game Countywide Special Revenue

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|----|----|---|----|---|----|---|
| 0400 Interest | \$ | 29 | \$ | - | \$ | - | \$ | - |
|---------------|----|----|----|---|----|---|----|---|

| | | | | | | | | |
|---|-----------|-----------|-----------|----------|-----------|----------|-----------|----------|
| Total Revenue from Use of Money and Property | \$ | 29 | \$ | - | \$ | - | \$ | - |
|---|-----------|-----------|-----------|----------|-----------|----------|-----------|----------|

Miscellaneous Revenues

| | | | | | | | | |
|----------------------------|----|--------|----|---|----|---|----|---|
| 1940 Miscellaneous Revenue | \$ | 12,500 | \$ | - | \$ | - | \$ | - |
|----------------------------|----|--------|----|---|----|---|----|---|

| | | | | | | | | |
|-------------------------------------|-----------|---------------|-----------|----------|-----------|----------|-----------|----------|
| Total Miscellaneous Revenues | \$ | 12,500 | \$ | - | \$ | - | \$ | - |
|-------------------------------------|-----------|---------------|-----------|----------|-----------|----------|-----------|----------|

| | | | | | | | | |
|---|-----------|---------------|-----------|----------|-----------|----------|-----------|----------|
| TOTAL Fish and Game Countywide Special Revenue | \$ | 12,529 | \$ | - | \$ | - | \$ | - |
|---|-----------|---------------|-----------|----------|-----------|----------|-----------|----------|

Financing Sources

Health and Welfare Countywide Special Revenue

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|--------|----|--------|----|--------|----|--------|
| 0400 Interest | \$ | 23,759 | \$ | 11,900 | \$ | 14,900 | \$ | 14,900 |
|---------------|----|--------|----|--------|----|--------|----|--------|

| | | | | | | | | |
|---|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|
| Total Revenue from Use of Money and Property | \$ | 23,759 | \$ | 11,900 | \$ | 14,900 | \$ | 14,900 |
|---|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|

Intergovernmental Revenue - State

| | | | | | | | | |
|---|----|---|----|---|----|-----------|----|-----------|
| 0545 State - Veh Lic Realignment - Health | \$ | - | \$ | - | \$ | 3,923,438 | \$ | 3,923,438 |
|---|----|---|----|---|----|-----------|----|-----------|

| | | | | | | | | |
|---|--|---|--|---|--|---|--|---------|
| 0546 State - Veh Lic Realignment - Soc Serv | | - | | - | | - | | 240,690 |
|---|--|---|--|---|--|---|--|---------|

| | | | | | | | | |
|------------------------------------|--|-----------|--|------------|--|------------|--|------------|
| 0606 State - Sales Tax Realignment | | 6,948,222 | | 10,246,541 | | 12,234,681 | | 12,234,681 |
|------------------------------------|--|-----------|--|------------|--|------------|--|------------|

| | | | | | | | | |
|---|--|-----------|--|-----------|--|-----------|--|-----------|
| 0661 State - Sales Tax Realignment Mentl Hlth | | 3,366,460 | | 3,203,651 | | 3,292,408 | | 3,393,172 |
|---|--|-----------|--|-----------|--|-----------|--|-----------|

| | | | | | | | | |
|---|--|---------|--|-----------|--|---------|--|---------|
| 0686 State - Sales Tax Realignment Health | | 611,611 | | 2,168,715 | | 700,000 | | 700,000 |
|---|--|---------|--|-----------|--|---------|--|---------|

| | | | | | | | | |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| Total Intergovernmental Revenue - State | \$ | 10,926,293 | \$ | 15,618,907 | \$ | 20,150,527 | \$ | 20,491,981 |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|

Other Financing Sources

| | | | | | | | | |
|-----------------------------|----|---------|----|---------|----|---------|----|---------|
| 2020 Operating Transfers In | \$ | 720,702 | \$ | 720,702 | \$ | 720,702 | \$ | 720,702 |
|-----------------------------|----|---------|----|---------|----|---------|----|---------|

| | | | | | | | | |
|--|--|-----------|--|-----------|--|---------|--|---|
| 2021 Operating Transfers In: Veh Lic Fee | | 8,679,705 | | 2,986,389 | | 341,454 | | - |
|--|--|-----------|--|-----------|--|---------|--|---|

| | | | | | | | | |
|--------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|----------------|
| Total Other Financing Sources | \$ | 9,400,407 | \$ | 3,707,091 | \$ | 1,062,156 | \$ | 720,702 |
|--------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|----------------|

| | | |
|--|---|------------|
| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | El Dorado County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016-17 | Schedule 6 |
|--|---|------------|

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|-----------|---------------------------|--------------------------|----------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| | | | | | | | | |
|--|----|------------|----|------------|----|------------|----|------------|
| TOTAL Health and Welfare Countywide Special Revenue Financing Sources | \$ | 20,350,459 | \$ | 19,337,898 | \$ | 21,227,583 | \$ | 21,227,583 |
|--|----|------------|----|------------|----|------------|----|------------|

County Local Revenue Fund

Intergovernmental Revenue - State

| | | | | | | | | |
|--------------------------------------|----|------------|----|------------|----|------------|----|------------|
| 0680 State - Health | \$ | 3,107,413 | \$ | 3,542,950 | \$ | - | \$ | - |
| 0860 State - Public Safety Sales Tax | | - | | - | | 3,733,765 | | 3,733,765 |
| 0880 State - Other | | 15,277,448 | | 15,514,500 | | 15,515,463 | | 15,515,463 |

| | | | | | | | | |
|--|----|------------|----|------------|----|------------|----|------------|
| Total Intergovernmental Revenue - State | \$ | 18,384,861 | \$ | 19,057,450 | \$ | 19,249,228 | \$ | 19,249,228 |
|--|----|------------|----|------------|----|------------|----|------------|

| | | | | | | | | |
|--|----|------------|----|------------|----|------------|----|------------|
| TOTAL County Local Revenue Fund Financing Sources | \$ | 18,384,861 | \$ | 19,057,450 | \$ | 19,249,228 | \$ | 19,249,228 |
|--|----|------------|----|------------|----|------------|----|------------|

SLESF Countywide Special Revenue

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|-------|----|-----|----|-------|----|-------|
| 0400 Interest | \$ | 2,020 | \$ | 500 | \$ | 1,000 | \$ | 1,000 |
|---------------|----|-------|----|-----|----|-------|----|-------|

| | | | | | | | | |
|---|----|-------|----|-----|----|-------|----|-------|
| Total Revenue from Use of Money and Property | \$ | 2,020 | \$ | 500 | \$ | 1,000 | \$ | 1,000 |
|---|----|-------|----|-----|----|-------|----|-------|

Intergovernmental Revenue - State

| | | | | | | | | |
|---|----|---------|----|---------|----|---------|----|---------|
| 0884 State - Suppl Law Enforce Serv (SLESF) | \$ | 871,453 | \$ | 519,076 | \$ | 811,552 | \$ | 811,552 |
|---|----|---------|----|---------|----|---------|----|---------|

| | | | | | | | | |
|--|----|---------|----|---------|----|---------|----|---------|
| Total Intergovernmental Revenue - State | \$ | 871,453 | \$ | 519,076 | \$ | 811,552 | \$ | 811,552 |
|--|----|---------|----|---------|----|---------|----|---------|

| | | | | | | | | |
|---|----|---------|----|---------|----|---------|----|---------|
| TOTAL SLESF Countywide Special Revenue Financing Sources | \$ | 873,474 | \$ | 519,576 | \$ | 812,552 | \$ | 812,552 |
|---|----|---------|----|---------|----|---------|----|---------|

| | | | | | | | | |
|--|----|-------------|----|-------------|----|-------------|----|-------------|
| TOTAL Special Revenue Funds Financing Sources | \$ | 162,009,481 | \$ | 170,935,786 | \$ | 169,203,503 | \$ | 165,534,001 |
|--|----|-------------|----|-------------|----|-------------|----|-------------|

Capital Project Funds

Accumulated Capital Outlay

Taxes

| | | | | | | | | |
|--|----|-----------|----|-----------|----|-----------|----|-----------|
| 0100 Property Taxes - Current Secured | \$ | 1,181,912 | \$ | 1,218,953 | \$ | 1,348,000 | \$ | 1,348,000 |
| 0110 Property Taxes - Current Unsecured | | 26,074 | | 25,000 | | 49,000 | | 49,000 |
| 0120 Property Taxes - Prior Secured | | 581 | | - | | - | | - |
| 0130 Property Taxes - Prior Unsecured | | 405 | | - | | 1,000 | | 1,000 |
| 0140 Supplemental Property Taxes - Current | | 14,845 | | - | | 2,000 | | 2,000 |
| 0150 Supplemental Property Taxes - Prior | | 6,617 | | - | | 8,000 | | 8,000 |
| 0174 Timber Yield Tax | | 3,483 | | 3,000 | | 5,000 | | 5,000 |

| | | | | | | | | |
|--------------------|----|-----------|----|-----------|----|-----------|----|-----------|
| Total Taxes | \$ | 1,233,918 | \$ | 1,246,953 | \$ | 1,413,000 | \$ | 1,413,000 |
|--------------------|----|-----------|----|-----------|----|-----------|----|-----------|

Fines, Forfeitures and Penalties

| | | | | | | | | |
|--|----|-----|----|-------|----|---|----|---|
| 0360 Penalties and Costs on Delinquent Taxes | \$ | 244 | \$ | 3,000 | \$ | - | \$ | - |
|--|----|-----|----|-------|----|---|----|---|

| | | | | | | | | |
|---|----|-----|----|-------|----|---|----|---|
| Total Fines, Forfeitures and Penalties | \$ | 244 | \$ | 3,000 | \$ | - | \$ | - |
|---|----|-----|----|-------|----|---|----|---|

Revenue from Use of Money and Property

| | | | | | | | | |
|---------------|----|-------|----|-------|----|--------|----|--------|
| 0400 Interest | \$ | 3,731 | \$ | 5,000 | \$ | 13,000 | \$ | 13,000 |
|---------------|----|-------|----|-------|----|--------|----|--------|

| | | | | | | | | |
|---|----|-------|----|-------|----|--------|----|--------|
| Total Revenue from Use of Money and Property | \$ | 3,731 | \$ | 5,000 | \$ | 13,000 | \$ | 13,000 |
|---|----|-------|----|-------|----|--------|----|--------|

Intergovernmental Revenue - State

| | | | | | | | | |
|--|----|--------|----|--------|----|-------|----|-------|
| 0820 State - Homeowners' Property Tax Relief | \$ | 12,899 | \$ | 13,000 | \$ | 4,000 | \$ | 4,000 |
|--|----|--------|----|--------|----|-------|----|-------|

| | | | | | | | | |
|--------------------|--|---|--|---|--|-----------|--|-----------|
| 0880 State - Other | | - | | - | | 1,639,217 | | 1,639,217 |
|--------------------|--|---|--|---|--|-----------|--|-----------|

| | | | | | | | | |
|--|----|--------|----|--------|----|-----------|----|-----------|
| Total Intergovernmental Revenue - State | \$ | 12,899 | \$ | 13,000 | \$ | 1,643,217 | \$ | 1,643,217 |
|--|----|--------|----|--------|----|-----------|----|-----------|

Revenue Other Governmental Agencies

| | | | | | | | | |
|------------------------------------|----|-------|----|-------|----|-------|----|-------|
| 1200 Other - Governmental Agencies | \$ | 4,983 | \$ | 4,000 | \$ | 5,000 | \$ | 5,000 |
|------------------------------------|----|-------|----|-------|----|-------|----|-------|

| | | | | | | | | |
|--|----|-------|----|-------|----|-------|----|-------|
| Total Revenue Other Governmental Agencies | \$ | 4,983 | \$ | 4,000 | \$ | 5,000 | \$ | 5,000 |
|--|----|-------|----|-------|----|-------|----|-------|

Miscellaneous Revenues

| | | | | | | | | |
|----------------------------|----|----|----|---|----|---|----|---|
| 1940 Miscellaneous Revenue | \$ | 35 | \$ | - | \$ | - | \$ | - |
|----------------------------|----|----|----|---|----|---|----|---|

| | | | | | | |
|-----------------------------------|--|--|--|--|------------|--|
| State Controller Schedules | | El Dorado County | | | Schedule 6 | |
| County Budget Act | | Detail of Additional Financing Sources by Fund and Account | | | | |
| January 2010 Edition, revision #1 | | Governmental Funds | | | | |
| | | Fiscal Year 2016-17 | | | | |

| Fund Name | Financing Source Category | Financing Source Account | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|--------------------------------|---------------------------|---|---------------------|---|------------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 1941 | Miscellaneous Refund | 5,645 | - | - | - |
| | 1942 | Miscellaneous Reimbursement | 556,744 | - | - | - |
| | | Total Miscellaneous Revenues | \$ 562,423 | \$ - | \$ - | \$ - |
| Other Financing Sources | | | | | | |
| | 2020 | Operating Transfers In | \$ 6,910,151 | \$ 17,878,596 | \$ 18,926,960 | \$ 18,926,960 |
| | | Total Other Financing Sources | \$ 6,910,151 | \$ 17,878,596 | \$ 18,926,960 | \$ 18,926,960 |
| | | TOTAL Accumulated Capital Outlay Financing Sources | \$ 8,728,349 | \$ 19,150,549 | \$ 22,001,177 | \$ 22,001,177 |
| | | TOTAL Capital Project Funds Financing Sources | \$ 8,728,349 | \$ 19,150,549 | \$ 22,001,177 | \$ 22,001,177 |

Debt Service Funds

El Dorado Hills Business Park

Revenue from Use of Money and Property

| | | | | | |
|------|--|-----------------|-------------|-------------|-------------|
| 0400 | Interest | \$ 4,962 | \$ - | \$ - | \$ - |
| | Total Revenue from Use of Money and Property | \$ 4,962 | \$ - | \$ - | \$ - |
| | TOTAL El Dorado Hills Business Park Financing Sources | \$ 4,962 | \$ - | \$ - | \$ - |
| | TOTAL Debt Service Funds Financing Sources | \$ 4,962 | \$ - | \$ - | \$ - |

| | | | | |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| TOTAL ALL FUNDS | \$ 393,603,040 | \$ 422,517,003 | \$ 429,733,499 | \$ 426,728,114 |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|

| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | | El Dorado County Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2016-17 | | | Schedule 7 | |
|--|-----------------------|---|--------------------------|------------------------------------|-------------------------------|--|
| Description | 2014-15 Actual | 2015-16 Actual Estimated | <input type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended | |
| 1 | 2 | 3 | | 4 | 5 | |
| Summarization by Function | | | | | | |
| General Government | \$ 76,206,671 | \$ 96,066,195 | | \$ 99,700,615 | \$ 98,863,144 | |
| Public Protection | 122,444,992 | 137,871,917 | | 151,641,016 | 146,991,215 | |
| Public Ways & Facilities | 79,433,220 | 91,827,751 | | 83,421,114 | 81,417,446 | |
| Health & Sanitation | 49,226,885 | 55,455,051 | | 64,330,169 | 64,397,191 | |
| Public Assistance | 73,858,226 | 76,844,633 | | 86,629,678 | 86,612,822 | |
| Education | 3,284,603 | 3,474,573 | | 3,723,283 | 3,573,477 | |
| Recreation & Cultural Services | 1,193,135 | 2,000,986 | | 1,564,296 | 1,564,296 | |
| Total Financing Uses by Function | \$ 405,647,732 | \$ 463,541,106 | | \$ 491,010,171 | \$ 483,419,591 | |
| Appropriations for Contingencies | | | | | | |
| General Fund | \$ - | \$ - | | \$ 5,340,000 | \$ 5,340,000 | |
| Public Health | - | - | | 3,064,376 | 3,064,376 | |
| Mental Health | - | - | | 3,133,460 | 3,133,460 | |
| Jail Commissary | - | - | | 1,051,502 | 1,051,502 | |
| Countywide Special Revenue | - | - | | 3,269,302 | 3,269,302 | |
| Total Appropriations for Contingencies | \$ - | \$ - | | \$ 15,858,640 | \$ 15,858,640 | |
| Subtotal Financing Uses | \$ 405,647,732 | \$ 463,541,106 | | \$ 506,868,811 | \$ 499,278,231 | |
| Provisions for Obligated Fund Balances | | | | | | |
| General Fund | \$ 364,391 | \$ 1,192,492 | | \$ 3,386,003 | \$ 3,146,003 | |
| Public Health | - | - | | 5,000,000 | 5,000,000 | |
| Housing, Community & Econ Devlp | 3,750 | 165,708 | | - | - | |
| Countywide Special Revenue | 1,816,827 | 939,205 | | 1,197,190 | 1,197,190 | |
| Accumulative Capital Outlay | - | 4,617,461 | | 900,000 | 900,000 | |
| Total Obligated Fund Balances | \$ 2,184,968 | \$ 6,914,866 | | \$ 10,483,193 | \$ 10,243,193 | |
| Total Financing Uses | \$ 407,832,700 | \$ 470,455,972 | | \$ 517,352,004 | \$ 509,521,424 | |
| Summarization by Fund | | | | | | |
| General Fund | \$ 225,350,507 | \$ 248,625,523 | | \$ 281,012,103 | \$ 275,146,797 | |
| Erosion Control | 2,966,839 | 2,924,168 | | 2,446,900 | 2,446,900 | |
| Road Fund | 53,672,011 | 66,603,227 | | 63,055,031 | 61,051,363 | |
| County Road District Tax Fund | 5,324,057 | 6,152,389 | | 5,812,079 | 5,812,079 | |
| Special Aviation | 20,062 | 20,040 | | 20,020 | 20,020 | |
| Fish and Game | 2,761 | 9,200 | | 23,000 | 23,000 | |
| Community Services | 7,304,228 | 7,796,162 | | 8,997,605 | 8,997,605 | |
| Housing, Community & Econ Devlp | 2,059,370 | 2,064,137 | | 1,232,028 | 1,232,028 | |
| Public Health | 13,085,154 | 13,870,585 | | 25,848,506 | 25,848,506 | |
| Mental Health | 21,994,409 | 25,194,562 | | 34,217,118 | 34,217,118 | |
| Social Services SB163 Wraparound | - | 57,793 | | 57,793 | 57,793 | |
| Planning: EIR Development Fees | - | - | | - | - | |
| Federal Forest Reserve | 136,693 | 127,992 | | 131,140 | 131,140 | |
| Jail Commissary | 745,982 | 630,079 | | 1,688,002 | 1,688,002 | |
| Placerville Union Cemetery | 67,364 | 60,114 | | 125,605 | 125,605 | |
| Countywide Special Revenue | 67,407,392 | 72,287,524 | | 69,244,199 | 69,282,593 | |
| Accumulative Capital Outlay | 7,695,870 | 24,032,477 | | 23,440,875 | 23,440,875 | |
| Total Financing Uses | \$ 407,832,700 | \$ 470,455,972 | | \$ 517,352,004 | \$ 509,521,424 | |

El Dorado County
Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2016-17

Schedule 8

| Function, Activity and Budget Unit | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|---|----------------------|--|------------------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| General Government | | | | |
| Legislative and Administrative | | | | |
| 1011 Board of Supervisors | \$ 1,535,477 | \$ 1,544,571 | \$ 1,684,206 | \$ 1,566,206 |
| 1012 Chief Administrative Office | 2,604,753 | 2,508,262 | 4,427,653 | 4,450,211 |
| 1013 Annual Audit | 77,075 | 105,000 | 105,000 | 105,000 |
| Total Legislative and Administrative | \$ 4,217,305 | \$ 4,157,833 | \$ 6,216,859 | \$ 6,121,417 |
| Finance | | | | |
| 1021 Auditor-Controller | \$ 3,072,227 | \$ 3,196,117 | \$ 3,303,233 | \$ 3,281,233 |
| 1021 Auditor-Controller Countywide Special Revenue | - | 27,000 | 6,800 | 6,800 |
| 1022 Treasurer-Tax Collector | 2,526,269 | 2,933,130 | 3,451,212 | 2,944,718 |
| 1022 Treasurer-Tax Collector Countywide Special Revenue | 5,047 | 7,200 | 7,200 | 7,200 |
| 1023 Assessor | 3,431,525 | 3,618,556 | 3,991,791 | 3,991,791 |
| 1023 Assessor Countywide Special Revenue | - | 29,700 | 52,750 | 52,750 |
| 1024 Purchasing | 633,127 | 663,742 | 633,656 | 633,656 |
| 1025 Revenue Recovery | 828,166 | 931,235 | 930,384 | 930,384 |
| Total Finance | \$ 10,496,361 | \$ 11,406,680 | \$ 12,377,026 | \$ 11,848,532 |
| Counsel | | | | |
| 1031 County Counsel | \$ 2,898,866 | \$ 2,916,787 | \$ 3,459,585 | \$ 3,459,585 |
| Total Counsel | \$ 2,898,866 | \$ 2,916,787 | \$ 3,459,585 | \$ 3,459,585 |
| Personnel | | | | |
| 1041 Human Resources | \$ 1,618,107 | \$ 1,685,555 | \$ 2,138,585 | \$ 2,138,585 |
| Total Personnel | \$ 1,618,107 | \$ 1,685,555 | \$ 2,138,585 | \$ 2,138,585 |
| Elections | | | | |
| 1051 Elections | \$ 1,324,354 | \$ 1,515,324 | \$ 1,435,756 | \$ 1,353,297 |
| Total Elections | \$ 1,324,354 | \$ 1,515,324 | \$ 1,435,756 | \$ 1,353,297 |
| Communications | | | | |
| 1061 Communications | \$ 1,334,581 | \$ 1,459,113 | \$ 1,231,811 | \$ 1,231,811 |
| 1062 Courier | 34,211 | 86,676 | 43,622 | 43,622 |
| Total Communications | \$ 1,368,792 | \$ 1,545,789 | \$ 1,275,433 | \$ 1,275,433 |
| Property Management | | | | |
| 1071 Building and Grounds | \$ 5,331,014 | \$ 5,411,761 | \$ 6,078,892 | \$ 5,947,816 |
| Total Property Management | \$ 5,331,014 | \$ 5,411,761 | \$ 6,078,892 | \$ 5,947,816 |
| Plant Acquisition | | | | |
| 1081 Plant Acquisition Accumulated Capital Outlay | \$ 7,695,870 | \$ 19,415,016 | \$ 22,540,875 | \$ 22,540,875 |
| 1081 Plant Acquisition Countywide Special Revenue | 385,651 | 500,000 | 533,570 | 533,570 |
| Total Plant Acquisition | \$ 8,081,521 | \$ 19,915,016 | \$ 23,074,445 | \$ 23,074,445 |
| Promotion | | | | |
| 1091 County Promotion | \$ 1,941,175 | \$ 1,470,053 | \$ - | \$ - |
| Total Promotion | \$ 1,941,175 | \$ 1,470,053 | \$ - | \$ - |

El Dorado County
Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2016-17

Schedule 8

| Function, Activity and Budget Unit | 2014-15 Actual | 2015-16 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|------------------------------------|-------------------|---|------------------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 |

Other General

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| 1101 Information Services | \$ 5,165,280 | \$ 6,931,612 | \$ 7,857,371 | \$ 7,857,371 |
| 1102 Surveyor | 1,617,081 | 1,619,119 | 1,611,542 | 1,611,542 |
| 1104 Employee Benefits | 27,260 | 20,204 | 30,000 | 30,000 |
| 1105 Engineer | 1,894,424 | 2,388,909 | 2,616,633 | 2,616,633 |
| 1105 Engineer Countywide Special Revenue | 952,022 | 1,144,754 | 1,142,500 | 1,142,500 |
| 1108 Contributions to Other Funds | 19,471,068 | 29,000,114 | 28,882,898 | 28,882,898 |
| 1109 Contributions to Other Agencies | 962,638 | 154,726 | 813,500 | 813,500 |
| 1110 Contributions to Airport | 90,136 | 96,334 | 79,292 | 79,292 |
| 1111 Other General | 7,768,051 | 2,864,640 | (601,708) | (601,708) |
| 1111 Other General Countywide Special Revenue | 827,627 | 1,672,491 | 1,074,315 | 1,074,315 |
| 1113 Other General Federal Forest Reserve | 136,693 | 127,992 | 131,140 | 131,140 |
| 1115 Central Services | 16,896 | 20,502 | 6,551 | 6,551 |
| Total Other General | \$ 38,929,176 | \$ 46,041,397 | \$ 43,644,034 | \$ 43,644,034 |
| Total General Government | \$ 76,206,671 | \$ 96,066,195 | \$ 99,700,615 | \$ 98,863,144 |

Public Protection

Judicial

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| 2011 Superior Court | \$ 2,142,680 | \$ 2,331,068 | \$ 2,370,331 | \$ 2,581,877 |
| 2011 Superior Court Countywide Special Revenue | 33,282 | 88,029 | 95,299 | 95,299 |
| 2013 Grand Jury | 49,872 | 75,299 | 75,319 | 75,319 |
| 2014 District Attorney | 8,506,728 | 8,748,174 | 9,476,630 | 9,134,254 |
| 2014 District Attorney Countywide Special Revenue | 724,263 | 652,856 | 667,473 | 667,473 |
| 2014 District Attorney County Local Revenue Fund | 13,693 | 86,396 | 63,198 | 63,198 |
| 2014 District Attorney SLESF | 64,524 | - | - | - |
| 2015 Child Support Services | 4,728,600 | 5,043,569 | 4,983,154 | 4,983,154 |
| 2016 Public Defender | 3,306,373 | 3,790,441 | 3,913,186 | 3,919,186 |
| 2017 Sheriff - Bailiff County Local Revenue Fund | 2,383,840 | 3,598,249 | 2,953,211 | 2,953,211 |
| 2017 Sheriff - Bailiff | 2,881,771 | 3,396,657 | 3,744,319 | 3,744,319 |
| Total Judicial | \$ 24,835,625 | \$ 27,810,738 | \$ 28,342,120 | \$ 28,217,290 |

Police Protection/Detention

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| 2021 Sheriff | \$ 34,353,265 | \$ 37,232,731 | \$ 41,822,774 | \$ 38,943,995 |
| 2021 Sheriff Countywide Special Revenue | 596,168 | 667,386 | 582,276 | 582,276 |
| 2021 Sheriff County Local Revenue Fund | 28,536 | - | - | - |
| 2021 Sheriff SLESF | 118,000 | 326,347 | 240,000 | 240,000 |
| 2022 Central Dispatch | 2,330,308 | 2,273,836 | 2,444,488 | 2,444,488 |
| Total Police Protection/Detention | \$ 37,426,278 | \$ 40,500,300 | \$ 45,089,538 | \$ 42,210,759 |

El Dorado County
Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2016-17

Schedule 8

| Function, Activity and Budget Unit | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|------------------------------------|-------------------|--|------------------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 |

Detention and Correction

| | | | | |
|--|---------------|---------------|---------------|---------------|
| 2031 Jail | \$ 13,839,499 | \$ 15,248,882 | \$ 17,821,346 | \$ 17,014,853 |
| 2031 Jail Jail Commissary | 745,982 | 630,079 | 636,500 | 636,500 |
| 2031 Jail Countywide Special Revenue | 566,660 | 636,687 | 100,000 | 100,000 |
| 2031 Jail SLESF | 38,000 | 75,433 | 60,000 | 60,000 |
| 2032 Juvenile Hall County Local Revenue Fund | 411,580 | 562,108 | 615,640 | 615,640 |
| 2032 Juvenile Hall SLESF | 552,572 | 621,736 | 616,584 | 616,584 |
| 2032 Juvenile Hall | 5,875,270 | 6,384,494 | 7,740,562 | 7,163,075 |
| 2033 Probation | 8,760,991 | 10,227,019 | 11,335,694 | 11,276,694 |
| 2033 Probation Countywide Special Revenue | 201,321 | 479,134 | 424,900 | 424,900 |
| 2033 Probation County Local Revenue Fund | 3,857,048 | 4,623,202 | 4,879,961 | 4,879,961 |

| | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Total Detention and Correction | \$ 34,848,923 | \$ 39,488,774 | \$ 44,231,187 | \$ 42,788,207 |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|

Flood Contr. & Soil/Water Conserv.

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| 2051 Erosion Control | \$ 2,966,839 | \$ 2,924,168 | \$ 2,446,900 | \$ 2,446,900 |
| Total Flood Contr. & Soil/Water Conserv. | \$ 2,966,839 | \$ 2,924,168 | \$ 2,446,900 | \$ 2,446,900 |

Protection Inspection

| | | | | |
|--|---------------------|---------------------|---------------------|---------------------|
| 2061 Agricultural Commissioner | \$ 1,265,651 | \$ 1,318,968 | \$ 1,386,026 | \$ 1,386,026 |
| 2062 Building Inspector | 4,777,538 | 5,913,067 | 7,314,616 | 7,314,616 |
| 2062 Building Inspector Countywide Special Revenue | 64,739 | 95,000 | 157,240 | 157,240 |
| Total Protection Inspection | \$ 6,107,928 | \$ 7,327,035 | \$ 8,857,882 | \$ 8,857,882 |

Other Protection

| | | | | |
|---|--------------|--------------|--------------|--------------|
| 2071 Coroner | \$ 1,351,407 | \$ 1,360,483 | \$ 1,504,534 | \$ 1,504,534 |
| 2072 Emergency Services | 1,146,477 | 1,449,170 | 942,056 | 942,056 |
| 2073 Recorder / Clerk | 1,376,523 | 1,526,258 | 1,571,961 | 1,571,961 |
| 2073 Recorder / Clerk Countywide Special Revenue | 499,248 | 606,000 | 571,000 | 571,000 |
| 2074 Planning and Zoning | 6,903,272 | 8,683,832 | 10,983,458 | 10,741,852 |
| 2074 Planning and Zoning Countywide Special Revenue | 474,285 | 1,104,436 | 830,000 | 868,394 |
| 2075 Animal Control Countywide Special Revenue | 99,478 | 326,527 | 248,698 | 248,698 |
| 2075 Animal Control | 2,409,153 | 2,714,886 | 3,503,658 | 3,503,658 |
| 2076 Public Guardian | 1,845,224 | 1,878,111 | 2,240,129 | 2,240,129 |
| 2077 Fish and Game | 2,761 | 9,200 | 23,000 | 23,000 |
| 2077 Fish and Game Countywide Special Revenue | 7,280 | 9,000 | - | - |
| 2080 Cemetery Administration | 76,928 | 92,885 | 129,290 | 129,290 |
| 2080 Cemetery Administration Placerville Union Cemetery | 67,364 | 60,114 | 125,605 | 125,605 |

| | | | | |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Total Other Protection | \$ 16,259,400 | \$ 19,820,902 | \$ 22,673,389 | \$ 22,470,177 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|

| | | | | |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Public Protection | \$ 122,444,992 | \$ 137,871,917 | \$ 151,641,016 | \$ 146,991,215 |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|

Public Ways and Facilities

Public Ways

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| 3011 Road Construction & Maint Road Fund | \$ 53,672,011 | \$ 66,603,227 | \$ 63,055,031 | \$ 61,051,363 |
| 3011 Road Construction & Maint Countywide Special Revenue | 20,417,089 | 19,052,095 | 14,533,984 | 14,533,984 |
| 3012 Road District Tax Fund | 5,324,057 | 6,152,389 | 5,812,079 | 5,812,079 |
| Total Public Ways | \$ 79,413,158 | \$ 91,807,711 | \$ 83,401,094 | \$ 81,397,426 |

El Dorado County
Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2016-17

Schedule 8

| Function, Activity and Budget Unit | 2014-15 Actual | 2015-16 Actual Estimated <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|------------------------------------|-------------------|--|------------------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 |

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| Transportation Terminals | | | | |
| 3021 Special Aviation | \$ 20,062 | \$ 20,040 | \$ 20,020 | \$ 20,020 |
| Total Transportation Terminals | \$ 20,062 | \$ 20,040 | \$ 20,020 | \$ 20,020 |
| Total Public Ways and Facilities | \$ 79,433,220 | \$ 91,827,751 | \$ 83,421,114 | \$ 81,417,446 |

Health and Sanitationq

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Health | | | | |
| 4011 Public Health County Local Revenue Fund | \$ 3,420,534 | \$ 4,342,950 | \$ 4,042,950 | \$ 4,042,950 |
| 4011 Public Health County Health and Welfare Fund | 5,164,848 | 4,870,897 | 5,331,630 | 5,331,630 |
| 4011 Public Health | 12,140,917 | 13,739,129 | 17,518,930 | 17,518,930 |
| 4012 Drug and Alcohol Abuse Services - Mental Health | 2,949,793 | 3,981,561 | 4,285,199 | 4,285,199 |
| 4012 Drug and Alcohol Abuse Service - Public Health | 944,237 | 131,456 | 265,200 | 265,200 |
| 4013 Mental Health | 19,044,616 | 21,213,001 | 26,798,459 | 26,798,459 |
| 4013 Mental Health County Health and Welfare Fund | 3,588,477 | 3,322,925 | 3,411,682 | 3,411,682 |
| 4014 Environmental Management | 1,745,601 | 3,081,826 | 2,586,119 | 2,653,141 |
| 4014 Environmental Management Countywide Special Revenue | 227,861 | 771,306 | 90,000 | 90,000 |
| Total Health | \$ 49,226,885 | \$ 55,455,051 | \$ 64,330,169 | \$ 64,397,191 |
| Total Health and Sanitationq | \$ 49,226,885 | \$ 55,455,051 | \$ 64,330,169 | \$ 64,397,191 |

Public Assistance

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Administration | | | | |
| 5011 Social Services Administration | \$ 17,325,778 | \$ 21,361,022 | \$ 24,812,583 | \$ 24,812,583 |
| 5011 Social Services County Health and Welfare Fund | 8,195,421 | 7,467,583 | 7,973,634 | 7,973,634 |
| 5012 Social Services County Local Revenue Fund | 7,286,521 | 9,033,156 | 8,555,215 | 8,555,215 |
| 5012 Social Services Programs | 8,356,555 | 7,167,838 | 10,895,843 | 10,895,843 |
| 5012 Social Services Programs Countywide Special Revenue | 20,975 | 83,595 | 83,595 | 83,595 |
| 5012 Social Services County Health and Welfare Fund | 4,092,886 | 4,160,467 | 4,510,637 | 4,510,637 |
| Total Administration | \$ 45,278,135 | \$ 49,273,661 | \$ 56,831,507 | \$ 56,831,507 |
| Aid Programs | | | | |
| 5021 Categorical Aids | \$ 18,687,104 | \$ 17,199,407 | \$ 18,759,902 | \$ 18,759,902 |
| 5021 Wraparound Program - SB 163 | - | 57,793 | 57,793 | 57,793 |
| Total Aid Programs | \$ 18,687,104 | \$ 17,257,200 | \$ 18,817,695 | \$ 18,817,695 |
| General Relief | | | | |
| 5031 Aid to Indigents | \$ 123,547 | \$ 124,840 | \$ 151,700 | \$ 151,700 |
| Total General Relief | \$ 123,547 | \$ 124,840 | \$ 151,700 | \$ 151,700 |
| Veterans Affairs | | | | |
| 5051 Veterans Affairs | \$ 413,123 | \$ 459,970 | \$ 566,714 | \$ 549,858 |
| 5051 Veterans Affairs Countywide Special Revenue | (3,531) | 34,371 | 32,429 | 32,429 |
| Total Veterans Affairs | \$ 409,592 | \$ 494,341 | \$ 599,143 | \$ 582,287 |

El Dorado County
Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2016-17

Schedule 8

| Function, Activity and Budget Unit | 2014-15 Actual | 2015-16 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | 2016-17 Department Requested | 2016-17 CAO Recommended |
|------------------------------------|-------------------|---|------------------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 |

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Other Assistance | | | | |
| 5061 Community Services | \$ 4,132,198 | \$ 4,343,763 | \$ 5,200,563 | \$ 5,200,563 |
| 5061 Housing, Community & Economic Development | 2,055,620 | 1,898,429 | 1,232,028 | 1,232,028 |
| 5062 Senior Services | 3,172,030 | 3,452,399 | 3,797,042 | 3,797,042 |
| Total Other Assistance | \$ 9,359,848 | \$ 9,694,591 | \$ 10,229,633 | \$ 10,229,633 |
| Total Public Assistance | \$ 73,858,226 | \$ 76,844,633 | \$ 86,629,678 | \$ 86,612,822 |

| | | | | |
|--|---------------------|---------------------|---------------------|---------------------|
| Education | | | | |
| Library Services | | | | |
| 6021 County Library | \$ 3,277,967 | \$ 3,460,573 | \$ 3,709,283 | \$ 3,559,477 |
| 6021 County Library Countywide Special Revenue | 6,636 | 14,000 | 14,000 | 14,000 |
| Total Library Services | \$ 3,284,603 | \$ 3,474,573 | \$ 3,723,283 | \$ 3,573,477 |
| Total Education | \$ 3,284,603 | \$ 3,474,573 | \$ 3,723,283 | \$ 3,573,477 |

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Recreation & Cultural Services | | | | |
| Recreation Facilities | | | | |
| 7011 Recreation | \$ 803,739 | \$ 1,598,670 | \$ 1,064,180 | \$ 1,064,180 |
| 7011 Recreation Countywide Special Revenue | 267,983 | 241,303 | 261,336 | 261,336 |
| Total Recreation Facilities | \$ 1,071,722 | \$ 1,839,973 | \$ 1,325,516 | \$ 1,325,516 |
| Cultural Services | | | | |
| 7021 Historical Museum Countywide Special Revenue | \$ - | \$ 14,000 | \$ 14,000 | \$ 14,000 |
| 7021 Historical Museum | 121,413 | 147,013 | 224,780 | 224,780 |
| Total Cultural Services | \$ 121,413 | \$ 161,013 | \$ 238,780 | \$ 238,780 |
| Total Recreation & Cultural Services | \$ 1,193,135 | \$ 2,000,986 | \$ 1,564,296 | \$ 1,564,296 |

| | | | | |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Grand Totals | \$ 405,647,732 | \$ 463,541,106 | \$ 491,010,171 | \$ 483,419,591 |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|

ASSESSOR

Mission

The Assessor is responsible for discovering, inventorying and valuing all taxable property in the County, including residential, commercial, industrial and undeveloped properties, as well as personal property used in the course of business, boats, airplanes, and mining claims. The Assessor prepares and submits the secured, unsecured, and supplemental assessment rolls for use in preparation of assessments for taxation by the various taxing agencies. The Assessor has the duty of local administration, preparation and maintenance of the master property file, ownership records of all assessable real and personal property, Assessor's Parcel Number's and accounts as well as the efficient and effective use of resources.

Assessor Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Charges for Service | 244,393 | 180,000 | 180,000 | 180,000 | - | 0% |
| Misc. | 44,344 | 40,000 | 15,000 | 15,000 | (25,000) | -63% |
| Other Financing Sources | 248,768 | 289,400 | 441,000 | 441,000 | 151,600 | 52% |
| Total Revenue | 537,505 | 509,400 | 636,000 | 636,000 | 126,600 | 25% |
| Salaries and Benefits | 3,306,531 | 3,522,076 | 3,830,752 | 3,830,752 | 308,676 | 9% |
| Services & Supplies | 116,909 | 129,233 | 147,121 | 147,121 | 17,888 | 14% |
| Other Charges | - | 500 | 500 | 500 | - | 0% |
| Fixed Assets | - | 7,500 | - | - | (7,500) | -100% |
| Intrafund Transfers | 8,085 | 13,810 | 13,418 | 13,418 | (392) | -3% |
| Total Appropriations | 3,431,525 | 3,673,119 | 3,991,791 | 3,991,791 | 318,672 | 9% |
| NCC | 2,894,020 | 3,163,719 | 3,355,791 | 3,355,791 | 192,072 | 6% |
| FTE's | 36 | 36 | 38 | 38 | 2 | 6% |

Source of Funds

Charges for Services (\$180,000): The bulk of this revenue is in Assessment & Tax Collection (\$175,000): The department receives a share of the County's 5% administration fee for the supplemental roll. The revenue is shared among the property tax administration departments (Auditor-Controller, Treasurer-Tax Collector, and Assessor). The remainder of revenues in this character is derived from various services provided to the public and the development community and sales of roll data.

Miscellaneous (\$15,000): Revenue budgeted from Proposition 90 application fees is reduced from 2015/16 estimated at

\$15,000, based on the uncertainty of the programs continuation after September 30, 2016.

Operating Transfers (\$441,000): The bulk of this revenue (\$398,800) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments. A transfer from the department's automation special revenue fund of \$42,200 will fund a document scanning project as well as other technology related expenses such as computer equipment and software licenses/subscriptions.

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Net County Cost (\$3,355,791): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments. This revenue is budgeted at \$1,912,037.

Use of Funds

Salaries & Benefits (\$3,830,752): Primarily comprised of permanent salaries (\$2,592,929), retirement (\$457,581), and health insurance (\$585,677).

Services & Supplies (\$147,121): Major expenses include liability insurance

(\$18,413), office expense (\$12,000), postage (\$22,000), subscriptions (\$13,022), equipment rental (\$9,895), and employee mileage reimbursement (\$8,000).

Other Charges (\$500) – Charges from other county departments for miscellaneous services.

Intrafund Transfers (\$13,418) intrafund transfers consist of charges from other departments for services such as IT programming support (\$2,500), mail services (\$10,083) and stores support (\$585).

Staffing Trend

Staffing for the Assessor over the past ten years has gone from 44 FTE in FY 2007-08 to 37.8 FTEs. Reductions in FY 2008-09 were primarily from the loss of the State Property Tax Administration Program. Total allocations for FY 2016-17 are recommended at 37.8 consisting of 32.8 FTEs on the West Slope and 5 FTEs in South Lake Tahoe.



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| 2016-17 Summary of Department Programs | | | | |
|--|------------------|----------------|------------------|--------------|
| | 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 |
| TOTAL | 3,991,791 | 636,000 | 3,355,791 | 37.80 |

Program Summaries

Administration & Management

Provides leadership, oversight, direction and support for the department and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support and clerical operations. Position classifications include Assessor, Assistant Assessor-Valuation, Assistant Assessor-Systems & Support and Administrative Technician.

Appraisal

This function is responsible for determining the fair market value of real property that has undergone a complete or partial change of ownership, new construction or other event which triggers a reappraisal under California Property Tax law. Conducts field appraisal work, enrolls unpermitted construction and performs special appraisals of Williamson Act and Timber Production Zone property. Real Property includes land, mines, quarries, timber, structures, buildings, fixtures, fences, fruit or nut bearing trees and vines not exempted. Also responsible for annual appraisal of business property and assessable personal property such as boats, airplanes,

apartment/ hotel/motel furnishings and possessory interests. Under Prop 8, this function also determines the lower of factored base year value or market value. This function also includes the audit of reporting, appraisal and assessment of business property and determines the value of property acquired by public agencies when necessary or requested. Appraisers and Auditor/Appraisers also research, negotiate, prepare and defend values and represent the Assessor before the Assessment Appeals Board. All staff in this function making value determinations are required to maintain valid certification through the State Board of Equalization and meet State continuing education requirements. Major position classes include Assistant Assessor-Valuation, Supervising Appraiser, Appraiser, Auditor/Appraiser.

Assessment

Upon receipt of reappraised property value from the Appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record keeping and assessment transmission to the Auditor for tax calculation. Also responsible for processing all assessment roll corrections and escape assessments. Makes all changes to

ASSESSOR

property characteristic data and other information in the property system. Revenues include the department's share of the County's 5% of supplemental taxes that is allocated among the three property tax administration departments and timeshare handling charges. Position classes include Assistant Assessor-Systems & Support, Systems & Support, IT Department Coordinator, Supervising Assessment Technician and Assessment Technician.

Discovery

This function in the Assessor's Office is responsible for locating and identifying potential changes in the ownership, character and configuration of all assessable property. Reviews recorded documents, recorded maps, unrecorded information from property owners, lessors, federal and state, county and city governments. Catalogs and determines appropriate processing to be applied to identified changes in ownership, new construction, partial interest transfers and business assets, possessory interests, mining claims, boats, aircraft and others. Initiates inquiry to clarify assessable nature of various transactions of indeterminate nature. Includes the position classes of Cadastral drafter, GIS analyst, Assessment Technician. Appraiser and Auditor/Appraiser.

Inventory

This function is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiry about reassessability of proposed actions and initiates inquiry where clarification is required. Processes exemption applications from homeowners, veterans, disabled veterans and transactions qualifying for exclusion as

parent/child or replacement residence transfers as well as entities meeting the requirements for educational, welfare or religious or other organizational exemptions. Maintains inventory of more than 100,000 parcels, 37,000 timeshares, 4,500 businesses, 4,000 boats, mining claims, mutual water companies, apartments, possessory interests and other assessable personal property. Position classes include Assessment Technician, Property Transfer Specialist and Cadastral Drafter.

IT & GIS Technology

The Assessor's computerized property system consists of the mainframe computer property system and several substantial additional systems operating on the Intranet. A portion of this function is responsible for the operation, maintenance and enhancement of these systems. The GIS analyst position is responsible for all parcel map activity, as well as mapping related tasks unique to the Assessor such as Tax Rate Area changes, parcel renumber operations and the library of historical parcel maps. A small amount of revenue is derived from the sale of assessment data. This function will assume a lead role in the transition to the new property system including responsibility for data conversion, business process analysis, process modification; system training and implementation. Position classes include Assistant Assessor- Systems & Support, IT Department Coordinator and GIS Analyst.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall increase of \$126,600 or 25% in revenues and an increase of \$318,672 or 9% in appropriations when compared to the FY 2015-16 Adopted Budget. As a result, the Net County Cost has increased \$192,072 or 6%. This represents a status quo budget.

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Revenue increases are primarily from timeshare assessment charges (\$129,100) and transfers from the department's automation special revenue fund (\$42,200) for a document scanning project as well as other technology related expenses such as computer equipment and software licenses/subscriptions. Increases in appropriations are due primarily to negotiated salary and benefits and recommended personnel allocation changes (\$308,676).

Recommended Staffing Changes

The Assessor has requested a number of personnel allocation changes at a net cost of \$93,956 in FY 2016-17 which is offset by increased departmental revenues and projected salary savings from position vacancies. The annualized cost of the requested allocation changes is approximately \$200,000 with \$121,500 being offset by increased department revenues, and \$60,000 (approximately 30% of costs incurred) offset by property tax administration revenues that accrue to the County's general fund discretionary revenues. The requested personnel allocation changes include additions and deletions that result in a net increase of 2.0 FTEs and include the following:

- In order to provide an improved management structure for the department, as well as address impacts related to the planned conversion and ongoing support for the new Property Tax Administration system, the Assessor has requested the deletion of

the vacant Assistant Assessor allocation and the addition of an Assistant Assessor-Valuation, and an Assistant Assessor-System Support. The proposed classifications have been discussed with the Human Resources Director and are supported in concept.

- The Community Development Agency and Surveyor both report an anticipated increase in future subdivision activity which will result in increases in assessment activities when newly created lots are built out and later sold. One FTE Appraiser position is requested to address this workload.
- There are still approximately 17,000 properties assessed at a Proposition 8 market value, which is lower than the Proposition 13 value. Reviewing these properties and either adjusting the market value upward or fully restoring the assessed base year value is a labor intensive effort, but will result in increased property tax revenue to the County and other agencies. One FTE Appraiser position is requested to address this workload.

Because the requested allocation changes provide an improved management structure for the department, are relatively cost-neutral, and are in direct support of increasing the County's discretionary revenues, they have been included in the Recommended Budget and are reflected in the proposed FY 2016-17 personnel allocation and organizational chart.

ASSESSOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 1300 ASSESSMENT & TAX COLLECTION FEES | 208,814 | 175,000 | 175,000 | 175,000 | 0 |
| 1740 CHARGES FOR SERVICES | 0 | 5,000 | 5,000 | 5,000 | 0 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 208,814 | 180,000 | 180,000 | 180,000 | 0 |
| 1940 MISC: REVENUE | 86,623 | 40,000 | 15,000 | 15,000 | -25,000 |
| CLASS: 19 REV: MISCELLANEOUS | 86,623 | 40,000 | 15,000 | 15,000 | -25,000 |
| 2020 OPERATING TRANSFERS IN | 289,400 | 289,400 | 441,000 | 441,000 | 151,600 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 289,400 | 289,400 | 441,000 | 441,000 | 151,600 |
| TYPE: R SUBTOTAL | 584,837 | 509,400 | 636,000 | 636,000 | 126,600 |

ASSESSOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|--------------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 2,240,955 | 2,275,969 | 2,578,849 | 2,578,849 | 302,880 |
| 3001 | TEMPORARY EMPLOYEES | 59,755 | 0 | 0 | 0 | 0 |
| 3002 | OVERTIME | 10,576 | 0 | 0 | 0 | 0 |
| 3004 | OTHER COMPENSATION | 33,939 | 0 | 0 | 0 | 0 |
| 3005 | TAHOE DIFFERENTIAL | 11,971 | 12,000 | 12,000 | 12,000 | 0 |
| 3006 | BILINGUAL PAY | 2,104 | 2,080 | 2,080 | 2,080 | 0 |
| 3020 | RETIREMENT EMPLOYER SHARE | 486,996 | 551,455 | 537,097 | 537,097 | -14,358 |
| 3022 | MEDI CARE EMPLOYER SHARE | 35,956 | 35,396 | 34,484 | 34,484 | -912 |
| 3040 | HEALTH INSURANCE EMPLOYER | 545,244 | 562,262 | 585,677 | 585,677 | 23,415 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 6,245 | 6,245 | 5,908 | 5,908 | -337 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 4,055 | 6,856 | 4,156 | 4,156 | -2,700 |
| 3046 | RETIREE HEALTH: DEFINED | 36,775 | 36,775 | 37,668 | 37,668 | 893 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 21,038 | 21,038 | 26,833 | 26,833 | 5,795 |
| 3080 | FLEXIBLE BENEFITS | 0 | 12,000 | 6,000 | 6,000 | -6,000 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 3,495,609 | 3,522,076 | 3,830,752 | 3,830,752 | 308,676 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 608 | 1,086 | 1,086 | 1,086 | 0 |
| 4100 | INSURANCE: PREMIUM | 16,725 | 16,725 | 18,413 | 18,413 | 1,688 |
| 4140 | MAINT: EQUIPMENT | 200 | 650 | 650 | 650 | 0 |
| 4144 | MAINT: COMPUTER | 450 | 0 | 0 | 0 | 0 |
| 4220 | MEMBERSHIPS | 435 | 435 | 435 | 435 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 520 | 520 | 520 | 520 | 0 |
| 4260 | OFFICE EXPENSE | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| 4261 | POSTAGE | 22,000 | 22,000 | 22,000 | 22,000 | 0 |
| 4262 | SOFTWARE | 0 | 2,500 | 2,500 | 2,500 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 10,522 | 13,022 | 13,022 | 13,022 | 0 |
| 4266 | PRINTING / DUPLICATING SERVICES | 9,500 | 12,500 | 12,500 | 12,500 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 1,000 | 2,800 | 2,800 | 2,800 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 150 | 0 | 0 | 0 | 0 |
| 4337 | OTHER GOVERNMENTAL AGENCIES | 2,847 | 1,000 | 1,000 | 1,000 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 8,129 | 9,895 | 9,895 | 9,895 | 0 |
| 4461 | EQUIP: MINOR | 0 | 11,800 | 23,000 | 23,000 | 11,200 |
| 4500 | SPECIAL DEPT EXPENSE | 69 | 0 | 0 | 0 | 0 |
| 4503 | STAFF DEVELOPMENT | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4529 | SOFTWARE LICENSE | 0 | 1,300 | 6,300 | 6,300 | 5,000 |
| 4540 | STAFF DEVELOPMENT (NOT 1099) | 369 | 0 | 0 | 0 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 8,000 | 8,000 | 8,000 | 8,000 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 7,613 | 3,000 | 3,000 | 3,000 | 0 |
| 4606 | FUEL PURCHASES | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4608 | HOTEL ACCOMMODATIONS | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 111,137 | 129,233 | 147,121 | 147,121 | 17,888 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 0 | 500 | 500 | 500 | 0 |
| CLASS: 50 | OTHER CHARGES | 0 | 500 | 500 | 500 | 0 |
| 6042 | FIXED ASSET: COMPUTER SYSTEM | 0 | 7,500 | 0 | 0 | -7,500 |
| CLASS: 60 | FIXED ASSETS | 0 | 7,500 | 0 | 0 | -7,500 |
| 7223 | INTRAFND: MAIL SERVICE | 10,485 | 10,485 | 10,083 | 10,083 | -402 |
| 7224 | INTRAFND: STORES SUPPORT | 575 | 575 | 585 | 585 | 10 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 500 | 2,500 | 2,500 | 2,500 | 0 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 250 | 250 | 250 | 250 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 11,810 | 13,810 | 13,418 | 13,418 | -392 |
| TYPE: E SUBTOTAL | | 3,618,556 | 3,673,119 | 3,991,791 | 3,991,791 | 318,672 |
| DEPARTMENT: 05 SUBTOTAL | | 3,033,719 | 3,163,719 | 3,355,791 | 3,355,791 | 192,072 |

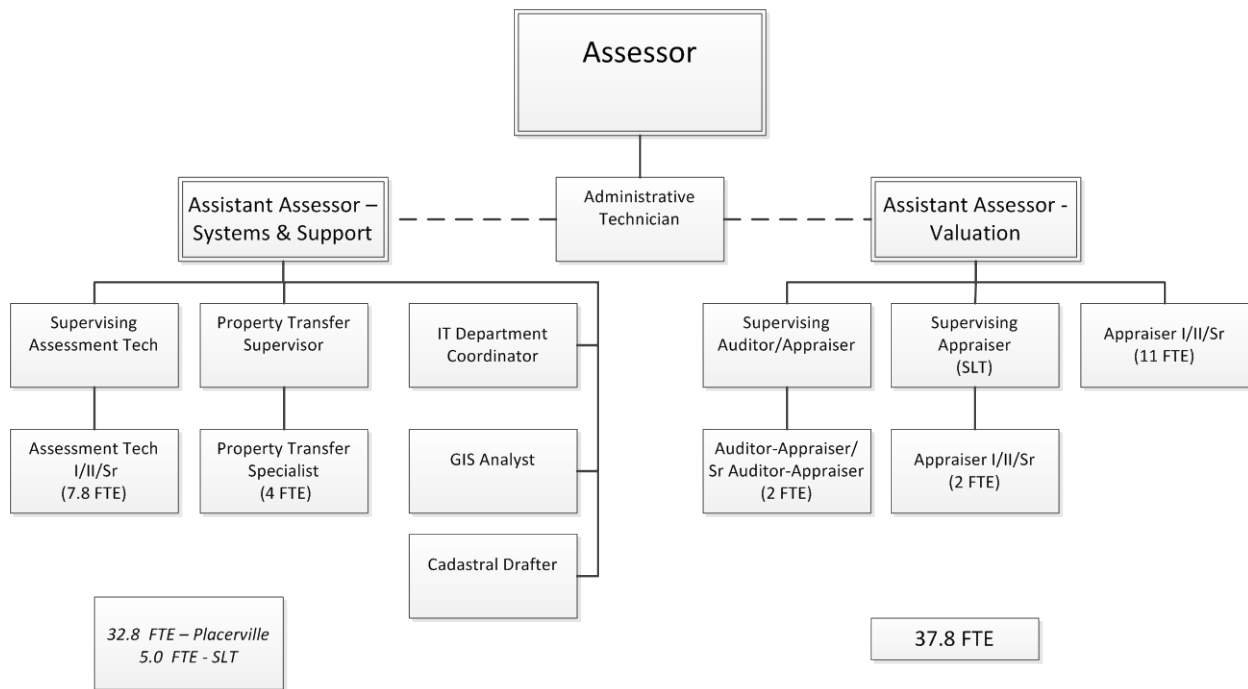
ASSESSOR

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|--|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Assessor | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 1.00 | 1.00 | 1.00 | - |
| Appraiser I/II/Sr | 11.00 | 13.00 | 13.00 | 2.00 |
| Assessment Technician I/II/Sr | 7.80 | 7.80 | 7.80 | - |
| Assistant Assessor | 1.00 | - | - | (1.00) |
| Assistant Assessor - Valuation * | - | 1.00 | 1.00 | 1.00 |
| Assistant Assessor - System Support * | - | 1.00 | 1.00 | 1.00 |
| Auditor-Appraiser/Senior Auditor-Appraiser | 2.00 | 2.00 | 2.00 | - |
| Cadastral Drafter | 1.00 | 1.00 | 1.00 | - |
| GIS Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Information Technology Department Coord | 1.00 | 1.00 | 1.00 | - |
| Property Transfer Specialist | 4.00 | 4.00 | 4.00 | - |
| Property Transfer Supervisor | 1.00 | 1.00 | 1.00 | - |
| Supervising Appraiser | 2.00 | 1.00 | 1.00 | (1.00) |
| Supervising Assessment Technician | 1.00 | 1.00 | 1.00 | - |
| Supervising Auditor/Appraiser | 1.00 | 1.00 | 1.00 | - |
| Department Total | 35.80 | 37.80 | 37.80 | 2.00 |

* *Proposed Classification Title*

ASSESSOR



AUDITOR - CONTROLLER

Mission

The Auditor-Controller is an elected official who serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include: pre-audits and payment of claims made by the County for goods and services; property control for County government fixed assets; accounting for and issuance of payroll to County employees; maintenance of revenue and expenditure accounts for all units of County government and special districts; financial control over fund balances and property tax collections; field audits for special districts; development and implementation of accounting systems; technical assistance in budget preparation; preparation of the A-87 Cost Allocation Plan and other special budgetary information; preparation of claims for State-mandated costs (SB90); assistance in development of long-range financial planning.

Auditor - Controller Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Charges for Service | 393,974 | 426,305 | 402,755 | 403,755 | (22,550) | -5% |
| Misc. | 144 | - | - | - | - | - |
| Other | 43,315 | 89,230 | 85,150 | 85,150 | (4,080) | -5% |
| Total Revenue | 437,433 | 515,535 | 487,905 | 488,905 | (26,630) | -5% |
| Salaries & Benefits | 3,093,866 | 3,289,066 | 3,223,744 | 3,201,744 | (87,322) | -3% |
| Services & Supplies | 85,382 | 81,941 | 101,567 | 101,567 | 19,626 | 24% |
| Other Charges | - | - | - | - | - | - |
| Fixed Assets | - | - | 6,800 | 6,800 | 6,800 | - |
| Intrafund Transfers | 10,013 | 10,367 | 11,122 | 11,122 | 755 | 7% |
| Intrafund Abatements | (117,033) | (50,542) | (40,000) | (40,000) | 10,542 | -21% |
| Total Appropriations | 3,072,228 | 3,330,832 | 3,303,233 | 3,281,233 | (49,599) | -1% |
| NCC | 2,634,795 | 2,815,297 | 2,815,328 | 2,792,328 | (22,969) | -1% |
| FTE's | 25 | 26 | 26 | 26 | - | - |

Source of Funds

Charges for Services (\$403,755): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$256,500) and the department's share of the County's 5% supplemental tax roll (\$8,000). Additional revenue is generated in the Financial Reporting section for accounting and audit services provided to special districts and other agencies (\$10,000). The remainder of the revenue in this character is generated in the Accounting section, mainly through accounting charges to the Mello Roos

districts (\$24,000), rebates associated with the Purchase Card program (\$67,500) and funding from the Accumulative Capital Outlay fund for FENIX (\$37,755).

Operating Transfers (\$85,150): The bulk of this revenue (\$63,800) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments. In addition, one-time revenues from the Assessor's AB719 special revenue fund are included (\$10,550). The remainder

AUDITOR - CONTROLLER

is a transfer in from the cash overage account.

Net County Cost (\$2,792,328): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments.

Use of Funds

Salaries & Benefits (\$3,201,744): Primarily comprised of permanent salaries (\$2,167,473), retirement (\$481,722) and health insurance (\$247,846). The budget includes \$28,000 for extra help to continue the department's record scanning program.

Services & Supplies (\$101,567): Primarily comprised of professional and specialized services for database programming and

cost plan services (\$16,825), general liability premium (\$36,980), postage (\$16,200) for mailing vendor checks and other documents and office expense (\$17,341).

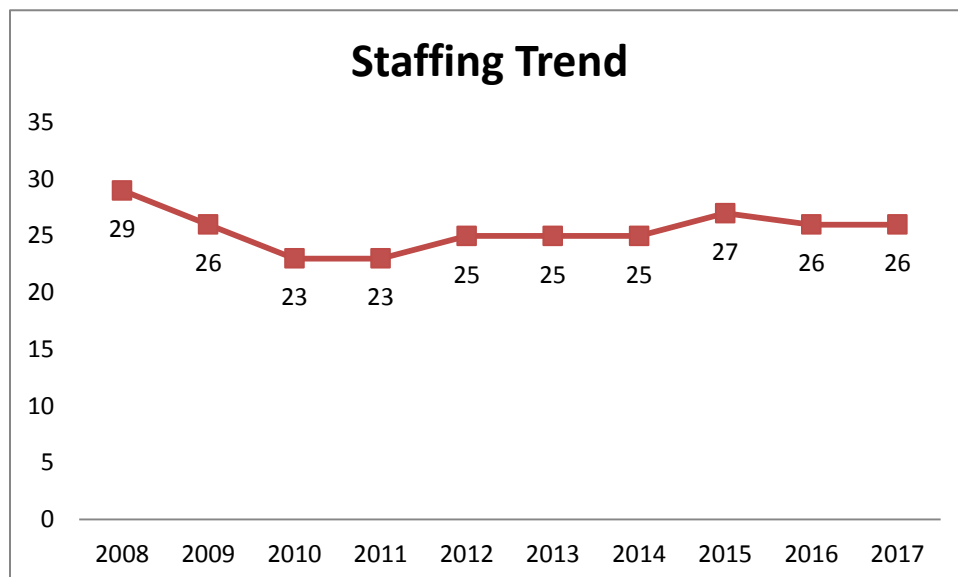
Fixed Assets (\$6,800): Replacement of a scanner.

Intrafund Transfers (\$11,122): Intrafund transfers consist of charges from other departments for stores, mail services and Information Technologies programming.

Intrafund Abatements (\$40,000): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services (\$38,000) and Probation (\$1,000).

Staffing Trend

Staffing for the department has fluctuated little over the past ten years. The proposed staff allocation for FY 2016-17 is 25.6. All staff is located on the West Slope. The department has one "unfunded" department analyst that was approved by the Board of Supervisors in FY 2015-16.



AUDITOR - CONTROLLER

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|----------------|------------------|--------------|
| | 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 |
| TOTAL | 3,281,233 | 488,905 | 2,792,328 | 25.60 |

Program Summaries

Administration

This Division trains and organizes workgroups to perform basic accounting and governmental record keeping tasks; coordinates bookkeeping activities of and provides general supervision over the accounts of all organizations under the fiscal control of the County Board of Supervisors. This Division prescribes accounting forms and methods of keeping the County's accounts and is responsible for the preparation and publication of the annual final budget schedules for the County.

Property Tax

This Division calculates over 150,000+ property tax liabilities, including changes/refunds, based upon assessed value totaling over \$300 million. The Division places 670,000+ line items of direct charges totaling over \$31 million on the secured tax bills by working with 60 different taxing agencies with 250 different types of direct charges. The Division calculates and distributes property tax revenues to over 80 local taxing agencies. The Division files various State required reports and continually implements new legislation related to property taxes, redevelopment agencies, Educational Revenue Augmentation Fund (ERAF), Triple Flip, Vehicle License Fee (VLF) Swap, etc.

Financial Reporting

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as fiscal liaison between the County, State, and Federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures. This Division provides professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs analytical review of cost applied rates such as the fleet rates and worker's compensation rates. Staff prepares the annual A87 Cost Plan and the annual draft financial statements for the county's external auditors. The county's fixed asset accounting is managed by this Division as well as the accounting and distribution of the State Transportation Development Act (TDA) funds to the various claimants. Staff within this Division is responsible for the daily management of Positive Pay with the County's bank to provide validation of daily checks issued. This Division prepares the State's required annual financial reports on behalf of 35 independent special districts as well as all of the Board governed districts.

AUDITOR - CONTROLLER

Payroll

Payroll accounting prepares biweekly payroll instruments and “wage/tax reports” for County and 21 affiliated local governmental agencies; processes “gross to net” deductions for health insurance and other benefits, association dues, credit union banking, retirement and legal attachments (garnishments); and administers the deferred compensation program for over 1,000 county employees.

Accounting:

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for products purchases; maintains ledger accounts and processes transactions for 40 Special Districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County’s purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (335 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 13,000 purchase card transactions which amount to over \$8.9 million in charges, reconciliation and distribution of bi-weekly statements and the posting of the purchase card charges. This Division is responsible for the records management of the department, scanning

and cataloging over 500,000 pages of supporting documentation for financial transactions. This Division administers five Mello Roos districts providing all accounting services, annual reports, calculating the annual special tax levy, debt service management, and administration of all delinquencies. Staff in this Division also administers the Missouri Flat MC&FP financial information.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall decrease of \$26,630 or 5% in revenues and \$49,599 or 2% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost has decreased \$22,969 or less than 1%. This represents a status quo budget.

The decrease in revenues is primarily related to less accounting fees for financial services related to the State Transportation Development Act (TDA) and a reduced rebate for the purchase card program. The decrease in appropriations is primarily related to a reduction in temporary employees.

There are no staffing changes recommended for the Department. The Department does have one “unfunded” Department Analyst position that the Board approved during the budget workshops in June 2015.

AUDITOR - CONTROLLER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 03 AUDITOR / CONTROLLER

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 1300 ASSESSMENT & TAX COLLECTION FEES | 268,802 | 264,000 | 264,500 | 264,500 | 500 |
| 1320 AUDIT & ACCOUNTING FEES | 102,411 | 124,705 | 100,500 | 101,500 | -23,205 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 34,350 | 37,600 | 37,755 | 37,755 | 155 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 405,563 | 426,305 | 402,755 | 403,755 | -22,550 |
| 2020 OPERATING TRANSFERS IN | 89,230 | 89,230 | 85,150 | 85,150 | -4,080 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 89,230 | 89,230 | 85,150 | 85,150 | -4,080 |
| TYPE: R SUBTOTAL | 494,793 | 515,535 | 487,905 | 488,905 | -26,630 |

AUDITOR - CONTROLLER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 03 AUDITOR / CONTROLLER

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 2,132,315 | 2,190,902 | 2,167,473 | 2,167,473 | -23,429 |
| 3001 | TEMPORARY EMPLOYEES | 20,597 | 68,306 | 50,000 | 28,000 | -40,306 |
| 3002 | OVERTIME | 43,724 | 39,100 | 39,975 | 39,975 | 875 |
| 3004 | OTHER COMPENSATION | 95,721 | 74,308 | 61,268 | 61,268 | -13,040 |
| 3020 | RETIREMENT EMPLOYER SHARE | 450,744 | 473,098 | 481,722 | 481,722 | 8,624 |
| 3022 | MEDI CARE EMPLOYER SHARE | 32,789 | 31,141 | 30,999 | 30,999 | -142 |
| 3040 | HEALTH INSURANCE EMPLOYER | 261,977 | 262,535 | 247,846 | 247,846 | -14,689 |
| 3041 | UNEMPLOYMENT INSURANCE EMPLOYER | 112 | 0 | 0 | 0 | 0 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 5,784 | 5,337 | 5,347 | 5,347 | 10 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 20,935 | 27,461 | 27,737 | 27,737 | 276 |
| 3046 | RETIREE HEALTH: DEFINED | 27,324 | 27,324 | 25,884 | 25,884 | -1,440 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 23,554 | 23,554 | 25,493 | 25,493 | 1,939 |
| 3080 | FLEXIBLE BENEFITS | 32,588 | 66,000 | 60,000 | 60,000 | -6,000 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 3,148,164 | 3,289,066 | 3,223,744 | 3,201,744 | -87,322 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 605 | 400 | 651 | 651 | 251 |
| 4080 | HOUSEHOLD EXPENSE | 65 | 100 | 100 | 100 | 0 |
| 4100 | INSURANCE: PREMIUM | 19,714 | 19,714 | 36,980 | 36,980 | 17,266 |
| 4220 | MEMBERSHIPS | 2,440 | 1,997 | 1,155 | 1,155 | -842 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 671 | 450 | 675 | 675 | 225 |
| 4260 | OFFICE EXPENSE | 15,202 | 16,600 | 17,341 | 17,341 | 741 |
| 4261 | POSTAGE | 16,101 | 16,200 | 16,200 | 16,200 | 0 |
| 4266 | PRINTING / DUPLICATING SERVICES | 1,108 | 900 | 1,335 | 1,335 | 435 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 10,711 | 16,150 | 16,825 | 16,825 | 675 |
| 4400 | PUBLICATION & LEGAL NOTICES | 260 | 100 | 120 | 120 | 20 |
| 4420 | RENT & LEASE: EQUIPMENT | 3,583 | 3,900 | 3,660 | 3,660 | -240 |
| 4461 | EQUIP: MINOR | 665 | 0 | 0 | 0 | 0 |
| 4462 | EQUIP: COMPUTER | 330 | 0 | 800 | 800 | 800 |
| 4500 | SPECIAL DEPT EXPENSE | 0 | 1,000 | 1,000 | 1,000 | 0 |
| 4503 | STAFF DEVELOPMENT | 2,820 | 2,400 | 2,475 | 2,475 | 75 |
| 4600 | TRANSPORTATION & TRAVEL | 728 | 750 | 775 | 775 | 25 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 370 | 475 | 475 | 475 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 300 | 120 | 165 | 165 | 45 |
| 4606 | FUEL PURCHASES | 145 | 160 | 160 | 160 | 0 |
| 4608 | HOTEL ACCOMMODATIONS | 979 | 525 | 675 | 675 | 150 |
| CLASS: 40 | SERVICE & SUPPLIES | 76,797 | 81,941 | 101,567 | 101,567 | 19,626 |
| 6040 | FIXED ASSET: EQUIPMENT | 0 | 0 | 6,800 | 6,800 | 6,800 |
| CLASS: 60 | FIXED ASSETS | 0 | 0 | 6,800 | 6,800 | 6,800 |
| 7223 | INTRAFND: MAIL SERVICE | 9,195 | 9,195 | 9,705 | 9,705 | 510 |
| 7224 | INTRAFND: STORES SUPPORT | 172 | 172 | 117 | 117 | -55 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 1,000 | 1,000 | 1,300 | 1,300 | 300 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 85 | 0 | 0 | 0 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 10,452 | 10,367 | 11,122 | 11,122 | 755 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | -39,296 | -50,542 | -40,000 | -40,000 | 10,542 |
| CLASS: 73 | INTRAFUND ABATEMENT | -39,296 | -50,542 | -40,000 | -40,000 | 10,542 |
| TYPE: E SUBTOTAL | | 3,196,117 | 3,330,832 | 3,303,233 | 3,281,233 | -49,599 |
| FUND TYPE: 10 | SUBTOTAL | 2,701,324 | 2,815,297 | 2,815,328 | 2,792,328 | -22,969 |
| DEPARTMENT: 03 | SUBTOTAL | 2,701,324 | 2,815,297 | 2,815,328 | 2,792,328 | -22,969 |

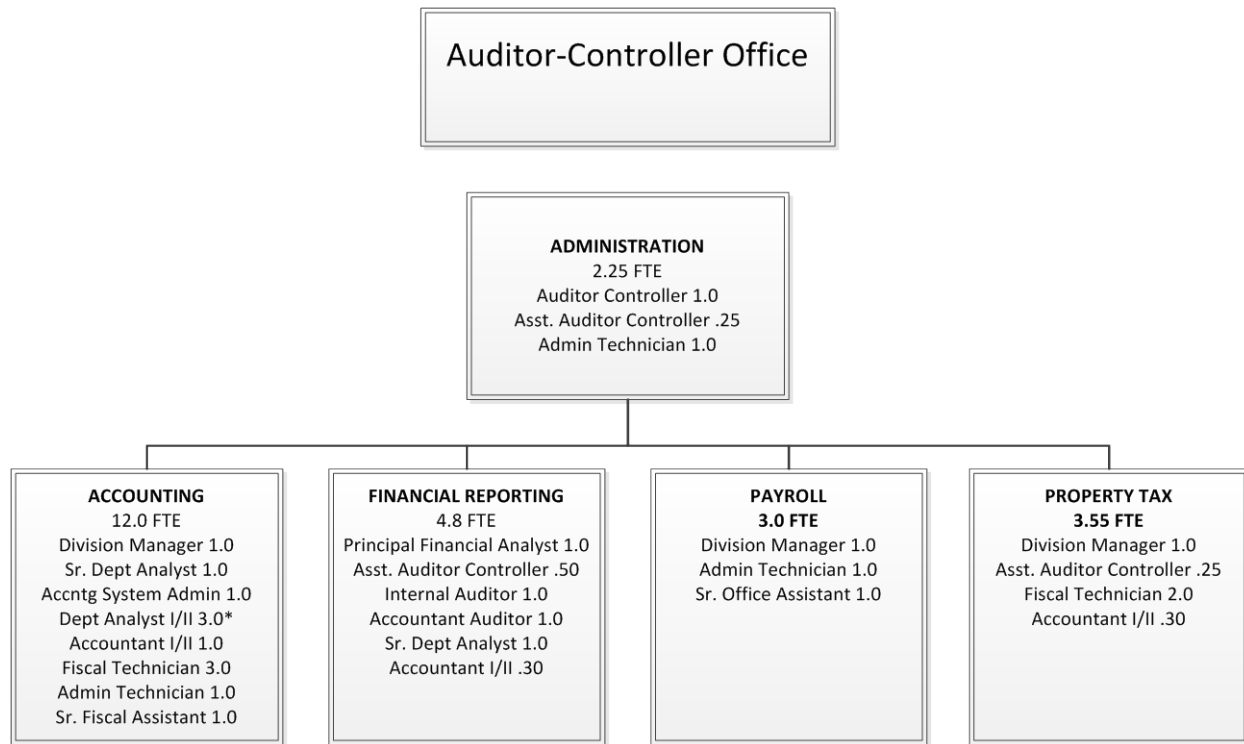
AUDITOR - CONTROLLER

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|------------------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Auditor-Controller | 1.00 | 1.00 | 1.00 | - |
| Accountant/Auditor | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 1.60 | 1.60 | 1.60 | - |
| Accounting Division Manager | 3.00 | 3.00 | 3.00 | - |
| Accounting Systems Administrator | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 3.00 | 3.00 | 3.00 | - |
| Chief Assistant Auditor-Controller | 1.00 | 1.00 | 1.00 | - |
| Department Analyst I/II* | 3.00 | 3.00 | 3.00 | - |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 5.00 | 5.00 | 5.00 | - |
| Internal Auditor | 1.00 | 1.00 | 1.00 | - |
| Principal Financial Analyst | 1.00 | 1.00 | 1.00 | - |
| Sr. Department Analyst | 2.00 | 2.00 | 2.00 | - |
| Sr. Fiscal Assistant | 1.00 | 1.00 | 1.00 | - |
| Department Total | 25.60 | 25.60 | 25.60 | - |

* One Department Analyst is currently unfunded

AUDITOR - CONTROLLER



* 1 Dept Analyst unfunded

Total Positions
25.6 FTE

BOARD OF SUPERVISORS

Mission

The Board of Supervisors is a five-member governing body of the County serving a population of 181,737 residents operating within the County Charter and State Law. Each board member is elected for a four-year term and represents a geographic jurisdiction referred to as a "District". The presiding official is the Board Chair who is elected annually among the five members.

Pursuant to its constitutional and statutory power, the El Dorado County Board of Supervisors sets policy for County departments, approves the County's budget and adopts ordinances on local matters, as well as land use policies that affect unincorporated areas. The Board also sits as the El Dorado County Bond Authority, In-Home Supportive Services Public Authority, and is the Governing Board of the County Air Quality Management District and County Service Areas. In the area of planning oversight, the Board acts as an Appeals Board for the County Planning Commission.

Board of Supervisors Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Revenue | | | | | | |
| Charges for Service | 2,550 | 2,500 | 2,035 | 2,035 | (465) | -19% |
| Misc. | - | 35 | - | - | (35) | -100% |
| Other Financing Sources | 327 | 300 | 300 | 300 | - | 0% |
| Total Revenue | 2,877 | 2,835 | 2,335 | 2,335 | (500) | -18% |
| Appropriations | | | | | | |
| Salaries & Benefits | 1,076,906 | 1,366,891 | 1,507,272 | 1,420,272 | 53,381 | 4% |
| Services & Supplies | 127,018 | 218,801 | 137,064 | 137,064 | (81,737) | -37% |
| Intrafund Transfers | 1,723 | 8,881 | 13,870 | 8,870 | (11) | 0% |
| Total Appropriations | 1,205,647 | 1,594,573 | 1,658,206 | 1,566,206 | (28,367) | -2% |
| NCC | 1,202,770 | 1,591,738 | 1,655,871 | 1,563,871 | (27,867) | -2% |
| FTE's | 14 | 14 | 13 | 13 | (1) | -7% |

Source of Funds

Charge for Services (\$2,035): Assessment Appeals filing fees.

Other Financing Sources (\$300): This is the Board Clerk's share of revenue derived from the fees charged on timeshare projects pursuant to County ordinance Chapter 40.

Net County Cost (\$1,563,871): The department is funded with discretionary General Fund tax dollars.

Use of Funds

Salaries & Benefits (\$1,420,272): Primarily comprised of permanent salaries (\$956,101), retirement (\$208,316) and health insurance (\$166,224).

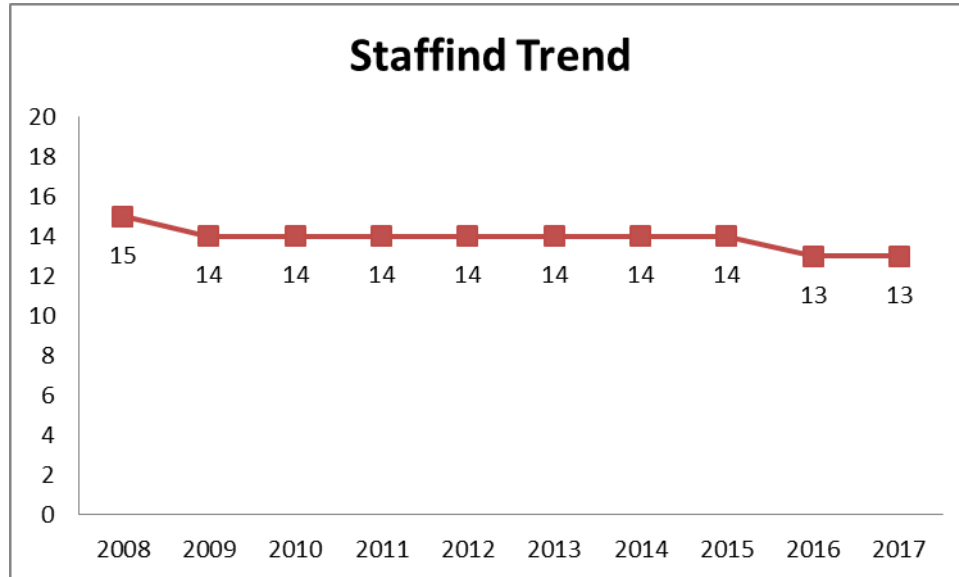
Services & Supplies (\$137,064): Major expenses include professional services (\$40,000), general liability insurance (\$17,114), travel/training (\$25,000), and special department expense (\$12,500 total, \$2,500 for each district).

BOARD OF SUPERVISORS

Intrafund Transfers (\$8,870): Intrafund transfers consist of charges from other departments for services such as mail service (\$2,695), stores support (\$175) and IT programming support (\$6,000).

Staffing Trend

Staffing for the Board of Supervisors Office was reduced from 14 FTEs to 13 FTEs in FY 2015-16 following the retirement of a Deputy Clerk II in August of 2015.



BOARD OF SUPERVISORS

| 2016-17 Summary of Department Programs | | | | |
|--|----------------|----------|-----------------|----------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Board of Supervisors | 1,566,206 | 2,335 | 1,563,871 | 13 |
| <i>TOTAL</i> | 1,566,206 | 2,335 | 1,563,871 | 13 |

Program Summaries

Board of Supervisors

The Board of Supervisors department is comprised of five (5) Members of the Board of Supervisors each elected from each of the five supervisorial districts; five (5) appointed Supervisor's Assistant positions, one for each Supervisor and three (3) staff in the office of the Clerk of the Board.

The office of the Clerk of the Board (COB) provides services to the Board, all county departments and the public. The COB maintains accurate records of the all actions taken by the Board of Supervisors. The COB also directs business functions of the Board and compiles, publishes and distributes Board meeting agendas consistent with the open meetings provisions of the Ralph M. Brown Act. The COB prepares and publishes actions taken by the Board, records and maintains meeting minutes, and acts as custodian of the BOS official record from 1850 to the present. The COB maintains the current status of filled and vacant positions of 70+ Board-appointed boards and commissions. In addition, the Clerk of the Board administers the Assessment Appeals Board Program.

Chief Administrative Office Recommendation

The Recommended Budget for the Board of Supervisors represents an overall decrease

of \$500 or 17% in revenues and \$28,367 or 2% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost has decreased \$27,867 or less than 2%. The Recommended Budget represents a "status quo" budget.

The slight decrease in revenues is primarily related to a reduction in Assessment Appeals filing fees based on current year actual revenues. The decrease in appropriations is primarily related to a reduction in general liability insurance.

The department included a request to make personnel allocation changes to improve operational efficiencies and provide adequate support for current duties of the Clerk's office. The sharing of a clerical support position with County Counsel was also considered. These changes warrant future consideration; however, they are not recommended at this time based on the Board of Supervisors direction to maintain department budgets at status quo levels. Additionally, the department requested a secure filing system to replace the current open-shelf file system at an estimated cost of \$26,000. No appropriations have been included for this fixed asset purchase but it is recommended that the department work with the Facilities Division to incorporate office modifications in the Building A/B renovation project, when feasible, to allow for the installation of a secured filing system in the future.

BOARD OF SUPERVISORS

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 01 BOS - BOARD OF SUPERVISORS

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 1740 CHARGES FOR SERVICES | 2,500 | 2,500 | 2,000 | 2,000 | -500 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 0 | 0 | 35 | 35 | 35 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 2,500 | 2,500 | 2,035 | 2,035 | -465 |
| 1940 MISC: REVENUE | 35 | 35 | 0 | 0 | -35 |
| CLASS: 19 REV: MISCELLANEOUS | 35 | 35 | 0 | 0 | -35 |
| 2020 OPERATING TRANSFERS IN | 300 | 300 | 300 | 300 | 0 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 300 | 300 | 300 | 300 | 0 |
| TYPE: R SUBTOTAL | 2,835 | 2,835 | 2,335 | 2,335 | -500 |

BOARD OF SUPERVISORS

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 01 BOS - BOARD OF SUPERVISORS

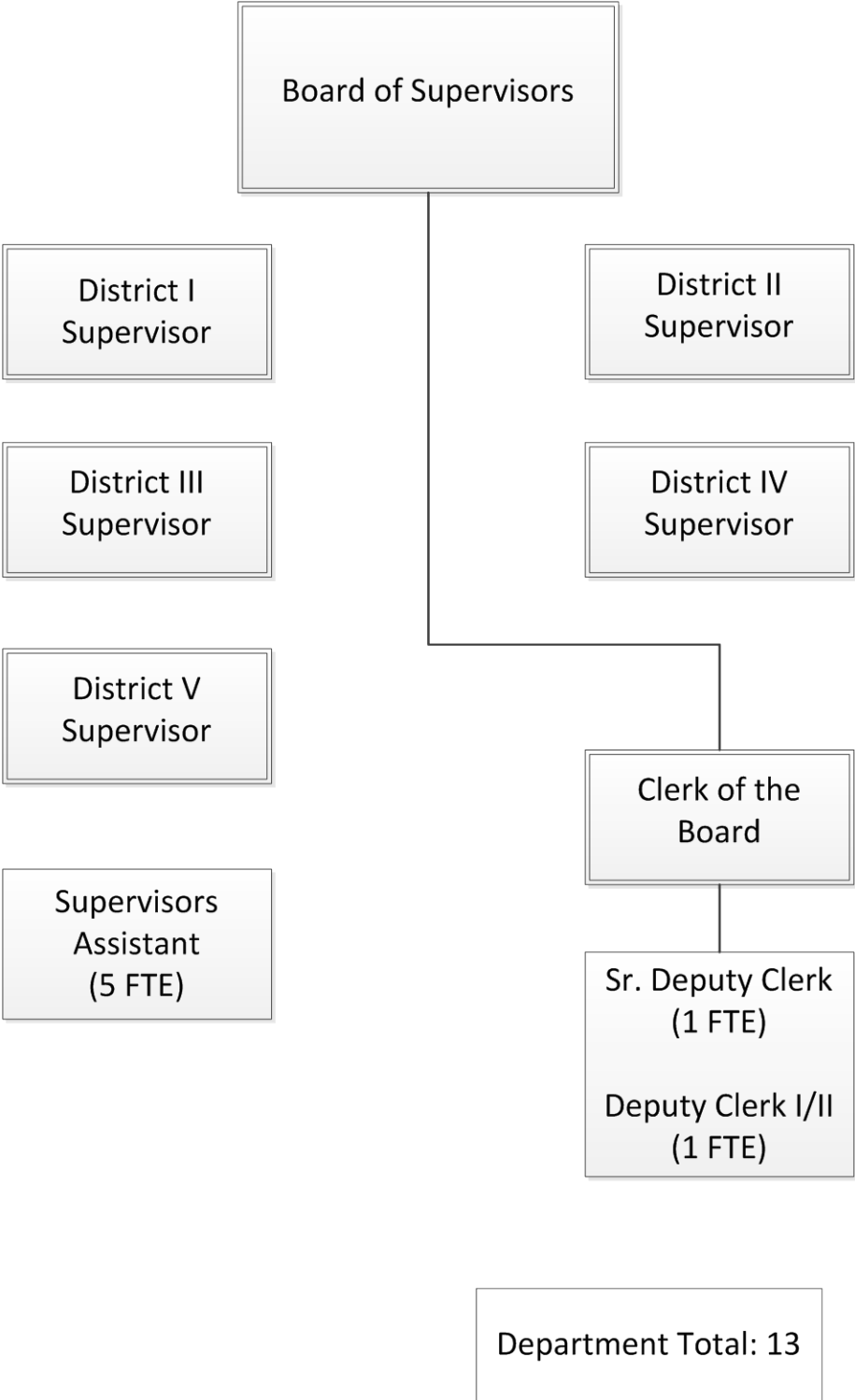
| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 857,642 | 906,200 | 1,023,101 | 936,101 | 29,901 |
| 3001 | TEMPORARY EMPLOYEES | 11,996 | 0 | 0 | 0 | 0 |
| 3004 | OTHER COMPENSATION | 23,490 | 5,000 | 20,000 | 20,000 | 15,000 |
| 3020 | RETIREMENT EMPLOYER SHARE | 156,504 | 199,289 | 194,692 | 194,692 | -4,597 |
| 3022 | MEDI CARE EMPLOYER SHARE | 12,907 | 14,324 | 13,624 | 13,624 | -700 |
| 3040 | HEALTH INSURANCE EMPLOYER | 205,626 | 128,485 | 147,748 | 147,748 | 19,263 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 2,470 | 2,470 | 2,350 | 2,350 | -120 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 2,477 | 2,477 | 2,448 | 2,448 | -29 |
| 3046 | RETIREE HEALTH: DEFINED | 14,381 | 14,381 | 13,678 | 13,678 | -703 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 10,265 | 10,265 | 11,631 | 11,631 | 1,366 |
| 3080 | FLEXIBLE BENEFITS | 22,264 | 84,000 | 78,000 | 78,000 | -6,000 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 1,320,022 | 1,366,891 | 1,507,272 | 1,420,272 | 53,381 |
| 4040 | TELEPHONE COMPANY VENDOR | 790 | 0 | 1,000 | 1,000 | 1,000 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 1,246 | 0 | 0 | 0 | 0 |
| 4100 | INSURANCE: PREMIUM | 87,351 | 87,351 | 17,114 | 17,114 | -70,237 |
| 4140 | MAINT: EQUIPMENT | 500 | 500 | 500 | 500 | 0 |
| 4220 | MEMBERSHIPS | 250 | 250 | 250 | 250 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 200 | 200 | 200 | 200 | 0 |
| 4240 | MISC: EXPENSE | 670 | 0 | 0 | 0 | 0 |
| 4260 | OFFICE EXPENSE | 3,500 | 4,000 | 4,000 | 4,000 | 0 |
| 4261 | POSTAGE | 500 | 500 | 500 | 500 | 0 |
| 4266 | PRINTING / DUPLICATING SERVICES | 500 | 500 | 500 | 500 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 49,141 | 55,000 | 40,000 | 40,000 | -15,000 |
| 4400 | PUBLICATION & LEGAL NOTICES | 500 | 1,500 | 1,000 | 1,000 | -500 |
| 4420 | RENT & LEASE: EQUIPMENT | 7,354 | 9,000 | 9,000 | 9,000 | 0 |
| 4440 | RENT & LEASE: BUILDING & | 21,000 | 21,000 | 21,000 | 21,000 | 0 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 223 | 0 | 0 | 0 | 0 |
| 4461 | EQUIP: MINOR | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4462 | EQUIP: COMPUTER | 2,479 | 5,000 | 3,500 | 3,500 | -1,500 |
| 4500 | SPECIAL DEPT EXPENSE | 14,139 | 12,500 | 12,500 | 12,500 | 0 |
| 4501 | SPECIAL PROJECTS | 4,378 | 0 | 0 | 0 | 0 |
| 4503 | STAFF DEVELOPMENT | 10,000 | 12,000 | 10,000 | 10,000 | -2,000 |
| 4600 | TRANSPORTATION & TRAVEL | 4,000 | 4,000 | 6,000 | 6,000 | 2,000 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 1,300 | 1,000 | 3,500 | 3,500 | 2,500 |
| 4605 | RENT & LEASE: VEHICLE | 38 | 0 | 0 | 0 | 0 |
| 4606 | FUEL PURCHASES | 109 | 500 | 500 | 500 | 0 |
| 4608 | HOTEL ACCOMMODATIONS | 3,000 | 3,000 | 5,000 | 5,000 | 2,000 |
| CLASS: 40 | SERVICE & SUPPLIES | 214,168 | 218,801 | 137,064 | 137,064 | -81,737 |
| 6040 | FIXED ASSET: EQUIPMENT | 0 | 0 | 26,000 | 0 | 0 |
| CLASS: 60 | FIXED ASSETS | 0 | 0 | 26,000 | 0 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 2,594 | 2,594 | 2,695 | 2,695 | 101 |
| 7224 | INTRAFND: STORES SUPPORT | 287 | 287 | 175 | 175 | -112 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 6,000 | 6,000 | 6,000 | 6,000 | 0 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 1,500 | 0 | 5,000 | 0 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 10,381 | 8,881 | 13,870 | 8,870 | -11 |
| TYPE: E SUBTOTAL | | 1,544,571 | 1,594,573 | 1,684,206 | 1,566,206 | -28,367 |
| FUND TYPE: 10 | SUBTOTAL | 1,541,736 | 1,591,738 | 1,681,871 | 1,563,871 | -27,867 |
| DEPARTMENT: 01 | SUBTOTAL | 1,541,736 | 1,591,738 | 1,681,871 | 1,563,871 | -27,867 |

BOARD OF SUPERVISORS

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|--|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Supervisors | 5.00 | 5.00 | 5.00 | - |
| Clerk of the Board of Supervisors | 1.00 | 1.00 | 1.00 | - |
| Deputy Clerk of the Board I/II | 1.00 | 1.00 | 1.00 | - |
| Sr. Deputy Clerk of the Board of Supervisors | 1.00 | 1.00 | 1.00 | - |
| Sr. Office Assistant | - | 1.00 | - | - |
| Supervisor's Assistant | 5.00 | 5.00 | 5.00 | - |
| Department Total | 13.00 | 14.00 | 13.00 | - |

BOARD OF SUPERVISORS



CHIEF ADMINISTRATIVE OFFICE

Mission

The mission of the Chief Administrative Office is to ensure the sound and effective management of County government, pursuant to Board policy and direction by providing leadership; developing policy and procedures; providing budgetary and legislative analyses; and acting as the liaison between County departments and the Board of Supervisors. The Chief Administrative Office oversees the facility, procurement, Economic Development, and Parks functions of the County and maintains a centralized fiscal unit to provide services to the Divisions of the Department as well as other County Departments which have fiscal resource needs.

Chief Administrative Office Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Revenue | | | | | | |
| Use of Money | 22,447 | 14,340 | 15,000 | 15,000 | 660 | 5% |
| State | 500,444 | 861,871 | 453,152 | 453,152 | (408,719) | -47% |
| Charges for Service | 424,918 | 449,669 | 350,527 | 350,527 | (99,142) | -22% |
| Misc. | 21,054 | 6,215 | 2,786 | 2,786 | (3,429) | -55% |
| Other Financing Sources | 1,239,215 | 1,574,398 | 1,439,828 | 1,439,828 | (134,570) | -9% |
| Total Revenue | 2,208,078 | 2,906,493 | 2,261,293 | 2,261,293 | (645,200) | -22% |
| Appropriations | | | | | | |
| Salaries & Benefits | 7,398,909 | 7,994,294 | 8,176,096 | 8,176,096 | 181,802 | 2% |
| Services & Supplies | 3,826,153 | 4,252,969 | 3,924,606 | 3,925,606 | (327,363) | -8% |
| Other Charges | 458,614 | 226,831 | 353,471 | 353,471 | 126,640 | 56% |
| Fixed Assets | 16,798 | 112,025 | 44,000 | 44,000 | (68,025) | -61% |
| Intrafund Transfers | 160,806 | 79,364 | 59,824 | 59,824 | (19,540) | -25% |
| Intrafund Abatements | (495,118) | (350,242) | (412,961) | (412,961) | (62,719) | 18% |
| Total Appropriations | 11,366,162 | 12,315,241 | 12,145,036 | 12,146,036 | (169,205) | -1% |
| NCC | 9,158,084 | 9,408,748 | 9,883,743 | 9,884,743 | 475,995 | 5% |
| FTE's | 73 | 70 | 71 | 71 | 1 | 1% |

Source of Funds

Use of Money (\$15,000): Rental income from SPTC corridor.

State (\$453,152): Grant funds for Parks and Rubicon (\$389,058), reimbursement from the Court's for utility and custodial costs in County owned Court facilities (\$64,094).

Charge for Services (\$350,527): Primarily comprised of charges to other department for central fiscal services (\$206,350), stores and mail services and facilities projects.

Miscellaneous (\$2,786): Funds from vending machines and stores and mail reimbursements.

Other Financing Sources (\$1,439,828): Primarily comprised of funding from the Accumulative Capital Outlay fund (\$1,045,491) for facilities projects, river fees (\$179,336), park fees (\$82,000), OHV funding (\$97,366), SMUD funds (\$34,635) and AB109 (\$1,000).

Net County Cost (\$9,884,743): The Department is primarily funded with

CHIEF ADMINISTRATIVE OFFICE

discretionary General Fund tax revenue. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$8,176,096): Primarily comprised of permanent salaries (\$5,169,991), health insurance (\$1,230,448), and retirement (\$1,070,561).

Services & Supplies (\$3,925,606): Primarily comprised of utilities (\$1,074,000), contracts and services primarily related to economic development (\$1,222,428), building maintenance and improvements (\$424,025), general liability insurance (\$182,001), equipment rental/purchase (\$147,859), and refuse disposal (\$115,000).

Other Charges (\$353,471): Annual contract with the Community Foundation funded with TOT funds for Veteran's Services (\$147,558), payment to the SPTC JPA (\$27,500), charges from the Sheriff for patrol services along the SPTC corridor (\$52,800) and charges from DOT for work on various park, Rubicon and facility projects (\$100,000).

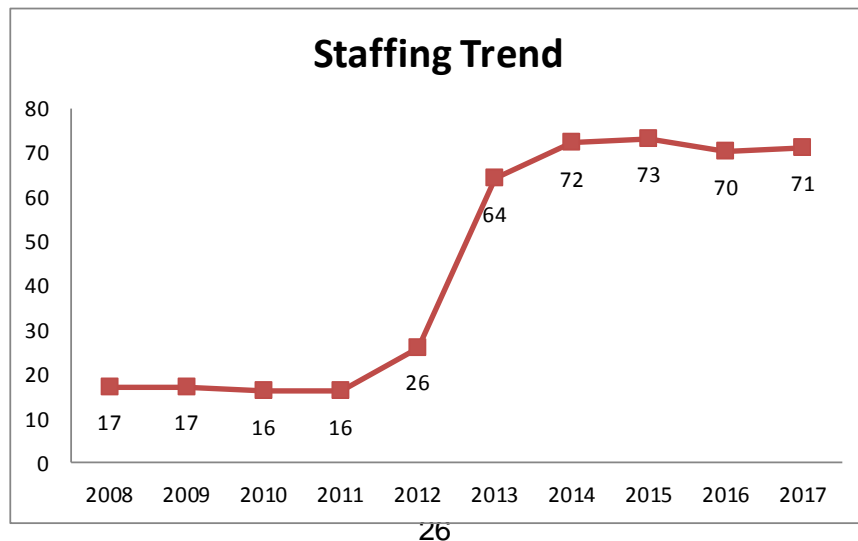
Fixed Assets (\$44,000) : Polaris RZR (\$35,000) and storage shed (\$9,000) for the Rubicon (offset with grant funding).

Intra-fund Transfers (\$59,824): Includes charges from other departments for services such as stores and mail.

Intra-fund Abatement: (-\$412,961): Includes charges to other departments for mail service (-\$166,501), stores support (-\$49,604), building maintenance and improvements (\$-163,929) and Central Fiscal Admin support charges to various General Fund departments (-\$32,927).

Staffing Trend

Staffing for the Chief Administrative Office over the past ten years reflects fluctuations due to a variety of internal service functions moving in and out. In FY 2011-12 a centralized fiscal and administrative group was formed adding 7 FTE's as well as 3 FTE's added for facilities functions offset with reductions in administrative and fiscal staff in other departments. In FY 2012-13, 31 positions were transferred from the Department of Transportation related to facilities, grounds and custodial functions. All positions in the Chief Administrative Office are located in Placerville except for 6 FTE's in the facilities unit located in South Lake Tahoe. The FY 2016-17 budget includes the addition of 1 FTE Communications and Outreach Manager (formerly referred to as a Public Information Officer).



CHIEF ADMINISTRATIVE OFFICE

| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|-------------------|------------------|-------------|
| | 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 |
| River Program | 179,336 | 179,336 | - | 1.0 |
| Rubicon | 368,771 | 368,771 | - | 1.0 |
| 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 |
| Accumulative Capital Outlay Fund | 23,440,875 | 23,440,875 | - | |
| TOTAL | 35,586,911 | 25,702,168 | 9,884,743 | 71.0 |

Program Summaries

Budget & Operations

The Chief Administrative Office exercises overall responsibility for the coordination of County department activities to ensure the sound and effective management of County government, pursuant to Board policy and the adopted budget. Primary areas of responsibility are: effective overall management of County resources; long-range financial and organizational planning; ensuring that County departments are producing services and results in accord with Board goals, policies, and budgets; improving management and information systems to ensure the most effective use of County personnel, money, facilities, and equipment; providing leadership and developing a County management team that can plan for and meet future challenges; and performing other duties as assigned by the Board. The Chief Administrative Office is charged with the responsibility of acting as advisor to the Board of Supervisors and in this role provides objective commentary on policy

and management considerations. The Chief Administrative Office is responsible for recommending an annual budget and administering that budget after its adoption by the Board.

Central Fiscal/Admin Unit

The central financial and administrative unit was established in FY 2011-12 within the Chief Administrative Office. This unit provides services to all divisions of the Chief Administrative Office, Human Resources, Risk Management, Information Technologies, Surveyor, District Attorney, and Indigent Defense. These services include accounts payable/receivable, payroll, journal entries, budgeting, financial reporting and administration.

Economic Development

This program is responsible for developing strategies and programs to stimulate business growth and economic expansion in El Dorado County. This includes retention of businesses that already exist in the County or may be interested in expansion and attraction of new businesses. Activities

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include developing and implementing technical assistance to enhance local employment and coordinating programs and services with County departments and community organizations. The office also provides staff assistance to the Community and Economic Development Advisory Committee.

Procurement and Contracts/Central Stores/Mail-Courier

Procurement and Contracts provides purchasing and contract processing services to other County departments. The Division is also responsible for administering the County's surplus property program.

Central Stores provides mail and courier service to County departments and operates the County's warehouse and surplus property programs.

Parks & Trails

The Park & Trails division oversees the operations of the established parks and trails in the County. These parks include Henningsen Lotus Park, Pioneer Park and Bradford Park and the El Dorado Trail and SPTC corridor. Operational components related to the parks and trails include park staffing, event scheduling, trail maintenance and ensuring proper usage of the parks and trails.

River Program

The River Management program is responsible for implementation of the El Dorado County River Management Plan (RMP) adopted in 2001. The program regulates commercial and non-commercial whitewater recreation activities on the 20.7-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193, and Salmon Falls Road at the upper extent of Folsom Reservoir. This program administers the established operational rules for commercial

and non-commercial/private boaters navigating the river along with health and safety objectives identified in the RMP and other County Ordinances.

Rubicon

The Chief Administrative Office has assumed the grant administration responsibilities for the Rubicon Trail. Coordination of projects is done in conjunction with the Department of Transportation.

Facilities

Facilities administration manages the County Accumulative Capital Outlay program as well as providing oversight for buildings and grounds maintenance and custodial services.

Accumulative Capital Outlay Fund (ACO)

All expenses for facility capital programs are captured in the Accumulative Capital Outlay (ACO) fund. Annually the Chief Administrative Office brings forward the ACO work plan for approval. This program, which is staffed by the Facilities unit, is responsible for the project development and construction of facilities and parks that support County functions. In addition, the program performs major maintenance projects on existing County buildings, parks and infrastructure.

Chief Administrative Office Recommendation

Fund Type 10 – General Fund

In preparation for the new financial system, the Chief Administrative Office moved Economic Development, Parks & Trails, River and the Rubicon programs back under Department 02, the Chief Administrative Office. In prior years, these divisions were included in Department 11. The following

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numbers represent the combined total of Department 02 and Department 11.

The Recommended Budget represents an overall decrease of \$645,200 or 22% in revenues and a decrease of \$101,205 or less than 1% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is increased by \$543,995 or 6%.

The department request is based on a status quo budget with the following exceptions:

- Addition of a Communications and Outreach Manager (formerly called the Public Information Officer) at an estimated cost of \$131,151
- Increased County-wide utility costs of approximately \$125,000. PG&E rates are increasing and with the upcoming construction in Buildings A & B, Facilities anticipates increased utility costs in FY 2016-17.

The decrease in revenues is primarily related to less grant funding for the Rubicon Trail and is offset with reductions in services and supplies, fixed assets and interfund charges. Salaries and benefits increased \$249,802 due in part to the addition of the Communications and Outreach Manager as well as increases related to health care and CalPERS.

Economic Development

The Recommended Budget for Economic Development is \$1,505,087 and has been calculated using 51% of estimated Transient Occupancy Tax (TOT) revenues for FY 2016-17 per General Plan Policy 10.1.6.4.

Recommended appropriations for Economic Development include funding for the operations of the Economic Development office; \$755K for the Economic Development Opportunity Grant program; \$225K for business outreach services, a regional fee study, a labor skills study and a hotel market analysis; \$100K for matching funds for a potential broadband grant; and contributions for the annual Wagon Train event (\$10K) and to CalTrans for Apple Hill traffic control services during the peak season.

Staffing Changes

The Department requested several additions and deletions to true up existing changes in staffing. These changes do not result in any additional salary and benefit costs or increased FTE allocations.

The department request includes the addition of one Communications and Outreach Manager (formerly called the Public Information Officer). The adoption of this job specification and salary range is currently being finalized and will be brought to the Board for approval at a later date.

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Accumulative Capital Outlay (ACO) Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-------------------------------|------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Revenue | | | | | | |
| Taxes | 1,233,918 | 1,246,953 | 1,413,000 | 1,413,000 | 166,047 | 13% |
| Fines, Forfeitures | 244 | 3,000 | - | - | (3,000) | -100% |
| Use of Money | 3,731 | 5,000 | 13,000 | 13,000 | 8,000 | 160% |
| State | 12,899 | 13,000 | 1,643,217 | 1,643,217 | 1,630,217 | 12540% |
| Other Governmental | 4,983 | 4,000 | 5,000 | 5,000 | 1,000 | 25% |
| Misc. | 562,423 | - | - | - | - | 0% |
| Other Financing Sources | 6,910,151 | 17,878,596 | 18,926,960 | 18,926,960 | 1,048,364 | 6% |
| Use of Fund Balance | - | 4,881,928 | 1,439,698 | 1,439,698 | (3,442,230) | -71% |
| Total Revenue | 8,728,349 | 24,032,477 | 23,440,875 | 23,440,875 | (591,602) | -2% |
| Appropriations | | | | | | |
| Services & Supplies | 4,338 | 50,000 | 50,000 | 50,000 | - | 0% |
| Other Charges | 136,565 | 211,860 | 25,000 | 25,000 | (186,860) | -88% |
| Fixed Assets | 6,568,746 | 18,048,896 | 21,246,917 | 21,246,917 | 3,198,021 | 18% |
| Intrafund Transfers | 986,222 | 1,104,260 | 1,218,958 | 1,218,958 | 114,698 | 10% |
| Designation of Fund Balance | - | 4,617,461 | 900,000 | 900,000 | (3,717,461) | -81% |
| Total Appropriations | 7,695,871 | 24,032,477 | 23,440,875 | 23,440,875 | (591,602) | -2% |
| Change in Fund Balance | 1,032,478 | - | - | - | - | |
| Fund Balance | 4,899,588 | 4,635,121 | 4,095,423 | 4,095,423 | | |

Fund 13 – Accumulative Capital Outlay

The Accumulative Capital Outlay (ACO) Recommended Budget represents a decrease in revenues and appropriations of \$591,602 or 2% when compared to the FY 2015-16 approved budget.

Changes in revenues are primarily related to the addition of the CABY grant (\$1.6M) as well as an increase in other financing sources (\$1M) due to an increased General Fund contribution related to the Juvenile Hall project. These increases are offset with a reduced use of fund balance. Fund balance remaining in the ACO fund is designated for future year appropriations to complete the A/B renovation project (\$3.1M) and the Juvenile Hall project (\$900K).

Capital Facilities Work plan

The table below reflects the Facilities Capital Workplan.

Pending Issues and Policy Considerations

The Capital Work plan is funded through the end of FY 2016-17. If additional funding is not identified, implementation of the deferred maintenance noted in the Vanir report will not continue.

The County does not have a consistent practice for maintaining adequate reserves to ensure appropriate funding for facility needs. A plan for funding the public safety facility as well as other end of life facilities is needed. The County currently does not have a replacement reserve. A standard measurement used for determining the required budget to properly maintain public facilities is 2 to 4 percent of their replacement value, set aside on an annual basis. In FY 2013-14, the replacement value of County owned facilities were estimated at \$250M. Therefore, a 2% replacement reserve equates to \$5M. The County would need to set this amount aside annually to maintain an adequate reserve.

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The Department will be working aggressively over the next year to identify strategies to incorporate into County

operations and budget that will help meet the long-term capital facilities needs.

| CAO FY 2016-17 Facilities Capital Budget PROPOSED WORKPLAN | | | |
|---|--|------------------------------------|---|
| Project # | Project Title | Requested Amount for FY 2016-17 | Funding Source |
| 160000 | Countywide Special Projects / Deferred Maintenance | 600,000 | ACO Fund |
| 160101 | Countywide Security | 100,000 | ACO Fund |
| 160151 | Countywide HVAC Repairs | 100,000 | ACO Fund |
| 160201 | Countywide Exterior Paint | 50,000 | ACO Fund |
| 160251 | Countywide Mold, Lead & Asbestos Abatement | 20,000 | ACO Fund |
| 160252 | Countywide Parking Lot Improvements & Repairs | 100,000 | ACO Fund |
| 160301 | Countywide ADA Evaluation / Compliance | 100,000 | ACO Fund |
| 150403 | Facilities Planning | 200,000 | ACO Fund |
| 150404 | Public Safety Facility | 635,000 | ACO Fund |
| 160406 | Criminal Justice Special Projects / Deferred Maintenance | 150,000 | Criminal Justice Special Revenue |
| 140455 | Expansion space | 450,000 | ACO Fund |
| 167000 | Courthouse - Ray Lawyer Drive Extension | 3,000,000 | General Fund |
| 150404 | Juvenile Hall Replacement planning/design (FY 2016-17) | 300,000 | General Fund |
| | Juvenile Hall Replacement Future year designation | 900,000 | General Fund |
| | Charging Stations | 50,000 | AQMD funds |
| 150456 | Vanir Facilities Assessment (see detail below) | 12,564,734 | General Fund \$10,433,649, Criminal Justice SRF \$362,220, CABY Grant \$1,639,217, ACO Fund \$129,648 |
| ERP001 | FENIX | 3,411,091 | General Fund |
| Parks/Trails | Parks and Trails (see detail below) | 710,050 | ACO Fund |
| Total ACO Workplan | | 23,440,875 | |

| | |
|---------------------------------|-------------------|
| <i>Totals by Funding Source</i> | |
| ACO | 2,874,698 |
| Criminal Justice SRF | 512,220 |
| General Fund | 18,364,740 |
| CABY Grant | 1,639,217 |
| AQMD | 50,000 |
| Total | 23,440,875 |

| Parks / Trails Workplan | | | |
|-----------------------------|--|----------------|----------------|
| Project # | Project Title | Budget | Funding Source |
| Parks Program | Park Impact Fee Nexus Study | 25,000 | ACO Fund |
| | Depot Road Land Acquisition | 320,000 | General Fund |
| Railpark | Railpark Implementation | 50,000 | ACO Fund |
| SPTC | SPTC Natural Trail Improvements | 25,000 | ACO Fund |
| HLP | Construction documents for Tier 1 HLP improvements | 85,000 | ACO Fund |
| HLP | Trailhead and trail connection to Monroe Ridge Trail | 72,000 | ACO Fund |
| El Dorado Trail | Work by DOT to extend trail | 90,000 | ACO Fund |
| Forebay | Park maintenance | 43,050 | ACO Fund |
| Parks / Trails Total | | 710,050 | |

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| Project # | Vanir Subtotals by Building: | |
|-----------|---|-------------------|
| 7000AB* | Buildings A / B (FY 2016-17) | 9,222,237 |
| 700115 | 115 Building C | 75,000 |
| 700120 | 120 Sheriff Administration | 20,000 |
| 700123 | 123 Juvenile Hall | 100,000 |
| 700126 | 126 Main Jail | 620,000 |
| 700160 | 160 Main Library | 70,000 |
| 700221 | 221 District Attorney | 20,000 |
| 700330 | 330 DOT Administration | 39,000 |
| 700362 | 362 Cameron Park Library | 10,000 |
| 700440 | 440 PHF | 140,000 |
| 700440 | 440A Sr Day Car Center | 140,000 |
| 700441 | 441 Health Department | 140,000 |
| 700470 | 470 Community Services / Sr Nutrition | 140,000 |
| 700600 | 600 South Lake Tahoe Administration | 1,518,497 |
| 700610 | 610 South Lake Tahoe El Dorado Center | 20,000 |
| 700620 | 620 South Lake Tahoe Juvenile Treatment | 30,000 |
| 700621 | 621, 622 & 631 South Lake Tahoe Jail | 205,000 |
| 700760 | 760 South Lake Tahoe Library | 55,000 |
| | Vanir Total | 12,564,734 |

* \$3,177,763 currently in the ACO fund as designated fund balance for FY 2017-18 costs of A/B

CHIEF ADMINISTRATIVE OFFICE

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 02 CAO - CHIEF ADMINISTRATIVE OFFICE

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0420 RENT: LAND & BUILDINGS | 14,340 | 14,340 | 15,000 | 15,000 | 660 |
| CLASS: 04 REV: USE OF MONEY & PROPERTY | 14,340 | 14,340 | 15,000 | 15,000 | 660 |
| 0880 ST: OTHER | 78,188 | 78,188 | 453,152 | 453,152 | 374,964 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 78,188 | 78,188 | 453,152 | 453,152 | 374,964 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 326,133 | 326,133 | 206,350 | 206,350 | -119,783 |
| 1804 INTERFND REV: MAIL SERVICE | 32,506 | 32,506 | 40,836 | 40,836 | 8,330 |
| 1805 INTERFND REV: STORES SUPPORT | 7,357 | 7,357 | 6,551 | 6,551 | -806 |
| 1818 INTERFND REV: MAINT BLDG & IMPROVMNT | 75,927 | 83,673 | 96,790 | 96,790 | 13,117 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 441,923 | 449,669 | 350,527 | 350,527 | -99,142 |
| 1940 MISC: REVENUE | 3,715 | 3,715 | 2,786 | 2,786 | -929 |
| CLASS: 19 REV: MISCELLANEOUS | 3,715 | 3,715 | 2,786 | 2,786 | -929 |
| 2020 OPERATING TRANSFERS IN | 1,061,360 | 1,061,360 | 1,410,332 | 1,439,828 | 378,468 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 1,061,360 | 1,061,360 | 1,410,332 | 1,439,828 | 378,468 |
| TYPE: R SUBTOTAL | 1,599,526 | 1,607,272 | 2,231,797 | 2,261,293 | 654,021 |

CHIEF ADMINISTRATIVE OFFICE

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 02 CAO - CHIEF ADMINISTRATIVE OFFICE

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 4,059,737 | 4,518,541 | 5,217,305 | 5,169,991 | 651,450 |
| 3001 | TEMPORARY EMPLOYEES | 133,644 | 15,000 | 84,000 | 84,000 | 69,000 |
| 3002 | OVERTIME | 34,250 | 34,250 | 37,200 | 27,200 | -7,050 |
| 3003 | STANDBY PAY | 550 | 550 | 1,500 | 500 | -50 |
| 3004 | OTHER COMPENSATION | 227,961 | 136,600 | 109,300 | 109,300 | -27,300 |
| 3005 | TAHOE DIFFERENTIAL | 14,400 | 14,400 | 14,400 | 14,400 | 0 |
| 3007 | HAZARD PAY | 100 | 100 | 500 | 500 | 400 |
| 3020 | RETIREMENT EMPLOYER SHARE | 803,951 | 915,647 | 1,079,447 | 1,070,561 | 154,914 |
| 3022 | MEDI CARE EMPLOYER SHARE | 62,984 | 63,763 | 75,120 | 74,434 | 10,671 |
| 3040 | HEALTH INSURANCE EMPLOYER | 962,404 | 1,018,244 | 1,258,984 | 1,230,448 | 212,204 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 11,418 | 11,418 | 13,019 | 12,901 | 1,483 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 24,188 | 24,324 | 28,555 | 28,555 | 4,231 |
| 3046 | RETIREE HEALTH: DEFINED | 74,472 | 74,472 | 74,706 | 74,706 | 234 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 103,682 | 103,682 | 124,127 | 124,127 | 20,445 |
| 3080 | FLEXIBLE BENEFITS | 67,675 | 138,000 | 154,473 | 154,473 | 16,473 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 6,581,416 | 7,068,991 | 8,272,636 | 8,176,096 | 1,107,105 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 1,500 | 1,500 | 3,275 | 3,275 | 1,775 |
| 4040 | TELEPHONE COMPANY VENDOR | 4,100 | 4,100 | 3,950 | 3,950 | -150 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 6,860 | 6,860 | 8,153 | 8,153 | 1,293 |
| 4080 | HOUSEHOLD EXPENSE | 26,550 | 26,550 | 36,335 | 22,335 | -4,215 |
| 4082 | HOUSEHOLD EXP: OTHER | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4083 | LAUNDRY | 33,200 | 33,200 | 34,700 | 27,200 | -6,000 |
| 4085 | REFUSE DISPOSAL | 100,100 | 100,100 | 115,000 | 115,000 | 14,900 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 33,250 | 33,250 | 43,036 | 34,000 | 750 |
| 4087 | EXTERMINATION / FUMIGATION SERVICES | 7,725 | 7,725 | 10,000 | 10,000 | 2,275 |
| 4100 | INSURANCE: PREMIUM | 53,087 | 53,087 | 182,001 | 182,001 | 128,914 |
| 4140 | MAINT: EQUIPMENT | 30,200 | 30,200 | 35,200 | 25,200 | -5,000 |
| 4141 | MAINT: OFFICE EQUIPMENT | 150 | 150 | 150 | 150 | 0 |
| 4143 | MAINT: SERVICE CONTRACT | 35,000 | 35,000 | 35,000 | 35,000 | 0 |
| 4144 | MAINT: COMPUTER | 0 | 0 | 2,250 | 2,250 | 2,250 |
| 4145 | MAINTENANCE: EQUIPMENT PARTS | 25,900 | 25,900 | 19,600 | 19,600 | -6,300 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 265,000 | 265,000 | 250,000 | 250,000 | -15,000 |
| 4183 | MAINT: GROUNDS | 0 | 0 | 5,000 | 15,000 | 15,000 |
| 4187 | MAINT: TRAIL | 0 | 0 | 16,555 | 16,555 | 16,555 |
| 4197 | MAINTENANCE BUILDING: SUPPLIES | 164,675 | 165,200 | 177,025 | 174,025 | 8,825 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 0 | 0 | 50 | 50 | 50 |
| 4220 | MEMBERSHIPS | 1,110 | 1,110 | 61,090 | 61,090 | 59,980 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 4,869 | 4,869 | 4,691 | 4,691 | -178 |
| 4260 | OFFICE EXPENSE | 15,050 | 15,050 | 18,518 | 18,518 | 3,468 |
| 4261 | POSTAGE | 1,725 | 1,725 | 2,850 | 2,850 | 1,125 |
| 4262 | SOFTWARE | 500 | 500 | 750 | 750 | 250 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 650 | 650 | 16,125 | 16,125 | 15,475 |
| 4264 | BOOKS / MANUALS | 300 | 300 | 250 | 250 | -50 |
| 4266 | PRINTING / DUPLICATING SERVICES | 600 | 600 | 54,400 | 54,400 | 53,800 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 334,848 | 334,848 | 467,428 | 467,428 | 132,580 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 2,250 | 2,250 | 1,700 | 1,700 | -550 |
| 4334 | FIRE PREVENTION & INSPECTION | 5,000 | 5,000 | 2,500 | 2,500 | -2,500 |
| 4337 | OTHER GOVERNMENTAL AGENCIES | 13,100 | 13,100 | 14,000 | 14,000 | 900 |
| 4400 | PUBLICATION & LEGAL NOTICES | 250 | 250 | 1,150 | 1,150 | 900 |
| 4420 | RENT & LEASE: EQUIPMENT | 46,860 | 46,860 | 81,094 | 81,094 | 34,234 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 8,250 | 8,250 | 8,250 | 8,250 | 0 |
| 4440 | RENT & LEASE: BUILDING & | 0 | 0 | 500 | 500 | 500 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 10,400 | 10,400 | 15,515 | 15,515 | 5,115 |
| 4461 | EQUIP: MINOR | 43,400 | 43,400 | 51,250 | 51,250 | 7,850 |
| 4462 | EQUIP: COMPUTER | 5,000 | 5,000 | 0 | 0 | -5,000 |

CHIEF ADMINISTRATIVE OFFICE

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 02 CAO - CHIEF ADMINISTRATIVE OFFICE

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------------|--|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4463 | EQUIP: TELEPHONE & RADIO | 0 | 0 | 50 | 50 | 50 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 650 | 650 | 16,125 | 16,125 | 15,475 |
| 4264 | BOOKS / MANUALS | 300 | 300 | 250 | 250 | -50 |
| 4266 | PRINTING / DUPLICATING SERVICES | 600 | 600 | 54,400 | 54,400 | 53,800 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 334,848 | 334,848 | 467,428 | 467,428 | 132,580 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 2,250 | 2,250 | 1,700 | 1,700 | -550 |
| 4334 | FIRE PREVENTION & INSPECTION | 5,000 | 5,000 | 2,500 | 2,500 | -2,500 |
| 4337 | OTHER GOVERNMENTAL AGENCIES | 13,100 | 13,100 | 14,000 | 14,000 | 900 |
| 4400 | PUBLICATION & LEGAL NOTICES | 250 | 250 | 1,150 | 1,150 | 900 |
| 4420 | RENT & LEASE: EQUIPMENT | 46,860 | 46,860 | 81,094 | 81,094 | 34,234 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 8,250 | 8,250 | 8,250 | 8,250 | 0 |
| 4440 | RENT & LEASE: BUILDING & | 0 | 0 | 500 | 500 | 500 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 10,400 | 10,400 | 15,515 | 15,515 | 5,115 |
| 4461 | EQUIP: MINOR | 43,400 | 43,400 | 51,250 | 51,250 | 7,850 |
| 4462 | EQUIP: COMPUTER | 5,000 | 5,000 | 0 | 0 | -5,000 |
| 4463 | EQUIP: TELEPHONE & RADIO | 0 | 0 | 50 | 50 | 50 |
| 4500 | SPECIAL DEPT EXPENSE | 3,500 | 3,500 | 143,253 | 143,253 | 139,753 |
| 4501 | SPECIAL PROJECTS | 0 | 0 | 755,000 | 755,000 | 755,000 |
| 4502 | EDUCATIONAL MATERIALS | 100 | 100 | 100 | 100 | 0 |
| 4503 | STAFF DEVELOPMENT | 5,750 | 5,750 | 37,300 | 37,300 | 31,550 |
| 4506 | FILM DEVELOPMENT & PHOTOGRAPHY | 0 | 0 | 850 | 850 | 850 |
| 4507 | FIRE & SAFETY SUPPLIES | 1,000 | 1,000 | 1,500 | 1,500 | 500 |
| 4508 | SNOW REMOVAL | 30,000 | 30,000 | 30,000 | 30,000 | 0 |
| 4513 | INVENTORY: CENTRAL STORES GENERAL | 175,000 | 175,000 | 175,000 | 175,000 | 0 |
| 4514 | BULK: POSTAGE PURCHASE GENERAL | 350,000 | 350,000 | 350,000 | 350,000 | 0 |
| 4529 | SOFTWARE LICENSE | 5,500 | 5,500 | 5,500 | 5,500 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 3,100 | 3,100 | 9,550 | 9,550 | 6,450 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 1,000 | 1,000 | 3,950 | 2,950 | 1,950 |
| 4605 | RENT & LEASE: VEHICLE | 55,794 | 55,794 | 69,048 | 69,048 | 13,254 |
| 4606 | FUEL PURCHASES | 46,150 | 46,150 | 47,450 | 47,450 | 1,300 |
| 4608 | HOTEL ACCOMMODATIONS | 1,500 | 1,500 | 2,250 | 2,250 | 750 |
| 4620 | UTILITIES | 950,000 | 950,000 | 1,074,000 | 1,074,000 | 124,000 |
| CLASS: 40 | SERVICE & SUPPLIES | 2,910,853 | 2,911,378 | 4,485,142 | 4,450,606 | 1,539,228 |
| 4750 | CENTRAL STORES INVENTORY | -175,000 | -175,000 | -175,000 | -175,000 | 0 |
| 4751 | BULK PURCHASE POSTAGE ABATEMENTS | -350,000 | -350,000 | -350,000 | -350,000 | 0 |
| CLASS: 41 | SERVICE & SUPPLIES ABATEMENTS | -525,000 | -525,000 | -525,000 | -525,000 | 0 |
| 5240 | CONTRIB: NON-CNTY GOVERNMENTAL | 0 | 0 | 174,500 | 197,058 | 197,058 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 48,000 | 48,000 | 156,413 | 156,413 | 108,413 |
| CLASS: 50 | OTHER CHARGES | 48,000 | 48,000 | 330,913 | 353,471 | 305,471 |
| 6020 | FIXED ASSET: BUILDING & IMPROVEMENTS | 0 | 0 | 9,000 | 9,000 | 9,000 |
| 6040 | FIXED ASSET: EQUIPMENT | 11,025 | 10,500 | 35,000 | 35,000 | 24,500 |
| CLASS: 60 | FIXED ASSETS | 11,025 | 10,500 | 44,000 | 44,000 | 33,500 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 1,150 | 1,150 | 36,327 | 36,327 | 35,177 |
| 7223 | INTRAFND: MAIL SERVICE | 7,985 | 7,985 | 10,199 | 10,199 | 2,214 |
| 7224 | INTRAFND: STORES SUPPORT | 5,656 | 5,656 | 8,598 | 8,598 | 2,942 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 100 | 100 | 2,700 | 2,700 | 2,600 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 0 | 0 | 2,000 | 2,000 | 2,000 |
| CLASS: 72 | INTRAFUND TRANSFERS | 14,891 | 14,891 | 59,824 | 59,824 | 44,933 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | -48,252 | -48,252 | -32,927 | -32,927 | 15,325 |
| 7357 | INTRFND ABATEMENTS: MAIL SERVICE | -126,832 | -126,832 | -166,501 | -166,501 | -39,669 |
| 7358 | INTRFND ABATEMENTS: STORES SUPPORT | -31,552 | -31,552 | -49,604 | -49,604 | -18,052 |
| 7366 | INTRFND ABATEMENTS: MAINT BLDG & | -143,606 | -143,606 | -163,929 | -163,929 | -20,323 |
| CLASS: 73 | INTRAFUND ABATEMENT | -350,242 | -350,242 | -412,961 | -412,961 | -62,719 |
| TYPE: E SUBTOTAL | | 8,690,943 | 9,178,518 | 12,254,554 | 12,146,036 | 2,967,518 |
| FUND TYPE: 10 SUBTOTAL | | 7,091,417 | 7,571,246 | 10,022,757 | 9,884,743 | 2,313,497 |

CHIEF ADMINISTRATIVE OFFICE

Financial Information by Fund Type

FUND TYPE: 13 CAPITAL PROJECT FUND
DEPARTMENT: 02 CAO - CHIEF ADMINISTRATIVE OFFICE

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0100 | PROP TAX: CURR SECURED | 1,218,953 | 1,218,953 | 1,348,000 | 1,348,000 | 129,047 |
| 0110 | PROP TAX: CURR UNSECURED | 25,000 | 25,000 | 49,000 | 49,000 | 24,000 |
| 0130 | PROP TAX: PRIOR UNSECURED | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 0140 | PROP TAX: SUPP CURRENT | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 0150 | PROP TAX: SUPP PRIOR | 0 | 0 | 8,000 | 8,000 | 8,000 |
| 0174 | TAX: TIMBER YIELD | 3,000 | 3,000 | 5,000 | 5,000 | 2,000 |
| CLASS: 01 | REV: TAXES | 1,246,953 | 1,246,953 | 1,413,000 | 1,413,000 | 166,047 |
| 0360 | PENALTY & COST DELINQUENT TAXES | 3,000 | 3,000 | 0 | 0 | -3,000 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 3,000 | 3,000 | 0 | 0 | -3,000 |
| 0400 | REV: INTEREST | 5,000 | 5,000 | 13,000 | 13,000 | 8,000 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 5,000 | 5,000 | 13,000 | 13,000 | 8,000 |
| 0820 | ST: HOMEOWNER PROP TAX RELIEF | 13,000 | 13,000 | 4,000 | 4,000 | -9,000 |
| 0880 | ST: OTHER | 0 | 0 | 1,639,217 | 1,639,217 | 1,639,217 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 13,000 | 13,000 | 1,643,217 | 1,643,217 | 1,630,217 |
| 1200 | REV: OTHER GOVERNMENTAL AGENCIES | 4,000 | 4,000 | 5,000 | 5,000 | 1,000 |
| CLASS: 12 | REV: OTHER GOVERNMENTAL | 4,000 | 4,000 | 5,000 | 5,000 | 1,000 |
| 2020 | OPERATING TRANSFERS IN | 17,878,596 | 17,878,596 | 18,926,960 | 18,926,960 | 1,048,364 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 17,878,596 | 17,878,596 | 18,926,960 | 18,926,960 | 1,048,364 |
| 0001 | FUND BALANCE | 4,881,928 | 4,881,928 | 0 | 0 | -4,881,928 |
| 0003 | FROM DESIGNATIONS | 0 | 0 | 1,439,698 | 1,439,698 | 1,439,698 |
| CLASS: 22 | FUND BALANCE | 4,881,928 | 4,881,928 | 1,439,698 | 1,439,698 | -3,442,230 |
| TYPE: R SUBTOTAL | | 24,032,477 | 24,032,477 | 23,440,875 | 23,440,875 | -591,602 |

CHIEF ADMINISTRATIVE OFFICE

Financial Information by Fund Type

FUND TYPE: 13 CAPITAL PROJECT FUND
DEPARTMENT: 02 CAO - CHIEF ADMINISTRATIVE OFFICE

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|--------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 4500 | SPECIAL DEPT EXPENSE | 50,000 | 50,000 | 50,000 | 50,000 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 50,000 | 50,000 | 50,000 | 50,000 | 0 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 211,860 | 211,860 | 25,000 | 25,000 | -186,860 |
| CLASS: 50 | OTHER CHARGES | 211,860 | 211,860 | 25,000 | 25,000 | -186,860 |
| 6000 | FIXED ASSET: LAND | 2,650,000 | 2,650,000 | 320,000 | 320,000 | -2,330,000 |
| 6020 | FIXED ASSET: BUILDING & IMPROVEMENTS | 8,995,449 | 8,995,449 | 13,420,826 | 13,420,826 | 4,425,377 |
| 6021 | FIXED ASSET: DESIGN SERVICES | 0 | 0 | 935,000 | 935,000 | 935,000 |
| 6022 | FIXED ASSET: PROJECT MANAGEMENT | 2,480,845 | 2,480,845 | 2,500,000 | 2,500,000 | 19,155 |
| 6024 | FIXED ASSET: UTILITIES | 20,261 | 20,261 | 0 | 0 | -20,261 |
| 6025 | LEASEHOLD IMPROVEMENTS | 55,978 | 55,978 | 60,000 | 60,000 | 4,022 |
| 6028 | FIXED ASSET: CONSTRUCTION RENTALS | 3,468 | 3,468 | 200,000 | 200,000 | 196,532 |
| 6029 | FIXED ASSET: CONSTRUCTION MATERIALS | 201,804 | 201,804 | 400,000 | 400,000 | 198,196 |
| 6042 | FIXED ASSET: COMPUTER SYSTEM | 3,641,091 | 3,641,091 | 3,411,091 | 3,411,091 | -230,000 |
| CLASS: 60 | FIXED ASSETS | 18,048,896 | 18,048,896 | 21,246,917 | 21,246,917 | 3,198,021 |
| 7000 | OPERATING TRANSFERS OUT | 1,104,260 | 1,104,260 | 1,218,958 | 1,218,958 | 114,698 |
| CLASS: 70 | OTHER FINANCING USES | 1,104,260 | 1,104,260 | 1,218,958 | 1,218,958 | 114,698 |
| 7801 | DESIGNATIONS OF FUND BALANCE | 4,617,461 | 4,617,461 | 900,000 | 900,000 | -3,717,461 |
| CLASS: 78 | RESERVES: BUDGETARY ONLY | 4,617,461 | 4,617,461 | 900,000 | 900,000 | -3,717,461 |
| TYPE: E SUBTOTAL | | 24,032,477 | 24,032,477 | 23,440,875 | 23,440,875 | -591,602 |
| FUND TYPE: 13 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 02 | SUBTOTAL | 7,091,417 | 7,571,246 | 10,022,757 | 9,884,743 | 2,313,497 |

CHIEF ADMINISTRATIVE OFFICE

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND

DEPARTMENT: 11 ECONOMIC DEV, PARKS/TRAILS, RIVER, RUBICON (MOVED TO DEPARTMENT 02 IN FY 2016-17)

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0880 ST: OTHER | 783,683 | 783,683 | 0 | 0 | -783,683 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 783,683 | 783,683 | 0 | 0 | -783,683 |
| 1940 MISC: REVENUE | 2,500 | 2,500 | 0 | 0 | -2,500 |
| CLASS: 19 REV: MISCELLANEOUS | 2,500 | 2,500 | 0 | 0 | -2,500 |
| 2020 OPERATING TRANSFERS IN | 513,038 | 513,038 | 0 | 0 | -513,038 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 513,038 | 513,038 | 0 | 0 | -513,038 |
| TYPE: R SUBTOTAL | 1,299,221 | 1,299,221 | 0 | 0 | -1,299,221 |

CHIEF ADMINISTRATIVE OFFICE

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND

DEPARTMENT: 11 ECONOMIC DEV, PARKS/TRAILS, RIVER, RUBICON (MOVED TO DEPARTMENT 02 IN FY 2016-17)

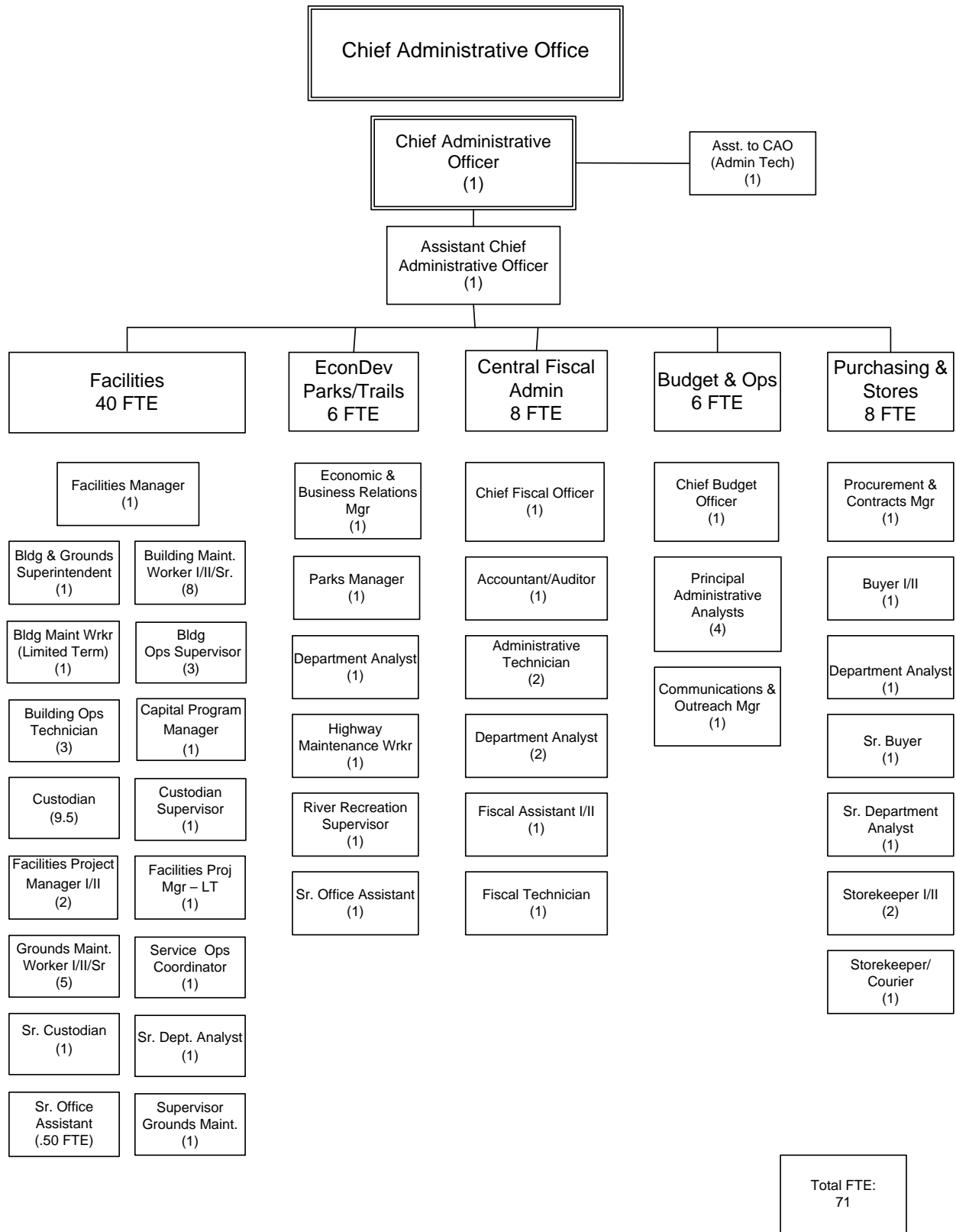
| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 534,268 | 534,268 | 0 | 0 | -534,268 |
| 3001 TEMPORARY EMPLOYEES | 83,500 | 83,500 | 0 | 0 | -83,500 |
| 3002 OVERTIME | 450 | 450 | 0 | 0 | -450 |
| 3004 OTHER COMPENSATION | 3,000 | 3,000 | 0 | 0 | -3,000 |
| 3020 RETIREMENT EMPLOYER SHARE | 113,861 | 113,861 | 0 | 0 | -113,861 |
| 3022 MEDI CARE EMPLOYER SHARE | 7,458 | 7,458 | 0 | 0 | -7,458 |
| 3040 HEALTH INSURANCE EMPLOYER | 93,103 | 93,103 | 0 | 0 | -93,103 |
| 3042 LONG TERM DISABILITY EMPLOYER | 1,113 | 1,113 | 0 | 0 | -1,113 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 3,127 | 3,127 | 0 | 0 | -3,127 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 5,423 | 5,423 | 0 | 0 | -5,423 |
| 3080 FLEXIBLE BENEFITS | 12,000 | 12,000 | 0 | 0 | -12,000 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 857,303 | 857,303 | 0 | 0 | -857,303 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 565 | 565 | 0 | 0 | -565 |
| 4060 FOOD AND FOOD PRODUCTS | 850 | 850 | 0 | 0 | -850 |
| 4080 HOUSEHOLD EXPENSE | 2,050 | 2,050 | 0 | 0 | -2,050 |
| 4085 REFUSE DISPOSAL | 12,900 | 12,900 | 0 | 0 | -12,900 |
| 4100 INSURANCE: PREMIUM | 69,148 | 69,148 | 0 | 0 | -69,148 |
| 4140 MAINT: EQUIPMENT | 1,700 | 1,700 | 0 | 0 | -1,700 |
| 4187 MAINT: TRAIL | 13,600 | 13,600 | 0 | 0 | -13,600 |
| 4197 MAINTENANCE BUILDING: SUPPLIES | 50 | 50 | 0 | 0 | -50 |
| 4220 MEMBERSHIPS | 12,050 | 12,050 | 0 | 0 | -12,050 |
| 4260 OFFICE EXPENSE | 3,754 | 3,754 | 0 | 0 | -3,754 |
| 4261 POSTAGE | 1,550 | 1,550 | 0 | 0 | -1,550 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 16,000 | 16,000 | 0 | 0 | -16,000 |
| 4266 PRINTING / DUPLICATING SERVICES | 6,529 | 6,529 | 0 | 0 | -6,529 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 951,055 | 951,055 | 0 | 0 | -951,055 |
| 4324 MEDICAL,DENTAL,LAB & AMBULANCE SRV | 1,000 | 1,000 | 0 | 0 | -1,000 |
| 4400 PUBLICATION & LEGAL NOTICES | 1,000 | 1,000 | 0 | 0 | -1,000 |
| 4420 RENT & LEASE: EQUIPMENT | 9,750 | 9,750 | 0 | 0 | -9,750 |
| 4440 RENT & LEASE: BUILDING & | 2,000 | 2,000 | 0 | 0 | -2,000 |
| 4460 EQUIP: SMALL TOOLS & INSTRUMENTS | 370 | 370 | 0 | 0 | -370 |
| 4461 EQUIP: MINOR | 54,485 | 54,485 | 0 | 0 | -54,485 |
| 4462 EQUIP: COMPUTER | 1,500 | 1,500 | 0 | 0 | -1,500 |
| 4500 SPECIAL DEPT EXPENSE | 610,560 | 610,560 | 0 | 0 | -610,560 |
| 4501 SPECIAL PROJECTS | 60,000 | 60,000 | 0 | 0 | -60,000 |
| 4503 STAFF DEVELOPMENT | 3,500 | 3,500 | 0 | 0 | -3,500 |
| 4529 SOFTWARE LICENSE | 2,000 | 2,000 | 0 | 0 | -2,000 |
| 4600 TRANSPORTATION & TRAVEL | 1,000 | 1,000 | 0 | 0 | -1,000 |
| 4605 RENT & LEASE: VEHICLE | 1,900 | 1,900 | 0 | 0 | -1,900 |
| 4606 FUEL PURCHASES | 2,900 | 2,900 | 0 | 0 | -2,900 |
| 4620 UTILITIES | 23,350 | 23,350 | 0 | 0 | -23,350 |
| CLASS: 40 SERVICE & SUPPLIES | 1,867,116 | 1,867,116 | 0 | 0 | -1,867,116 |
| 5240 CONTRIB: NON-CNTY GOVERNMENTAL | 27,500 | 27,500 | 0 | 0 | -27,500 |
| 5300 INTERFND: SERVICE BETWEEN FUND | 151,331 | 151,331 | 0 | 0 | -151,331 |
| CLASS: 50 OTHER CHARGES | 178,831 | 178,831 | 0 | 0 | -178,831 |
| 6040 FIXED ASSET: EQUIPMENT | 101,000 | 101,000 | 0 | 0 | -101,000 |
| CLASS: 60 FIXED ASSETS | 101,000 | 101,000 | 0 | 0 | -101,000 |
| 7200 INTRAFUND TRANSFERS: ONLY GENERAL | 50,252 | 50,252 | 0 | 0 | -50,252 |
| 7224 INTRAFND: STORES SUPPORT | 321 | 321 | 0 | 0 | -321 |
| 7231 INTRAFND: IS PROGRAMMING SUPPORT | 1,400 | 1,400 | 0 | 0 | -1,400 |
| 7232 INTRAFND: MAINT BLDG & IMPROVMNTS | 12,500 | 12,500 | 0 | 0 | -12,500 |
| CLASS: 72 INTRAFUND TRANSFERS | 64,473 | 64,473 | 0 | 0 | -64,473 |
| TYPE: E SUBTOTAL | 3,068,723 | 3,068,723 | 0 | 0 | -3,068,723 |
| FUND TYPE: 10 SUBTOTAL | 1,769,502 | 1,769,502 | 0 | 0 | -1,769,502 |

CHIEF ADMINISTRATIVE OFFICE

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|--|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Chief Administrative Officer | 1.00 | 1.00 | 1.00 | 0.00 |
| Accountant/Auditor | 1.00 | 1.00 | 1.00 | 0.00 |
| Administrative Technician | 4.00 | 3.00 | 3.00 | (1.00) |
| Assistant Chief Administrative Officer | 1.00 | 1.00 | 1.00 | 0.00 |
| Building and Grounds Superintendent | 1.00 | 1.00 | 1.00 | 0.00 |
| Building Maintenance Worker I/II/Sr | 8.00 | 8.00 | 8.00 | 0.00 |
| Building Maintenance Worker I/II/Sr - Limited Term | 1.00 | 1.00 | 1.00 | 0.00 |
| Building Operations Supervisor | 2.00 | 3.00 | 3.00 | 1.00 |
| Building Operations Technician | 3.00 | 3.00 | 3.00 | 0.00 |
| Buyer I/II | 1.00 | 1.00 | 1.00 | 0.00 |
| Capital Programs Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Chief Budget Officer | 1.00 | 1.00 | 1.00 | 0.00 |
| Chief Fiscal Officer - UM | 1.00 | 1.00 | 1.00 | 0.00 |
| Custodian | 9.50 | 9.50 | 9.50 | 0.00 |
| Custodian Supervisor | 1.00 | 1.00 | 1.00 | 0.00 |
| Department Analyst I/II | 4.00 | 4.00 | 4.00 | 0.00 |
| Economic & Business Relations Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Facilities Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Facilities Project Manager I/II | 2.00 | 2.00 | 2.00 | 0.00 |
| Facilities Project Manager I/II (Limited Term) | 1.00 | 1.00 | 1.00 | 0.00 |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | 0.00 |
| Fiscal Technician | 1.00 | 1.00 | 1.00 | 0.00 |
| Grounds Maintenance Worker I/II | 2.00 | 4.00 | 4.00 | 2.00 |
| Highway Maintenance Worker I/II | 0.00 | 1.00 | 1.00 | 1.00 |
| Parks Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Principal Administrative Analyst | 4.00 | 4.00 | 4.00 | 0.00 |
| Procurement & Contracts Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Communications & Outreach Manager | 0.00 | 1.00 | 1.00 | 1.00 |
| River Recreation Supervisor | 1.00 | 1.00 | 1.00 | 0.00 |
| Service Operations Coordinator | 1.00 | 1.00 | 1.00 | 0.00 |
| Sr. Buyer | 1.00 | 1.00 | 1.00 | 0.00 |
| Sr. Custodian | 1.00 | 1.00 | 1.00 | 0.00 |
| Sr. Department Analyst | 2.00 | 2.00 | 2.00 | 0.00 |
| Sr. Engineering Technician (Limited Term) | 1.00 | 0.00 | 0.00 | (1.00) |
| Sr. Grounds Maintenance Worker | 3.00 | 1.00 | 1.00 | (2.00) |
| Sr. Office Assistant | 0.50 | 1.50 | 1.50 | 1.00 |
| Storekeeper I/II | 2.00 | 2.00 | 2.00 | 0.00 |
| Storekeeper/Courier | 1.00 | 1.00 | 1.00 | 0.00 |
| Supervisor Grounds Maintenance | 1.00 | 0.00 | 0.00 | (1.00) |
| Department Total | 70.00 | 71.00 | 71.00 | 1.00 |

CHIEF ADMINISTRATIVE OFFICE



COUNTY COUNSEL

Mission

County Counsel is the legal advisor of the Board of Supervisors and is legal counsel in civil law matters for all County departments, boards, and commissions. General duties of the County Counsel include: representing the County in all civil legal proceedings and administrative hearings; preparing ordinances, resolutions and contracts for the County; advising the Board of Supervisors and other County officials, and department heads on legal issues; representing the Health and Human Services Agency in juvenile court dependency hearings and administrative hearings concerning eligibility; advising on legal issues regarding workers compensation, tort and liability cases; instituting conservatorships for probate and for gravely-disabled individuals, under the Lanterman-Petris-Short (LPS) Act.

County Counsel Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Charges for Service | 298,523 | 458,025 | 474,225 | 474,225 | 16,200 | 4% |
| Misc. | 247 | - | - | - | - | 0% |
| Total Revenue | 298,770 | 458,025 | 474,225 | 474,225 | 16,200 | 4% |
| Salaries and Benefits | 2,656,831 | 2,790,838 | 2,996,626 | 2,996,626 | 205,788 | 7% |
| Services & Supplies | 236,400 | 269,168 | 456,244 | 456,244 | 187,076 | 70% |
| Intrafund Transfers | 5,634 | 6,781 | 6,715 | 6,715 | (66) | -1% |
| Total Appropriations | 2,898,865 | 3,066,787 | 3,459,585 | 3,459,585 | 392,798 | 13% |
| NCC | 2,600,095 | 2,608,762 | 2,985,360 | 2,985,360 | 376,598 | 14% |
| FTE's | 17 | 17 | 17 | 17 | - | 0% |

Source of Funds

Charges for services (\$474,225): The department charges County departments with outside funding sources to cover the cost of its services. The largest portion of this revenue is derived from the Community Development Agency Transportation Division. The department also receives some revenues for legal services provided to conservatees. This revenue is projected at \$120,000.

Net County Cost (\$2,985,360): The budget for County Counsel is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries and Benefits (\$2,996,626): Primarily comprised of general salaries and benefits (\$2,363,908), retirement (\$414,061), retiree health (\$17,887) workers' compensation (\$25,471) and health insurance (\$175,299).

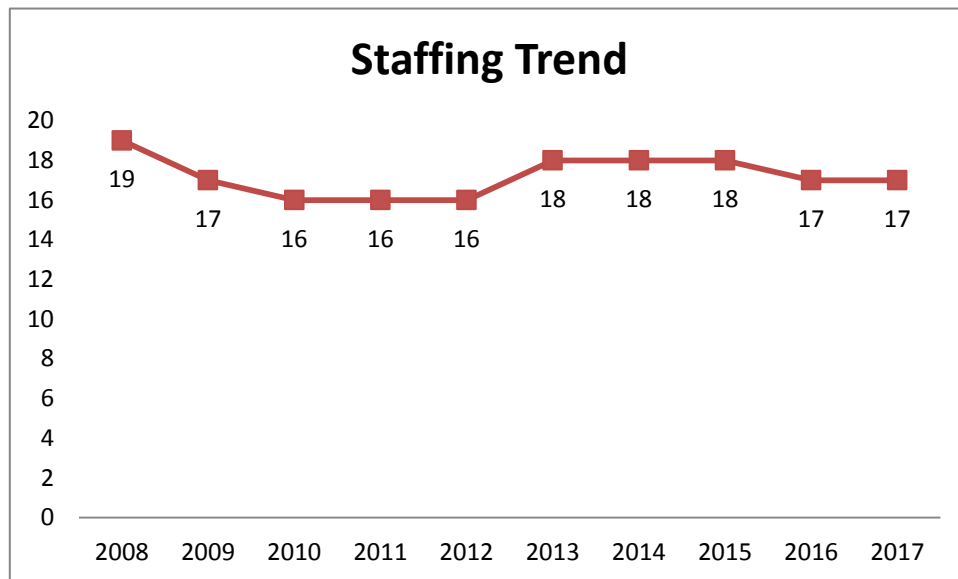
Services and Supplies (\$456,244): Major expenses include maintenance and updates to the law library (\$64,500), legal database subscription (\$33,000), office supplies (\$10,500), rent and lease equipment (\$10,400) contract attorney fees (\$240,000) for on-going, and anticipated, litigation, and costs for staff training which is required by the California State Bar Association in order for the attorneys to maintain their license to practice law, Bar Association dues, and mileage for work related travel (\$49,555).

COUNTY COUNSEL

Intrafund Transfers (\$6,715): Intrafund transfers consist of charges from other departments for services such as mail service and stores supplies.

Staffing Trend

County Counsel staffing has remained relatively static over the past 10 years and is currently at 17 FTEs. All staff is located on the West Slope, with travel to South Lake Tahoe as needed.



COUNTY COUNSEL

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|----------------|------------------|-----------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| 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 |
| <i>TOTAL</i> | <i>3,459,580</i> | <i>474,225</i> | <i>2,985,355</i> | <i>17</i> |

Program Summaries

The programs set forth below highlight the core legal functions of the particular area described. Allocation of Full Time Employee (FTE) represents an equivalent of full time employees since most duties are performed by multiple attorneys depending on current staffing. In addition to those primary duties, all of the attorneys in the office appear and advise on a wide variety of matters including: all aspects of civil litigation inclusive of writ proceedings, court hearings, public records and subpoena/deposition requests, etc. Deputies are involved in the development and rendering of both oral and written legal advice regarding the resolution of issues that may have far reaching implications for County operations and programs. Deputies act as general legal advisors to the assigned County department, and supervise and participate in the resolution of difficult or complex legal questions regarding department's respective powers, duties, procedures and operations. All attorneys draft and review contracts, ordinances, resolutions, and other legal instruments as part of the day-to-day operations of this department.

Statutory / State Programs

Public Guardian and Elder Protection

These attorneys represent the Public Guardian in all facets of litigation on behalf of the County, including Probate, Limited

and LPS Conservatorships from early disposition to judgment after jury or court trial and appeals to the Appellate and Supreme Courts. These attorneys also represent the Health and Human Services Agency (HHSA) in areas of Elder Protection which represents the interests of senior citizens on conservatorship with the Public Guardian in all facets of litigation involving elder abuse, from detection and investigation of alleged elder abuse, to preparation of complex civil litigation for asset recovery from perpetrators. Staff provides training and renders advice to the Deputy Public Guardian staff concerning clients. When an estate or trust has assets, fees are requested and collected. Representation of the Public Guardian also encompasses advising Adult Protective Services, IHHS Programs and sometimes MSSP/Linkages. When there are sufficient assets to pay for the conservatee's needs, County Counsel will receive attorneys' fees commensurate with the conservatee's ability to pay. This discretionary program began in 2006 with the staff in the District Attorney's office, the Health and Human Services Agency (HHSA), and County Counsel working in collaboration. These attorneys may provide back up to the Child Protective Services (CPS) caseloads.

Child Protective Services

The attorneys for Health and Human Services Agency and Child Protective Services represent the Agency in all facets of litigation of Welfare & Institutions Code

COUNTY COUNSEL

300 cases from early disposition to disposition/judgment after trial, and appeals to the Appellate and Supreme Courts. The attorneys provide in-depth training, establish and review policies and procedures, and review and comment on current and proposed legislation and case law to the Agency personnel to improve case handling and outcomes including after hours consultations on warrants and placement of endangered minors. The cost of County Counsel representation for the Agency is allocated through the A-87 Cost Plan and is applied toward the County's match requirements for Social Services programs.

Land Use / Transportation / Capital Improvement Programs

*Community Development Agency
Transportation, Planning & Land Use,
Public Health/Ambulance*

The attorneys for Transportation, Land Use and Planning represent the Community Development Agency in all aspects of Transportation and Land Use. These attorneys represent the County in regards to Capital Improvement Programs, including the coordination of these projects from the planning and design, to the right of way acquisition/condemnation and utility relocation phase, through construction and claims management, and resolution. Staff represents the County in administrative claims and civil litigation regarding project approval, facilities and complex project development. These attorneys provide legal advice and support for all aspects of work for the transportation department, inclusive of airports and trails. These duties include the preparation, implementation, review, and defense of the County's General Plan, Zoning and Use Permits, development denials and approvals and CEQA compliance issues; Staff advises on complex land use issues such as Rare Plants, Affordable Housing, and INRMP; and reviews and guides implementation and

defense of policies, procedures and programs such as the mitigation fee programs, and reviews County CEQA documents for Capital Improvement Projects. These attorneys advise the Economic Development Coordinator on Land Use issues and Human Services on Affordable Housing issues. These attorneys oversee, participate in, and / or perform defense of administrative and writ proceedings on Land Use policies and approvals. These attorneys sit with and advise various Land Use commissions including the Planning Commission and the Agriculture Commission. These attorneys advise on complex funding requirements through State and Federal sources. They also participate, advise and coordinate complex projects for other departments such as the selection of and contract for ambulance services which involve the potential for significant liability (e.g. anti-trust violations).

General Government

County Counsel and Chief Assistant County Counsel

The County Counsel and Chief Assistant County Counsel plan and direct the activities and operations of the County Counsel's Office, and serve as the legal representative of the Board of Supervisors, all County departments, boards and commissions, on assigned litigation and business matters, mandated functions (e.g. County election proceedings, writs of habeas corpus, etc.) providing highly responsible and complex administrative support to the Board of Supervisors. In addition to evaluating day-to-day and long range legal matters having an impact on the County, the County Counsel and Chief Assistant County Counsel establish County-wide legal controls and procedures, and communicate these goals, programs, policies and procedures to staff, the public, the CAO, other County departments and

COUNTY COUNSEL

state and local agencies. They maintain current knowledge of changes in directives, policies, statutes and regulations which affect operations, and make suggestions on proposed legislation and regulations concerning the County.

Human Resources, Sheriff, Risk Management, and Related Law and Justice Departments

These attorneys provide legal advice and support to all departments regarding personnel issues, grievances and disciplinary actions. These attorneys appear on behalf of departments at Civil Service Hearings, and represent the County at Public Employment Relations Board (PERB) hearings. These attorneys also sit as part of the County's Threat Assessment Team and advise on medical and disability issues in negotiations. This may include the review of outside litigation claims and overseeing and assisting in directing the litigation being handled by outside counsel. These attorneys provide advice and assist in the labor relations functions of the Human Resources Department including negotiations, Equal Employment Opportunity Commission (EEOC) matters, and Department of Fair Employment and Housing (DFEH) matters. The attorney advising Risk Management advises in the implementation of the Affordable Care Act, health care and benefit contracts. As counsel for the Sheriff, in addition to advising on their personnel issues, this position reviews policy manuals and attends the Sheriff section meetings.

General Law, Litigation, Environmental Management, Air Quality Management, Contracts, all other Departments

The attorney in this assignment provides legal advice and support on a wide variety of legal issues that are encountered by any County Department. Staff also review and develop responses to subpoenas and Public

Record Act requests, and represent employees who have been subpoenaed as witnesses in various civil, criminal or administrative proceedings. This position represents various County Departments in writ proceedings in civil court, administrative proceedings including the State Department of Administrative Hearings, the Department of Housing and Urban Development, the Air District Hearing Board and the Assessment Appeals Board. In addition to litigation related duties, this attorney also provides support services for many County Departments and Agencies with contract review; review and advice on project bid reviews and advice regarding proposed rule adoption and ordinances. Staff also advises the Procurements and Contracts department and County Facilities Management.

Administrative / Office Support

Administrative, Operations Support

One Department Analyst provides administrative and fiscal support including budgeting, accounting, payroll, purchasing, and contract coordination. Three Sr. Legal Secretaries and one Legal Secretary II provide secretarial services for twelve attorneys along with direct interaction with client/departments and the general public. In addition to direct attorney support, each secretarial position is dedicated to a specific support function that works directly with client/departments in facilitating their individual programs such as Public Guardian, Child Protective Services, and General Government.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall increase of \$16,200 or 4% in revenues and an increase of \$392,798 or 13% in appropriations when compared to the FY 2015-16 Adopted Budget. As a

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result, the Net County Cost has increased \$376,598 or 14%.

The Department request is based on a status quo budget with the following exception:

- Increased appropriations of approximately \$180,000 for contracted legal services related to specific land use cases currently being litigated.

Revenues remain relatively flat and are based on current approved billing rates and the projected need for legal services from departments in the upcoming fiscal year.

Salaries and benefits increased \$205,788 due to annual increases in health and CalPERS.

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 07 CC - COUNTY COUNSEL

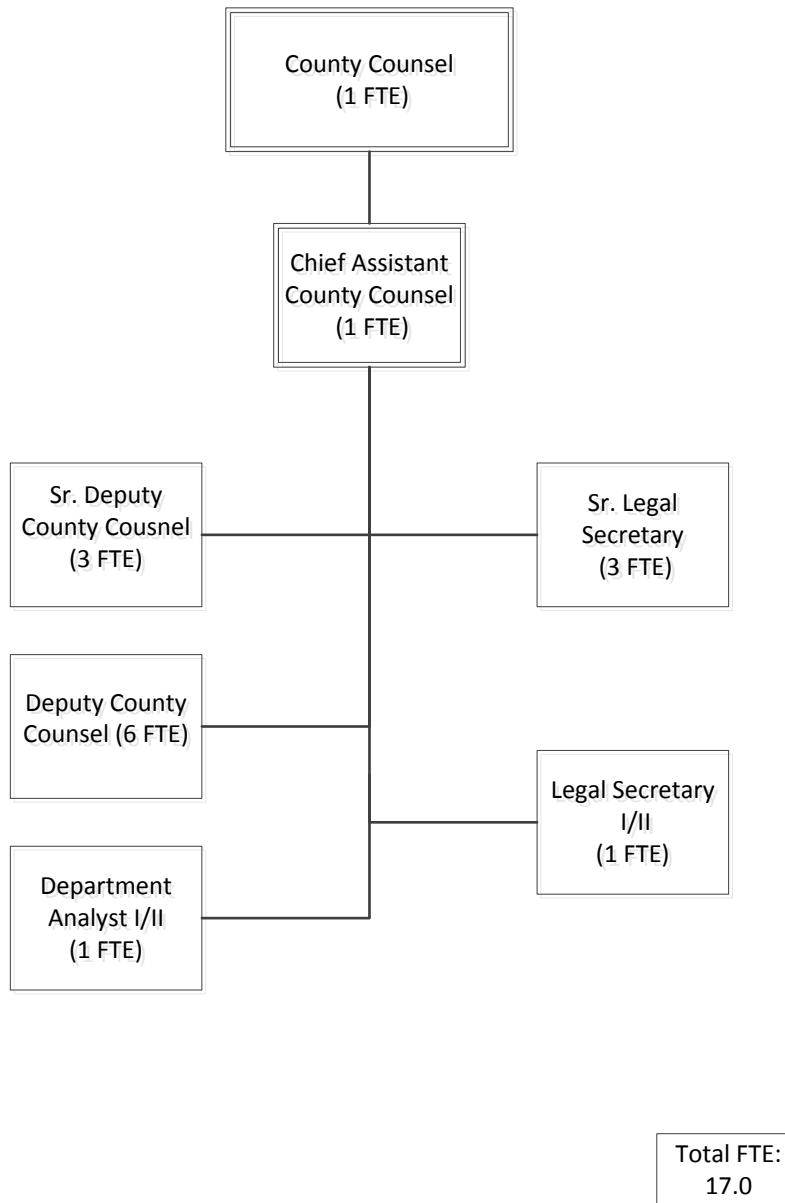
| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 1380 | LEGAL SERVICES | 120,000 | 120,000 | 120,000 | 120,000 | 0 |
| 1810 | INTERFND REV: COUNTY COUNSEL | 213,025 | 338,025 | 354,225 | 354,225 | 16,200 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 333,025 | 458,025 | 474,225 | 474,225 | 16,200 |
| <hr/> | | | | | | |
| TYPE: R SUBTOTAL | | 333,025 | 458,025 | 474,225 | 474,225 | 16,200 |
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 1,848,714 | 1,998,714 | 2,145,360 | 2,145,360 | 146,646 |
| 3004 | OTHER COMPENSATION | 51,385 | 51,385 | 57,648 | 57,648 | 6,263 |
| 3020 | RETIREMENT EMPLOYER SHARE | 369,380 | 369,380 | 414,061 | 414,061 | 44,681 |
| 3022 | MEDI CARE EMPLOYER SHARE | 28,910 | 28,910 | 31,945 | 31,945 | 3,035 |
| 3040 | HEALTH INSURANCE EMPLOYER | 182,262 | 182,262 | 175,299 | 175,299 | -6,963 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 4,984 | 4,984 | 5,509 | 5,509 | 525 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 15,422 | 15,422 | 21,446 | 21,446 | 6,024 |
| 3046 | RETIREE HEALTH: DEFINED | 18,490 | 18,490 | 17,887 | 17,887 | -603 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 19,291 | 19,291 | 25,471 | 25,471 | 6,180 |
| 3080 | FLEXIBLE BENEFITS | 102,000 | 102,000 | 102,000 | 102,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 2,640,838 | 2,790,838 | 2,996,626 | 2,996,626 | 205,788 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 456 | 456 | 480 | 480 | 24 |
| 4100 | INSURANCE: PREMIUM | 12,627 | 12,627 | 14,242 | 14,242 | 1,615 |
| 4141 | MAINT: OFFICE EQUIPMENT | 285 | 285 | 285 | 285 | 0 |
| 4144 | MAINT: COMPUTER | 4,350 | 4,350 | 4,350 | 4,350 | 0 |
| 4220 | MEMBERSHIPS | 11,075 | 11,075 | 11,075 | 11,075 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 2,602 | 2,602 | 2,602 | 2,602 | 0 |
| 4260 | OFFICE EXPENSE | 10,500 | 10,500 | 10,500 | 10,500 | 0 |
| 4261 | POSTAGE | 2,170 | 2,170 | 2,170 | 2,170 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 1,785 | 1,785 | 1,960 | 1,960 | 175 |
| 4265 | LAW BOOKS | 74,496 | 74,496 | 64,500 | 64,500 | -9,996 |
| 4266 | PRINTING / DUPLICATING SERVICES | 500 | 500 | 500 | 500 | 0 |
| 4267 | ON-LINE SUBSCRIPTIONS | 26,088 | 26,088 | 33,000 | 33,000 | 6,912 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 13,300 | 13,300 | 20,200 | 20,200 | 6,900 |
| 4315 | CONTRACT: LEGAL ATTORNEY | 60,000 | 60,000 | 240,000 | 240,000 | 180,000 |
| 4400 | PUBLICATION & LEGAL NOTICES | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 9,004 | 9,004 | 10,400 | 10,400 | 1,396 |
| 4500 | SPECIAL DEPT EXPENSE | 500 | 500 | 500 | 500 | 0 |
| 4503 | STAFF DEVELOPMENT | 7,680 | 7,680 | 7,680 | 7,680 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 8,400 | 8,400 | 8,400 | 8,400 | 0 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 13,200 | 13,200 | 13,200 | 13,200 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 450 | 450 | 500 | 500 | 50 |
| 4606 | FUEL PURCHASES | 300 | 300 | 300 | 300 | 0 |
| 4608 | HOTEL ACCOMMODATIONS | 8,400 | 8,400 | 8,400 | 8,400 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 269,168 | 269,168 | 456,244 | 456,244 | 187,076 |
| 7210 | INTRAFND: COLLECTIONS | 250 | 250 | 250 | 250 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 5,341 | 5,341 | 5,447 | 5,447 | 106 |
| 7224 | INTRAFND: STORES SUPPORT | 230 | 230 | 58 | 58 | -172 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 560 | 560 | 560 | 560 | 0 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 400 | 400 | 400 | 400 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 6,781 | 6,781 | 6,715 | 6,715 | -66 |
| <hr/> | | | | | | |
| TYPE: E SUBTOTAL | | 2,916,787 | 3,066,787 | 3,459,585 | 3,459,585 | 392,798 |
| <hr/> | | | | | | |
| FUND TYPE: 10 | SUBTOTAL | 2,583,762 | 2,608,762 | 2,985,360 | 2,985,360 | 376,598 |
| <hr/> | | | | | | |
| DEPARTMENT: 07 | SUBTOTAL | 2,583,762 | 2,608,762 | 2,985,360 | 2,985,360 | 376,598 |

COUNTY COUNSEL

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|------------------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------|
| County Counsel | 1.00 | 1.00 | 1.00 | - |
| Chief Assistant County Counsel | 1.00 | 1.00 | 1.00 | - |
| Department Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Deputy County Counsel | 6.00 | 6.00 | 6.00 | - |
| Legal Secretary I/II | 1.00 | 1.00 | 1.00 | - |
| Principal Assistant County Counsel | 1.00 | 1.00 | 1.00 | - |
| Sr. Deputy County Counsel | 3.00 | 3.00 | 3.00 | - |
| Sr. Legal Secretary | 3.00 | 3.00 | 3.00 | - |
| Department Total | 17.00 | 17.00 | 17.00 | - |

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DEPARTMENT 15 GENERAL FUND OTHER OPERATIONS

Mission

The General Fund Other Operations budget unit accounts for the discretionary revenues for the General Fund that are allocated out to departments to cover net county cost allocations. In addition, this budget appropriates monies for contingency, pass-thru realignment funding, General Fund contributions to departments as well as miscellaneous outside programs.

Department 15 Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|------------------------------------|--------------------|--------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Taxes | 92,840,316 | 96,177,519 | 100,820,013 | 100,820,013 | 4,642,494 | 5% |
| Licenses, Permits | 1,090,945 | 1,713,009 | 1,713,009 | 1,713,009 | - | 0% |
| Fines, Forfeitures | 256,286 | 256,286 | 348,575 | 348,575 | 92,289 | 36% |
| Use of Money | 173,863 | 170,000 | 247,000 | 247,000 | 77,000 | 45% |
| State | 14,109,796 | 5,443,102 | 2,116,713 | 2,116,713 | (3,326,389) | -61% |
| Federal | 409,008 | 400,070 | 400,070 | 400,070 | - | 0% |
| Other Governmental | 5,439,542 | 5,339,542 | 7,139,542 | 7,139,542 | 1,800,000 | 34% |
| Charges for Service | 4,265,092 | 5,027,897 | 5,593,716 | 5,593,716 | 565,819 | 11% |
| Misc. | 36,287 | - | - | - | - | |
| Other Financing | 68,654 | - | - | - | - | |
| Use of General Reserve | - | - | 2,953,861 | 2,953,861 | 2,953,861 | |
| Use of Capital Designation | - | - | 6,204,070 | 6,204,070 | 6,204,070 | |
| Use of Fund Balance | - | 30,809,282 | 26,795,930 | 26,795,930 | (4,013,352) | -13% |
| Total Revenue | 118,689,789 | 145,336,707 | 154,332,499 | 154,332,499 | 8,995,792 | 6% |
| Benefits | 22,260 | 25,000 | 25,000 | 25,000 | - | 0% |
| Services & Supplies | 418,810 | 430,000 | 557,500 | 557,500 | 127,500 | 30% |
| Other Charges | 4,075,985 | 3,170,076 | 4,100,684 | 4,100,684 | 930,608 | 29% |
| Operating Transfers | 20,710,455 | 27,129,358 | 25,247,506 | 25,247,506 | (1,881,852) | -7% |
| Intrafund Abatement | (290,979) | (1,411,416) | (4,797,328) | (4,797,328) | (3,385,912) | 240% |
| Contingencies | - | 6,720,000 | 5,340,000 | 5,340,000 | (1,380,000) | -21% |
| Increase to reserve | - | 1,192,492 | 3,146,003 | 3,146,003 | 1,953,511 | 164% |
| Total Appropriations | 24,936,531 | 37,255,510 | 33,619,365 | 33,619,365 | (3,636,145) | -10% |
| Total Discretionary Revenue | 93,753,258 | 108,081,197 | 120,713,134 | 120,713,134 | 12,631,937 | 12% |
| Fund Balance | 29,533,178 | 29,533,178 | 26,795,930 | 26,795,930 | (2,737,248) | -9% |
| General Reserve | 10,002,422 | 11,194,914 | 8,241,053 | 8,241,053 | (2,953,861) | -26% |
| Audit Reserve | - | - | 240,000 | 240,000 | 240,000 | |
| Designation for Capital Projects | 7,480,174 | 6,204,070 | 2,906,300 | 2,906,300 | (3,297,770) | -53% |

DEPARTMENT 15 GENERAL FUND OTHER OPERATIONS

Sources of Funds

Taxes (\$100,820,013):

Property Taxes (\$63,043,698): Property Tax is the County's largest source of revenue in the General Fund. The property tax is annually imposed on the assessed value of real property (land and permanently attached improvements) and tangible personal property (movable property) as of January 1.

The FY 2016-17 Recommended Budget estimate for Property Tax revenue assumes 4% growth over FY 2015-16 year end projections.

Effect of Proposition 13

Proposition 13, passed by voters in 1978, limits the real property tax rate to one percent of assessed value, plus any rates imposed to fund indebtedness approved by the voters. Proposition 13 also allows increases to the value of real property at the rate of the CPI, not to exceed two percent per year based on the 1975 value, unless the property is improved or sold at which time the property is reassessed at market value. Since most property tax is guaranteed by placing a lien on the real property, properties are classified as secured or unsecured:

- Secured Property includes real and personal property located upon the property of the same owner. Secured roll property taxes are paid in two installments, due on December 10 and April 10.
- Unsecured Property is property for which the value of the lien is not sufficient to assure payment of the tax. Unsecured roll taxes are due on August 31.

Property Tax Distribution

El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County. The distribution is based on Assembly Bill 8 (Chapter 282, Statutes of 1979), which provides for the distribution of the proceeds generated by the 1% property tax. AB 8 allocates property tax in proportion to the share of property taxes received by a local entity prior to Proposition 13. In FY 1992-93, the State began imposing property tax shifts on local governments (discussed below). This action, coupled with annexation of territory by and subsequent growth in special districts, has resulted in a decreased proportion of property tax revenues to the County, from 31% of the Countywide tax rate in FY 1991-92 to 23% of the Countywide tax rate today. In other words, the County now receives only \$23 for every \$100 collected from County taxpayers.

Education Revenue Augmentation Fund (ERAF): In FY 1992-93, the State took action to reduce its obligation for school funding, as mandated by Proposition 98, by shifting local property tax revenues to school districts via the Education Revenue Augmentation Fund (ERAF I). This was followed by two subsequent shifts in property taxes in 1993-94 (ERAF II) and FY 2004-05 (ERAF III). FY 2005-06 represented the second and last year of ERAF III where the County was obligated to shift \$1.45 million to the State as part of the State's budget solution in FY 2004-05.

Upon adoption of the ERAF program the voters were asked to approve Proposition 172 (Local Law Enforcement Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged a discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation and Public

DEPARTMENT 15 GENERAL FUND OTHER OPERATIONS

Defender) with statutory anti-supplanting language.

Motor Vehicle License Fees (VLF) (\$18,592,583): The VLF for each vehicle is calculated at a percentage of the vehicle's market value, as adjusted for depreciation. These fees are paid annually to the Department of Motor Vehicles at registration and renewal. The fee is imposed by the State "in lieu" of local property taxes on the vehicle. The FY 2004-05 State budget included the second leg of the "triple flip" which swapped VLF for State General Fund property tax. The FY 2016-17 Recommended Budget estimate for VLF revenue assumes 4% growth over FY 2015-16 year end projections.

Sales Tax (\$11,086,242): The California State Board of Equalization administers revenues from sales taxes. Sales Taxes are collected at the point of sale, and then forwarded to the Board of Equalization. The County receives sales tax revenue payments based on estimates on a monthly basis with quarterly adjustments for actual receipts. Sales tax revenue can be used for any general purpose.

The FY 2016-17 Recommended Budget estimate for Sales Tax revenue assumes 2% growth over FY 2015-16 year end projections.

Hotel/Motel Occupancy Tax (\$2,660,683): The Hotel/Motel Occupancy Tax is imposed on the daily rental price of a room in a lodging facility when used by visitors staying in the unincorporated portions of El Dorado County for less than 30 days. The tax rate for the County is 10% of gross room receipts and is allocated directly to General Fund functions. The FY 2016-17 Department 15 Recommended Budget assumes 4% growth from FY 2015-16 year end projections. This number does not include an additional 10% of Hotel/Motel Occupancy Tax which is distributed to the

Treasurer-Tax Collector for services provided in the collection of this tax.

Other misc. taxes (\$5,436,807): This includes property transfer taxes, tax loss reserve, and timber yield.

License/Permit/Franchise (\$1,713,009): The County receives franchise fee from a number of garbage and cable companies. Garbage franchise fees total \$941,000. Cable franchise fees total \$772,009. No growth is assumed in these fees.

Fines/Forfeitures/Penalties (\$348,575): Revenue recorded in this category represents delinquent property tax payments. Once again, revenue estimated includes no growth from the FY 2015-16 year end estimate.

Use of Funds (\$247,000): Interest earnings with no growth assumed from FY 2015-16 year end projections.

State (\$2,116,713): Tobacco Settlement monies (\$1.5 million). El Dorado County also receives one source of State subvention revenues: homeowner property tax relief (\$596,713). A minor amount for mandate payments (SB90) of \$20,000 is also included in this category.

Federal (\$400,070): The County receives two sources of Federal revenue that are recorded in Department 15: Grazing Fees (\$70), and Payments in Lieu of Taxes (PILT) (\$400,000).

Other Governmental (\$7,139,542): This includes casino funding in the amount of \$6,900,000 as well as funding from other governmental agencies (\$239,542).

Charges for Service (\$5,593,716): Charges for service includes a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe and a number of special districts under the account name

DEPARTMENT 15 GENERAL FUND OTHER OPERATIONS

“Assessment/Tax Collection Fees” (\$1,912,037); the General Fund charges to various non-General Fund operations, such as the Department of Transportation, Public Health, Mental Health and Environmental Management, for Building C Rent and for their share of indirect costs, referred to as A87 (\$3,478,485); and recording fees of \$203,194.

Fund Balance (\$26,795,930): Fund Balance estimate comprised of unspent contingency (\$6M), departmental savings (\$9M), additional non-departmental revenues (\$1M), and savings in the ACO fund (\$10.8M) that will be carried forward to FY 2016-17 for various projects.

Use of General Reserve (\$2,953,861): The General Reserve and Contingency calculation are determined based on adjusted General Fund appropriations. In the past, this calculation included the Social Services budget, as this is a General Fund department with mandated programs. The Chief Administrative Officer is recommending that the Social Services appropriations be pulled out of the reserve and contingency calculation since these

services are funded primarily with Federal, State and Social Services realignment funds. Pulling out the Social Services appropriations greatly reduces the amount of General Reserve necessary to meet the Board's 5% policy. The reduction results in a one time revenue source for the General Fund in the amount of \$2,303,061. In addition, the Resource Conservation Districts are in need of a one-time cash advance to provide cash flow until grant funding comes through for the King Fire Restoration and Reforestation Project. The Chief Administrative Office is recommending a one-time use of the General Reserve in the amount of \$650,800 to provide the cash advance to the RCD's. The RCD's will be foregoing their annual payment for the next 4 years and these funds will go back into the General Reserve to payback the cash advance.

Use of Designation for Capital Projects (\$6,204,070): The Recommended Budget includes a use of \$6.2M for FY 2016-17 facilities investments detailed in the Chief Administrative Office section of this document.

DEPARTMENT 15 GENERAL FUND OTHER OPERATIONS

Use of Funds

| Description | Recommended Amount |
|--|----------------------|
| General Fund Contingency | \$ 5,340,000 |
| General Fund Contribution to the Accumulative Capital Outlay Facilities Investment | 14,633,649 |
| General Fund Contribution to the Miwok Indians for Health Programs | 2,600,000 |
| General Fund Contribution to DOT | 3,284 |
| General Fund Contribution to ACO fund for ERP | 3,411,091 |
| General Fund Contribution to Airports | 79,292 |
| General Fund Contribution to Parks (Placerville Pool \$25,000, Depot Road Land \$320K) | 345,000 |
| General Fund Contribution to HCED | 113,359 |
| General Fund Contribution to Health - Public Health Programs | 3,502,194 |
| Jail Medical Services Contract (CFMG) | 2,265,836 |
| Juvenile Hall Medical Services Contract (CFMG) | 562,721 |
| County Medical Services Program (CMSP) | 233,492 |
| California Children's Services (CCS) Diagnostics Program Match | 309,992 |
| California Children's Services (CCS) Program Match | 90,153 |
| Healthy Families Program Match | 40,000 |
| General Fund Contribution to Human Services - Community Services | 2,463,935 |
| Area Agency on Aging Programs | 1,727,461 |
| Senior Day Care | 472,915 |
| In Home Supportive Services (IHSS) Public Authority | 66,650 |
| Community Services Administration | 123,000 |
| Senior Shuttle | 2,000 |
| Workforce Investment Act | 71,909 |
| General Fund Contribution Health - State Local Program Realignment Match | 704,192 |
| General Fund Contribution Mental Health - State Local Program Realignment Match | 16,510 |
| Annual Audit Contract | 85,000 |
| Sales Tax Audit Services | 20,000 |
| CalPERS Survivor Benefit Premium Payment (annual) | 25,000 |
| CalPERS reports required for GASB 68 | 5,000 |
| SB 90 Mandates | 20,000 |
| A87 Charges to Child Support (expenditure abatement) | (337,901) |
| A87 Charges to Social Services | (2,759,510) |
| A87 Charges to HHSA Admin, CDA Admin, Animal Services & Public Guardian | (1,699,917) |
| University California Cooperative Extension (UCCE) | 255,492 |
| EI Dorado Water & Power Authority (EDWPA) | 300,000 |
| Tahoe Regional Planning Agency (TRPA) Compact | 40,000 |
| Resource Conservation District Contracts (EI Dorado & Georgetown) | 813,500 |
| General Fund Contribution to LAFCO | 121,692 |
| General Fund Contribution to Fish and Game Commission | 20,000 |
| Commission on Aging | 2,500 |
| Southeast Connector | 225,000 |
| Tree Mortality Match | 125,000 |
| Increase to Audit Reserve (MAA/TCM audit liability) | 240,000 |
| Increase to Reserves for Capital Projects (\$2.2M Public Safety Facility) | 2,906,003 |
| TOTAL | \$ 33,619,365 |

DEPARTMENT 15 GENERAL FUND OTHER OPERATIONS

Net County Cost distribution by Department (does not include General Fund contributions)

| | 2016-17 NCC | Prior Year NCC | Variance | % of Total NCC |
|-------------------------------------|--------------------|--------------------|-------------------|----------------------|
| BOS | 1,563,871 | 1,591,738 | (27,867) | 1.30% |
| CAO | 9,884,743 | 7,571,246 | 2,313,497 | 8.19% |
| A/C | 2,792,328 | 2,815,297 | (22,969) | 2.31% |
| Treasurer | 838,308 | 926,286 | (87,978) | 0.69% |
| Assessor | 3,355,791 | 3,163,719 | 192,072 | 2.78% |
| County Counsel | 2,985,360 | 2,608,762 | 376,598 | 2.47% |
| Human Resources | 2,138,585 | 1,847,298 | 291,287 | 1.77% |
| Information Technologies | 8,492,514 | 7,901,996 | 590,518 | 7.04% |
| Economic Development/Parks & Trails | - | 1,769,502 | (1,769,502) | 0.00% |
| Recorder Clerk | 992,299 | 971,353 | 20,946 | 0.82% |
| Subtotal | 33,043,799 | 31,167,197 | 1,876,602 | 27.37% |
| Grand Jury | 75,319 | 75,299 | 20 | 0.06% |
| Courts | 1,534,397 | 1,190,650 | 343,747 | 1.27% |
| District Attorney | 6,195,935 | 5,891,383 | 304,552 | 5.13% |
| Public Defender | 3,566,010 | 3,437,667 | 128,343 | 2.95% |
| Sheriff | 49,872,818 | 44,480,363 | 5,392,455 | 41.32% |
| Probation | 12,422,961 | 11,151,026 | 1,271,935 | 10.29% |
| Subtotal | 73,667,440 | 66,226,388 | 7,441,052 | 61.03% |
| Surveyor | 1,522,029 | 1,528,138 | (6,109) | 1.26% |
| Agriculture | 505,732 | 458,929 | 46,803 | 0.42% |
| DOT - County Engineer & Cemeteries | 458,050 | 551,478 | (93,428) | 0.38% |
| Development Services | 3,300,738 | 3,423,328 | (122,590) | 2.73% |
| CDA Admin | - | - | - | 0.00% |
| Environmental Mgt | - | - | - | 0.00% |
| Subtotal | 5,786,549 | 5,961,873 | (175,324) | 4.79% |
| Health - Animal Control | 2,152,291 | 1,470,296 | 681,995 | 1.78% |
| HHSA - Admin | 65,005 | (437,804) | 502,809 | 0.05% |
| Veterans | 470,265 | 447,300 | 22,965 | 0.39% |
| Human Services | 3,978,078 | 1,666,641 | 2,311,437 | 3.30% |
| Library | 1,544,707 | 1,574,306 | (29,599) | 1.28% |
| Child Support Services | 5,000 | 5,000 | - | 0.00% |
| Subtotal | 8,215,346 | 4,725,739 | 3,489,607 | 6.81% |
| Total Department | 120,713,134 | 108,081,197 | 12,631,937 | 100.00% |

DEPARTMENT 15 GENERAL FUND OTHER OPERATIONS

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 15 GENERAL FUND OTHER OPERATIONS

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|--|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| CLASS: 13 REV: CHARGE FOR SERVICES | | 5,766,722 | 5,027,897 | 5,593,716 | 5,593,716 | 565,819 |
| 0001 FUND BALANCE | | 29,533,178 | 29,533,178 | 26,795,930 | 26,795,930 | -2,737,248 |
| 0002 FROM RESERVES | | 0 | 0 | 2,953,861 | 2,953,861 | 2,953,861 |
| 0003 FROM DESIGNATIONS | | 1,276,104 | 1,276,104 | 6,204,070 | 6,204,070 | 4,927,966 |
| CLASS: 22 FUND BALANCE | | 30,809,282 | 30,809,282 | 35,953,861 | 35,953,861 | 5,144,579 |
| TYPE: R SUBTOTAL | | 147,637,213 | 145,336,707 | 154,332,499 | 154,332,499 | 8,995,792 |
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | | 15,204 | 25,000 | 25,000 | 25,000 | 0 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | | 15,204 | 25,000 | 25,000 | 25,000 | 0 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | | 125,000 | 125,000 | 130,000 | 130,000 | 5,000 |
| 4500 SPECIAL DEPT EXPENSE | | 5,000 | 5,000 | 0 | 0 | -5,000 |
| 4501 SPECIAL PROJECTS | | 300,000 | 300,000 | 427,500 | 427,500 | 127,500 |
| CLASS: 40 SERVICE & SUPPLIES | | 430,000 | 430,000 | 557,500 | 557,500 | 127,500 |
| 5240 CONTRIB: NON-CNTY GOVERNMENTAL | | 3,175,076 | 3,170,076 | 4,080,684 | 4,080,684 | 910,608 |
| CLASS: 50 OTHER CHARGES | | 3,175,076 | 3,170,076 | 4,080,684 | 4,080,684 | 910,608 |
| 7000 OPERATING TRANSFERS OUT | | 26,667,733 | 27,129,358 | 25,267,506 | 25,267,506 | -1,861,852 |
| CLASS: 70 OTHER FINANCING USES | | 26,667,733 | 27,129,358 | 25,267,506 | 25,267,506 | -1,861,852 |
| 7350 INTRFND ABATEMENTS: GF ONLY | | -914,137 | -914,137 | -2,759,510 | -2,759,510 | -1,845,373 |
| 7351 INTRFND ABATEMENTS: SOCIAL SERVICE | | 0 | 0 | -1,699,917 | -1,699,917 | -1,699,917 |
| 7367 INTRFND ABATEMENTS: CHILD SUPPORT | | -497,279 | -497,279 | -337,901 | -337,901 | 159,378 |
| CLASS: 73 INTRAFUND ABATEMENT | | -1,411,416 | -1,411,416 | -4,797,328 | -4,797,328 | -3,385,912 |
| 7700 APPROPRIATION FOR CONTINGENCIES | | 586,302 | 6,720,000 | 5,340,000 | 5,340,000 | -1,380,000 |
| CLASS: 77 APPROPRIATION FOR | | 586,302 | 6,720,000 | 5,340,000 | 5,340,000 | -1,380,000 |
| 7800 TO RESERVE | | 1,192,492 | 1,192,492 | 0 | 0 | -1,192,492 |
| 7801 DESIGNATIONS OF FUND BALANCE | | 0 | 0 | 2,906,003 | 2,906,003 | 2,906,003 |
| 7805 DESIGNATION FOR AUDIT RESERVE | | 0 | 0 | 240,000 | 240,000 | 240,000 |
| CLASS: 78 RESERVES: BUDGETARY ONLY | | 1,192,492 | 1,192,492 | 3,146,003 | 3,146,003 | 1,953,511 |
| TYPE: E SUBTOTAL | | 30,655,391 | 37,255,510 | 33,619,365 | 33,619,365 | -3,636,145 |
| FUND TYPE: 10 SUBTOTAL | | -116,981,822 | -108,081,197 | -120,713,134 | -120,713,134 | -12,631,937 |
| DEPARTMENT: 15 SUBTOTAL | | -116,981,822 | -108,081,197 | -120,713,134 | -120,713,134 | -12,631,937 |

HUMAN RESOURCES

Mission

In support of the County of El Dorado's commitment to a highly qualified, productive and service oriented workforce, the Human Resources Division supports employee and department success through organizational and employee development. The mission of the Risk Management Division is to provide proactive risk management solutions that will safeguard our citizens and employees, and strengthen and preserve the viability and economic stability of our County.

Human Resources Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Charges for Service | 7,275 | - | - | - | - | - |
| Misc. | 5,995 | - | - | - | - | - |
| Total Revenue | 13,270 | - | - | - | - | - |
| Salaries and Benefits | 1,060,374 | 1,318,606 | 1,398,427 | 1,398,427 | 79,821 | 6% |
| Services & Supplies | 547,621 | 526,812 | 811,411 | 811,411 | 284,599 | 54% |
| Other Charges | - | - | - | - | - | 0% |
| Intrafund Transfers | 10,113 | 1,880 | 6,508 | 6,508 | 4,628 | 246% |
| Intrafund Abatements | - | - | (77,761) | (77,761) | (77,761) | 0% |
| Total Appropriations | 1,618,108 | 1,847,298 | 2,138,585 | 2,138,585 | 291,287 | 16% |
| NCC | 1,604,838 | 1,847,298 | 2,138,585 | 2,138,585 | 291,287 | 16% |
| FTE's | 10.0 | 10.0 | 11.5 | 11.5 | 1.5 | 15% |

Risk Management Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-------------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Use of Money | 61,645 | 30,000 | 42,253 | 42,253 | 12,253 | 41% |
| Charges for Service | 37,427,328 | 40,831,811 | 47,368,160 | 47,368,160 | 6,536,349 | 16% |
| Misc. | 91,787 | - | - | - | - | 0% |
| Use of Fund Balance | - | 876,300 | - | - | (876,300) | -100% |
| Total Revenue | 37,580,760 | 41,738,111 | 47,410,413 | 47,410,413 | 5,672,302 | 14% |
| Salaries and Benefits | 469,398 | 614,964 | 704,944 | 704,944 | 89,980 | 15% |
| Services & Supplies | 35,726,474 | 40,682,506 | 46,091,312 | 46,091,312 | 5,408,806 | 13% |
| Other Charges | 379,726 | 440,641 | 614,158 | 614,158 | 173,517 | 39% |
| Intrafund Transfers | 2,221,870 | 3,267,954 | 2,871,062 | 2,871,062 | (396,892) | -12% |
| Intrafund Abatements | (221,870) | (3,267,954) | (2,871,063) | (2,871,063) | 396,891 | -12% |
| Total Appropriations | 38,575,598 | 41,738,111 | 47,410,413 | 47,410,413 | 5,672,302 | 14% |
| Change in Fund Balance | (994,838) | - | - | - | - | - |
| FTE's | 5.5 | 5.5 | 5.5 | 5.5 | - | 0% |

HUMAN RESOURCES

Source of Funds

Use of Money & Property (\$42,253): Interest revenue is generated by the cash reserves held in the Risk Management special revenue fund.

Charge for Services (\$47,368,160): Revenues to fund the Liability Programs (\$4,492,249), the Workers Compensation & Medical Leave Programs (\$7,204,221) and the Employee Benefits programs (\$35,628,193) are generated through cost-applied charges to departments, employee payroll deductions, and payments from retirees.

Net County Cost (\$2,138,585): The Human Resources Division of the department is funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$2,103,371): Primarily comprised of general salaries and benefits (\$1,396,028), retirement and Medicare (\$286,508), health insurance (\$215,362), retiree health (\$16,308), and workers' compensation (\$90,466).

Services & Supplies (\$46,902,723): Primarily comprised of the following; (\$44,032,945) for insurance premiums and claims payments for Employee Health and Other Benefits programs (\$34,729,106), Workers Compensation & Medical Leave programs (\$6,180,480), and Liability programs (\$2,484,857), \$1,731,056 in professional & specialized services for Risk Management including legal services related to liability programs (\$845,000), Workers Compensation (\$239,846) and Third Party Administrator agreements for liability, workers comp and health (\$554,210).

Professional & Specialized Services (\$760,296) for Human Resources is primarily comprised of Classification & Compensation Study (\$358,000), Labor Negotiations (\$75,000), Outside Investigations (\$65,000), Legal Services (\$65,000), and Civil Service Commission (\$60,000).

Other Charges (\$614,158): Charges to Risk Management by other County departments for services including Risk Management's share of A-87 Cost Allocation Plan Charges, Chief Administrative Office fiscal support, County Counsel, and IT programming.

Fixed Assets (\$0): None

Intrafund Transfers (\$2,877,570): The largest portion of the appropriations in this character (\$1,939,000) is the transfer from the Retiree Health sub-fund into the health benefits sub-fund to cover the County's contribution for retiree health insurance. Other intrafund transfers include the sharing of internal administrative costs within the Risk program budgets (\$932,063) and charges from other departments to Human Resources General Fund functions for services such as mail IT programming support (\$4,500) service (\$1,703) and stores support (\$173).

Intrafund Abatements (-\$2,948,824): This amount reflects the abatement side of the internal transfers within the Risk Management funds described above (retiree health transfer and sharing of internal administrative costs), as well as charges to other departments for support provided by a new Privacy Compliance Officer.

HUMAN RESOURCES

Staffing Trend

Staffing for the Human Resources Department declined from a high of 18 FTEs in 2007 to a low of 12 FTEs in 2009 through 2012 as a result of countywide budget reductions. In 2013, the County began to restore allocations for Human

Resources/Risk Management. The recommended allocations for FY 2016-17 include the addition of 1.0 FTE Privacy Compliance Officer and 0.5 FTE Human Resources Technician resulting in 17 FTEs for the department. All staff are located on the West Slope.



HUMAN RESOURCES

| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|-------------------|------------------|-------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Human Resources | 2,138,585 | - | 2,138,585 | 11.5 |
| Risk Management | | | | |
| Loss Control | 85,750 | 85,750 | - | |
| Liability | 3,842,249 | 3,842,249 | - | 1.5 |
| Worker's Compensation | 7,204,221 | 7,204,221 | - | 2.0 |
| Long Term Disability/Life | 650,000 | 650,000 | - | |
| Self Insured Health | 33,659,193 | 33,659,193 | - | 2.0 |
| Retiree Health | 1,969,000 | 1,969,000 | - | |
| TOTAL | 49,548,998 | 47,410,413 | 2,138,585 | 17.0 |

Program Summaries

Human Resources

Responsible for business support functions including response to all public and departmental inquiries; processing and verifying all payroll/personnel changes; maintaining official personnel files; developing and modifying personnel policies and systems; maintaining and revising official position allocation lists, salary tables, classification descriptions; and developing and revising Countywide Human Resources programs and policies.

Under the Meyers-Millias-Brown Act, negotiate and administer all labor contracts; interpret MOU and policy provisions; investigate and respond to grievances; meet and confer on the development and modification of all Countywide and departmental policies affecting wages, hours, terms and conditions of employment. This program has responsibility for overseeing all bargaining unit modifications. The department utilizes the services of a third party administrator on an "as needed" basis to provide legal advice and representation in employment and labor relation matters.

- Recruitment: Develop and administer classification related advertising, outreach, and testing methodology to maximize reasonable competition and ensure compliance with Civil Service Rules, Federal, and State laws. Prepare certified employment lists utilizing the results of the recruitment process.
- Classification/Salary Administration: Conduct analytical studies to ensure that employees are working within stated classifications; maintains and revises the classification plan to appropriately reflect span of responsibility, typical duties, and required qualifications in accordance with Federal, State and local laws, local ordinances, rules and policies. This program has responsibility for interpretation and correct implementation of wage and hour requirements mandated by the Fair Labor Standards Act and labor contracts.
- Discipline, EEO, Discrimination Complaints: Assists departments in the preparation of disciplinary actions; investigates discrimination complaints; interprets laws, rules and procedures, and maintains Equal Employment

HUMAN RESOURCES

Opportunity (EEO) policies and standards to ensure compliance with Federal, State and local laws and regulations; and prepares Equal Employment Opportunity Plans (EEOPs) required by the Federal and State governments for receipt of Federal and State program funding. A third party administrator provides investigative services on an “as needed” basis for discipline and discrimination complaints.

- **Training and Orientation:** Conducts orientation sessions for new hires; develops, coordinates and provides training on topics which have applicability across departmental lines; and as appropriate within budgetary limitations.

Risk Management

- **Loss Control:** This program focuses on identifying El Dorado County’s exposure to accidental losses, analyzing the risk factors associated with those losses, and the development of programs to prevent or reduce losses to both County employees and assets. Program elements include employee safety, Injury and Illness Prevention Program (IIPP), and attention to workplace violence prevention and other critical incidents.
- **Liability Programs:** Liability management focuses on identifying El Dorado County’s exposure to accidental losses, analyzing the risk factors associated with those losses, identifying trends in losses and managing their reduction. This program also coordinates procurement of insurance such as excess insurance, airport liability, medical malpractice, property, and other types of risk transfer. Program elements include contract review, insurance, risk transfer, pre-employment

medicals, fitness-for-duty exams, ergonomics, employee safety, and violence prevention. The Liability Program, which includes Loss Control and Operations Support, is funded by revenues from cost applied charges to the departments.

- **Workers Compensation & Medical Leave Management:** Administration of all employee disability management programs such as workers’ compensation, sick leave, long term disability (LTD), life insurance, Family & Medical Leave Act (FMLA), California Family Rights Act (CFRA), and CalPERS disability retirements. Early return to work is promoted through a modified work program, reasonable accommodation in accordance with the Americans with Disabilities Act (ADA), and coordination with employees on medical leaves, and their respective department supervisors and managers. The Medical Leave Management Program is funded by revenues from cost applied charges to the departments.
- **Employee Benefits:** County-sponsored Health Benefits are provided for employees and their family members and eligible retirees. Benefits are delivered through a number of contracts establishing and administering both fully insured and self-insured health plans and add-in programs all with privacy compliance. The focus on privacy compliance is to ensure that countywide practices, procedures and training related to privacy issues are compliant with federal, state and local regulations and requirements, including the Health Insurance Portability and Accountability Act of 1996 (HIPAA). Major vendors and contractors include Blue Shield of California, United Health Care, Kaiser, Delta Dental, and Vision Service Plans. The Employee Benefit Program

HUMAN RESOURCES

supports the Retiree Health. The Employee Benefit Program is funded by revenues from cost applied charges to the departments and partial premium payments from employees and retirees.

Chief Administrative Office Recommendation

The Recommended Budget for Human Resources/Risk Management represents an overall increase of \$6,422,302 or 16% in revenues and an increase of \$6,713,589 or 16% in appropriations when compared to the FY 2015-16 Adopted Budget. As a result, the Net County Cost has increased \$291,287 or 16%. This increase is attributable to the Human Resources program budget and is due to increased costs for professional and specialized services including the Classification & Compensation Study (total contract amount of \$358,000).

The most significant appropriation increases are in Risk Management program costs for health benefits (\$4.3M), workers compensation (\$1.5M) and liability (\$500K). Funding for the Liability and Worker's Compensation programs is based on actuarial analysis and recommendations of Bickmore Risk Services and Consulting.

Professional and specialized services for Human Resources are increasing by \$291,891. Funding for the classification and compensation study in the amount of \$200,000 was included in the FY 2015-16

Adopted Budget. However, the department anticipates that only \$20,000 will be spent on this contract prior to June 30th so the recommended appropriations for FY 2016-17 include \$180,000 in carry over funding from FY 2015-16. Additionally, costs for legal services and the Civil Service Commission are projected to increase \$65,000.

Staffing Changes

The Recommended Budget includes the addition of a new Privacy Compliance Officer to ensure that countywide practices, procedures and training related to privacy issues are compliant with mandatory federal, state and local regulations and requirements, including the Health Insurance Portability and Accountability Act of 1996 (HIPAA). Also included is the addition of 0.5 FTE Human Resources Technician that was deleted in FY 2015-16. Restoring the current 0.5 FTE position to full time at a cost of approximately \$28,000 will allow Human Resources to provide much needed support to departments requesting assistance on personnel matters and processing of personnel recruitments. There is no change in Net County Cost for the recommended staffing changes - the new positions are funded by 1) leaving the vacant Training & Organizational Development Specialist position unfunded and 2) recovering costs from other departments (primarily Health & Human Services and Sheriff) for services provided by the Privacy Compliance Officer.

HUMAN RESOURCES

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 08 HR - HUMAN RESOURCES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---------------------|----------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| <hr/> | | | | | | |
| TYPE: R REVENUE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 1060 | FED: FEMA - EMERGENCY MANAGEMENT | 484 | 0 | 0 | 0 | 0 |
| CLASS: 10 | REV: FEDERAL | 484 | 0 | 0 | 0 | 0 |
| 1942 | MISC: REIMBURSEMENT | 45 | 0 | 0 | 0 | 0 |
| CLASS: 19 | REV: MISCELLANEOUS | 45 | 0 | 0 | 0 | 0 |
| <hr/> | | | | | | |
| TYPE: R SUBTOTAL | | 529 | 0 | 0 | 0 | 0 |

HUMAN RESOURCES

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 08 HR - HUMAN RESOURCES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 743,861 | 900,708 | 923,937 | 923,937 | 23,229 |
| 3001 | TEMPORARY EMPLOYEES | 30,000 | 30,000 | 15,000 | 15,000 | -15,000 |
| 3002 | OVERTIME | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 3004 | OTHER COMPENSATION | 22,394 | 5,000 | 31,000 | 31,000 | 26,000 |
| 3020 | RETIREMENT EMPLOYER SHARE | 150,981 | 171,070 | 172,336 | 172,336 | 1,266 |
| 3022 | MEDI CARE EMPLOYER SHARE | 10,946 | 11,392 | 11,413 | 11,413 | 21 |
| 3040 | HEALTH INSURANCE EMPLOYER | 160,580 | 120,849 | 161,118 | 161,118 | 40,269 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 1,965 | 1,965 | 1,969 | 1,969 | 4 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 1,440 | 0 | 1,400 | 1,400 | 1,400 |
| 3046 | RETIREE HEALTH: DEFINED | 8,218 | 8,218 | 7,891 | 7,891 | -327 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 8,904 | 8,904 | 12,613 | 12,613 | 3,709 |
| 3080 | FLEXIBLE BENEFITS | 15,000 | 58,500 | 57,750 | 57,750 | -750 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 1,156,289 | 1,318,606 | 1,398,427 | 1,398,427 | 79,821 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 385 | 0 | 800 | 800 | 800 |
| 4060 | FOOD AND FOOD PRODUCTS | 3,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4080 | HOUSEHOLD EXPENSE | 67 | 0 | 70 | 70 | 70 |
| 4084 | EXPENDABLE EQUIPMENT | 107 | 0 | 120 | 120 | 120 |
| 4100 | INSURANCE: PREMIUM | 5,592 | 5,592 | 0 | 0 | -5,592 |
| 4220 | MEMBERSHIPS | 1,500 | 1,500 | 6,695 | 6,695 | 5,195 |
| 4260 | OFFICE EXPENSE | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 4261 | POSTAGE | 600 | 250 | 600 | 600 | 350 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 4264 | BOOKS / MANUALS | 1,350 | 1,350 | 0 | 0 | -1,350 |
| 4266 | PRINTING / DUPLICATING SERVICES | 400 | 0 | 300 | 300 | 300 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 468,320 | 468,320 | 760,211 | 760,211 | 291,891 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 84 | 0 | 85 | 85 | 85 |
| 4400 | PUBLICATION & LEGAL NOTICES | 4,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 6,300 | 6,300 | 6,300 | 6,300 | 0 |
| 4461 | EQUIP: MINOR | 3,500 | 500 | 2,500 | 2,500 | 2,000 |
| 4462 | EQUIP: COMPUTER | 1,500 | 1,500 | 0 | 0 | -1,500 |
| 4500 | SPECIAL DEPT EXPENSE | 100 | 500 | 1,800 | 1,800 | 1,300 |
| 4502 | EDUCATIONAL MATERIALS | 10,000 | 20,000 | 10,000 | 10,000 | -10,000 |
| 4503 | STAFF DEVELOPMENT | 10,000 | 10,000 | 5,000 | 5,000 | -5,000 |
| 4600 | TRANSPORTATION & TRAVEL | 1,172 | 0 | 1,200 | 1,200 | 1,200 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 1,744 | 0 | 1,700 | 1,700 | 1,700 |
| 4605 | RENT & LEASE: VEHICLE | 430 | 0 | 500 | 500 | 500 |
| 4606 | FUEL PURCHASES | 15 | 0 | 30 | 30 | 30 |
| 4608 | HOTEL ACCOMMODATIONS | 3,220 | 2,000 | 3,500 | 3,500 | 1,500 |
| CLASS: 40 | SERVICE & SUPPLIES | 527,386 | 526,812 | 811,411 | 811,411 | 284,599 |
| 7223 | INTRAFND: MAIL SERVICE | 1,707 | 1,707 | 1,891 | 1,891 | 184 |
| 7224 | INTRAFND: STORES SUPPORT | 173 | 173 | 117 | 117 | -56 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 0 | 0 | 4,500 | 4,500 | 4,500 |
| CLASS: 72 | INTRAFUND TRANSFERS | 1,880 | 1,880 | 6,508 | 6,508 | 4,628 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | 0 | 0 | -77,761 | -77,761 | -77,761 |
| CLASS: 73 | INTRAFUND ABATEMENT | 0 | 0 | -77,761 | -77,761 | -77,761 |
| TYPE: E SUBTOTAL | | 1,685,555 | 1,847,298 | 2,138,585 | 2,138,585 | 291,287 |
| FUND TYPE: 10 | SUBTOTAL | 1,685,026 | 1,847,298 | 2,138,585 | 2,138,585 | 291,287 |

HUMAN RESOURCES

Financial Information by Fund Type

FUND TYPE: 32 INTERNAL SERVICE FUND
DEPARTMENT: 08 HR - HUMAN RESOURCES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0400 | REV: INTEREST | 30,000 | 30,000 | 42,253 | 42,253 | 12,253 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 30,000 | 30,000 | 42,253 | 42,253 | 12,253 |
| 1760 | RISK MANAGEMENT PROGRAM SERVICES | 40,831,811 | 40,831,811 | 47,368,160 | 47,368,160 | 6,536,349 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 40,831,811 | 40,831,811 | 47,368,160 | 47,368,160 | 6,536,349 |
| 0001 | FUND BALANCE | 876,300 | 126,300 | 0 | 0 | -126,300 |
| CLASS: 22 | FUND BALANCE | 876,300 | 126,300 | 0 | 0 | -126,300 |
| TYPE: R SUBTOTAL | | 41,738,111 | 40,988,111 | 47,410,413 | 47,410,413 | 6,422,302 |

HUMAN RESOURCES

Financial Information by Fund Type

FUND TYPE: 32 INTERNAL SERVICE FUND
DEPARTMENT: 08 HR - HUMAN RESOURCES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 406,139 | 406,139 | 424,091 | 424,091 | 17,952 |
| 3004 | OTHER COMPENSATION | 2,130 | 2,130 | 0 | 0 | -2,130 |
| 3020 | RETIREMENT EMPLOYER SHARE | 89,922 | 89,922 | 96,610 | 96,610 | 6,688 |
| 3022 | MEDI CARE EMPLOYER SHARE | 5,888 | 5,888 | 6,149 | 6,149 | 261 |
| 3040 | HEALTH INSURANCE EMPLOYER | 18,143 | 18,143 | 54,244 | 54,244 | 36,101 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 1,080 | 1,080 | 1,062 | 1,062 | -18 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 0 | 0 | 3,518 | 3,518 | 3,518 |
| 3046 | RETIREE HEALTH: DEFINED | 8,218 | 8,218 | 8,417 | 8,417 | 199 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 50,444 | 50,444 | 77,853 | 77,853 | 27,409 |
| 3080 | FLEXIBLE BENEFITS | 33,000 | 33,000 | 33,000 | 33,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 614,964 | 614,964 | 704,944 | 704,944 | 89,980 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 0 | 0 | 120 | 120 | 120 |
| 4100 | INSURANCE: PREMIUM | 67,840 | 67,840 | 160,244 | 160,244 | 92,404 |
| 4101 | INSURANCE: ADDITIONAL LIABILITY | 3,016,552 | 3,016,552 | 4,292,726 | 4,292,726 | 1,276,174 |
| 4104 | INSURANCE: CY CLAIMS CURRENT YEAR | 35,720,639 | 34,970,639 | 39,740,216 | 39,740,216 | 4,769,577 |
| 4144 | MAINT: COMPUTER | 0 | 0 | 11,500 | 11,500 | 11,500 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 0 | 0 | 150 | 150 | 150 |
| 4220 | MEMBERSHIPS | 500 | 500 | 500 | 500 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 31,000 | 31,000 | 33,000 | 33,000 | 2,000 |
| 4260 | OFFICE EXPENSE | 2,916 | 2,916 | 3,000 | 3,000 | 84 |
| 4261 | POSTAGE | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 500 | 500 | 500 | 500 | 0 |
| 4266 | PRINTING / DUPLICATING SERVICES | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 246,000 | 246,000 | 247,000 | 247,000 | 1,000 |
| 4304 | AGENCY ADMINISTRATION FEE | 359,846 | 359,846 | 359,846 | 359,846 | 0 |
| 4313 | LEGAL SERVICES | 15,000 | 15,000 | 15,000 | 15,000 | 0 |
| 4315 | CONTRACT: LEGAL ATTORNEY | 586,501 | 586,501 | 590,000 | 590,000 | 3,499 |
| 4323 | PSYCHIATRIC MEDICAL SERVICES | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 60,000 | 60,000 | 60,000 | 60,000 | 0 |
| 4338 | THIRD PARTY ADMINISTRATOR: RISK MNGMT | 554,212 | 554,212 | 554,210 | 554,210 | -2 |
| 4400 | PUBLICATION & LEGAL NOTICES | 700 | 700 | 1,100 | 1,100 | 400 |
| 4420 | RENT & LEASE: EQUIPMENT | 800 | 800 | 800 | 800 | 0 |
| 4440 | RENT & LEASE: BUILDING & | 0 | 0 | 500 | 500 | 500 |
| 4461 | EQUIP: MINOR | 650 | 650 | 650 | 650 | 0 |
| 4500 | SPECIAL DEPT EXPENSE | 500 | 500 | 500 | 500 | 0 |
| 4502 | EDUCATIONAL MATERIALS | 0 | 0 | 50 | 50 | 50 |
| 4507 | FIRE & SAFETY SUPPLIES | 4,250 | 4,250 | 4,250 | 4,250 | 0 |
| 4529 | SOFTWARE LICENSE | 0 | 0 | 1,350 | 1,350 | 1,350 |
| 4600 | TRANSPORTATION & TRAVEL | 100 | 100 | 100 | 100 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 40,682,506 | 39,932,506 | 46,091,312 | 46,091,312 | 6,158,806 |
| 5200 | DEPRECIATION | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 372,857 | 372,857 | 531,186 | 531,186 | 158,329 |
| 5304 | INTERFND: MAIL SERVICE | 2,767 | 2,767 | 2,797 | 2,797 | 30 |
| 5305 | INTERFND: STORES SUPPORT | 517 | 517 | 175 | 175 | -342 |
| 5310 | INTERFND: COUNTY COUNSEL | 50,000 | 50,000 | 75,000 | 75,000 | 25,000 |
| 5316 | INTERFND: IS PROGRAMMING SUPPORT | 7,000 | 7,000 | 0 | 0 | -7,000 |
| 5321 | INTERFND: COLLECTIONS | 3,500 | 3,500 | 1,000 | 1,000 | -2,500 |
| CLASS: 50 | OTHER CHARGES | 440,641 | 440,641 | 614,158 | 614,158 | 173,517 |
| 7250 | INTRAFND: NOT GEN FUND / SAME FUND | 3,267,954 | 2,517,954 | 2,871,062 | 2,871,062 | 353,108 |
| CLASS: 72 | INTRAFUND TRANSFERS | 3,267,954 | 2,517,954 | 2,871,062 | 2,871,062 | 353,108 |
| 7380 | INTRFND ABATEMENTS: NOT GENERAL | -3,267,954 | -2,517,954 | -2,871,063 | -2,871,063 | -353,109 |
| CLASS: 73 | INTRAFUND ABATEMENT | -3,267,954 | -2,517,954 | -2,871,063 | -2,871,063 | -353,109 |
| TYPE: E SUBTOTAL | | 41,738,111 | 40,988,111 | 47,410,413 | 47,410,413 | 6,422,302 |
| FUND TYPE: 32 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 08 | SUBTOTAL | 1,685,026 | 1,847,298 | 2,138,585 | 2,138,585 | 291,287 |

HUMAN RESOURCES

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Director of Human Resources | 1.00 | 1.00 | 1.00 | - |
| <i>Privacy Compliance Officer *</i> | - | 1.00 | 1.00 | 1.00 |
| Human Resources Manager | 1.00 | 1.00 | 1.00 | - |
| Human Resources Technician | 3.50 | 4.00 | 4.00 | 0.50 |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Principal Human Resources Analyst | 1.00 | 1.00 | 1.00 | - |
| Risk Management Analyst | 2.00 | 2.00 | 2.00 | - |
| Risk Management Technician | 1.00 | 1.00 | 1.00 | - |
| Risk Manager | 1.00 | 1.00 | 1.00 | - |
| Sr. Human Resources Analyst | 2.00 | 2.00 | 2.00 | - |
| Sr. Risk Management Analyst | 1.00 | 1.00 | 1.00 | - |
| <i>Training and Organizational Development Specialist**</i> | 1.00 | 1.00 | 1.00 | - |
| Department Total | 15.50 | 17.00 | 17.00 | 1.50 |

* *Proposed Classification Title*

***Vacant/Unfunded*

HUMAN RESOURCES

Human Resources Director
(1 FTE)

Human Resources

Human Resources
Manager
1 FTE

Principal HR Analyst
1 FTE

Sr. HR Analyst
2 FTE

HR Technician
4 FTE

Privacy Compliance
Officer
1 FTE

Training &
Organizational
Development
Specialist*
1 FTE

Office Assistant I/II
0.5 FTE

Risk Management

Risk Manager
1 FTE

Sr. Risk Management
Analyst
1 FTE

Risk Management
Analyst
2 FTE

Risk Management
Technician
1 FTE

Office Assistant I/II
0.5 FTE

17 FTE

* Vacant / Unfunded

INFORMATION TECHNOLOGIES

Mission

The Mission of the Information Technologies Department is to deliver creative, cost effective solutions and services in support of the current and future technological needs of the County of El Dorado.

Information Technologies Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Charges for Service | 46,878 | 66,600 | 13,000 | 13,000 | (53,600) | -80% |
| Misc. | 596 | - | - | - | - | - |
| Total Revenue | 47,474 | 66,600 | 13,000 | 13,000 | (53,600) | -80% |
| Salaries and Benefits | 4,226,144 | 5,026,976 | 5,538,732 | 5,538,732 | 511,756 | 10% |
| Services & Supplies | 1,907,238 | 3,003,751 | 3,004,769 | 3,004,769 | 1,018 | 0% |
| Fixed Assets | 88,578 | 159,500 | 279,200 | 279,200 | 119,700 | 75% |
| Intrafund Transfers | 9,636 | 3,369 | 7,813 | 7,813 | 4,444 | 132% |
| Intrafund Abatements | (265,778) | (225,000) | (325,000) | (325,000) | (100,000) | 44% |
| Total Appropriations | 5,965,818 | 7,968,596 | 8,505,514 | 8,505,514 | 536,918 | 7% |
| NCC | 5,918,344 | 7,901,996 | 8,492,514 | 8,492,514 | 590,518 | 7% |
| FTE's | 43 | 41 | 41 | 41 | - | 0% |

Source of Funds

Charges for Service (\$13,000): Comprised of application program and web support charges to non-General fund departments.

Net County Cost (\$8,492,514): The Department is primarily funded with discretionary General Fund tax revenue. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$5,538,732): Primarily comprised of salaries (\$3,613,572), retirement (\$813,294), health insurance (\$700,882), and workers compensation (\$122,735).

Services & Supplies (\$3,004,769): Primarily comprised of telephone company vendor payments (\$288,330), computer maintenance (\$1,659,317), equipment

maintenance (\$125,000), telephone & radio equipment maintenance (\$125,000), office expenses (\$34,210), equipment lease (\$19,500), professional & specialized services (\$197,700), telephone & radio equipment (\$10,000), computer equipment (\$200,500), and software licensing (\$256,745).

Fixed Assets (\$279,200): Comprised of computer network, server and disk storage components, including equipment for the Virtual Desktop Interface (VDI) conversion project.

Intra-fund Transfers (\$7,813): Includes charges from other departments for services such as stores and mail support.

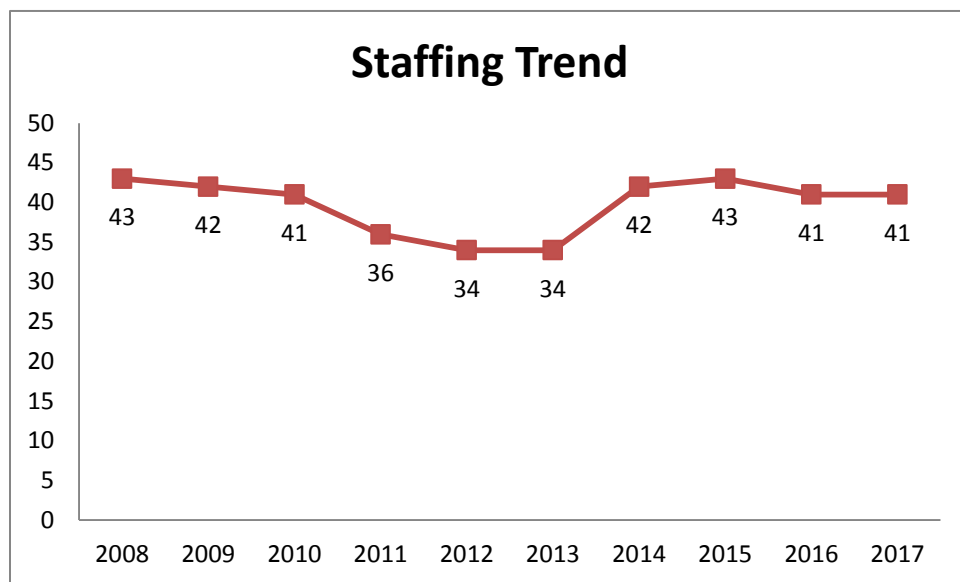
Intra-fund Abatement: (-\$325,000): Includes charges to other General fund departments for application program and web support.

INFORMATION TECHNOLOGIES

Staffing Trend

In FY 2008-09, IT took over the Print Shop from General Services resulting in the addition of 3.0 FTE. In FY 2013 14, IT took over all support of the Community Development Agency AND Health and Human Services Agency resulting in the addition of 8.0 FTE's. In FY 2014-15 one of the IT support positions for Health and

Human Services was returned to that department to support the state mandated case management system for Child Protective Services. The Recommended Budget includes two additions and deletions but keeps the department's total FY 2016-17 personnel allocation at 41.0 FTEs. All positions in the Information Technologies Department are located in Placerville.



INFORMATION TECHNOLOGIES

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|---------------|------------------|--------------|
| | 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 |
| Communications | 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>TOTAL</i> | <i>8,505,514</i> | <i>13,000</i> | <i>8,492,514</i> | <i>41.00</i> |

Program Summaries

Administration

Administration: Provides overall direction and support for all divisions and groups within I.T., including: financial planning, administrative support, policy development, asset management and implementation and administration of County Technology solutions. This area also performs technology research. I.T. provides contract administration for the cable TV franchises approved by the Board of Supervisors and the revenue is included in Department 15.

Technology Research: Provides research and analysis to I.T. and individual County departments regarding hardware, software and various technologies available to the County for current and future implementation. This function also reviews all technology purchased throughout the County for compliance with established County standards and to ensure procurements are optimized for cost. Reviews effective date and terms and conditions of software and hardware maintenance contracts to ensure compliance with contract administration and completes appropriate procurements practices in a timely manner to ensure coverage.

Application & Web Support/Consulting Services

Application Support/Consulting Services: Provides for complete life cycle application development, support and maintenance, and database design on multi-tiered platforms. This function also provides business processing analysis and project management services, and County-wide training for Google Apps (G-mail, Calendar, Documents), Adobe and Microsoft applications. This section will play a significant role in the future implementation of updated Countywide systems which will include Financial, Payroll, and Human Resources Management.

Web Services: Provides support for the design and maintenance of the County-wide Web presence as well as support for most departmental Web sites. This area is responsible for presenting a cohesive, easy to use Web portal to all County services and information. Standards are maintained that allow easy navigation and content management of pertinent and reliable information for all users and County constituents.

Communications

Telecommunications: Provides installation and support for an in-house PBX voice switching network, including support for over 2,000 telephones in over 35 locations throughout the County. The unit is

INFORMATION TECHNOLOGIES

responsible for all phone and data wiring in County facilities; supports countywide voicemail services; and coordinates with vendors who provide local and long distance services.

Network/Server/Desktop Support

Network Administration: Provides technical support for the County's data network, including: network security, support for wide-area network (WAN) and local area networks (LAN's), planning and installation of networks, troubleshooting and maintenance of network hardware and software, and coordination with vendors for problem resolution. Manages wireless access points around the County. Works with the telecommunications staff on Voice over IP (VoIP) implementation. Works with Facilities on IT related wiring contracts throughout the County. Greater emphasis will be needed as the County moves towards newer technology which will require significantly higher use of network services and support.

Server Administration: Provides technical support for servers throughout the County, including: server security, hardware and software specifications and configurations, installation and customization, troubleshooting and maintenance, and coordination with vendors for problem resolution.

Desktop/PC Support: Provides hardware and software support for approximately 1,800 County PC's including installation, maintenance, upgrades, trouble shooting of problems, problem tracking and reporting. The HELP DESK provides first and second level telephone support for PC, server, and enterprise server reported problems.

Operations/Technical Services/Records Management

Computer Operations: Two shifts of computer operators provide controlled access to the County data center and manage mainframe based applications according to established schedules, in a centralized data center that is linked to all areas of County government.

Technical Services: Provides installation, customization, maintenance and support of hardware and software for the Enterprise Server and its sub systems. Provides installation, customization, maintenance and database administration support for County users of DB2 and M204 which support system including the Integrated Property System.

Records Management: Maintains all paper records storage based on Board approved records retention schedules.

Chief Administrative Office Recommendation

The Recommended Budget represents a decrease of \$53,600 or 80% in revenues and an increase of \$536,918 or 7% in appropriations when compared to the FY 2015-16 Adopted Budget. (The decrease in revenues is actually a shift to the accounting class of expenditure abatement, described below.) Overall, Net County Cost is increasing by \$590,518 or 7%. This represents a status quo budget.

Revenues for Information Technologies (IT) are from application and web programming support services that are requested by and directly billed to departments. These charges are reflected as revenues in charges for services and intrafund abatements and are projected based on current year actual activity levels. The combined total for application and web

INFORMATION TECHNOLOGIES

support services is increasing \$46,400 over FY 2015-16. The decrease in revenues is actually a shift to an increase in expenditure abatements:

| App / Web Support | FY 15-16 | FY 16-17 | Diff |
|--------------------------|------------------|------------------|------------------|
| Revenue - Chrgs for Svcs | \$66,600 | \$13,000 | -\$53,600 |
| Intrafund Abatement | <u>\$225,000</u> | <u>\$325,000</u> | <u>\$100,000</u> |
| Total | \$291,600 | \$338,000 | \$46,400 |

All other IT program costs (mainframe, network and PC support) are no longer direct-billed to departments or recorded in the Information Technologies budget. Instead, the charges are processed through the County's A-87 Cost Allocation Plan which is developed and administered by the Auditor-Controller's Office.

Increases in appropriations are primarily in salaries and benefits. In FY 2015-16, a number of positions were allocated but unfunded, including the IT Director position.

In FY 2016-17, all allocated positions within the department are funded with the exception of the IT Director which is anticipated to remain vacant in FY 2016-17.

Services and supplies remain flat at \$3,004,769.

Fixed assets are recommended at \$279,200 and consist primarily of equipment related to the Virtual Desktop Infrastructure project.

Staffing Changes

There is no net change to the total personnel allocation for IT. However, the Recommended Budget includes a number of additions and deletions to true up the department's personnel allocations and to convert classifications from the former "departmental" assignments to the current classifications for staff now centralized in IT.

INFORMATION TECHNOLOGIES

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 10 IT - INFORMATION TECHNOLOGIES

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 1740 CHARGES FOR SERVICES | 3,626 | 1,600 | 3,000 | 3,000 | 1,400 |
| 1760 RISK MANAGEMENT PROGRAM SERVICES | 207 | 0 | 0 | 0 | 0 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 25,000 | 25,000 | 0 | 0 | -25,000 |
| 1816 INTERFND REV: IS PROGRAMMING | 40,000 | 40,000 | 10,000 | 10,000 | -30,000 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 68,833 | 66,600 | 13,000 | 13,000 | -53,600 |
| 1940 MISC: REVENUE | 271 | 0 | 0 | 0 | 0 |
| 1942 MISC: REIMBURSEMENT | 17,641 | 0 | 0 | 0 | 0 |
| CLASS: 19 REV: MISCELLANEOUS | 17,912 | 0 | 0 | 0 | 0 |
| TYPE: R SUBTOTAL | 86,745 | 66,600 | 13,000 | 13,000 | -53,600 |

INFORMATION TECHNOLOGIES

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 10 IT - INFORMATION TECHNOLOGIES

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 3,515,657 | 3,290,525 | 3,613,572 | 3,613,572 | 323,047 |
| 3002 OVERTIME | 74,839 | 19,000 | 41,000 | 41,000 | 22,000 |
| 3003 STANDBY PAY | 21,491 | 125,200 | 21,700 | 21,700 | -103,500 |
| 3004 OTHER COMPENSATION | 103,143 | 64,280 | 89,140 | 89,140 | 24,860 |
| 3020 RETIREMENT EMPLOYER SHARE | 648,176 | 715,731 | 813,294 | 813,294 | 97,563 |
| 3022 MEDI CARE EMPLOYER SHARE | 43,336 | 46,034 | 50,880 | 50,880 | 4,846 |
| 3040 HEALTH INSURANCE EMPLOYER | 460,188 | 593,382 | 700,882 | 700,882 | 107,500 |
| 3042 LONG TERM DISABILITY EMPLOYER | 8,193 | 8,193 | 9,033 | 9,033 | 840 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 0 | 3,369 | 3,356 | 3,356 | -13 |
| 3046 RETIREE HEALTH: DEFINED | 44,170 | 44,170 | 43,140 | 43,140 | -1,030 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 87,092 | 87,092 | 122,735 | 122,735 | 35,643 |
| 3080 FLEXIBLE BENEFITS | 8,338 | 30,000 | 30,000 | 30,000 | 0 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 5,014,623 | 5,026,976 | 5,538,732 | 5,538,732 | 511,756 |
| 4040 TELEPHONE COMPANY VENDOR | 456,364 | 502,050 | 502,100 | 502,100 | 50 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | -210,733 | -233,410 | -218,770 | -218,770 | 14,640 |
| 4080 HOUSEHOLD EXPENSE | 137 | 50 | 125 | 125 | 75 |
| 4086 JANITORIAL / CUSTODIAL SERVICES | 6,406 | 6,500 | 5,000 | 5,000 | -1,500 |
| 4100 INSURANCE: PREMIUM | 24,361 | 24,361 | 25,693 | 25,693 | 1,332 |
| 4140 MAINT: EQUIPMENT | 137,248 | 188,100 | 52,000 | 52,000 | -136,100 |
| 4142 MAINT: TELEPHONE / RADIO | 120,250 | 120,250 | 125,000 | 125,000 | 4,750 |
| 4143 MAINT: SERVICE CONTRACT | 19,080 | 17,000 | 20,000 | 20,000 | 3,000 |
| 4144 MAINT: COMPUTER | 1,670,024 | 1,371,690 | 1,659,317 | 1,659,317 | 287,627 |
| 4145 MAINTENANCE: EQUIPMENT PARTS | 127 | 0 | 1,000 | 1,000 | 1,000 |
| 4220 MEMBERSHIPS | 0 | 675 | 0 | 0 | -675 |
| 4260 OFFICE EXPENSE | 13,121 | 15,050 | 19,000 | 19,000 | 3,950 |
| 4261 POSTAGE | 173 | 210 | 100 | 100 | -110 |
| 4262 SOFTWARE | 7,959 | 13,110 | 13,610 | 13,610 | 500 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 500 | 500 | 750 | 750 | 250 |
| 4264 BOOKS / MANUALS | 250 | 450 | 250 | 250 | -200 |
| 4266 PRINTING / DUPLICATING SERVICES | 486 | 0 | 500 | 500 | 500 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 73,695 | 98,695 | 106,000 | 106,000 | 7,305 |
| 4302 CONSTRUCT & ENGINEER CONTRACTS | 0 | 5,000 | 0 | 0 | -5,000 |
| 4308 EXTERNAL DATA PROCESSING SERVICES | 64,213 | 75,000 | 91,700 | 91,700 | 16,700 |
| 4400 PUBLICATION & LEGAL NOTICES | 750 | 50 | 500 | 500 | 450 |
| 4420 RENT & LEASE: EQUIPMENT | 18,984 | 15,200 | 19,500 | 19,500 | 4,300 |
| 4460 EQUIP: SMALL TOOLS & INSTRUMENTS | 504 | 650 | 650 | 650 | 0 |
| 4461 EQUIP: MINOR | 6,472 | 2,000 | 2,500 | 2,500 | 500 |
| 4462 EQUIP: COMPUTER | 53,453 | 54,500 | 200,500 | 200,500 | 146,000 |
| 4463 EQUIP: TELEPHONE & RADIO | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| 4500 SPECIAL DEPT EXPENSE | 0 | 1,000 | 1,000 | 1,000 | 0 |
| 4502 EDUCATIONAL MATERIALS | 6,373 | 10,000 | 7,000 | 7,000 | -3,000 |

INFORMATION TECHNOLOGIES

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 10 IT - INFORMATION TECHNOLOGIES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4503 | STAFF DEVELOPMENT | 21,972 | 55,000 | 71,000 | 71,000 | 16,000 |
| 4529 | SOFTWARE LICENSE | 291,480 | 612,420 | 256,745 | 256,745 | -355,675 |
| 4600 | TRANSPORTATION & TRAVEL | 5,024 | 10,000 | 5,100 | 5,100 | -4,900 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 2,523 | 5,000 | 2,600 | 2,600 | -2,400 |
| 4605 | RENT & LEASE: VEHICLE | 12,362 | 11,000 | 11,799 | 11,799 | 799 |
| 4606 | FUEL PURCHASES | 5,231 | 6,650 | 7,500 | 7,500 | 850 |
| 4608 | HOTEL ACCOMMODATIONS | 2,917 | 5,000 | 5,000 | 5,000 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 2,821,706 | 3,003,751 | 3,004,769 | 3,004,769 | 1,018 |
| 6040 | FIXED ASSET: EQUIPMENT | 159,500 | 159,500 | 0 | 0 | -159,500 |
| 6042 | FIXED ASSET: COMPUTER SYSTEM | 0 | 0 | 279,200 | 279,200 | 279,200 |
| CLASS: 60 | FIXED ASSETS | 159,500 | 159,500 | 279,200 | 279,200 | 119,700 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 400 | 450 | 5,100 | 5,100 | 4,650 |
| 7223 | INTRAFND: MAIL SERVICE | 2,459 | 2,459 | 2,479 | 2,479 | 20 |
| 7224 | INTRAFND: STORES SUPPORT | 460 | 460 | 234 | 234 | -226 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 1,523 | 0 | 0 | 0 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 4,842 | 3,369 | 7,813 | 7,813 | 4,444 |
| 7365 | INTRFND ABATEMENTS: IS PROGRAMMING | -225,000 | -225,000 | -325,000 | -325,000 | -100,000 |
| CLASS: 73 | INTRAFUND ABATEMENT | -225,000 | -225,000 | -325,000 | -325,000 | -100,000 |
| TYPE: E SUBTOTAL | | 7,775,671 | 7,968,596 | 8,505,514 | 8,505,514 | 536,918 |
| FUND TYPE: 10 | SUBTOTAL | 7,688,926 | 7,901,996 | 8,492,514 | 8,492,514 | 590,518 |
| DEPARTMENT: 10 | SUBTOTAL | 7,688,926 | 7,901,996 | 8,492,514 | 8,492,514 | 590,518 |

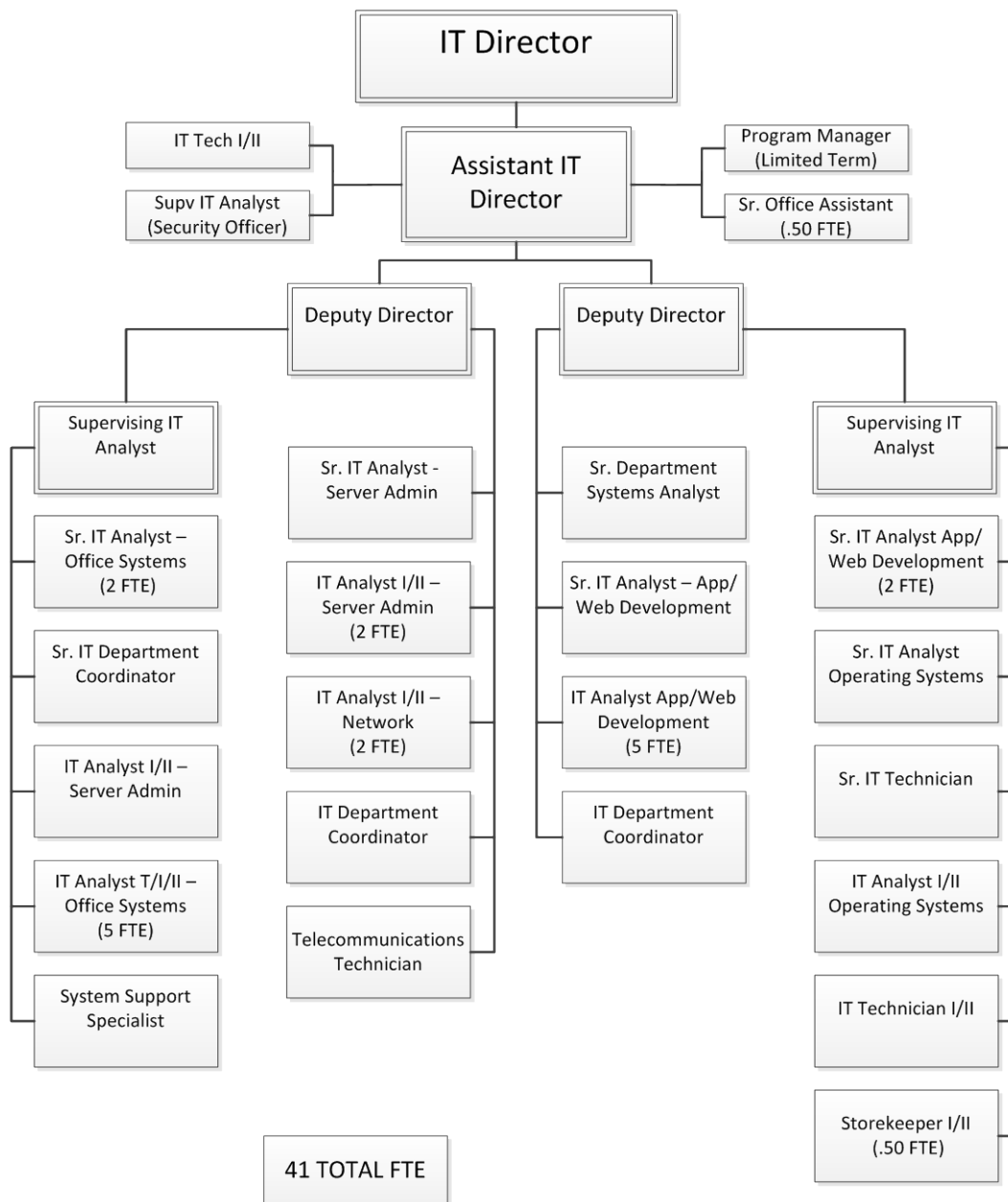
INFORMATION TECHNOLOGIES

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Director of Information Technology * | 1.00 | 1.00 | 1.00 | - |
| Assistant Director of Information Technology | 1.00 | 1.00 | 1.00 | - |
| Deputy Director of Information Technology | 2.00 | 2.00 | 2.00 | - |
| IT Analyst Tr/VII - App/Web Dev/Support | 4.00 | 5.00 | 5.00 | 1.00 |
| IT Analyst Tr/VII - Networking | 2.00 | 2.00 | 2.00 | - |
| IT Analyst Tr/VII - Office Systems | 4.00 | 5.00 | 5.00 | 1.00 |
| IT Analyst Tr/VII - Operating Systems | 2.00 | 1.00 | 1.00 | (1.00) |
| IT Analyst Tr/VII - Server Admin | 3.00 | 3.00 | 3.00 | - |
| Information Technology Department Coordinator | 2.00 | 2.00 | 2.00 | - |
| Information Technology Department Specialist | 1.00 | - | - | (1.00) |
| Information Technology Technician Trainee/VII/Sr. | 3.00 | 3.00 | 3.00 | - |
| Program Manager (Limited Term) | 1.00 | 1.00 | 1.00 | - |
| Sr. Department System Analyst | 1.00 | 1.00 | 1.00 | - |
| Sr. IT Analyst - App/Web Dev/Supt | 3.00 | 3.00 | 3.00 | - |
| Sr IT Analyst - Office Systems | 1.00 | 2.00 | 2.00 | 1.00 |
| Sr IT Analyst - Operating Systems | 1.00 | 1.00 | 1.00 | - |
| Sr IT Analyst - Server Admin | 1.00 | 1.00 | 1.00 | - |
| Sr. IT Department Coordinator | 2.00 | 1.00 | 1.00 | (1.00) |
| Sr. Office Assistant | 0.50 | 0.50 | 0.50 | - |
| Storekeeper II | 0.50 | 0.50 | 0.50 | - |
| Supervising Information Technology Analyst I/II | 3.00 | 3.00 | 3.00 | - |
| System Support Specialist I/II | 1.00 | 1.00 | 1.00 | - |
| Telecommunications Technician I/II | 1.00 | 1.00 | 1.00 | - |
| Department Total | 41.00 | 41.00 | 41.00 | - |

* Vacant / Unfunded

INFORMATION TECHNOLOGIES



RECORDER CLERK/REGISTRAR OF VOTERS

Mission

The Recorder-Clerk's mission is to provide reliable repository for public records and to provide efficient service to the public in a way that exemplifies the highest standard of courtesy, cost effectiveness, and ethical performance. Public records will be readily accessible in a convenient manner while safeguarding confidentiality and the security of those records. The Clerk's function provides Birth, and Death certified copies along with all types of licenses. In addition, the Clerk performs marriage ceremonies.

The Elections Office provides elections services to all County residents for Federal, State, City and Special District elections. The elected Recorder-Clerk is also the Registrar of Voters, and is responsible for assuring compliance with laws related to the Fair Political Practices Commission (FPPC) and voter outreach programs. Also, the Registrar must comply with the Help America Vote Act (HAVA) and comply and work with the Secretary of State to ensure compliance with voting machines and procedures.

Recorder Clerk / Elections Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Licenses, Permits | 76,035 | 96,000 | 79,000 | 79,000 | (17,000) | -18% |
| State | 3,233 | 3,500 | 3,500 | 3,500 | - | 0% |
| Federal | 186,762 | 305,865 | 82,459 | 82,459 | (223,406) | -73% |
| Charges for Service | 1,069,458 | 811,050 | 942,000 | 942,000 | 130,950 | 16% |
| Misc. | 250,309 | 268,600 | 255,000 | 255,000 | (13,600) | -5% |
| Other Financing Sources | 499,248 | 606,000 | 571,000 | 571,000 | (35,000) | -6% |
| Total Revenue | 2,085,045 | 2,091,015 | 1,932,959 | 1,932,959 | (158,056) | -8% |
| Salaries and Benefits | 2,032,054 | 2,192,841 | 2,257,507 | 2,257,507 | 64,666 | 3% |
| Services & Supplies | 649,725 | 752,298 | 631,678 | 549,219 | (203,079) | -27% |
| Other Charges | - | 83,105 | 82,459 | 82,459 | (646) | -1% |
| Fixed Assets | - | - | 12,000 | 12,000 | 12,000 | |
| Intrafund Transfers | 19,097 | 34,124 | 24,073 | 24,073 | (10,051) | -29% |
| Total Appropriations | 2,700,876 | 3,062,368 | 3,007,717 | 2,925,258 | (137,110) | -4% |
| NCC | 615,831 | 971,353 | 1,074,758 | 992,299 | 20,946 | 2% |
| FTE's | 24 | 24 | 24 | 24 | - | 0% |

Source of Funds

License: Marriage (\$79,000): Fees from the issuance of marriage licenses. The fee for confidential marriage license is \$58.00 and the fee for a public marriage license is \$68.00.

State Intergovernmental (\$3,500): The Elections Division receives reimbursement

from the State for sending out voter registration cards.

Federal Intergovernmental (\$82,459): The federal government provides funding through the Ease grant to explore technological improvements for military and overseas voters.

Charge for Services (\$942,000): The Elections Division receives reimbursement

RECORDER CLERK/REGISTRAR OF VOTERS

for conducting elections for special districts (\$250,000). Recording fees have declined significantly in the past several years after peaking during the housing boom due to large volumes of documents related to real estate transactions. This revenue is projected to be \$685,500.

Miscellaneous (\$255,000): There are numerous Clerk functions, including but not limited to: filing fictitious business name statements, examination and posting of environmental documents, registration of process servers, and acceptance and filing of notary bonds. All functions have associated fees.

Operating Transfers (\$571,000): Various State laws require or permit the Recorder-Clerk to collect additional fees on certain documents for specified purposes. The Recorder is required to segregate those fees into separate funds. The funds are then transferred into the department to offset expenditures that are appropriate for reimbursement by those funds. The largest of these transfers, \$290,000, is coming from the Micrographics fund to cover salaries, equipment costs, and services associated with the conversion of microfilm documents to digital image. The Division will also transfer \$200,000 from its Modernization fund to cover salaries and services and supplies. The use of this fund is not as narrowly prescribed as the other funds and has been used extensively in the past several years to offset the Net County Cost of the division. The remaining transfers in come from the vital statistics fund and the notary fund.

Net County Cost (\$992,299): The department (due to the Elections Division) is funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

It should be noted that the Recorder-Clerk is responsible for collecting the Property Transfer Tax, which is a tax that is levied on the sale of property at the time the transfer documents are recorded. This revenue posts in Department 15.

Use of Funds

Salaries & Benefits (\$2,257,507): Primarily comprised of salaries (\$1,377,229), retirement (\$308,251), retiree health (\$24,726), workers' compensation (\$16,654) and health insurance (\$374,215). The Elections Division budget includes \$85,000 for extra help related to the November election.

Services & Supplies (\$549,219): Major components of this include postage (\$70,000) for mailing documents by the Recorder and mailing absentee ballots by the Elections Division. Professional and specialized services are budgeted at \$80,000 and are primarily attributable to the Recorder's project to digitize vital statistics and redact 7.4 million other official records. These services are offset by revenues from the Micrographics fund. The appropriation for Special Departmental Expense of \$122,000 is for the purchase of elections materials, including sample and official ballots, absentee ballots, and other necessary supplies for one election. The Elections Division budget also includes \$55,000 to compensate the precinct boards for staffing the polling places on Election Day.

Other Charges (\$82,459): Distribution of Ease grant funding to other jurisdictions for election services.

Fixed Assets (\$12,000): Funding from the Modernization special revenue fund will be used to build cabinets to archive 25,000 maps. This will be the first set of cabinets to be built. The whole project will take a few fiscal years.

RECORDER CLERK/REGISTRAR OF VOTERS

Intrafund Transfers (\$24,073): Intrafund transfers consist of charges from other departments for services such as mail service (\$15,445) and telephone equipment and services (\$4,858).

Staffing Trend

Staffing for the Recorder-Clerk/Registrar of Voters over the past ten years has changed very little. The allocation was decreased by 2 FTEs during the downturn in the housing market. During that time, there was a lower volume of documents being recorded associated with real estate transactions. The proposed staff allocation for FY 2016-17 is 23.5 with 21.5 FTE on the West Slope and 2 FTE at South Lake Tahoe.



RECORDER CLERK/REGISTRAR OF VOTERS

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|------------------|-----------------|--------------|
| | 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>TOTAL</i> | <i>2,925,258</i> | <i>1,932,959</i> | <i>992,299</i> | <i>23.50</i> |

Program Summaries

Recorder-Clerk

Recorder

The Recorder is responsible for examination and recording of all documents presented for recording that deal with establishing ownership of land in the County or as required by statute; administers the real property transfer tax law and maintains a permanent record and indexes of all documents for public viewing plus providing certified copies requested by the public; recording of all lawful documents such as deeds of trust, judgments, liens, affidavits, Uniform Commercial Code Financial Statements, etc. and the filing of births, deaths and marriages. The office also files records of surveys, parcel maps, subdivisions and assessment maps. Also provided are copies of all Assessors' Plat Maps.

Clerk

The County Clerk provides non-judicial public services such as filing of Fictitious Business Name Statements, issuance of Photocopier, Process Server and Unlawful Detainer Assistant licenses and I.D. cards; maintains official County records and indices for documents pertaining to the above activities. The Clerk also handles notary bonds, process server bonds, official bonds, and oaths of elected and appointed officials and issues all marriage licenses, performs ceremonies and provides instruction for deputies authorized to perform marriages.

(Government Code 27230 – 27297 and the Family Code 400-500 prescribe most of the duties of the Recorder-Clerk.) It should be noted that two FTE's are located at the South Lake Tahoe Office, and perform all functions of the Recorder and Clerk with the exception of actual recording of documents.

Elections

The Elections division provides elections services to all County residents for Federal, State, County, City and Special District elections in accordance with the current California Elections Code and the Help America Vote Act. The office provides ballot layout, Sample Ballot Mailer preparation, Vote by Mail preparation and mailing and when received from voters checks all signatures against original registration, provides all security, does drayage for delivery and pick up from all 74 polling places, does training of over 500 extra help polling place employees, does Voter Outreach and registration sign up for the public.

FPPC filing and activity as mandated by the Secretary of State is provided by the Elections Office. All candidate filings and forms required are also administered.

GIS mapping and updating are provided by the Election staff. Also, during each census the office works to coordinate with the Census Bureau for collection of all data and input of data to our database. All precinct maps and boundaries are calculated by the office and provided to the public as needed.

RECORDER CLERK/REGISTRAR OF VOTERS

Chief Administrative Office Recommendation

The Recommended Budget represents an overall decrease of \$158,056 or 8% in revenues and a decrease of \$137,110 or 4% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost has increased by \$20,946 or 2%. This represents a status quo budget.

The change in revenue and appropriations in the Registrar of Voters is related to the reduced funding for the Ease Grant and Help America Vote Act (HAVA) Grant. El Dorado County acts as the administrator of

the Ease Grant for 13 other counties. The grant assists localities to explore technological improvements for military and overseas voters. The reduction in revenues is offset with a corresponding reduction in appropriations. The County does not anticipate receiving HAVA funds in FY 2016-17. In addition, the Recorder-Clerk's division is decreasing the use of its Modernization fund by \$70,000 due to the set-up work being completed for the e-lien recording system. The increase to Net County Cost can be attributed to increases in salaries and benefits to cover employee step increases and retirement and health insurance increases.

RECORDER CLERK/REGISTRAR OF VOTERS

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 28 RECORDER / CLERK

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0261 LICENSE: MARRIAGE | 77,000 | 96,000 | 79,000 | 79,000 | -17,000 |
| CLASS: 02 REV: LICENSE, PERMIT, & | 77,000 | 96,000 | 79,000 | 79,000 | -17,000 |
| 0881 ST: MANDATED REIMBURSEMENTS | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| 1100 FED: OTHER | 222,263 | 222,263 | 82,459 | 82,459 | -139,804 |
| 1125 FED:HAVA (HELP AMERICA VOTE ACT) | 66,602 | 66,602 | 0 | 0 | -66,602 |
| 1126 FED:HAVA (SEC 261) | 17,000 | 17,000 | 0 | 0 | -17,000 |
| CLASS: 10 REV: FEDERAL | 305,865 | 305,865 | 82,459 | 82,459 | -223,406 |
| 1360 ELECTION SERVICES | 120,000 | 120,000 | 250,000 | 250,000 | 130,000 |
| 1361 CANDIDATE FILING FEE | 15,000 | 15,000 | 0 | 0 | -15,000 |
| 1600 RECORDING FEES | 714,174 | 669,550 | 685,500 | 685,500 | 15,950 |
| 1604 RECORDING FEES CD REPRODUCTION | 6,500 | 6,500 | 6,500 | 6,500 | 0 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 855,674 | 811,050 | 942,000 | 942,000 | 130,950 |
| 1940 MISC: REVENUE | 250,000 | 268,600 | 255,000 | 255,000 | -13,600 |
| CLASS: 19 REV: MISCELLANEOUS | 250,000 | 268,600 | 255,000 | 255,000 | -13,600 |
| 2020 OPERATING TRANSFERS IN | 50,000 | 50,000 | 55,000 | 55,000 | 5,000 |
| 2028 OPERATING TRSNF IN: COMPUTER | 288,000 | 270,000 | 200,000 | 200,000 | -70,000 |
| 2029 OPERATING TRSNF IN: MICROGRAPHICS | 260,000 | 260,000 | 290,000 | 290,000 | 30,000 |
| 2030 OPERATING TRSNF IN: VITAL STATISTICS | 25,000 | 25,000 | 25,000 | 25,000 | 0 |
| 2031 OPERATING TRSNF IN: LICENSE NOTARY | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 624,000 | 606,000 | 571,000 | 571,000 | -35,000 |
| TYPE: R SUBTOTAL | 2,116,039 | 2,091,015 | 1,932,959 | 1,932,959 | -158,056 |

RECORDER CLERK/REGISTRAR OF VOTERS

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 28 RECORDER / CLERK

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 1,380,297 | 1,355,517 | 1,377,229 | 1,377,229 | 21,712 |
| 3001 TEMPORARY EMPLOYEES | 85,000 | 85,000 | 85,000 | 85,000 | 0 |
| 3002 OVERTIME | 6,000 | 6,000 | 6,000 | 6,000 | 0 |
| 3004 OTHER COMPENSATION | 11,617 | 11,617 | 11,679 | 11,679 | 62 |
| 3005 TAHOE DIFFERENTIAL | 4,800 | 4,800 | 4,800 | 4,800 | 0 |
| 3020 RETIREMENT EMPLOYER SHARE | 294,890 | 294,890 | 308,251 | 308,251 | 13,361 |
| 3022 MEDI CARE EMPLOYER SHARE | 18,382 | 18,382 | 18,703 | 18,703 | 321 |
| 3040 HEALTH INSURANCE EMPLOYER | 371,474 | 350,845 | 374,215 | 374,215 | 23,370 |
| 3042 LONG TERM DISABILITY EMPLOYER | 3,387 | 3,387 | 3,442 | 3,442 | 55 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 8,646 | 8,646 | 8,808 | 8,808 | 162 |
| 3046 RETIREE HEALTH: DEFINED | 24,140 | 24,140 | 24,726 | 24,726 | 586 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 11,617 | 11,617 | 16,654 | 16,654 | 5,037 |
| 3080 FLEXIBLE BENEFITS | 18,000 | 18,000 | 18,000 | 18,000 | 0 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 2,238,250 | 2,192,841 | 2,257,507 | 2,257,507 | 64,666 |
| 4040 TELEPHONE COMPANY VENDOR | 480 | 480 | 480 | 480 | 0 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 1,300 | 1,300 | 1,800 | 1,800 | 500 |
| 4080 HOUSEHOLD EXPENSE | 150 | 150 | 400 | 400 | 250 |
| 4100 INSURANCE: PREMIUM | 9,295 | 9,295 | 11,257 | 11,257 | 1,962 |
| 4140 MAINT: EQUIPMENT | 22,000 | 22,000 | 22,000 | 22,000 | 0 |
| 4141 MAINT: OFFICE EQUIPMENT | 1,550 | 1,550 | 2,300 | 2,300 | 750 |
| 4144 MAINT: COMPUTER | 98,098 | 98,098 | 92,610 | 92,610 | -5,488 |
| 4180 MAINT: BUILDING & IMPROVEMENTS | 140 | 140 | 140 | 140 | 0 |
| 4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY | 2,850 | 2,850 | 3,300 | 3,300 | 450 |
| 4260 OFFICE EXPENSE | 19,000 | 19,000 | 21,500 | 21,500 | 2,500 |
| 4261 POSTAGE | 97,000 | 97,000 | 70,000 | 70,000 | -27,000 |
| 4262 SOFTWARE | 900 | 900 | 700 | 700 | -200 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 2,187 | 4,882 | 700 | 700 | -4,182 |
| 4264 BOOKS / MANUALS | 450 | 450 | 450 | 450 | 0 |
| 4265 LAW BOOKS | 592 | 592 | 592 | 592 | 0 |
| 4266 PRINTING / DUPLICATING SERVICES | 3,500 | 3,500 | 3,000 | 3,000 | -500 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 181,158 | 234,158 | 162,459 | 80,000 | -154,158 |
| 4307 MICROFILM IMAGING SERVICES | 1,500 | 1,500 | 1,000 | 1,000 | -500 |
| 4400 PUBLICATION & LEGAL NOTICES | 2,500 | 2,500 | 2,000 | 2,000 | -500 |
| 4420 RENT & LEASE: EQUIPMENT | 15,700 | 15,700 | 15,700 | 15,700 | 0 |
| 4421 RENT & LEASE: SECURITY SYSTEM | 0 | 0 | 15,000 | 15,000 | 15,000 |
| 4440 RENT & LEASE: BUILDING & | 1,230 | 1,230 | 1,230 | 1,230 | 0 |
| 4460 EQUIP: SMALL TOOLS & INSTRUMENTS | 100 | 100 | 100 | 100 | 0 |
| 4461 EQUIP: MINOR | 3,000 | 3,000 | 2,000 | 2,000 | -1,000 |
| 4462 EQUIP: COMPUTER | 7,000 | 7,000 | 10,000 | 10,000 | 3,000 |
| 4500 SPECIAL DEPT EXPENSE | 155,413 | 155,413 | 122,000 | 122,000 | -33,413 |
| 4503 STAFF DEVELOPMENT | 2,550 | 2,550 | 3,800 | 3,800 | 1,250 |

RECORDER CLERK/REGISTRAR OF VOTERS

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 28 RECORDER / CLERK

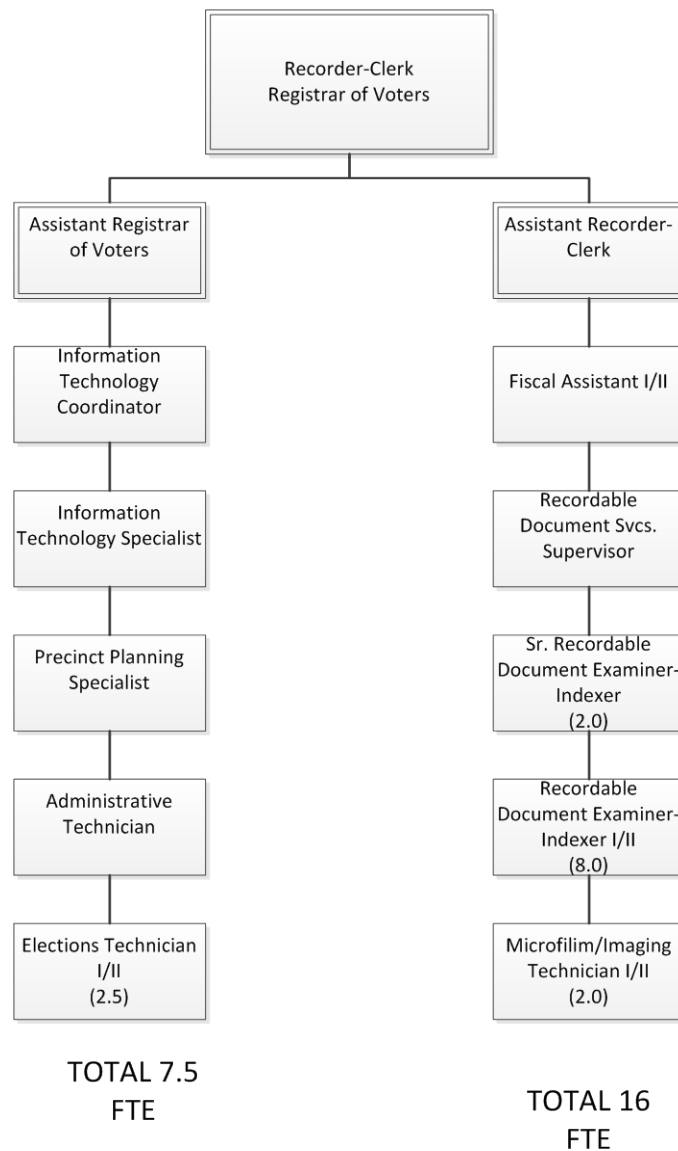
| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-----------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4505 | SB924: TRANSPORTATION & TRAVEL | 0 | 0 | 200 | 200 | 200 |
| 4511 | ELECTIONS OUTREACH | 1,200 | 1,200 | 500 | 500 | -700 |
| 4529 | SOFTWARE LICENSE | 1,500 | 1,500 | 0 | 0 | -1,500 |
| 4531 | PRECINCT BOARD COMPENSATION | 55,000 | 55,000 | 55,000 | 55,000 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 1,000 | 1,000 | 1,250 | 1,250 | 250 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 3,100 | 3,100 | 2,550 | 2,550 | -550 |
| 4605 | RENT & LEASE: VEHICLE | 1,300 | 1,300 | 1,600 | 1,600 | 300 |
| 4606 | FUEL PURCHASES | 1,060 | 1,060 | 1,060 | 1,060 | 0 |
| 4608 | HOTEL ACCOMMODATIONS | 2,800 | 2,800 | 3,000 | 3,000 | 200 |
| CLASS: 40 | SERVICE & SUPPLIES | 696,603 | 752,298 | 631,678 | 549,219 | -203,079 |
| 5240 | CONTRIB: NON-CNTY GOVERNMENTAL | 83,105 | 83,105 | 82,459 | 82,459 | -646 |
| CLASS: 50 | OTHER CHARGES | 83,105 | 83,105 | 82,459 | 82,459 | -646 |
| 6040 | FIXED ASSET: EQUIPMENT | 0 | 0 | 12,000 | 12,000 | 12,000 |
| CLASS: 60 | FIXED ASSETS | 0 | 0 | 12,000 | 12,000 | 12,000 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 5,858 | 16,358 | 1,000 | 1,000 | -15,358 |
| 7210 | INTRAFND: COLLECTIONS | 35 | 35 | 50 | 50 | 15 |
| 7220 | INTRAFND: TELEPHONE EQUIPMENT & | 960 | 960 | 4,858 | 4,858 | 3,898 |
| 7223 | INTRAFND: MAIL SERVICE | 13,076 | 13,076 | 15,445 | 15,445 | 2,369 |
| 7224 | INTRAFND: STORES SUPPORT | 595 | 595 | 1,520 | 1,520 | 925 |
| 7229 | INTRAFND: PC SUPPORT | 3,000 | 3,000 | 0 | 0 | -3,000 |
| 7230 | INTRAFND: IS SOFTWARE TRAINING | 100 | 100 | 0 | 0 | -100 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 0 | 0 | 1,200 | 1,200 | 1,200 |
| CLASS: 72 | INTRAFUND TRANSFERS | 23,624 | 34,124 | 24,073 | 24,073 | -10,051 |
| TYPE: E SUBTOTAL | | 3,041,582 | 3,062,368 | 3,007,717 | 2,925,258 | -137,110 |
| FUND TYPE: 10 | SUBTOTAL | 925,543 | 971,353 | 1,074,758 | 992,299 | 20,946 |
| DEPARTMENT: 28 | SUBTOTAL | 925,543 | 971,353 | 1,074,758 | 992,299 | 20,946 |

RECORDER CLERK/REGISTRAR OF VOTERS

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| County Recorder/Clerk | 1.00 | 1.00 | 1.00 | - |
| Assistant County Recorder | 1.00 | 1.00 | 1.00 | - |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Microfilm/Imaging Technician I/II | 2.00 | 2.00 | 2.00 | - |
| Recordable Document Examiner/Indexer I/II | 8.00 | 8.00 | 8.00 | - |
| Recorder-Clerk Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Sr. Recordable Document Examiner/Indexer | 2.00 | 2.00 | 2.00 | - |
| Division Total | 16.00 | 16.00 | 16.00 | - |
| Registrar of Voters | | | | |
| Administrative Technician | 1.00 | 1.00 | 1.00 | - |
| Assistant Registrar of Voters | 1.00 | 1.00 | 1.00 | - |
| Elections Technician I/II | 2.50 | 2.50 | 2.50 | - |
| Information Technology Department Coordinator | 1.00 | 1.00 | 1.00 | - |
| Information Technology Department Specialist | 1.00 | 1.00 | 1.00 | - |
| Precinct Planning Specialist | 1.00 | 1.00 | 1.00 | - |
| Sr. Elections Technician | - | - | - | - |
| Division Total | 7.50 | 7.50 | 7.50 | - |
| Department Total | 23.50 | 23.50 | 23.50 | - |

RECORDER CLERK/REGISTRAR OF VOTERS



Note: 1 Sr. Rec Doc Ex-Indexer
& 1 Rec Doc Ex-Indexer work at
the South Lake Tahoe Office

TREASURER-TAX COLLECTOR

Mission

The Treasurer-Tax Collector's Department administers the treasury and collection of property taxes, including secured, unsecured, and supplemental taxes. The Department is also responsible for the Transient Occupancy Tax program and the Business License Program.

Treasurer Tax Collector Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Taxes | 234,618 | 279,297 | 290,950 | 295,631 | 16,334 | 6% |
| Licenses, Permits | 379,423 | 508,750 | 494,015 | 494,015 | (14,735) | -3% |
| Fines, Forfeitures | 59,170 | 75,000 | 72,000 | 72,000 | (3,000) | -4% |
| Charges for Service | 726,152 | 743,147 | 895,103 | 761,044 | 17,897 | 2% |
| Misc. | 197,909 | 187,550 | 190,480 | 190,480 | 2,930 | 2% |
| Other Financing Sources | 230,766 | 213,100 | 293,240 | 293,240 | 80,140 | 38% |
| Total Revenue | 1,828,038 | 2,006,844 | 2,235,788 | 2,106,410 | 1,524,352 | 76% |
| Salaries and Benefits | 2,092,992 | 2,422,700 | 2,636,343 | 2,380,816 | (41,884) | -2% |
| Services & Supplies | 410,463 | 483,073 | 541,778 | 534,830 | 51,757 | 11% |
| Other Charges | - | - | - | - | - | 0% |
| Fixed Assets | (4,073) | - | 244,019 | - | - | 0% |
| Operating Transfers | 2,669 | 3,600 | 3,600 | 3,600 | - | 0% |
| Intrafund Transfers | 32,185 | 33,757 | 35,472 | 35,472 | 1,715 | 5% |
| Intrafund Abatements | (7,966) | (10,000) | (10,000) | (10,000) | - | 0% |
| Total Appropriations | 2,526,270 | 2,933,130 | 3,451,212 | 2,944,718 | 2,482,983 | 85% |
| NCC | 698,232 | 926,286 | 1,215,424 | 838,308 | (87,978) | -9% |
| FTE's | 20 | 20 | 20 | 20 | - | 0% |

Source of Funds

Taxes (\$295,631): The department receives a share of total receipts from the Transient Occupancy Tax to cover costs of administration and enforcement.

License, Permits, Franchises (\$494,015): The bulk of this revenue (\$431,000) is derived from business license fees. The remainder of the revenue is derived from vacation home rental permit fees.

Fine, Forfeiture & Penalties (\$72,000): The department charges penalties for delinquent taxes. Delinquent property tax installments are subject to penalties. The Treasurer/Tax Collector receives \$10 for late payments of second installments.

Charges for Services (\$761,044): The bulk of the revenue in this class (\$603,000) is generated in the Treasury section, and is primarily for reimbursement of costs related to cash management and investment activities, including staff time, bank charges and other related costs. The department's share of the County's 5% supplemental tax roll administration fee and the County's share of the State \$15 redemption fee for tax defaults also post here (\$94,000)..

Miscellaneous (\$190,480): The bulk of these revenues are generated by tax sale fees which include excess proceeds refund fees, reimbursement for advertising and other costs of conducting the sales, returned check fees, alternative payment plan fees, and research fees.

TREASURER-TAX COLLECTOR

Operating Transfers (\$293,240): A \$10 redemption fee to cover the department's costs for collecting delinquent taxes is collected in a special revenue fund and transferred to the department (\$80,000). The department also receives a share of the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance (\$209,640).

Net County Cost (\$838,308): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments. This revenue is budgeted at \$1,912,037.

Use of Funds

Salaries & Benefits (\$2,380,816): Primarily comprised of permanent salaries (\$1,605,112), retirement (\$361,322), health insurance (\$298,717) and temporary help (\$113,027) to assist the department at peak workload times associated with large mailings for various property tax notices, with special, revenue-generating projects, and to provide mandated services when permanent staff is unavailable or fully utilized.

Services & Supplies (\$534,830): Primarily comprised of professional & specialized services for government banking, armored car services, internet auction services, and deferred compensation plan consulting (\$176,224), printing of tax bills and associated notices (\$84,800) and postage

(\$115,000), equipment maintenance (\$66,642), equipment rental (\$37,421) and training/travel (19,625).

Other Financing Uses (\$3,600): Operating transfer to cover overpayments.

Intrafund Transfers (\$35,472): Intrafund transfers consist of charges from other departments for services such as Information Technologies programming services for departmental projects such as on-line payments and on-line business license applications (\$20,000), and mail service (\$14,804).

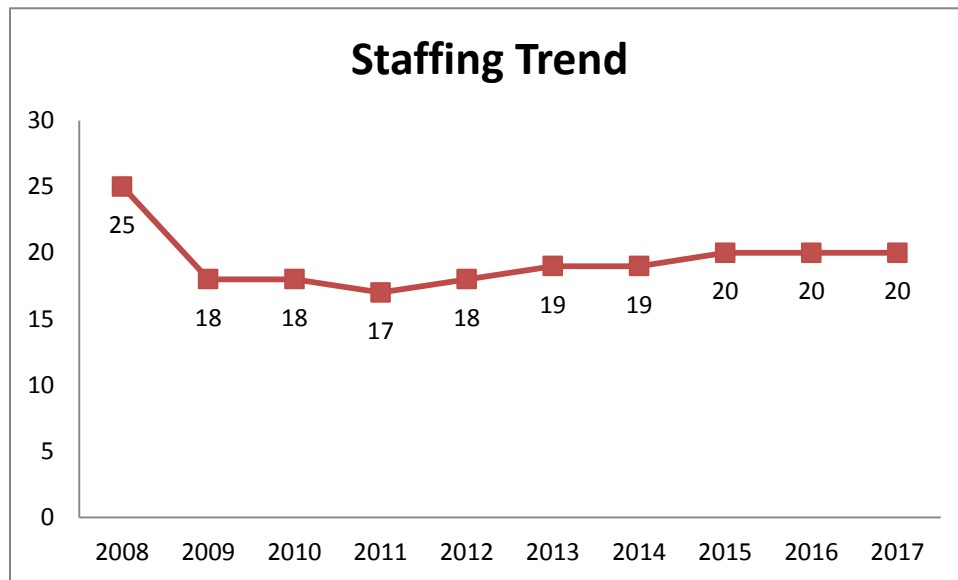
Intrafund Abatements (-\$10,000): The department receives reimbursement from departments to cover some banking fees.

TREASURER-TAX COLLECTOR

Staffing Trend

Staffing for the Treasurer-Tax Collector has remained fairly flat over the past ten years, with an decrease in allocations between 2008 and 2009 at which time Revenue

Recovery was moved out of the department and into Child Support Services. The proposed staff allocation for FY 2016-17 is 20 FTEs. All staff is located on the West Slope.



TREASURER-TAX COLLECTOR

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|------------------|-----------------|-------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Tax Collector | 2,341,718 | 1,503,410 | 838,308 | 16.4 |
| Treasurer | 603,000 | 603,000 | - | 3.6 |
| <i>TOTAL</i> | <i>2,944,718</i> | <i>2,106,410</i> | <i>838,308</i> | <i>20.0</i> |

Program Summaries

Tax Collector

The Tax collector is responsible for positive public relations of the office in the process of collecting, accounting and depositing all tax receipts. The department accounts for defaulted taxes and transfers delinquent amounts to the defaulted tax roll. The Tax Collector also administers the processes associated with Transient Occupancy Tax (TOT) and the Business License Ordinance.

Treasurer

The Department is responsible for investing accounting for over one billion dollars deposited annually to the treasury. Based on historical data and current events, the Treasury anticipates the short term cash flow needs of the County, schools, and other outside agencies. In addition, the Department is responsible for the accounting and internal controls over same.

Chief Administrative Office Recommendation

The Recommended Budget represents an increase of \$99,566 or 5% in revenues and an increase of \$11,588 or less than 1% in appropriations when compared to the FY 2015-16 Adopted Budget. As a result, the Net County Cost has decreased \$87,978 or 9%. This represents a status quo budget.

The increase in revenues is primarily related to increases from timeshare assessment charges (\$76,140) and Transient Occupancy Tax (TOT) revenues (\$16,334).

Recommended expenditures remain flat in accordance with direction to maintain a status quo budget. It should be noted that the Treasurer/Tax Collector's requested budget included the following requests that warrant additional consideration but are not recommended at this time:

| | |
|-------------------------------------|-----------|
| Supervising Accountant Auditor | \$79,871 |
| Accountant I/II | \$66,575 |
| Sr. Accountant (limited term) | \$64,044 |
| Business License & TOT software | \$75,000 |
| Security System improvements | \$24,000 |
| Folder/Inserter equipment | \$10,960 |
| Remittance Processing System (repl) | \$134,059 |

The request for new positions is related to the performance of additional audits of Transient Occupancy Taxes (TOT) that may result in increased revenues, and the development of streamlined banking and reconciliation processes for outside departments that may result in cost savings. The Chief Administrative Office has requested additional information from the department to better evaluate these requests.

The department also requested funding for a currently allocated limited term Sr. Accountant position related to the implementation of the FENIX system. This position has been vacant for some time and is recommended to be unfunded pending

TREASURER-TAX COLLECTOR

determination by the ERP Executive Steering Committee that there is a need to fill the position this fiscal year. The cost of the limited term position would be offset by revenue from the County ACO fund for FENIX system related costs.

New programs for business licenses and TOT processes are provided in the new FENIX system and Property Tax System, respectively. The Chief Administrative Office recommends the department work with Information Technologies to address these business needs and expedite the implementation of these programs to the extent possible with the new enterprise systems.

Pending Issues and Policy Considerations

The department has requested fixed assets to replace existing equipment that is aging and to provide improvements and enhancements over current equipment. In keeping with direction to maintain a status quo budget, these items are not included in

the Recommended Budget. However, the Chief Administrative Office acknowledges the need to replace aging equipment and has asked the department to explore lease/financing options for the Remittance Processing System which may help level out costs over multiple years, allow for more frequent technology refreshes (the current equipment is over 10 years old), and allow the lease/financing costs to be included and recovered through the department's cash management fees. The CAO has requested the department complete this research prior to the June 13 special budget meeting so that a recommendation regarding replacement of the equipment can be made at that time. If leasing is determined not to be feasible, additional appropriations to fixed assets in the amount of \$134,059 may be necessary.

Staffing Changes

The addition of 1.0 FTE Administrative Technician and deletion of 1.0 FTE Executive Secretary is recommended to true up the department's allocation.

TREASURER-TAX COLLECTOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 04 TREASURER / TAX COLLECTOR

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0171 TAX: HOTEL & MOTEL OCCUPANCY | 279,297 | 279,297 | 290,950 | 295,631 | 16,334 |
| CLASS: 01 REV: TAXES | 279,297 | 279,297 | 290,950 | 295,631 | 16,334 |
| 0210 LICENSE: BUSINESS | 409,000 | 436,000 | 431,000 | 431,000 | -5,000 |
| 0260 OTHER LICENSE & PERMITS | 41,450 | 72,750 | 63,015 | 63,015 | -9,735 |
| CLASS: 02 REV: LICENSE, PERMIT, & | 450,450 | 508,750 | 494,015 | 494,015 | -14,735 |
| 0360 PENALTY & COST DELINQUENT TAXES | 75,000 | 75,000 | 72,000 | 72,000 | -3,000 |
| CLASS: 03 REV: FINE, FORFEITURE & | 75,000 | 75,000 | 72,000 | 72,000 | -3,000 |
| 1300 ASSESSMENT & TAX COLLECTION FEES | 85,000 | 85,000 | 94,000 | 94,000 | 9,000 |
| 1321 INVESTMENT & CASH MANAGEMENT FEE | 565,000 | 565,000 | 737,059 | 603,000 | 38,000 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 93,147 | 93,147 | 64,044 | 64,044 | -29,103 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 743,147 | 743,147 | 895,103 | 761,044 | 17,897 |
| 1940 MISC: REVENUE | 187,550 | 187,550 | 190,480 | 190,480 | 2,930 |
| CLASS: 19 REV: MISCELLANEOUS | 187,550 | 187,550 | 190,480 | 190,480 | 2,930 |
| 2020 OPERATING TRANSFERS IN | 213,100 | 213,100 | 293,240 | 293,240 | 80,140 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 213,100 | 213,100 | 293,240 | 293,240 | 80,140 |
| TYPE: R SUBTOTAL | 1,948,544 | 2,006,844 | 2,235,788 | 2,106,410 | 99,566 |

TREASURER-TAX COLLECTOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 04 TREASURER / TAX COLLECTOR

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 1,578,615 | 1,578,615 | 1,690,185 | 1,479,695 | -98,920 |
| 3001 TEMPORARY EMPLOYEES | 113,027 | 113,027 | 118,977 | 113,027 | 0 |
| 3002 OVERTIME | 12,045 | 12,045 | 12,390 | 12,390 | 345 |
| 3004 OTHER COMPENSATION | 9,147 | 9,147 | 39,087 | 0 | -9,147 |
| 3020 RETIREMENT EMPLOYER SHARE | 327,052 | 327,052 | 361,322 | 361,322 | 34,270 |
| 3022 MEDI CARE EMPLOYER SHARE | 24,457 | 24,457 | 24,259 | 24,259 | -198 |
| 3040 HEALTH INSURANCE EMPLOYER | 273,519 | 273,519 | 298,717 | 298,717 | 25,198 |
| 3042 LONG TERM DISABILITY EMPLOYER | 4,219 | 4,219 | 4,184 | 4,184 | -35 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 11,090 | 11,090 | 11,763 | 11,763 | 673 |
| 3046 RETIREE HEALTH: DEFINED | 20,544 | 20,544 | 21,044 | 21,044 | 500 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 12,985 | 12,985 | 18,415 | 18,415 | 5,430 |
| 3080 FLEXIBLE BENEFITS | 36,000 | 36,000 | 36,000 | 36,000 | 0 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 2,422,700 | 2,422,700 | 2,636,343 | 2,380,816 | -41,884 |
| 4040 TELEPHONE COMPANY VENDOR | 100 | 100 | 80 | 80 | -20 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 380 | 380 | 700 | 700 | 320 |
| 4100 INSURANCE: PREMIUM | 13,691 | 13,691 | 17,768 | 17,768 | 4,077 |
| 4140 MAINT: EQUIPMENT | 20,372 | 20,372 | 21,067 | 21,067 | 695 |
| 4144 MAINT: COMPUTER | 43,494 | 43,494 | 45,575 | 45,575 | 2,081 |
| 4220 MEMBERSHIPS | 915 | 915 | 915 | 915 | 0 |
| 4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY | 500 | 500 | 500 | 500 | 0 |
| 4260 OFFICE EXPENSE | 18,600 | 18,600 | 18,600 | 18,600 | 0 |
| 4261 POSTAGE | 117,000 | 117,000 | 115,000 | 115,000 | -2,000 |
| 4262 SOFTWARE | 360 | 360 | 360 | 360 | 0 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 11,960 | 11,960 | 11,185 | 11,185 | -775 |
| 4266 PRINTING / DUPLICATING SERVICES | 55,100 | 55,100 | 48,200 | 48,200 | -6,900 |
| 4267 ON-LINE SUBSCRIPTIONS | 225 | 225 | 0 | 0 | -225 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 123,300 | 123,300 | 176,224 | 176,224 | 52,924 |
| 4400 PUBLICATION & LEGAL NOTICES | 18,000 | 18,000 | 18,000 | 18,000 | 0 |
| 4420 RENT & LEASE: EQUIPMENT | 33,300 | 33,300 | 37,421 | 37,421 | 4,121 |
| 4461 EQUIP: MINOR | 1,935 | 1,935 | 2,558 | 2,558 | 623 |
| 4462 EQUIP: COMPUTER | 5,341 | 5,341 | 7,700 | 752 | -4,589 |
| 4500 SPECIAL DEPT EXPENSE | 300 | 300 | 300 | 300 | 0 |
| 4502 EDUCATIONAL MATERIALS | 2,900 | 2,900 | 2,900 | 2,900 | 0 |
| 4503 STAFF DEVELOPMENT | 4,650 | 4,650 | 5,150 | 5,150 | 500 |
| 4540 STAFF DEVELOPMENT (NOT 1099) | 500 | 500 | 0 | 0 | -500 |
| 4600 TRANSPORTATION & TRAVEL | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4602 MILEAGE: EMPLOYEE PRIVATE AUTO | 450 | 450 | 450 | 450 | 0 |
| 4605 RENT & LEASE: VEHICLE | 3,700 | 3,700 | 5,625 | 5,625 | 1,925 |
| 4606 FUEL PURCHASES | 3,000 | 3,000 | 2,500 | 2,500 | -500 |
| CLASS: 40 SERVICE & SUPPLIES | 483,073 | 483,073 | 541,778 | 534,830 | 51,757 |

TREASURER-TAX COLLECTOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 04 TREASURER / TAX COLLECTOR

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 6040 FIXED ASSET: EQUIPMENT | 0 | 0 | 169,019 | 0 | 0 |
| 6042 FIXED ASSET: COMPUTER SYSTEM | 0 | 0 | 75,000 | 0 | 0 |
| CLASS: 60 FIXED ASSETS | 0 | 0 | 244,019 | 0 | 0 |
| 7000 OPERATING TRANSFERS OUT | 3,600 | 3,600 | 3,600 | 3,600 | 0 |
| CLASS: 70 OTHER FINANCING USES | 3,600 | 3,600 | 3,600 | 3,600 | 0 |
| 7200 INTRAFUND TRANSFERS: ONLY GENERAL | 200 | 200 | 200 | 200 | 0 |
| 7223 INTRAFND: MAIL SERVICE | 13,270 | 13,270 | 14,804 | 14,804 | 1,534 |
| 7224 INTRAFND: STORES SUPPORT | 287 | 287 | 468 | 468 | 181 |
| 7231 INTRAFND: IS PROGRAMMING SUPPORT | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| CLASS: 72 INTRAFUND TRANSFERS | 33,757 | 33,757 | 35,472 | 35,472 | 1,715 |
| 7350 INTRFND ABATEMENTS: GF ONLY | -2,000 | -2,000 | -2,000 | -2,000 | 0 |
| 7351 INTRFND ABATEMENTS: SOCIAL SERVICE | -6,000 | -6,000 | -6,000 | -6,000 | 0 |
| 7367 INTRFND ABATEMENTS: CHILD SUPPORT | -2,000 | -2,000 | -2,000 | -2,000 | 0 |
| CLASS: 73 INTRAFUND ABATEMENT | -10,000 | -10,000 | -10,000 | -10,000 | 0 |
| TYPE: E SUBTOTAL | 2,933,130 | 2,933,130 | 3,451,212 | 2,944,718 | 11,588 |
| FUND TYPE: 10 SUBTOTAL | 984,586 | 926,286 | 1,215,424 | 838,308 | -87,978 |
| DEPARTMENT: 04 SUBTOTAL | 984,586 | 926,286 | 1,215,424 | 838,308 | -87,978 |

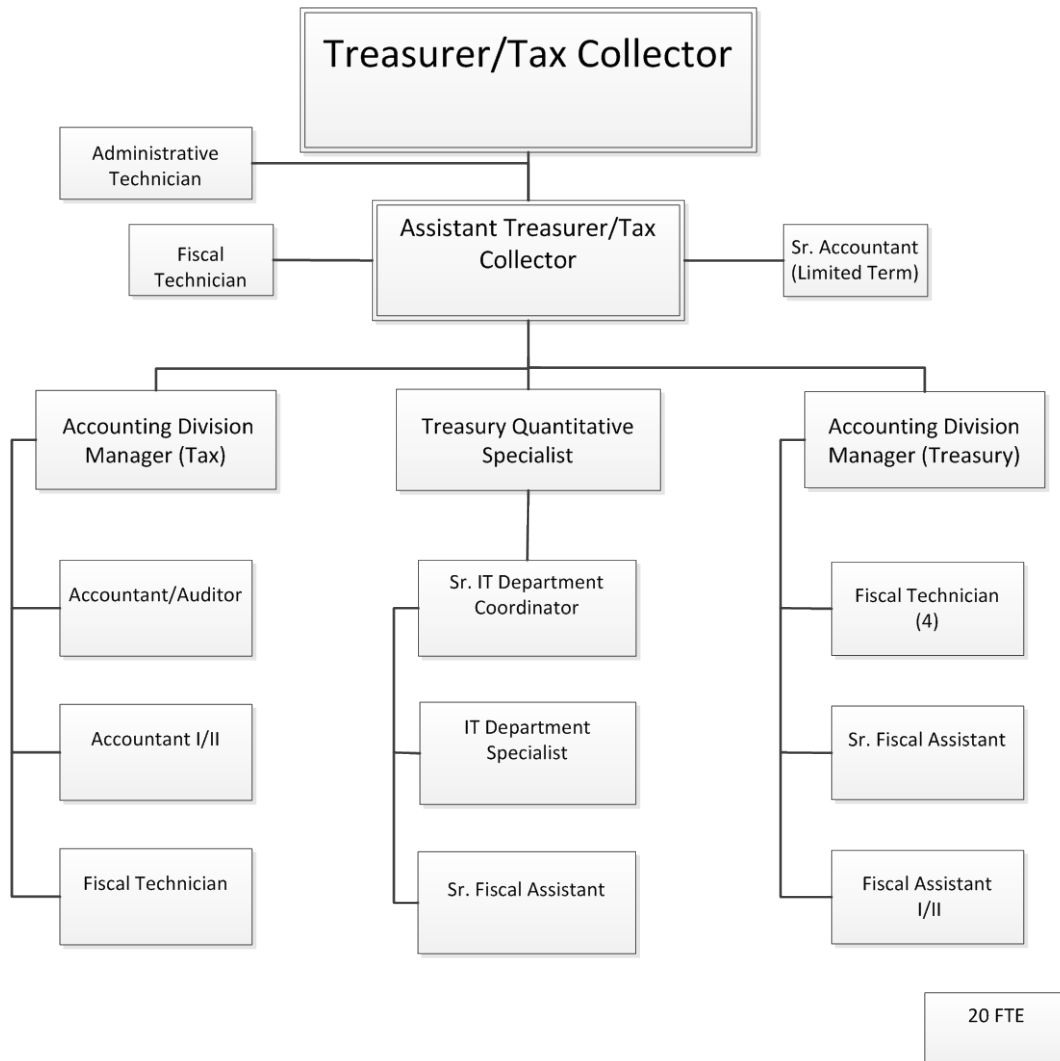
TREASURER-TAX COLLECTOR

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Treasurer/Tax Collector | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 1.00 | 2.00 | 1.00 | - |
| Accountant/Auditor | 1.00 | 1.00 | 1.00 | - |
| Accounting Division Manager | 2.00 | 2.00 | 2.00 | - |
| Administrative Technician | - | 1.00 | 1.00 | 1.00 |
| Assistant Treasurer/Tax Collector | 1.00 | 1.00 | 1.00 | - |
| Executive Secretary | 1.00 | - | - | (1.00) |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 6.00 | 6.00 | 6.00 | - |
| Information Technology Departmental Specialist | 1.00 | 1.00 | 1.00 | - |
| Sr. Accountant * | 1.00 | 1.00 | 1.00 | - |
| Sr. Fiscal Assistant | 2.00 | 2.00 | 2.00 | - |
| Sr. Information Technology Department Coordinator | 1.00 | 1.00 | 1.00 | - |
| Supervising Accountant Auditor | - | 1.00 | - | - |
| Treasury Quantitative Specialist | 1.00 | 1.00 | 1.00 | - |
| Department Total | 20.00 | 22.00 | 20.00 | - |

* Limited term position for FENIX project. Unfunded in FY 2016-17.

TREASURER-TAX COLLECTOR



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DISTRICT ATTORNEY

Mission

The District Attorney's office is dedicated, while recognizing the dignity of all individuals, to objectively and effectively investigate and prosecute matters under the Law to achieve justice and minimize trauma to victims.

District Attorney Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Fines, Forfeitures | 17,738 | 21,500 | 12,500 | 12,500 | (9,000) | -42% |
| State | 1,865,766 | 1,863,426 | 1,866,108 | 1,875,797 | 12,371 | 1% |
| Federal | 106,047 | 295,351 | 295,351 | 295,351 | - | 0% |
| Charges for Service | 37,357 | 45,500 | 35,500 | 35,500 | (10,000) | -22% |
| Misc. | 3,067 | - | 2,500 | 2,500 | 2,500 | 0% |
| Other Financing Sources | 734,778 | 702,054 | 631,359 | 716,671 | 14,617 | 2% |
| Total Revenue | 2,764,753 | 2,927,831 | 2,843,318 | 2,938,319 | 10,488 | 0% |
| Salaries and Benefits | 7,820,188 | 8,564,715 | 8,928,005 | 8,654,629 | 89,914 | 1% |
| Services & Supplies | 794,700 | 600,564 | 757,702 | 763,702 | 163,138 | 27% |
| Other Charges | 6,881 | 52,500 | 52,500 | 52,500 | - | 0% |
| Fixed Assets | 38,261 | 10,000 | - | - | (10,000) | -100% |
| Operating Transfers | 706 | - | 34,000 | 34,000 | 34,000 | 0% |
| Intrafund Transfers | 72,196 | 67,435 | 54,423 | 54,423 | (13,012) | -19% |
| Intrafund Abatements | (226,204) | (476,000) | (350,000) | (425,000) | 51,000 | -11% |
| Total Appropriations | 8,506,728 | 8,819,214 | 9,476,630 | 9,134,254 | 315,040 | 4% |
| NCC | 5,741,975 | 5,891,383 | 6,633,312 | 6,195,935 | 304,552 | 5% |
| FTE's | 61 | 60 | 60 | 60 | - | 0% |

Source of Funds

Fine, Forfeiture & Penalty (\$12,500): Includes Bad Check Restitution (\$2,500) and Suspended Drivers License (\$10,000)

State Intergovernmental (\$1,875,797): Includes revenue from Proposition 172 – Public Safety Sales Tax (\$979,000), Vehicle Theft Allocation (\$197,000), Office of Emergency Service (\$89,000), Office of Traffic Safety (\$450,000), and Victim Witness Claims (\$158,000).

Federal Intergovernmental (\$295,351): Primarily revenue from Federal Office of Emergency Services (\$278,000).

Charges for Service (\$35,500): Includes Blood Draw revenue (\$35,000), and Misc Court Fee revenue (\$500).

Misc (\$2,500): Miscellaneous fees such as civil subpoena fees.

Operating Transfers (\$716,671): Includes revenue from special revenue funds to support the following programs – Auto Fraud (\$296,000), Workers Compensation (\$298,000), Proposition 64 (\$20,000), Real Estate Fraud (\$39,000), and Environmental (\$14,500).

Net County Cost (\$6,195,935): The Department is primarily funded with discretionary General Fund tax revenue. These revenues are collected in

DISTRICT ATTORNEY

Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$8,654,629): Primarily comprised of permanent salaries (\$5,480,000), retirement (\$1,431,500) and health insurance (\$833,000).

Services & Supplies (\$763,702): Primarily comprised of insurance premium (\$65,000), professional services (\$84,500), medical & sobriety (\$35,000), building rent (\$72,000), vehicle rent (\$75,000), fuel (\$40,000), utilities (\$30,000), and transportation/travel (\$20,000).

Other Charges (\$52,500): Charges from other County departments for misc. activities.

Operating Transfer (\$34,000) – Transfer to Fleet for one vehicle purchase.

Intra-fund Transfers (\$54,423): Includes charges from other departments primarily from the CAO's office for fiscal services (\$40,000), and other charges for stores, mail and building maintenance.

Intra-fund Abatements (\$425,000): Funding from Human Services for Welfare Fraud Services.

Staffing Trend

Staffing for the District Attorney over the past ten years has gone from 55 in FY 2005-06 to 59.6 in FY 2015-16 based on the approved budget. The District Attorney office consists of 49.6 FTE in the Placerville office, and 10.0 FTE in the South Lake Tahoe Office.



DISTRICT ATTORNEY

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|------------------|------------------|--------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Automobile Insurance Fraud | 296,048 | 296,072 | (24) | 2.10 |
| Core Prosecution | 7,859,894 | 1,934,187 | 5,925,707 | 48.45 |
| Environmental Crimes | 14,580 | 14,580 | - | 0.15 |
| Proposition 64 | 68,935 | 20,000 | 48,935 | 0.45 |
| Real Estate Fraud | 38,581 | 38,581 | - | 0.25 |
| 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 |
| <i>TOTAL</i> | <i>9,134,254</i> | <i>2,938,319</i> | <i>6,195,935</i> | <i>59.60</i> |

Program Summaries

Automobile Insurance Fraud

The El Dorado County District Attorney's Auto Fraud Unit is made up of deputy district attorneys and district attorney investigators who work closely with the California Department of Insurance, California Department of Motor Vehicles, Insurance Investigators and the Arson Task force in the prevention, investigation and prosecution of various forms of automobile insurance fraud. The Auto Fraud Unit investigates not only the typical auto insurance fraud and perjury case (where an individual presents a false or fraudulent claim for non-existent injuries or damages) but also complex schemes involving car dealership fraud and conspiracy to defraud multiple customers relating to the sales, transfers, and loan payoffs concerning the purchase of new and used vehicles. This program is funded on an annual basis through a grant application to the State Department of Insurance.

Core Prosecution

- Child Abuse: The Special Investigator coordinates and conducts interviews of children involved in child abuse cases.

This employee is also a vital part of the Multidisciplinary Interview Center as well as assisting with victim coordination on the major felony cases.

- Core Prosecution: The main functions of this unit are to prosecute adult and juvenile offenders for criminal offenses, evaluate law enforcement reports and documents, assist in search warrant preparation, prepare and file legal briefs and memoranda relating to prosecution activities and appeals, conduct original and supplemental investigation of cases, prepare for trials, conduct trials, post-trial and sentencing hearings and appeals.

Funding to support the core functions of the District Attorney's Office come mainly from Proposition 172 - Public Safety Sales Tax. Other supplemental funding comes from Vehicle Theft Allocation (estimated) and the Suspended Driver's License Program (SDLP).

- Multi-Disciplinary Interview Center (MDIC): The User Agencies comprised of the Sheriff, Placerville Police Department, Department of Human Services and District Attorney work

DISTRICT ATTORNEY

together toward the mutual goal of facilitating the investigation of child abuse cases in order to minimize the trauma to child victims and their families residing in the western portion of El Dorado County and to maximize the effectiveness of criminal prosecution.

- Alcohol and Drug Impaired Vertical Prosecution Program: This program has one Deputy District Attorney and one Investigator who are assigned to prosecute alcohol and drug impaired driving cases, as well as travel and training costs. These costs are offset with grant funding from the State Office of Traffic Safety. This grant was first awarded in FY 12-13.
- Elder Abuse Prosecution: – Deputy District Attorney's and Investigators work together with the Elder Protection Unit formed in 2006 to investigate and prosecute Elder Abuse Cases.
- SB 90: As required by law, the District Attorney's office is mandated by the State of California to appear on behalf of the District Attorney's office for cases where defendants were convicted of a crime and classified as one of the following: Sexually Violent Predator, Mentally Disordered Offender, Not Guilty By Reason of Insanity. The Deputy District Attorney appears at recommitment hearings to insure that the offender is not released back into the community.

Another subset of the SB 90 program is Child Abduction and Recovery. In most instances these abductions involve a parent that does not have custody of the child(ren) and has taken them out of the county/state. The investigator works with families and law enforcement agencies to recover the child and return them to their legal guardian.

- Sexual Assault/Domestic Violence: This unit currently covers all of the adult sexual assault, child sexual assault, child pornography, child abuse, and sexual registrant violators or the entire county. This unit also handles all of the domestic violence cases on the Western Slope.

Due to the extremely sensitive nature these cases are vertically prosecuted. Deputy district attorney's spend a significant amount of time meeting with victims and their families. These cases are all extremely sensitive and involve substantial time outside of the courtroom preparing for trial and conducting follow up investigations. Most of these cases result in prison sentences. Many involve potential life sentences and end up going to trial.

- Cold Case Homicides: Currently, there are approximately 53 cold case homicides to date. Of the 53 cases, 76% have been identified by the El Dorado County Sheriff's Office to have occurred in the last six years. The remaining 24% reside with the South Lake Tahoe Police Department. These figures do not include cold sexual assault cases which to date have not been identified.

One of the unique characteristics of cold homicide cases is that often the killer is a serial killer. In many cases there is evidence to indicate that the defendant(s) were responsible for other deaths that were never prosecuted. Due to increased technology in DNA testing the potential of bringing the killers to justice is now a possibility.

Environmental Crimes

Unit provides the investigation and prosecution of environmental cases. The El Dorado County District Attorney's

DISTRICT ATTORNEY

Environmental Unit made up of deputy district attorneys and district attorney investigators who work closely with various California and County Agencies including, El Dorado County Environmental Management, Code Enforcement, Department of Transportation, and California Department of Fish & Game, California Air Resources Board, California Attorney General's Office, California District Attorney Association, State Water Resources Control Board, Lahontan Regional Water Quality Control Board, California Department of Forestry, as well as statewide cases with various other District Attorney's Offices. This unit is responsible for review and filing of environmental cases throughout El Dorado County. This unit investigates various forms of environmental crimes, including Hazardous Waste & underground storage tank (UST) violations, Hazardous Material Business Plan violations (which put our first responders at risk to hazardous waste exposure), and illegal/improper release of deleterious materials to state waters and rivers in El Dorado County. Moreover, the unit files both criminal and civil complaints against individuals and businesses who are committing violations of various environmental protection statutes - including civil Business and Professions Code section 17200 cases concerning unlawful business practices.

Funding for this program is achieved through the use of defendant judgments that are deposited into a trust fund. These funds are ongoing as cases are prosecuted on an annual basis. The total amount of judgments can vary depending on case load within the fiscal year.

Proposition 64

The El Dorado County District Attorney's Consumer Fraud Unit is made up of deputy district attorneys and district attorney investigators who work closely with various

California and County Agencies including, Amador, Sacramento and Yolo County District Attorney's Offices, the California Department of Corporations, California Department of Motor Vehicles, California Department of Weights & Measures, California Department of Forestry, California Department of Home Furnishings, California Bureau of Automotive Repair, and the El Dorado County Code Enforcement and Department of Agriculture, in the investigation and prosecution of various forms of consumer fraud and unlawful business practices. Further, this unit is involved with review and handling all of the District Attorney Fraud Hotline and Consumer Fraud Complaints, as well as community outreach and fraud alerts concerning current fraud schemes and tactics. This unit investigates unlawful business practices in various forms, including cases against companies who have been short-selling underweight product for years, and businesses that have been defrauding customers through false advertising and mislabeling of products. Moreover, the unit files both criminal and civil complaints against individuals and businesses who are committing violations of various consumer protection statutes - including civil Business and Professions Code section 17200 cases concerning unlawful business practices. This program is funded through the use of funds collected from defendant judgments.

Real Estate Fraud

Unit provides the investigation and prosecution of Real Estate Fraud. The funding for Real Estate Fraud is ongoing. As the real estate instruments specified under GC 27388 are recorded, a \$3.00 fee is assessed with 90% of the fee being deposited into a Special Revenue Account for use by the District Attorney's office for the investigation and prosecution of Real Estate Fraud. In addition to the recorded

DISTRICT ATTORNEY

document fees funding from a specialized grant referenced above will be utilized.

Victim Witness Assistance

The Victim Witness Assistance program serves as a resource to crime victims. The advocates funded under this grant are required to provide the following services: crisis intervention, emergency assistance, resource referral and assistance, direct counseling and therapy, claim assistance, property return, orientation, court escort, case status/ disposition, notification of family and friends.

Funding is received through Cal-EMA (formerly Office of Emergency Services). This grant is applied for and granted on an annual basis.

Victim Witness Claims

The Claims Specialist provide application intake, data entry, determine eligibility, and verify losses, including; medical, dental, wage loss, support loss, mental health counseling, funeral burial and relocation expenses. The benefit of having the claims processed in our county is that bills can be paid in a timely manner. The average processing time of claims done directly by the VCP Board is 3-6 months which causes ongoing stress to victims as providers will cut off services until payment is received. Funding is received through Cal-EMA (formerly Office of Emergency Services). This grant is applied for and granted on an annual basis.

Workers Compensation Insurance Fraud

The El Dorado County Workers Compensation Unit provides the investigation and prosecution of Workers Compensation Insurance Fraud in El Dorado County. This includes claimant, premium, uninsured employer and medical provider fraud. Claimant fraud includes employees making false or exaggerated

claims. Premium fraud occurs when employers misstate the type of work and or work experience of their employees in order to pay a lower premium. Uninsured employers are those who don't protect their employees by failing to obtain required workers compensation coverage. Medical provider fraud can occur when medical professional's bill for services not rendered, misrepresent the service provided, bill for unnecessary services, etc. This program is funded on an annual basis through a grant application to the State Department of Insurance.

Chief Administrative Office Recommendation

The Recommended Budget represents an increase of \$10,488 or less than 1% in revenues and an increase of \$315,040 or 4% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is increased by \$304,552 or 5%. This represents a status quo budget.

The slight increase in revenue is due to an increase in the department's share of the public safety sales tax.

The increase in appropriations is primarily related to an increase in Services and Supplies of \$163,138. This amount includes the department's contract with the Center for Violence Free Relationships for victim support services, connectivity to the courts communication system (CLETS), and general liability. Some of these costs were incurred in FY 2015-16 but not included in the budget. Salaries and benefits are primarily increasing in worker's compensation (\$53,000) and retirement (\$81,000).

The recommended budget includes several position allocation changes that reflect the District Attorney's continued efforts to restructure his office, increasing the use of

DISTRICT ATTORNEY

technology to realize efficiency. The budget includes two vacant, unfunded Paralegal allocations. As a result of restructuring efforts, the District Attorney expects to delete two vacant allocations over the

course of the next year. The savings in the current budget associated with these positions is approximately \$185,000, which will become ongoing savings once the allocations are deleted.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 22 DISTRICT ATTORNEY

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0342 | PENALTY: BAD CHECK RESTITUTION | 2,978 | 5,000 | 2,500 | 2,500 | -2,500 |
| 0348 | PENALTY: SUSPENDED DRIVERS LICENSE | 8,300 | 16,500 | 10,000 | 10,000 | -6,500 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 11,278 | 21,500 | 12,500 | 12,500 | -9,000 |
| 0860 | ST: PUBLIC SAFETY SALES TAX | 938,139 | 968,880 | 969,562 | 979,251 | 10,371 |
| 0880 | ST: OTHER | 610,612 | 610,612 | 610,612 | 610,612 | 0 |
| 0896 | ST: VEHICLE THEFT ALLOCATION | 205,453 | 195,000 | 197,000 | 197,000 | 2,000 |
| 0898 | ST: OES - OFFICE EMERGENCY SERVICES | 88,934 | 88,934 | 88,934 | 88,934 | 0 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 1,843,138 | 1,863,426 | 1,866,108 | 1,875,797 | 12,371 |
| 1100 | FED: OTHER | 17,000 | 17,000 | 17,000 | 17,000 | 0 |
| 1124 | FED:OFFICE OF EMERGENCY SERVICES | 278,351 | 278,351 | 278,351 | 278,351 | 0 |
| CLASS: 10 | REV: FEDERAL | 295,351 | 295,351 | 295,351 | 295,351 | 0 |
| 1501 | COURT: FEE | 360 | 500 | 500 | 500 | 0 |
| 1746 | BLOOD DRAWS | 45,000 | 45,000 | 35,000 | 35,000 | -10,000 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 45,360 | 45,500 | 35,500 | 35,500 | -10,000 |
| 1940 | MISC: REVENUE | 2,361 | 0 | 2,500 | 2,500 | 2,500 |
| 1942 | MISC: REIMBURSEMENT | 300 | 0 | 0 | 0 | 0 |
| CLASS: 19 | REV: MISCELLANEOUS | 2,661 | 0 | 2,500 | 2,500 | 2,500 |
| 2020 | OPERATING TRANSFERS IN | 659,003 | 702,054 | 631,359 | 716,671 | 14,617 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 659,003 | 702,054 | 631,359 | 716,671 | 14,617 |
| TYPE: R SUBTOTAL | | 2,856,791 | 2,927,831 | 2,843,318 | 2,938,319 | 10,488 |

DISTRICT ATTORNEY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 22 DISTRICT ATTORNEY

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 5,133,656 | 5,491,968 | 5,665,148 | 5,479,772 | -12,196 |
| 3001 | TEMPORARY EMPLOYEES | 219,936 | 150,000 | 150,000 | 100,000 | -50,000 |
| 3002 | OVERTIME | 169,646 | 142,000 | 180,000 | 142,000 | 0 |
| 3003 | STANDBY PAY | 10,312 | 0 | 0 | 0 | 0 |
| 3004 | OTHER COMPENSATION | 406,508 | 90,700 | 82,200 | 82,200 | -8,500 |
| 3005 | TAHOE DIFFERENTIAL | 11,109 | 14,400 | 12,000 | 12,000 | -2,400 |
| 3006 | BILINGUAL PAY | 4,100 | 6,240 | 4,160 | 4,160 | -2,080 |
| 3020 | RETIREMENT EMPLOYER SHARE | 1,243,869 | 1,350,510 | 1,431,538 | 1,431,538 | 81,028 |
| 3022 | MEDI CARE EMPLOYER SHARE | 84,062 | 78,049 | 81,661 | 81,661 | 3,612 |
| 3040 | HEALTH INSURANCE EMPLOYER | 786,609 | 821,207 | 833,409 | 833,409 | 12,202 |
| 3041 | UNEMPLOYMENT INSURANCE EMPLOYER | 0 | 0 | 120 | 120 | 120 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 13,720 | 13,827 | 13,650 | 13,650 | -177 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 10,293 | 20,678 | 38,622 | 38,622 | 17,944 |
| 3046 | RETIREE HEALTH: DEFINED | 60,195 | 60,195 | 62,710 | 62,710 | 2,515 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 111,429 | 111,429 | 164,675 | 164,675 | 53,246 |
| 3080 | FLEXIBLE BENEFITS | 74,057 | 213,512 | 208,112 | 208,112 | -5,400 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 8,339,501 | 8,564,715 | 8,928,005 | 8,654,629 | 89,914 |
| 4040 | TELEPHONE COMPANY VENDOR | 6,456 | 6,450 | 6,000 | 6,000 | -450 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 6,718 | 0 | 6,630 | 6,630 | 6,630 |
| 4044 | CABLE/INTERNET SERVICE | 248 | 0 | 500 | 500 | 500 |
| 4060 | FOOD AND FOOD PRODUCTS | 572 | 0 | 600 | 600 | 600 |
| 4100 | INSURANCE: PREMIUM | 52,520 | 52,520 | 65,111 | 65,111 | 12,591 |
| 4123 | JURY/WITNESS EXPENSE | 15,000 | 15,000 | 15,000 | 15,000 | 0 |
| 4124 | WITNESS FEE | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 4128 | WITNESS MILEAGE | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 4144 | MAINT: COMPUTER | 4,500 | 4,500 | 4,500 | 4,500 | 0 |
| 4220 | MEMBERSHIPS | 15,982 | 15,982 | 16,000 | 16,000 | 18 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 4,075 | 0 | 3,000 | 3,000 | 3,000 |
| 4260 | OFFICE EXPENSE | 10,165 | 10,000 | 10,000 | 10,000 | 0 |
| 4261 | POSTAGE | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 3,050 | 3,050 | 3,050 | 3,050 | 0 |
| 4265 | LAW BOOKS | 29,562 | 15,023 | 20,000 | 20,000 | 4,977 |
| 4266 | PRINTING / DUPLICATING SERVICES | 15 | 500 | 500 | 500 | 0 |
| 4267 | ON-LINE SUBSCRIPTIONS | 880 | 6,500 | 6,500 | 6,500 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 72,058 | 15,000 | 84,500 | 84,500 | 69,500 |
| 4308 | EXTERNAL DATA PROCESSING SERVICES | 58,528 | 25,000 | 41,000 | 41,000 | 16,000 |
| 4317 | CRIMINAL INVESTIGATION | 0 | 2,000 | 2,000 | 2,000 | 0 |
| 4320 | VERBATIM: TRANSCRIPTION | 11,648 | 10,000 | 10,000 | 10,000 | 0 |
| 4322 | MEDICAL & SOBRIETY EXAMINATIONS | 35,000 | 35,000 | 35,000 | 35,000 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 18,000 | 18,000 | 18,000 | 18,000 | 0 |

DISTRICT ATTORNEY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 22 DISTRICT ATTORNEY

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4421 | RENT & LEASE: SECURITY SYSTEM | 5,760 | 4,000 | 6,600 | 6,600 | 2,600 |
| 4440 | RENT & LEASE: BUILDING & | 66,680 | 65,000 | 72,000 | 72,000 | 7,000 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4461 | EQUIP: MINOR | 5,000 | 5,000 | 20,000 | 20,000 | 15,000 |
| 4462 | EQUIP: COMPUTER | 34,595 | 34,595 | 2,500 | 2,500 | -32,095 |
| 4464 | EQUIP: LAW ENFORCEMENT | 253 | 0 | 1,500 | 1,500 | 1,500 |
| 4465 | EQUIP: VEHICLE | 6,000 | 6,000 | 18,000 | 18,000 | 12,000 |
| 4500 | SPECIAL DEPT EXPENSE | 17,408 | 5,000 | 5,000 | 5,000 | 0 |
| 4501 | SPECIAL PROJECTS | 43,198 | 43,198 | 43,198 | 49,198 | 6,000 |
| 4503 | STAFF DEVELOPMENT | 22,403 | 15,745 | 18,000 | 18,000 | 2,255 |
| 4510 | DISTRICT ATTORNEY | 4,968 | 0 | 0 | 0 | 0 |
| 4529 | SOFTWARE LICENSE | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| 4540 | STAFF DEVELOPMENT (NOT 1099) | 40 | 0 | 0 | 0 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 23,971 | 17,344 | 20,000 | 20,000 | 2,656 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 9,532 | 6,000 | 10,000 | 10,000 | 4,000 |
| 4605 | RENT & LEASE: VEHICLE | 60,098 | 59,657 | 75,013 | 75,013 | 15,356 |
| 4606 | FUEL PURCHASES | 42,179 | 42,000 | 40,000 | 40,000 | -2,000 |
| 4608 | HOTEL ACCOMMODATIONS | 27,405 | 14,500 | 25,000 | 25,000 | 10,500 |
| 4620 | UTILITIES | 28,094 | 25,000 | 30,000 | 30,000 | 5,000 |
| CLASS: 40 | SERVICE & SUPPLIES | 765,561 | 600,564 | 757,702 | 763,702 | 163,138 |
| 5240 | CONTRIB: NON-CNTY GOVERNMENTAL | 50,000 | 50,000 | 50,000 | 50,000 | 0 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 2,310 | 2,500 | 2,500 | 2,500 | 0 |
| CLASS: 50 | OTHER CHARGES | 52,310 | 52,500 | 52,500 | 52,500 | 0 |
| 6025 | LEASEHOLD IMPROVEMENTS | 667 | 0 | 0 | 0 | 0 |
| 6042 | FIXED ASSET: COMPUTER SYSTEM | 10,000 | 10,000 | 0 | 0 | -10,000 |
| CLASS: 60 | FIXED ASSETS | 10,667 | 10,000 | 0 | 0 | -10,000 |
| 7001 | OPERATING TRANSFERS OUT: FLEET | 0 | 0 | 34,000 | 34,000 | 34,000 |
| CLASS: 70 | OTHER FINANCING USES | 0 | 0 | 34,000 | 34,000 | 34,000 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 49,000 | 60,300 | 49,000 | 49,000 | -11,300 |
| 7221 | INTRAFND: RADIO EQUIPMENT & SUPPORT | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 3,848 | 3,848 | 4,248 | 4,248 | 400 |
| 7224 | INTRAFND: STORES SUPPORT | 287 | 287 | 175 | 175 | -112 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 2,000 | 2,000 | 0 | 0 | -2,000 |
| CLASS: 72 | INTRAFUND TRANSFERS | 56,135 | 67,435 | 54,423 | 54,423 | -13,012 |
| 7352 | INTRFND ABATEMENTS: DA/FS CONTRACT | -476,000 | -476,000 | -350,000 | -425,000 | 51,000 |
| CLASS: 73 | INTRAFUND ABATEMENT | -476,000 | -476,000 | -350,000 | -425,000 | 51,000 |
| TYPE: E SUBTOTAL | | 8,748,174 | 8,819,214 | 9,476,630 | 9,134,254 | 315,040 |
| FUND TYPE: 10 | SUBTOTAL | 5,891,383 | 5,891,383 | 6,633,312 | 6,195,935 | 304,552 |
| DEPARTMENT: 22 | SUBTOTAL | 5,891,383 | 5,891,383 | 6,633,312 | 6,195,935 | 304,552 |

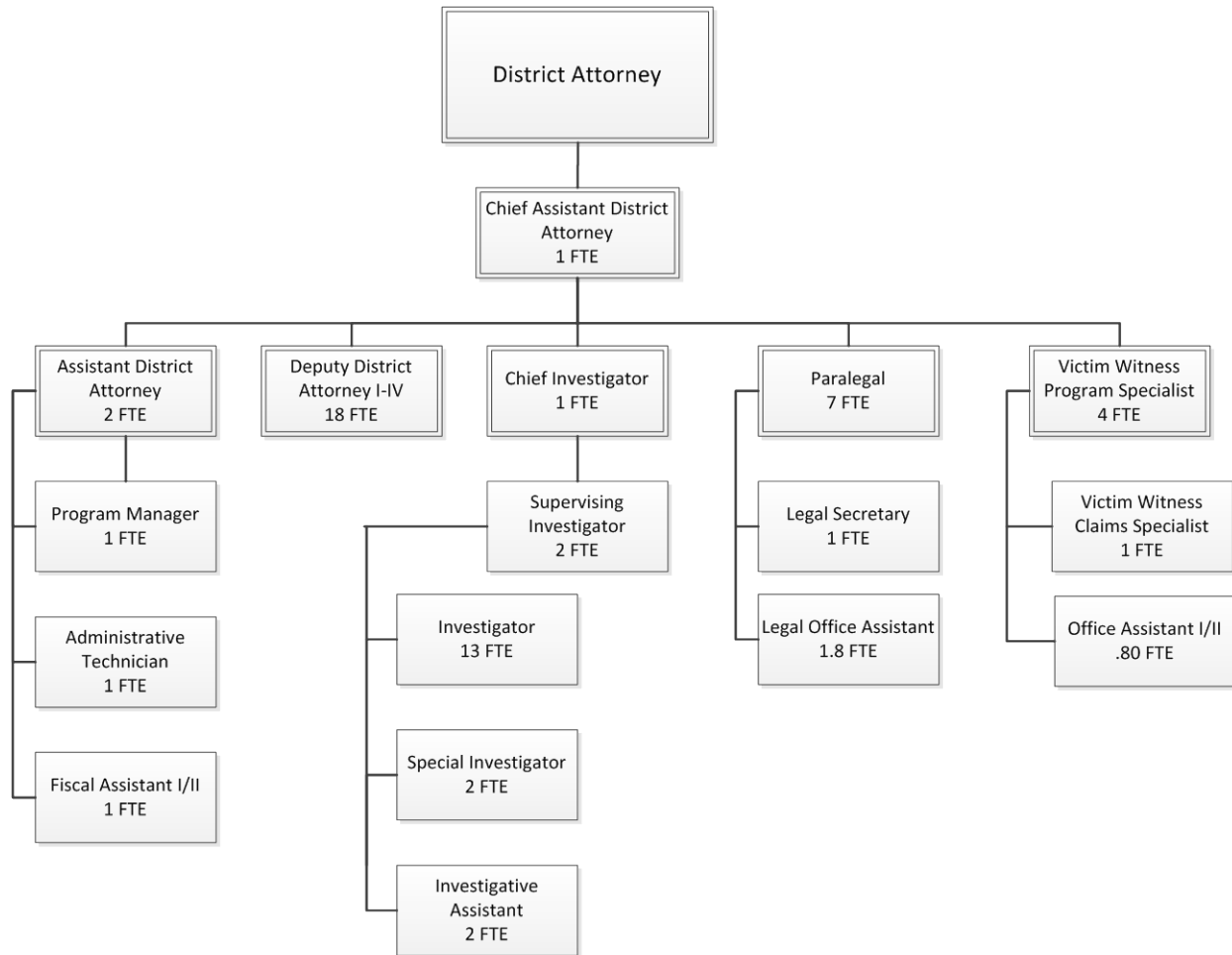
DISTRICT ATTORNEY

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|--|-----------------------------------|----------------------------|--------------------------|-----------------------|
| District Attorney | 1.00 | 1.00 | 1.00 | 0.00 |
| Assistant District Attorney | 1.00 | 2.00 | 2.00 | 1.00 |
| Chief Assistant District Attorney | 1.00 | 1.00 | 1.00 | 0.00 |
| Chief Investigator (DA) | 1.00 | 1.00 | 1.00 | 0.00 |
| Department Analyst I/II | 1.00 | 1.00 | 1.00 | 0.00 |
| Deputy District Attorney I-IV | 19.00 | 18.00 | 18.00 | -1.00 |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | 0.00 |
| Investigative Assistant | 2.00 | 2.00 | 2.00 | 0.00 |
| Investigator (D.A.) | 13.00 | 13.00 | 13.00 | 0.00 |
| Legal Office Assistant I/II | 2.80 | 1.80 | 1.80 | -1.00 |
| Legal Secretarial Services Supervisor | 2.00 | 0.00 | 0.00 | -2.00 |
| Legal Secretary I/II | 5.00 | 1.00 | 1.00 | -4.00 |
| Office Assistant I/II | 0.80 | 0.80 | 0.80 | 0.00 |
| Paralegal * | 1.00 | 6.00 | 6.00 | 5.00 |
| Program Manager I | 1.00 | 1.00 | 1.00 | 0.00 |
| Special Investigator - District Attorney | 1.00 | 2.00 | 2.00 | 1.00 |
| Supervising Investigator (DA) | 1.00 | 2.00 | 2.00 | 1.00 |
| Victim Witness Claims Specialist I/II | 1.00 | 1.00 | 1.00 | 0.00 |
| Victim Witness Program Coordinator | 1.00 | 0.00 | 0.00 | -1.00 |
| Victim Witness Program Specialist | 3.00 | 4.00 | 4.00 | 1.00 |
| Department Total | 59.60 | 59.60 | 59.60 | 0.00 |

* Allocation includes 2 Vacant, Unfunded Paralegal's

DISTRICT ATTORNEY



Total FTE: 59.6

GRAND JURY

Mission

Grand Juries are appointed by the local State Superior Court of California and serve as investigative bodies. Civil grand juries are empowered to inquire into alleged criminal acts within the County; examine fiscal and management practices in County government, departments, cities and special districts; and to investigate allegations of misconduct of any public office or officer within the County. If evidence warrants, the Jury files formal charges.

Grand Jury Financial Summary

| | 14/15 Actual | 15/16 Budget | 16/17 Dept Request | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|-----------------|-----------------|--------------------------|---------------------------|---------------------------------------|-------------|
| Services & Supplies | 46,886 | 72,550 | 72,550 | 72,550 | - | 0% |
| Intrafund Transfers | 2,985 | 2,749 | 2,769 | 2,769 | 20 | 1% |
| Total Appropriations | 49,871 | 75,299 | 75,319 | 75,319 | 20 | 0% |
| NCC | 49,871 | 75,299 | 75,319 | 75,319 | 20 | 0% |

Source of Funds

Net County Cost (\$75,319): The Grand Jury is entirely funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Services & Supplies (\$72,550): Primarily comprised of reimbursements for mileage (\$35,000) and for meeting time (\$28,000).

Intrafund Transfers (\$2,769): Intrafund transfers consist of charges from other departments, primarily for mail services (\$2,469).

2016-17 Summary of Department Programs

| | Appropriations | Revenues | Net County Cost | Staffing |
|--------------------|----------------|----------|-----------------|----------|
| Operations Support | 75,319 | - | 75,319 | 0 |
| TOTAL | 75,319 | - | 75,319 | 0 |

Program Summaries

Operations

The Grand Jury budget reflects the costs which may be incurred by the Civil Grand Jury members for their activities, as

authorized by the California Penal Code and the local Superior Court.

Chief Administrative Office Recommendation

The FY 2016-17 Recommended Budget is based on the FY 2015-16 approved budget

GRAND JURY

with a small increase of \$20 based on mail cost applied charges.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 19 GRAND JURY

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 50 | 50 | 50 | 50 | 0 |
| 4127 GRAND JURY EXPENSE | 28,000 | 28,000 | 28,000 | 28,000 | 0 |
| 4260 OFFICE EXPENSE | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4261 POSTAGE | 500 | 500 | 500 | 500 | 0 |
| 4262 SOFTWARE | 650 | 650 | 650 | 650 | 0 |
| 4420 RENT & LEASE: EQUIPMENT | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4503 STAFF DEVELOPMENT | 2,850 | 2,850 | 2,850 | 2,850 | 0 |
| 4600 TRANSPORTATION & TRAVEL | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4602 MILEAGE: EMPLOYEE PRIVATE AUTO | 35,000 | 35,000 | 35,000 | 35,000 | 0 |
| CLASS: 40 SERVICE & SUPPLIES | 72,550 | 72,550 | 72,550 | 72,550 | 0 |
| 7200 INTRAFUND TRANSFERS: ONLY GENERAL | 300 | 300 | 300 | 300 | 0 |
| 7223 INTRAFND: MAIL SERVICE | 2,449 | 2,449 | 2,469 | 2,469 | 20 |
| CLASS: 72 INTRAFUND TRANSFERS | 2,749 | 2,749 | 2,769 | 2,769 | 20 |
| TYPE: E SUBTOTAL | 75,299 | 75,299 | 75,319 | 75,319 | 20 |
| FUND TYPE: 10 SUBTOTAL | 75,299 | 75,299 | 75,319 | 75,319 | 20 |
| DEPARTMENT: 19 SUBTOTAL | 75,299 | 75,299 | 75,319 | 75,319 | 20 |

PROBATION

Mission

Providing Public Safety through Collaborative Partnerships and Innovative Practices in Corrections, with Accountability and Compassion.

Probation Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Fines, Forfeitures | 7,954 | 3,750 | 3,750 | 3,750 | - | 0% |
| State | 1,874,345 | 2,145,754 | 2,107,378 | 2,119,748 | (26,006) | -1% |
| Federal | 84,496 | 55,000 | 70,000 | 75,000 | 20,000 | 36% |
| Other Governmental | 30,011 | 25,000 | 25,000 | 25,000 | - | 0% |
| Charges for Service | 360,331 | 318,000 | 274,000 | 274,000 | (44,000) | -14% |
| Misc. | 4,426 | 4,250 | 4,750 | 4,750 | 500 | 12% |
| Other Financing | 2,582,211 | 3,338,306 | 3,514,560 | 3,514,560 | 176,254 | 5% |
| Total Revenue | 4,943,774 | 5,890,060 | 5,999,438 | 6,016,808 | 126,748 | 2% |
| Salaries & Benefits | 12,804,822 | 14,069,197 | 15,607,573 | 15,370,483 | 1,301,286 | 9% |
| Services & Supplies | 1,650,448 | 2,815,933 | 2,938,153 | 2,877,153 | 61,220 | 2% |
| Other Charges | 64,824 | 117,500 | 139,625 | 117,500 | - | 0% |
| Fixed Assets | 64,305 | - | - | - | - | 0% |
| Operating Transfers | - | - | 358,272 | 42,000 | 42,000 | 0% |
| Intrafund Transfers | 51,862 | 38,456 | 32,633 | 32,633 | (5,823) | -15% |
| Total Appropriations | 14,636,261 | 17,041,086 | 19,076,256 | 18,439,769 | 1,398,683 | 8% |
| NCC | 9,692,487 | 11,151,026 | 13,076,818 | 12,422,961 | 1,271,935 | 11% |
| FTE's | 131 | 132 | 132 | 132 | - | 0% |

Source of Funds

Fines, Forfeitures & Penalties (\$3,750):
Administrative Fee for penalty restitution collections.

State Intergovernmental (\$2,119,748):
Primarily comprised of Proposition 172,
Public Safety Sales Tax (\$1,249,322), STC
funding (\$59,020), and Juvenile Probation /
Camp funding (\$811,406).

Federal Intergovernmental (\$75,000): Grant
revenue.

Other Governmental Agencies (\$25,000):
From Office of Education based on daily
average attendance.

Charges for Services (\$274,000): Primarily
comprised of Institutional Care and Support
(\$125,000), Adult Probation Supervision
Fees (\$50,000) and Care in Juvenile Hall
(\$80,000).

Miscellaneous Revenue (\$4,750): For NSF
Fees, SB90 Anger Management Fees and
Domestic Violence fees.

Other Financing Sources (\$3,514,560):
Includes AB109 (\$1,533,000), SLESF-
JJCPA (\$617,000), Youth Offender Block
Grant (\$616,040), CCPIF SB678
(\$300,100), Automation Trust (\$120,000),
and State Sales Tax Realignment
(\$157,000).

Net County Cost (\$12,422,961): The
department is primarily funded with
discretionary General Fund tax dollars.

PROBATION

These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$15,370,483): Primarily comprised of permanent salaries (\$8,533,000), retirement (\$2,927,000), and health insurance (\$2,338,000).

Services & Supplies (\$2,877,153): Primarily comprised of professional services (\$595,240), building lease (\$276,118), utilities (\$129,346), food and food products (\$164,000), and psychiatric medical care (\$293,010).

Other Charges (\$117,500): Consists of costs associated with the care and custody

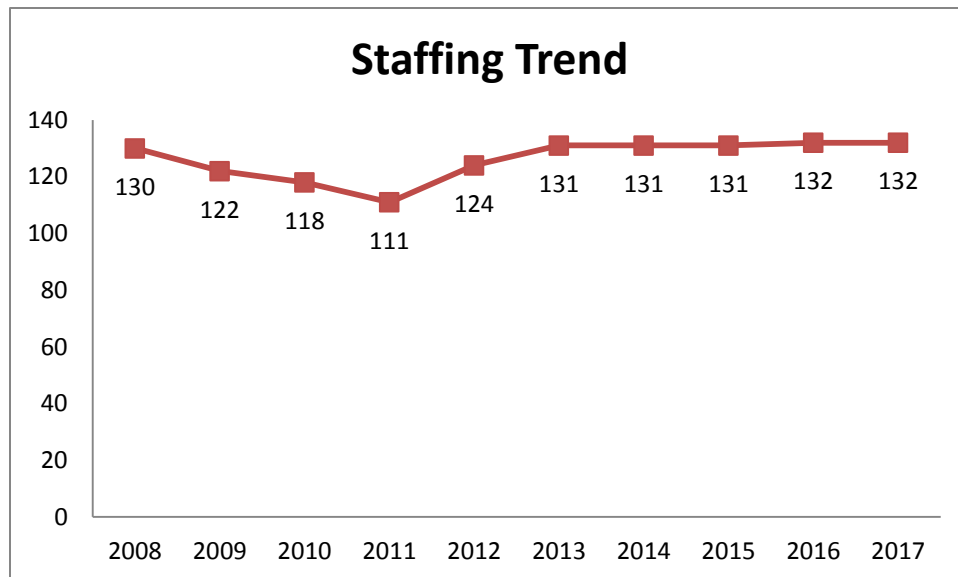
of juvenile detainees committed by Court Order to contracted ranches, camps, and the Division of Juvenile Facilities (DJF).

Operating Transfers (\$42,000): Transfer to Fleet for purchase of van for AB109 programs.

Intra-fund Transfers (\$32,633): Intra-fund transfers consist of charges from other departments for services such as building maintenance and Information Technologies programming.

Staffing Trend

Staffing for the Probation Department remains constant at 132 FTE, including 83 FTE on the West Slope and 49 FTE at South Lake Tahoe.



PROBATION

| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|------------------|-------------------|------------|
| | 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 |
| TOTAL | 18,439,769 | 6,016,808 | 12,422,961 | 132 |

Program Summaries

Administration

The Administration Division plans, organizes, directs and supports the operations of the Probation Department. The division leads the development of policy and procedure and develops and oversees the departmental budget. The division also provides central department services such as fiscal, clerical, I.T., data, and H.R.

Adult Probation Services

The Adult Probation Services division provides countywide community supervision of adult offenders, and provides investigations and reports regarding offenders to the Superior Court. Activities in this division include general supervision, Post Release Community Supervision (PRCS) and Mandatory Community Supervision (MCS), Court services and investigations, Electronic Monitoring Program, Drug Court, Domestic Violence Court, DUI Court, Behavioral Health Court, Veteran's Court, enforcement of court orders, and brokering community services.

The Community Corrections Center provides adult offender intake, assessment and referral services, as well as "One Stop" supervision, treatment, education, vocational, and substance abuse

interventions. The CCC facility includes Probation, Human Services, Public Health, Mental Health, Education, and community-based services as prescribed through the Public Safety Realignment plan and funding.

Juvenile Court Commitments

This unit includes costs for the care and custody of juvenile detainees committed by Court Order to contracted ranches, camps, and the Division of Juvenile Facilities (DJF) of the California Department of Corrections and Rehabilitation (CDCR). Revenue for this program comes from the Youthful Offender Block Grant.

Juvenile Detention Facilities

Operation of two medium security, juvenile detention facilities (Placerville/South Lake Tahoe) where juveniles await adjudication of cases for (delinquent) acts, and serve court-ordered (dispositions) in efforts toward rehabilitation and promoting public safety. The JDFs provide mandated services and treatment programs to incarcerated youth. The South Lake Tahoe facility houses the six month El Dorado County "Challenge" Commitment Program. Facilities must comply with State Title 15 and Title 24 regulations covering staffing ratios, (staff-to-juvenile), care and custody programming, housing conditions, facility maintenance,

PROBATION

medical, educational, and treatment services, and custody transports to Juvenile Court and out of County institutions.

Juvenile Probation Services

The Juvenile Probation Services division provides countywide community supervision of juveniles, and provides investigations and reports regarding juveniles to the Superior Court. Activities in the division include supervision, intake services, court services, Juvenile Electronic Monitoring Program, Juvenile Court Work Program, Teen Court, Juvenile Drug Court, Probation Supervision Officers embedded at local high schools, enforcement of Court orders, placement services, delinquency prevention, and brokering community services.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall increase of \$126,748 or 2% in revenues and an increase of \$1,398,683 or 8% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is increased by \$1,271,935 or 11%. This represents a status quo budget.

The increase in revenue is the result of additional AB109 funding and Youthful Offender Block Grant funding.

The increase in appropriations is primarily related to increased salaries and benefits (\$1,301,286). The majority of this increase is related to permanent salaries (\$873K), retirement (\$255K), worker's compensation costs (\$140K), and health insurance (\$129K). Much of the increase in permanent salaries is due to the fact that the department held several positions vacant in order to achieve savings in FY 2015-16.

The department included a request to make personnel allocation changes to improve efficiency and provide support for revenue-generating grants and federal claiming activities. The changes result in no net increase to the department's allocation and are expected to result in an overall savings of approximately \$5,000. These changes are recommended and have been reflected in the proposed personnel allocation and organizational chart. One of the recommended adjustments is the deletion of one Deputy Probation Officer I/II – Field and the addition of one Probation Assistant. This change would save the department approximately \$14,000 annually. However, the job classification has not been established by the Board of Supervisors so the addition is noted in italics on the personnel allocation chart.

Departmental requests that are not recommended at this time include \$296K in capital improvement projects:

- New carpeting for South Lake Tahoe Office (\$43K)
- Secure parking for Placerville Office (\$15K)
- Placerville Juvenile Hall shower upgrade (\$50K)
- Placerville Juvenile Hall security camera upgrade (\$54K)
- Heating for recreation yard at Juvenile Treatment Center in South Lake Tahoe (\$80K)
- South Lake Tahoe Juvenile Treatment Center security camera upgrade (\$54K)

These projects have not been included in the proposed work plan for the Facilities Division. All remaining capital funds are being used for deferred maintenance projects identified in the VANIR study. Currently, funding has not been identified for any new department requests.

PROBATION

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 25 PROBATION

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0341 PENALTY: RESTITUTION | 5,500 | 3,750 | 3,750 | 3,750 | 0 |
| CLASS: 03 REV: FINE, FORFEITURE & | 5,500 | 3,750 | 3,750 | 3,750 | 0 |
| 0760 ST: CORRECTIONS | 56,160 | 56,160 | 59,020 | 59,020 | 2,860 |
| 0860 ST: PUBLIC SAFETY SALES TAX | 1,126,255 | 1,236,952 | 1,236,952 | 1,249,322 | 12,370 |
| 0880 ST: OTHER | 797,824 | 852,642 | 811,406 | 811,406 | -41,236 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 1,980,239 | 2,145,754 | 2,107,378 | 2,119,748 | -26,006 |
| 1000 FED: ADMIN PUBLIC ASSISTANCE | 68,000 | 55,000 | 70,000 | 75,000 | 20,000 |
| 1101 FED: BLOCK GRANT REVENUES | 68,275 | 0 | 0 | 0 | 0 |
| CLASS: 10 REV: FEDERAL | 136,275 | 55,000 | 70,000 | 75,000 | 20,000 |
| 1202 REV: CARE - COMM ACTION RESPONSIVE | 25,000 | 25,000 | 25,000 | 25,000 | 0 |
| CLASS: 12 REV: OTHER GOVERNMENTAL | 25,000 | 25,000 | 25,000 | 25,000 | 0 |
| 1680 INSTITUTIONAL CARE & SERVICES | 123,650 | 180,000 | 125,000 | 125,000 | -55,000 |
| 1683 PROBATION: ADULT DEFENDANT | 50,000 | 50,000 | 50,000 | 50,000 | 0 |
| 1684 CARE IN JUVENILE HALL | 74,000 | 70,000 | 80,000 | 80,000 | 10,000 |
| 1685 URINALYSIS TESTING | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 1747 HEMP - HOME ELECTRONIC MONITORING | 13,000 | 13,000 | 13,000 | 13,000 | 0 |
| 1751 PROBATION: PRESENT REPORT FEE | 2,500 | 2,000 | 3,000 | 3,000 | 1,000 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 266,150 | 318,000 | 274,000 | 274,000 | -44,000 |
| 1940 MISC: REVENUE | 4,250 | 4,250 | 4,750 | 4,750 | 500 |
| CLASS: 19 REV: MISCELLANEOUS | 4,250 | 4,250 | 4,750 | 4,750 | 500 |
| 2020 OPERATING TRANSFERS IN | 3,059,040 | 3,181,550 | 3,357,804 | 3,357,804 | 176,254 |
| 2027 OPERATING TRSNF IN: SALES TAX | 156,756 | 156,756 | 156,756 | 156,756 | 0 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 3,215,796 | 3,338,306 | 3,514,560 | 3,514,560 | 176,254 |
| TYPE: R SUBTOTAL | 5,633,210 | 5,890,060 | 5,999,438 | 6,016,808 | 126,748 |

PROBATION

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 25 PROBATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 7,513,518 | 7,660,202 | 8,533,170 | 8,533,170 | 872,968 |
| 3001 | TEMPORARY EMPLOYEES | 116,760 | 116,760 | 128,101 | 68,101 | -48,659 |
| 3002 | OVERTIME | 278,080 | 278,080 | 357,718 | 222,718 | -55,362 |
| 3003 | STANDBY PAY | 20,468 | 20,468 | 20,468 | 20,468 | 0 |
| 3004 | OTHER COMPENSATION | 108,035 | 108,035 | 154,381 | 112,291 | 4,256 |
| 3005 | TAHOE DIFFERENTIAL | 117,600 | 117,600 | 117,600 | 117,600 | 0 |
| 3006 | BILINGUAL PAY | 13,520 | 13,520 | 11,440 | 11,440 | -2,080 |
| 3020 | RETIREMENT EMPLOYER SHARE | 2,671,023 | 2,671,023 | 2,926,573 | 2,926,573 | 255,550 |
| 3022 | MEDI CARE EMPLOYER SHARE | 124,077 | 124,077 | 125,731 | 125,731 | 1,654 |
| 3040 | HEALTH INSURANCE EMPLOYER | 2,209,611 | 2,209,611 | 2,338,434 | 2,338,434 | 128,823 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 21,001 | 21,001 | 21,293 | 21,293 | 292 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 20,466 | 20,466 | 19,959 | 19,959 | -507 |
| 3046 | RETIREE HEALTH: DEFINED | 134,566 | 134,566 | 138,889 | 138,889 | 4,323 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 519,788 | 519,788 | 659,816 | 659,816 | 140,028 |
| 3080 | FLEXIBLE BENEFITS | 54,000 | 54,000 | 54,000 | 54,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 13,922,513 | 14,069,197 | 15,607,573 | 15,370,483 | 1,301,286 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 18,000 | 18,000 | 20,000 | 20,000 | 2,000 |
| 4022 | UNIFORMS | 2,381 | 2,000 | 2,250 | 2,250 | 250 |
| 4040 | TELEPHONE COMPANY VENDOR | 16,670 | 21,432 | 28,128 | 28,128 | 6,696 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 8,303 | 12,000 | 9,114 | 9,114 | -2,886 |
| 4044 | CABLE/INTERNET SERVICE | 2,484 | 2,484 | 2,784 | 2,784 | 300 |
| 4060 | FOOD AND FOOD PRODUCTS | 158,800 | 158,000 | 179,000 | 164,000 | 6,000 |
| 4080 | HOUSEHOLD EXPENSE | 43,400 | 45,500 | 46,000 | 40,000 | -5,500 |
| 4085 | REFUSE DISPOSAL | 19,200 | 19,200 | 19,800 | 19,800 | 600 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 18,000 | 18,000 | 21,600 | 21,600 | 3,600 |
| 4100 | INSURANCE: PREMIUM | 149,119 | 149,119 | 95,815 | 95,815 | -53,304 |
| 4140 | MAINT: EQUIPMENT | 3,500 | 3,500 | 3,700 | 3,700 | 200 |
| 4144 | MAINT: COMPUTER | 53,714 | 46,979 | 97,424 | 97,424 | 50,445 |
| 4145 | MAINTENANCE: EQUIPMENT PARTS | 2,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 20,593 | 37,593 | 38,213 | 58,213 | 20,620 |
| 4197 | MAINTENANCE BUILDING: SUPPLIES | 913 | 800 | 1,800 | 1,800 | 1,000 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 4,457 | 8,000 | 1,968 | 1,968 | -6,032 |
| 4201 | MEDICAL: FIELD SUPPLY | 0 | 0 | 10,698 | 10,698 | 10,698 |
| 4220 | MEMBERSHIPS | 1,110 | 965 | 1,760 | 1,760 | 795 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 4,270 | 4,025 | 4,398 | 4,398 | 373 |
| 4260 | OFFICE EXPENSE | 38,200 | 39,200 | 37,410 | 37,410 | -1,790 |
| 4261 | POSTAGE | 7,768 | 8,850 | 9,650 | 9,650 | 800 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 180 | 180 | 388 | 388 | 208 |
| 4264 | BOOKS / MANUALS | 17,066 | 28,400 | 18,200 | 18,200 | -10,200 |
| 4266 | PRINTING / DUPLICATING SERVICES | 2,700 | 6,300 | 4,700 | 4,700 | -1,600 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 337,748 | 737,993 | 595,240 | 595,240 | -142,753 |

PROBATION

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 25 PROBATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4308 | EXTERNAL DATA PROCESSING SERVICES | 3,348 | 3,348 | 3,420 | 3,420 | 72 |
| 4318 | INTERPRETER | 500 | 500 | 500 | 500 | 0 |
| 4320 | VERBATIM: TRANSCRIPTION | 500 | 500 | 500 | 500 | 0 |
| 4323 | PSYCHIATRIC MEDICAL SERVICES | 252,200 | 189,920 | 353,010 | 293,010 | 103,090 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 64,176 | 78,944 | 99,196 | 99,196 | 20,252 |
| 4329 | PROBATION: NON GOVERNMENT AGENCY | 2,025 | 1,800 | 3,600 | 3,600 | 1,800 |
| 4334 | FIRE PREVENTION & INSPECTION | 2,122 | 2,622 | 2,622 | 2,622 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 0 | 600 | 600 | 600 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 24,904 | 24,904 | 26,478 | 26,478 | 1,574 |
| 4440 | RENT & LEASE: BUILDING & | 261,749 | 259,869 | 276,118 | 276,118 | 16,249 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 1,200 | 1,200 | 1,600 | 1,600 | 400 |
| 4461 | EQUIP: MINOR | 60,261 | 57,698 | 63,978 | 63,978 | 6,280 |
| 4462 | EQUIP: COMPUTER | 22,559 | 16,715 | 36,125 | 36,125 | 19,410 |
| 4463 | EQUIP: TELEPHONE & RADIO | 25,130 | 12,630 | 15,619 | 15,619 | 2,989 |
| 4464 | EQUIP: LAW ENFORCEMENT | 113,050 | 60,175 | 56,363 | 56,363 | -3,812 |
| 4465 | EQUIP: VEHICLE | 3,315 | 1,300 | 27,000 | 27,000 | 25,700 |
| 4500 | SPECIAL DEPT EXPENSE | 144,108 | 149,355 | 102,047 | 102,047 | -47,308 |
| 4501 | SPECIAL PROJECTS | 200 | 200 | 0 | 0 | -200 |
| 4502 | EDUCATIONAL MATERIALS | 17 | 0 | 0 | 0 | 0 |
| 4503 | STAFF DEVELOPMENT | 45,826 | 66,564 | 98,495 | 98,495 | 31,931 |
| 4505 | SB924: TRANSPORTATION & TRAVEL | 175,000 | 151,529 | 184,807 | 184,807 | 33,278 |
| 4529 | SOFTWARE LICENSE | 50,676 | 43,813 | 6,072 | 6,072 | -37,741 |
| 4534 | AMMUNITION | 26,824 | 34,268 | 28,320 | 28,320 | -5,948 |
| 4564 | ROAD: HERBICIDE | 40 | 0 | 0 | 0 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 2,348 | 2,948 | 2,836 | 2,836 | -112 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 8,880 | 12,072 | 9,460 | 9,460 | -2,612 |
| 4605 | RENT & LEASE: VEHICLE | 91,553 | 97,022 | 109,216 | 109,216 | 12,194 |
| 4606 | FUEL PURCHASES | 34,157 | 45,012 | 45,205 | 45,205 | 193 |
| 4608 | HOTEL ACCOMMODATIONS | 3,600 | 4,705 | 4,580 | 4,580 | -125 |
| 4620 | UTILITIES | 126,200 | 126,200 | 129,346 | 129,346 | 3,146 |
| CLASS: 40 | SERVICE & SUPPLIES | 2,477,044 | 2,815,933 | 2,938,153 | 2,877,153 | 61,220 |
| 5000 | SUPPORT & CARE OF PERSONS | 87,082 | 64,000 | 139,625 | 117,500 | 53,500 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 700 | 700 | 0 | 0 | -700 |
| 5319 | INTERFND: MENTAL HEALTH SERVICES | 29,718 | 52,800 | 0 | 0 | -52,800 |
| CLASS: 50 | OTHER CHARGES | 117,500 | 117,500 | 139,625 | 117,500 | 0 |
| 7000 | OPERATING TRANSFERS OUT | 60,000 | 0 | 316,272 | 0 | 0 |
| 7001 | OPERATING TRANSFERS OUT: FLEET | 0 | 0 | 42,000 | 42,000 | 42,000 |
| CLASS: 70 | OTHER FINANCING USES | 60,000 | 0 | 358,272 | 42,000 | 42,000 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 2,440 | 6,440 | 1,000 | 1,000 | -5,440 |
| 7210 | INTRAFND: COLLECTIONS | 4,600 | 4,600 | 3,371 | 3,371 | -1,229 |
| 7221 | INTRAFND: RADIO EQUIPMENT & SUPPORT | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 8,765 | 8,765 | 8,998 | 8,998 | 233 |
| 7224 | INTRAFND: STORES SUPPORT | 4,651 | 4,651 | 5,264 | 5,264 | 613 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 34,456 | 38,456 | 32,633 | 32,633 | -5,823 |
| TYPE: E SUBTOTAL | | 16,611,513 | 17,041,086 | 19,076,256 | 18,439,769 | 1,398,683 |
| FUND TYPE: 10 | SUBTOTAL | 10,978,303 | 11,151,026 | 13,076,818 | 12,422,961 | 1,271,935 |
| DEPARTMENT: 25 | SUBTOTAL | 10,978,303 | 11,151,026 | 13,076,818 | 12,422,961 | 1,271,935 |

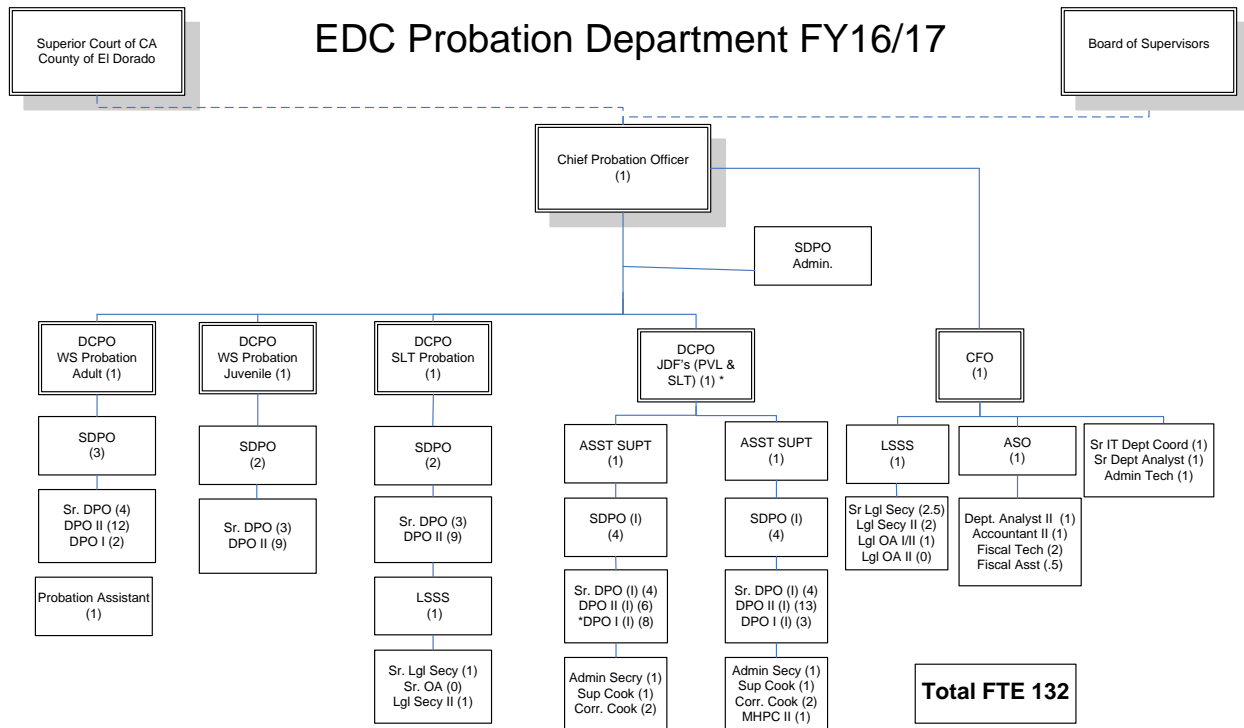
PROBATION

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Chief Probation Officer | 1.00 | 1.00 | 1.00 | 0.00 |
| Accountant I/II | 1.00 | 1.00 | 1.00 | 0.00 |
| Administrative Secretary | 2.00 | 2.00 | 2.00 | 0.00 |
| Administrative Services Officer | 0.00 | 1.00 | 1.00 | 1.00 |
| Administrative Technician | 1.00 | 1.00 | 1.00 | 0.00 |
| Assistant Superintendant - Institutions | 2.00 | 2.00 | 2.00 | 0.00 |
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | 0.00 |
| Correctional Cook | 4.00 | 4.00 | 4.00 | 0.00 |
| Correctional Food Services Supervisor | 2.00 | 2.00 | 2.00 | 0.00 |
| Department Analyst I/II | 1.00 | 1.00 | 1.00 | 0.00 |
| Deputy Chief Probation Officer | 4.00 | 4.00 | 4.00 | 0.00 |
| Deputy Probation Officer I/II | 32.00 | 31.00 | 31.00 | -1.00 |
| Deputy Probation Officer I/II - Limited Term | 1.00 | 1.00 | 1.00 | 0.00 |
| Deputy Probation Officer I/II - Institutions | 31.00 | 30.00 | 30.00 | -1.00 |
| Fiscal Assistant | 0.00 | 0.50 | 0.50 | 0.50 |
| Fiscal Technician | 2.00 | 2.00 | 2.00 | 0.00 |
| Legal Office Assistant I/II | 1.50 | 1.00 | 1.00 | -0.50 |
| Legal Secretarial Services Supervisor | 2.00 | 2.00 | 2.00 | 0.00 |
| Legal Secretary I/II | 2.00 | 3.00 | 3.00 | 1.00 |
| Mental Health Program Coordinator II | 1.00 | 1.00 | 1.00 | 0.00 |
| <i>Probation Assistant*</i> | <i>0.00</i> | <i>1.00</i> | <i>1.00</i> | <i>1.00</i> |
| Sr. Department Analyst | 1.00 | 1.00 | 1.00 | 0.00 |
| Sr. Deputy Probation Officer | 10.00 | 10.00 | 10.00 | 0.00 |
| Sr. Deputy Probation Officer - Institutions | 8.00 | 8.00 | 8.00 | 0.00 |
| Sr. IT Department Coordinator | 1.00 | 1.00 | 1.00 | 0.00 |
| Sr. Legal Secretary | 3.50 | 3.50 | 3.50 | 0.00 |
| Sr. Office Assistant | 1.00 | 0.00 | 0.00 | -1.00 |
| Supervising Deputy Probation Officer | 8.00 | 8.00 | 8.00 | 0.00 |
| Supervising Deputy Probation Officer - Institutions | 8.00 | 8.00 | 8.00 | 0.00 |
| Department Total | 132.00 | 132.00 | 132.00 | 0.00 |

**Proposed Classification Title*

PROBATION



PUBLIC DEFENDER

Mission

The mission of the Department is to provide legal representation for people charged with criminal offenses who cannot afford to hire private counsel. The Public Defender's Office provides quality legal services in a compassionate and professional manner, providing constitutional balance to the El Dorado County legal system.

Public Defender Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| State | 301,593 | 292,576 | 297,076 | 297,076 | 4,500 | 2% |
| Charges for Service | 1,307 | 1,000 | 100 | 100 | (900) | -90% |
| Misc. | 5 | 10,000 | - | - | (10,000) | -100% |
| Other Financing Sources | - | 49,198 | 30,000 | 56,000 | 6,802 | 14% |
| Total Revenue | 302,905 | 352,774 | 327,176 | 353,176 | 402 | 0% |
| Salaries and Benefits | 2,932,848 | 3,304,761 | 3,395,646 | 3,395,646 | 90,885 | 3% |
| Services & Supplies | 326,453 | 432,330 | 403,571 | 409,571 | (22,759) | -5% |
| Fixed Assets | - | - | 17,056 | 17,056 | 17,056 | 0% |
| Operating Transfers | - | - | 52,000 | 52,000 | 52,000 | 0% |
| Intrafund Transfers | 47,072 | 53,350 | 44,913 | 44,913 | (8,437) | -16% |
| Total Appropriations | 3,306,373 | 3,790,441 | 3,913,186 | 3,919,186 | 128,745 | 3% |
| NCC | 3,003,468 | 3,437,667 | 3,586,010 | 3,566,010 | 128,343 | 4% |
| FTE's | 24 | 23 | 23 | 23 | - | 0% |

Source of Funds

State Intergovernmental (\$297,076): Includes revenue from Proposition 172 – Public Safety Sales Tax.

Charges for Service (\$100): Charges for service are comprised of charges for Public Defender Services.

Other Financing Sources (\$56,000): Revenue for AB 109 services

Net County Cost (\$3,566,010): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$3,395,646): Primarily comprised of permanent salaries (\$2,354,273), retirement (\$469,829) and health insurance (\$317,930).

Services & Supplies (\$409,571): Primarily comprised of building rents & leases (\$60,245), special projects related to anticipated one-time move costs for the Placerville Office (\$32,104), criminal investigations (\$61,217), professional services (\$107,910) and psychiatric medical (\$15,000).

Fixed Assets (\$17,056) – Leasehold improvements related to the relocation of the Placerville Office.

Operating Transfers (\$52,000) – Transfer to Fleet for the purchase of two vehicles.

PUBLIC DEFENDER

Intrafund Transfers (\$44,913): Charges from other departments, including charges from Information Technologies, mail and stores.

Staffing Trend

Staffing for the Public Defender over the past ten years has gone from 19 in FY 2005-06 to 23 in FY 2016-17. The proposed staff allocation for FY 2016-17 includes 18 FTE's on the West Slope and 5 FTE's in South Lake Tahoe.



PUBLIC DEFENDER

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|----------------|------------------|-----------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Public Defender | 3,919,186 | 353,176 | 3,566,010 | 23 |
| <i>TOTAL</i> | <i>3,919,186</i> | <i>353,176</i> | <i>3,566,010</i> | <i>23</i> |

Program Summaries

Public Defender

The functions of the Public Defender's Office are defined by California state law and the County Charter. The Public Defender provides legal representation, including investigative services, to adults and juveniles charged with criminal offenses who cannot afford to retain the services of a private attorney. The department also represents those who require conservatorship who are unable to care for themselves and/or manage their financial affairs. The department is a partner in several specialty courts, such as Veterans' Court, Behavioral Health Court, Proposition 36/Drug Court, and the new Family Wellness Court. The department also participates in standing committees, such as the Crisis Intervention Team ("CIT"), the Community Corrections Partnership ("CCP"), and the Elder Protection Unit ("EPU"). Clients of the department include:

- Adults accused of felonies or misdemeanors who cannot afford private counsel, including both new cases and violations of probation ("VOP");
- Juveniles accused of felonies or misdemeanors whose parents cannot afford private counsel, including both new cases and VOPs;
- LPS conservatees (mentally ill persons who are gravely disabled) on petitions to establish or re-establish conservatorship, on petitions for involuntary psychotropic medication, and on writs for involuntary psychiatric hospitalization;

- Probate conservatees (seniors and developmentally delayed persons who are unable to care for themselves) on petitions to establish the initial conservatorship and/or on petitions to renew the conservatorship;
- Clients in specialty courts, such as Behavioral Health Court, Veterans' Court, Proposition 36/Drug Court, and Family Wellness Court, when accepted into those programs as part of the overall justice mandate to reduce recidivism and facilitate re-entry into the community.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall decrease of \$402 or less than 1% in revenues and an increase of \$128,745 or 3% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is increased by \$128,343 or 4%. This represents a status quo budget.

The slight change in revenue is due to cumulative minor increases and decreases across several line items and does not represent a significant change to the department's overall revenue picture.

Appropriation increases are spread across several line items, including salaries (\$62K), worker's compensation (\$6K) and health insurance (\$25K). The increase in fixed assets (\$17K) is a one-time expense for leasehold improvements related to the department's relocation of the Placerville Office. The increase in other financing uses

PUBLIC DEFENDER

(\$52K) is also a one-time cost to purchase two vehicles for investigative staff. The department has been relying on long-term rental of fleet vehicles. The department has analyzed vehicle usage and determined that the usage warrants permanent assignment of two vehicles. Once the vehicles have been purchased, there should be no difference in the ongoing costs for the use of the vehicles and funds will accumulate for future replacement of these vehicles.

The department is requesting an increase in professional services to fund new services to assist the department's clients to develop individualized treatment plans and refer clients to services for substance abuse and mental health issues. The anticipated cost of these services is \$50,000. The Community Corrections Partnership (CCP), approved \$30,000 in AB109 funding to offset some of these costs as a pilot program to see if this type of service helps to reduce recidivism. The remaining \$20,000 is provided by the General Fund.

PUBLIC DEFENDER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 23 PUBLIC DEFENDER

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 0860 | ST: PUBLIC SAFETY SALES TAX | 292,576 | 292,576 | 292,576 | 292,576 | 0 |
| 0880 | ST: OTHER | 10,000 | 0 | 4,500 | 4,500 | 4,500 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 302,576 | 292,576 | 297,076 | 297,076 | 4,500 |
| 1381 | PUBLIC DEFENDER: INDIGENTS | 1,000 | 1,000 | 100 | 100 | -900 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 1,000 | 1,000 | 100 | 100 | -900 |
| 1940 | MISC: REVENUE | 0 | 10,000 | 0 | 0 | -10,000 |
| CLASS: 19 | REV: MISCELLANEOUS | 0 | 10,000 | 0 | 0 | -10,000 |
| 2020 | OPERATING TRANSFERS IN | 49,198 | 49,198 | 30,000 | 56,000 | 6,802 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 49,198 | 49,198 | 30,000 | 56,000 | 6,802 |
| TYPE: R SUBTOTAL | | 352,774 | 352,774 | 327,176 | 353,176 | 402 |

PUBLIC DEFENDER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 23 PUBLIC DEFENDER

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 2,004,837 | 2,292,337 | 2,354,273 | 2,354,273 | 61,936 |
| 3001 | TEMPORARY EMPLOYEES | 65,000 | 0 | 5,000 | 5,000 | 5,000 |
| 3002 | OVERTIME | 2,500 | 10,000 | 5,000 | 5,000 | -5,000 |
| 3004 | OTHER COMPENSATION | 250,000 | 20,000 | 25,000 | 25,000 | 5,000 |
| 3005 | TAHOE DIFFERENTIAL | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| 3006 | BILINGUAL PAY | 4,160 | 4,160 | 4,160 | 4,160 | 0 |
| 3020 | RETIREMENT EMPLOYER SHARE | 467,842 | 467,842 | 469,829 | 469,829 | 1,987 |
| 3022 | MEDI CARE EMPLOYER SHARE | 35,314 | 35,314 | 34,117 | 34,117 | -1,197 |
| 3040 | HEALTH INSURANCE EMPLOYER | 292,604 | 292,604 | 317,930 | 317,930 | 25,326 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 6,045 | 6,045 | 5,840 | 5,840 | -205 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 29,184 | 29,184 | 21,556 | 21,556 | -7,628 |
| 3046 | RETIREE HEALTH: DEFINED | 24,653 | 24,653 | 24,200 | 24,200 | -453 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 20,622 | 20,622 | 26,741 | 26,741 | 6,119 |
| 3080 | FLEXIBLE BENEFITS | 90,000 | 90,000 | 90,000 | 90,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 3,304,761 | 3,304,761 | 3,395,646 | 3,395,646 | 90,885 |
| 4040 | TELEPHONE COMPANY VENDOR | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 1,460 | 1,460 | 1,460 | 1,460 | 0 |
| 4080 | HOUSEHOLD EXPENSE | 300 | 300 | 300 | 300 | 0 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 4,380 | 4,380 | 2,555 | 2,555 | -1,825 |
| 4100 | INSURANCE: PREMIUM | 16,481 | 16,481 | 18,411 | 18,411 | 1,930 |
| 4120 | JURY & WITNESS EXPENSE | 0 | 0 | 4,260 | 4,260 | 4,260 |
| 4124 | WITNESS FEE | 0 | 0 | 180 | 180 | 180 |
| 4128 | WITNESS MILEAGE | 0 | 0 | 100 | 100 | 100 |
| 4220 | MEMBERSHIPS | 7,290 | 7,290 | 6,840 | 6,840 | -450 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 780 | 780 | 780 | 780 | 0 |
| 4260 | OFFICE EXPENSE | 11,403 | 11,403 | 11,403 | 11,403 | 0 |
| 4261 | POSTAGE | 600 | 600 | 600 | 600 | 0 |
| 4262 | SOFTWARE | 540 | 540 | 640 | 640 | 100 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 1,500 | 1,500 | 500 | 500 | -1,000 |
| 4265 | LAW BOOKS | 2,500 | 2,500 | 3,500 | 3,500 | 1,000 |
| 4266 | PRINTING / DUPLICATING SERVICES | 500 | 500 | 1,000 | 1,000 | 500 |
| 4267 | ON-LINE SUBSCRIPTIONS | 19,853 | 19,853 | 19,780 | 19,780 | -73 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 38,330 | 38,330 | 107,910 | 107,910 | 69,580 |
| 4318 | INTERPRETER | 5,000 | 5,000 | 3,500 | 3,500 | -1,500 |
| 4320 | VERBATIM: TRANSCRIPTION | 6,000 | 6,000 | 7,500 | 7,500 | 1,500 |
| 4323 | PSYCHIATRIC MEDICAL SERVICES | 15,000 | 15,000 | 15,000 | 15,000 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 7,500 | 7,500 | 7,500 | 7,500 | 0 |
| 4343 | PERIMETER SECURITY | 0 | 0 | 1,264 | 1,264 | 1,264 |
| 4420 | RENT & LEASE: EQUIPMENT | 8,319 | 8,319 | 8,853 | 8,853 | 534 |
| 4440 | RENT & LEASE: BUILDING & | 84,895 | 84,895 | 60,245 | 60,245 | -24,650 |
| 4461 | EQUIP: MINOR | 2,000 | 2,000 | 2,000 | 2,000 | 0 |

PUBLIC DEFENDER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 23 PUBLIC DEFENDER

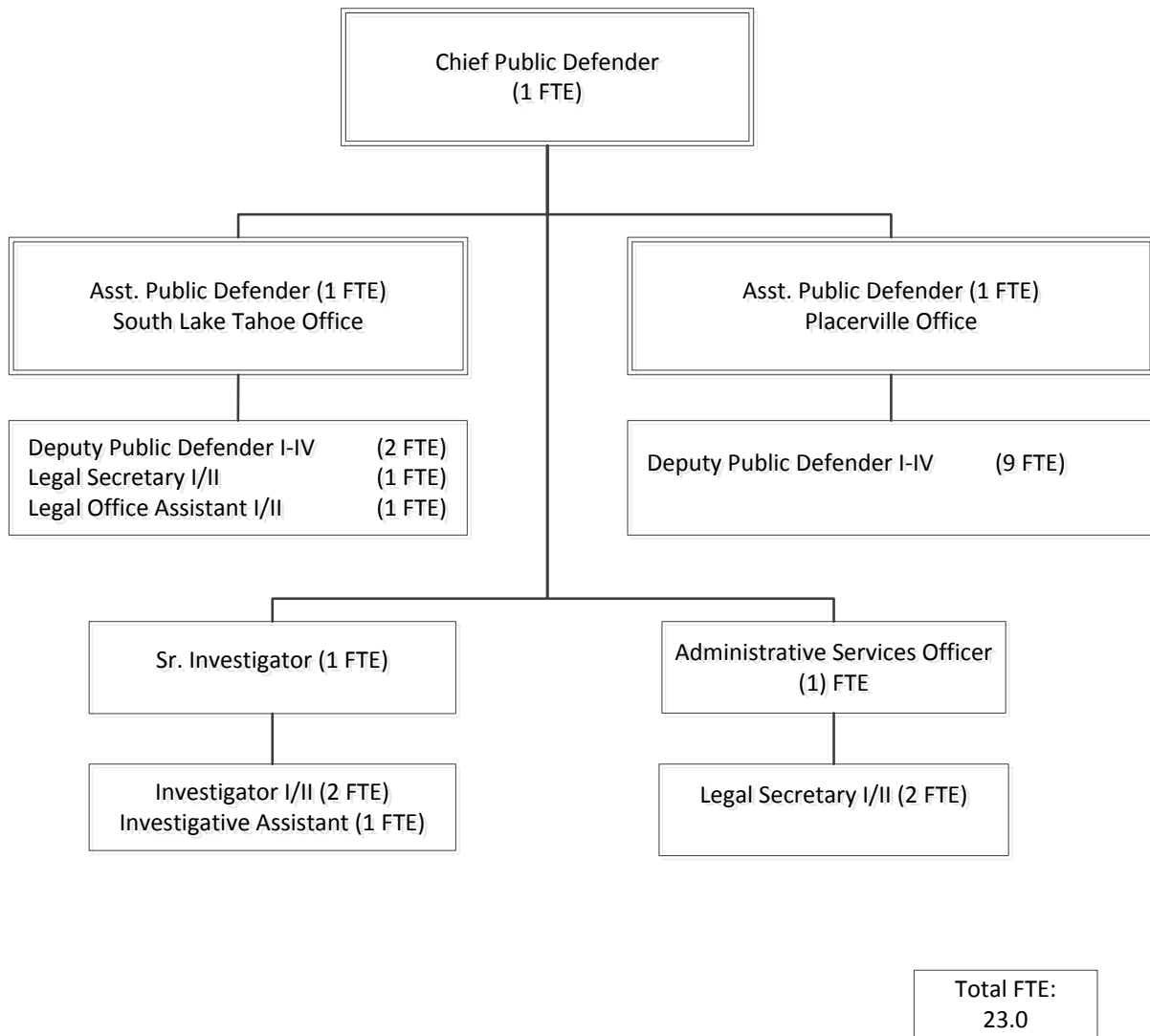
| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-----------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4462 | EQUIP: COMPUTER | 21,300 | 21,300 | 22,630 | 22,630 | 1,330 |
| 4463 | EQUIP: TELEPHONE & RADIO | 250 | 250 | 250 | 250 | 0 |
| 4500 | SPECIAL DEPT EXPENSE | 0 | 0 | 0 | 6,000 | 6,000 |
| 4501 | SPECIAL PROJECTS | 103,371 | 103,371 | 32,104 | 32,104 | -71,267 |
| 4502 | EDUCATIONAL MATERIALS | 0 | 0 | 500 | 500 | 500 |
| 4503 | STAFF DEVELOPMENT | 15,250 | 15,250 | 5,341 | 5,341 | -9,909 |
| 4600 | TRANSPORTATION & TRAVEL | 1,500 | 1,500 | 3,671 | 3,671 | 2,171 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 9,000 | 9,000 | 16,256 | 16,256 | 7,256 |
| 4605 | RENT & LEASE: VEHICLE | 14,724 | 14,724 | 8,600 | 8,600 | -6,124 |
| 4606 | FUEL PURCHASES | 8,000 | 8,000 | 8,000 | 8,000 | 0 |
| 4608 | HOTEL ACCOMMODATIONS | 5,950 | 5,950 | 6,338 | 6,338 | 388 |
| 4620 | UTILITIES | 17,354 | 17,354 | 12,800 | 12,800 | -4,554 |
| CLASS: 40 | SERVICE & SUPPLIES | 432,330 | 432,330 | 403,571 | 409,571 | -22,759 |
| 6025 | LEASEHOLD IMPROVEMENTS | 0 | 0 | 17,056 | 17,056 | 17,056 |
| CLASS: 60 | FIXED ASSETS | 0 | 0 | 17,056 | 17,056 | 17,056 |
| 7001 | OPERATING TRANSFERS OUT: FLEET | 0 | 0 | 52,000 | 52,000 | 52,000 |
| CLASS: 70 | OTHER FINANCING USES | 0 | 0 | 52,000 | 52,000 | 52,000 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 100 | 100 | 100 | 100 | 0 |
| 7210 | INTRAFND: COLLECTIONS | 250 | 250 | 0 | 0 | -250 |
| 7223 | INTRAFND: MAIL SERVICE | 2,699 | 2,699 | 2,728 | 2,728 | 29 |
| 7224 | INTRAFND: STORES SUPPORT | 861 | 861 | 585 | 585 | -276 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 49,440 | 49,440 | 40,000 | 40,000 | -9,440 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 0 | 0 | 1,500 | 1,500 | 1,500 |
| CLASS: 72 | INTRAFUND TRANSFERS | 53,350 | 53,350 | 44,913 | 44,913 | -8,437 |
| TYPE: E SUBTOTAL | | 3,790,441 | 3,790,441 | 3,913,186 | 3,919,186 | 128,745 |
| FUND TYPE: 10 | SUBTOTAL | 3,437,667 | 3,437,667 | 3,586,010 | 3,566,010 | 128,343 |
| DEPARTMENT: 23 | SUBTOTAL | 3,437,667 | 3,437,667 | 3,586,010 | 3,566,010 | 128,343 |

PUBLIC DEFENDER

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---------------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Public Defender | 1.00 | 1.00 | 1.00 | - |
| Administrative Services Officer | 1.00 | 1.00 | 1.00 | - |
| Assistant Public Defender | 1.00 | 1.00 | 1.00 | - |
| Chief Assistant Public Defender | 1.00 | 1.00 | 1.00 | - |
| Deputy Public Defender II-IV | 11.00 | 11.00 | 11.00 | - |
| Investigative Assistant | 1.00 | 1.00 | 1.00 | - |
| Investigator (Public Defender) | 2.00 | 2.00 | 2.00 | - |
| Legal Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Legal Secretary I/II | 3.00 | 3.00 | 3.00 | - |
| Sr. Investigator | 1.00 | 1.00 | 1.00 | - |
| Department Total | 23.00 | 23.00 | 23.00 | - |

PUBLIC DEFENDER



SHERIFF

Mission

The mission of the El Dorado County Sheriff's Office is to uphold the law through the investigation and enforcement of criminal and civil law, to provide leadership and law enforcement support to allied law enforcement agencies, to deliver consistent and humane treatment to those placed in our care and custody, and to perform these responsibilities in a manner that is responsive to the needs of our community and faithful to the Constitution of the United States and the Constitution of the State of California.

Sheriff Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Taxes | 122,578 | 126,772 | 125,325 | 125,325 | (1,447) | -1% |
| Licenses, Permits | 119,967 | 113,200 | 116,700 | 161,700 | 48,500 | 43% |
| Fines, Forfeitures | 44,917 | 45,000 | 35,000 | 35,000 | (10,000) | -22% |
| Use of Money | 4,200 | 4,200 | 4,200 | 4,200 | - | 0% |
| State | 7,863,582 | 8,095,088 | 8,083,824 | 8,289,019 | 193,931 | 2% |
| Federal | 781,164 | 1,445,602 | 327,744 | 327,744 | (1,117,858) | -77% |
| Other Governmental | 500,000 | 525,000 | 500,000 | 500,000 | (25,000) | -5% |
| Charges for Service | 505,914 | 442,293 | 422,800 | 422,800 | (19,493) | -4% |
| Misc. | 297,360 | 66,260 | 68,300 | 68,300 | 2,040 | 3% |
| Other Financing Sources | 4,402,011 | 6,577,370 | 5,371,007 | 5,371,007 | (1,206,363) | -18% |
| Total Revenue | 14,641,693 | 17,440,785 | 15,054,900 | 15,305,095 | (2,135,690) | -12% |
| Salaries and Benefits | 47,113,208 | 50,034,612 | 56,447,688 | 53,549,816 | 3,515,204 | 7% |
| Services & Supplies | 8,200,788 | 9,359,634 | 10,304,902 | 10,087,502 | 727,868 | 8% |
| Other Charges | 31,490 | 568,952 | 75,000 | 75,000 | (493,952) | -87% |
| Fixed Assets | 879,452 | 1,825,492 | 1,865,000 | 1,295,000 | (530,492) | -29% |
| Operating Transfers | 124,321 | - | 36,000 | 36,000 | 36,000 | 0% |
| Intrafund Transfers | 96,543 | 132,458 | 138,495 | 138,495 | 6,037 | 5% |
| Intrafund Abatement | (10,279) | - | (3,900) | (3,900) | (3,900) | 0% |
| Total Appropriations | 56,435,523 | 61,921,148 | 68,863,185 | 65,177,913 | 3,256,765 | 5% |
| NCC | 41,793,830 | 44,480,363 | 53,808,285 | 49,872,818 | 5,392,455 | 12% |
| FTE's | 372 | 374 | 378 | 374 | - | - |

Source of Funds

Taxes (\$125,325): Includes revenue from Unsecured Property Tax.

License, Permit and Franchises (\$161,700): Primarily comprised of alarm permit licensing (\$130,000) and permits to carry a concealed weapon (\$30,000).

Fines, Forfeitures and Penalties: (\$35,000): Includes vehicle code fines.

Use of Money & Property (\$4,200): Includes miscellaneous rents on antennas on County property supporting cellular phones.

State Intergovernmental (\$8,289,019): Comprised of Proposition 172, Public Safety Sales Tax (\$7,477,000), Boating & Waterways (\$320,000), POST – Peace Officers Training Program (\$45,000), Vehicle Abatement Surcharge (\$110,000), and Other State Revenue (\$280,000).

SHERIFF

Federal Intergovernmental (\$327,744): Comprised of Other Federal Revenue (\$321,361) and State Criminal Alien Assistant Program (SCAAP) (\$6,300).

Other Governmental Agencies (\$500,000): Includes revenue from Shingle Springs Rancheria (\$500,000).

Charges for Service (\$422,800): Primarily comprised of revenue from booking fees (\$90,000), weekender/work programs (\$58,000), civil process services (\$45,000), law enforcement services (\$95,000), Forest Service patrol (\$37,000), estate fees (\$12,000), and miscellaneous charges for services (\$31,000).

Miscellaneous (\$68,300): Primarily advertising (\$50,000), other sales (\$5,000), and Miscellaneous (\$7,500).

Operating Transfers (\$5,371,007): Includes revenue from special revenue funds to support the following programs – Trial Court Security (\$2,900,000), Live Scan (\$271,026), Community Corrections – AB109 (\$1,256,000), COPS (\$300,000), DOJ DNA Analysis (\$160,000), and CalMMET (\$85,000).

Net County Cost (\$49,872,818): The Sheriff's Office is primarily funded with discretionary General Fund tax revenue. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$53,549,816): Primarily comprised of salaries (\$28,833,000),

retirement (\$10,530,000), health insurance (\$5,993,000), and worker's compensation (\$3,777,000).

Services & Supplies (\$10,087,502): Primarily comprised of general liability insurance premium (\$1,388,192), food and food products (\$713,000), utilities (\$750,000), vehicle rents (\$1,087,000), fuel (\$866,000), professional services (\$830,000), law enforcement equipment (\$318,000), building rent (\$327,106), ammunition (\$216,000), and staff development (\$209,000).

Other Charges (\$75,000): Comprised of the cost applied from County Fleet for service on Sheriff's Office vehicles.

Fixed Assets (\$1,295,000): Primarily includes fixed assets for law enforcement equipment and computer equipment.

Other Financing Uses (\$36,000): Operating transfers out to Fleet for purchase of Sheriff vehicles.

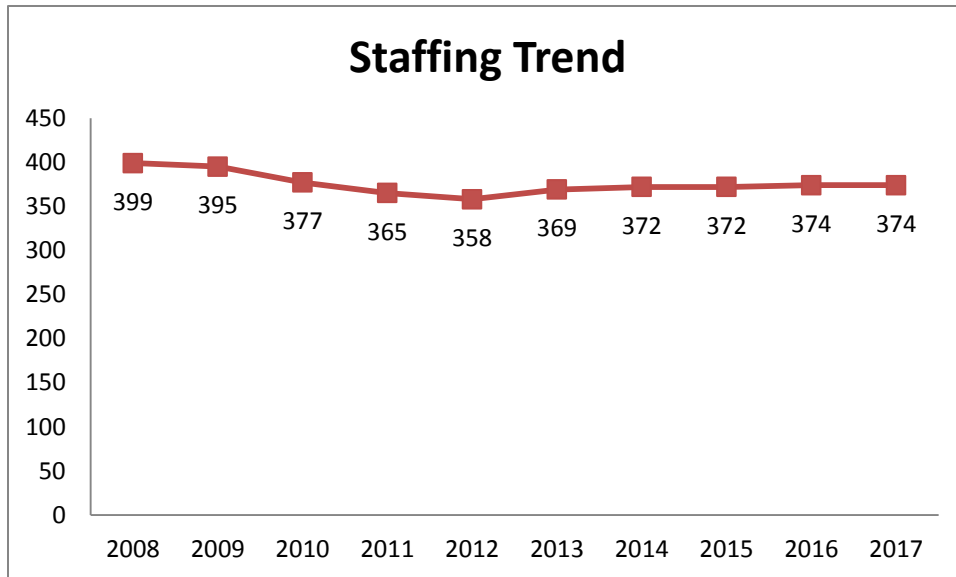
Intra-fund Transfers (\$134,595): Includes charges from other departments for services primarily for building maintenance (\$103,000).

Intra-fund Abatement (\$3,900): Reimbursement for services to other departments.

Staffing Trend

Staffing for the Sheriff's Department over the past ten years has gone from 399 in FY 2007-08 to 374 in FY 2016-17.

SHERIFF



SHERIFF

| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|------------------|-------------------|------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Administration | | | | |
| Administration/Finance | 1,951,689 | 677,000 | 1,274,689 | 16 |
| Livescan Fingerprinting | 267,126 | 297,226 | (30,100) | - |
| <i>Administration Sub-Total</i> | <i>2,218,815</i> | <i>974,226</i> | <i>1,244,589</i> | <i>16</i> |
| Grants | | | | |
| Boating & Waterways | 513,830 | 444,871 | 68,959 | 1 |
| OHV Rubicon | 387,325 | 387,325 | - | - |
| <i>Grants Sub-Total</i> | <i>901,155</i> | <i>832,196</i> | <i>68,959</i> | <i>1</i> |
| Custody | | | | |
| 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 |
| <i>Custody Sub-Total</i> | <i>20,759,172</i> | <i>4,694,897</i> | <i>16,064,275</i> | <i>148</i> |
| Operations | | | | |
| PATROL SERVICES | | | | |
| 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 | - |
| DETECTIVE UNITS | | | | |
| CALMMET | 85,000 | 85,000 | - | - |
| 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 |
| SPECIALTY UNITS | | | | |
| 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 | - |
| <i>Operations Sub-Total</i> | <i>29,815,291</i> | <i>7,994,126</i> | <i>21,821,165</i> | <i>139</i> |

SHERIFF

| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|-------------------|-------------------|------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Support Services | | | - | |
| 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) | - |
| <i>Support Services Sub-Total</i> | <i>11,483,480</i> | <i>809,650</i> | <i>10,673,830</i> | <i>70</i> |
| TOTAL | 65,177,913 | 15,305,095 | 49,872,818 | 374 |
| Jail Commissary | 1,688,002 | 1,688,002 | - | - |

Program Summaries

Administration

Sheriff's Administration is responsible for the overall management of the Sheriff's Office and includes the office of the Sheriff, Captains, Sheriff's Executive Secretary, and Live Scan Fingerprinting. Also included within Administration is the Fiscal Services Division which is responsible for grant administration, accounting, budgeting, payroll, purchasing, and contract administration.

Grants

The Sheriff's Office administers a variety of State and Federal Grants, including grants relative to homeland security and funding to cover costs associated with providing law enforcement services on the County's lakes and waterways.

Custody

The Custody Division is responsible for the operation of the County's two adult custody facilities in Placerville and South Lake Tahoe. The Custody Division offers work programs, warrant services, courtroom security and perimeter security for our local Courts, transportation and supervision of inmates to court proceedings, and movement to other correctional facilities. The jails also provide a Commissary and contracted medical care for the inmates.

Operations

Patrol Services is responsible for County-wide law enforcement patrol activities; responding to calls for service; recording crime reports from citizens and handling investigations of crimes; making arrests where there is a violation of local, State, or

SHERIFF

Federal laws, codes, or ordinances; assisting other agencies during emergencies; and responding to any and all safety needs of the citizens of El Dorado County.

Included within the Patrol Services Division are the Crime Scene Investigators and Detective Units that are responsible for county-wide investigation of criminal cases, narcotics investigations and follow-up investigation of crimes referred by the Patrol Deputies, cases from the District Attorney and/or Probation Departments, and the coordination of investigations with multi-jurisdictional task forces. Additionally, Fleet, Bomb Squad, Search & Rescue, SWAT, K-9, the Dive Team, the Crisis Negotiation Team, the Sheriff's Honor Guard, Reserves, Explorers, Office of Emergency Services, the Public Information Officer, and the Sheriff's substations come under the Patrol Services Division.

Support Services

Support Services provides the public with employment opportunities, public records and property, the office of the Coroner, civil process, Vehicle Abatement, the Range/Armory, the Radio Shop, and Information Technology support to the Sheriff's Office. Also included within the Support Services Division are the Sheriff's Training section, Dispatch, the Professional Standards and Background Investigative Unit, Radio Communications staff, the Sheriff's Team of Active Retiree (STAR) program, and the Assistant Public Administrator.

Chief Administrative Office Recommendation

Fund Type 10

The Recommended Budget represents an overall decrease of \$2,135,690 or 12% in revenues and an increase of \$3,256,765 or

5% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is increased by \$5,392,455 or 12%. The increase in Net County Cost is due primarily to increases in countywide costs including negotiated salary and benefits, combined with reductions in revenue. The Recommended Budget therefore represents a "status quo" NCC budget.

The largest source of revenue for the Sheriff's Office continues to be Proposition 172 - Public Safety Sales Tax revenue. This revenue is increasing by approximately 1% in the Recommended Budget. The CAO's office closely monitors this revenue stream and if any adjustments are necessary, they will be made in the addenda process.

The reductions in revenue are related to Homeland Security Grant funds, Federal Emergency Management Agency (FEMA) funds related to the King Fire (\$585K), Court security revenue (\$645,000) and Rural and Small Counties funding (\$520K). Revenue related to Homeland Security and Court Security may be increased during the addenda process, but any increase will be offset with appropriation increases.

Overall salaries and benefits are increasing by \$3,515,204. The majority of this increase is due to increases in permanent salaries (\$2,033,000), retirement (\$1,259,000), and worker's compensation (\$687,000). In addition to the increased countywide costs noted above, a reduction in the assumed salary and benefits savings, from \$2.9M in FY 2015-16 to \$1.1M in FY 2016-17, is contributing to the increase in salaries and benefits.

Services and supplies are increasing \$728,000 overall related to increased general liability costs, fuel and vehicle costs, and the inclusion of lease payments for two body scanners at the jails. The reduction in

SHERIFF

Other Charges of \$493,952 is related to mutual aid payments for the King Fire. Fixed assets are decreasing \$530K when compared to the FY 2015-16 budget primarily due to the replacement of the department's two robots in FY 2015-16.

Fund Type 11 – Jail Commissary

The Recommended Budget for Jail Commissary represents an increase in revenues and appropriations of \$119,323. As a result, total revenues and appropriations total \$1,688,002. There is no Net County Cost associated with this program.

Pending Issues and Policy Considerations

The Sheriff requested increases to the personnel allocation (below), citing large increases in property crimes and violent crimes regionally. These positions have not been included in the Recommended Budget due to ongoing budget constraints and the Board of Supervisors direction to maintain department budgets at a status quo level. The Sheriff does not concur with the CAO's recommendation not to include these positions in the FY 2016-17 Recommended Budget.

- Add 1.0 Detective (Deputy Sheriff I/II)
- Add 2.0 Correctional Officer I/II

- Add 1.0 Correctional Cook
- Add 1.0 Supervising IT Analyst
- Delete 1.0 Department Systems Analyst

The Recommended Budget includes an assumption of salary savings totaling approximately \$1.1M. This recommendation is based on historical salary and benefits savings in the department, and is just over one-third of the amount of salary savings assumed in the department's FY 2015-16 budget.

The Recommended Budget includes a reduction in the use of Rural and Small Counties funding of \$520,000. In FY 2015-16, this funding was used primarily to fund 3.0 deputies for the Resident Deputy program. The Sheriff has asked that this funding be reserved for future use on department needs such as replacement of the department's records management system and the purchase of a new mobile command center. With this recommendation, the Resident Deputy program will continue, funded with General Fund dollars.

The Recommended Budget for the Sheriff's Office does not include any additional resources for enforcement activities related to medical marijuana enforcement that may be necessary as a result of recent and possible future state legislation.

SHERIFF

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 24 SHERIFF

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 0110 | PROP TAX: CURR UNSECURED | 126,772 | 126,772 | 125,325 | 125,325 | -1,447 |
| CLASS: 01 | REV: TAXES | 126,772 | 126,772 | 125,325 | 125,325 | -1,447 |
| 0260 | OTHER LICENSE & PERMITS | 1,700 | 1,700 | 1,700 | 1,700 | 0 |
| 0274 | PERMIT: ALARM | 95,000 | 95,000 | 85,000 | 130,000 | 35,000 |
| 0275 | PERMIT: CARRY CONCEALED WEAPON | 16,500 | 16,500 | 30,000 | 30,000 | 13,500 |
| CLASS: 02 | REV: LICENSE, PERMIT, & | 113,200 | 113,200 | 116,700 | 161,700 | 48,500 |
| 0300 | VEHICLE CODE: FINES | 45,000 | 45,000 | 35,000 | 35,000 | -10,000 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 45,000 | 45,000 | 35,000 | 35,000 | -10,000 |
| 0422 | RENT: MISCELLANEOUS | 4,200 | 4,200 | 4,200 | 4,200 | 0 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 4,200 | 4,200 | 4,200 | 4,200 | 0 |
| 0542 | ST: VEHICLE ABATEMENT SURCHARGE | 110,000 | 110,000 | 110,000 | 110,000 | 0 |
| 0760 | ST: CORRECTIONS | 57,750 | 57,750 | 57,750 | 57,750 | 0 |
| 0780 | ST: DISASTER RELIEF | 146,322 | 146,322 | 0 | 0 | -146,322 |
| 0860 | ST: PUBLIC SAFETY SALES TAX | 7,304,153 | 7,304,153 | 7,272,000 | 7,477,195 | 173,042 |
| 0880 | ST: OTHER | 122,317 | 122,317 | 279,528 | 279,528 | 157,211 |
| 0883 | ST: POST - PEACE OFFICERS TRAINING | 35,000 | 35,000 | 45,000 | 45,000 | 10,000 |
| 0900 | ST: BOATING & WATERWAYS | 360,211 | 319,546 | 319,546 | 319,546 | 0 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 8,135,753 | 8,095,088 | 8,083,824 | 8,289,019 | 193,931 |
| 1060 | FED: FEMA - EMERGENCY MANAGEMENT | 585,289 | 585,289 | 0 | 0 | -585,289 |
| 1100 | FED: OTHER | 851,915 | 851,915 | 321,361 | 321,361 | -530,554 |
| 1121 | FED: SCAAP - ST CRIMINAL ALIEN ASST | 8,398 | 8,398 | 6,383 | 6,383 | -2,015 |
| CLASS: 10 | REV: FEDERAL | 1,445,602 | 1,445,602 | 327,744 | 327,744 | -1,117,858 |
| 1200 | REV: OTHER GOVERNMENTAL AGENCIES | 25,000 | 25,000 | 0 | 0 | -25,000 |
| 1207 | REV: SHINGLE SPRINGS RANCHERIA | 500,000 | 500,000 | 500,000 | 500,000 | 0 |
| CLASS: 12 | REV: OTHER GOVERNMENTAL | 525,000 | 525,000 | 500,000 | 500,000 | -25,000 |
| 1340 | COMMUNICATION SERVICES | 7,000 | 7,000 | 7,000 | 7,000 | 0 |
| 1490 | CIVIL PROCESS SERVICES | 80,000 | 80,000 | 45,000 | 45,000 | -35,000 |
| 1500 | COURT: FEES & COSTS | 100 | 100 | 100 | 100 | 0 |
| 1508 | COURT: BOOKING FEE | 89,793 | 89,793 | 90,000 | 90,000 | 207 |
| 1540 | ESTATE FEES | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| 1580 | LAW ENFORCEMENT: SERVICES | 85,400 | 85,400 | 95,000 | 95,000 | 9,600 |
| 1581 | LAW ENFORCEMENT: USFS -US FOREST | 37,000 | 37,000 | 37,000 | 37,000 | 0 |
| 1582 | LAW ENFORCEMENT: FINGERPRINTING | 25,000 | 25,000 | 25,000 | 25,000 | 0 |
| 1583 | LAW ENFORCEMENT: VEHICLE ABATEMENT | 1,000 | 1,000 | 0 | 0 | -1,000 |
| 1740 | CHARGES FOR SERVICES | 21,000 | 21,000 | 31,000 | 31,000 | 10,000 |
| 1742 | MISC: COPY FEES | 8,500 | 8,500 | 8,500 | 8,500 | 0 |
| 1748 | WEEKENDER: IN CUSTODY WORK | 8,500 | 8,500 | 12,000 | 12,000 | 3,500 |
| 1749 | WEEKENDER: WORK PROGRAM | 65,000 | 65,000 | 58,000 | 58,000 | -7,000 |
| 1800 | INTERFND REV: SERVICE BETWEEN FUND | 1,000 | 1,000 | 1,200 | 1,200 | 200 |
| 1802 | INTERFND REV: RADIO EQUIPMENT & | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 442,293 | 442,293 | 422,800 | 422,800 | -19,493 |
| 1920 | OTHER SALES | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 1940 | MISC: REVENUE | 9,500 | 9,500 | 7,500 | 7,500 | -2,000 |
| 1943 | MISC: DONATION | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 1951 | ADVERTISING | 45,960 | 45,960 | 50,000 | 50,000 | 4,040 |
| 1952 | UNCLAIMED CASH | 800 | 800 | 800 | 800 | 0 |
| CLASS: 19 | REV: MISCELLANEOUS | 66,260 | 66,260 | 68,300 | 68,300 | 2,040 |
| 2020 | OPERATING TRANSFERS IN | 6,530,967 | 6,530,967 | 5,371,007 | 5,371,007 | -1,159,960 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 6,530,967 | 6,530,967 | 5,371,007 | 5,371,007 | -1,159,960 |
| 2100 | RESIDUAL EQUITY TRANSFERS IN | 46,403 | 46,403 | 0 | 0 | -46,403 |
| CLASS: 21 | RESIDUAL EQUITY TRANSFERS | 46,403 | 46,403 | 0 | 0 | -46,403 |
| TYPE: R SUBTOTAL | | 17,481,450 | 17,440,785 | 15,054,900 | 15,305,095 | -2,135,690 |

SHERIFF

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 24 SHERIFF

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 26,800,366 | 26,800,366 | 31,665,826 | 28,832,954 | 2,032,588 |
| 3001 | TEMPORARY EMPLOYEES | 857,012 | 857,012 | 151,655 | 151,655 | -705,357 |
| 3002 | OVERTIME | 2,127,919 | 2,127,919 | 2,114,844 | 2,059,844 | -68,075 |
| 3003 | STANDBY PAY | 0 | 0 | 1,280 | 1,280 | 1,280 |
| 3004 | OTHER COMPENSATION | 368,753 | 368,753 | 227,880 | 227,880 | -140,873 |
| 3005 | TAHOE DIFFERENTIAL | 194,400 | 194,400 | 194,400 | 194,400 | 0 |
| 3006 | BILINGUAL PAY | 30,940 | 30,940 | 35,100 | 35,100 | 4,160 |
| 3007 | HAZARD PAY | 28,080 | 28,080 | 31,200 | 31,200 | 3,120 |
| 3020 | RETIREMENT EMPLOYER SHARE | 9,066,833 | 9,270,833 | 10,529,400 | 10,529,400 | 1,258,567 |
| 3022 | MEDI CARE EMPLOYER SHARE | 431,890 | 431,890 | 456,525 | 456,525 | 24,635 |
| 3040 | HEALTH INSURANCE EMPLOYER | 5,600,364 | 5,600,364 | 5,992,526 | 5,992,526 | 392,162 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 35,844 | 35,844 | 36,437 | 36,437 | 593 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 59,350 | 59,350 | 56,623 | 56,623 | -2,727 |
| 3046 | RETIREE HEALTH: DEFINED | 382,126 | 382,126 | 389,309 | 389,309 | 7,183 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 3,089,995 | 3,089,995 | 3,777,295 | 3,777,295 | 687,300 |
| 3080 | FLEXIBLE BENEFITS | 631,740 | 756,740 | 787,388 | 777,388 | 20,648 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 49,705,612 | 50,034,612 | 56,447,688 | 53,549,816 | 3,515,204 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 119,563 | 119,563 | 145,866 | 145,866 | 26,303 |
| 4023 | NON-CNTY EMPLOYEE UNIFORM ALLOWANCE | 0 | 0 | 7,200 | 7,200 | 7,200 |
| 4040 | TELEPHONE COMPANY VENDOR | 153,628 | 153,628 | 150,120 | 150,120 | -3,508 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 27,571 | 27,571 | 36,475 | 36,475 | 8,904 |
| 4044 | CABLE/INTERNET SERVICE | 15,070 | 15,070 | 12,781 | 12,781 | -2,289 |
| 4060 | FOOD AND FOOD PRODUCTS | 679,475 | 679,475 | 722,545 | 712,545 | 33,070 |
| 4080 | HOUSEHOLD EXPENSE | 122,415 | 122,415 | 140,662 | 140,662 | 18,247 |
| 4082 | HOUSEHOLD EXP: OTHER | 30,500 | 30,500 | 33,550 | 33,550 | 3,050 |
| 4083 | LAUNDRY | 1,872 | 1,872 | 0 | 0 | -1,872 |
| 4085 | REFUSE DISPOSAL | 31,890 | 31,890 | 32,714 | 32,714 | 824 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 21,800 | 21,800 | 21,800 | 21,800 | 0 |
| 4100 | INSURANCE: PREMIUM | 1,126,110 | 1,126,110 | 1,388,192 | 1,388,192 | 262,082 |
| 4101 | INSURANCE: ADDITIONAL LIABILITY | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4140 | MAINT: EQUIPMENT | 147,455 | 147,455 | 160,447 | 160,447 | 12,992 |
| 4141 | MAINT: OFFICE EQUIPMENT | 900 | 900 | 900 | 900 | 0 |
| 4142 | MAINT: TELEPHONE / RADIO | 12,500 | 12,500 | 15,500 | 15,500 | 3,000 |
| 4143 | MAINT: SERVICE CONTRACT | 117,822 | 117,822 | 0 | 0 | -117,822 |
| 4144 | MAINT: COMPUTER | 266,622 | 266,622 | 327,717 | 327,717 | 61,095 |
| 4145 | MAINTENANCE: EQUIPMENT PARTS | 18,800 | 18,800 | 15,640 | 15,640 | -3,160 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 4,460 | 4,460 | 2,460 | 2,460 | -2,000 |
| 4161 | VEH MAINT: PARTS DIRECT CHARGE | 6,750 | 6,750 | 6,750 | 6,750 | 0 |
| 4162 | VEH MAINT: SUPPLIES | 7,850 | 7,850 | 11,600 | 11,600 | 3,750 |
| 4164 | VEH MAINT: TIRE & TUBES | 4,850 | 4,850 | 4,850 | 4,850 | 0 |
| 4165 | VEH MAINT: OIL & GREASE | 700 | 700 | 500 | 500 | -200 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 135,750 | 135,750 | 150,250 | 150,250 | 14,500 |
| 4197 | MAINTENANCE BUILDING: SUPPLIES | 2,200 | 2,200 | 1,700 | 1,700 | -500 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 200 | 200 | 200 | 200 | 0 |
| 4220 | MEMBERSHIPS | 10,390 | 10,390 | 11,560 | 11,560 | 1,170 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 6,900 | 6,900 | 7,000 | 7,000 | 100 |
| 4260 | OFFICE EXPENSE | 90,765 | 90,765 | 89,375 | 89,375 | -1,390 |
| 4261 | POSTAGE | 23,900 | 23,900 | 24,290 | 24,290 | 390 |
| 4262 | SOFTWARE | 21,996 | 21,996 | 120,570 | 73,570 | 51,574 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 3,715 | 3,715 | 6,303 | 6,303 | 2,588 |
| 4264 | BOOKS / MANUALS | 8,100 | 8,100 | 10,100 | 10,100 | 2,000 |
| 4265 | LAW BOOKS | 2,825 | 2,825 | 3,085 | 3,085 | 260 |
| 4266 | PRINTING / DUPLICATING SERVICES | 22,926 | 22,926 | 27,600 | 27,600 | 4,674 |
| 4267 | ON-LINE SUBSCRIPTIONS | 0 | 0 | 300 | 300 | 300 |

SHERIFF

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 24 SHERIFF

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------------|--------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 707,826 | 763,826 | 879,706 | 829,706 | 65,880 |
| 4308 | EXTERNAL DATA PROCESSING SERVICES | 119,600 | 119,600 | 115,000 | 115,000 | -4,600 |
| 4320 | VERBATIM: TRANSCRIPTION | 3,280 | 3,280 | 3,280 | 3,280 | 0 |
| 4323 | PSYCHIATRIC MEDICAL SERVICES | 13,000 | 13,000 | 13,000 | 13,000 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 223,000 | 223,000 | 230,770 | 230,770 | 7,770 |
| 4334 | FIRE PREVENTION & INSPECTION | 5,622 | 5,622 | 7,322 | 7,322 | 1,700 |
| 4420 | RENT & LEASE: EQUIPMENT | 117,778 | 117,778 | 123,536 | 241,136 | 123,358 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 12,118 | 12,118 | 13,118 | 13,118 | 1,000 |
| 4440 | RENT & LEASE: BUILDING & | 308,356 | 308,356 | 327,106 | 327,106 | 18,750 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 55,973 | 54,768 | 77,509 | 77,509 | 22,741 |
| 4461 | EQUIP: MINOR | 171,459 | 162,269 | 176,891 | 176,891 | 14,622 |
| 4462 | EQUIP: COMPUTER | 388,606 | 388,606 | 324,021 | 136,021 | -252,585 |
| 4463 | EQUIP: TELEPHONE & RADIO | 100,110 | 100,110 | 42,460 | 42,460 | -57,650 |
| 4464 | EQUIP: LAW ENFORCEMENT | 433,926 | 433,926 | 318,261 | 318,261 | -115,665 |
| 4465 | EQUIP: VEHICLE | 112,156 | 112,156 | 259,400 | 259,400 | 147,244 |
| 4500 | SPECIAL DEPT EXPENSE | 89,275 | 89,275 | 65,100 | 65,100 | -24,175 |
| 4503 | STAFF DEVELOPMENT | 161,778 | 161,778 | 208,703 | 208,703 | 46,925 |
| 4505 | SB924: TRANSPORTATION & TRAVEL | 63,096 | 63,096 | 68,295 | 68,295 | 5,199 |
| 4506 | FILM DEVELOPMENT & PHOTOGRAPHY | 50 | 50 | 50 | 50 | 0 |
| 4529 | SOFTWARE LICENSE | 10,775 | 10,775 | 10,775 | 10,775 | 0 |
| 4534 | AMMUNITION | 216,037 | 216,037 | 216,037 | 216,037 | 0 |
| 4540 | STAFF DEVELOPMENT (NOT 1099) | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 109,439 | 109,439 | 141,902 | 141,902 | 32,463 |
| 4601 | VOLUNTEER: TRANSPORTATION & TRAVEL | 4,800 | 4,800 | 5,067 | 5,067 | 267 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 21,667 | 21,667 | 26,314 | 26,314 | 4,647 |
| 4604 | MILEAGE: VOLUNTEER PRIVATE AUTO | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 899,465 | 899,465 | 1,117,153 | 1,087,153 | 187,688 |
| 4606 | FUEL PURCHASES | 757,334 | 757,334 | 875,827 | 865,827 | 108,493 |
| 4608 | HOTEL ACCOMMODATIONS | 181,825 | 181,825 | 189,889 | 189,889 | 8,064 |
| 4620 | UTILITIES | 751,408 | 751,408 | 751,808 | 751,808 | 400 |
| CLASS: 40 | SERVICE & SUPPLIES | 9,314,029 | 9,359,634 | 10,304,902 | 10,087,502 | 727,868 |
| 5240 | CONTRIB: NON-CNTY GOVERNMENTAL | 558,852 | 558,852 | 0 | 0 | -558,852 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 10,100 | 10,100 | 75,000 | 75,000 | 64,900 |
| CLASS: 50 | OTHER CHARGES | 568,952 | 568,952 | 75,000 | 75,000 | -493,952 |
| 6020 | FIXED ASSET: BUILDING & IMPROVEMENTS | 100,500 | 100,500 | 255,000 | 210,000 | 109,500 |
| 6040 | FIXED ASSET: EQUIPMENT | 786,462 | 756,192 | 848,500 | 343,500 | -412,692 |
| 6042 | FIXED ASSET: COMPUTER SYSTEM | 863,800 | 863,800 | 676,500 | 656,500 | -207,300 |
| 6045 | FIXED ASSET: VEHICLES | 105,000 | 105,000 | 85,000 | 85,000 | -20,000 |
| CLASS: 60 | FIXED ASSETS | 1,855,762 | 1,825,492 | 1,865,000 | 1,295,000 | -530,492 |
| 7001 | OPERATING TRANSFERS OUT: FLEET | 0 | 0 | 36,000 | 36,000 | 36,000 |
| CLASS: 70 | OTHER FINANCING USES | 0 | 0 | 36,000 | 36,000 | 36,000 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 4,200 | 4,200 | 4,200 | 4,200 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 12,823 | 12,823 | 14,039 | 14,039 | 1,216 |
| 7224 | INTRAFND: STORES SUPPORT | 13,435 | 13,435 | 17,256 | 17,256 | 3,821 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 102,000 | 102,000 | 103,000 | 103,000 | 1,000 |
| CLASS: 72 | INTRAFUND TRANSFERS | 132,458 | 132,458 | 138,495 | 138,495 | 6,037 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | 0 | 0 | -3,900 | -3,900 | -3,900 |
| CLASS: 73 | INTRAFUND ABATEMENT | 0 | 0 | -3,900 | -3,900 | -3,900 |
| TYPE: E SUBTOTAL | | 61,576,813 | 61,921,148 | 68,863,185 | 65,177,913 | 3,256,765 |
| FUND TYPE: 10 SUBTOTAL | | 44,095,363 | 44,480,363 | 53,808,285 | 49,872,818 | 5,392,455 |

SHERIFF

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 24 SHERIFF

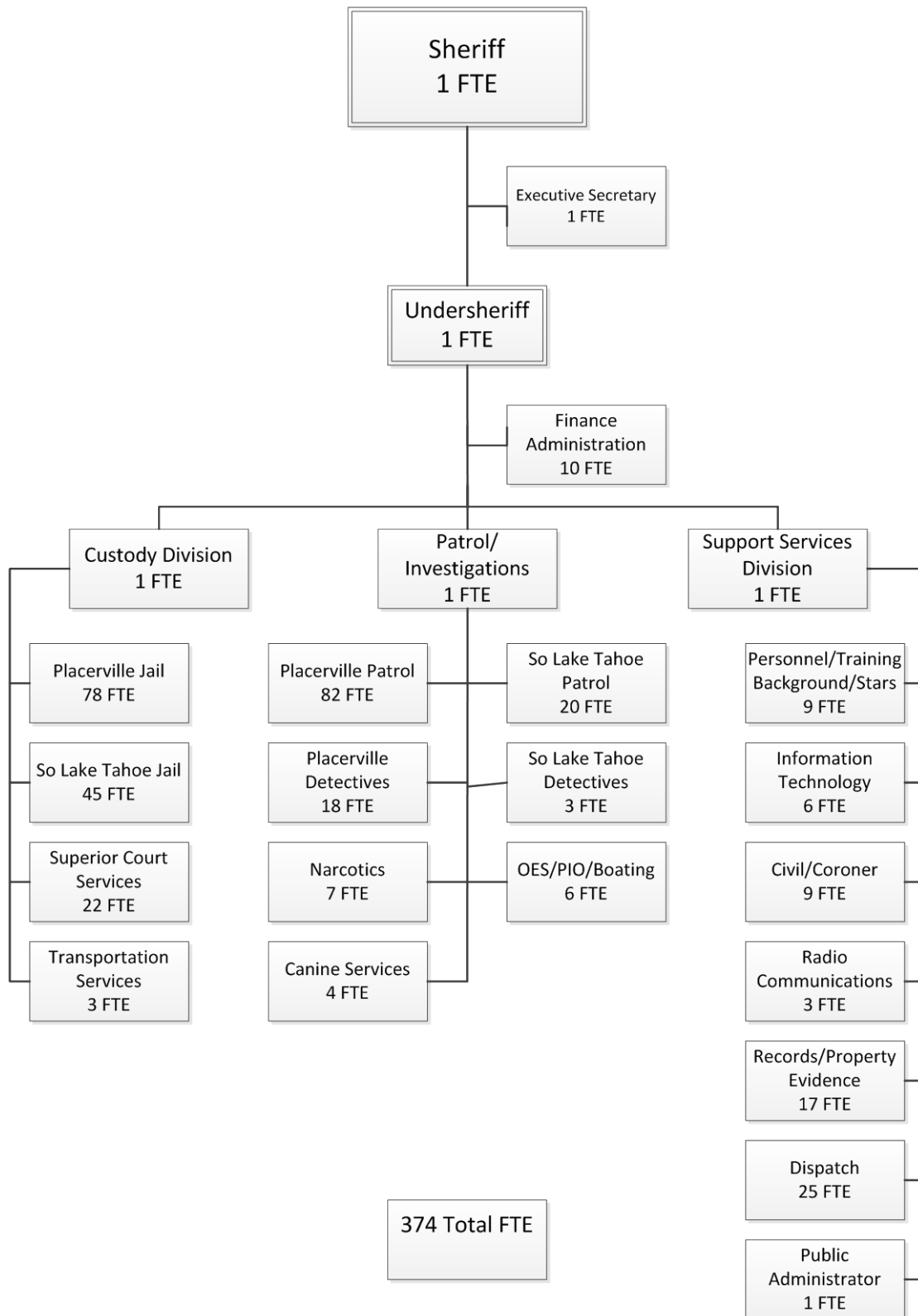
| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0400 REV: INTEREST | 1,920 | 1,920 | 4,500 | 4,500 | 2,580 |
| CLASS: 04 REV: USE OF MONEY & PROPERTY | 1,920 | 1,920 | 4,500 | 4,500 | 2,580 |
| 1944 INMATE WELFARE TRUST | 357,801 | 357,801 | 357,801 | 357,801 | 0 |
| CLASS: 19 REV: MISCELLANEOUS | 357,801 | 357,801 | 357,801 | 357,801 | 0 |
| 0001 FUND BALANCE | 1,208,958 | 1,208,958 | 1,325,701 | 1,325,701 | 116,743 |
| CLASS: 22 FUND BALANCE | 1,208,958 | 1,208,958 | 1,325,701 | 1,325,701 | 116,743 |
| TYPE: R SUBTOTAL | 1,568,679 | 1,568,679 | 1,688,002 | 1,688,002 | 119,323 |
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 4020 CLOTHING & PERSONAL SUPPLIES | 6,000 | 6,000 | 4,000 | 4,000 | -2,000 |
| 4044 CABLE/INTERNET SERVICE | 12,000 | 12,000 | 6,000 | 6,000 | -6,000 |
| 4080 HOUSEHOLD EXPENSE | 2,579 | 2,579 | 2,500 | 2,500 | -79 |
| 4260 OFFICE EXPENSE | 4,500 | 4,500 | 5,000 | 5,000 | 500 |
| 4261 POSTAGE | 6,000 | 6,000 | 7,000 | 7,000 | 1,000 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 500 | 500 | 500 | 500 | 0 |
| 4264 BOOKS / MANUALS | 6,000 | 6,000 | 4,000 | 4,000 | -2,000 |
| 4265 LAW BOOKS | 1,000 | 1,000 | 500 | 500 | -500 |
| 4266 PRINTING / DUPLICATING SERVICES | 500 | 500 | 2,500 | 2,500 | 2,000 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 100,000 | 100,000 | 100,000 | 100,000 | 0 |
| 4302 CONSTRUCT & ENGINEER CONTRACTS | 15,000 | 15,000 | 15,000 | 15,000 | 0 |
| 4324 MEDICAL,DENTAL,LAB & AMBULANCE SRV | 25,000 | 25,000 | 7,500 | 7,500 | -17,500 |
| 4420 RENT & LEASE: EQUIPMENT | 0 | 0 | 25,000 | 25,000 | 25,000 |
| 4460 EQUIP: SMALL TOOLS & INSTRUMENTS | 6,000 | 6,000 | 10,000 | 10,000 | 4,000 |
| 4461 EQUIP: MINOR | 12,000 | 12,000 | 14,000 | 14,000 | 2,000 |
| 4462 EQUIP: COMPUTER | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4500 SPECIAL DEPT EXPENSE | 430,000 | 430,000 | 430,000 | 430,000 | 0 |
| CLASS: 40 SERVICE & SUPPLIES | 630,079 | 630,079 | 636,500 | 636,500 | 6,421 |
| 7700 APPROPRIATION FOR CONTINGENCIES | 938,600 | 938,600 | 1,051,502 | 1,051,502 | 112,902 |
| CLASS: 77 APPROPRIATION FOR | 938,600 | 938,600 | 1,051,502 | 1,051,502 | 112,902 |
| TYPE: E SUBTOTAL | 1,568,679 | 1,568,679 | 1,688,002 | 1,688,002 | 119,323 |
| FUND TYPE: 11 SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 24 SUBTOTAL | 44,095,363 | 44,480,363 | 53,808,285 | 49,872,818 | 5,392,455 |

SHERIFF

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|--|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Sheriff/Public Administrator/Coroner | 1.00 | 1.00 | 1.00 | 0.00 |
| Undersheriff | 1.00 | 1.00 | 1.00 | 0.00 |
| Administrative Technician | 2.00 | 2.00 | 2.00 | 0.00 |
| Assistant Public Administrator | 1.00 | 1.00 | 1.00 | 0.00 |
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | 0.00 |
| Community Services Officer | 5.00 | 5.00 | 5.00 | 0.00 |
| Correctional Cook | 6.00 | 7.00 | 6.00 | 0.00 |
| Correctional Food Services Coordinator | 1.00 | 1.00 | 1.00 | 0.00 |
| Correctional Lieutenant | 2.00 | 2.00 | 2.00 | 0.00 |
| Correctional Officer I/II | 85.00 | 87.00 | 85.00 | 0.00 |
| Correctional Sergeant | 11.00 | 11.00 | 11.00 | 0.00 |
| Crime Analyst | 1.00 | 1.00 | 1.00 | 0.00 |
| Department Analyst I/II | 2.00 | 2.00 | 2.00 | 0.00 |
| Department Systems Analyst | 5.00 | 4.00 | 5.00 | 0.00 |
| Deputy Sheriff I/II | 131.00 | 132.00 | 131.00 | 0.00 |
| Detention Aide | 4.00 | 4.00 | 4.00 | 0.00 |
| Executive Secretary - Law & Justice | 1.00 | 1.00 | 1.00 | 0.00 |
| Human Resource Technician | 1.00 | 1.00 | 1.00 | 0.00 |
| Property/Evidence Technician | 3.00 | 3.00 | 3.00 | 0.00 |
| Public Safety Dispatcher I/II | 15.00 | 15.00 | 15.00 | 0.00 |
| Radio Maintenance Technician | 2.00 | 2.00 | 2.00 | 0.00 |
| Sheriff's Captain | 3.00 | 3.00 | 3.00 | 0.00 |
| Sheriff's Communication Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Sheriff's Fiscal Technician | 4.00 | 4.00 | 4.00 | 0.00 |
| Sheriff's Lieutenant | 7.00 | 7.00 | 7.00 | 0.00 |
| Sheriff's Records Supervisor | 1.00 | 1.00 | 1.00 | 0.00 |
| Sheriff's Security Officer | 10.00 | 10.00 | 10.00 | 0.00 |
| Sheriff's Sergeant | 24.00 | 24.00 | 24.00 | 0.00 |
| Sheriff's Support Services Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Sheriff's Technician I/II | 25.00 | 25.00 | 25.00 | 0.00 |
| Sheriff's Training Coordinator | 1.00 | 1.00 | 1.00 | 0.00 |
| Sr. Department Analyst | 1.00 | 1.00 | 1.00 | 0.00 |
| Sr. Public Safety Dispatcher | 5.00 | 5.00 | 5.00 | 0.00 |
| Sr. Sheriff's Technician | 5.00 | 5.00 | 5.00 | 0.00 |
| Supervising Information Technology Analyst | - | 1.00 | - | 0.00 |
| Supervising Property Evidence Technician | 1.00 | 1.00 | 1.00 | 0.00 |
| Supervising Public Safety Dispatcher | 4.00 | 4.00 | 4.00 | 0.00 |
| Department Total | 374.00 | 378.00 | 374.00 | 0.00 |

SHERIFF



COUNTY'S COURT MAINTENANCE OF EFFORT (MOE)

Mission

The mission of the County's Court Maintenance of Effort (MOE) Department Budget is to provide the level of financial support to the State of California, as required by law, for the Superior Court of California, El Dorado County.

The State of California is now responsible for overall funding and operation of trial courts, including Court employees. County Boards of Supervisors throughout the State are responsible for providing a level of ongoing funding support through annual revenue "maintenance of effort" payments to the State, as specified in the California Government Code. Fees and fines levied as a result of Court action are collected by the Court and other County agencies. Collections are distributed as directed by law, with portions of that distribution allocated to the County General Fund, cities, and other State special funds and agencies. The General Fund share of such revenue is recorded in the County's Court MOE Budget.

Counties also continue to be responsible for the provision of indigent defense services (court appointed counsel for indigents).

Court MOE Financial Summary

| | 14/15 Actual | 15/16 Budget | 16/17 Dept Request | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|--------------------------|---------------------------|---------------------------------------|-------------|
| Fines, Forfeitures | 506,475 | 458,227 | 403,788 | 403,788 | (54,439) | -12% |
| Charges for Service | 723,718 | 662,191 | 633,692 | 633,692 | (28,499) | -4% |
| Misc. | 17,620 | 20,000 | 10,000 | 10,000 | (10,000) | -50% |
| Total Revenue | 1,247,813 | 1,140,418 | 1,047,480 | 1,047,480 | (92,938) | -8% |
| Services & Supplies | 1,076,434 | 1,057,068 | 1,096,331 | 1,307,877 | 250,809 | 24% |
| Maintenance of Effort | 1,066,246 | 1,274,000 | 1,274,000 | 1,274,000 | - | 0% |
| Total Appropriations | 2,142,680 | 2,331,068 | 2,370,331 | 2,581,877 | 250,809 | 11% |
| NCC | 894,867 | 1,190,650 | 1,322,851 | 1,534,397 | 343,747 | 29% |
| FTE's | - | - | - | - | - | - |

Source of Funds

Fine, Forfeiture & Penalties (\$403,788): Includes vehicle fines (\$13,500), Court fines (\$352,350), and other miscellaneous fines (\$38,000).

Charges for Service (\$633,692): Primarily comprised of Court fees associated with traffic school fees (\$359,500), and the County share of State Penalty fees (\$180,400).

Miscellaneous Revenue (\$10,000)

Net County Cost: (\$1,534,397): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Services & Supplies (\$1,307,877): Primarily comprised of the contractual service program for court appointed attorneys (\$997,677), professional and specialized

COUNTY'S COURT MAINTENANCE OF EFFORT (MOE)

services for indigent defense services (\$160,000), criminal investigation for indigent defense cases (\$75,000) and psychiatric medical for indigent defense cases (\$60,000).

Other Charges (\$1,274,000): The County's payment of the mandated revenue

"maintenance of effort" for ongoing support of the State Superior Court.

Staffing Trend

There is no staffing within this Department. The contract for indigent defense services is administered by the Chief Administrative Office

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|------------------|------------------|----------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| 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 |
| TOTAL | 2,581,877 | 1,047,480 | 1,534,397 | 0 |

Program Summaries

Court Facilities

Appropriations for court facilities are provided in compliance with statutory requirements that the County pay for the operation and maintenance of court facilities. This budget provides funding for the County Facility Payment (CFP) under AB1491.

AB1491 (formerly SB1732), the State Trial Court Facilities Act, required the County to transfer Court occupied facilities and properties to the State either by title or responsibility. The County completed the transfer of Court facilities in November 2008 with the transfer becoming effective January 2, 2009. Upon transfer of the facilities and properties an annual County Facilities Payment (CFP) was established requiring the County to sustain a level of financial support for the on-going maintenance and utilities of the State's court facilities.

Indigent Defense

The Indigent Defense program consists of Court appointed private attorneys serving as indigent conflict counsel for those cases where either the Judge or the County Public Defender has determined a conflict exists. Conflicts can exist for a number of different reasons. Examples include a case where the Public Defender may already be defending a client on a different case or where a client is linked to circumstances in a different client's case. Conflict panel attorneys can also be assigned by the Judges to cases where there are multiple defendants or where special circumstances exist such as the death penalty which requires, by law, a minimum of two attorneys, one of which would come from the conflict panel.

The program includes a contract with a local law firm to coordinate a panel of 11 attorneys (8 West Slope and 3 South Lake Tahoe). In addition, this budget includes

COUNTY'S COURT MAINTENANCE OF EFFORT (MOE)

funding for court ordered services associated with the defense of indigent clients.

Superior Court Maintenance of Effort

The Court Maintenance of Effort budget unit reflects the County's share of fines and fees levied during Court proceedings, some of which are collected and distributed by the State Superior Court, El Dorado County branch. The Court MOE budget unit also includes appropriations for the County's payment of the mandated revenue "maintenance of effort" for ongoing support of the State Superior Court. (Appropriations for local Court operations are not reflected in the County Budget since the Court is now a part of the State system. The State's appropriations to the local courts Statewide are determined by the State Judicial Council based upon recommendations from the State Administrative Office of Courts.)

Chief Administrative Office Recommendation

The Recommended Budget for the Court Maintenance of Effort represents a reduction in revenue of \$92,938 or 8% and an increase in appropriations of \$250,809 or 11% from the FY 2015-16 approved budget. As a result, the Net County Cost is increased \$343,747 or 29%.

The increase in appropriations is due to an increase in expenses for indigent defense. The Chief Administrative Office issued a Request for Proposals (RFP) for conflict attorney services for indigent clients. The Board awarded the contract to El Dorado Law, A Professional Law Corporation. Rather than contract directly with the conflict panel attorneys, El Dorado Law will administer the panel of 11 attorneys as subcontractors. In addition, El Dorado Law will provide administrative support and will collect and report data to the County in order to assist in better evaluation and management of these services. Individual attorney pay will be increased by 15%, commensurate with increases received by most County employees over the past several years.

COUNTY'S COURT MAINTENANCE OF EFFORT (MOE)

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 20 SUPERIOR COURT MOE

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0300 | VEHICLE CODE: FINES | 13,835 | 13,835 | 13,536 | 13,536 | -299 |
| 0301 | VEHICLE CODE: COURT FINES | 407,384 | 407,384 | 352,356 | 352,356 | -55,028 |
| 0320 | COURT FINE: OTHER | 37,008 | 37,008 | 37,896 | 37,896 | 888 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 458,227 | 458,227 | 403,788 | 403,788 | -54,439 |
| 1500 | COURT: FEES & COSTS | 743 | 743 | 485 | 485 | -258 |
| 1504 | COURT: SUMMARY JUDGMENT | 9,264 | 9,264 | 8,000 | 8,000 | -1,264 |
| 1510 | COURT: TRAFFIC BAIL SCHOOL VC42007 | 364,587 | 364,587 | 359,534 | 359,534 | -5,053 |
| 1511 | COURT: TRAFFIC SCHOOL VC42007.1 | 76,828 | 76,828 | 78,918 | 78,918 | 2,090 |
| 1512 | COURT: CITE/OWN RECOG PC1463.07 | 743 | 743 | 390 | 390 | -353 |
| 1513 | COURT: AB233 CNTY SHARE ST PENALTY | 208,859 | 208,859 | 180,429 | 180,429 | -28,430 |
| 1517 | COURT: CONFLICT ATTORNEY | 1,167 | 1,167 | 5,936 | 5,936 | 4,769 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 662,191 | 662,191 | 633,692 | 633,692 | -28,499 |
| 1942 | MISC: REIMBURSEMENT | 20,000 | 20,000 | 10,000 | 10,000 | -10,000 |
| CLASS: 19 | REV: MISCELLANEOUS | 20,000 | 20,000 | 10,000 | 10,000 | -10,000 |
| TYPE: R SUBTOTAL | | 1,140,418 | 1,140,418 | 1,047,480 | 1,047,480 | -92,938 |
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 4120 | JURY & WITNESS EXPENSE | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 4122 | JURY EXP: CRIMINAL | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 4126 | JURY MILEAGE: CRIMINAL | 2,000 | 2,000 | 2,200 | 2,200 | 200 |
| 4127 | GRAND JURY EXPENSE | 6,372 | 6,372 | 6,000 | 6,000 | -372 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| 4310 | CONTRACTUAL SERVICE PROGRAM | 748,696 | 748,696 | 786,131 | 997,677 | 248,981 |
| 4313 | LEGAL SERVICES | 145,000 | 145,000 | 145,000 | 145,000 | 0 |
| 4317 | CRIMINAL INVESTIGATION | 75,000 | 75,000 | 75,000 | 75,000 | 0 |
| 4320 | VERBATIM: TRANSCRIPTION | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 4323 | PSYCHIATRIC MEDICAL SERVICES | 60,000 | 60,000 | 60,000 | 60,000 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 1,057,068 | 1,057,068 | 1,096,331 | 1,307,877 | 250,809 |
| 5240 | CONTRIB: NON-CNTY GOVERNMENTAL | 334,000 | 334,000 | 334,000 | 334,000 | 0 |
| 5242 | AB233: MOE COURT REVENUE | 940,000 | 940,000 | 940,000 | 940,000 | 0 |
| CLASS: 50 | OTHER CHARGES | 1,274,000 | 1,274,000 | 1,274,000 | 1,274,000 | 0 |
| TYPE: E SUBTOTAL | | 2,331,068 | 2,331,068 | 2,370,331 | 2,581,877 | 250,809 |
| FUND TYPE: 10 | SUBTOTAL | 1,190,650 | 1,190,650 | 1,322,851 | 1,534,397 | 343,747 |
| DEPARTMENT: 20 | SUBTOTAL | 1,190,650 | 1,190,650 | 1,322,851 | 1,534,397 | 343,747 |

AGRICULTURAL COMMISSIONER

Mission

The Department of Agriculture, Weights & Measures' mission is to protect, enhance and promote the preservation of agriculture and the environment while sustaining the public health, safety and welfare of all citizens, and to provide consumer and marketplace protections through the fair and equitable enforcement of laws and regulations.

Agriculture Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Licenses, Permits | 103,244 | 118,863 | 120,099 | 120,099 | 1,236 | 1% |
| Use of Money | 40 | 300 | 300 | 300 | - | 0% |
| State | 527,059 | 555,918 | 574,147 | 574,147 | 18,229 | 3% |
| Federal | 102,803 | 137,338 | 138,128 | 138,128 | 790 | 1% |
| Other Governmental | 29,729 | 13,727 | 13,727 | 13,727 | - | 0% |
| Charges for Service | 11,210 | 33,693 | 33,693 | 33,693 | - | 0% |
| Misc. | 270 | 200 | 200 | 200 | - | 0% |
| Total Revenue | 774,355 | 860,039 | 880,294 | 880,294 | 20,255 | 2% |
| Salaries and Benefits | 1,094,953 | 1,119,239 | 1,158,999 | 1,158,999 | 39,760 | 4% |
| Services & Supplies | 165,059 | 192,921 | 220,410 | 220,410 | 27,489 | 14% |
| Other Charges | 2,784 | 1,000 | 1,000 | 1,000 | - | 0% |
| Intrafund Transfers | 2,855 | 5,808 | 5,617 | 5,617 | (191) | -3% |
| Total Appropriations | 1,265,651 | 1,318,968 | 1,386,026 | 1,386,026 | 67,058 | 5% |
| NCC | 491,296 | 458,929 | 505,732 | 505,732 | 46,803 | 10% |
| FTE's | 10 | 12 | 12 | 12 | - | 0% |

Source of Funds

License, Permit, & Franchises (\$120,099): This revenue is from registration and license fees from structural and other pest control operators and pilots, as well as commercial weighing and measuring device registration fees.

Use of Money & Property (\$300): The department rents a gopher machine, spray and weed equipment to the general public.

State (\$574,147): The Agriculture Department's largest revenue source outside of the County's General Fund is unclaimed gas tax (\$288,816). Other large sources of funding include reimbursements for pest detection (\$131,279) and the

County portion of the State mill assessment based on pesticide sales (\$134,540).

Federal (\$138,128): This includes federally funded grants for the noxious weed program through the California Department of Food and Agriculture and funding through Sierra Nevada Conservancy for the noxious weed eradication program. With these funds we are able to continue our survey and detection efforts to protect El Dorado County from noxious weeds. This funding is integral to our continued efforts in protecting agriculture and our natural resources from the detrimental effects of noxious weeds.

Other Governmental Agencies (\$13,727): Contracts with Alpine County to enforce agricultural, weights & measures services.

AGRICULTURAL COMMISSIONER

Charge for Services (\$33,693): Primarily consists of the Agricultural Commission's review fees for agriculture zoning related issues for general plan implementation, and small farm inspections for El Dorado Irrigation District. Other charges include hazardous materials emergency business plan inspections, and testing of non-commercial scales at an hourly charge.

Miscellaneous (\$200): Sale of Neutroleum Alpha, an odor masker and the sale of nonrestricted-use pesticide gas cartridges for ground squirrel control.

Net County Cost (\$505,732): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$1,158,999): Primarily comprised of permanent salaries (\$710,820), health insurance (\$116,677), temporary help (\$109,735) and retirement (\$155,533).

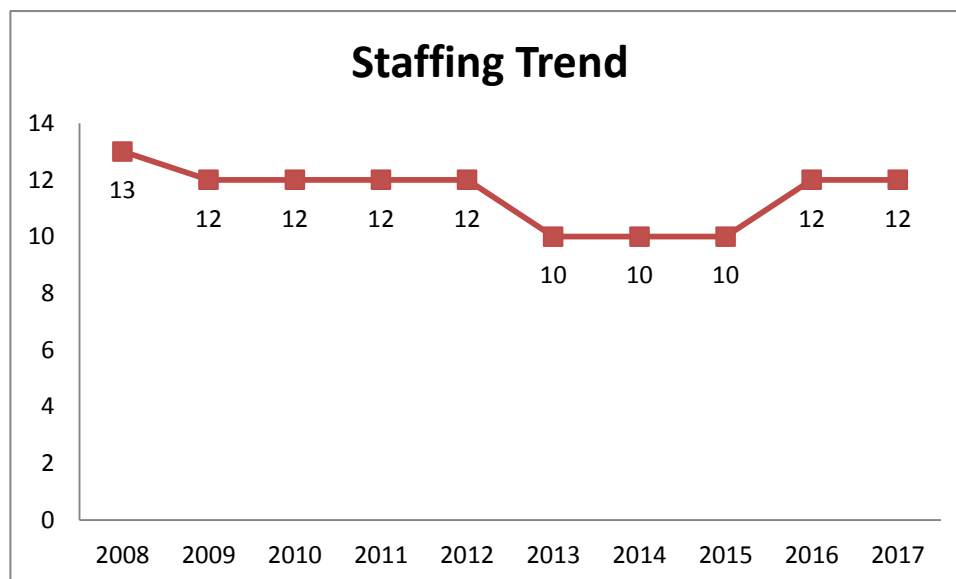
Services & Supplies (\$220,410): Primarily comprised of professional and specialized services related to Agricultural and Weights & Measures purchases; United State Department of Agriculture, Animal & Plant Health Inspection Service Contract (\$71,400), rental and lease of vehicles (\$47,000), general liability insurance (\$5,855) and fuel purchases (\$26,100).

Other Charges (\$1,000): Charges from the Department of Transportation for maintenance services on county owned vehicles and Hazardous Materials fees.

Intrafund Transfers (\$5,617): Primarily charges for aerial photos, IT programming, mail and stores cost applied charges.

Staffing Trend

Staffing for the Agriculture Department has decreased slightly over the past several years. The Department, through Board approval on May 17, 2016, added 2.0 FTE Limited Term Agriculture Biology Technician positions.



AGRICULTURAL COMMISSIONER

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|----------------|-----------------|--------------|
| | 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 |
| TOTAL | 1,386,026 | 880,294 | 505,732 | 12.00 |

Program Summaries

Agricultural Commission

Created in 1967 by the Board of Supervisors, the seven member Agricultural Commission acts in an advisory capacity to the Board and the Planning Commission on all matters related to agriculture. The Agricultural Commission's scope of interest includes a wide variety of agricultural, timber and land use issues including agricultural land preservation, agricultural production, forestland preservation and forest production. The Commission also advises the Board of procedures and techniques requiring legislative or policy actions that would encourage and promote agricultural activities that are conducive to the continued well-being of El Dorado County.

Agriculture

The department is responsible for numerous mandated programs that promote, protect and enhance various aspects of agricultural activities: **Pest Exclusion** - plant protection and quarantine; **Pest Detection** - early detection of exotic pests using insect detection traps; **Pest Management-Vegetation Management** - There are nine different noxious weed species under eradication throughout the County. Most weed species in El Dorado County are listed as 'A' rated weeds by the State, and are of limited distribution throughout California;

Glassy-winged Sharpshooter (GWSS) -

initiated in 1999 to prevent the introduction of this insect to El Dorado County. GWSS is known to spread Pierce's Disease, which can devastate vineyard plantings. The pest-monitoring program includes inspections of all nursery stock shipped into the County from known infested areas. Historically the department utilizes extra-help Agricultural Biology Technician employees (6) for Pest Management programs; **Vertebrate Pest Management** - advice on rodent control; **Integrated Pest Management** - emphasizes preventive methods that provide economical, long-term solutions to pest problems; **Nursery and Seed inspections** — protecting customers and growers; **Apiary Inspection** - inspections are made for the purpose of sustaining the continued health of the bee industry in California which directly translates into the successful production of numerous crops; **Fresh Fruit, Nut, and Vegetable, Honey Quality Control and Egg Quality Control** — enforcement of quality standards protecting the consumer;

Certified Farmers' Market (Direct Marketing) - markets give the producers of farm products the option of selling directly to the consumer without the requirements of meeting size, pack, container, and labeling requirements (Standardization). These markets give the public a "direct" link to the production of the crop by buying the produce from the grower; **Organic Producers** — Our department is the local enforcement agency concerning the registration, investigation of complaints and

AGRICULTURAL COMMISSIONER

auditing of organic producers and handlers; and **Crop Report** – California Food and Agricultural Code requirement for the purpose of publishing an accurate and meaningful report concerning the agricultural conditions in El Dorado/Alpine County.

Pesticide Use Enforcement

The pesticide laws and regulations of California require safe, responsible handling of pesticides from the time of purchase through transportation, storage, usage and disposal. The safety of employees, the environment, and the public are of paramount importance in this program. The enforcement of the regulations by this department applies to all agricultural, non-agricultural and structural usage. The more toxic pesticides are regulated under the restricted materials permit program.

Weights & Measures

The mission of weights and measures is to allow a good value comparison to the consumer while maintaining fair competition between businesses. Weights & Measures affects everyone's daily life through the inspections of all commercially used devices such as gas pumps, scales and scanners and also the testing of packages to ensure the product inside the package actually weighs or measures as much as is stated on the label. The department also enforces requirements for petroleum products including antifreeze, brake fluid, motor oil, grades of diesel and octane levels of gasoline. Weighmaster inspections are intended to deter fraudulent transactions at junk dealers and recyclers, to decrease the sale of stolen property.

Wildlife Services

The Wildlife Services works to maintain a biologically-sound integrated wildlife damage management program assisting

public agencies, businesses, private citizens, schools, property owners, farmers, and ranchers in a cooperative venture between El Dorado/Alpine County, United States Department of Agriculture and California Fish and Wildlife. Wildlife services provide Federal leadership and skill to resolve wildlife interactions that threaten public health and safety, as well as agricultural, property, and natural resources.

The main focus of the program is to provide technical assistance to prevent wildlife conflicts and to remove only the animals that are causing the problem. Administration and oversight are provided by the Agricultural Commissioner and the USDA Regional Wildlife Services Supervisor. The department's appropriations include a contract with USDA. The USDA provides 1.0 FTE through contract to match the County's 1.0 FTE dedicated to this program.

Chief Administrative Office Recommendation

The Recommended Budget represents an increase \$20,255 or 2% in revenues and an increase of \$67,058 or 5% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost increased by \$46,803 or 10%. This represents a status quo budget.

The increase in revenue is primarily related to an increase in estimated Unclaimed Gas Tax funding of \$15,395 for FY 2016-17 (totaling \$288,816) and is based on the actual amount received in FY 2015-16.

The increase in appropriations of \$67,058 is primarily related to salaries (\$35,679) and services and supplies (\$27,489), primarily related to a USDA contract increase of \$10,000 (restored from previous year reduction) and vehicles and fuel increase of \$17,601 to more accurately reflect actual vehicle usage through County Fleet rates for maintenance and fuel use.

AGRICULTURAL COMMISSIONER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 26 AG - AGRICULTURAL COMMISSIONER

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0210 LICENSE: BUSINESS | 5,000 | 5,000 | 6,000 | 6,000 | 1,000 |
| 0260 OTHER LICENSE & PERMITS | 113,863 | 113,863 | 114,099 | 114,099 | 236 |
| CLASS: 02 REV: LICENSE, PERMIT, & | 118,863 | 118,863 | 120,099 | 120,099 | 1,236 |
| 0421 RENT: EQUIPMENT | 300 | 300 | 300 | 300 | 0 |
| CLASS: 04 REV: USE OF MONEY & PROPERTY | 300 | 300 | 300 | 300 | 0 |
| 0720 ST: AGRICULTURE | 131,279 | 131,279 | 131,279 | 131,279 | 0 |
| 0722 ST: PESTICIDE USE ENFORCEMENT | 143,858 | 143,858 | 146,692 | 146,692 | 2,834 |
| 0723 ST: SEED INSPECTION | 200 | 200 | 200 | 200 | 0 |
| 0724 ST: NURSERY INSPECTION | 500 | 500 | 500 | 500 | 0 |
| 0727 ST: WEIGHTS & MEASURES | 6,460 | 6,460 | 6,460 | 6,460 | 0 |
| 0728 ST: FRUIT & VEGETABLE CERTIFICATE | 200 | 200 | 200 | 200 | 0 |
| 0729 ST: UNCLAIMED GAS TAX REFUND | 273,421 | 273,421 | 288,816 | 288,816 | 15,395 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 555,918 | 555,918 | 574,147 | 574,147 | 18,229 |
| 1100 FED: OTHER | 137,338 | 137,338 | 138,128 | 138,128 | 790 |
| CLASS: 10 REV: FEDERAL | 137,338 | 137,338 | 138,128 | 138,128 | 790 |
| 1200 REV: OTHER GOVERNMENTAL AGENCIES | 13,727 | 13,727 | 13,727 | 13,727 | 0 |
| CLASS: 12 REV: OTHER GOVERNMENTAL | 13,727 | 13,727 | 13,727 | 13,727 | 0 |
| 1480 AGRICULTURAL SERVICES | 31,050 | 31,050 | 31,050 | 31,050 | 0 |
| 1742 MISC: COPY FEES | 100 | 100 | 100 | 100 | 0 |
| 1744 MISC: INSPECTIONS OR SERVICES | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 543 | 543 | 543 | 543 | 0 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 33,693 | 33,693 | 33,693 | 33,693 | 0 |
| 1920 OTHER SALES | 200 | 200 | 200 | 200 | 0 |
| CLASS: 19 REV: MISCELLANEOUS | 200 | 200 | 200 | 200 | 0 |
| TYPE: R SUBTOTAL | 860,039 | 860,039 | 880,294 | 880,294 | 20,255 |

AGRICULTURAL COMMISSIONER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 26 AG - AGRICULTURAL COMMISSIONER

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 668,617 | 668,617 | 710,820 | 710,820 | 42,203 |
| 3001 | TEMPORARY EMPLOYEES | 116,259 | 116,259 | 109,735 | 109,735 | -6,524 |
| 3002 | OVERTIME | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 3004 | OTHER COMPENSATION | 7,084 | 7,084 | 7,235 | 7,235 | 151 |
| 3020 | RETIREMENT EMPLOYER SHARE | 149,396 | 149,396 | 155,533 | 155,533 | 6,137 |
| 3022 | MEDI CARE EMPLOYER SHARE | 11,648 | 11,648 | 11,896 | 11,896 | 248 |
| 3040 | HEALTH INSURANCE EMPLOYER | 123,481 | 123,481 | 116,677 | 116,677 | -6,804 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 1,734 | 1,734 | 1,776 | 1,776 | 42 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 3,695 | 3,695 | 3,808 | 3,808 | 113 |
| 3046 | RETIREE HEALTH: DEFINED | 10,272 | 10,272 | 10,522 | 10,522 | 250 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 10,053 | 10,053 | 13,997 | 13,997 | 3,944 |
| 3080 | FLEXIBLE BENEFITS | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 1,119,239 | 1,119,239 | 1,158,999 | 1,158,999 | 39,760 |
| 4000 | AGRICULTURE | 4,000 | 4,000 | 6,000 | 6,000 | 2,000 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4040 | TELEPHONE COMPANY VENDOR | 1,200 | 1,200 | 1,200 | 1,200 | 0 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 500 | 500 | 500 | 500 | 0 |
| 4080 | HOUSEHOLD EXPENSE | 500 | 500 | 500 | 500 | 0 |
| 4100 | INSURANCE: PREMIUM | 5,257 | 5,257 | 5,855 | 5,855 | 598 |
| 4140 | MAINT: EQUIPMENT | 500 | 500 | 700 | 700 | 200 |
| 4141 | MAINT: OFFICE EQUIPMENT | 200 | 200 | 0 | 0 | -200 |
| 4144 | MAINT: COMPUTER | 1,237 | 1,237 | 1,237 | 1,237 | 0 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 4161 | VEH MAINT: PARTS DIRECT CHARGE | 500 | 500 | 500 | 500 | 0 |
| 4162 | VEH MAINT: SUPPLIES | 100 | 100 | 100 | 100 | 0 |
| 4163 | VEH MAINT: INVENTORY | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 4164 | VEH MAINT: TIRE & TUBES | 1,000 | 1,000 | 100 | 100 | -900 |
| 4165 | VEH MAINT: OIL & GREASE | 100 | 100 | 0 | 0 | -100 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 400 | 400 | 400 | 400 | 0 |
| 4220 | MEMBERSHIPS | 4,620 | 4,620 | 4,620 | 4,620 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 14,316 | 14,316 | 13,000 | 13,000 | -1,316 |
| 4260 | OFFICE EXPENSE | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 4261 | POSTAGE | 3,200 | 3,200 | 2,000 | 2,000 | -1,200 |
| 4262 | SOFTWARE | 2,600 | 2,600 | 2,600 | 2,600 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 300 | 300 | 300 | 300 | 0 |
| 4264 | BOOKS / MANUALS | 300 | 300 | 300 | 300 | 0 |
| 4265 | LAW BOOKS | 275 | 275 | 275 | 275 | 0 |
| 4266 | PRINTING / DUPLICATING SERVICES | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 61,400 | 61,400 | 71,400 | 71,400 | 10,000 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 1,323 | 1,323 | 1,323 | 1,323 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 400 | 400 | 400 | 400 | 0 |

AGRICULTURAL COMMISSIONER

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 26 AG - AGRICULTURAL COMMISSIONER

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-----------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4420 | RENT & LEASE: EQUIPMENT | 3,500 | 3,500 | 4,500 | 4,500 | 1,000 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4461 | EQUIP: MINOR | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4462 | EQUIP: COMPUTER | 3,194 | 3,194 | 2,000 | 2,000 | -1,194 |
| 4500 | SPECIAL DEPT EXPENSE | 1,900 | 1,900 | 1,900 | 1,900 | 0 |
| 4503 | STAFF DEVELOPMENT | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4529 | SOFTWARE LICENSE | 3,300 | 3,300 | 3,300 | 3,300 | 0 |
| 4534 | AMMUNITION | 500 | 500 | 500 | 500 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 2,300 | 2,300 | 2,300 | 2,300 | 0 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 32,086 | 32,086 | 47,000 | 47,000 | 14,914 |
| 4606 | FUEL PURCHASES | 23,413 | 23,413 | 26,100 | 26,100 | 2,687 |
| 4608 | HOTEL ACCOMMODATIONS | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 192,921 | 192,921 | 220,410 | 220,410 | 27,489 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| CLASS: 50 | OTHER CHARGES | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 500 | 500 | 500 | 500 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 3,021 | 3,021 | 3,000 | 3,000 | -21 |
| 7224 | INTRAFND: STORES SUPPORT | 287 | 287 | 117 | 117 | -170 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 500 | 500 | 500 | 500 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 5,808 | 5,808 | 5,617 | 5,617 | -191 |
| TYPE: E SUBTOTAL | | 1,318,968 | 1,318,968 | 1,386,026 | 1,386,026 | 67,058 |
| FUND TYPE: 10 | SUBTOTAL | 458,929 | 458,929 | 505,732 | 505,732 | 46,803 |
| DEPARTMENT: 26 | SUBTOTAL | 458,929 | 458,929 | 505,732 | 505,732 | 46,803 |

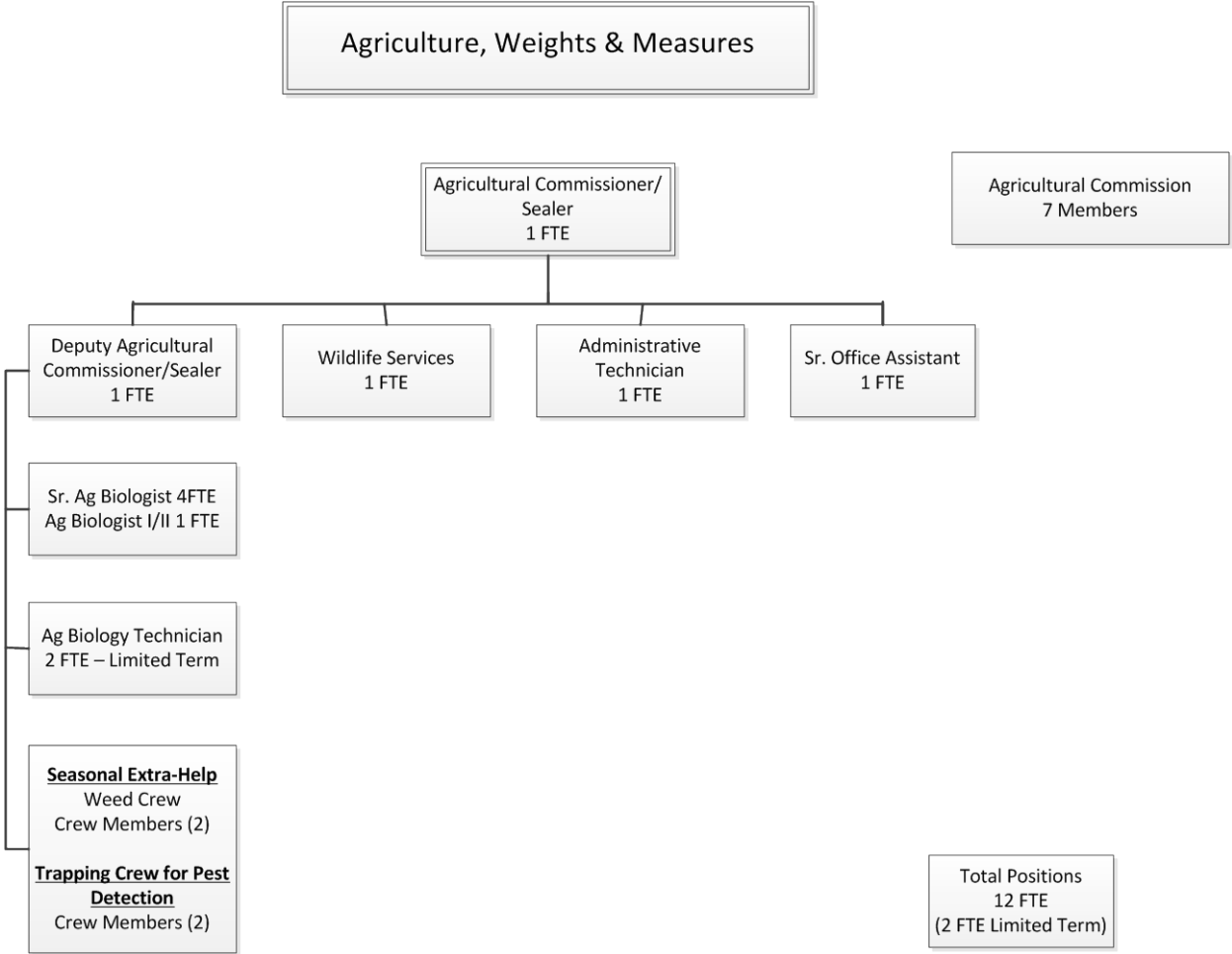
AGRICULTURAL COMMISSIONER

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Ag Comm./Sealer Weights & Measures | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 1.00 | 1.00 | 1.00 | - |
| Ag Biologist/Standards Inspector I/II/Sr. | 5.00 | 5.00 | 5.00 | - |
| Ag Biology Technician (Limited Term)* | 2.00 | 2.00 | 2.00 | - |
| Deputy Ag Commissioneer | 1.00 | 1.00 | 1.00 | - |
| Sr. Office Assistant | 1.00 | 1.00 | 1.00 | - |
| Wildlife Specialist | 1.00 | 1.00 | 1.00 | - |
| Department Total | 12.00 | 12.00 | 12.00 | - |

**Limited Term Allocations end 12/31/16 (or earlier)*

AGRICULTURAL COMMISSIONER



COMMUNITY DEVELOPMENT AGENCY

Mission

The mission of the Community Development Agency is to deliver effective public service that coordinates development in El Dorado County with the goals of ensuring public safety, maintaining environmental sensitivity, and improving economic prosperity.

| 2016-17 Summary of Department Programs | | | | |
|--|--------------------|--------------------|------------------------------------|---------------|
| | Appropriations | Revenues | Net County Cost GF Contribution | Staffing |
| Transportation | 77,324,861 | 76,866,811 | 461,334 | 160.40 |
| Development Services | 13,775,539 | 10,474,801 | 3,300,738 | 72.00 |
| CDA Admin & Finance | 4,280,929 | 4,280,929 | - | 36.40 |
| HCED | 1,232,028 | 1,232,028 | 113,359 | 1.00 |
| Environmental Management | 10,284,941 | 10,284,941 | - | 30.50 |
| TOTAL | 106,898,298 | 103,139,510 | 3,875,431 | 300.30 |

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|--|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Director, Community Development Agency | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 2.00 | 2.00 | 2.00 | - |
| Administrative Secretary | 2.00 | 2.00 | 2.00 | - |
| Administrative Services Officer | 5.00 | 5.00 | 5.00 | - |
| Administrative Technician | 11.80 | 11.80 | 11.80 | - |
| Airport Operations Supervisor | 1.00 | 1.00 | 1.00 | - |
| Airport Technician I/II | 2.00 | 2.00 | 2.00 | - |
| Asst. Director of Administration and Finance | 1.00 | 1.00 | 1.00 | - |
| Asst. Director of Community Development | 1.00 | 1.00 | 1.00 | - |
| Assistant in Civil Engineering | 12.00 | 12.00 | 12.00 | - |
| Assistant in Land Surveying | 1.00 | 1.00 | 1.00 | - |
| Assistant in Right of Way | 1.00 | - | - | (1.00) |
| Assistant/Associate Planner | 6.00 | 7.00 | 7.00 | 1.00 |
| Associate Civil Engineer | 6.00 | 6.00 | 6.00 | - |
| Associate Land Surveyor | 2.00 | 2.00 | 2.00 | - |
| Associate Right of Way Agent | 1.00 | 1.00 | 1.00 | - |
| Bridge Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - |
| Bridge Maintenance Worker I/II/III | 2.00 | 2.00 | 2.00 | - |
| Building Inspector I/II/III | 17.00 | 17.00 | 17.00 | - |

COMMUNITY DEVELOPMENT AGENCY

Personnel Allocation (continued)

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|--|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | - |
| Clerk of Planning Commission | 1.00 | 1.00 | 1.00 | - |
| Code Enforcement Officer I/II | 1.00 | 2.00 | 2.00 | 1.00 |
| Department Analyst I/II | 9.00 | 9.00 | 9.00 | - |
| Deputy Building Official | 1.00 | 1.00 | 1.00 | - |
| Deputy Director Dev Svcs/Building Official | 1.00 | 1.00 | 1.00 | - |
| Deputy Director Engineering | 3.00 | 3.00 | 3.00 | - |
| Deputy Director Environmental Mgmt | 1.00 | - | - | (1.00) |
| Deputy Director of Maint & Operations | 1.00 | 1.00 | 1.00 | - |
| Development Aide I/II | 4.00 | 4.00 | 4.00 | - |
| Development Services Division Director | 1.00 | 1.00 | 1.00 | - |
| Development Technician I/II | 12.00 | 12.00 | 12.00 | - |
| Disposal Site Supervisor | 1.00 | 1.00 | 1.00 | - |
| Engineering Technician | - | 1.00 | 1.00 | 1.00 |
| Environmental Health Manager | 1.00 | 2.00 | 2.00 | 1.00 |
| Environmental Health Specialist I/II/Sr | 7.00 | 7.00 | 7.00 | - |
| Environmental Management Division Director | 1.00 | 1.00 | 1.00 | - |
| Equipment Maintenance Supervisor | 2.00 | 2.00 | 2.00 | - |
| Equipment Mechanic I/II | 10.00 | 10.00 | 10.00 | - |
| Equipment Mechanic III | 1.00 | 1.00 | 1.00 | - |
| Equipment Superintendent | 1.00 | 1.00 | 1.00 | - |
| Executive Secretary | 1.00 | 1.00 | 1.00 | - |
| Fiscal Assistant I/II | 3.00 | 1.00 | 1.00 | (2.00) |
| Fiscal Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 2.00 | 3.00 | 3.00 | 1.00 |
| Fleet Services Technician I/II | 2.00 | 2.00 | 2.00 | - |
| Geologist | 1.00 | 1.00 | 1.00 | - |
| Haz Mat/Recycling Specialist | 2.00 | 2.00 | 2.00 | - |
| Haz Mat/Recycling Technician | 1.00 | 1.00 | 1.00 | - |
| Highway Maintenance Supervisor | 7.00 | 7.00 | 7.00 | - |
| Highway Maintenance Worker I/II/III | 37.00 | 36.00 | 36.00 | (1.00) |
| Highway Maintenance Worker IV | 5.00 | 5.00 | 5.00 | - |
| Highway Superintendent | 2.00 | 2.00 | 2.00 | - |
| Office Assistant I/II | 6.00 | 5.00 | 5.00 | (1.00) |
| Office Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Operations Supervisor | 1.00 | 1.00 | 1.00 | - |

COMMUNITY DEVELOPMENT AGENCY

Personnel Allocation (continued)

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Parts Technician | 1.00 | 1.00 | 1.00 | - |
| Principal Engineering Technician | 5.00 | 5.00 | 5.00 | - |
| Principal Planner | 5.00 | 5.00 | 5.00 | - |
| Right of Way Supervisor | 1.00 | 1.00 | 1.00 | - |
| Services Operations Coordinator | 3.00 | 3.00 | 3.00 | - |
| Solid Waste Technician | 2.00 | 2.00 | 2.00 | - |
| Sr. Accountant | 1.00 | 1.00 | 1.00 | - |
| Sr. Bridge Maintenance Worker | 1.00 | 1.00 | 1.00 | - |
| Sr. CADD Technician | 3.00 | 3.00 | 3.00 | - |
| Sr. Civil Engineer | 12.00 | 12.00 | 12.00 | - |
| Sr. Department Analyst | 4.00 | 4.00 | 4.00 | - |
| Sr. Development Aide | 1.00 | 1.00 | 1.00 | - |
| Sr. Development Technician | 2.00 | 2.00 | 2.00 | - |
| Sr. Engineering Technician | 11.00 | 10.00 | 10.00 | (1.00) |
| Sr. Equipment Mechanic | 2.00 | 2.00 | 2.00 | - |
| Sr. Fiscal Assistant | 2.00 | 3.00 | 3.00 | 1.00 |
| Sr. Fleet Services Technician | 1.00 | 1.00 | 1.00 | - |
| Sr. Highway Maintenance Worker | 4.00 | 5.00 | 5.00 | 1.00 |
| Sr. Office Assistant | 2.50 | 3.50 | 3.50 | 1.00 |
| Sr. Planner | 4.00 | 4.00 | 4.00 | - |
| Sr. Traffic Control Maintenance Worker | 1.00 | 1.00 | 1.00 | - |
| Supervising Accountant / Auditor | 1.00 | 1.00 | 1.00 | - |
| Supervising Civil Engineer | 1.00 | 1.00 | 1.00 | - |
| Supervising Code Enforcement Officer | 1.00 | 1.00 | 1.00 | - |
| Supervising Development Technician | 1.00 | 1.00 | 1.00 | - |
| Supervising Environmental Health Specialist | 3.00 | 3.00 | 3.00 | - |
| Supervising Waste Specialist | 1.00 | 1.00 | 1.00 | - |
| Traffic Control Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - |
| Traffic Control Maintenance Worker I/II/III | 5.00 | 5.00 | 5.00 | - |
| Traffic Engineer | 1.00 | 1.00 | 1.00 | - |
| Traffic Operations Technician | 1.00 | 1.00 | 1.00 | - |
| Traffic Superintendent | 1.00 | 1.00 | 1.00 | - |
| Transportation Division Director | 1.00 | 1.00 | 1.00 | - |
| Transportation Planner | 1.00 | 1.00 | 1.00 | - |
| Vector Control Technician II (Limited Term) | 2.00 | 2.00 | 2.00 | - |
| Waste Management Technician I/II/III | 2.00 | 2.00 | 2.00 | - |
| Department Total | 299.30 | 300.30 | 300.30 | 1.00 |

COMMUNITY DEVELOPMENT AGENCY

CDA Administration & Finance Division

Mission

The mission of the Community Development Agency, Administration & Finance Division is to support the provision of great infrastructure for great communities through efficient and courteous customer-oriented service

CDA Admin Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|------------------------------|------------------|-----------------|----------------------------|---------------------------|---------------------------------------|-------------|
| License, Permit & Franchises | - | - | - | 120,000 | 120,000 | |
| Charges for Service | - | - | 3,260,929 | 3,260,929 | 3,260,929 | |
| Other Financing Sources | - | - | 900,000 | 900,000 | 900,000 | |
| Total Revenue | - | - | 4,160,929 | 4,280,929 | 4,280,929 | |
| Salaries and Benefits | - | - | 3,734,613 | 3,930,645 | 3,930,645 | |
| Services & Supplies | - | - | 1,350,398 | 1,274,366 | 1,274,366 | |
| Intrafund Transfers | - | - | 729,376 | 729,376 | 729,376 | |
| Intrafund Abatements | - | - | (1,653,458) | (1,653,458) | (1,653,458) | |
| Total Appropriations | - | - | 4,160,929 | 4,280,929 | 4,280,929 | |
| NCC | - | - | - | - | - | |
| FTE's | - | - | 36 | 36 | 36 | |

Source of Funds

License and Permits (\$120,000): New revenue received through a new technology component of permit fees approved by the Board on May 3, 2016.

Charges for Services (\$3,260,929): Primarily comprised of charges to the Transportation Division for staff and overhead costs for administrative services (\$2,835,000), allocation for administrative services to the Environmental Management Division's CSA#10 and CSA#3 units (\$281,000), allocation to the Transportation Division Fleet Services unit for administrative and contract services work (\$55,000), allocation to Airports for administrative and contract services work (\$50,000), administrative allocation to the Long Range Planning HCED program (\$18,000), allocation to Special Districts for administrative and contract services work

(\$12,000), and the allocation for one month of administrative services to the Air Quality Management District (\$9,000).

Other Financing Sources (\$900,000): Transfers from CSA#10 to finance the replacement for the Agency's aging land management information system (LMIS) with a new "P3" system.

Use of Funds

Salaries and Benefits (\$3,930,645): Primarily comprised of salaries (\$2,615,000), retirement (\$556,000), health insurance (\$524,000), retiree health costs (\$41,000), medicare (\$38,000), workers compensation costs (\$28,000), and other miscellaneous benefit costs (\$129,000).

Services and Supplies (\$1,274,366): Primarily comprised of professional and specialized services related to

COMMUNITY DEVELOPMENT AGENCY

administrative services for the Agency (\$52,000), cost of P3 system that is replacing the existing land management information system (LMIS) (\$900,000), office expenses, postage and books for the entire agency (\$103,000), liability insurance (\$20,000), copier/scanner leases (\$105,000), staff development and related costs (\$12,000), minor equipment computer (\$35,000), computer system/software/license (\$24,000), miscellaneous minor equipment (chairs, keyboard trays, ergonomic supplies) (\$9,000), and other small miscellaneous services and supplies (\$13,000).

Intrafund Transfers (\$729,376): Primarily consists of County A-87 costs (\$379,000), IT programming support (\$165,000), charges for Surveyor staff work on the P3 system (\$160,000), mail service (\$17,000), stores support (\$5,000), charges for Facilities to paint the CDA conference rooms (\$2,500), and charges for deposit permits and hand-typed checks (\$1,500).

Intrafund Abatements (-\$1,653,458): Offset for administrative support provided to the General Fund units in the Development Services Division (-\$996,000), Environmental Management Division (-\$292,000), Long Range Planning (-\$287,000), Code Enforcement (-\$67,000), and Cemetery Operations (-\$12,000).

Staffing Trend

The Community Development Agency's Administration & Finance Division was created in FY 2013-14 to provide support to all divisions in the newly formed Agency.

Prior to FY 2016-17, the Administration & Finance Division was included in the Development Services budget (Department 34). For FY 2016-17, this division has been assigned a new index code which places it in Department 35 for budgeting purposes.

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|------------------|-----------------|--------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Administration & Finance | 4,280,929 | 4,280,929 | - | 36.40 |
| TOTAL | 4,280,929 | 4,280,929 | - | 36.40 |

Program Summaries

Community Development Administration & Finance

The Administration and Finance Division provides centralized administration and fiscal services to the Community Development Agency (CDA), consisting of the divisions of Development Services, Environmental Management and Transportation. The division is comprised of seven units:

- Community Development Director's Office - manages all divisions of the CDA with overall responsibility for the Agency.
- Contracts & Procurement Unit - prepares contracts for the Agency, tracks insurance and Disadvantaged Business Enterprise (DBE) requirements, performs purchasing functions, and prepares and issues Requests for Qualifications (RFQs) and Requests for Proposals (RFPs).
- Operations Unit - administers Airport and Cemetery functions, performs

COMMUNITY DEVELOPMENT AGENCY

facility & space planning functions, and provides IT coordination for the Agency.

- Personnel Unit - administers recruitments for Agency vacancies, oversees disciplinary actions, coordinates injury and long-term illness responses, and provides safety & training services.
- Finance Unit - provides accounting and budgeting services for the Agency, administers the Zone of Benefit program, and coordinates funding for the Transportation Division's capital projects.
- Payroll & AP/AR - provides accounts payable and accounts receivable functions, and processes payroll for the Agency.
- Business Analysis & Special Projects - will assist with FENIX implementation, will develop Agency policies and procedures, will analyze improvements for Agency processes and will work on special projects.

Revenue for this division is from overhead allocations charged via interfund transfers to the Transportation Division, Environmental Management Division's CSA #3 and CSA #10, Special Districts, Fleet Management, Airports and the Air Quality Management District. Additionally, the division transfers administrative costs through intrafund abatements: to the Development Services Division, the Long Range Planning Division, the Environmental Management Division, the Code Enforcement unit, and Cemetery Operations.

Chief Administrative Office Recommendation

Prior to FY 2015-16, the CDA Administration and Finance unit was included in the Development Services Division (Department "34"), along with Development Services, Long-Range Planning, and Code Enforcement. In order to more cleanly account for activities and

Agency wide financial matters, "Department 35" was created to solely include CDA Administration and Finance activities and will be utilized going forward. This mirrors the Administrative and Finance model of the Health and Human Services Agency.

The recommended budget for the CDA Administration and Finance Division represents a decrease in revenue and appropriations of \$475,083 or 10%, representing no change to Net County Cost that remains at \$0.

Major changes to revenue include a reduction in Charges for other services of \$268,192 based on reduced overall administrative costs for charges to other divisions in CDA. An additional decrease in operating transfers of \$327,000 is attributed to less funding being needed for the "P3" system from fund balance transfers from the Garbage Franchise Fee fund (partially paid for in FY 2015-16). There was an increase of \$120,000 for other license and permit revenue (new revenue source) that is attributed to a new fee component included on permits as a "technology fee" that was approved by the Board on May 3, 2016. This revenue source will be utilized to pay for oversight and implementation of the new "P3" permitting system, and similar technology programs implemented by the Agency to enhance services and help streamline operations.

Changes to appropriations include an increase in salaries and benefits of \$246,355, primarily related to increases in salaries tied to standard labor agreement increases (\$83,000), retirement costs (\$33,000), health insurance (\$59,000) and other compensation tied to anticipated retirement payouts of unused leave balances (\$58,000). Additional decreases in services and supplies (\$340,216) are primarily related to the aforementioned decreased "P3" costs along with a decrease in computer equipment (\$91,000). This

COMMUNITY DEVELOPMENT AGENCY

decrease is related to not replacing personal computers on the traditional replacement cycle given the Board's approval of the "Virtual Desktop Infrastructure" system that will be phased in and reduce these costs Countywide.

Additional reductions in appropriations are seen through intrafund transfers (\$227,035) and intrafund abatements (\$154,187) that is related to a reduction in A-87 cost applied charges.

Staffing Changes:

Several staffing changes in the Division are being proposed to "true-up" existing allocations to accurately reflect how positions are currently filled or better meet the needs of the Agency. There are no net changes in FTE's for the Division, however there are two add/delete changes being recommended. There are 2.0 vacant FTE Fiscal Assistant I/II positions being deleted, with 1.0 FTE Fiscal Technician and 1.0 FTE Senior Fiscal Assistant being added. The net change in cost for these revisions is estimated at an increase of \$11,544, and will better align staffing with Division needs.

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 35 CDA - ADMINISTRATION & FINANCE

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0260 OTHER LICENSE & PERMITS | 0 | 0 | 0 | 120,000 | 120,000 |
| CLASS: 02 REV: LICENSE, PERMIT, & | 0 | 0 | 0 | 120,000 | 120,000 |
| 1830 INTERFND REV:ALLOCATED | 0 | 0 | 3,260,929 | 3,260,929 | 3,260,929 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 0 | 0 | 3,260,929 | 3,260,929 | 3,260,929 |
| 2020 OPERATING TRANSFERS IN | 0 | 0 | 900,000 | 900,000 | 900,000 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 0 | 0 | 900,000 | 900,000 | 900,000 |
| TYPE: R SUBTOTAL | 0 | 0 | 4,160,929 | 4,280,929 | 4,280,929 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 35 CDA - ADMINISTRATION & FINANCE

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 0 | 0 | 2,460,556 | 2,599,063 | 2,599,063 |
| 3001 | TEMPORARY EMPLOYEES | 0 | 0 | 15,500 | 15,500 | 15,500 |
| 3002 | OVERTIME | 0 | 0 | 15,000 | 15,000 | 15,000 |
| 3004 | OTHER COMPENSATION | 0 | 0 | 84,228 | 84,228 | 84,228 |
| 3020 | RETIREMENT EMPLOYER SHARE | 0 | 0 | 526,230 | 555,852 | 555,852 |
| 3022 | MEDI CARE EMPLOYER SHARE | 0 | 0 | 38,433 | 38,433 | 38,433 |
| 3040 | HEALTH INSURANCE EMPLOYER | 0 | 0 | 495,694 | 523,597 | 523,597 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 0 | 0 | 6,627 | 6,627 | 6,627 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 0 | 0 | 9,985 | 9,985 | 9,985 |
| 3046 | RETIREE HEALTH: DEFINED | 0 | 0 | 41,382 | 41,382 | 41,382 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 0 | 0 | 28,297 | 28,297 | 28,297 |
| 3080 | FLEXIBLE BENEFITS | 0 | 0 | 12,681 | 12,681 | 12,681 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 0 | 0 | 3,734,613 | 3,930,645 | 3,930,645 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 0 | 0 | 750 | 750 | 750 |
| 4100 | INSURANCE: PREMIUM | 0 | 0 | 19,933 | 19,933 | 19,933 |
| 4144 | MAINT: COMPUTER | 0 | 0 | 8,800 | 8,800 | 8,800 |
| 4220 | MEMBERSHIPS | 0 | 0 | 3,791 | 3,791 | 3,791 |
| 4260 | OFFICE EXPENSE | 0 | 0 | 81,000 | 81,000 | 81,000 |
| 4261 | POSTAGE | 0 | 0 | 22,000 | 22,000 | 22,000 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 0 | 0 | 240 | 240 | 240 |
| 4264 | BOOKS / MANUALS | 0 | 0 | 125 | 125 | 125 |
| 4266 | PRINTING / DUPLICATING SERVICES | 0 | 0 | 500 | 500 | 500 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 0 | 0 | 997,600 | 951,818 | 951,818 |
| 4400 | PUBLICATION & LEGAL NOTICES | 0 | 0 | 1,500 | 1,500 | 1,500 |
| 4420 | RENT & LEASE: EQUIPMENT | 0 | 0 | 105,000 | 105,000 | 105,000 |
| 4440 | RENT & LEASE: BUILDING & | 0 | 0 | 750 | 750 | 750 |
| 4461 | EQUIP: MINOR | 0 | 0 | 9,491 | 9,491 | 9,491 |
| 4462 | EQUIP: COMPUTER | 0 | 0 | 65,675 | 35,425 | 35,425 |
| 4463 | EQUIP: TELEPHONE & RADIO | 0 | 0 | 50 | 50 | 50 |
| 4503 | STAFF DEVELOPMENT | 0 | 0 | 7,950 | 7,950 | 7,950 |
| 4529 | SOFTWARE LICENSE | 0 | 0 | 15,100 | 15,100 | 15,100 |
| 4600 | TRANSPORTATION & TRAVEL | 0 | 0 | 2,100 | 2,100 | 2,100 |
| 4605 | RENT & LEASE: VEHICLE | 0 | 0 | 6,043 | 6,043 | 6,043 |
| 4608 | HOTEL ACCOMMODATIONS | 0 | 0 | 2,000 | 2,000 | 2,000 |
| CLASS: 40 | SERVICE & SUPPLIES | 0 | 0 | 1,350,398 | 1,274,366 | 1,274,366 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 0 | 0 | 542,843 | 542,843 | 542,843 |
| 7223 | INTRAFND: MAIL SERVICE | 0 | 0 | 16,854 | 16,854 | 16,854 |
| 7224 | INTRAFND: STORES SUPPORT | 0 | 0 | 4,679 | 4,679 | 4,679 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 0 | 0 | 165,000 | 165,000 | 165,000 |
| CLASS: 72 | INTRAFUND TRANSFERS | 0 | 0 | 729,376 | 729,376 | 729,376 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | 0 | 0 | -1,653,458 | -1,653,458 | -1,653,458 |
| CLASS: 73 | INTRAFUND ABATEMENT | 0 | 0 | -1,653,458 | -1,653,458 | -1,653,458 |
| TYPE: E SUBTOTAL | | 0 | 0 | 4,160,929 | 4,280,929 | 4,280,929 |
| FUND TYPE: 10 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 35 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

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| CDA Director's Office | |
|-------------------------|-------------|
| Dir, Comm Dev Agency | 1.00 |
| Admin Tech | 1.00 |
| Unit Allocations | 2.00 |

| Administration/Finance Division | |
|---------------------------------|-------------|
| Asst Dir Admin/Finance | 1.00 |
| Unit Allocations | 1.00 |

| Personnel | |
|-------------------------|-------------|
| Admin Serv Officer | 1.00 |
| Admin Tech | 1.00 |
| Sr Office Asst | 1.00 |
| Unit Allocations | 3.00 |

| Payroll & AP/AR | |
|-------------------------|-------------|
| Admin Serv Officer | 1.00 |
| Fiscal Serv Supv | 1.00 |
| Fiscal Tech | 2.00 |
| Sr Fiscal Asst | 3.00 |
| Fiscal Asst II | 1.00 |
| Unit Allocations | 8.00 |

| Special Projects/Business Analysis | |
|------------------------------------|-------------|
| Admin Serv Officer | 1.00 |
| Sr. Dept Analyst | 1.00 |
| Dept Analyst I | 1.00 |
| Admin Secretary | 1.00 |
| Unit Allocations | 4.00 |

| Contracts/Procurement | |
|-------------------------|-------------|
| Admin Serv Officer | 1.00 |
| Sr Dept Analyst | 1.00 |
| Dept Analyst I | 2.00 |
| Admin Tech | 3.00 |
| Sr Office Asst | 1.00 |
| Unit Allocations | 8.00 |

| Operations | |
|-------------------------|-------------|
| Admin Serv Officer | 1.00 |
| Dept Analyst I | 1.00 |
| Unit Allocations | 2.00 |

| Finance | |
|-------------------------|-------------|
| Chief Fiscal Officer | 1.00 |
| Sr Dept Analyst | 2.00 |
| Sup Acct/Auditor | 1.00 |
| Sr Accountant | 1.00 |
| Accountant I | 1.00 |
| Accountant II | 1.00 |
| Dept Analyst II | 0.40 |
| Fiscal Tech | 1.00 |
| Unit Allocations | 8.40 |

Admin and Finance Allocations
36.40

COMMUNITY DEVELOPMENT AGENCY

Development Services Division

Mission

The mission of the Development Services Division is to guide land use and development consistent with the General Plan, Building Codes and related regulations, by providing accurate, timely and courteous professional and technical services to customers.

Development Services Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Licenses, Permits | 4,008,712 | 4,556,396 | 6,588,383 | 6,588,383 | 2,031,987 | 45% |
| Use of Money | (292) | | 85,602 | 85,602 | | |
| State | | 158,000 | | | | 0% |
| Federal | 7,202 | 1,060,000 | 400,000 | 400,000 | (660,000) | -62% |
| Charges for Service | 4,007,252 | 5,474,568 | 1,628,752 | 1,628,752 | (3,845,816) | -70% |
| Misc. | 802,393 | 1,230,666 | 1,522,537 | 1,522,537 | 291,871 | 24% |
| Other Financing Sources | 517,887 | 1,629,876 | 1,108,043 | 1,224,264 | | 0% |
| Use of Fund Balance | - | - | 257,291 | 257,291 | 257,291 | |
| Total Revenue | 9,343,154 | 14,109,506 | 11,590,608 | 11,706,829 | (1,924,667) | -14% |
| Salaries and Benefits | 9,472,445 | 11,138,820 | 8,089,574 | 8,400,777 | (2,738,043) | -25% |
| Services & Supplies | 2,272,703 | 5,949,306 | 5,294,281 | 4,543,645 | (1,405,661) | -24% |
| Other Charges | 85,780 | 179,919 | 273,612 | 273,612 | 93,693 | 52% |
| Fixed Assets | 9,674 | - | - | - | - | |
| Operating Transfers | - | 158,000 | 78,000 | 155,827 | (2,173) | |
| Intrafund Transfers | 1,155,914 | 2,212,260 | 3,103,918 | 3,103,918 | 891,658 | 40% |
| Intrafund Abatement | (1,235,951) | (2,105,471) | (1,470,212) | (1,470,212) | 635,259 | -30% |
| Total Appropriations | 11,760,565 | 17,532,834 | 15,369,173 | 15,007,567 | (3,160,526) | -18% |
| NCC | 2,417,411 | 3,423,328 | 3,778,565 | 3,300,738 | (122,590) | -4% |
| FTE's | 101 | 105 | 73 | 73 | (32) | -30% |

Source of Funds

Licenses and Permits (\$6,588,383): Building permit fees (\$5,952,000), Public Utility Franchise Fees (PUFF) to support 50% of the NPDES costs in Long Range Planning (\$460,000), zoning administration permit fees (\$132,000), and encroachment permit fees (\$44,000).

Use of Money (\$85,602) interest on cash balances and loans for the HCED program.

Federal Intergovernmental (\$400,000): Federal Grant to provide funds for various HCED loan programs.

Charges for Services (\$1,628,752): Primarily comprised of charges to the Transportation Division, Capital Improvement Program, Erosion Control Program, and HCED program for staff costs for long-range planning services (\$532,000). Also included is revenue from the Missouri Flat MC&FP for work performed by Long Range Planning (\$403,000), planning site review fee revenue (\$315,000), TRPA building allocation revenues (\$125,000),

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encroachment inspection fees (\$76,000), grading permit application and plan checking fees (\$59,000), TRPA subdivision tentative/final map plan checking fees (\$52,000), Code Enforcement building investigation fees (\$50,000), revenue for Long Range Planning's work on the Meyers Area Plan (\$14,000) and ecological preserve fees (\$3,000).

Miscellaneous Revenue (\$1,522,537): Made up of reimbursement to Long Range Planning and Development Services Planning from specific plan funding agreements (\$1,468,000), TRPA Building Permits (\$45,000), and miscellaneous Planning fees (\$10,000).

Other Financing Sources (\$1,224,264): Comprised of transfers from Special Revenue Funds for planning work based on time and materials (\$446,000) as well as grading (\$80,000) and code enforcement work (\$77,000); anticipated payments on loans made by the HCED program (\$376,000), a transfer from CSA#10 of funds from garbage franchise fees to support the trash amendment of the County's stormwater program (\$132,000), and a General Fund Contribution to the HCED program (\$113,000).

Net County Cost (NCC) (\$3,300,738): Approximately 23% of the division's expenditures are funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Fund Balance (\$257,291): Long Range Planning's HCED unit anticipates using fund balance and designations in FY 2016-17.

Use of Funds

Salaries and Benefits (\$8,400,777): Primarily comprised of salaries (\$5,521,000), health insurance

(\$1,280,000), retirement (\$1,104,000), overtime (\$119,000), temporary assistance (\$100,000) medicare (\$75,000), retiree health costs (\$78,000), workers compensation costs (\$63,000), and other miscellaneous benefit costs (\$60,000).

Services and Supplies (\$4,543,645): Primarily comprised of professional and specialized services related to long range and current planning activities (\$2,315,000), loans anticipated to be made by the HCED program (\$1,030,000), special department expenses (\$547,000), fleet vehicle and fuel costs (\$143,000), liability insurance (\$103,000), professional services for plan checking assistance for developer reimbursed work for Environmental Impact Report work and consultant updates to the Ecological Preserve Fee program (\$95,000), staff development and related costs (\$73,000), HCED program professional services costs (\$42,000), Delta and Lake Tahoe monitoring (\$40,000), rent/lease for potential office move in Tahoe for Development Services (\$34,000), Code Enforcement professional services costs (\$33,000), NPDES permit fee (\$30,000), printing publication and legal notices (\$30,000), subscriptions books and manuals (\$29,000), computer equipment / system / software/license (\$19,000), Long Range Planning's share of Tahoe building costs (\$16,000), memberships (\$14,000), telephone related charges (\$13,000) and other miscellaneous services and supplies (\$33,000).

Other Charges (\$273,612): Consists of interfund expenses payable to Transportation for staff support to the CDA Long-Range Planning division, primarily for work related to NPDES (\$223,000), charges to the HCED program from Long Range Planning for staff (\$33,000), and an administration allocation to the HCED program (\$18,000).

Operating Transfers Out (\$155,827): Consists of a transfer of funds from Development Services – Building to the

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Transportation Fleet unit in order to add three new vehicles to the fleet for newly hired building inspectors (\$78,000) and to pay for a Code Enforcement Officer being added at the request of the Board (\$78,000).

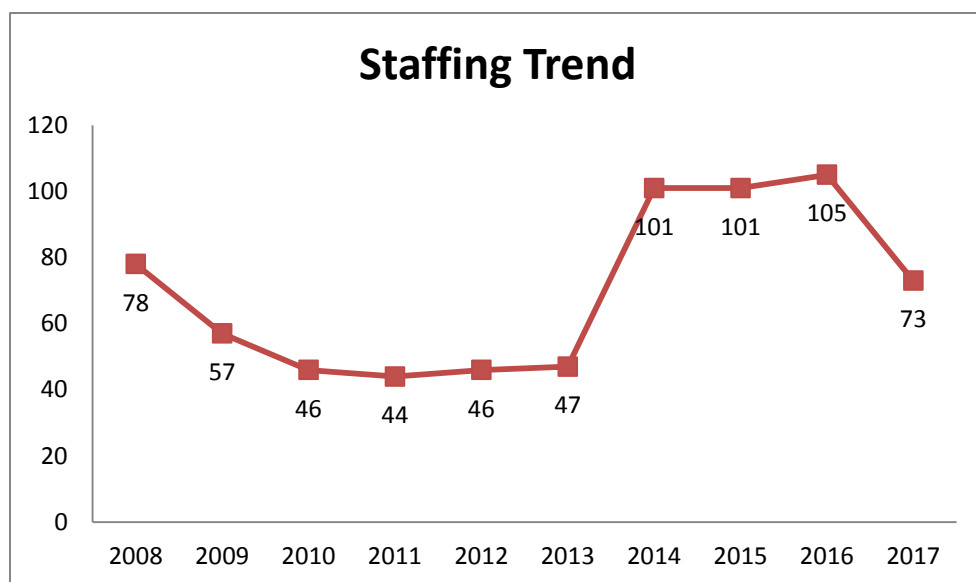
Intrafund Transfers (\$3,103,918): Primarily consists of CDA Administration charges for Development Services, Long Range Planning and Code Enforcement (\$1,350,000), internal charges transferring costs between HCED programs (\$1,121,000), OMB A-87 costs for the Development Services division (\$363,000), internal transfers allocating salary costs for the Development Services Director (\$257,000), and collections charges (\$13,000).

Intrafund Abatements (-\$1,470,212): Offset for internal charges transferring costs between HCED programs (-\$1,121,000), internal transfers allocating salary costs for the Development Services Director (-\$256,000), for Long Range Planning staff support to the County Engineer (-\$93,000).

Staffing Trend

Development Services staffing has increased and decreased significantly since FY 2007-08 due to changes in the economy and development conditions. This program has averaged 69 full time equivalent positions (FTEs) over the last ten years and the allocation for FY 2012-13 was 47 FTEs (this was the last fiscal year before the creation of the Community Development Agency).

Starting in FY 2013-14, because of the structure of budget unit roll-ups, the Development Services budget included the allocations for the Community Development Agency's Administration & Finance Division and the Long Range Planning Unit and therefore increased to 94 FTE. The Recommended FY 2016-17 Budget includes the allocations for Development Services (57.0 FTE), Code Enforcement (4.0 FTE), and the Long Range Planning unit (13.0 FTE) for a total of 73.0 FTE. The Administration & Finance Division has been moved into Department 35 for FY 2016-17, resulting in a significant drop in FTE's for the Development Services budget.



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| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|-------------------|------------------------------------|--------------|
| | Appropriations | Revenues | Net County Cost GF Contribution | Staffing |
| Development Services | | | | |
| Administration | 74,839 | - | 74,839 | 1.00 |
| Building Services | 6,706,083 | 6,706,083 | - | 41.50 |
| 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 | | | - | |
| Long Range Planning | 4,065,870 | 2,503,794 | 1,562,076 | 12.00 |
| HCED Program | 1,232,028 | 1,232,028 | 113,359 | 1.00 |
| TOTAL | 15,007,567 | 11,706,829 | 3,414,097 | 73.00 |

Program Summaries

Development Services

Administration

Administration provides executive leadership and oversight for the Development Services Division. The Director's salary cost is allocated to the other units in Development Services, so the remaining expenditures are general support costs for Development Services operations.

Building Services

The Building Services unit provides all building permit and inspection services for the West Slope and the South Lake Tahoe Areas of El Dorado County, and the Tahoe Regional Planning Agency (TRPA). TRPA services are provided pursuant to the Memorandum of Understanding and include plan review and enforcement of complex TRPA regulations and standards. The unit tracks the permit process from application through issuance, to final status. General project types include requested research services, inspections, non-residential building and grading, and residential and miscellaneous structure.

Revenues are obtained through construction permits, administration charges for processing Fire Protection and Community Service District development impact fees, building investigation fees, TRPA administration, filing, land capacity verification, allocation fees, charges for inspection services, and miscellaneous revenue for research and re-inspections. This unit also receives revenue from for managing the Ecological Preserve Trust Fund.

Code Enforcement

The Code Enforcement Unit operates under the CDA Director and performs investigations and enforces violations of the County Code and other related codes and ordinances for all applicable divisions of the Community Development Agency.

Investigations are initiated by responding to citizen inquiries and complaints and upon the request of other health and safety agencies. Enforcement actions specifically address safety-related or non-permitted items such as: illegal businesses, fire-created hazards, and substandard or dangerous housing. Code Enforcement is also used for the initial investigation and

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subsequent tracking of complaints that may affect multiple departments.

Planning Commission

The Planning Commission is the Board of Supervisors' advisor on land use planning. The Commission reviews matters related to planning and development (e.g., specific plans, rezoning, use permits, and subdivisions). Depending upon provisions in the County Code, the Commission either approves/denies or makes recommendations to the Board regarding land use proposals.

Planning Services

This Current Planning unit is focused on processing discretionary development applications such as land divisions, special use permits and zoning applications, including the required California Environmental Quality Act (CEQA) analysis. Staff provides information to the public regarding the development review process. This unit also assists in the permit center with planning compliance services.

Long Range Planning

Long Range Planning Division

This division is responsible for long range transportation and development planning, including General Plan implementation, zoning ordinance updates, development of community design standards, initiation of specific plans and development agreements, and administration of the traffic impact mitigation (TIM) fee program. The division is also responsible for coordination with regional transportation entities such as the El Dorado Transportation Commission (EDCTC), the Sacramento Area Council of Governments (SACOG) and for input into the State Transportation Improvement Program (STIP). This division provides for the implementation of the National Pollutant Discharge Elimination System (NPDES)

program involving the implementation of a Storm Water Management Plan as required by the Regional Water Quality Control Board under the Statewide Phase II Storm Water permit.

Major revenue sources for this division include: Developer reimbursements for EIR costs, charges to the Transportation Division Road Fund for staff and overhead costs for long-range planning services, Public Utility Franchise Fees (PUFF) equal to 50% of NPDES costs, and revenue from the Missouri Flat MC&FP.

HCED Program

The Housing, Community, and Economic Development (HCED) program aims to support and expand grant-funded programs that provide an overall economic benefit to the County through the support of low to moderate-income households, workers, and business owners. The HCED program is directed by the policy and objectives of the General Plan Housing Element and is responsible for implementing and reporting the Housing Element's policies and objectives.

Community Development Block Grants (CDBG) and HOME Investment Partnerships Program (HOME) grants provide low interest loans to qualifying low-income homeowners in the unincorporated areas of the County for housing repair and rehabilitation and for gap-financing to enable eligible low-income families to purchase their first home. Grants also provide support for the development of multi-family rental housing projects, and support acquisition and/or renovation of facilities that serve specialized populations such as the homeless, seniors and disabled. CDBG Planning and Technical Assistance (PTA) grants fund economic development and/or feasibility studies for a specific project, program, program or geographic area of the County.

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CDBG Economic Development Enterprise Fund (EDEF) Grants create or preserve jobs in the unincorporated county by providing business loans and technical assistance to businesses and low-income entrepreneurs for business starts or expansion, including working capital loans and loans for equipment, furniture/fixtures and site improvements.

Revolving Loan Funds constitute an ongoing revenue source for CDBG, HOME and EDEF activities. Loan repayments received provide for up to six methods of distribution for program income, including four revolving and two non-revolving loan activities.

Chief Administrative Office Recommendation

Fund 10 – General Fund

All figures below are adjusted comparisons versus Fiscal Year 2015-16 that remove the CDA Administration and Finance figures as these revenues and appropriations have been accounted for in a separate section of this document.

The recommended budget for the General Fund portion of the Development Services Division represents an increase in revenue of \$2,459,292 and an increase in expenditures of \$2,336,707. As a result, Net County Cost is decreased by \$122,590 or 5%. Total Net County Costs for this portion of the Division is \$3,300,738.

Major changes to revenue include an increase in permit and franchise fees of \$2,031,987 related to a large increase in permit activity coupled with a rate increase for permits approved by the Board on May 3, 2016. The new fees will go into effect for FY 2016-17 and better recover costs of providing permit related services. There is a decrease in charges for services (\$316,695) primarily due to decreased work by Long

Range Planning (LRP) staff for work done that would be reimbursed from the Missouri Flat Master Circulation and Financing Plan (MC&FP) account, Road Fund, Road CIP and Erosion Control (\$268,000).

Additional changes to revenue include an increase of \$291,871 as miscellaneous revenue primarily tied to developer funding agreements (\$270,000) for work overseen by LRP staff with offsetting consultant work. Lastly, there is an increase in operating transfers of \$452,129 due to an increase in Planning billings for privately initiated Environmental Impact Reports (EIR) work (\$160,000 transferred from Planning special revenue fund) and \$132,000 as a transfer from CSA #10 garbage franchise fees to fund the trash amendment portion of the County's storm water program (housed in LRP).

Major changes to appropriations include an increase of \$931,189 in salaries and benefits tied to the addition of 1.0 FTE Code Enforcement Officer allocation at the request of the Board, negotiated labor agreement increases, and fully funding all allocated positions (there was a vacancy rate built into the budget for FY 2015-16 to meet reduction targets). An additional \$100,000 has been programmed at the direction of the Board to help with Community Planning functions. There is an increase in services and supplies (\$725,855) almost entirely related to appropriations included as "special department expenses" that are discussed below under "Pending issues and policy considerations" (\$546,000), and contracts for EIR work as mentioned above (\$119,000).

Additional appropriation adjustments are seen through an increase in interfund allocated charges (\$42,974) related to Road Fund staff working on storm water permit activities, operating transfers increasing (\$155,827) related to permit fee revenue being utilized to fund the additional Code

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Enforcement Officer and new fleet purchases. Lastly, there is an increase in intrafund transfers (\$726,630) tied to A-87 cost applied charges to Development Services and an increase in CDA Administration and Finance charges (based on personnel spreads).

Fund Type 11 – Special Revenue Fund

This is the first year that the HCED program will be fully budgeted and operationally housed with LRP in the Development Services Division. The recommended budget for HCED represents an overall decrease in revenue and appropriations of \$832,109 or 40%. A General Fund contribution of \$113,359 (9% of total revenue) is included as revenue, which represents an increased contribution of \$50,618 or 80.7%.

Major changes to revenue include reduction in State and Federal funding (\$818,000) based on an anticipated reduction in Federal funding, a reduction in other financing sources (\$111,000) tied to reduced projected revenue from principal payback of loans, offset slightly with increases to interest revenue (\$62,000) and use of Fund Balance (\$34,000).

Changes in appropriations are largely due to a reduction in services and supplies (\$517,000) related to less funding available for loans, operating transfers decreasing (\$215,000), interfund expenditures increasing (\$51,000) for HCED work and oversight being performed by CDA Administration and Finance and LRP staff, and reduced designations of fund balance (\$166,000). These decreases are offset slightly due to increases in salaries and benefits (\$15,000) tied to the 1.0 FTE in this program being fully paid for from HCED for FY 2016-17.

Staffing Changes

Several staffing changes in the Division are being proposed to “true-up” existing allocations to accurately reflect how positions are currently filled, better meet the needs of the Agency, or reflect requests by the Board. As noted, 1.0 FTE Department Analyst was added mid-year during FY 2015-16 through Board action to move the HCED program from the CAO’s office to CDA-LRP.

There are two positions being recommended for addition: add 1.0 FTE Code Enforcement Officer (Board request) and add 1.0 FTE Assistant/Associate Planner. The Assistant/Associate Planner position is being recommended in correlation with the increased permitting activity and associated revenue. This position will also be a key member of the Mitigation, Monitoring and Reporting Program to help coordinate confirmation that planning related conditions of approval have been satisfied.

There is one add/delete staffing change requested: add 1.0 FTE Senior Office Assistant and delete 1.0 FTE Development Aide I/II. This change will “true up” an existing underfill of the Development Aide I/II at the lower level.

Pending Issues and Policy Considerations

The Division is seeking approval to create a Building Services Special Revenue Fund in the near future to create a self-supporting process for Building related functions. This fund would be utilized to deposit building permit revenue that would subsequently be transferred through journal entries for appropriate charges. The CAO’s office is working with the Department to help ensure that an agreed upon methodology for charges is created and appropriate charges are included through the journal entry

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process. Once this process has been vetted, an agenda item will be brought forward for Board consideration. If the Board approves this concept, building permit fee revenue will be deposited in this fund and will pay for appropriations currently identified in the recommended budget, as noted above, as the increase in "special department expenses". If the Board does

not approve this concept, any building permit fee revenue received above the specified appropriations in the building services unit would be returned to the General Fund, which would indirectly pay for central service type costs to the unit (e.g. CDA Director overhead, A-87 cost applied charges, etc.).

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 34 DEVELOPMENT SERVICES

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0220 PERMIT: CONSTRUCTION | 4,764,132 | 3,901,005 | 5,952,020 | 5,952,020 | 2,051,015 |
| 0230 PERMIT: ROAD PRIVILEGES | 25,700 | 52,000 | 44,000 | 44,000 | -8,000 |
| 0240 PERMIT: ZONING ADMINISTRATION | 77,000 | 125,000 | 132,000 | 132,000 | 7,000 |
| 0250 FRANCHISE: PUBLIC UTILITY | 400,000 | 478,391 | 460,363 | 460,363 | -18,028 |
| CLASS: 02 REV: LICENSE, PERMIT, & | 5,266,832 | 4,556,396 | 6,588,383 | 6,588,383 | 2,031,987 |
| 1400 PLAN & ENG: SERVICES | 322,096 | 239,000 | 315,000 | 315,000 | 76,000 |
| 1409 SUBDIVISION TENTATIVE / FINAL MAP PC | 40,000 | 50,000 | 50,000 | 50,000 | 0 |
| 1410 GRADING: APPLICATION FEE | 24,000 | 63,000 | 27,000 | 27,000 | -36,000 |
| 1411 GRADING: INSPECTION PC FEE | 12,000 | 39,000 | 32,000 | 32,000 | -7,000 |
| 1412 TIME & MATERIALS DEVELOPMENT | 10,000 | 0 | 1,600 | 1,600 | 1,600 |
| 1415 ECOLOGICAL PRESERVE FEE | 4,300 | 3,040 | 2,926 | 2,926 | -114 |
| 1740 CHARGES FOR SERVICES | 280,000 | 530,853 | 478,641 | 478,641 | -52,212 |
| 1744 MISC: INSPECTIONS OR SERVICES | 1,000 | 0 | 0 | 0 | 0 |
| 1752 BUILDING INVESTIGATION FEE | 50,000 | 70,000 | 50,000 | 50,000 | -20,000 |
| 1768 TRPA - TAHOE REGIONAL PLANNING | 213,474 | 213,474 | 139,185 | 139,185 | -74,289 |
| 1830 INTERFND REV:ALLOCATED | 3,990,762 | 4,266,201 | 532,400 | 532,400 | -3,733,801 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 4,947,632 | 5,474,568 | 1,628,752 | 1,628,752 | -3,845,816 |
| 1940 MISC: REVENUE | 55,000 | 55,000 | 55,000 | 55,000 | 0 |
| 1942 MISC: REIMBURSEMENT | 1,287,977 | 1,175,666 | 1,467,537 | 1,467,537 | 291,871 |
| CLASS: 19 REV: MISCELLANEOUS | 1,342,977 | 1,230,666 | 1,522,537 | 1,522,537 | 291,871 |
| 2020 OPERATING TRANSFERS IN | 793,891 | 1,509,891 | 618,908 | 735,129 | -774,762 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 793,891 | 1,509,891 | 618,908 | 735,129 | -774,762 |
| TYPE: R SUBTOTAL | 12,351,332 | 12,771,521 | 10,358,580 | 10,474,801 | -2,296,720 |

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 34 DEVELOPMENT SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 7,081,830 | 7,342,672 | 4,999,931 | 5,143,335 | -2,199,337 |
| 3001 | TEMPORARY EMPLOYEES | 37,975 | 37,975 | 62,900 | 162,900 | 124,925 |
| 3002 | OVERTIME | 97,180 | 120,350 | 118,500 | 118,500 | -1,850 |
| 3004 | OTHER COMPENSATION | 107,351 | 105,971 | 230,578 | 230,578 | 124,607 |
| 3005 | TAHOE DIFFERENTIAL | 12,107 | 13,800 | 12,000 | 12,000 | -1,800 |
| 3020 | RETIREMENT EMPLOYER SHARE | 1,419,073 | 1,490,174 | 1,057,886 | 1,087,979 | -402,195 |
| 3022 | MEDI CARE EMPLOYER SHARE | 101,102 | 106,138 | 74,063 | 74,063 | -32,075 |
| 3040 | HEALTH INSURANCE EMPLOYER | 1,441,880 | 1,577,104 | 1,225,248 | 1,262,954 | -314,150 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 18,520 | 18,520 | 13,100 | 13,100 | -5,420 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 28,541 | 29,429 | 22,921 | 22,921 | -6,508 |
| 3046 | RETIREE HEALTH: DEFINED | 97,546 | 97,546 | 76,810 | 76,810 | -20,736 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 72,757 | 72,757 | 62,569 | 62,569 | -10,188 |
| 3080 | FLEXIBLE BENEFITS | 25,796 | 32,236 | 23,862 | 23,862 | -8,374 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 10,541,658 | 11,044,672 | 7,980,368 | 8,291,571 | -2,753,101 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 100 | 0 | 3,500 | 3,500 | 3,500 |
| 4040 | TELEPHONE COMPANY VENDOR | 5,409 | 15,070 | 13,200 | 13,200 | -1,870 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 2,323 | 1,900 | 1,150 | 1,150 | -750 |
| 4080 | HOUSEHOLD EXPENSE | 5,000 | 0 | 0 | 0 | 0 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 1,669 | 1,669 | 1,669 | 1,669 | 0 |
| 4100 | INSURANCE: PREMIUM | 107,675 | 107,675 | 102,804 | 102,804 | -4,871 |
| 4140 | MAINT: EQUIPMENT | 250 | 250 | 250 | 250 | 0 |
| 4141 | MAINT: OFFICE EQUIPMENT | 100 | 100 | 100 | 100 | 0 |
| 4144 | MAINT: COMPUTER | 21,117 | 21,117 | 13,680 | 13,680 | -7,437 |
| 4145 | MAINTENANCE: EQUIPMENT PARTS | 100 | 100 | 100 | 100 | 0 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 200 | 0 | 0 | 0 | 0 |
| 4197 | MAINTENANCE BUILDING: SUPPLIES | 5 | 0 | 0 | 0 | 0 |
| 4220 | MEMBERSHIPS | 11,888 | 11,688 | 10,768 | 10,768 | -920 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 3,851 | 4,147 | 2,671 | 2,671 | -1,476 |
| 4260 | OFFICE EXPENSE | 76,039 | 81,039 | 0 | 0 | -81,039 |
| 4261 | POSTAGE | 28,737 | 22,000 | 0 | 0 | -22,000 |
| 4262 | SOFTWARE | 3,230 | 3,230 | 0 | 0 | -3,230 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 812 | 738 | 938 | 938 | 200 |
| 4264 | BOOKS / MANUALS | 16,008 | 16,008 | 27,687 | 27,687 | 11,679 |
| 4266 | PRINTING / DUPLICATING SERVICES | 5,923 | 8,046 | 10,800 | 10,800 | 2,754 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 2,050,209 | 3,436,874 | 2,815,035 | 2,315,035 | -1,121,839 |
| 4313 | LEGAL SERVICES | 96,498 | 35,000 | 55,000 | 55,000 | 20,000 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4337 | OTHER GOVERNMENTAL AGENCIES | 2,500 | 5,000 | 5,000 | 5,000 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 11,404 | 13,404 | 18,904 | 18,904 | 5,500 |
| 4420 | RENT & LEASE: EQUIPMENT | 107,000 | 115,860 | 10,860 | 10,860 | -105,000 |
| 4440 | RENT & LEASE: BUILDING & | 14,475 | 50,837 | 49,843 | 49,843 | -994 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 34 DEVELOPMENT SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-----------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 6,334 | 6,300 | 6,300 | 6,300 | 0 |
| 4461 | EQUIP: MINOR | 16,250 | 10,750 | 3,000 | 3,000 | -7,750 |
| 4462 | EQUIP: COMPUTER | 129,614 | 129,614 | 2,470 | 2,470 | -127,144 |
| 4500 | SPECIAL DEPT EXPENSE | 41,215 | 41,015 | 837,829 | 587,193 | 546,178 |
| 4502 | EDUCATIONAL MATERIALS | 175 | 175 | 0 | 0 | -175 |
| 4503 | STAFF DEVELOPMENT | 41,580 | 56,580 | 51,910 | 51,910 | -4,670 |
| 4529 | SOFTWARE LICENSE | 7,389 | 7,365 | 2,831 | 2,831 | -4,534 |
| 4540 | STAFF DEVELOPMENT (NOT 1099) | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 8,192 | 10,192 | 8,934 | 8,934 | -1,258 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 4,814 | 4,250 | 4,250 | 4,250 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 101,766 | 79,771 | 89,025 | 89,025 | 9,254 |
| 4606 | FUEL PURCHASES | 36,388 | 51,000 | 53,800 | 53,800 | 2,800 |
| 4608 | HOTEL ACCOMMODATIONS | 6,203 | 5,735 | 12,100 | 12,100 | 6,365 |
| 4620 | UTILITIES | 1,270 | 1,270 | 1,270 | 1,270 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 2,978,212 | 4,360,269 | 4,222,178 | 3,471,542 | -888,727 |
| 5330 | INTERFND: ALLOCATED | 179,919 | 179,919 | 222,893 | 222,893 | 42,974 |
| CLASS: 50 | OTHER CHARGES | 179,919 | 179,919 | 222,893 | 222,893 | 42,974 |
| 7000 | OPERATING TRANSFERS OUT | 256,166 | 0 | 0 | 77,827 | 77,827 |
| 7001 | OPERATING TRANSFERS OUT: FLEET | 0 | 0 | 78,000 | 78,000 | 78,000 |
| CLASS: 70 | OTHER FINANCING USES | 256,166 | 0 | 78,000 | 155,827 | 155,827 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 2,093,726 | 2,034,694 | 1,969,279 | 1,969,279 | -65,415 |
| 7210 | INTRAFND: COLLECTIONS | 4,000 | 6,000 | 13,200 | 13,200 | 7,200 |
| 7223 | INTRAFND: MAIL SERVICE | 16,743 | 16,743 | 0 | 0 | -16,743 |
| 7224 | INTRAFND: STORES SUPPORT | 4,823 | 4,823 | 0 | 0 | -4,823 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 150,000 | 150,000 | 0 | 0 | -150,000 |
| CLASS: 72 | INTRAFUND TRANSFERS | 2,269,292 | 2,212,260 | 1,982,479 | 1,982,479 | -229,781 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | -1,628,348 | -1,602,271 | -348,773 | -348,773 | 1,253,498 |
| CLASS: 73 | INTRAFUND ABATEMENT | -1,628,348 | -1,602,271 | -348,773 | -348,773 | 1,253,498 |
| TYPE: E SUBTOTAL | | 14,596,899 | 16,194,849 | 14,137,145 | 13,775,539 | -2,419,310 |
| FUND TYPE: 10 | SUBTOTAL | 2,245,567 | 3,423,328 | 3,778,565 | 3,300,738 | -122,590 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 11 HCED

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0400 REV: INTEREST | 200 | 200 | 720 | 720 | 520 |
| 0401 REV: INTEREST ON LOAN/NOTES | 23,000 | 23,000 | 84,882 | 84,882 | 61,882 |
| CLASS: 04 REV: USE OF MONEY & PROPERTY | 23,200 | 23,200 | 85,602 | 85,602 | 62,402 |
| 0880 ST: OTHER | 158,000 | 158,000 | 0 | 0 | -158,000 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 158,000 | 158,000 | 0 | 0 | -158,000 |
| 1100 FED: OTHER | 1,060,000 | 1,060,000 | 400,000 | 400,000 | -660,000 |
| CLASS: 10 REV: FEDERAL | 1,060,000 | 1,060,000 | 400,000 | 400,000 | -660,000 |
| 2020 OPERATING TRANSFERS IN | 119,985 | 119,985 | 113,359 | 113,359 | -6,626 |
| 2061 PRINCIPAL LOAN/NOTES REPAYMENT | 480,000 | 480,000 | 375,776 | 375,776 | -104,224 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 599,985 | 599,985 | 489,135 | 489,135 | -110,850 |
| 0001 FUND BALANCE | 222,952 | 222,952 | 93,292 | 93,292 | -129,660 |
| 0003 FROM DESIGNATIONS | 0 | 0 | 163,999 | 163,999 | 163,999 |
| CLASS: 22 FUND BALANCE | 222,952 | 222,952 | 257,291 | 257,291 | 34,339 |
| TYPE: R SUBTOTAL | 2,064,137 | 2,064,137 | 1,232,028 | 1,232,028 | -832,109 |
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 62,514 | 62,514 | 72,525 | 72,525 | 10,011 |
| 3020 RETIREMENT EMPLOYER SHARE | 13,841 | 13,841 | 16,521 | 16,521 | 2,680 |
| 3022 MEDI CARE EMPLOYER SHARE | 906 | 906 | 1,052 | 1,052 | 146 |
| 3040 HEALTH INSURANCE EMPLOYER | 16,558 | 16,558 | 17,146 | 17,146 | 588 |
| 3042 LONG TERM DISABILITY EMPLOYER | 329 | 329 | 181 | 181 | -148 |
| 3046 RETIREE HEALTH: DEFINED | 0 | 0 | 1,052 | 1,052 | 1,052 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 0 | 0 | 729 | 729 | 729 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 94,148 | 94,148 | 109,206 | 109,206 | 15,058 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 60 | 60 | 20 | 20 | -40 |
| 4100 INSURANCE: PREMIUM | 0 | 0 | 374 | 374 | 374 |
| 4220 MEMBERSHIPS | 0 | 0 | 80 | 80 | 80 |
| 4260 OFFICE EXPENSE | 500 | 500 | 0 | 0 | -500 |
| 4261 POSTAGE | 500 | 500 | 0 | 0 | -500 |
| 4266 PRINTING / DUPLICATING SERVICES | 50 | 50 | 0 | 0 | -50 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 1,500 | 1,500 | 41,500 | 41,500 | 40,000 |
| 4500 SPECIAL DEPT EXPENSE | 1,586,427 | 1,586,427 | 1,030,129 | 1,030,129 | -556,298 |
| CLASS: 40 SERVICE & SUPPLIES | 1,589,037 | 1,589,037 | 1,072,103 | 1,072,103 | -516,934 |
| 5304 INTERFND: MAIL SERVICE | 0 | 0 | 101 | 101 | 101 |
| 5330 INTERFND: ALLOCATED | 0 | 0 | 50,618 | 50,618 | 50,618 |
| CLASS: 50 OTHER CHARGES | 0 | 0 | 50,719 | 50,719 | 50,719 |
| 7000 OPERATING TRANSFERS OUT | 215,244 | 215,244 | 0 | 0 | -215,244 |
| CLASS: 70 OTHER FINANCING USES | 215,244 | 215,244 | 0 | 0 | -215,244 |
| 7250 INTRAFND: NOT GEN FUND / SAME FUND | 503,200 | 503,200 | 1,121,439 | 1,121,439 | 618,239 |
| CLASS: 72 INTRAFUND TRANSFERS | 503,200 | 503,200 | 1,121,439 | 1,121,439 | 618,239 |
| 7380 INTRFND ABATEMENTS: NOT GENERAL | -503,200 | -503,200 | -1,121,439 | -1,121,439 | -618,239 |
| CLASS: 73 INTRAFUND ABATEMENT | -503,200 | -503,200 | -1,121,439 | -1,121,439 | -618,239 |
| 7801 DESIGNATIONS OF FUND BALANCE | 165,708 | 165,708 | 0 | 0 | -165,708 |
| CLASS: 78 RESERVES: BUDGETARY ONLY | 165,708 | 165,708 | 0 | 0 | -165,708 |
| TYPE: E SUBTOTAL | 2,064,137 | 2,064,137 | 1,232,028 | 1,232,028 | -832,109 |
| FUND TYPE: 11 SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 11 SUBTOTAL | 1,769,502 | 1,769,502 | 0 | 0 | -1,769,502 |

COMMUNITY DEVELOPMENT AGENCY

| | |
|--------------------------------------|--------------|
| Development Services Division | |
| Development Services Division Dir | 1.00 |
| Unit Allocations | 1.00 |
| | |
| | |
| Building Services | |
| Deputy Dir/Bldg Official | 1.00 |
| Admin Tech | 1.00 |
| Sr Dev. Aide | 1.00 |
| Dev. Aide | 1.00 |
| Unit Allocations | 4.00 |
| | |
| | |
| Current Planning | |
| Principal Planner | 1.00 |
| Sr Planner | 1.00 |
| Assoc Planner | 4.00 |
| Permit Center Planning | |
| Principal Planner | 1.00 |
| Sr Planner | 1.00 |
| Assoc Planner | 2.00 |
| Dev Tech II | 1.00 |
| Plan Comm Clerk/Plan Support | |
| Clk of Plng Comm | 1.00 |
| Dev Aide II | 1.00 |
| Office Asst II | 1.00 |
| Unit Allocations | 14.00 |
| | |
| | |
| Plan Check/Inspection | |
| Supv Civil Eng | 1.00 |
| Plan Check | |
| Sr CE | 1.00 |
| Bldg Insp III | 3.00 |
| Bldg Insp II | 2.00 |
| Placerville Inspections | |
| Operations Supv | 1.00 |
| Bldg Insp III | 6.00 |
| Bldg Insp II | 4.00 |
| Bldg Insp I | 1.00 |
| SLT Inspections | |
| Bldg Insp II | 1.00 |
| Unit Allocations | 20.00 |
| | |
| | |
| Building Services | |
| Deputy Bldg Official | 1.00 |
| Placerville Counter | |
| Supv Dev Tech | 1.00 |
| Sr Dev Tech | 1.00 |
| Dev Tech II | 6.00 |
| South Lake Tahoe Counter | |
| Dev Tech I | 2.00 |
| File Room | |
| Office Serv Supv | 1.00 |
| Sr Office Asst | 1.00 |
| Office Assistant I/II | 4.00 |
| Unit Allocations | 17.00 |

Total Division FTE - 56

COMMUNITY DEVELOPMENT AGENCY

Environmental Management Division

Mission

The mission of the Environmental Management Division is to protect, preserve and enhance the public health, safety, and the environment through a balanced program of environmental monitoring and enforcement, innovative leadership, community education, customer service, and emergency response for the citizens of and visitors to the County of El Dorado.

Environmental Management Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Taxes | 352,064 | 310,531 | 310,531 | 310,531 | - | 0% |
| Licenses, Permits | 1,467,126 | 902,624 | 1,022,468 | 1,022,468 | 119,844 | 13% |
| Fines, Forfeitures | 29,912 | 6,417 | 6,317 | 6,317 | (100) | -2% |
| Use of Money | 34,138 | 16,172 | 30,042 | 30,042 | 13,870 | 86% |
| State | 99,008 | 357,186 | 427,327 | 427,327 | 70,141 | 20% |
| Federal | 232,886 | - | 75,000 | 75,000 | 75,000 | |
| Other Governmental | 5,550 | 3,000 | 3,000 | 3,000 | - | 0% |
| Charges for Service | 3,644,169 | 5,363,399 | 4,227,696 | 4,232,623 | (1,130,776) | -21% |
| Misc. | 21,755 | - | - | - | - | |
| Other Financing Sources | 225,184 | 1,388,147 | 868,103 | 930,198 | (457,949) | -33% |
| Use of Fund Balance | - | 4,435,478 | 3,096,379 | 3,247,435 | (1,188,043) | -27% |
| Total Revenue | 6,111,792 | 12,782,954 | 10,066,863 | 10,284,941 | (2,498,013) | -20% |
| Salaries and Benefits | 2,931,529 | 3,569,673 | 3,523,734 | 3,674,790 | 105,117 | 3% |
| Services & Supplies | 1,380,641 | 2,655,397 | 2,837,336 | 2,837,336 | 181,939 | 7% |
| Other Charges | 853,202 | 2,736,898 | 1,626,824 | 1,626,824 | (1,110,074) | -41% |
| Fixed Assets | 46,602 | 269,000 | 177,000 | 177,000 | (92,000) | -34% |
| Operating Transfers | 310,710 | 3,253,829 | 1,578,315 | 1,645,337 | (1,608,492) | -49% |
| Intrafund Transfers | 587,470 | 1,449,456 | 1,094,720 | 1,100,945 | (348,511) | -24% |
| Intrafund Abatements | - | (1,178,789) | (799,993) | (806,218) | 372,571 | -32% |
| Contingencies | (358,465) | 27,490 | 28,927 | 28,927 | 1,437 | 5% |
| Total Appropriations | 5,751,689 | 12,782,954 | 10,066,863 | 10,284,941 | (2,498,013) | -20% |
| NCC | - | - | - | - | - | |
| FTE's | 32 | 32 | 31 | 31 | (1) | -3% |
| Fund Balance | | | | | | |
| CSA #3 (Vector) | 673,266 | - | - | - | - | |
| CSA #10 | 5,335,031 | - | - | - | - | |

Source of Funds

Taxes (\$310,531): This is CSA #3 revenue derived through ad valorem taxes and from special tax assessments on improved property.

License, Permits & Franchises (\$1,022,468): Major sources of permit

revenue include food facility (\$396,000), construction (\$160,000), pool & spa (\$103,000), water system & well (\$100,000), underground storage tanks (\$99,000), health permits (\$18,000), and other permits

COMMUNITY DEVELOPMENT AGENCY

(\$15,000). Included is \$132,000 in garbage franchise to fund the trash amendment portion of the County's stormwater program managed by Long Range Planning.

Fine, Forfeiture & Penalties (\$6,317): Minor revenue from penalties for delinquent taxes and fines primarily in CSA #10 and CSA #3.

Use of Money & Property (\$30,042): Interest revenue.

State Intergovernmental (\$427,327): Primarily State grant funding for programs such as the California Oil Payment Program (OPP), City/County Payment Program, Waste Tire Amnesty, and the Waste Tire Enforcement (TEA) Program.

Federal Intergovernmental (\$75,000): Funding from the Local Primacy Agency (LPA) program grant, which funds the monitoring of small public water systems.

Other Governmental (\$3,000): Miscellaneous revenue from other governmental agencies. (RDA pass thru)

Charge for Services (\$4,232,623): Special assessments on parcels for CSA #3 vector control (\$115,000) and City of SLT snow removal (\$224,000), CSA #10 solid waste (\$1,373,000), liquid waste (\$426,000), household and hazardous waste (\$326,000), Clean Tahoe (\$27,000), and AB 939 waste management plan (\$90,000); charges between EMD units for staff work (\$787,000), the gate fee surcharge paid by transfer station operators (\$200,000), business plan review (\$190,000), septage hauler fees (\$340,000), and funds from the Transportation Division to pay for roadside litter removal (\$100,000).

Other Financing Sources (\$930,198): Operating transfers in for state health realignment funds (\$231,000) and transfers of funds between EMD CSA #10 and EMD General Fund units (\$699,000).

Use of Fund Balance (\$3,247,435): All use of fund balance is in non-general fund programs including CSA #3 vector control (\$82,000); CSA #10 solid waste (\$2,735,000), liquid waste (\$269,000), and household and hazardous materials (\$161,000).

Use of Funds

Salaries & Benefits (\$3,674,790): Comprised of permanent salaries (\$2,204,000), health insurance (\$494,000), retirement (\$470,000), workers comp (\$226,000), temporary employees (\$201,000), retiree health (\$32,000), medicare (\$32,000), and other benefits (\$16,000).

Services & Supplies (\$2,837,336): Major expenses in this category include professional and specialized services primarily related to CSA #10 (\$1,124,000), vehicle and equipment maintenance (\$363,000), facility and grounds maintenance (\$263,000), utilities (\$215,000), vehicle and equipment rent and fuel (\$118,000), computer system minor equipment/software/license/maintenance (\$98,000), staff development and travel (\$94,000), transfer of funds to city of South Lake Tahoe for Clean Tahoe and Waste Management Plan work (\$93,000), permits (\$88,000), small tools and minor equipment (\$73,000).

Other Charges (\$1,626,824): Includes charges between EMD units for staff work (\$786,000), CDA Administration/Finance costs for CSA#3 and CSA#10 units (\$281,000), pass thru of tax assessments to the City of South Lake Tahoe (\$226,000), OMB A-87 cost allocation (\$178,000), reimbursement to Health and Human Services for LEA grant work (\$111,000), charges from County Counsel for legal services (\$19,000), charges from Fleet for vehicle costs (\$15,000), miscellaneous small charges from other County

COMMUNITY DEVELOPMENT AGENCY

departments (\$7,000), and taxes and assessments to the Board of Equalization (\$4,000).

Fixed Assets (\$177,000): Comprised of a Smith Hazmat Elite handheld chemical identifier for field use in the Hazmat program (\$70,000), a truck for CSA#3 Vector Control (\$35,000), a truck for the CSA#10 Litter Abatement (\$38,000), dewatering boxes for the Union Mine Wastewater Treatment Plant (\$20,000), and a trailer to transport large equipment (\$14,000 – carryover from FY15-16 budget). See Fixed Asset form for details.

Other Financing Uses (\$1,645,337): Consists of an operating transfer to CDA Administration for the financing of a replacement for the aging land management and information system (LMIS) and an electronic plan check system (\$900,000), an operating transfer from CSA#10 Solid Waste to EMD General Support to eliminate the use of General Fund (\$614,000), and an operating transfer to Long Range Planning to fund the trash amendment portion of the storm water program with garbage franchise fees (\$132,000).

Intrafund Transfers (\$1,100,945): Primarily related to transfers between programs within the division (i.e. funding from Solid

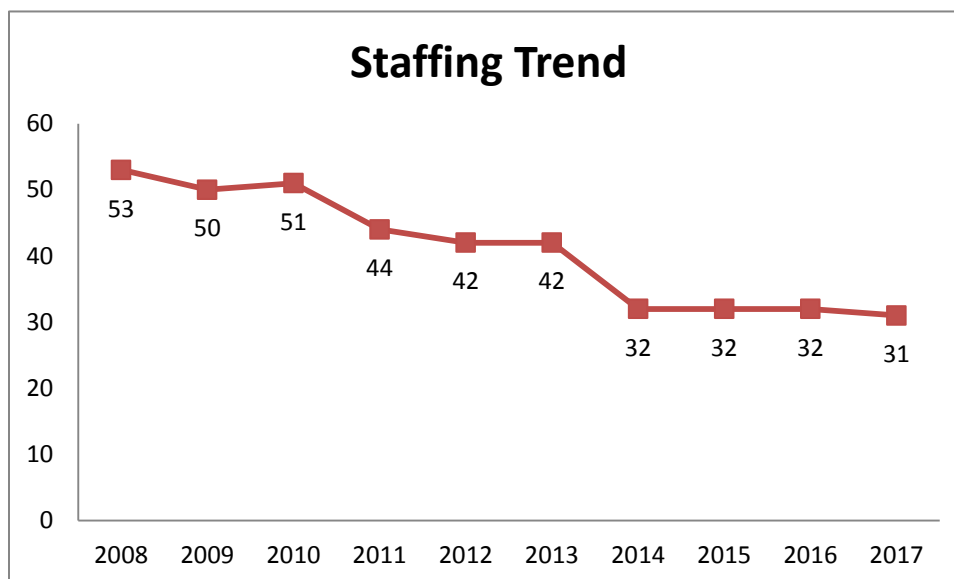
Waste applicable to the support of liquid waste and litter abatement) (\$488,000), charges between EMD units for staff work (\$313,000), an allocation for CDA Administration costs (\$292,000), charges from the Transportation Special District Program (\$5,000), and charges from AQMD for permits (\$3,000).

Intrafund Abatements (-\$806,218): Comprised of transfers between solid waste and liquid waste/litter abatement programs in the division (-\$482,000), charges between EMD units for staff work (-\$319,000), and charges to AQMD for staff work (-\$5,000).

Appropriations for Contingencies (\$28,927)

Staffing Trend

Staffing for the Environmental Management Department has decreased over the past several years and has averaged 40.0 FTEs over the last 10 years. Air Quality Management District was moved out of Environmental Management which accounts for the reduction of 7.0 FTEs in 2011. A total of 7.0 Administration staff were moved from Environmental Management to the CDA Administration and Finance Division in 2014. The requested staff allocation for FY 2016-17 is 30.5 FTEs.



COMMUNITY DEVELOPMENT AGENCY

| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|-------------------|-----------------|--------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Administration/General Support | 475,975 | 475,975 | - | 2.00 |
| CSA #3-SLT Vector Control | 516,910 | 516,910 | - | 2.00 |
| CSA #3-SLT City Snow Removal | 226,350 | 226,350 | - | 0.00 |
| CSA #3-Solid Waste | 5,398,871 | 5,398,871 | - | 11.50 |
| CSA #10-Household Hazardous | 473,354 | 473,354 | - | 1.00 |
| CSA #10-Liquid Waste | 1,016,315 | 1,016,315 | - | 2.00 |
| Environmental Health | 1,558,677 | 1,558,677 | - | 9.00 |
| Hazardous Materials-CUPA | 618,489 | 618,489 | - | 3.00 |
| TOTAL | 10,284,941 | 10,284,941 | - | 30.50 |

Program Summaries

Administration/General Support

The Environmental Management Division Administration/General Support unit provides executive leadership and oversight for the Environmental Management Division. Revenue for this program comes from CSA#10 Solid Waste funds and through charges to other EMD programs for staff time.

South Lake Tahoe Vector Control (CSA#3)

The SLT Vector Control program carries out activities for the control of mosquitoes, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin. Program revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

SLT City Snow Removal (CSA#3)

This is a pass thru to the City of South Lake Tahoe. Special tax assessment fees have been levied against properties within the incorporated area of South Lake Tahoe to fund city snow removal services. These assessments are collected by the County and passed on to the City.

Solid Waste (CSA#10)

The Solid Waste program implements the Integrated Waste Management Plan (AB939), administers solid waste contracts and franchise agreements, implements the Construction and Demolition Ordinance (C&D), operates Union Mine Landfill, and provides regulatory services at other landfill sites. This program promotes various recycling programs through grants including, used oil and bottle recycling, used tire collection and disposal, household hazardous waste disposal, and e-waste recycling. This program includes the West Slope Litter Abatement wherein activities include removal of roadside litter, solid waste complaints, procurement of grants and contracts to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

This program includes collection of a designated special assessment for the Clean Tahoe Program (pass through) which provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

Revenue generated in this program is from special assessments on improved parcels, funding from the Agency's Transportation Division for roadside litter abatement, and charges to other EMD programs for staff time. There are several one-time funding

COMMUNITY DEVELOPMENT AGENCY

sources identified within the solid waste program that are grant funded programs. Appropriations associated with these grants are also one time in nature. In FY2016/17 there is a pass-thru of garbage franchise fee revenue to Long Range planning for work on the trash amendment of the County's stormwater program.

Household Hazardous Waste/Incident Response (CSA#10)

The Household Hazardous Waste program administers the countywide household hazardous waste collection and disposal program, including activities that promote education and safe recycling related to used and re-refined oil, as well as recycling of computers and other electronic equipment. The program operates the hazardous materials incident response team, which has been expanded to include response to incidents involving household hazardous waste and functions as the County's first responder to all hazards emergencies. Program revenue is from special assessments on improved parcels within the County, as well as a one-time transfer for civil penalty funds for a Smith Hazmat Elite chemical identifier.

Liquid Waste (CSA#10)

The Liquid Waste program operates the Union Mine Wastewater Treatment Facility. This facility annually accepts and processes up to 3.8 million gallons of septic tank waste (septage), portable toilet waste, and leachate generated from the Union Mine Landfill. The facility is comprised of a 2 million gallon Class II surface impoundment for the collection of leachate, a receiving station for septage and portable toilet waste haulers, two 500,000 gallon aerobic digesters, two 2 million gallon storage tanks for holding processed wastewater, two high speed centrifuges for the processing of solids, and a multitude of pumps, blowers and other equipment necessary to receive, process, store and discharge the liquid

wastes received by the facility. Revenue generated in this program is from special assessments on improved parcels (ongoing) and charges for services for disposal of septage at the Union Mine Wastewater Treatment Facility (variable depending on usage).

Environmental Health (PV/SLT/WS Vector)

The Environmental Health program is responsible for ensuring countywide compliance with applicable state laws, regulations, and County Ordinances concerning many fundamental public health issues, such as food facilities, public swimming pools/spas, wells, small water systems and septic systems. This program participates in epidemiological investigation and emerging pathogen response such as norovirus outbreaks and West Nile Virus. Small components of the program activities relate to the reduction in mosquito breeding sources on the West Slope that may impose a threat of West Nile Virus and other diseases carried by mosquitoes and addressing solid waste complaints. Revenue generated in this program is a result of assessments, health permits, land use permits, realignment distribution, and charges to other EMD programs for staff time.

Hazardous Materials – CUPA

The Hazardous Materials/CUPA program administers and implements the State mandated Certified Unified Program Agency (CUPA) program for commercial facilities that store hazardous materials countywide. Activities include underground and above ground storage tank inspections, hazardous materials and hazardous waste management, response to hazardous materials release incidents at fixed facilities, and support for Air Quality Management District related activities. Revenue generated in this program is a result of facility permits and business plans related to the program components, a transfer of civil

COMMUNITY DEVELOPMENT AGENCY

penalty funds, and charges to other EMD programs for staff time.

Chief Administrative Office Recommendation

Fund 10 – General Fund

The Recommended Budget represents an overall decrease of \$517,597 or 16% in revenues and appropriations when compared to the FY 2015-16 approved budget. There is no Net County Cost for this department. This represents a status quo budget.

Changes to revenue are almost entirely related to a reduction in operating transfers (\$522,000) related to less use of CSA 10 Garbage Franchise Fees to balance appropriations to maintain a zero Net County Cost. Other revisions include a decrease in charges for services (\$59,000) related to staff charges to CSA 10 and CSA 3, and an increase in federal revenue (\$75,000) for Local Primacy Agency grant funding.

Changes to appropriations include a decrease in interfund revenue (\$1,082,617) largely related to reduced charges from the staff in CSA 10 and 3 being re-distributed, and no fixed assets being requested (\$55,000). These decreases are partially offset by an increase in salaries and benefits (\$581,000) related to a redistribution of Division staff (offsetting reduction in Fund Type 12), and a slight increase in services and supplies (\$10,000).

Fund 12 – General Fund

The Recommended Budget represents an overall decrease of \$1,980,416 or 21% in revenues and appropriations when

compared to the FY 2015-16 approved budget. There is no Net County Cost for this department. This represents a status quo budget.

The use of fund balance is being reduced by \$1,188,043 or 27%.

Reductions to revenue are primarily related to a reduction in charges for services (\$1,076,000) that ties to the General Fund portion of the Divisions adjustments (shift in personnel and reimbursable work being decreased), and the reduced use of Fund Balance needed as noted above.

Decreases in appropriations are primarily related to reductions in salaries and benefits (\$476,000) and operating transfers (\$1,608,000) related to the shift in employees to the General Fund units in the Division and a decrease in Myers Landfill closure costs. Slight increases in appropriations that partially offset these decreases include services and supplies (\$172,000) for purchase and distribution of equipment to help increase recycling and composting.

Staffing Changes

Several staffing changes in the Division are being proposed to “true-up” existing allocations to accurately reflect how positions are currently filled, or to better meet the needs of the Agency. These changes include two add/delete revisions; add 1.0 FTE Environmental Management Programs Manager, delete 1.0 FTE vacant Deputy Director of Environmental Management, and add 1.0 FTE Development Aide I/II, delete 1.0 FTE filled Administrative Technician (true-up). Lastly, the recommendation is to delete 1.0 Office Assistant I/II, for a net reduction of 1.0 FTE in the Division.

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 42 ENVIRONMENTAL MANAGEMENT

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0220 | PERMIT: CONSTRUCTION | 164,300 | 140,300 | 160,350 | 160,350 | 20,050 |
| 0260 | OTHER LICENSE & PERMITS | 15,872 | 15,872 | 15,267 | 15,267 | -605 |
| 0263 | PERMIT: UNDERGROUND STORAGE TANK | 101,360 | 101,360 | 98,695 | 98,695 | -2,665 |
| 0265 | PERMIT: HEALTH | 19,510 | 23,244 | 17,503 | 17,503 | -5,741 |
| 0267 | PERMIT: FOOD FACILITY | 412,575 | 412,575 | 395,721 | 395,721 | -16,854 |
| 0268 | PERMIT: POOL & SPA | 101,889 | 101,889 | 102,973 | 102,973 | 1,084 |
| 0269 | PERMIT: WATER SYSTEM | 55,917 | 43,384 | 61,291 | 61,291 | 17,907 |
| 0270 | PERMIT: WELL | 52,000 | 64,000 | 39,000 | 39,000 | -25,000 |
| CLASS: 02 | REV: LICENSE, PERMIT, & | 923,423 | 902,624 | 890,800 | 890,800 | -11,824 |
| 1100 | FED: OTHER | 0 | 0 | 75,000 | 75,000 | 75,000 |
| CLASS: 10 | REV: FEDERAL | 0 | 0 | 75,000 | 75,000 | 75,000 |
| 1310 | SPECIAL ASSESSMENTS | 89,900 | 89,900 | 89,900 | 89,900 | 0 |
| 1401 | PLAN & ENG: FEES | 26,000 | 30,000 | 30,000 | 34,927 | 4,927 |
| 1661 | SANITATION: WATER SAMPLING | 100 | 100 | 100 | 100 | 0 |
| 1662 | SANITATION: LOAN CERTIFICATION | 2,766 | 1,000 | 3,000 | 3,000 | 2,000 |
| 1663 | SANITATION: BUSINESS PLANS | 189,961 | 189,961 | 190,234 | 190,234 | 273 |
| 1740 | CHARGES FOR SERVICES | 10,357 | 9,800 | 9,000 | 9,000 | -800 |
| 1753 | ERR - EMERGENCY RESPONSE RECOVERY | 2,236 | 0 | 0 | 0 | 0 |
| 1800 | INTERFND REV: SERVICE BETWEEN FUND | 560,712 | 560,712 | 499,982 | 499,982 | -60,730 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 882,032 | 881,473 | 822,216 | 827,143 | -54,330 |
| 1940 | MISC: REVENUE | 429 | 0 | 0 | 0 | 0 |
| CLASS: 19 | REV: MISCELLANEOUS | 429 | 0 | 0 | 0 | 0 |
| 2020 | OPERATING TRANSFERS IN | 1,056,942 | 1,171,938 | 566,647 | 633,669 | -538,269 |
| 2021 | OPERATING TRANSFERS IN: VEHICLE | 66,000 | 0 | 0 | 0 | 0 |
| 2027 | OPERATING TRSNF IN: SALES TAX | 153,000 | 214,703 | 231,456 | 226,529 | 11,826 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 1,275,942 | 1,386,641 | 798,103 | 860,198 | -526,443 |
| TYPE: R SUBTOTAL | | 3,081,826 | 3,170,738 | 2,586,119 | 2,653,141 | -517,597 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 42 ENVIRONMENTAL MANAGEMENT

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 786,207 | 780,281 | 1,098,018 | 1,145,616 | 365,335 |
| 3001 TEMPORARY EMPLOYEES | 36,000 | 36,000 | 36,000 | 36,000 | 0 |
| 3002 OVERTIME | 21,217 | 15,000 | 11,000 | 11,000 | -4,000 |
| 3003 STANDBY PAY | 7,036 | 4,206 | 0 | 0 | -4,206 |
| 3004 OTHER COMPENSATION | 3,765 | 4,307 | 13,570 | 13,570 | 9,263 |
| 3005 TAHOE DIFFERENTIAL | 7,261 | 7,200 | 7,200 | 7,200 | 0 |
| 3007 HAZARD PAY | 7,333 | 6,733 | 7,375 | 7,375 | 642 |
| 3020 RETIREMENT EMPLOYER SHARE | 173,289 | 170,367 | 248,904 | 259,615 | 89,248 |
| 3022 MEDI CARE EMPLOYER SHARE | 11,733 | 12,303 | 17,164 | 17,164 | 4,861 |
| 3040 HEALTH INSURANCE EMPLOYER | 155,845 | 161,248 | 192,775 | 201,488 | 40,240 |
| 3042 LONG TERM DISABILITY EMPLOYER | 2,096 | 2,096 | 2,939 | 2,939 | 843 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 400 | 400 | 4,637 | 4,637 | 4,237 |
| 3046 RETIREE HEALTH: DEFINED | 12,246 | 12,246 | 17,021 | 17,021 | 4,775 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 56,194 | 56,194 | 121,401 | 121,401 | 65,207 |
| 3080 FLEXIBLE BENEFITS | 1,060 | 1,060 | 6,000 | 6,000 | 4,940 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 1,281,682 | 1,269,641 | 1,784,004 | 1,851,026 | 581,385 |
| 4000 AGRICULTURE | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4020 CLOTHING & PERSONAL SUPPLIES | 500 | 500 | 0 | 0 | -500 |
| 4040 TELEPHONE COMPANY VENDOR | 3,010 | 2,650 | 2,150 | 2,150 | -500 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 1,919 | 925 | 1,240 | 1,240 | 315 |
| 4080 HOUSEHOLD EXPENSE | 325 | 325 | 450 | 450 | 125 |
| 4082 HOUSEHOLD EXP: OTHER | 250 | 250 | 250 | 250 | 0 |
| 4100 INSURANCE: PREMIUM | 7,593 | 7,593 | 9,241 | 9,241 | 1,648 |
| 4140 MAINT: EQUIPMENT | 450 | 450 | 300 | 300 | -150 |
| 4144 MAINT: COMPUTER | 44,470 | 44,470 | 44,470 | 44,470 | 0 |
| 4162 VEH MAINT: SUPPLIES | 350 | 350 | 250 | 250 | -100 |
| 4164 VEH MAINT: TIRE & TUBES | 250 | 250 | 250 | 250 | 0 |
| 4200 MEDICAL, DENTAL & LABORATORY | 675 | 675 | 1,175 | 1,175 | 500 |
| 4220 MEMBERSHIPS | 4,274 | 4,274 | 2,653 | 2,653 | -1,621 |
| 4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY | 1,528 | 2,037 | 2,068 | 2,068 | 31 |
| 4262 SOFTWARE | 500 | 500 | 0 | 0 | -500 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 656 | 656 | 506 | 506 | -150 |
| 4264 BOOKS / MANUALS | 600 | 600 | 600 | 600 | 0 |
| 4266 PRINTING / DUPLICATING SERVICES | 692 | 550 | 400 | 400 | -150 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 15,100 | 4,000 | 9,000 | 9,000 | 5,000 |
| 4324 MEDICAL,DENTAL,LAB & AMBULANCE SRV | 1,700 | 1,500 | 1,500 | 1,500 | 0 |
| 4400 PUBLICATION & LEGAL NOTICES | 350 | 150 | 150 | 150 | 0 |
| 4440 RENT & LEASE: BUILDING & | 0 | 10,986 | 18,833 | 18,833 | 7,847 |
| 4460 EQUIP: SMALL TOOLS & INSTRUMENTS | 950 | 950 | 950 | 950 | 0 |
| 4461 EQUIP: MINOR | 2,725 | 4,300 | 3,000 | 3,000 | -1,300 |
| 4463 EQUIP: TELEPHONE & RADIO | 450 | 450 | 450 | 450 | 0 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 42 ENVIRONMENTAL MANAGEMENT

| | | CURRENT YR MID-YEAR PROJECTION | APPROVED BUDGET | CAO DEPARTMENT REQUEST | DIFFERENCE RECOMMENDED BUDGET | CURR YR CAO RECMD |
|-------------------------|-----------------------------------|--------------------------------------|--------------------|------------------------------|-------------------------------------|----------------------|
| 4500 | SPECIAL DEPT EXPENSE | 2,151 | 2,100 | 2,100 | 2,100 | 0 |
| 4502 | EDUCATIONAL MATERIALS | 3,250 | 3,250 | 3,250 | 3,250 | 0 |
| 4503 | STAFF DEVELOPMENT | 33,750 | 35,000 | 35,000 | 35,000 | 0 |
| 4507 | FIRE & SAFETY SUPPLIES | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 4,000 | 15,000 | 12,500 | 12,500 | -2,500 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 606 | 500 | 500 | 500 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 45,916 | 35,749 | 38,545 | 38,545 | 2,796 |
| 4606 | FUEL PURCHASES | 16,400 | 20,900 | 19,900 | 19,900 | -1,000 |
| 4608 | HOTEL ACCOMMODATIONS | 3,100 | 7,200 | 7,200 | 7,200 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 201,990 | 212,590 | 222,381 | 222,381 | 9,791 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 1,370,721 | 1,370,721 | 288,104 | 288,104 | -1,082,617 |
| CLASS: 50 | OTHER CHARGES | 1,370,721 | 1,370,721 | 288,104 | 288,104 | -1,082,617 |
| 6040 | FIXED ASSET: EQUIPMENT | 0 | 55,000 | 0 | 0 | -55,000 |
| CLASS: 60 | FIXED ASSETS | 0 | 55,000 | 0 | 0 | -55,000 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 399,866 | 434,290 | 357,635 | 357,635 | -76,655 |
| 7210 | INTRAFND: COLLECTIONS | 238 | 0 | 0 | 0 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 400,104 | 434,290 | 357,635 | 357,635 | -76,655 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | -172,671 | -171,504 | -66,005 | -66,005 | 105,499 |
| CLASS: 73 | INTRAFUND ABATEMENT | -172,671 | -171,504 | -66,005 | -66,005 | 105,499 |
| TYPE: E SUBTOTAL | | 3,081,826 | 3,170,738 | 2,586,119 | 2,653,141 | -517,597 |
| FUND TYPE: 10 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 42 ENVIRONMENTAL MANAGEMENT

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0100 | PROP TAX: CURR SECURED | 301,376 | 301,376 | 301,376 | 301,376 | 0 |
| 0110 | PROP TAX: CURR UNSECURED | 7,660 | 7,660 | 7,660 | 7,660 | 0 |
| 0120 | PROP TAX: PRIOR SECURED | 2 | 0 | 0 | 0 | 0 |
| 0130 | PROP TAX: PRIOR UNSECURED | 185 | 0 | 0 | 0 | 0 |
| 0140 | PROP TAX: SUPP CURRENT | 258 | 202 | 202 | 202 | 0 |
| 0150 | PROP TAX: SUPP PRIOR | 2,444 | 646 | 646 | 646 | 0 |
| 0174 | TAX: TIMBER YIELD | 647 | 647 | 647 | 647 | 0 |
| CLASS: 01 | REV: TAXES | 312,572 | 310,531 | 310,531 | 310,531 | 0 |
| 0251 | FRANCHISE: GARBAGE | 63,188 | 0 | 131,668 | 131,668 | 131,668 |
| CLASS: 02 | REV: LICENSE, PERMIT, & | 63,188 | 0 | 131,668 | 131,668 | 131,668 |
| 0360 | PENALTY & COST DELINQUENT TAXES | 12,103 | 6,417 | 6,317 | 6,317 | -100 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 12,103 | 6,417 | 6,317 | 6,317 | -100 |
| 0400 | REV: INTEREST | 45,120 | 16,172 | 30,042 | 30,042 | 13,870 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 45,120 | 16,172 | 30,042 | 30,042 | 13,870 |
| 0820 | ST: HOMEOWNER PROP TAX RELIEF | 3,800 | 3,800 | 3,800 | 3,800 | 0 |
| 0880 | ST: OTHER | 342,065 | 353,386 | 423,527 | 423,527 | 70,141 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 345,865 | 357,186 | 427,327 | 427,327 | 70,141 |
| 1200 | REV: OTHER GOVERNMENTAL AGENCIES | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| CLASS: 12 | REV: OTHER GOVERNMENTAL | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 1310 | SPECIAL ASSESSMENTS | 2,487,560 | 2,477,206 | 2,491,376 | 2,491,376 | 14,170 |
| 1401 | PLAN & ENG: FEES | 318,000 | 318,000 | 310,000 | 310,000 | -8,000 |
| 1660 | SANITATION: GARBAGE BILLING | 200,000 | 200,000 | 200,000 | 200,000 | 0 |
| 1753 | ERR - EMERGENCY RESPONSE RECOVERY | 5,450 | 2,500 | 2,500 | 2,500 | 0 |
| 1800 | INTERFND REV: SERVICE BETWEEN FUND | 1,484,220 | 1,484,220 | 401,604 | 401,604 | -1,082,616 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 4,495,230 | 4,481,926 | 3,405,480 | 3,405,480 | -1,076,446 |
| 2020 | OPERATING TRANSFERS IN | 269,006 | 1,506 | 70,000 | 70,000 | 68,494 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 269,006 | 1,506 | 70,000 | 70,000 | 68,494 |
| 0001 | FUND BALANCE | -1,571,009 | 820,167 | 3,096,379 | 3,247,435 | 2,427,268 |
| 0003 | FROM DESIGNATIONS | 3,615,311 | 3,615,311 | 0 | 0 | -3,615,311 |
| CLASS: 22 | FUND BALANCE | 2,044,302 | 4,435,478 | 3,096,379 | 3,247,435 | -1,188,043 |
| TYPE: R SUBTOTAL | | 7,590,386 | 9,612,216 | 7,480,744 | 7,631,800 | -1,980,416 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 42 ENVIRONMENTAL MANAGEMENT

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 1,080,513 | 1,314,066 | 923,491 | 979,387 | -334,679 |
| 3001 | TEMPORARY EMPLOYEES | 100,396 | 115,000 | 165,000 | 165,000 | 50,000 |
| 3002 | OVERTIME | 38,900 | 42,100 | 30,400 | 30,400 | -11,700 |
| 3003 | STANDBY PAY | 1,717 | 4,226 | 0 | 0 | -4,226 |
| 3004 | OTHER COMPENSATION | 12,116 | 19,008 | 5,460 | 5,460 | -13,548 |
| 3005 | TAHOE DIFFERENTIAL | 3,645 | 4,800 | 3,600 | 3,600 | -1,200 |
| 3020 | RETIREMENT EMPLOYER SHARE | 229,650 | 282,100 | 198,917 | 210,729 | -71,371 |
| 3022 | MEDI CARE EMPLOYER SHARE | 16,865 | 20,617 | 14,629 | 14,629 | -5,988 |
| 3040 | HEALTH INSURANCE EMPLOYER | 274,117 | 371,957 | 276,023 | 292,349 | -79,608 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 3,528 | 3,528 | 2,511 | 2,511 | -1,017 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 7,370 | 7,370 | 400 | 400 | -6,970 |
| 3046 | RETIREE HEALTH: DEFINED | 20,624 | 20,624 | 14,550 | 14,550 | -6,074 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 94,636 | 94,636 | 104,749 | 104,749 | 10,113 |
| 3080 | FLEXIBLE BENEFITS | 256 | 0 | 0 | 0 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 1,884,333 | 2,300,032 | 1,739,730 | 1,823,764 | -476,268 |
| 4000 | AGRICULTURE | 7,700 | 15,200 | 12,700 | 12,700 | -2,500 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 7,974 | 8,904 | 18,700 | 18,700 | 9,796 |
| 4040 | TELEPHONE COMPANY VENDOR | 2,991 | 2,991 | 2,991 | 2,991 | 0 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 2,292 | 120 | 120 | 120 | 0 |
| 4080 | HOUSEHOLD EXPENSE | 7,600 | 8,450 | 7,700 | 7,700 | -750 |
| 4083 | LAUNDRY | 7,300 | 7,600 | 5,200 | 5,200 | -2,400 |
| 4085 | REFUSE DISPOSAL | 3,649 | 3,469 | 1,969 | 1,969 | -1,500 |
| 4100 | INSURANCE: PREMIUM | 7,874 | 7,874 | 8,264 | 8,264 | 390 |
| 4140 | MAINT: EQUIPMENT | 131,630 | 186,600 | 172,100 | 172,100 | -14,500 |
| 4141 | MAINT: OFFICE EQUIPMENT | 150 | 150 | 150 | 150 | 0 |
| 4144 | MAINT: COMPUTER | 0 | 0 | 1,500 | 1,500 | 1,500 |
| 4145 | MAINTENANCE: EQUIPMENT PARTS | 65,470 | 74,150 | 179,300 | 179,300 | 105,150 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4161 | VEH MAINT: PARTS DIRECT CHARGE | 2,125 | 3,250 | 3,250 | 3,250 | 0 |
| 4162 | VEH MAINT: SUPPLIES | 1,950 | 1,950 | 1,950 | 1,950 | 0 |
| 4164 | VEH MAINT: TIRE & TUBES | 2,206 | 2,100 | 3,100 | 3,100 | 1,000 |
| 4165 | VEH MAINT: OIL & GREASE | 800 | 800 | 1,100 | 1,100 | 300 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 43,000 | 78,000 | 18,000 | 18,000 | -60,000 |
| 4183 | MAINT: GROUNDS | 135,500 | 205,500 | 213,000 | 213,000 | 7,500 |
| 4195 | MAINTENANCE: TREATMENT PLANT 1 | 0 | 0 | 20,000 | 20,000 | 20,000 |
| 4197 | MAINTENANCE BUILDING: SUPPLIES | 10,600 | 12,700 | 12,200 | 12,200 | -500 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 3,775 | 4,400 | 4,400 | 4,400 | 0 |
| 4220 | MEMBERSHIPS | 9,237 | 9,237 | 8,133 | 8,133 | -1,104 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 6,000 | 6,000 | 7,299 | 7,299 | 1,299 |
| 4262 | SOFTWARE | 0 | 0 | 50,000 | 50,000 | 50,000 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 150 | 150 | 150 | 150 | 0 |
| 4264 | BOOKS / MANUALS | 650 | 650 | 550 | 550 | -100 |
| 4266 | PRINTING / DUPLICATING SERVICES | 1,270 | 0 | 11,500 | 11,500 | 11,500 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 866,100 | 1,074,480 | 1,114,707 | 1,114,707 | 40,227 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 4,750 | 6,250 | 6,750 | 6,750 | 500 |
| 4334 | FIRE PREVENTION & INSPECTION | 3,500 | 3,500 | 5,500 | 5,500 | 2,000 |
| 4337 | OTHER GOVERNMENTAL AGENCIES | 101,304 | 92,500 | 92,550 | 92,550 | 50 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 42 ENVIRONMENTAL MANAGEMENT

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|--------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4400 | PUBLICATION & LEGAL NOTICES | 13,975 | 13,700 | 13,700 | 13,700 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 8,500 | 18,000 | 15,000 | 15,000 | -3,000 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 14,450 | 23,700 | 23,700 | 23,700 | 0 |
| 4461 | EQUIP: MINOR | 82,151 | 81,951 | 45,750 | 45,750 | -36,201 |
| 4462 | EQUIP: COMPUTER | 0 | 0 | 2,200 | 2,200 | 2,200 |
| 4463 | EQUIP: TELEPHONE & RADIO | 100 | 100 | 100 | 100 | 0 |
| 4465 | EQUIP: VEHICLE | 1,000 | 2,000 | 0 | 0 | -2,000 |
| 4500 | SPECIAL DEPT EXPENSE | 75,941 | 87,114 | 158,772 | 158,772 | 71,658 |
| 4502 | EDUCATIONAL MATERIALS | 38,000 | 39,250 | 28,250 | 28,250 | -11,000 |
| 4503 | STAFF DEVELOPMENT | 21,300 | 27,400 | 17,850 | 17,850 | -9,550 |
| 4507 | FIRE & SAFETY SUPPLIES | 3,458 | 4,458 | 4,458 | 4,458 | 0 |
| 4530 | WATER TREATMENT CHEMICALS | 24,000 | 35,000 | 35,000 | 35,000 | 0 |
| 4571 | ROAD: SIGNS | 1,250 | 2,000 | 4,000 | 4,000 | 2,000 |
| 4600 | TRANSPORTATION & TRAVEL | 7,420 | 12,170 | 13,000 | 13,000 | 830 |
| 4605 | RENT & LEASE: VEHICLE | 14,899 | 17,926 | 10,528 | 10,528 | -7,398 |
| 4606 | FUEL PURCHASES | 29,900 | 39,863 | 33,614 | 33,614 | -6,249 |
| 4608 | HOTEL ACCOMMODATIONS | 2,600 | 5,200 | 8,200 | 8,200 | 3,000 |
| 4620 | UTILITIES | 215,000 | 215,000 | 215,000 | 215,000 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 1,992,491 | 2,442,807 | 2,614,955 | 2,614,955 | 172,148 |
| 5180 | TAX & ASSESSMENTS | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| 5240 | CONTRIB: NON-CNTY GOVERNMENTAL | 226,058 | 227,000 | 226,350 | 226,350 | -650 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 774,865 | 774,350 | 809,628 | 809,628 | 35,278 |
| 5310 | INTERFND: COUNTY COUNSEL | 18,600 | 18,600 | 18,600 | 18,600 | 0 |
| 5318 | INTERFND: MAINTENANCE BLDG & IMPRV | 1,000 | 0 | 0 | 0 | 0 |
| 5330 | INTERFND: ALLOCATED | 324,789 | 342,727 | 280,642 | 280,642 | -62,085 |
| CLASS: 50 | OTHER CHARGES | 1,348,812 | 1,366,177 | 1,338,720 | 1,338,720 | -27,457 |
| 6020 | FIXED ASSET: BUILDING & IMPROVEMENTS | 50,000 | 100,000 | 0 | 0 | -100,000 |
| 6040 | FIXED ASSET: EQUIPMENT | 19,000 | 29,000 | 104,000 | 104,000 | 75,000 |
| 6045 | FIXED ASSET: VEHICLES | 0 | 85,000 | 73,000 | 73,000 | -12,000 |
| CLASS: 60 | FIXED ASSETS | 69,000 | 214,000 | 177,000 | 177,000 | -37,000 |
| 7000 | OPERATING TRANSFERS OUT | 2,240,833 | 3,253,829 | 1,578,315 | 1,645,337 | -1,608,492 |
| CLASS: 70 | OTHER FINANCING USES | 2,240,833 | 3,253,829 | 1,578,315 | 1,645,337 | -1,608,492 |
| 7250 | INTRAFND: NOT GEN FUND / SAME FUND | 919,138 | 1,015,166 | 737,085 | 743,310 | -271,856 |
| 7260 | INTRAFND: ALLOCATED SALARIES & ADMIN | 3,214 | 0 | 0 | 0 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 922,352 | 1,015,166 | 737,085 | 743,310 | -271,856 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | 0 | 0 | -887 | -887 | -887 |
| 7380 | INTRFND ABATEMENTS: NOT GENERAL | -867,435 | -1,007,285 | -733,101 | -739,326 | 267,959 |
| CLASS: 73 | INTRAFUND ABATEMENT | -867,435 | -1,007,285 | -733,988 | -740,213 | 267,072 |
| 7700 | APPROPRIATION FOR CONTINGENCIES | 0 | 27,490 | 28,927 | 28,927 | 1,437 |
| CLASS: 77 | APPROPRIATION FOR | 0 | 27,490 | 28,927 | 28,927 | 1,437 |
| TYPE: E SUBTOTAL | | 7,590,386 | 9,612,216 | 7,480,744 | 7,631,800 | -1,980,416 |
| FUND TYPE: 12 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 42 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

COMMUNITY DEVELOPMENT AGENCY

| Environmental Management Division | |
|-----------------------------------|-------------|
| Envir Mgmt Div Dir | 1.00 |
| Dept Analyst II | 1.00 |
| Unit Allocations | 2.00 |

| Union Mine Disposal Site | |
|--------------------------|-------------|
| Disposal Site Supv | 1.00 |
| Waste Mgmt Tech | 2.00 |
| Unit Allocations | 3.00 |

| Environmental Health | |
|--------------------------------------|--------------|
| Env Health Mgr | 2.00 |
| Geologist | 1.00 |
| Dev Aide I/II | 1.00 |
| Unit Allocations | 4.00 |
| ons Prot/Land Use/Vtor Ctrl-P | |
| Supv Env Hth Spec | 1.00 |
| Sr Env Hlth Spec | 1.00 |
| Env Hth Spec II | 3.00 |
| Dev Tech II | 2.00 |
| ons Prot/Land Use/Vtor Ctrl-S | |
| Supv Env Hth Spec | 1.00 |
| Env Hlth Spec I/II | 1.00 |
| Dev Aide II | 1.00 |
| <i>Vector Ctrl Tech-LT</i> | 2.00 |
| Haz Mat/Solid Waste | |
| Supv Waste Spec | 1.00 |
| Supv Env Hlth Spec | 1.00 |
| Env Hlth Spec II | 2.00 |
| Solid Waste Tech | 2.00 |
| Haz Mat/Recy Spec | 2.00 |
| Haz Mat/Recy Tech | 1.00 |
| Sr Office Asst | 0.50 |
| Unit Allocations | 21.50 |

Total Division FTE - 30.50

COMMUNITY DEVELOPMENT AGENCY

Transportation Division

Mission

The mission of the Transportation Division is to provide a safe, congestion free highway system that is responsive to the needs of the County's citizens, and is environmentally sensitive; additionally, to protect the County's investment in vehicles and airport facilities; and to provide efficient, quality service to our internal customers and the citizens of El Dorado County.

Department of Transportation Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|----------------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Taxes | 6,340,644 | 6,591,737 | 6,874,797 | 6,874,797 | 283,060 | 4% |
| Licenses, Permits | 805,824 | 661,609 | 676,637 | 676,637 | 15,028 | 2% |
| Fines Forfeitures | 23,977 | 1,040 | 1,082 | 1,082 | 42 | 4% |
| Use of Money | 286,076 | 251,650 | 343,445 | 343,445 | 91,795 | 36% |
| State | 15,434,847 | 10,646,217 | 9,544,382 | 9,544,382 | (1,101,835) | -10% |
| Federal | 8,333,435 | 22,141,051 | 19,517,858 | 19,517,858 | (2,623,193) | -12% |
| Charges for Service | 5,941,732 | 9,089,559 | 10,180,931 | 10,180,931 | 1,091,372 | 12% |
| Misc. | 1,041,721 | 2,724,358 | 2,112,008 | 2,112,008 | (612,350) | -22% |
| Other Financing Sources | 27,067,155 | 27,610,651 | 25,361,745 | 22,287,903 | (5,322,748) | -19% |
| Use of Fund Balance | - | 12,041,049 | 7,978,397 | 9,048,571 | (2,992,478) | -25% |
| Total Revenue | 65,275,411 | 91,758,921 | 82,591,282 | 80,587,614 | (11,171,307) | -12% |
| Salaries and Benefits | 16,022,005 | 17,860,883 | 17,946,980 | 19,017,154 | 1,156,271 | 6% |
| Services & Supplies | 37,198,223 | 50,657,415 | 42,708,192 | 39,634,350 | (11,023,065) | -22% |
| Other Charges | 7,366,345 | 11,660,107 | 13,189,225 | 13,189,225 | 1,529,118 | 13% |
| Fixed Assets | 1,399,281 | 4,154,544 | 1,782,189 | 1,782,189 | (2,372,355) | -57% |
| Operating Transfers | 5,382,274 | 6,187,999 | 6,020,099 | 6,020,099 | (167,900) | -3% |
| Intrafund Transfers | 6,360,522 | 8,570,470 | 7,898,162 | 7,898,162 | (672,308) | -8% |
| Intrafund Abatements | (6,328,227) | (8,483,770) | (7,795,372) | (7,795,372) | 688,398 | -8% |
| Contingency | - | 603,567 | 538,071 | 538,071 | (65,496) | -11% |
| Increase to Reserves | - | 1,099,184 | 761,786 | 761,786 | (337,398) | -31% |
| Total Appropriations | 67,400,423 | 92,310,399 | 83,049,332 | 81,045,664 | (11,264,735) | -12% |
| NCC - County Engineer | 471,475 | 551,478 | 458,050 | 458,050 | 586,390 | 106% |
| General Fund Contribution | 296,186 | 602,331 | 3,003,284 | 82,576 | 124,627 | 21% |
| FTE's | 161 | 160 | 160 | 160 | - | 0% |
| Fund Balance | | | | | | |
| Road Fund | 14,607,703 | - | - | - | - | |
| Erosion Control | (2,270) | - | - | - | - | |
| Road District Tax | 558,852 | - | - | - | - | |

COMMUNITY DEVELOPMENT AGENCY

Source of Funds

Taxes (\$6,874,797): These revenues are made up of Road District property taxes (\$5.75M), Special District property taxes and assessments (\$1.06M), TDA taxes (\$0.05M), and timber taxes (\$0.01M).

License, Permits (\$676,637): Public utility franchise fees (\$622,000), road permits (\$55,000)

Fines & Forfeitures (\$1,082): Fines and penalties.

Use of Money (\$343,445): rent (\$327,000), and interest (\$17,000). and fines/penalties (\$1,000).

State (\$9,544,382): State funds are primarily comprised of the Highway Users Tax / Gas Tax (\$6.53M), provided under the Streets and Highway Code, Sections 2104-2106 based on the number of registered vehicles and maintained mileage in the County; State SHOPP funding for the Diamond Springs Parkway Phase 1A project (\$1.0M); State **Regional Surface Transportation Program** (RSTP) (\$0.95M); State Prop 84 funds for Erosion Control projects (\$0.67M); California Tahoe Conservancy (CTC) funds (\$0.19M) which are provided through grant agreements partially through a competitive process and partially through an annual allocation; State Homeowners Property Tax Relief payment to Road District Tax (\$0.06M); State AQMD funding for diesel vehicle retrofitting (\$0.05M); Proposition 1B funds (\$0.05M) under the State-Local Partnership (SLPP) program; State BTA funding for the Highway 89 Trail project (\$0.02M); and State Aviation funding for Airports operation and capital improvements (\$0.02M).

Federal (\$19,517,858): Federal funds are primarily comprised of the Highway Bridge program (\$12.32M); Congestion Mitigation and Air Quality (CMAQ) funds (\$3.61M);

Hazard Elimination/Highway Safety Improvement Program funds (\$1.3M), grants are awarded for individual projects based on the ability of the project to reduce or eliminate the number/severity of traffic accidents; United States Forest Service (\$1.08M) for Erosion Control projects to manage forest resources including water quality and outdoor recreation, allocation is competitively determined.

Charges for Service (\$10,180,931): Primarily comprised of charges to the Missouri Flat MC&FP for roadwork (\$2.86M); charges to departments for fleet mileage and rental billings (\$1.29M); charges to the County Engineer program for road fund staff and overhead costs (\$1.59M); charges to special districts and special assessments (\$1.53M); charges for County Engineer plan checking (\$1.12M); charges to the Tahoe Regional Planning Agency (TRPA) mitigation funds for Erosion Control project costs in the Tahoe basin (\$0.29M); Public Utility inspections (\$0.45M); charges to the Bass Lake Hills Specific Plan PFFP for roadwork in the plan area (\$0.11M); charges to Long Range Planning for NPDES related work performed by Road Fund staff (\$0.22M).

Miscellaneous (\$2,112,008): Utility company funding for the Road Capital Improvement Program (\$1.12M), financing from the Statewide Community Infrastructure Program (SCIP) for a capital road project (\$0.45M), revenue from sale of fuel at the Placerville and Georgetown airports (\$0.37M), charges to departments and reimbursements from insurance companies for fleet accident fund (\$0.08M), revenue for maintenance and sweeping of Tahoe bike paths (\$0.04M), reimbursements for damage to County property due to traffic accidents (\$0.01M), and miscellaneous revenue/reimbursements for Airports, Fleet Services, Cemeteries and Special Districts (\$0.03M).

COMMUNITY DEVELOPMENT AGENCY

Other Financing Sources (\$22,287,903): Primarily comprised of Traffic Impact Mitigation (TIM) fees (\$8.51M); local tribe funds (\$6.00M); Road District Tax funds (\$5.80M); subdivision time and material deposits for County Engineer charges (\$1.14M); an ACO Fund contribution for the Airports capital program and trail projects in the Road capital program (\$0.18M); funding from CSA#5 for an erosion control project (\$0.20M), grant funding from AQMD and other County departments to upgrade / purchase vehicles (\$0.20M); General Fund contribution for Airports operations (\$0.08M); SMUD funds for the CIP program (\$0.07M); the operating transfer of state aviation funds (\$0.02M), sale of fixed assets (\$0.01M); a transfer of funds from the Construction in-lieu account for a CIP project (\$0.01M); and a transfer of utility inspection prepaid fees (\$0.01M).

Use of Fund Balance (\$9,048,571): The division anticipates utilizing \$9.05M in various fund balances to fund operations.

Net County Cost (\$458,050): The net county cost supports the County Engineer function of the Transportation Division and the operation of the Cemeteries.

Use of Funds

Salaries & Benefits (\$19,017,154): Primarily comprised of salaries (\$11.93M), health insurance (\$3.43M), retirement (\$2.52M), temporary employees (\$0.27M), worker's comp (\$0.46M), retiree health (\$0.17M), medicare (\$0.17M) and other benefits (\$0.07M).

Services & Supplies (\$39,634,350): Primarily comprised of construction and road maintenance contracts (\$24.96M), professional and specialized services (\$6.04M): generally consisting of \$4.32M in contracts for engineering, geological studies, appraisals, construction management, environmental reviews etc.

related to the road capital improvement program, \$0.93M for County Engineer consultants, \$0.17M for environmental review, appraisal, monitoring, and materials testing for the erosion control program, \$0.03M in burial services for the cemeteries, \$0.22M for consultants for the Airport capital projects, \$0.03M in contracts for Special Districts, and \$0.34M in miscellaneous small contracts throughout the Transportation Division; Road materials (\$2.55M), maintenance of equipment and facilities (\$1.40M), special projects budget for special districts (\$1.17M), liability insurance (\$0.93M), fuel purchases (\$0.91M).

Other Charges (\$13,189,225): Primarily comprised of right of way charges (\$4.26M); interfund expenditures including: \$3.46M in charges from CDA Administration and Long-Range Planning, \$1.34M in charges from A87 County cost plan, \$0.10M for litter removal, \$0.12M County Counsel, \$0.01M to Surveyor for LMIS/GIS charges, Transportation Division charges for staff and overhead costs to provide services to the County Engineer \$1.59M, Fleet Management \$0.05M, special districts \$0.90M, and miscellaneous small charges from other departments \$0.07M for a total interfund charge of (\$7.64M); depreciation expense on fleet vehicles and airport property (\$1.14M); retirement of long-term debt (\$0.07M), contributions to non-county government agencies (\$0.01M), and miscellaneous routine small charges (\$0.06M).

Fixed Assets (\$2,860,189): These are primarily comprised of the purchase of 34 Fleet vehicles (\$1.02M), purchase of heavy maintenance equipment (\$0.78M – of which \$0.53M is a carryover), construction of a wash rack for the maintenance heavy equipment (\$0.70M), Airport CIP projects (\$0.13M), building improvements for Fleet Services (\$0.09M), purchase of diesel particulate filter cleaning machinery or diesel retrofit equipment for the road

COMMUNITY DEVELOPMENT AGENCY

maintenance and special districts programs either due to high maintenance costs or non-compliance with stricter emission standards (\$0.07M), acquisition of road capital facilities through reimbursements to developers (\$0.04M), improvements at the Georgetown Cemetery (\$0.04M), purchase of radar and camera signal systems (\$0.04M), and the replacement of radio repeaters (\$0.02M). A detailed listing of fixed assets is included as a separate schedule in the Recommended Budget book. This amount is reduced by the amount of the capitalized building and improvement costs of the Airport capital improvements (-\$0.13M).

Capitalized Fixed Assets (-\$1,078,000): This is representative of the capitalization of the new vehicles purchased for Fleet Services.

Operating Transfers (\$6,020,099): Consists mainly of the transfer of Road District Taxes from Special Revenue account to Transportation (\$5.80M); along with the transfer of funds from the Special Districts to Erosion Control for a CSA#5 project in the Tahoe basin (\$0.20M), and Airport Special Revenues from State Aviation funding (\$0.02M).

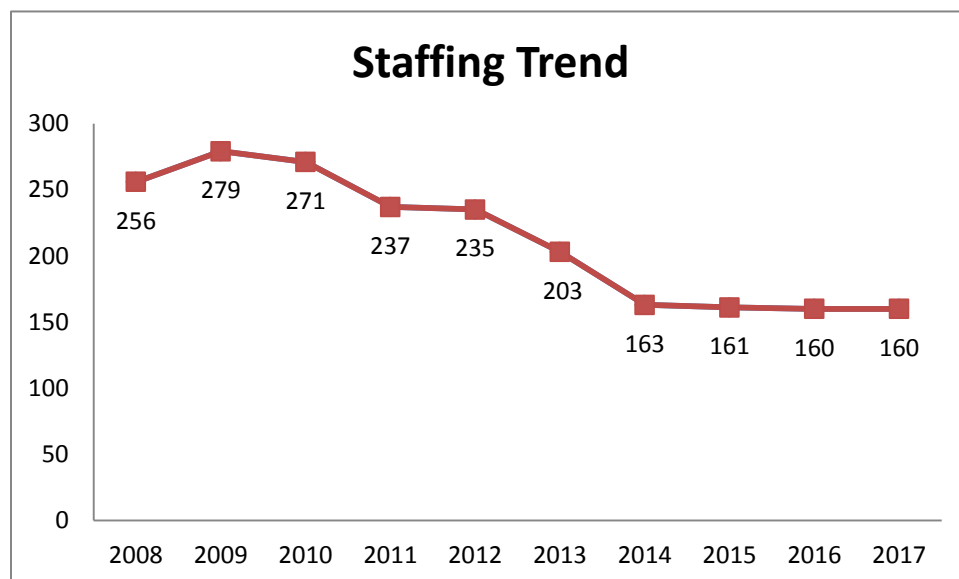
Intrafund Transfers/Abatements (\$102,790): Consists primarily of offsetting transfers

between Transportation programs for staff billings. Remaining transfers are charges from the CDA Long-Range Planning unit for the County Engineer function (\$92,000), CDA Administration/Finance charges to Cemetery Operations (\$12,000), along with a charge from Revenue Recovery for collections fees (\$3,000) and CSA #9 administration in support of CSA #10 functions (-\$4,000).

Contingencies and Reserves (\$1,299,857): Consists of Special District reserves for use on future Road and Drainage improvements (\$0.63M), a designation of fund balance for the airport capital projects (\$0.13M), an appropriation for contingencies for Special Districts (\$0.40M), and an appropriation for contingencies for Fleet Services (\$0.13M).

Staffing Trend

Staffing for the Department of Transportation has increased and decreased over the last 10 years due to a number of organizational changes including the addition and removal of various programs including airports, fleet services, and facility services. Additionally, 25.4 of Administration staff were moved from Transportation to the CDA Administration Division in 2014. The recommended staff allocation for FY 2016-17 is 160.4 FTE.



COMMUNITY DEVELOPMENT AGENCY

| 2016-17 Summary of Department Programs | | | | |
|--|----------------|------------|-------------------------------------|----------|
| | Appropriations | Revenues | Net County Cost/ GF Contribution | Staffing |
| County Engineer | 2,616,633 | 2,264,473 | 352,160 | 0.0 |
| Cemetery Operations | 129,290 | 23,400 | 105,890 | 0.8 |
| Maintenance | 16,251,378 | 16,251,378 | - | 91.0 |
| Capital Improvement Program | 35,505,169 | 35,505,169 | - | 39.0 |
| Development, ROW & Environmental | 2,634,912 | 2,634,912 | - | 20.0 |
| General Department Costs | 2,131,456 | 2,131,456 | 3,284 | 0.0 |
| Airports | 1,470,891 | 1,470,891 | 79,292 | 3.0 |
| Erosion Control Improvements | 2,446,900 | 2,446,900 | - | 0.0 |
| Fleet Shop | 2,249,912 | 2,249,912 | - | 4.0 |
| Placerville Union Cemetery | 125,605 | 125,605 | - | 0.0 |
| Road District Tax | 5,812,079 | 5,812,079 | - | 0.0 |
| Special Aviation | 20,020 | 20,020 | - | 0.0 |
| Special District & Zones of Benefit | 5,122,971 | 5,122,971 | - | 0.6 |
| Transportation Director's Office | 4,528,448 | 4,528,448 | | 2.0 |
| <i>Sub-Total</i> | 81,045,664 | 80,587,614 | 540,626 | 160.4 |

Program Summaries

Fund 10 – General Fund

County Engineer

The County Engineer Program provides civil engineering functions associated with subdivision and parcel map development including tentative map and improvement plan check; construction inspection and contract administration; grading and site improvement plan check and inspection; and miscellaneous responsibilities. Staff supporting the County Engineer function is initially funded in the Road Fund in various cost centers to include the Engineering/Construction unit and the Development/Right of Way/Environmental unit, as well as in the Agency's Long-Range Planning division. These labor costs are secondarily billed to the County Engineer function which accounts for the fact that the Full Time Equivalent (FTE) positions are shown as zero.

The County Engineer Unit's revenue sources are from development, flat-rate fees and time & material charges for work performed by the unit.

Cemetery Operations

This unit provides for the administration and maintenance of the County cemeteries. Cemetery Operations receives funding from charges for burial services.

Fund 11 - Road Fund

Maintenance

This unit is responsible for the maintenance of approximately 1,070 miles of roadway in El Dorado County. The maintenance program includes asphalt patching and paving, roadside brushing and tree trimming, crack sealing, ditch cleaning, roadway sweeping, storm drain and culvert cleaning, bridge maintenance and the roadside vegetation control (herbicide) program. In addition, it conducts the snow

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removal program and the surface treatment (overlay and chip seal) program as funding becomes available. This unit is also responsible for Traffic Operations, which provides installation and maintenance of roadway signs, traffic signals and roadway striping. Additionally, the Maintenance unit operates the equipment maintenance facilities that maintain heavy equipment and County vehicles. A contribution of Local Tribe Funds of \$2,500,000 is requested for slurry seal, chip seal and major & minor road rehabilitation in the approved tribe funding zone of the County.

Development, Right-of-Way and Environmental

The Development, Right-of-Way and Environmental (DRE) Unit is responsible for discretionary review of projects where development is conditioned to construct improvements to mitigate impacts resulting from the proposed project. The unit is also responsible for acquiring right-of-way and performing environmental reviews for the Capital Improvement Program (CIP). DRE also oversees public utility facilities construction activities within the County road right-of-way on the west slope of the County. The DRE unit additionally seeks, compiles data, and applies for State and Federal grants that provide revenue for the various units in the Transportation Division of the CDA.

Engineering

The Engineering unit includes both West Slope and Tahoe, as well as the Office Engineer and the Materials Lab. The units are responsible for the construction of the division's Capital Improvement Program (CIP) and the Environmental Improvement Program (EIP). The construction of these projects includes planning, designing, engineering, surveying and constructing County roads, highways, bridges, interchanges and storm water quality and environmental restoration projects. The unit

also performs inspections and material testing for roadway construction, including developer-advanced road projects, performs the subdivision inspection function of the County Engineer, and oversees public utility facilities construction activities within the County road right-of-way in South Lake Tahoe. The Office Engineer is responsible for the creation of operating standards to facilitate project delivery and the creation of policy and guidelines for the division's Continuous Quality Improvement Program (CQIP). The Appropriations shown above are negative because this unit supports the CIP and Erosion Control Programs which generate overhead recovery. The revenue is realized as an intrafund abatement to the appropriations rather than in a revenue classification.

Transportation Director's Office

The Director's Office manages and has overall responsibility for all units within the Transportation Division. Division wide administrative costs, such as the allocation of CDA Administration costs, A-87 cost plan allocation charges, and division specific software costs, are included in this unit's appropriations. These costs are allocated and recovered throughout the division in the administrative component of the division's labor rates.

General Department Costs

General costs include items such as liability insurance, County Counsel charges, utilities, telephone charges, etc. Additionally, cost for the construction of the Headington Road facility equipment wash rack is included in this budget unit. Where these services are provided to restricted road fund programs, costs are recovered through the billing rates charged to that program.

The Road Fund discretionary revenue sources are received in this unit. Major revenue sources are: State Highway Taxes

COMMUNITY DEVELOPMENT AGENCY

(Gas Tax), Road District Taxes, and Public Utility Franchise Fees. Federal Forest Reserve fees are expected to decrease based on the failure of Congress to pass an extension to the Secure Rural Schools and Self-Determination Act, resulting in a reduction of revenues to the minimum 25% calculation in the original bill. The General Fund contribution in the amount of \$3,284 is for rent of Headington Road space for Assemblyman Bigelow.

Capital Roadway Improvements

This program (with the staff provided by Engineering and Development, Right-of-Way and Environmental) provides for the project development and construction of County roadway capital improvements. The Capital Improvement Program (CIP) focuses on the transportation system within the County, consisting of the roadway network and bicycle and pedestrian facilities. The CIP provides for rehabilitation of existing infrastructure as well as providing for expansion of existing facilities and systems. The appropriations included in the proposed budget are consistent with the Proposed 2016 CIP.

Fund 11 - Special Revenue Funds Other

Erosion Control Improvements

The primary objective of the Erosion Control Program is to utilize grant funding and local TRPA mitigation funds to construct the El Dorado County storm water quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program (EIP), which is incorporated into the CIP. Resources provided by the Engineering (Tahoe) are utilized to accomplish this objective. The Lake Tahoe Basin EIP and Federal water quality mandates have objectives designed to accelerate achievement of water quality improvement goals established for the Lake Tahoe region. The Erosion Control Program

also includes efforts related to the implementation of bicycle facilities identified in the Lake Tahoe EIP to assist in the attainment of air quality thresholds.

Road District Tax

This budget unit is established for the purpose of initially capturing property taxes designated for road purposes as Road District Tax revenues which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund. Since the enactment of ERAF I (Education Revenue Augmentation Fund I) by the State of California, an annual subsidy from the Road District Tax fund to the Cameron Park Airport District has been provided for road maintenance.

The Road District Tax unit receives all its revenue from property taxes and homeowner's tax relief funds.

Placerville Union Cemetery

This special revenue fund provides for the operation and maintenance of the Placerville Union Cemetery. Staffing for this unit is provided by employees of the CDA Administration and Finance Division, and Cemetery Operations (shown herein under the Transportation Division's Program Summary).

Special Aviation

This is a 'pass through' fund. State Aviation revenue and interest income is recognized in this Special Revenue Fund and dispersed equally to both the Placerville and Georgetown Airports for operations.

Fund 12 – BOS Governed Districts

Special District and Zones of Benefit

This program provides for the activities of County Service Areas 2, 3, 5, and 9, Zones of Benefit, and the Georgetown Cemetery

COMMUNITY DEVELOPMENT AGENCY

Zone. Areas and zones are established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area.

Special Districts is primarily funded by taxes and special assessments to benefiting parcels.

Fund 31 – Enterprise Fund

Airports

This program provides for the operation and maintenance of the general aviation facilities located at the Placerville and Georgetown airports and provides for oversight of capital improvement projects at the airports. The General Fund contribution supports operations at the Placerville and Georgetown airports, and provides a contribution to the Airports to allocate property tax representative of the amount collected at the Placerville and Georgetown airports.

The Airports Unit receives funding from the sale of aviation fuel, rental of tie-downs and hangers at the airports, the aforementioned General Fund Contribution, State Aviation funds, and revenue from the sale of gate openers. Federal and State Grants and an ACO Contribution are received to fund the capital improvement projects.

Fund 32 – Internal Service Fund

Fleet Shop

The Fleet Services unit is overseen by the Transportation Division's Maintenance unit. Fleet Services manages the planning, acquisition, and replacement of County vehicles, as well as the sale or disposal of surplus vehicles and manages the fleet pool. This unit also provides auto maintenance and repair services for County vehicles both in and out of the fleet pool.

Chief Administrative Office Recommendation

General Fund – Fund Type 10

Within the General Fund programs in the Transportation Division, the Recommended Budget represents an increase of \$530,744 or 30.2% in revenues and an increase of \$437,316 or 18.9% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is decreasing by \$93,428 or 16.9%, for a total Net County Cost of \$458,050. This represents a status quo budget.

County Engineer

The Recommended Budget for the County Engineer includes an increase in revenues of \$525,744 and an increase in appropriations of \$399,299 resulting in a decrease in Net County Cost of \$126,445. Net County Cost for this program is \$352,160. The increase in revenue is related to an increase in projected activity for developer funded work related to new subdivisions and adjusted fees, with a lesser increase in appropriations related to consultant contracts for engineering work that is anticipated to outpace staff availability for such work.

Cemetery Operations

The Recommended Budget for Cemetery operations includes an increase in revenues of \$5,000 and an increase in appropriations of \$38,017 resulting in a Net County Cost increase of \$33,017, for a Program Net County Cost of \$105,890. Slight increases to revenue are seen through increased fees approved by the Board, with an increase in appropriations tied to increased cemetery ground maintenance for deferred maintenance work.

COMMUNITY DEVELOPMENT AGENCY

Special Revenue Fund – Fund Type 11

The Recommended Budget represents a decrease of \$12,587,864 or 15.3% in revenue and appropriations when compared to the FY 2015-16 approved budget. The budget does not include a General Fund contribution for FY 2016-17; however there was a request by the department as discussed below under “Pending Issues and Policy Considerations”.

The Special Revenue Fund budget is comprised of Road Fund Operations, Road Capital Improvement Program, Road District Taxes, Erosion Control, Placerville Union Cemetery, and Special Aviation. The chart below details the total revenues, appropriations and use of fund balance included in the Recommended Budget for FY 2016-17.

| Program | Revenue | Appropriations | Use of Fund Balance |
|----------------------------|--------------|----------------|---------------------|
| Road Fund Operations | \$11,276,322 | \$16,251,378 | \$4,975,056 |
| Road CIP | \$36,153,230 | \$36,378,056 | \$224,826 |
| Road District Taxes* | \$5,812,079 | \$5,812,079 | \$0 |
| Erosion Control | \$2,446,900 | \$2,446,900 | \$0 |
| Placerville Union Cemetery | \$31,330 | \$125,605 | \$94,275 |
| Special Aviation | \$20,020 | \$20,020 | \$0 |
| Total | \$55,739,881 | \$61,034,038 | \$5,294,157 |

**Road District Taxes are transferred into Road Fund Operations (i.e. the \$11.3M in revenue in Road Fund Operations includes \$5.8M of Road District Taxes)*

The use of Road Fund - fund balance for the recommended budget is decreasing by \$3,326,348 or 39% compared to the approved FY 2015-16 budget. This decrease is related to a decrease in usage for the CIP program (\$884,661) and additional various operational decreases for the Transportation Division (\$2,441,687). The use of Fund Balance is a one-time revenue source and the division will need to identify new revenues or sustainable savings to fund operations in the long term. For the current year, there is a transfer of \$2.5M included from Tribe funding to help augment diminishing Road Fund for maintenance activity in FY 2016-17.

Road Fund Operations

Road Fund Operations includes the Maintenance Division, Transportation Planning and Land Development, and

Engineering functions. The Recommended Budget includes a decrease in revenues and appropriations of \$739,059 when compared to the current year approved budget. The reduction in revenue is primarily related to utilizing less Road Fund fund balance (\$3.20M) offset by increased use of Local Tribe Funds (\$1.85M). Additionally, decreases in State (\$730K) and Federal (\$500K) revenue are offset partially by an increase in charges for services (\$966K) related to Road Fund staff working on Zone of Benefit projects and an increase in development activity.

Appropriations reductions are primarily related to professional services (\$961,000) due to one-time contracts for the TIM fee update and fuel purchase reductions (\$109,000). Partial offsets to these reductions include increases to plant mix purchases (\$304,000), liability insurance

COMMUNITY DEVELOPMENT AGENCY

costs (\$65,000), and utilities increases (\$77,000). Fixed asset reductions are also being realized as several long overdue purchases were made in FY 2015-16 to replace aging equipment. Additional decreases are tied to reduced A-87 cost applied charges (\$201K) and a decrease in CDA Administration and Finance charges to the Division based on labor spreads (\$264K).

Within the General Fund, Public Utility Franchise Fees are utilized to fund half of the NPDES program as well as Road Maintenance activities. It is important to note that the Public Utility Franchise Fees (PUFF) are a discretionary source of revenue and can be spent on any County function. The table below summarizes the recommended use of these funds in FY 2016-17, and represents an increase of \$86,000 or 8.6% in total PUFF revenue.

| Public Utility Franchise Fees | Amount |
|-----------------------------------|-------------|
| | |
| 50% of NPDES program (now in LRP) | \$460,363 |
| Road Maintenance | \$621,637 |
| | |
| Total | \$1,082,000 |

Road Fund Capital Improvement Program (CIP)

The Recommended Budget for the Road Fund Capital Improvement Program (CIP) represents a decrease of \$9,769,725 or 21% in revenues and appropriations when compared to the FY 2015-16 approved budget. This budget fluctuates depending on the Board approved CIP, as well as with the availability of funding. Funding and appropriations are consistent with the Proposed 2016 CIP and is based on a per project basis.

Examples of major projects scheduled for construction during FY 2016-17 include:

- U.S. 50/Silva Valley Parkway Interchange – Phase 1
- U.S. 50/Missouri Flat Road Interchange Improvements – Phase 1B.2 and Phase 1C Riparian Restoration
- Silva Valley/Serrano Parkway Traffic Circulation Improvement Project
- Patterson Drive and Missouri Flat Road Overlay
- New York Creek Trail East – Phase 2
- Silva Valley Parkway Class 1 and Class 2 Bike Lanes (Harvard to Green Valley)
- Hollow Oak Drainage
- Diamond Springs Parkway Phase 1A – SR-49 Realignment
- Cold Springs Road Realignment
- Salmon Falls Road at Glenesk Lane Realignment
- Silver Springs Parkway to Bass Lake Road
- Green Valley Road at Weber Creek Bridge Replacement
- Blair Road Bridge Replacement
- Newtown Road / Weber Creek Bridge
- Alder Drive at EID Canal Bridge Replacement
- Silver Fork Road at South Fork American River
- Ice House Road at Jones Fork Silver Creek Bridge Maintenance
- El Dorado Trail – Los Tramos to Halcon

Erosion Control Program

The Tahoe Environmental Improvement Program (EIP) is included in the division's Proposed 2016 CIP program and the budget is being submitted consistent with that document. The Recommended Budget represents a decrease of \$1,132,919 or 31% in revenues and appropriations when compared to the FY 2015-16 approved budget. This budget fluctuates depending on the Board approved CIP, as well as with the availability of funding. The Tahoe program is funded through available grant

COMMUNITY DEVELOPMENT AGENCY

funds primarily USFS, CMAQ, CTC, Proposition 84, and TRPA mitigation funds. There is no cost to the General Fund for this program.

Special Districts – Fund Type 12

The Recommended Budget represents an increase of \$960,381 or 23% in revenue and appropriations when compared to the FY 2015-16 approved budget. This increase is primarily related to an increase in Transportation staff costs to perform deferred maintenance in the zones, with revenue increases realized through an increase use of Fund Balance from the various zones.

Airports /South Lake Tahoe Transit – Fund Type 31

The Airports are included in what is referred to as an Enterprise Fund. In governmental accounting an Enterprise Fund is defined as a fund that provides goods or services to the public on a continuing basis that are financed or recovered primarily through user charges.

Both the Placerville and Georgetown Airports continue to require General Fund contributions to sustain operations.

The Recommended Budget represents a decrease of \$180,861 or 11% in revenues and appropriations when compared to the FY 2015-16 approved budget. The total revenue includes a General Fund contribution of \$79,292 a reduction of \$17K from FY 2015-16. Reduced appropriations are primarily related to decreased CIP costs for Airport projects (\$165K). Revenue reductions are related to Federal revenue (\$85K) due to the timing of Airport capital projects and, reduced revenue from fuel sales (\$108K), offset partially with an increase in rental income tied to the Board approved fee increases on May 3, 2016.

Fleet – Fund Type 32

The Recommended Budget represents an increase of \$106,293 or 5% in revenues and appropriations when compared to the FY 2015-16 approved budget. This budget includes an appropriation for the purchase of 36 replacement vehicles, of which 8 are for the Sheriff's Department, for a total cost of \$1,078,000. These vehicles are anticipated to exceed the replacement target mileage by December 2016.

Revenue increased due to funding from the Air Quality Management District for the incremental cost of upgrading 4 vehicles from gasoline powered to hybrid technology (\$103K) and charges for services increased related to faster depreciation of vehicles due to increased mileage driven (\$72K).

Staffing Changes

Several staffing changes in the Division are being proposed to “true-up” existing allocations to accurately reflect how positions are currently filled, or to better meet the needs of the Agency. These changes only include “add/delete” revisions with no change to total FTE allocations to the Division, with changes as follows: add 1.0 FTE Administrative Technician, delete 1.0 FTE Assistant in Right of Way; add 1.0 FTE Engineering Technician, delete 1.0 FTE Senior Engineering Technician; and add 1.0 FTE Senior Highway Maintenance Worker, delete 1.0 FTE Highway Maintenance Worker I/II/III.

Pending Issues and Policy Considerations

The Division continues to receive reduced revenue from Gas Tax, which is a major source of revenues utilized to maintain roadway infrastructure. The effect of these reduced revenues, without sustained

COMMUNITY DEVELOPMENT AGENCY

alternative funding, will result in less roadwork being performed that will eventually lead to a reduction in road quality. In past years when discretionary General Fund money has been available, the Board has allocated some of this funding to road maintenance activities as the Division pursued operational efficiencies and were hopeful the State would provide a long-term solution to this statewide issue.

The Division has requested \$3,000,000 in General Fund support in the FY 2016-17 budget request for road maintenance activities. However, given the limited availability of funds in the General Fund to finance a host of priorities, sufficient revenue is not available in the General Fund for FY 2016-17 to support this request. Therefore, the CAO Recommended Budget

for FY 2016-17 does not include any support from the General Fund for road maintenance activities. The Recommended Budget does, however, include a contribution of \$2,500,000 of LT-Tribe funding to help offset road maintenance revenues shortfalls. While this funding helps bridge the gap in revenue from declining Gas Tax, expending these funds are constrained to a mapped out geographical area surrounding the Casino. This distinction is important as road maintenance cannot be completed utilizing this revenue source in areas distant from the Casino within the unincorporated area of the County (e.g. in the Tahoe basin or Fair Play).

The CAO's office will continue working with the Division to help address these issues.

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 1407 RESIDENTIAL PARCEL MAP | 5,200 | 4,350 | 42,623 | 42,623 | 38,273 |
| 1408 PARCEL MAP INSPECTION FEE | 650 | 650 | 2,100 | 2,100 | 1,450 |
| 1409 SUBDIVISION TENTATIVE / FINAL MAP PC | 5,500 | 9,700 | 4,700 | 4,700 | -5,000 |
| 1410 GRADING: APPLICATION FEE | 2,000 | 3,500 | 2,000 | 2,000 | -1,500 |
| 1411 GRADING: INSPECTION PC FEE | 2,200 | 775 | 5,550 | 5,550 | 4,775 |
| 1412 TIME & MATERIALS DEVELOPMENT | 750,000 | 512,254 | 1,065,000 | 1,065,000 | 552,746 |
| 1740 CHARGES FOR SERVICES | 6,992 | 4,500 | 6,000 | 6,000 | 1,500 |
| 1856 INTERFND REV: SPECIAL DIST | 10,300 | 10,300 | 10,800 | 10,800 | 500 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 782,842 | 546,029 | 1,138,773 | 1,138,773 | 592,744 |
| 1920 OTHER SALES | 3,600 | 3,600 | 6,600 | 6,600 | 3,000 |
| CLASS: 19 REV: MISCELLANEOUS | 3,600 | 3,600 | 6,600 | 6,600 | 3,000 |
| 2020 OPERATING TRANSFERS IN | 1,144,754 | 1,207,500 | 1,142,500 | 1,142,500 | -65,000 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 1,144,754 | 1,207,500 | 1,142,500 | 1,142,500 | -65,000 |
| TYPE: R SUBTOTAL | 1,931,196 | 1,757,129 | 2,287,873 | 2,287,873 | 530,744 |
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 49,918 | 49,918 | 49,728 | 49,728 | -190 |
| 3020 RETIREMENT EMPLOYER SHARE | 11,052 | 11,052 | 1,832 | 1,832 | -9,220 |
| 3022 MEDI CARE EMPLOYER SHARE | 724 | 724 | 721 | 721 | -3 |
| 3040 HEALTH INSURANCE EMPLOYER | 0 | 0 | 9,496 | 9,496 | 9,496 |
| 3042 LONG TERM DISABILITY EMPLOYER | 125 | 125 | 124 | 124 | -1 |
| 3046 RETIREE HEALTH: DEFINED | 689 | 689 | 775 | 775 | 86 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 411 | 411 | 530 | 530 | 119 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 62,919 | 62,919 | 63,206 | 63,206 | 287 |
| 4184 MAINT: CEMETERY | 4,000 | 5,500 | 25,500 | 25,500 | 20,000 |
| 4197 MAINTENANCE BUILDING: SUPPLIES | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 4220 MEMBERSHIPS | 132 | 132 | 132 | 132 | 0 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 788,909 | 820,000 | 778,000 | 778,000 | -42,000 |
| 4313 LEGAL SERVICES | 0 | 0 | 150,000 | 150,000 | 150,000 |
| 4333 BURIAL SERVICES | 6,000 | 4,500 | 6,000 | 6,000 | 1,500 |
| 4337 OTHER GOVERNMENTAL AGENCIES | 17,500 | 17,500 | 17,500 | 17,500 | 0 |
| 4400 PUBLICATION & LEGAL NOTICES | 250 | 250 | 250 | 250 | 0 |
| 4460 EQUIP: SMALL TOOLS & INSTRUMENTS | 100 | 100 | 0 | 0 | -100 |
| 4500 SPECIAL DEPT EXPENSE | 1,000 | 1,000 | 5,600 | 5,600 | 4,600 |
| CLASS: 40 SERVICE & SUPPLIES | 817,891 | 848,982 | 985,982 | 985,982 | 137,000 |
| 5180 TAX & ASSESSMENTS | 236 | 236 | 240 | 240 | 4 |
| 5351 INTERFND: COUNTY ENGINEER | 1,500,000 | 1,305,334 | 1,589,320 | 1,589,320 | 283,986 |
| CLASS: 50 OTHER CHARGES | 1,500,236 | 1,305,570 | 1,589,560 | 1,589,560 | 283,990 |
| 7200 INTRAFUND TRANSFERS: ONLY GENERAL | 98,103 | 89,636 | 104,675 | 104,675 | 15,039 |
| 7210 INTRAFND: COLLECTIONS | 2,500 | 1,500 | 2,500 | 2,500 | 1,000 |
| 7232 INTRAFND: MAINT BLDG & IMPROVMNTS | 145 | 0 | 0 | 0 | 0 |
| CLASS: 72 INTRAFUND TRANSFERS | 100,748 | 91,136 | 107,175 | 107,175 | 16,039 |
| TYPE: E SUBTOTAL | 2,481,794 | 2,308,607 | 2,745,923 | 2,745,923 | 437,316 |
| FUND TYPE: 10 SUBTOTAL | 550,598 | 551,478 | 458,050 | 458,050 | -93,428 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0100 | PROP TAX: CURR SECURED | 5,314,133 | 5,314,133 | 5,526,698 | 5,526,698 | 212,565 |
| 0110 | PROP TAX: CURR UNSECURED | 114,312 | 121,255 | 126,105 | 126,105 | 4,850 |
| 0120 | PROP TAX: PRIOR SECURED | 2,400 | 0 | 0 | 0 | 0 |
| 0130 | PROP TAX: PRIOR UNSECURED | 2,543 | 500 | 520 | 520 | 20 |
| 0140 | PROP TAX: SUPP CURRENT | 63,928 | 63,928 | 66,485 | 66,485 | 2,557 |
| 0150 | PROP TAX: SUPP PRIOR | 31,200 | 31,200 | 32,448 | 32,448 | 1,248 |
| 0161 | TAX: TDA - TRANSPORTATION | 50,826 | 48,110 | 50,999 | 50,999 | 2,889 |
| 0174 | TAX: TIMBER YIELD | 8,500 | 5,050 | 8,500 | 8,500 | 3,450 |
| CLASS: 01 | REV: TAXES | 5,587,842 | 5,584,176 | 5,811,755 | 5,811,755 | 227,579 |
| 0230 | PERMIT: ROAD PRIVILEGES | 55,000 | 55,000 | 55,000 | 55,000 | 0 |
| 0250 | FRANCHISE: PUBLIC UTILITY | 685,000 | 606,609 | 621,637 | 621,637 | 15,028 |
| CLASS: 02 | REV: LICENSE, PERMIT, & | 740,000 | 661,609 | 676,637 | 676,637 | 15,028 |
| 0360 | PENALTY & COST DELINQUENT TAXES | 1,040 | 1,040 | 1,082 | 1,082 | 42 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 1,040 | 1,040 | 1,082 | 1,082 | 42 |
| 0400 | REV: INTEREST | 19,934 | 13,323 | 12,245 | 12,245 | -1,078 |
| 0420 | RENT: LAND & BUILDINGS | 24,821 | 24,821 | 24,401 | 24,401 | -420 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 44,755 | 38,144 | 36,646 | 36,646 | -1,498 |
| 0500 | ST: AVIATION | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| 0520 | ST: 2104A ADM / ENG HWY TAX | 20,004 | 20,000 | 20,000 | 20,000 | 0 |
| 0521 | ST: 2104B SNOW REMOVAL HWY TAX | 882,444 | 917,000 | 917,000 | 917,000 | 0 |
| 0522 | ST: 2104D,E,F UNRESTRICTED HWY TAX | 2,384,355 | 2,319,978 | 2,427,220 | 2,427,220 | 107,242 |
| 0523 | ST: 2105 PROP 111 HWY TAX | 1,788,429 | 1,762,837 | 1,823,599 | 1,823,599 | 60,762 |
| 0524 | ST: 2106 UNRESTRICTED HWY TAX | 629,140 | 646,042 | 649,553 | 649,553 | 3,511 |
| 0526 | ST: 2103 UNRESTRICTED HWY TAX | 1,375,949 | 1,364,933 | 695,923 | 695,923 | -669,010 |
| 0742 | ST: CA TAHOE CONSERVANCY | 216,613 | 420,630 | 190,000 | 190,000 | -230,630 |
| 0744 | ST: RSTP 182.6D1 RGNL SURFACE TRAN | 423,119 | 700,000 | 450,000 | 450,000 | -250,000 |
| 0745 | ST: RSTP 182.6G RGNL SURFACE TRAN | 154,752 | 427,752 | 77,500 | 77,500 | -350,252 |
| 0746 | ST: RSTP 182.6H RGNL SURFACE TRAN | 321,909 | 359,164 | 321,909 | 321,909 | -37,255 |
| 0747 | ST: RSTP 182.9 RGNL SURFACE TRAN | 100,000 | 100,000 | 100,000 | 100,000 | 0 |
| 0820 | ST: HOMEOWNER PROP TAX RELIEF | 56,482 | 56,482 | 58,741 | 58,741 | 2,259 |
| 0880 | ST: OTHER | 15,000 | 473,087 | 724,087 | 724,087 | 251,000 |
| 0904 | ST: CAL TRANS | 882,663 | 777,605 | 1,024,000 | 1,024,000 | 246,395 |
| 0914 | ST: PROP IB | 1,351,803 | 280,707 | 44,850 | 44,850 | -235,857 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 10,622,662 | 10,646,217 | 9,544,382 | 9,544,382 | -1,101,835 |
| 1052 | FED: HBRD - HIGHWAY BRIDGES | 8,294,848 | 10,875,298 | 12,319,059 | 12,319,059 | 1,443,761 |
| 1054 | FED: UNITED STATES FOREST SERVICE | 1,533,317 | 1,655,995 | 1,076,706 | 1,076,706 | -579,289 |
| 1055 | FED: HAZARD ELIMINATION | 1,746,098 | 2,290,605 | 1,298,144 | 1,298,144 | -992,461 |
| 1056 | FED: CMAQ - CONGEST MITIGATN AIR | 1,007,567 | 1,108,622 | 3,613,191 | 3,613,191 | 2,504,569 |
| 1058 | FED: STP - SURFACE TRANSPORT | 744,308 | 820,000 | 0 | 0 | -820,000 |
| 1070 | FED: FOREST RESERVE REVENUE | 868,383 | 868,383 | 368,383 | 368,383 | -500,000 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 1100 | FED: OTHER | 4,937,449 | 4,127,048 | 531,875 | 531,875 | -3,595,173 |
| CLASS: 10 | REV: FEDERAL | 19,131,970 | 21,745,951 | 19,207,358 | 19,207,358 | -2,538,593 |
| 1200 | REV: OTHER GOVERNMENTAL AGENCIES | 583,527 | 0 | 0 | 0 | 0 |
| CLASS: 12 | REV: OTHER GOVERNMENTAL | 583,527 | 0 | 0 | 0 | 0 |
| 1406 | ABANDONMENT OF EASEMENT | 1,500 | 3,714 | 3,267 | 3,267 | -447 |
| 1740 | CHARGES FOR SERVICES | 580,006 | 2,995,356 | 2,874,304 | 2,874,304 | -121,052 |
| 1745 | PUBLIC UTILITY INSPECTIONS | 250,000 | 336,927 | 453,469 | 453,469 | 116,542 |
| 1763 | CAPITAL IMPROVEMENT PROJECT | 306,046 | 303,825 | 105,546 | 105,546 | -198,279 |
| 1765 | EID - EL DORADO IRRIGATION DISTRICT | 89,260 | 30,000 | 0 | 0 | -30,000 |
| 1768 | TRPA - TAHOE REGIONAL PLANNING | 427,487 | 478,394 | 286,194 | 286,194 | -192,200 |
| 1800 | INTERFND REV: SERVICE BETWEEN FUND | 163,264 | 172,237 | 105,745 | 105,745 | -66,492 |
| 1830 | INTERFND REV:ALLOCATED | 180,925 | 180,925 | 222,893 | 222,893 | 41,968 |
| 1851 | INTERFND REV: COUNTY ENGINEER | 1,500,000 | 1,305,334 | 1,589,320 | 1,589,320 | 283,986 |
| 1856 | INTERFND REV: SPECIAL DIST | 251,970 | 251,970 | 842,136 | 842,136 | 590,166 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 3,750,458 | 6,058,682 | 6,482,874 | 6,482,874 | 424,192 |
| 1920 | OTHER SALES | 11,177 | 12,050 | 20,300 | 20,300 | 8,250 |
| 1940 | MISC: REVENUE | 182,827 | 52,165 | 493,980 | 493,980 | 441,815 |
| 1942 | MISC: REIMBURSEMENT | 13,237 | 2,091,654 | 1,133,205 | 1,133,205 | -958,449 |
| CLASS: 19 | REV: MISCELLANEOUS | 207,241 | 2,155,869 | 1,647,485 | 1,647,485 | -508,384 |
| 2001 | SALE FIXED ASSETS: ROADS | 10,000 | 10,000 | 5,000 | 5,000 | -5,000 |
| 2010 | OPERATING TRNSFR IN: SILVA VALLEY | 14,041,844 | 10,729,874 | 3,011,767 | 3,011,767 | -7,718,107 |
| 2012 | OPERATING TRANSFERS IN: COUNTY TIM | 1,114,342 | 1,391,631 | 5,180,577 | 5,180,577 | 3,788,946 |
| 2014 | OPERATING TRNSFR IN: INTERIM HWY 50 TIM | 162,788 | 172,788 | 205,246 | 205,246 | 32,458 |
| 2015 | OPERATING TRNSFR IN: INSPECTIONS | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| 2020 | OPERATING TRANSFERS IN | 3,987,483 | 6,777,688 | 9,501,553 | 6,427,711 | -349,977 |
| 2023 | OPERATING TRANSFERS IN: EDH RIF | 894,728 | 784,657 | 113,211 | 113,211 | -671,446 |
| 2024 | OPERATING TRANSFERS IN: RDT | 6,142,170 | 6,142,239 | 5,800,079 | 5,800,079 | -342,160 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 26,363,355 | 26,018,877 | 23,827,433 | 20,753,591 | -5,265,286 |
| 0001 | FUND BALANCE | 2,385,488 | 2,791,666 | 3,999,157 | 5,069,331 | 2,277,665 |
| 0003 | FROM DESIGNATIONS | 6,341,600 | 6,341,600 | 224,826 | 224,826 | -6,116,774 |
| CLASS: 22 | FUND BALANCE | 8,727,088 | 9,133,266 | 4,223,983 | 5,294,157 | -3,839,109 |
| TYPE: R SUBTOTAL | | 75,759,938 | 82,043,831 | 71,459,635 | 69,455,967 | -12,587,864 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 10,191,014 | 10,264,169 | 10,193,588 | 10,912,992 | 648,823 |
| 3001 TEMPORARY EMPLOYEES | 443,092 | 434,363 | 259,513 | 259,513 | -174,850 |
| 3002 OVERTIME | 505,658 | 505,658 | 552,169 | 552,169 | 46,511 |
| 3003 STANDBY PAY | 15,943 | 20,392 | 21,286 | 21,286 | 894 |
| 3004 OTHER COMPENSATION | 214,550 | 145,021 | 252,513 | 252,513 | 107,492 |
| 3005 TAHOE DIFFERENTIAL | 69,622 | 76,800 | 74,400 | 74,400 | -2,400 |
| 3007 HAZARD PAY | 77 | 0 | 0 | 0 | 0 |
| 3020 RETIREMENT EMPLOYER SHARE | 2,017,262 | 2,067,205 | 2,115,966 | 2,266,079 | 198,874 |
| 3021 O.A.S.D.I. EMPLOYER SHARE | 8,855 | 0 | 0 | 0 | 0 |
| 3022 MEDI CARE EMPLOYER SHARE | 67,507 | 158,497 | 161,850 | 161,850 | 3,353 |
| 3040 HEALTH INSURANCE EMPLOYER | 2,854,691 | 2,854,691 | 2,833,611 | 3,034,268 | 179,577 |
| 3042 LONG TERM DISABILITY EMPLOYER | 27,445 | 27,445 | 27,872 | 27,872 | 427 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 30,000 | 26,043 | 33,002 | 33,002 | 6,959 |
| 3046 RETIREE HEALTH: DEFINED | 164,868 | 164,868 | 158,711 | 158,711 | -6,157 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 347,638 | 347,638 | 445,898 | 445,898 | 98,260 |
| 3080 FLEXIBLE BENEFITS | 6,369 | 6,369 | 10,593 | 10,593 | 4,224 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 16,964,591 | 17,099,159 | 17,140,972 | 18,211,146 | 1,111,987 |
| 4020 CLOTHING & PERSONAL SUPPLIES | 11,004 | 14,650 | 15,900 | 15,900 | 1,250 |
| 4040 TELEPHONE COMPANY VENDOR | 950 | 950 | 1,353 | 1,353 | 403 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 11,252 | 3,000 | 21,244 | 21,244 | 18,244 |
| 4060 FOOD AND FOOD PRODUCTS | 0 | 0 | 300 | 300 | 300 |
| 4080 HOUSEHOLD EXPENSE | 4,000 | 4,000 | 3,700 | 3,700 | -300 |
| 4083 LAUNDRY | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| 4085 REFUSE DISPOSAL | 56,600 | 56,600 | 59,600 | 59,600 | 3,000 |
| 4086 JANITORIAL / CUSTODIAL SERVICES | 27,490 | 27,490 | 27,490 | 27,490 | 0 |
| 4100 INSURANCE: PREMIUM | 793,411 | 793,411 | 858,228 | 858,228 | 64,817 |
| 4140 MAINT: EQUIPMENT | 27,000 | 27,000 | 25,000 | 25,000 | -2,000 |
| 4141 MAINT: OFFICE EQUIPMENT | 3,475 | 3,475 | 3,325 | 3,325 | -150 |
| 4143 MAINT: SERVICE CONTRACT | 95,000 | 105,000 | 105,000 | 105,000 | 0 |
| 4144 MAINT: COMPUTER | 103,730 | 93,730 | 68,320 | 68,320 | -25,410 |
| 4145 MAINTENANCE: EQUIPMENT PARTS | 14,100 | 5,500 | 5,500 | 5,500 | 0 |
| 4160 VEH MAINT: SERVICE CONTRACT | 70,000 | 80,000 | 80,000 | 80,000 | 0 |
| 4161 VEH MAINT: PARTS DIRECT CHARGE | 29,000 | 29,000 | 29,000 | 29,000 | 0 |
| 4162 VEH MAINT: SUPPLIES | 65,000 | 65,000 | 65,000 | 65,000 | 0 |
| 4163 VEH MAINT: INVENTORY | 355,000 | 305,000 | 335,000 | 335,000 | 30,000 |
| 4164 VEH MAINT: TIRE & TUBES | 115,000 | 115,000 | 115,000 | 115,000 | 0 |
| 4184 MAINT: CEMETERY | 24,000 | 31,818 | 32,000 | 32,000 | 182 |
| 4197 MAINTENANCE BUILDING: SUPPLIES | 10,200 | 3,300 | 3,300 | 3,300 | 0 |
| 4220 MEMBERSHIPS | 9,528 | 9,528 | 9,652 | 9,652 | 124 |
| 4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY | 27,044 | 26,539 | 31,257 | 31,257 | 4,718 |
| 4262 SOFTWARE | 2,139 | 0 | 2,050 | 2,050 | 2,050 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 1,455 | 1,455 | 1,605 | 1,605 | 150 |
| 4264 | BOOKS / MANUALS | 6,985 | 6,985 | 6,065 | 6,065 | -920 |
| 4266 | PRINTING / DUPLICATING SERVICES | 5,851 | 4,700 | 3,700 | 3,700 | -1,000 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 4,627,534 | 7,116,019 | 4,513,819 | 4,513,819 | -2,602,200 |
| 4302 | CONSTRUCT & ENGINEER CONTRACTS | 21,199,636 | 31,153,882 | 23,554,283 | 23,480,441 | -7,673,441 |
| 4303 | ROAD MAINT & CONSTRUCTION | 987,500 | 1,387,500 | 16,500 | 16,500 | -1,371,000 |
| 4313 | LEGAL SERVICES | 222,000 | 0 | 0 | 0 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 8,600 | 8,600 | 6,025 | 6,025 | -2,575 |
| 4333 | BURIAL SERVICES | 9,864 | 13,950 | 12,805 | 12,805 | -1,145 |
| 4334 | FIRE PREVENTION & INSPECTION | 5,050 | 5,050 | 5,050 | 5,050 | 0 |
| 4335 | EDC DEPT OR AGENCY EL DORADO | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 4337 | OTHER GOVERNMENTAL AGENCIES | 5,688,939 | 408,500 | 261,050 | 261,050 | -147,450 |
| 4341 | SERVICE CONNECT EXPENSE | 6,900 | 0 | 0 | 0 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 32,677 | 25,400 | 26,400 | 26,400 | 1,000 |
| 4420 | RENT & LEASE: EQUIPMENT | 206,990 | 173,120 | 143,580 | 143,580 | -29,540 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 2,232 | 1,488 | 1,488 | 1,488 | 0 |
| 4440 | RENT & LEASE: BUILDING & | 66,763 | 66,763 | 79,167 | 79,167 | 12,404 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 14,350 | 19,200 | 17,180 | 17,180 | -2,020 |
| 4461 | EQUIP: MINOR | 37,950 | 37,950 | 30,300 | 30,300 | -7,650 |
| 4462 | EQUIP: COMPUTER | 6,960 | 6,960 | 0 | 0 | -6,960 |
| 4463 | EQUIP: TELEPHONE & RADIO | 872 | 0 | 50 | 50 | 50 |
| 4500 | SPECIAL DEPT EXPENSE | 319,171 | 354,305 | 204,430 | 204,430 | -149,875 |
| 4503 | STAFF DEVELOPMENT | 37,000 | 47,705 | 37,760 | 37,760 | -9,945 |
| 4506 | FILM DEVELOPMENT & PHOTOGRAPHY | 0 | 0 | 500 | 500 | 500 |
| 4507 | FIRE & SAFETY SUPPLIES | 6,000 | 10,350 | 7,850 | 7,850 | -2,500 |
| 4529 | SOFTWARE LICENSE | 0 | 8,280 | 8,280 | 8,280 | 0 |
| 4560 | ROAD: BRIDGE MATERIAL | 10,500 | 10,000 | 10,000 | 10,000 | 0 |
| 4561 | ROAD: GUARDRAIL | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| 4562 | ROAD: MARKING SUPPLIES | 21,000 | 21,000 | 21,000 | 21,000 | 0 |
| 4563 | ROAD: MATERIALS TESTING | 4,000 | 1,000 | 0 | 0 | -1,000 |
| 4564 | ROAD: HERBICIDE | 125,000 | 100,000 | 100,000 | 100,000 | 0 |
| 4565 | ROAD: CHIPS | 200,060 | 170,000 | 300,000 | 300,000 | 130,000 |
| 4566 | ROAD: PLANT MIX | 1,170,337 | 970,000 | 4,725,000 | 1,725,000 | 755,000 |
| 4567 | ROAD: AB ROCK | 6,295 | 6,000 | 1,500 | 1,500 | -4,500 |
| 4568 | ROAD: CRACK FILLER | 10,000 | 10,000 | 50,000 | 50,000 | 40,000 |
| 4569 | ROAD: CULVERTS | 9,500 | 9,500 | 2,500 | 2,500 | -7,000 |
| 4570 | ROAD: EMULSION | 498,877 | 470,000 | 5,000 | 5,000 | -465,000 |
| 4571 | ROAD: SIGNS | 52,700 | 53,300 | 61,600 | 61,600 | 8,300 |
| 4572 | ROAD: BEADS | 35,000 | 35,000 | 17,000 | 17,000 | -18,000 |
| 4573 | ROAD: PAINT | 147,000 | 147,000 | 80,000 | 80,000 | -67,000 |
| 4574 | ROAD: SALT & SAND - SNOW REMOVAL | 66,000 | 56,000 | 56,000 | 56,000 | 0 |
| 4575 | ROAD: SIGNAL MATERIALS | 95,000 | 95,000 | 95,000 | 95,000 | 0 |
| 4590 | ROAD: HAULING PLANT MIX | 205,000 | 130,000 | 70,000 | 70,000 | -60,000 |
| 4592 | ROAD: HAULING EMULSION | 71,590 | 8,000 | 0 | 0 | -8,000 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4600 TRANSPORTATION & TRAVEL | 10,000 | 12,300 | 8,450 | 8,450 | -3,850 |
| 4602 MILEAGE: EMPLOYEE PRIVATE AUTO | 1,000 | 200 | 1,000 | 1,000 | 800 |
| 4605 RENT & LEASE: VEHICLE | 225,294 | 171,500 | 238,295 | 238,295 | 66,795 |
| 4606 FUEL PURCHASES | 500,000 | 675,000 | 566,500 | 566,500 | -108,500 |
| 4608 HOTEL ACCOMMODATIONS | 2,000 | 0 | 4,100 | 4,100 | 4,100 |
| 4620 UTILITIES | 256,047 | 256,047 | 332,760 | 332,760 | 76,713 |
| CLASS: 40 SERVICE & SUPPLIES | 39,100,402 | 46,087,000 | 37,605,811 | 34,531,969 | -11,555,031 |
| 5160 RIGHTS OF WAY | 4,151,891 | 3,065,900 | 4,257,949 | 4,257,949 | 1,192,049 |
| 5180 TAX & ASSESSMENTS | 711 | 700 | 711 | 711 | 11 |
| 5240 CONTRIB: NON-CNTY GOVERNMENTAL | 25,219 | 25,150 | 22,000 | 22,000 | -3,150 |
| 5300 INTERFND: SERVICE BETWEEN FUND | 1,656,452 | 1,656,777 | 1,455,070 | 1,455,070 | -201,707 |
| 5302 INTERFND: RADIO EQUIPMENT & SUPPORT | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 5310 INTERFND: COUNTY COUNSEL | 169,600 | 160,500 | 169,500 | 169,500 | 9,000 |
| 5318 INTERFND: MAINTENANCE BLDG & IMPRV | 3,593 | 0 | 0 | 0 | 0 |
| 5321 INTERFND: COLLECTIONS | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 5330 INTERFND: ALLOCATED | 3,445,407 | 3,648,102 | 3,334,834 | 3,334,834 | -313,268 |
| CLASS: 50 OTHER CHARGES | 9,455,373 | 8,559,629 | 9,242,564 | 9,242,564 | 682,935 |
| 6020 FIXED ASSET: BUILDING & IMPROVEMENTS | 910,000 | 844,000 | 705,000 | 705,000 | -139,000 |
| 6027 INFRASTRUCTURE ACQUISITION | 1,192,763 | 1,151,015 | 38,218 | 38,218 | -1,112,797 |
| 6040 FIXED ASSET: EQUIPMENT | 1,937,879 | 2,104,029 | 906,971 | 906,971 | -1,197,058 |
| 6042 FIXED ASSET: COMPUTER SYSTEM | 11,000 | 11,000 | 0 | 0 | -11,000 |
| CLASS: 60 FIXED ASSETS | 4,051,642 | 4,110,044 | 1,650,189 | 1,650,189 | -2,459,855 |
| 7000 OPERATING TRANSFERS OUT | 6,187,930 | 6,187,999 | 5,820,099 | 5,820,099 | -367,900 |
| CLASS: 70 OTHER FINANCING USES | 6,187,930 | 6,187,999 | 5,820,099 | 5,820,099 | -367,900 |
| 7252 INTRAFND: CAPITAL IMPROVEMENT | 6,182,346 | 6,372,304 | 6,100,859 | 6,100,859 | -271,445 |
| 7253 INTRAFND: EROSION CONTROL | 1,344,598 | 1,555,129 | 1,096,072 | 1,096,072 | -459,057 |
| CLASS: 72 INTRAFUND TRANSFERS | 7,526,944 | 7,927,433 | 7,196,931 | 7,196,931 | -730,502 |
| 7382 INTRFND ABATEMENTS: CAPITAL | -6,182,346 | -6,372,304 | -6,100,859 | -6,100,859 | 271,445 |
| 7383 INTRFND ABATEMENTS: EROSION | -1,344,598 | -1,555,129 | -1,096,072 | -1,096,072 | 459,057 |
| CLASS: 73 INTRAFUND ABATEMENT | -7,526,944 | -7,927,433 | -7,196,931 | -7,196,931 | 730,502 |
| TYPE: E SUBTOTAL | 75,759,938 | 82,043,831 | 71,459,635 | 69,455,967 | -12,587,864 |
| FUND TYPE: 11 SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0100 | PROP TAX: CURR SECURED | 96,421 | 96,421 | 105,425 | 105,425 | 9,004 |
| 0175 | TAX: SPECIAL TAX | 911,140 | 911,140 | 957,617 | 957,617 | 46,477 |
| CLASS: 01 | REV: TAXES | 1,007,561 | 1,007,561 | 1,063,042 | 1,063,042 | 55,481 |
| 1310 | SPECIAL ASSESSMENTS | 615,183 | 615,183 | 617,515 | 617,515 | 2,332 |
| 1740 | CHARGES FOR SERVICES | 12,189 | 12,189 | 12,000 | 12,000 | -189 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 627,372 | 627,372 | 629,515 | 629,515 | 2,143 |
| 1920 | OTHER SALES | 4,000 | 4,000 | 6,000 | 6,000 | 2,000 |
| CLASS: 19 | REV: MISCELLANEOUS | 4,000 | 4,000 | 6,000 | 6,000 | 2,000 |
| 0001 | FUND BALANCE | 2,422,457 | 2,422,457 | 2,438,867 | 2,438,867 | 16,410 |
| 0002 | FROM RESERVES | 0 | 0 | 114,143 | 114,143 | 114,143 |
| 0003 | FROM DESIGNATIONS | 101,200 | 101,200 | 871,404 | 871,404 | 770,204 |
| CLASS: 22 | FUND BALANCE | 2,523,657 | 2,523,657 | 3,424,414 | 3,424,414 | 900,757 |
| TYPE: R SUBTOTAL | | | | | | |
| | | 4,162,590 | 4,162,590 | 5,122,971 | 5,122,971 | 960,381 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 49,683 | 49,683 | 49,492 | 49,492 | -191 |
| 3020 RETIREMENT EMPLOYER SHARE | 11,000 | 11,000 | 11,275 | 11,275 | 275 |
| 3022 MEDI CARE EMPLOYER SHARE | 720 | 720 | 718 | 718 | -2 |
| 3040 HEALTH INSURANCE EMPLOYER | 12,247 | 12,247 | 13,107 | 13,107 | 860 |
| 3042 LONG TERM DISABILITY EMPLOYER | 124 | 124 | 124 | 124 | 0 |
| 3046 RETIREE HEALTH: DEFINED | 686 | 686 | 772 | 772 | 86 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 409 | 409 | 528 | 528 | 119 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 74,869 | 74,869 | 76,016 | 76,016 | 1,147 |
| 4085 REFUSE DISPOSAL | 1,182 | 1,182 | 500 | 500 | -682 |
| 4102 INSURANCE: CSA COUNTY SERVICE | 62,113 | 62,113 | 63,136 | 63,136 | 1,023 |
| 4183 MAINT: GROUNDS | 21,000 | 21,000 | 19,380 | 19,380 | -1,620 |
| 4184 MAINT: CEMETERY | 9,750 | 9,750 | 18,000 | 18,000 | 8,250 |
| 4189 MAINT: WATER SYSTEM | 600 | 600 | 600 | 600 | 0 |
| 4197 MAINTENANCE BUILDING: SUPPLIES | 500 | 500 | 200 | 200 | -300 |
| 4260 OFFICE EXPENSE | 1,947 | 1,947 | 1,994 | 1,994 | 47 |
| 4261 POSTAGE | 901 | 901 | 877 | 877 | -24 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 36,970 | 36,970 | 31,070 | 31,070 | -5,900 |
| 4303 ROAD MAINT & CONSTRUCTION | 993,286 | 993,286 | 1,387,966 | 1,387,966 | 394,680 |
| 4333 BURIAL SERVICES | 9,000 | 9,000 | 9,000 | 9,000 | 0 |
| 4337 OTHER GOVERNMENTAL AGENCIES | 0 | 0 | 20,000 | 20,000 | 20,000 |
| 4400 PUBLICATION & LEGAL NOTICES | 3,040 | 3,040 | 3,050 | 3,050 | 10 |
| 4440 RENT & LEASE: BUILDING & | 930 | 930 | 950 | 950 | 20 |
| 4461 EQUIP: MINOR | 500 | 500 | 0 | 0 | -500 |
| 4500 SPECIAL DEPT EXPENSE | 11,165 | 11,165 | 10,129 | 10,129 | -1,036 |
| 4501 SPECIAL PROJECTS | 1,258,016 | 1,258,016 | 1,167,997 | 1,167,997 | -90,019 |
| 4560 ROAD: BRIDGE MATERIAL | 0 | 0 | 199 | 199 | 199 |
| 4564 ROAD: HERBICIDE | 350 | 350 | 350 | 350 | 0 |
| 4566 ROAD: PLANT MIX | 8,000 | 8,000 | 7,700 | 7,700 | -300 |
| 4567 ROAD: AB ROCK | 6,840 | 6,840 | 6,000 | 6,000 | -840 |
| 4606 FUEL PURCHASES | 150 | 150 | 150 | 150 | 0 |
| 4620 UTILITIES | 45,580 | 45,580 | 43,633 | 43,633 | -1,947 |
| CLASS: 40 SERVICE & SUPPLIES | 2,471,820 | 2,471,820 | 2,792,881 | 2,792,881 | 321,061 |
| 5060 RETIREMENT: OTHER LONG TERM DEBT | 68,333 | 68,333 | 68,333 | 68,333 | 0 |
| 5100 INTEREST: OTHER LONG TERM DEBT | 385 | 385 | 133 | 133 | -252 |
| 5300 INTERFND: SERVICE BETWEEN FUND | 2,200 | 2,200 | 5,500 | 5,500 | 3,300 |
| 5330 INTERFND: ALLOCATED | 11,691 | 11,691 | 12,250 | 12,250 | 559 |
| 5356 INTERFND: SPECIAL DIST MAINTENANCE | 311,927 | 311,927 | 902,593 | 902,593 | 590,666 |
| CLASS: 50 OTHER CHARGES | 394,536 | 394,536 | 988,809 | 988,809 | 594,273 |
| 6020 FIXED ASSET: BUILDING & IMPROVEMENTS | 44,500 | 44,500 | 37,000 | 37,000 | -7,500 |
| CLASS: 60 FIXED ASSETS | 44,500 | 44,500 | 37,000 | 37,000 | -7,500 |

COMMUNITY DEVELOPMENT AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 30 DOT - DEPARTMENT OF TRANSPORTATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 7000 | OPERATING TRANSFERS OUT | 0 | 0 | 200,000 | 200,000 | 200,000 |
| CLASS: 70 | OTHER FINANCING USES | 0 | 0 | 200,000 | 200,000 | 200,000 |
| 7250 | INTRAFND: NOT GEN FUND / SAME FUND | 82,319 | 82,319 | 83,881 | 83,881 | 1,562 |
| 7257 | INTRAFND: CSA INSURANCE | 62,113 | 62,113 | 63,136 | 63,136 | 1,023 |
| CLASS: 72 | INTRAFUND TRANSFERS | 144,432 | 144,432 | 147,017 | 147,017 | 2,585 |
| 7380 | INTRFND ABATEMENTS: NOT GENERAL | -86,755 | -86,755 | -88,266 | -88,266 | -1,511 |
| 7387 | INTRFND ABATEMENTS: CSA INSURANCE | -62,113 | -62,113 | -63,136 | -63,136 | -1,023 |
| CLASS: 73 | INTRAFUND ABATEMENT | -148,868 | -148,868 | -151,402 | -151,402 | -2,534 |
| 7700 | APPROPRIATION FOR CONTINGENCIES | 379,567 | 379,567 | 403,288 | 403,288 | 23,721 |
| CLASS: 77 | APPROPRIATION FOR | 379,567 | 379,567 | 403,288 | 403,288 | 23,721 |
| 7801 | DESIGNATIONS OF FUND BALANCE | 429,314 | 429,314 | 238,686 | 238,686 | -190,628 |
| 7802 | DESIGNATIONS ROAD INFRASTRUCTURE | 109,893 | 109,893 | 121,529 | 121,529 | 11,636 |
| 7803 | DESIGNATION DRAINAGE | 262,527 | 262,527 | 269,147 | 269,147 | 6,620 |
| CLASS: 78 | RESERVES: BUDGETARY ONLY | 801,734 | 801,734 | 629,362 | 629,362 | -172,372 |
| TYPE: E SUBTOTAL | | 4,162,590 | 4,162,590 | 5,122,971 | 5,122,971 | 960,381 |
| FUND TYPE: 12 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

COMMUNITY DEVELOPMENT AGENCY

| Transportation Division | | |
|---|--------------|--|
| Transportation Div Dir | 1.00 | |
| Executive Secretary | 1.00 | |
| Unit Allocations | 2 | |
| Engineering/ Fairlane Unit | | |
| Deputy Dir of Eng | 1.00 | |
| Admin Tech | 1.00 | |
| Unit Allocations | 2.00 | |
| Engineering | | |
| Sr Civil Eng | 2.00 | |
| Assoc Civil Eng | 3.00 | |
| Asst Civil Eng | 2.00 | |
| Asst Civil Eng (LT) | 1.00 | |
| Princ Eng Tech | 1.00 | |
| Sr Engr Tech | 2.00 | |
| Assoc Land Surv | 1.00 | |
| Unit Allocations | 12.00 | |
| Office Engineer & CADD | | |
| Sr Civil Eng | 1.00 | |
| Princ Eng Tech | 1.00 | |
| Unit Allocations | 2.00 | |
| WBS, Special Projects, PMP | | |
| Sr Civil Eng | 1.00 | |
| Princ Eng Tech | 1.00 | |
| Sr Engr Tech | 2.00 | |
| Unit Allocations | 4.00 | |
| Engineering/ Headington Unit | | |
| Deputy Dir of Eng | 1.00 | |
| Admin Tech | 1.00 | |
| Unit Allocations | 2.00 | |
| Engineering | | |
| Sr Civil Eng | 2.00 | |
| Assoc Civil Eng | 3.00 | |
| Asst Civil Eng | 2.00 | |
| Princ Eng Tech | 1.00 | |
| Sr Engr Tech | 1.00 | |
| Eng Tech | 1.00 | |
| Sr CADD Tech | 2.00 | |
| Assoc Land Surv | 1.00 | |
| Unit Allocations | 13.00 | |
| Tahoe Engineering | | |
| Sr Civil Eng | 2.00 | |
| Asst Civil Eng | 2.00 | |
| Asst Land Surveyor | 1.00 | |
| Admin Secretary | 1.00 | |
| Sr Engr Tech | 1.00 | |
| Unit Allocations | 7.00 | |
| Development, ROW & Environmental | | |
| Deputy Dir of Eng | 1.00 | |
| Dept Analyst II | 1.00 | |
| Admin Tech | 1.00 | |
| Discretionary Review | | |
| Sr Civil Eng | 1.00 | |
| Asst Civil Eng | 3.00 | |
| Sr CADD Tech | 1.00 | |
| Land Development | | |
| Sr Civil Eng | 1.00 | |
| Princ Eng Tech | 1.00 | |
| Sr Dev Tech | 1.00 | |
| Sr Engr Tech | 2.00 | |
| Right of Way | | |
| ROW Supervisor | 1.00 | |
| Assoc ROW Agent | 1.00 | |
| Environmental Group | | |
| Princ Planner | 1.00 | |
| Sr Planner | 1.00 | |
| Unit Allocations | 17.00 | |
| Maintenance & Operations | | |
| Deputy Dir of Maintenance | 1.00 | |
| Admin Tech | 1.00 | |
| Unit Allocations | 2.00 | |
| West Slope Road Ops | | |
| Hwy Superintendent | 1.00 | |
| Serv Ops Coord | 1.00 | |
| Highway Crew | | |
| Hwy Maint Supv | 4.00 | |
| Sr Hwy Maint Wrkr | 5.00 | |
| Hwy Maint Wrkr IV | 4.00 | |
| Hwy Maint W I/II/III | 22.00 | |
| Hwy Maint W I-EH (5) | | |
| Bridge Crew | | |
| Bridge Maint Supv | 1.00 | |
| Sr Bridge Maint Wrkr | 1.00 | |
| Bridge Maint Wrkr I/I | 2.00 | |
| Unit Allocations | 41.00 | |
| Tahoe Road Ops | | |
| Hwy Superintendent | 1.00 | |
| Serv Ops Coord | 1.00 | |
| Hwy Maint Supv | 3.00 | |
| Hwy Maint Wkr IV | 1.00 | |
| Hwy Maint W I/II/III | 14.00 | |
| Snow Removal Wkr-EH (10) | | |
| Unit Allocations | 20.00 | |
| Fleet Services | | |
| Equip Supt | 1.00 | |
| Unit Allocations | 1.00 | |
| Fleet Shop | | |
| Sr Fleet Serv Tech | 1.00 | |
| Fleet Serv Tec II | 2.00 | |
| Serv Ops Coord | 1.00 | |
| Unit Allocations | 4.00 | |
| West Slope Shop | | |
| Equip Maint Supv | 1.00 | |
| Sr Equip Mech | 1.00 | |
| Equip Mech III | 1.00 | |
| Equip Mech I/II | 7.00 | |
| Parts Tech | 1.00 | |
| Tahoe Shop | | |
| Equip Maint Supv | 1.00 | |
| Sr Equip Mech | 1.00 | |
| Equip Mech I/II | 3.00 | |
| Unit Allocations | 16.00 | |
| Traffic Operations | | |
| Traffic Supt | 1.00 | |
| Traffic Ops Tech | 1.00 | |
| Sr Engr Tech | 2.00 | |
| Traf Ctrl Maint Supv | 1.00 | |
| Sr Traf Ctrl MW | 1.00 | |
| Traf Ctrl MW I/II/III | 5.00 | |
| Unit Allocations | 11.00 | |
| Reporting to CDA | | |
| Administration & Finance | | |
| Department Analyst | 0.60 | |
| Cemeteries | | |
| Admin Tech | 0.80 | |
| Airports | | |
| Airport Ops Supv | 1.00 | |
| Airport Tech II | 2.00 | |
| Unit Allocations | 4.40 | |
| | 2.0 | Division Director |
| | 20.0 | Fairlane Unit |
| | 22.0 | Headington Unit |
| | 17.0 | Development, Right of Way, Environmental |
| | 95.0 | Maintenance and Fleet |
| | 4.4 | Reporting to Administration & Finance |
| | 160.4 | Total Transportation Allocations |

FISH AND GAME

Mission

The Fish and Game Commission is appointed by the Board of Supervisors for the purpose of advising the Board on matters related to the conservation of fish and game and overseeing the expenditure of the fish and game funds received from fines collected by the Courts.

Chief Administrative Office Recommendation

The Fish and Game Commission has historically been funded with Wildlife violation fines. These revenue sources are typically less than \$6,000 annually. The Fish and Game Commission requested additional general funds in the amount of \$20,000 in FY 2016-17. These additional funds are included in the Recommended Budget. The funds are proposed to be used on the following projects:

- Wood Duck Habitat Improvement Project – Building, monitoring and maintenance of Wood Duck nesting boxes. The program would provide artificial nesting sites for habitat deprived Wood Ducks and would engage students in additional educational opportunities addressing the environment. Estimated cost \$2,000
- Grant Proposal – To improve the ability to fund important projects within the County, the Commission would like to contract with an individual to develop grants. Estimated cost \$4,000
- Finnon Lake Fisheries Project – Purchase of \$3,200 of rainbow trout and additional monies for sampling equipment, like crayfish traps. Estimated cost \$3,600
- Wildlife Resource Protection & Preservation Project – To reduce illegal harvest and aide in the apprehension of poachers, purchase equipment to assist in reducing illegal harvest. Estimated cost \$3,200
- Game Processing Project – Establish a fund to process illegal game seized by California Fish and Wildlife Warden. The intent of this project is to work in conjunction with the Health and Human Services organization to provide additional food to various County support food programs. Estimated cost \$2,000
- Baron Lake Fisheries Project – To provide family oriented fishing opportunities in the eastern portion of El Dorado County, establishes a fish stocking program for Baron Lake. Estimated Cost \$3,300
- Administrative Funds – Clerical support, printing and travel expenses. Estimated cost \$2,000

FISH AND GAME

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 70 FISH AND GAME PRESERVATION

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE |
|----------------------------|--|------------------------|----------------------------------|-----------------------|------------------------------|------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ SUBOBJ | | | | | | |
| 0320 | COURT FINE: OTHER | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| CLASS: 03 | REV: FINE, FORFEITURE & PENALTIES | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 2020 | OPERATING TRANSFERS IN | 6,200 | 6,200 | 20,000 | 20,000 | 13,800 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 6,200 | 6,200 | 20,000 | 20,000 | 13,800 |
| TYPE: R SUBTOTAL | | 9,200 | 9,200 | 23,000 | 23,000 | 13,800 |
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ SUBOBJ | | | | | | |
| 4501 | SPECIAL PROJECTS | 9,200 | 9,200 | 23,000 | 23,000 | 13,800 |
| CLASS: 40 | SERVICE & SUPPLIES | 9,200 | 9,200 | 23,000 | 23,000 | 13,800 |
| TYPE: E SUBTOTAL | | 9,200 | 9,200 | 23,000 | 23,000 | 13,800 |
| FUND TYPE: 11 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 70 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

SURVEYOR

Mission

The County Surveyor is responsible for providing information to the public on the complex issues of Property Ownership and the timely review of all parcel maps, subdivision maps, records of survey, lot line adjustments, certificates of compliance, street names and addresses, Abandonment of Public Easements and Irrevocable Offers of Dedication to facilitate development, serving the public, County departments and outside agencies.

The County Surveyor is also responsible for the County's Land Management Information System (LMIS) and the County's Geographic Information System (GIS) including operation, maintenance and enhancements of both systems. The systems are used to manage a variety of project and permitting databases and to interpret data in conjunction with location to create maps providing responsive service to the public, County departments and outside agencies.

Surveyor Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Charges for Service | 92,894 | 90,981 | 89,513 | 89,513 | (1,468) | -2% |
| Total Revenue | 92,894 | 90,981 | 89,513 | 89,513 | (1,468) | -2% |
| Salaries & Benefits | 1,480,845 | 1,617,751 | 1,632,640 | 1,632,640 | 14,889 | 1% |
| Services & Supplies | 117,288 | 125,320 | 119,308 | 119,308 | (6,012) | -5% |
| Other Charges | 119 | 300 | 800 | 800 | 500 | 167% |
| Intrafund Transfers | 18,829 | 2,639 | 18,794 | 18,794 | 16,155 | 612% |
| Intrafund Abatements | - | (126,891) | (160,000) | (160,000) | (33,109) | 26% |
| Total Appropriations | 1,617,081 | 1,619,119 | 1,611,542 | 1,611,542 | (7,577) | 0% |
| NCC | 1,524,187 | 1,528,138 | 1,522,029 | 1,522,029 | (6,109) | 0% |
| FTE's | 12 | 12 | 12 | 12 | - | 0% |

Source of Funds

Charges for Service (\$89,513): Includes revenue Parcel Map Inspection (\$63,500) and Charges for Services (\$25,663).

Net County Cost (\$1,522,029): The Department is primarily funded with discretionary General Fund tax revenue. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$1,632,640): Primarily comprised of salaries (\$1,189,966), retirement (\$251,491) and health insurance (\$116,282).

Services & Supplies (\$119,308): Primarily comprised of computer system maintenance (\$35,000), and insurance premium (\$60,783).

Other Charges (\$800): For fleet vehicle maintenance charges.

Intra-fund Transfers (\$18,794): Includes charges from other departments for services such as programming support (\$16,000) and mail services (\$2,502).

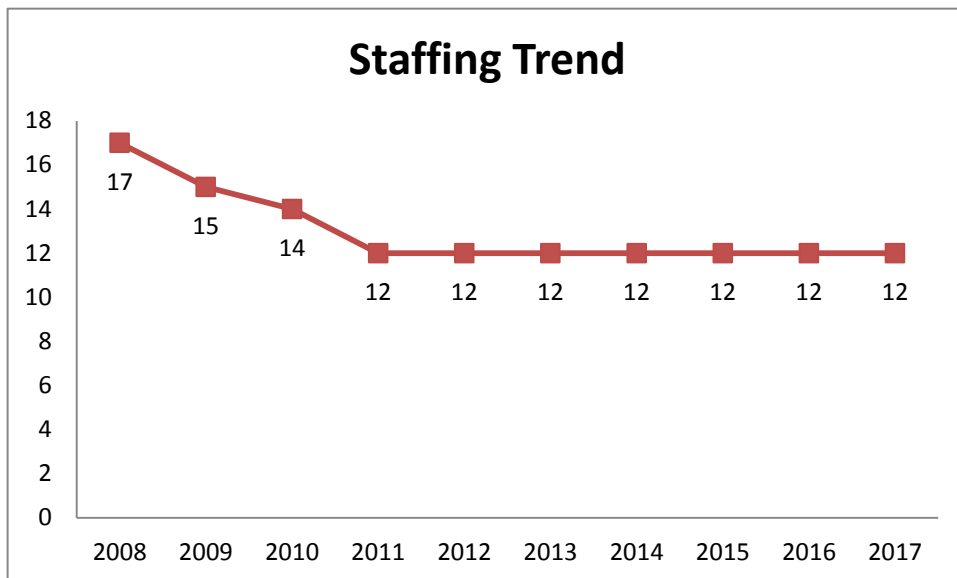
Intrafund Abatements (-\$160,000): Reimbursement for Surveyor staff work that is charged to other departments (primarily the Community Development Agency for LMIS support work).

SURVEYOR

Staffing Trend

Staffing for the Surveyor over the past ten years reflects position reductions related to

the elimination of vacant positions. Staffing has remained at 12 FTEs since 2011. All positions in the Surveyor's office are located in Placerville.



SURVEYOR

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|---------------|------------------|-----------|
| | 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 |
| TOTAL | 1,611,542 | 89,513 | 1,522,029 | 12 |

Program Summaries

Addressing / Road Name Services

State Mandated functions applicable to the California Business and Professions, Resources, and Government Codes including structure and suite addressing for building permits, and collaboration with emergency services.

Administration

Provides oversight, direction and support for the department including Services and Supplies and Fixed Asset line items, and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support and clerical operations.

LMIS/GIS Services

Manages centralized databases and software applications to support the County's Building Permit, Code Enforcement, and project tracking programs. Creates and manages an enterprise database and software applications comprising approximately 50 separate layers to support the County's Development and Emergency Services, General Plan implementation and to serve many other County departments and outside agencies to find solutions to their problems.

Surveyor Services

State Mandated functions applicable to the California Business and Professions, Resources, and Government Codes including Map Checking and Certificate of Compliance issues.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall decrease of \$1,468 or 2% in revenues and a decrease of \$7,577 or less than 1% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is decreased by \$6,109 or less than 1% compared to the FY 2015-16 approved budget. This represents a status quo budget.

The slight decrease in revenue is primarily related to decreased charges for parcel map inspections (\$8,185) mostly offset by an increase in charges for Geographic Information System (GIS) service fees (\$6,367), both billed to the Transportation Division for work related to various projects.

Overall appropriations are decreasing by \$7,577. Salaries and benefits are increasing by \$14,889, primarily related to an anticipated long-term employee retiring with an associated payout of unused vacation time. For FY 2016-17, the budget continues to include \$10,000 for extra help to address

SURVEYOR

seasonal map checking work and to assist GIS staff with data entry work associated with General Plan Implementation efforts. Services and supplies are decreasing by \$6,012 primarily related to decreased costs for maintenance of computer systems (\$8,457) and computer equipment (\$3,200), partially offset with an increase in general liability insurance (\$5,273). Intrafund transfers are increasing by \$16,155 primarily due to information technology

program charges related to converting data for the LMIS conversion to a new program (\$16,000). Intrafund abatements are decreasing by \$33,109 related to reimbursement for additional staff support work on a new Parcel Map, Permitting and Planning (P3) system being implementing through the County's Community Development Agency that will replace the aforementioned LMIS system.

SURVEYOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 12 SURVEYOR

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 1408 PARCEL MAP INSPECTION FEE | 71,685 | 71,685 | 63,500 | 63,500 | -8,185 |
| 1740 CHARGES FOR SERVICES | 19,296 | 19,296 | 25,663 | 25,663 | 6,367 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 0 | 0 | 350 | 350 | 350 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 90,981 | 90,981 | 89,513 | 89,513 | -1,468 |
| TYPE: R SUBTOTAL | | | | | |
| | 90,981 | 90,981 | 89,513 | 89,513 | -1,468 |

SURVEYOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 12 SURVEYOR

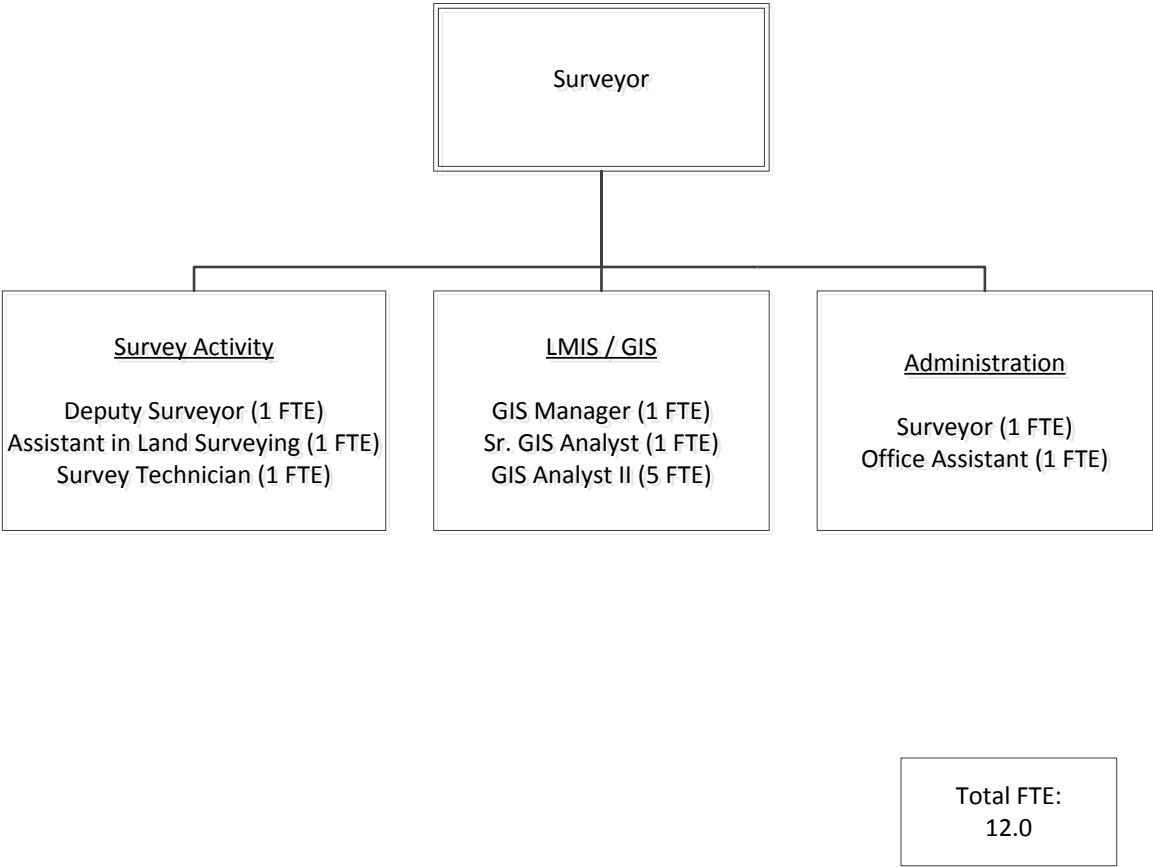
| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 1,143,252 | 1,143,252 | 1,179,966 | 1,179,966 | 36,714 |
| 3001 | TEMPORARY EMPLOYEES | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| 3002 | OVERTIME | 3,600 | 3,600 | 2,800 | 2,800 | -800 |
| 3003 | STANDBY PAY | 100 | 100 | 100 | 100 | 0 |
| 3004 | OTHER COMPENSATION | 5,000 | 5,000 | 1,500 | 1,500 | -3,500 |
| 3020 | RETIREMENT EMPLOYER SHARE | 242,454 | 242,454 | 251,491 | 251,491 | 9,037 |
| 3022 | MEDI CARE EMPLOYER SHARE | 15,155 | 15,155 | 16,696 | 16,696 | 1,541 |
| 3040 | HEALTH INSURANCE EMPLOYER | 148,650 | 148,650 | 116,282 | 116,282 | -32,368 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 2,857 | 2,857 | 2,876 | 2,876 | 19 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 6,663 | 6,663 | 6,764 | 6,764 | 101 |
| 3046 | RETIREE HEALTH: DEFINED | 12,327 | 12,327 | 12,626 | 12,626 | 299 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 9,693 | 9,693 | 13,539 | 13,539 | 3,846 |
| 3080 | FLEXIBLE BENEFITS | 18,000 | 18,000 | 18,000 | 18,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 1,617,751 | 1,617,751 | 1,632,640 | 1,632,640 | 14,889 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 0 | 0 | 200 | 200 | 200 |
| 4040 | TELEPHONE COMPANY VENDOR | 650 | 650 | 650 | 650 | 0 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 350 | 350 | 350 | 350 | 0 |
| 4080 | HOUSEHOLD EXPENSE | 0 | 0 | 50 | 50 | 50 |
| 4100 | INSURANCE: PREMIUM | 55,510 | 55,510 | 60,783 | 60,783 | 5,273 |
| 4140 | MAINT: EQUIPMENT | 2,803 | 2,803 | 2,000 | 2,000 | -803 |
| 4144 | MAINT: COMPUTER | 43,457 | 43,457 | 35,000 | 35,000 | -8,457 |
| 4260 | OFFICE EXPENSE | 2,200 | 2,200 | 2,500 | 2,500 | 300 |
| 4261 | POSTAGE | 150 | 150 | 150 | 150 | 0 |
| 4262 | SOFTWARE | 1,050 | 1,050 | 1,000 | 1,000 | -50 |
| 4264 | BOOKS / MANUALS | 700 | 700 | 700 | 700 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 1,250 | 1,250 | 1,250 | 1,250 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 6,800 | 6,800 | 6,800 | 6,800 | 0 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 500 | 500 | 500 | 500 | 0 |
| 4461 | EQUIP: MINOR | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4462 | EQUIP: COMPUTER | 5,200 | 5,200 | 2,000 | 2,000 | -3,200 |
| 4502 | EDUCATIONAL MATERIALS | 0 | 0 | 75 | 75 | 75 |
| 4503 | STAFF DEVELOPMENT | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4529 | SOFTWARE LICENSE | 500 | 500 | 150 | 150 | -350 |
| 4600 | TRANSPORTATION & TRAVEL | 0 | 0 | 200 | 200 | 200 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 0 | 0 | 300 | 300 | 300 |
| 4606 | FUEL PURCHASES | 700 | 700 | 150 | 150 | -550 |
| 4608 | HOTEL ACCOMMODATIONS | 0 | 0 | 1,000 | 1,000 | 1,000 |
| CLASS: 40 | SERVICE & SUPPLIES | 125,320 | 125,320 | 119,308 | 119,308 | -6,012 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 300 | 300 | 800 | 800 | 500 |
| CLASS: 50 | OTHER CHARGES | 300 | 300 | 800 | 800 | 500 |
| 7223 | INTRAFND: MAIL SERVICE | 2,467 | 2,467 | 2,502 | 2,502 | 35 |
| 7224 | INTRAFND: STORES SUPPORT | 172 | 172 | 292 | 292 | 120 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 0 | 0 | 16,000 | 16,000 | 16,000 |
| CLASS: 72 | INTRAFUND TRANSFERS | 2,639 | 2,639 | 18,794 | 18,794 | 16,155 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | -126,891 | -126,891 | -160,000 | -160,000 | -33,109 |
| CLASS: 73 | INTRAFUND ABATEMENT | -126,891 | -126,891 | -160,000 | -160,000 | -33,109 |
| TYPE: E SUBTOTAL | | 1,619,119 | 1,619,119 | 1,611,542 | 1,611,542 | -7,577 |
| FUND TYPE: 10 | SUBTOTAL | 1,528,138 | 1,528,138 | 1,522,029 | 1,522,029 | -6,109 |
| DEPARTMENT: 12 | SUBTOTAL | 1,528,138 | 1,528,138 | 1,522,029 | 1,522,029 | -6,109 |

SURVEYOR

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|-----------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Surveyor | 1.00 | 1.00 | 1.00 | - |
| Assistant in Land Surveying | 1.00 | 1.00 | 1.00 | - |
| Deputy Surveyor | 1.00 | 1.00 | 1.00 | - |
| GIS Analyst I/II | 5.00 | 5.00 | 5.00 | - |
| Manager of GIS | 1.00 | 1.00 | 1.00 | - |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Sr. GIS Analyst | 1.00 | 1.00 | 1.00 | - |
| Surveyor's Technician I/II | 1.00 | 1.00 | 1.00 | - |
| Department Total | 12.00 | 12.00 | 12.00 | - |

SURVEYOR



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CHILD SUPPORT SERVICES

Mission

The mission of the California Child Support Program is to promote the well-being of children and the self-sufficiency of families by assisting both parents in meeting the financial, medical and emotional needs of their children through the delivery of quality child support establishment, collection and distribution services. El Dorado County Child Support Services meets the State's mission by providing County residents the opportunity to receive services in the Shingle Springs and South Lake Tahoe offices.

Child Support Services also oversees the County Revenue Recovery program. The mission of the Revenue Recovery program is to carry out the Board of Supervisor's fiduciary duty of collecting just and legal obligations through efficient collection practices.

Child Support Services Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Use of Funds | 7,527 | - | - | - | - | - |
| State | 1,594,863 | 1,429,986 | 1,694,272 | 1,694,272 | 264,286 | 18% |
| Federal | 3,095,917 | 3,613,583 | 3,288,882 | 3,288,882 | (324,701) | -9% |
| Charges for Service | 810,631 | 912,235 | 913,849 | 913,849 | 1,614 | 0% |
| Misc. | 13,887 | 14,000 | 11,535 | 11,535 | (2,465) | -18% |
| Total Revenue | 5,522,825 | 5,969,804 | 5,908,538 | 5,908,538 | (61,266) | -1% |
| Salaries and Benefits | 4,607,258 | 4,815,730 | 4,903,781 | 4,903,781 | 88,051 | 2% |
| Services & Supplies | 643,767 | 650,086 | 663,411 | 663,411 | 13,325 | 2% |
| Intrafund Transfers | 319,234 | 521,618 | 357,809 | 357,809 | (163,809) | -31% |
| Intrafund Abatement | (13,493) | (12,630) | (11,463) | (11,463) | 1,167 | -9% |
| Total Appropriations | 5,556,766 | 5,974,804 | 5,913,538 | 5,913,538 | (61,266) | -1% |
| NCC | 33,941 | 5,000 | 5,000 | 5,000 | - | 0% |
| FTE's | 60 | 60 | 59 | 59 | (1) | -2% |

Source of Funds

State and Federal Revenues (\$4,983,154): Revenues for the Child Support Services Division include a combination of State (\$1,694,272) and Federal (\$3,288,882) funds.

Charges for Services (\$913,849): Revenues from Courts and County departments for Revenue Recovery services.

Miscellaneous (\$11,535): Revenues for other Revenue Recovery services.

Net County Cost (\$5,000): Revenue Recovery is funded with a small amount of discretionary General Fund revenue.

Use of Funds

Salaries & Benefits (\$4,903,781): Primarily comprised of salaries (\$3,185,897), health insurance (\$779,760), and retirement (\$721,411).

CHILD SUPPORT SERVICES

Services & Supplies (\$663,411): Primarily comprised of facility costs including rent and utilities (\$359,406); office expenses and postage (\$77,196); County liability insurance charges (\$44,815); fleet vehicle and fuel charges (\$35,270); contracts for process server and locate services, external data processing, and lab testing services (\$29,150); and staff development and travel (\$20,000).

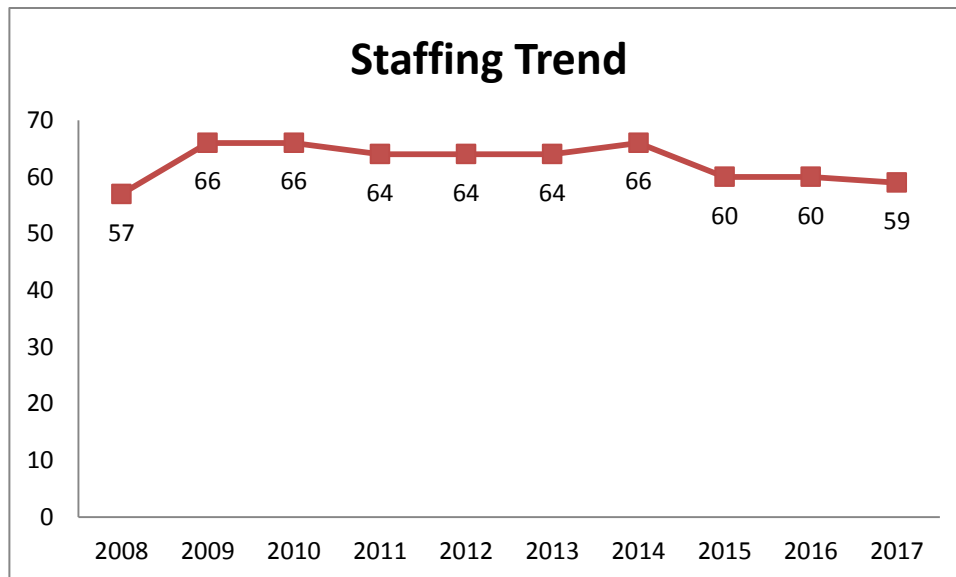
Intrafund Transfers (\$357,809): Primarily comprised of A-87 charges (\$337,901).

Intrafund Abatements (\$-11,463): Transfers for charges to General Fund

departments for revenues collected on their behalf.

Staffing Trend

Staffing for Child Support Services over the past ten years has fluctuated based on funding allocations provided by the State, and the transfer of the County's Revenue Recovery Program to the department in FY 2008-09. The recommended staff allocation for FY 2015-16 is 59 FTEs, with 55 FTEs on the West Slope and 4 FTEs at South Lake Tahoe. The 1.0 FTE decrease is an Accounting Technician position which has been vacant for some time.



CHILD SUPPORT SERVICES

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|------------------|-----------------|-----------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Administration & Services | 4,747,119 | 4,747,119 | - | 49 |
| EDP Maintenance & Operations | 236,034 | 236,034 | - | 1 |
| Revenue Recovery | 930,384 | 925,384 | 5,000 | 9 |
| <i>TOTAL</i> | <i>5,913,537</i> | <i>5,908,537</i> | <i>5,000</i> | <i>59</i> |

Program Summaries

Administration and Services

The Child Support Program is a Federal/State/Local mandated partnership aimed at establishing paternity and enforcement of child support and medical support. The Federal Child Support Enforcement Program was established in 1975 nationwide. A restructuring of the child support program in 2000 through State reform legislation allows counties to independently operate under the State Department of Child Support Services. The goals of the program are to promote the well-being of children and self-sufficiency of families by assisting both parents in meeting the financial, medical and emotional needs of their children through the delivery of quality child support establishment, collection and distribution services. Revenues for services are ongoing and are provided by the State at 34% and Federal government at 66%. There is no cost to the County General Fund.

EDP Maintenance & Operations

This refers to the Electronic Data Processing/Maintenance and Operations arm of the Division. Funding is provided by the State and Federal

government for specific, identifiable child support automation duties and responsibilities. Funding covers Information technology support, network costs and other automation related expenses. Revenues for this program are provided by the State at 34% and Federal government at 66%. There is no cost to the County General Fund.

Revenue Recovery Division

The Revenue Recovery Division is responsible for enforcement and collection of debts owed to many County Departments. Although Revenue Recovery is a General Fund program, the majority of the costs for operating the program are offset by a portion of the revenues collected for the County departments served and charges for services to the agencies being served (such as Superior Court).

Chief Administrative Office Recommendation

The Recommended Budget represents an overall decrease of \$61,266 or 1% in revenues and appropriations when compared to the FY 2015-16 Adopted Budget. There is no Net County Cost for Child Support programs. All but \$5,000 of the expenditures in the Revenue Recovery Program are offset

CHILD SUPPORT SERVICES

by revenues from charges for services. This represents a status quo budget.

Decreased revenues are primarily related to a reduction in the Electronic Data Processing/Maintenance and Operations (EDP) allocation for Child Support Services. Expenditures in that program have also been reduced so the Net County Cost remains at zero. The department has also included

projected salary savings of 3.9% from position vacancies in the Child Support program based on their historical vacancy rate.

Staffing Changes

The Recommended Budget includes the deletion of one vacant Accounting Technician position.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 79 CHILD SUPPORT SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 0887 | ST: INCENTIVES CHILD SUPPORT | 1,429,986 | 1,429,986 | 1,694,272 | 1,694,272 | 264,286 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 1,429,986 | 1,429,986 | 1,694,272 | 1,694,272 | 264,286 |
| 1102 | FED: INCENTIVES CHILD SUPPORT | 284,827 | 284,827 | 0 | 0 | -284,827 |
| 1103 | FED: 66% CHILD SUPPORT 356 | 3,328,756 | 3,328,756 | 3,288,882 | 3,288,882 | -39,874 |
| CLASS: 10 | REV: FEDERAL | 3,613,583 | 3,613,583 | 3,288,882 | 3,288,882 | -324,701 |
| 1740 | CHARGES FOR SERVICES | 904,515 | 904,515 | 906,201 | 906,201 | 1,686 |
| 1821 | INTERFND REV: COLLECTIONS | 7,720 | 7,720 | 7,648 | 7,648 | -72 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 912,235 | 912,235 | 913,849 | 913,849 | 1,614 |
| 1940 | MISC: REVENUE | 14,000 | 14,000 | 11,535 | 11,535 | -2,465 |
| CLASS: 19 | REV: MISCELLANEOUS | 14,000 | 14,000 | 11,535 | 11,535 | -2,465 |
| TYPE: R SUBTOTAL | | 5,969,804 | 5,969,804 | 5,908,538 | 5,908,538 | -61,266 |

CHILD SUPPORT SERVICES

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 79 CHILD SUPPORT SERVICES

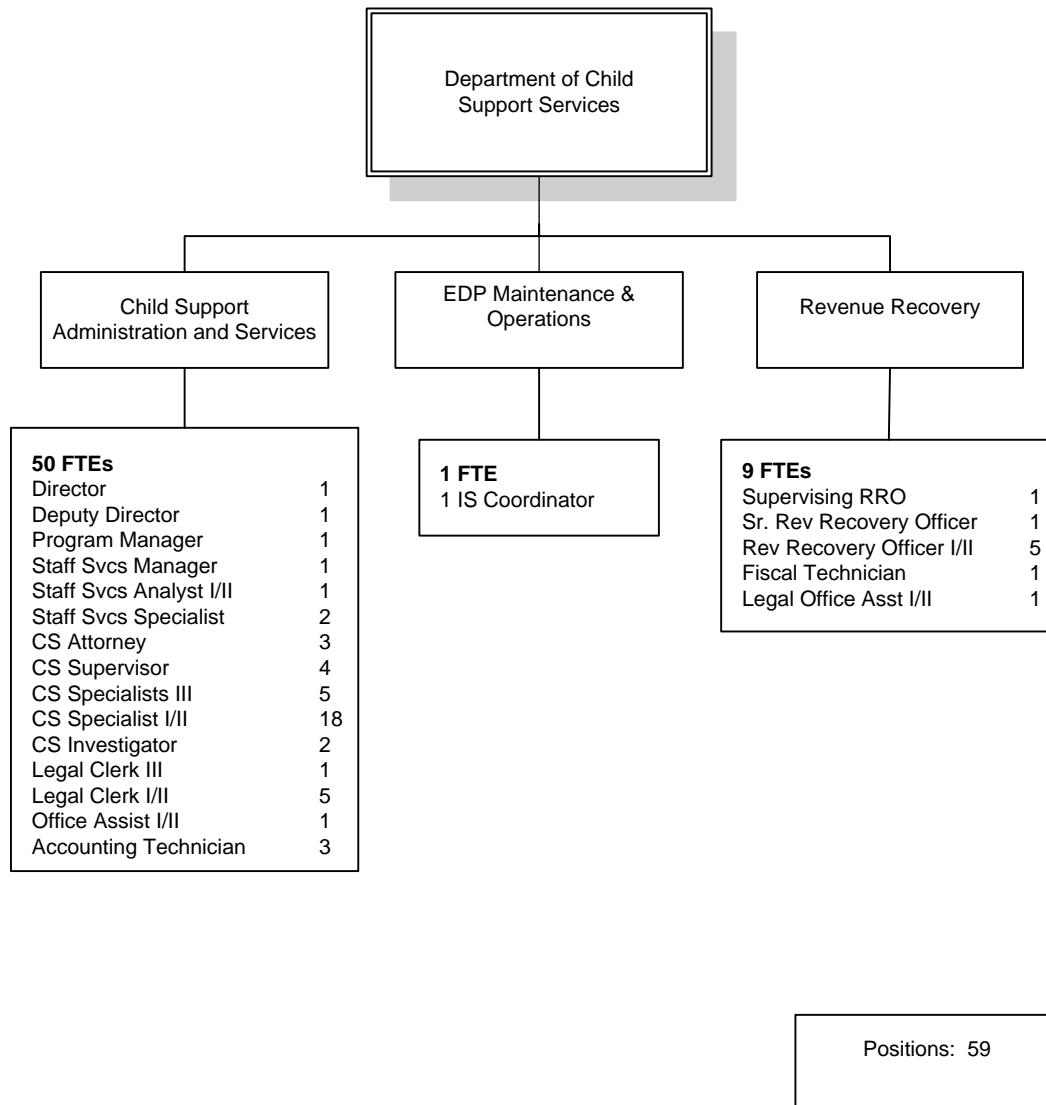
| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 3,183,956 | 3,183,956 | 3,166,777 | 3,166,777 | -17,179 |
| 3005 | TAHOE DIFFERENTIAL | 10,800 | 10,800 | 10,800 | 10,800 | 0 |
| 3006 | BILINGUAL PAY | 10,400 | 10,400 | 8,320 | 8,320 | -2,080 |
| 3020 | RETIREMENT EMPLOYER SHARE | 713,469 | 713,469 | 721,411 | 721,411 | 7,942 |
| 3022 | MEDI CARE EMPLOYER SHARE | 49,312 | 49,312 | 48,524 | 48,524 | -788 |
| 3040 | HEALTH INSURANCE EMPLOYER | 691,474 | 691,474 | 779,760 | 779,760 | 88,286 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 8,450 | 8,450 | 8,354 | 8,354 | -96 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 11,502 | 11,502 | 11,027 | 11,027 | -475 |
| 3046 | RETIREE HEALTH: DEFINED | 61,633 | 61,633 | 63,131 | 63,131 | 1,498 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 29,734 | 29,734 | 40,677 | 40,677 | 10,943 |
| 3080 | FLEXIBLE BENEFITS | 45,000 | 45,000 | 45,000 | 45,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 4,815,730 | 4,815,730 | 4,903,781 | 4,903,781 | 88,051 |
| 4040 | TELEPHONE COMPANY VENDOR | 10,320 | 10,320 | 200 | 200 | -10,120 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 3,360 | 3,360 | 13,320 | 13,320 | 9,960 |
| 4080 | HOUSEHOLD EXPENSE | 28 | 28 | 38 | 38 | 10 |
| 4100 | INSURANCE: PREMIUM | 37,526 | 37,526 | 44,815 | 44,815 | 7,289 |
| 4140 | MAINT: EQUIPMENT | 1,750 | 1,750 | 1,748 | 1,748 | -2 |
| 4144 | MAINT: COMPUTER | 16,124 | 16,124 | 16,550 | 16,550 | 426 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 914 | 914 | 3,375 | 3,375 | 2,461 |
| 4220 | MEMBERSHIPS | 11,285 | 11,285 | 9,665 | 9,665 | -1,620 |
| 4260 | OFFICE EXPENSE | 29,024 | 29,024 | 26,996 | 26,996 | -2,028 |
| 4261 | POSTAGE | 56,000 | 56,000 | 50,200 | 50,200 | -5,800 |
| 4262 | SOFTWARE | 500 | 500 | 500 | 500 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 11,232 | 11,232 | 11,000 | 11,000 | -232 |
| 4264 | BOOKS / MANUALS | 0 | 0 | 500 | 500 | 500 |
| 4265 | LAW BOOKS | 1,500 | 1,500 | 2,747 | 2,747 | 1,247 |
| 4266 | PRINTING / DUPLICATING SERVICES | 0 | 0 | 500 | 500 | 500 |
| 4267 | ON-LINE SUBSCRIPTIONS | 120 | 120 | 120 | 120 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 31,350 | 31,350 | 20,600 | 20,600 | -10,750 |
| 4308 | EXTERNAL DATA PROCESSING SERVICES | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| 4320 | VERBATIM: TRANSCRIPTION | 100 | 100 | 50 | 50 | -50 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 7,500 | 7,500 | 5,000 | 5,000 | -2,500 |
| 4400 | PUBLICATION & LEGAL NOTICES | 100 | 100 | 50 | 50 | -50 |
| 4420 | RENT & LEASE: EQUIPMENT | 28,000 | 28,000 | 28,965 | 28,965 | 965 |
| 4440 | RENT & LEASE: BUILDING & | 285,000 | 285,000 | 319,306 | 319,306 | 34,306 |
| 4461 | EQUIP: MINOR | 600 | 600 | 100 | 100 | -500 |
| 4462 | EQUIP: COMPUTER | 600 | 600 | 3,845 | 3,845 | 3,245 |
| 4500 | SPECIAL DEPT EXPENSE | 9,000 | 9,000 | 4,001 | 4,001 | -4,999 |
| 4503 | STAFF DEVELOPMENT | 9,500 | 9,500 | 9,000 | 9,000 | -500 |
| 4600 | TRANSPORTATION & TRAVEL | 5,500 | 5,500 | 6,000 | 6,000 | 500 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 2,500 | 2,500 | 950 | 950 | -1,550 |
| 4605 | RENT & LEASE: VEHICLE | 26,953 | 26,953 | 26,072 | 26,072 | -881 |
| 4606 | FUEL PURCHASES | 15,600 | 15,600 | 9,198 | 9,198 | -6,402 |
| 4608 | HOTEL ACCOMMODATIONS | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 4620 | UTILITIES | 44,600 | 44,600 | 39,500 | 39,500 | -5,100 |
| CLASS: 40 | SERVICE & SUPPLIES | 650,086 | 650,086 | 663,411 | 663,411 | 13,325 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 2,000 | 2,000 | 0 | 0 | -2,000 |
| 7223 | INTRAFND: MAIL SERVICE | 19,592 | 19,592 | 19,089 | 19,089 | -503 |
| 7224 | INTRAFND: STORES SUPPORT | 747 | 747 | 819 | 819 | 72 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 2,000 | 2,000 | 0 | 0 | -2,000 |
| 7233 | INTRAFND: CHILD SUPPORT SERVICES | 497,279 | 497,279 | 337,901 | 337,901 | -159,378 |
| CLASS: 72 | INTRAFUND TRANSFERS | 521,618 | 521,618 | 357,809 | 357,809 | -163,809 |
| 7353 | INTRFND ABATEMENTS: COLLECTIONS | -12,630 | -12,630 | -11,463 | -11,463 | 1,167 |
| CLASS: 73 | INTRAFUND ABATEMENT | -12,630 | -12,630 | -11,463 | -11,463 | 1,167 |
| TYPE: E SUBTOTAL | | 5,974,804 | 5,974,804 | 5,913,538 | 5,913,538 | -61,266 |
| DEPARTMENT: 79 | SUBTOTAL | 5,000 | 5,000 | 5,000 | 5,000 | 0 |

CHILD SUPPORT SERVICES

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|---|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Director of Child Support Services | 1.00 | 1.00 | 1.00 | - |
| Accounting Technician | 4.00 | 3.00 | 3.00 | (1.00) |
| Child Support Attorney I-IV | 3.00 | 3.00 | 3.00 | - |
| Child Support Investigator I/II | 2.00 | 2.00 | 2.00 | - |
| Child Support Program Manager | 1.00 | 1.00 | 1.00 | - |
| Child Support Specialist I/II | 18.00 | 18.00 | 18.00 | - |
| Child Support Specialist III | 5.00 | 5.00 | 5.00 | - |
| Child Support Supervisor | 4.00 | 4.00 | 4.00 | - |
| Deputy Director of Child Support Services | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 1.00 | 1.00 | 1.00 | - |
| Information Systems Coordinator | 1.00 | 1.00 | 1.00 | - |
| Legal Clerk I/II | 5.00 | 5.00 | 5.00 | - |
| Legal Clerk III | 1.00 | 1.00 | 1.00 | - |
| Legal Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Revenue Recovery Officer I/II | 5.00 | 5.00 | 5.00 | - |
| Sr Revenue Recovery Officer | 1.00 | 1.00 | 1.00 | - |
| Staff Services Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Staff Services Manager | 1.00 | 1.00 | 1.00 | - |
| Staff Services Specialist | 2.00 | 2.00 | 2.00 | - |
| Supervising Revenue Recovery Officer | 1.00 | 1.00 | 1.00 | - |
| Department Total | 60.00 | 59.00 | 59.00 | (1.00) |

CHILD SUPPORT SERVICES



HEALTH AND HUMAN SERVICES AGENCY

Health and Human Services Agency

Mission

The El Dorado Health and Human Services Agency (HHSA) is a public agency that partners with the community on health and welfare issues. We help residents stay healthy and become self-sufficient through a variety of health and human services.

| 2016-17 Summary of Department Programs | | | | |
|---|--------------------|--------------------|--------------------------------------|---------------|
| | Appropriation | Revenue | Net County Cost/ GF Contributions | Staffing |
| Administration | 4,175,620 | 4,110,615 | 65,005 | 65.10 |
| Human Services | 70,345,111 | 66,367,033 | 6,442,013 | 347.19 |
| Public Health | 29,352,164 | 27,199,873 | 6,358,677 | 93.95 |
| Behavioral Health | 34,217,118 | 34,217,118 | 16,510 | 92.80 |
| <i>TOTAL</i> | <i>138,090,013</i> | <i>131,894,639</i> | <i>12,882,205</i> | <i>599.04</i> |

Pending Issues and Policy Considerations

Changing the Mental Health Division Name to Behavioral Health

HHSA has been reviewing service delivery for multiple programs over the past few years. Last year the Alcohol and Drug Program was moved into the Mental Health Division in order to create a behavioral health model of service delivery. After their first successful year of co-location and collaboration, the division is requesting to change its name to the "Behavioral Health Division" in order to continue to foster the collaboration of programs and to destigmatize addiction and mental health issues. The Agency will now refer to the Mental Health Division as the Behavioral Health Division in keeping with its service integration strategic plan goal. This terminology is consistent with changes being made throughout the State. For example, the California Mental Health Director's Association and the Alcohol and

Drug Association recently merged to create the California Behavioral Health Director's Association. In addition, beginning next year, the State's External Quality Review Organization, which has historically only reviewed mental health services, will now be reviewing alcohol and drug program services as a behavioral health review.

Changing the Fund Structure of Social Services

Currently Human Services-Social Services is included in the General Fund. The majority of funding for Social Services is State, Federal and realignment dollars. The Chief Administrative Office is working with the Department and the Auditor's office to move Social Services out of the General Fund and into a Special Revenue Fund, similar to Public Health, Community Services, and Behavioral Health.

Agency Comprehensive Fee Study

HHSA is currently undergoing a comprehensive fee study facilitated by a

HEALTH AND HUMAN SERVICES AGENCY

contracted vendor. HHSA anticipates bringing the results of the fee study to the Board of Supervisors in July of 2016 and any revenue changes the Board of Supervisors approves based on this fee study will be addressed in the Addenda budget. Completing the comprehensive fee study was an objective included in HHSA's original strategic plan and was a direction provided to departments from the Board of Supervisors.

County Cost Allocation Plan Changes for HHSA

HHSA is recording an increase in County General Fund need based on the Chief Administrative Office recommended change in County Cost Allocation Plan (A-87) accounting methodology. The A-87 costs will be charged to Human Services and Public Health divisions for the following programs: Public Guardian, Social Services and Animal Services.

While this results in a substantial Net County Cost increase to HHSA, the increased costs are fully offset by an expenditure abatement in Department 15, resulting in no net increase in cost. This change allows for greater transparency of the costs of each program. HHSA has always included the A87 costs, which are based on a State approved cost plan, in expenditure claims to State and Federal programs, so these costs have always been recovered, with the exception of Animal Services. By including the A87 costs in the Animal Services budget, the department will now be able to recover these costs for services provided to the cities of South Lake Tahoe and Placerville.

HHSA Services Integration

HHSA is committed to its vision of "Transforming Lives and Improving Futures". HHSA is now in the beginning stages of an exciting new project aimed at improving service to the community through

co-location and enhanced integrated services, moving towards more client/family centered, holistic care (or whole person care). Currently, many HHSA programs serve the same clients and families. Many of these individuals have multiple needs that could benefit from our various programs.

While placing Social Services, Public Health, Mental Health and Community Services under one Agency umbrella has significantly improve communication and collaboration between the divisions, the programs still operate independently within their own management structure and results in treating an individual instead of the 'whole person' or family. Service integration is a process and will take time and patience. This will be a phased approach. The first phase of HHSA's service integration project is expected to take at least 12 to 18 months with the primary goal of revising the budget structure from behavioral health, public health, social services, community services and administration, to a budget structure that recognizes an Adult System of Care, Children System of Care, Community Resource Programs and Community/Public Health and Wellness.

These service integration efforts are consistent with the County's Health Community strategic plan goal's objective to protect against adverse outcomes among children, adults and senior citizens.

AB 403 (Stone/Continuum of Care Reform)

AB 403, which takes effect in January 2017, is a comprehensive reform effort intended to ensure that youth in foster care has their day-to-day physical, mental, and emotional needs met; that they have the greatest chance to grow up in permanent and supportive homes; and that they have the opportunity to grow into self-sufficient, successful adults. The State is conducting bi-weekly conference calls to work with counties, but many questions remain unanswered. No new start up or operational

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funding has been confirmed. At the time of this submission, the funding is expected to come from lower level of care placement savings. HHSA is working closely with the community based organizations that will be impacted by this legislation, as well as the California Welfare Director's Association (CWDA) and the California Behavioral Health Director's Association (CBHDA).

AB 403 will have the greatest impact to the Social Services and Behavioral Health divisions. At this time, the full impact of AB 403, both programmatic and financial, is unknown, but CWDA and CBHDA both feel the funding from the State will not be sufficient to comply with the new mandates. While CWDA anticipates additional funding for Social Services, the State of California Legislative Analyst's Office concluded AB 403 will have a major fiscal impact in the tens of millions of dollar to mental health services, and that due to 1991 realignment, the responsibility of providing services rests with counties. On behalf of counties, the California Behavioral Health Director's Association submitted a request to the State for an additional \$370 million to fund the mental health requirements of AB 403. At this time the State has not responded to this request.

HHSA Facility Issues

Facility needs are part of the HHSA strategic plan due to the Agency's move towards service integration and co-location of programs. HHSA facilities are essentially at capacity and it will be difficult to continue meeting staff and service demands required by the State without identifying additional space, particularly at Briw Road, as well as at the Behavioral Health facility in Diamond Springs. HHSA is working with the Chief Administrative Office's Facilities Management Division to explore options.

It should also be noted that the One Stop Job Training program located at Briw Road is at capacity in regards to both staff as well

as space to provide services to those seeking employment assistance. Job training and workforce development are an integral component of the County's Economic Development strategic plan goal. As a result, any expansion of job training and workforce development programs will be limited based on the lack of space.

The space issue is compounded in South Lake Tahoe where there are limited facilities available for use, especially in the El Dorado Center, making it difficult to serve clients, hold staff meetings and to provide staff development opportunities. However, on June 9, 2015, the Board designated \$5M in Public Health funding to purchase and/or build a new building to be shared between all HHSA programs with the exception of Behavioral Health. The rationale is that Social Services programs would then "rent" their portion of the building from Public Health, a practice successfully used in other jurisdictions.

El Dorado County Homelessness

Recently, homelessness services have become a high profile issue throughout the State of California. In FY 2015-16, HHSA was awarded approximately \$470,000 in funding related to the Housing Support Program which has provided long term housing for families. However, El Dorado County is facing increasing challenges related to homelessness, and while HHSA has strong partnerships with community based organizations to provide a variety of services such as job training, mental health, health care and other social services, funding is limited for housing options. The County is currently studying methods to obtain funding for housing options.

HHSA Volunteer Coordinator

HHSA relies on approximately 500 volunteers who support agency programs. Some of the volunteer time provides an in-kind match to various grants programs,

HEALTH AND HUMAN SERVICES AGENCY

which allows HHSA to maintain funding for permanent staff. Without the volunteers, particularly in the agency's Senior Services programs, it would be difficult to provide services without additional County funding.

The task of supporting volunteers and recruiting additional volunteers is becoming more difficult as the administrative workload on existing staff continues to increase. In the future, HHSA would like a Volunteer Coordinator position that would allow for better volunteer recruitment, screening, tracking and retention.

HHSA Strategic Plan

The Health and Human Services Agency (HHSA) recognizes that ensuring the efficiency and effectiveness of program

services requires systems, workforce, and infrastructure. The Agency continues to implement an Agency Strategic Plan, which was developed in Fiscal Year 2013-14, to provide a guide for ensuring efficiency, transparency, accountability, improved performance, and an increased effectiveness of services provided to the residents of El Dorado County. Also during Fiscal Year 2015-16, HHSA created Goal 5-Service Integration – to develop and implement a continuum of care model for individuals, families and community partners that integrates access, assessment, referral and efficient delivery of programs and services. The following are the Agency Strategic Plan objectives that the Agency accomplished in Fiscal Year 2015-16. Each objective is underneath the project and goal that it is helping to achieve.

| | |
|--|--|
| Goal 1 - Staff Investment: To encourage a safe, supportive, empowering professional culture that values learning and growth, and enhances employee innovation and purpose. | |
| | Project 1.1: Staff Retention |
| | Objective 1.1.2: Develop a model for a staff morale committee within HHSA. |
| | Objective 1.1.4: Develop a community focused Marketing and Recruitment Plan for El Dorado County. |
| | Objective 1.1.5: Identify a specific community need or cause for HHSA employees to support. |
| | Project 1.2: Staff Development/Training |
| | Objective 1.2.4: Design and implement a comprehensive Employee Orientation Program. |
| | Objective 1.2.5: Identify and develop training opportunities for HHSA employees. |
| | Objective 1.2.6: Design and implement a comprehensive training curriculum for Supervisors and Managers. |
| | Objective 1.2.7: Develop a process to measure and evaluate the effectiveness of HHSA Staff Development and Training. |
| | Objective 1.2.8: Develop a formal coaching program in support of staff training, development and retention. |
| | Project 1.3: Staff Safety |
| | Objective 1.3.5: Promote Defensive Driving and use of 4-Wheel Drive Vehicles. |
| | Project 1.4: Internal Human Resource Development |
| | Objective 1.4.1: Hire a full time Psychiatrist for Mental Health Adult Outpatient Services. |
| | Objective 1.4.2: Develop an efficient and comprehensive Staff Recruitment and Hiring Plan. |
| Goal 2 - Fiscal Responsibility: To develop & sustain Agency resources through thoughtful planning & efficient practices, and foster accountability and ownership at all levels of the Agency. | |
| | Project 2.1: Process Improvement |

HEALTH AND HUMAN SERVICES AGENCY

| | |
|--|---|
| | Objective 2.1.6: Develop and implement a Contract Monitoring process that is aligned with funding source requirements. |
| | Objective 2.1.7: Develop and implement Request for Proposal (RFP) Procedures in alignment with the Board of Supervisors Policy C-17 "Procurement Policy." |
| | Objective 2.1.8: Develop Procedures and Training to ensure accurate Time Collection. |
| Goal 3 - Program Effectiveness/Integration: To develop collaborative partnerships and community networks that focus on quality, performance standards, outcomes and accountability through mutual goals and continuous improvement. | |
| | Project 3.1: Program/Service Integration |
| | Objective 3.1.1: Assure that all children entering the Child Welfare System are screened and assessed for Mental Health Services. |
| | Objective 3.1.3: Develop a plan to outline the benefits of reintegrating the CalWORKs Welfare to Work and the Workforce Investment Act program. |
| | Project 3.2: External/Community Collaboration |
| | Objective 3.2.6: Conduct Maternal Child and Adolescent Health Community Needs Assessment and develop a 5-year plan. |
| | Objective 3.2.7: Develop a comprehensive HHSA client-facing brochure. |
| | Objective 3.2.10: Improve working relationships with County Commissions. |
| | Objective 3.2.11: Improve and formalize collaboration with Environmental Management. |
| | Project 3.4: Healthcare Reform |
| | Objective 3.4.1: Develop a plan for educating the community on available Health Care Resources. |
| | Objective 3.4.2: Integrate Eligible Plan Recipients into Expanded Medi-Cal and/or Covered California. |
| | Project 3.6: Public Health Accreditation (PHAB) |
| | Objective 3.6.3: Evaluate Public Health Accreditation readiness. |
| | Project 3.7: Preparedness and Response |
| | Objective 3.7.3: Train HHSA staff on procedures to respond to and/or report to emergency situations. |
| | Objective 3.7.4: Develop staff communication strategies regarding emergency situations. |
| | Objective 3.7.5: Develop client communication strategies for emergency situations. |
| | Project 3.8: Volunteer/Internship Program |
| | Objective 3.8.1: Develop a Volunteer Program that encourages the community to assist and benefit in the delivery of services within HHSA. |
| Goal 4 - Agency Infrastructure: To establish a strong Agency infrastructure through the advancement of technology, appropriate staffing levels, and facility development and utilization. | |
| | Project 4.1: Information Technology |
| | Objective 4.1.4: Implement mobile data terminal for Animal Services. |
| | Objective 4.1.9: Compare the viability of current ambulance billing system with the feasibility of an in-house billing system to determine most effective option. |

HEALTH AND HUMAN SERVICES AGENCY

Health & Human Services Agency – Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recommended | Diff from Adjusted |
|---|-----------------------------------|----------------------------|-------------------------------|-----------------------|
| Director of Health & Human Services | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 8.00 | 8.00 | 8.00 | - |
| Administrative Secretary | 1.00 | 1.00 | 1.00 | - |
| Administrative Services Officer | 2.00 | 2.00 | 2.00 | - |
| Administrative Technician | 8.50 | 7.50 | 7.50 | (1.00) |
| Alcohol and Drug Program Division Mgr | 1.00 | 1.00 | 1.00 | - |
| Animal Control Officer I/II | 6.00 | 6.00 | 6.00 | - |
| Animal Control Operations Manager | 1.00 | 1.00 | 1.00 | - |
| Animal Shelter Attendant | 4.00 | 4.00 | 4.00 | - |
| Animal Shelter Supervisor | 1.00 | 1.00 | 1.00 | - |
| Assistant Director of Health Services | 1.00 | 1.00 | 1.00 | - |
| Assistant Director of Human Services | 1.00 | 1.00 | 1.00 | - |
| Care Management Counselor I/II | 1.00 | 1.00 | 1.00 | - |
| Care Management Supervisor | 0.80 | 0.80 | 0.80 | - |
| Chief Animal Control Officer | 1.00 | 1.00 | 1.00 | - |
| Chief Assistant Director of HHSA | 1.00 | 1.00 | 1.00 | - |
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | - |
| Community Health Advocate | 2.00 | 7.00 | 7.00 | 5.00 |
| Community Public Health Nurse Div Mgr | 1.00 | 1.00 | 1.00 | - |
| Cook I/II | 2.81 | 2.81 | 2.81 | - |
| Department Analyst I/II | 17.00 | 18.00 | 18.00 | 1.00 |
| Deputy Director | 4.00 | 5.00 | 5.00 | 1.00 |
| Deputy Public Guardian I/II | 7.00 | 7.00 | 7.00 | - |
| Disease Investigation & Control Specialist I/II | 1.00 | 1.00 | 1.00 | - |
| Eligibility Supervisor I | 12.00 | 13.00 | 13.00 | 1.00 |
| Eligibility Systems Specialist | 4.00 | 4.00 | 4.00 | - |
| Eligibility Worker I/II | 70.00 | 74.00 | 69.00 | (1.00) |
| Eligibility Worker III | 19.00 | 19.00 | 19.00 | - |
| Employment & Training Worker I/II | 17.00 | 17.00 | 17.00 | - |
| Employment & Training Worker III | 5.50 | 5.50 | 5.50 | - |
| Employment & Training Worker Supv | 4.00 | 4.00 | 4.00 | - |
| EMS Agency Administrator | 1.00 | 1.00 | 1.00 | - |
| EMS Agency Medical Director | 0.40 | 0.40 | 0.40 | - |
| Energy Weatherization Supervisor | 1.00 | 1.00 | 1.00 | - |
| Energy Weatherization Technician I/II | 3.00 | 4.00 | 4.00 | 1.00 |
| Epidemiologist I/II | 1.00 | 1.00 | 1.00 | - |
| Executive Assistant | 1.00 | 1.00 | 1.00 | - |

HEALTH AND HUMAN SERVICES AGENCY

Health & Human Services Agency – Personnel Allocation (continued)

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recommended | Diff from Adjusted |
|--|-----------------------------------|----------------------------|-------------------------------|-----------------------|
| Fair Hearing Officer | 1.00 | 1.00 | 1.00 | - |
| Fiscal Assistant I/II | 2.00 | 3.00 | 3.00 | 1.00 |
| Fiscal Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 12.00 | 14.00 | 14.00 | 2.00 |
| Food Services Aide | 1.75 | 1.75 | 1.75 | - |
| Food Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Health Education Coordinator | 9.50 | 8.50 | 8.50 | (1.00) |
| Health Program Manager | 1.00 | 1.00 | 1.00 | - |
| Health Program Specialist | 5.50 | 5.50 | 5.50 | - |
| Housing Program Coordinator | 2.00 | 2.00 | 2.00 | - |
| Housing Program Specialist I/II | 1.00 | 1.00 | 1.00 | - |
| IHSS Public Authority Registry/Training Specialist | 2.00 | 2.00 | 2.00 | - |
| Information Systems Coordinator | 1.00 | 1.00 | 1.00 | - |
| Legal Clerk III | - | 1.00 | 1.00 | 1.00 |
| Manager of Mental Health Programs | 3.00 | 3.00 | 3.00 | - |
| Mealsite Coordinator | 5.98 | 5.98 | 5.98 | - |
| Medical Office Assistant I/II | 11.00 | 11.00 | 11.00 | - |
| Medical Records Technician | 0.90 | 0.90 | 0.90 | - |
| Mental Health Aide | 6.35 | 6.35 | 6.35 | - |
| Mental Health Clinical Nurse | 1.00 | 1.00 | 1.00 | - |
| Mental Health Clinician IA/IB/II | 26.00 | 27.50 | 27.50 | 1.50 |
| Mental Health Medical Director | 1.00 | 1.00 | 1.00 | - |
| Mental Health Patient's Rights Advocate | - | 0.40 | 0.40 | 0.40 |
| Mental Health Program Coordinator IA/IB/II | 4.00 | 5.00 | 5.00 | 1.00 |
| Mental Health Worker I/II | 11.50 | 13.50 | 13.50 | 2.00 |
| Nutrition Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Nutritionist | 1.20 | 1.20 | 1.20 | - |
| Occupational/Physical Therapist | 3.35 | 3.35 | 3.35 | - |
| Office Assistant I/II | 19.50 | 19.50 | 19.50 | - |
| Office Assistant III | 12.00 | 12.00 | 12.00 | - |
| Office Assistant Supervisor I/II | 3.00 | 3.00 | 3.00 | - |
| Paralegal I/II | 2.00 | 1.00 | 1.00 | (1.00) |
| Program Aide | 7.55 | 7.55 | 7.55 | - |
| Program Assistant | 22.65 | 23.35 | 23.35 | 0.70 |
| Program Coordinator | 4.00 | 4.00 | 4.00 | - |
| Program Manager | 6.00 | 7.00 | 7.00 | 1.00 |
| Program Manager I | 3.00 | 3.00 | 3.00 | - |

HEALTH AND HUMAN SERVICES AGENCY

Health & Human Services Agency – Personnel Allocation (continued)

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recommended | Diff from Adjusted |
|---|-----------------------------------|----------------------------|-------------------------------|-----------------------|
| Program Manager II | - | - | - | - |
| Program Manager - Protective Services | 1.00 | 1.00 | 1.00 | - |
| Psychiatric Technician I/II | 3.00 | 3.00 | 3.00 | - |
| Psychiatrist I/II | 1.00 | 1.00 | 1.00 | - |
| Public Health Laboratory Director | 1.00 | 1.00 | 1.00 | - |
| Public Health Nurse I/II | 9.40 | 14.40 | 14.40 | 5.00 |
| Public Health Nurse Practitioner | 2.00 | 1.80 | 1.80 | (0.20) |
| Public Health Officer | 1.00 | 1.00 | 1.00 | - |
| Public Services Assistant | 2.00 | 2.00 | 2.00 | - |
| Quality Improvement Coordinator | 0.50 | 0.50 | 0.50 | - |
| Registered Nurse | 1.70 | 0.70 | 0.70 | (1.00) |
| Screeener | 5.00 | 5.00 | 5.00 | - |
| Secretary | 1.00 | 1.00 | 1.00 | - |
| Senior Citizens Attorney I/II/III | 1.50 | 1.50 | 1.50 | - |
| Seniors' Daycare Program Supervisor | 2.00 | 2.00 | 2.00 | - |
| Services Support Assistant III | 3.00 | 3.00 | 3.00 | - |
| Social Services Aide | 16.00 | 16.00 | 16.00 | - |
| Social Services Program Manager | 3.00 | 4.00 | 4.00 | 1.00 |
| Social Services Supervisor II | 11.00 | 11.00 | 11.00 | - |
| Social Worker Clinician | 1.00 | 1.00 | 1.00 | - |
| Social Worker I/II | 8.40 | 8.40 | 8.40 | - |
| Social Worker III | 20.40 | 20.40 | 20.40 | - |
| Social Worker IV | 28.40 | 29.40 | 29.40 | 1.00 |
| Sr. Accountant | 1.00 | 1.00 | 1.00 | - |
| Sr. Animal Control Officer | 1.00 | 1.00 | 1.00 | - |
| Sr. Department Analyst | 4.00 | 3.00 | 3.00 | (1.00) |
| Sr. Fiscal Assistant | 4.00 | 2.00 | 2.00 | (2.00) |
| Sr. Licensed Vocational Nurse | 1.00 | 1.00 | 1.00 | - |
| Sr. Medical Office Assistant | 2.00 | 1.00 | 1.00 | (1.00) |
| Sr. Office Assistant | 7.00 | 7.00 | 7.00 | - |
| Staff Services Analyst I/II | 9.00 | 9.00 | 9.00 | - |
| Supervising Accountant/Auditor | 5.00 | 5.00 | 5.00 | - |
| Supervising Animal Control Officer | 1.00 | 1.00 | 1.00 | - |
| Supervising Deputy Public Guardian | 1.00 | 1.00 | 1.00 | - |
| Supervising Health Education Coordinator | 4.00 | 5.00 | 5.00 | 1.00 |
| Supervising Occupational/Physical Therapist | 0.60 | 0.60 | 0.60 | - |
| Supervising Public Health Nurse | 3.00 | 4.00 | 4.00 | 1.00 |
| Vocational Counselor | 1.00 | 1.00 | 1.00 | - |
| Welfare Collections Officer | 1.00 | 1.00 | 1.00 | - |
| Department Total | 579.64 | 604.04 | 599.04 | 19.40 |

HEALTH AND HUMAN SERVICES AGENCY

Health & Human Services Agency – Administration

Mission

Health & Human Services Agency (HHS) Administration provides administrative and fiscal support to the four programmatic divisions of HHS including Behavioral Health, Public Health, Community Services, and Social Services.

HHS Admin Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|--------------|
| Charges for Service | 4,113,064 | 4,360,808 | 4,110,615 | 4,110,615 | (250,193) | -6% |
| Misc. | 18,649 | - | - | - | - | 0% |
| Total Revenue | 4,131,713 | 4,360,808 | 4,110,615 | 4,110,615 | (250,193) | -6% |
| Salaries and Benefits | 6,433,583 | 6,740,348 | 7,011,701 | 7,011,701 | 271,353 | 4% |
| Services & Supplies | 1,349,330 | 1,480,725 | 1,510,634 | 1,510,634 | 29,909 | 2% |
| Fixed Assets | 7,178 | - | 43,500 | 43,500 | 43,500 | 0% |
| Intrafund Transfers | 8,849 | 319,089 | 445,193 | 445,193 | 126,104 | 40% |
| Intrafund Abatements | (4,339,244) | (4,617,158) | (4,835,408) | (4,835,408) | (218,250) | 5% |
| Total Appropriations | 3,459,696 | 3,923,004 | 4,175,620 | 4,175,620 | 252,616 | 6% |
| NCC | (672,017) | (437,804) | 65,005 | 65,005 | 502,809 | -115% |
| FTE's | 64 | 64 | 65 | 65 | 1 | 2% |

Source of Funds

Charges for Services (\$4,110,615): Comprised of interfund abatements/reimbursements between department programs for HHS Administration charges.

Net County Cost (\$65,005) – An estimate of cost recovery based on an Indirect Cost Rate.

Use of Funds

Salaries & Benefits (\$7,011,701): Primarily regular salaries and benefits (\$4,673,125), overtime (\$20,000), and other benefit and cost applied charges (\$2,318,576).

Services & Supplies (\$1,510,634): Primarily comprised of building rents and related space costs (\$962,040), household expenses (\$8,000), cost applied liability insurance (\$35,897), staff development

(\$34,560), minor equipment purchase/maintenance (\$14,200), telephone and internet charges (\$19,400), professional and specialized services (\$87,645), miscellaneous services and supplies (\$16,700), general office expenses and postage (\$115,000) and leased copy machines (\$185,000).

Fixed Asset (\$43,500): Professional scanner (\$8,500), POD building and design (\$30,000) and security equipment (\$5,000).

Intrafund Transfers (\$445,193): Cost applied mail, store support and building maintenance (\$11,814), IT support for PC and programming services (\$25,000) and A-87 (\$408,379).

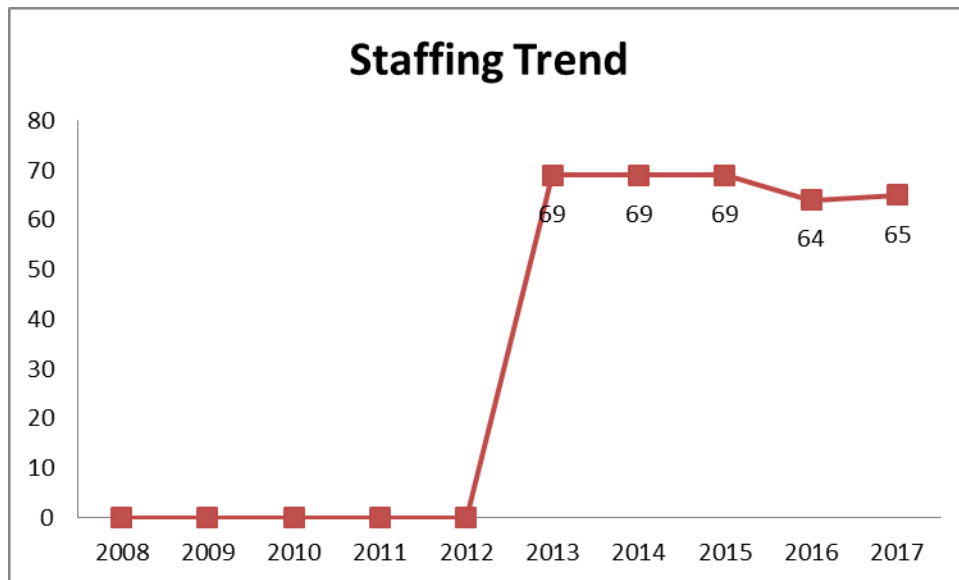
Intrafund Abatements (-\$4,835,408): Related to indirect cost allocation for HHS Administration charges.

HEALTH AND HUMAN SERVICES AGENCY

Staffing Trend

Staffing for the Health and Human Services Agency Administration has increased by 0.80 FTE due to a transfer from Community

Services. The recommended staff allocation for FY 2016-17 is 65.10. The division currently has 64.10 FTEs on the West Slope and 1.00 FTEs at South Lake Tahoe.



HEALTH AND HUMAN SERVICES AGENCY

| 2016-17 Summary of Department Programs | | | | |
|--|--------------------|--------------------|-----------------|--------------|
| | Appropriation | Revenue | Net County Cost | Staffing |
| HHSA Administration | \$4,175,620 | \$4,110,615 | \$65,005 | 65.10 |
| <i>TOTAL</i> | <i>\$4,175,620</i> | <i>\$4,110,615</i> | <i>\$65,005</i> | <i>65.10</i> |

Program Summary

HHSA Administration

HHSA Administration was created in July 2013 to provide efficiencies in administrative and fiscal support to all the various programs in each of the four programmatic divisions of the agency. The division provides a wide range of services to the four program divisions, including maintaining and monitoring contracts, providing fiscal and budget support, facility maintenance, purchasing, billing, payroll, grant reporting, preparing items for submission to the Board of Supervisors, and internal personnel processing. The division charges programs for use of its services and recovers costs from each of the three divisions of HHSA through an Indirect Cost Rate (ICR).

Chief Administrative Office Recommendation

The Health and Human Services Agency Administration Division was created to provide efficiencies in administrative and fiscal support to all the various programs

across the agency. The division passes these fiscal and administrative costs to programs within the agency based on direct program salaries. All Administrative Division costs are funded from state, federal, realignment, donations/fees, and General Fund.

The total Recommended Budget for the Administration Division represents a decrease of revenues of \$250,193 or 6% and an increase in appropriations of \$252,616 or 6% when compared to the FY 2015-16 approved budget. As a result, the Net County Cost is increasing \$502,809. This represents a status quo budget.

At the beginning of the year the Division calculates an Indirect Cost Rate (ICR) that is charged out to all Divisions in the Health and Human Services agency based on direct salary dollars. Due to fluctuations in actual salary dollars spent throughout the year, sometimes the department collects more revenue than necessary which rolls into the General Fund as fund balance and will be used to fund the Net County Cost in future years.

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 45 HEALTH & HUMAN SERVICES AGENCY ADM

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 4,137,204 | 4,360,808 | 4,110,615 | 4,110,615 | -250,193 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 4,137,204 | 4,360,808 | 4,110,615 | 4,110,615 | -250,193 |
| <hr/> | | | | | |
| TYPE: R SUBTOTAL | 4,137,204 | 4,360,808 | 4,110,615 | 4,110,615 | -250,193 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 45 HEALTH & HUMAN SERVICES AGENCY ADM

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 4,162,621 | 4,541,902 | 4,673,125 | 4,673,125 | 131,223 |
| 3002 OVERTIME | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| 3004 OTHER COMPENSATION | 4,200 | 4,200 | 4,200 | 4,200 | 0 |
| 3005 TAHOE DIFFERENTIAL | 2,400 | 2,400 | 2,400 | 2,400 | 0 |
| 3020 RETIREMENT EMPLOYER SHARE | 958,379 | 958,379 | 1,013,266 | 1,013,266 | 54,887 |
| 3022 MEDI CARE EMPLOYER SHARE | 65,894 | 65,894 | 67,790 | 67,790 | 1,896 |
| 3040 HEALTH INSURANCE EMPLOYER | 975,046 | 975,046 | 1,017,575 | 1,017,575 | 42,529 |
| 3042 LONG TERM DISABILITY EMPLOYER | 11,357 | 11,357 | 11,677 | 11,677 | 320 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 2,412 | 2,412 | 7,589 | 7,589 | 5,177 |
| 3046 RETIREE HEALTH: DEFINED | 48,279 | 48,279 | 68,497 | 68,497 | 20,218 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 43,279 | 43,279 | 52,982 | 52,982 | 9,703 |
| 3080 FLEXIBLE BENEFITS | 67,200 | 67,200 | 72,600 | 72,600 | 5,400 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 6,361,067 | 6,740,348 | 7,011,701 | 7,011,701 | 271,353 |
| 4040 TELEPHONE COMPANY VENDOR | 1,368 | 1,368 | 1,400 | 1,400 | 32 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 26,500 | 26,500 | 18,000 | 18,000 | -8,500 |
| 4080 HOUSEHOLD EXPENSE | 5,500 | 5,500 | 5,000 | 5,000 | -500 |
| 4082 HOUSEHOLD EXP: OTHER | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4086 JANITORIAL / CUSTODIAL SERVICES | 62,280 | 62,280 | 62,280 | 62,280 | 0 |
| 4100 INSURANCE: PREMIUM | 31,004 | 31,004 | 35,897 | 35,897 | 4,893 |
| 4101 INSURANCE: ADDITIONAL LIABILITY | 760 | 760 | 0 | 0 | -760 |
| 4144 MAINT: COMPUTER | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4180 MAINT: BUILDING & IMPROVEMENTS | 9,036 | 9,036 | 5,000 | 5,000 | -4,036 |
| 4182 MAINT: RENTAL PROPERTY | 205 | 205 | 0 | 0 | -205 |
| 4220 MEMBERSHIPS | 600 | 600 | 1,400 | 1,400 | 800 |
| 4260 OFFICE EXPENSE | 36,153 | 36,153 | 35,000 | 35,000 | -1,153 |
| 4261 POSTAGE | 60,000 | 60,000 | 80,000 | 80,000 | 20,000 |
| 4262 SOFTWARE | 600 | 600 | 4,200 | 4,200 | 3,600 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 1,473 | 1,473 | 2,000 | 2,000 | 527 |
| 4264 BOOKS / MANUALS | 700 | 700 | 700 | 700 | 0 |
| 4266 PRINTING / DUPLICATING SERVICES | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 69,945 | 69,945 | 87,645 | 87,645 | 17,700 |
| 4400 PUBLICATION & LEGAL NOTICES | 700 | 700 | 500 | 500 | -200 |
| 4420 RENT & LEASE: EQUIPMENT | 104,192 | 194,955 | 185,000 | 185,000 | -9,955 |
| 4421 RENT & LEASE: SECURITY SYSTEM | 24,552 | 24,552 | 23,964 | 23,964 | -588 |
| 4440 RENT & LEASE: BUILDING & | 689,297 | 689,297 | 681,508 | 681,508 | -7,789 |
| 4461 EQUIP: MINOR | 11,900 | 11,900 | 2,400 | 2,400 | -9,500 |
| 4462 EQUIP: COMPUTER | 17,234 | 17,234 | 8,800 | 8,800 | -8,434 |
| 4500 SPECIAL DEPT EXPENSE | 0 | 0 | 10,000 | 10,000 | 10,000 |
| 4502 EDUCATIONAL MATERIALS | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4503 STAFF DEVELOPMENT | 17,285 | 17,285 | 34,560 | 34,560 | 17,275 |
| 4529 SOFTWARE LICENSE | 3,300 | 3,300 | 3,500 | 3,500 | 200 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 45 HEALTH & HUMAN SERVICES AGENCY ADM

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4600 | TRANSPORTATION & TRAVEL | 3,640 | 3,640 | 3,302 | 3,302 | -338 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 10,570 | 10,570 | 7,990 | 7,990 | -2,580 |
| 4605 | RENT & LEASE: VEHICLE | 2,500 | 2,500 | 8,500 | 8,500 | 6,000 |
| 4606 | FUEL PURCHASES | 700 | 700 | 1,000 | 1,000 | 300 |
| 4608 | HOTEL ACCOMMODATIONS | 500 | 500 | 2,300 | 2,300 | 1,800 |
| 4620 | UTILITIES | 187,968 | 187,968 | 189,288 | 189,288 | 1,320 |
| CLASS: 40 | SERVICE & SUPPLIES | 1,389,962 | 1,480,725 | 1,510,634 | 1,510,634 | 29,909 |
| 6040 | FIXED ASSET: EQUIPMENT | 0 | 0 | 35,000 | 35,000 | 35,000 |
| 6042 | FIXED ASSET: COMPUTER SYSTEM | 0 | 0 | 8,500 | 8,500 | 8,500 |
| CLASS: 60 | FIXED ASSETS | 0 | 0 | 43,500 | 43,500 | 43,500 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 0 | 0 | 408,379 | 408,379 | 408,379 |
| 7223 | INTRAFND: MAIL SERVICE | 47 | 47 | 118 | 118 | 71 |
| 7224 | INTRAFND: STORES SUPPORT | 2,411 | 2,411 | 1,696 | 1,696 | -715 |
| 7229 | INTRAFND: PC SUPPORT | 19,000 | 19,000 | 25,000 | 25,000 | 6,000 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 19,000 | 19,000 | 0 | 0 | -19,000 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 5,545 | 5,545 | 10,000 | 10,000 | 4,455 |
| 7250 | INTRAFND: NOT GEN FUND / SAME FUND | 261,967 | 273,086 | 0 | 0 | -273,086 |
| CLASS: 72 | INTRAFUND TRANSFERS | 307,970 | 319,089 | 445,193 | 445,193 | 126,104 |
| 7350 | INTRFND ABATEMENTS: GF ONLY | -4,694,578 | -4,617,158 | -4,835,408 | -4,835,408 | -218,250 |
| CLASS: 73 | INTRAFUND ABATEMENT | -4,694,578 | -4,617,158 | -4,835,408 | -4,835,408 | -218,250 |
| TYPE: E SUBTOTAL | | 3,364,421 | 3,923,004 | 4,175,620 | 4,175,620 | 252,616 |
| FUND TYPE: 10 | SUBTOTAL | -772,783 | -437,804 | 65,005 | 65,005 | 502,809 |
| DEPARTMENT: 45 | SUBTOTAL | -772,783 | -437,804 | 65,005 | 65,005 | 502,809 |

HEALTH AND HUMAN SERVICES AGENCY

Health and Human Services Agency (HHSA)

HHSA Administration

65.10

Administration

| | |
|---------------------------------------|--------------|
| Administrative, Placerville | 26.10 |
| Director of Health & Human Services | 1.00 |
| Administrative Services Officer | 2.00 |
| Administrative Technician | 2.00 |
| Assistant Director of Health Services | 0.10 |
| Chief Assistant Director of HHSA | 1.00 |
| Department Analyst I/II | 11.00 |
| Deputy Director | 2.00 |
| Executive Assistant | 1.00 |
| Health Program Manager | 1.00 |
| Office Assistant I/II | 3.00 |
| Sr. Department Analyst | 1.00 |
| Sr. Office Assistant | 1.00 |

Fiscal

| | |
|---------------------------------|--------------|
| Fiscal, Placerville | 38.00 |
| Accountant I/II | 8.00 |
| Administrative Technician | 1.00 |
| Chief Fiscal Officer | 1.00 |
| Department Analyst I/II | 4.00 |
| Fiscal Assistant I/II | 2.00 |
| Fiscal Technician | 12.00 |
| Office Assistant I/II | - |
| Program Manager | 3.00 |
| Sr. Accountant | 1.00 |
| Sr. Department Analyst | 1.00 |
| Supervising Accountant/Auditor | 5.00 |
| Fiscal, South Lake Tahoe | 1.00 |
| Fiscal Assistant I/II | 1.00 |

HEALTH AND HUMAN SERVICES AGENCY

Health and Human Services Agency- Behavioral Health Division

Mission

The County of El Dorado Health and Human Services Agency, Health Services Department, Behavioral Health Division strives to alleviate the suffering of mental illness by providing recovery-oriented, client-centered, culturally competent treatment services in collaboration with clients, families, and community partners. The Division seeks to eliminate disparities in service access and to reduce the stigma associated with mental illness while offering the highest quality behavioral healthcare to improve the community's health and safety, to strengthen individuals' resilience, and to promote restoration of healthy families. The Division also provides substance-use programs to address alcohol and other drug related issues affecting the community.

Behavioral Health Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|----------------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Fines, Forfeiture & Penalties | 72,790 | 89,000 | 75,000 | 75,000 | (14,000) | -16% |
| Use of Money | 29,604 | 25,700 | 32,000 | 32,000 | 6,300 | 25% |
| State | 7,035,053 | 6,430,622 | 6,430,622 | 6,430,622 | - | 0% |
| Federal | 7,818,980 | 7,410,176 | 7,849,941 | 7,849,941 | 439,765 | 6% |
| Charges for Service | 519,434 | 1,217,950 | 603,900 | 603,900 | (614,050) | -50% |
| Misc. | 46,803 | 158,400 | 158,400 | 158,400 | - | 0% |
| Other Financing Sources | 8,570,934 | 9,253,017 | 8,854,356 | 8,854,356 | (398,661) | -4% |
| Use of Fund Balance | - | 12,739,109 | 10,212,899 | 10,212,899 | (2,526,210) | -20% |
| Total Revenue | 24,093,598 | 37,323,974 | 34,217,118 | 34,217,118 | (3,092,856) | -8% |
| Salaries and Benefits | 7,742,426 | 8,551,007 | 9,593,485 | 9,593,485 | 1,042,478 | 12% |
| Services & Supplies | 3,506,605 | 8,444,309 | 7,832,798 | 7,832,798 | (611,511) | -7% |
| Other Charges | 10,717,153 | 12,866,931 | 13,147,375 | 13,147,375 | 280,444 | 2% |
| Fixed Assets | 28,225 | 18,000 | 10,000 | 10,000 | (8,000) | -44% |
| Operating Transfers | 29,829 | - | 500,000 | 500,000 | 500,000 | |
| Intrafund Transfers | 5,094,012 | 5,643,405 | 5,708,874 | 5,708,874 | 65,469 | 1% |
| Intrafund Abatements | (5,123,841) | (5,643,405) | (5,708,874) | (5,708,874) | (65,469) | 1% |
| Contingencies (MHSA) | - | 7,443,727 | 3,133,460 | 3,133,460 | (4,310,267) | -58% |
| Total Appropriations | 21,994,409 | 37,323,974 | 34,217,118 | 34,217,118 | (3,106,856) | -8% |
| General Fund Contribution | 16,510 | 16,510 | 16,510 | 16,510 | - | 0% |
| FTE's | 87 | 87 | 93 | 93 | 6 | 7% |
| Fund Balance | | | | | | |
| Behavioral Health Traditional | 1,503,574 | - | - | - | - | |
| MHSA | 12,488,860 | - | - | - | - | |
| Alcohol / Drug | 118,227 | - | - | - | - | |

Source of Funds

Fine, Forfeiture, and Penalties (\$75,000):
Court fines from Alcohol & Drug Programs (ADP).

Use of Money and Property (\$32,000):
Interest

HEALTH AND HUMAN SERVICES AGENCY

Revenue from State Inter-governmental (\$6,430,622): Mental Health Services Act (MHSA) Proposition 63 (\$6,113,955) and MIOCR Grant (\$316,667).

Federal Intergovernmental (\$7,849,941): Medi-Cal: Mental Health (MH) (\$6,519,098), Block Grant Revenues, ADP (\$958,253), Substance Abuse and Mental Health Services Administration: Mental Health (SAMHSA) (\$337,518) and Projects for Assistance in Transition from Homelessness (PATH) fund: MH (\$35,072).

Charges for Services (\$603,900): Insurance and private payers: MH (\$97,900), collections (\$15,000), other county revenues from Psychiatric Health Facility (PHF) (\$400,000), other Psychiatric Facility (PHF) revenue (\$35,000), Supplemental Security Insurance (SSI) payments for client placements at Institutions for Mental Disease (\$56,000),

Miscellaneous Revenue (\$158,400): DUI and P.C. 1000 Fines: ADP (\$24,000) and transitional housing reimbursements (\$134,400).

Other Financing Sources (\$8,854,356): Public Safety Realignment 2011 - Community Corrections Partnership (\$937,380), General Fund State Local Program Realignment (SLPR) match (\$16,510), Vehicle License Fee (VLF) Realignment (\$100,764), 2011 Realignment (\$4,042,950) and Sales Tax Realignment (\$3,756,752).

Fund Balance (\$10,212,899): MH Traditional Fund Balance (\$2,281,398), MHSA Programs Fund Balances: Community Services & Support (\$3,417,370), Prevention & Early Intervention (\$2,190,789), Workforce Education & Training (\$158,002), Innovation (\$1,438,874), Capital Facilities and Tech Needs (\$250,022), MIOCR Grant (Transfer from CSS) (\$131,444), ADP Programs Fund

Balances: AB 2086 Drunk Driver SRF (\$128,000), Drug Fines SRF (\$92,000), and Alcohol Education & Prevention SRF (\$125,000).

Use of Funds

Salaries & Benefits (\$9,593,485): Regular salaries (\$6,181,911), temporary Help (\$178,499), overtime (\$62,242), retirement (\$1,385,597), health insurance (\$1,220,262) and their payroll costs (\$564,974).

Services & Supplies (\$7,832,798): Payments to contract providers for services and supports (\$4,959,728), facility rents, utilities, janitorial and refuse disposal costs (\$549,065), special departmental expenses (\$33,383) memberships (\$18,762), staff training (\$109,270), travel/fuel costs (\$219,529), liability insurance (\$62,761), computer minor equipment (\$54,775), educational materials (\$2,519), special projects (\$1,137,571), software and licensing (\$283,126), medical, household, laundry and food expenses (\$176,606) and general office expenses (\$225,703).

Other Charges (\$13,147,375): Primarily comprised of inpatient and residential placement costs (\$2,421,070), housing and ancillary supports (\$8,056,418), interfund transfers (\$2,669,887), cost applied charges and charges from other departments (\$59,526), A-87 costs (\$731,623) and HHSA Administration costs (\$1,878,738).

Fixed Assets (\$10,000): Appliance and furniture replacement for Wellness Center.

Operating Transfers Out (\$500,000): Transfer of MHSA innovation funds to Public Health for Community Hub Program.

Intrafund transfers (\$5,708,874): Transfer of the Indirect, MH Plan Admin, and MHSA Admin costs to the programs.

HEALTH AND HUMAN SERVICES AGENCY

Intrafund abatements (-\$5,708,874): Transfers out the Indirect, MH Plan Admin, and MHSA Admin costs from the Traditional and MHSA.

Appropriation for Contingencies and Reserves (\$3,133,460)

Staffing Trend

Staffing for the Behavioral Health programs over the past ten years has varied due to program requirements and funding changes. Staffing levels increased to a high of 127 FTEs in FY 2007-08, primarily due to new MHSA revenues and programs. During the next fiscal year, staffing was significantly

reduced due to funding constraints in the traditional behavioral health program areas. Following the significant downsizing in FY 2008-09, staffing stabilized and then gradually increased, as MHSA programs were more fully implemented and financial systems were developed to support accurate cost accounting and billing. The staff allocation for FY 2016-17 is 92.8 FTEs, the increase of 5.9 FTEs is due to program needs, additional services and service expansions. A total of 71.20 FTEs are located on the West Slope and 21.60 FTEs in South Lake Tahoe. There are 29.59 FTEs in Behavioral Health Traditional programs, 45.41 FTEs in MHSA programs, and 17.80 FTEs in Alcohol and Drug Programs.



HEALTH AND HUMAN SERVICES AGENCY

| 2016-17 Summary of Department Programs | | | | |
|--|-------------------|-------------------|------------------------------------|--------------|
| | Appropriations | Revenues | Net County Cost GF Contribution | Staffing |
| Alcohol & Drug Programs | 4,285,199 | 4,285,199 | - | 17.80 |
| MHSA Programs | 17,359,667 | 17,359,667 | - | 45.41 |
| Traditional Programs | 12,572,252 | 12,572,252 | 16,510 | 29.59 |
| TOTAL | 34,217,118 | 34,217,118 | 16,510 | 92.80 |

Program Summaries

Traditional Behavioral Health Programs

The Behavioral Health Division's traditional programs include mandated and/or core programs that existed prior to the passage of the Mental Health Services Act (MHSA) in November 2004. The County General Fund contribution represent a required General Fund cash match to support mandated services. The majority of the services provided are Medi-Cal eligible services provided to predominantly Medi-Cal eligible clients.

Primary traditional programs in order of relative magnitude include:

- Outpatient Mental Health Services for Children – these programs are primarily provided through contracted resources that provide a variety of therapeutic interventions for severely emotionally disturbed children, including assessments, treatment at the County's juvenile detention facilities, and consultation with schools, other community partners and families. Mental Health services required to enable a child to benefit from a free and appropriate public education have historically been mandated by AB 3632, Government Code Chapter 26.5. Although the State declared the mandate to be suspended in October 2010, the Federal Individuals with

Disabilities Act (IDEA) mandates that the schools provide these services. The local Special Education Local Planning Agencies (SELPA) contracts with the Division to provide these services.

- Psychiatric Health Facility (PHF) – located in Placerville, El Dorado County contracts with Telecare Corporation to operate the PHF, a licensed, sixteen-bed, 24-hour, adult residential treatment facility providing inpatient services for persons requiring intensive psychiatric care, many of whom are involuntarily hospitalized. Although the County of El Dorado's residents receive first priority for required admissions, the Division contracts with several other counties to provide their residents with inpatient care on an as needed, as available, basis.
- Institutional and Residential Care – involves appropriate placement and care of seriously mentally ill adults and seriously emotionally disturbed children when required based on the level of severity of their illness/disturbance.
- Outpatient Mental Health Services for Adults – provides initial mental health assessments for new clients, as well as mental health services for a limited number of severely mentally ill adults who are not enrolled in the MHSA Wellness and Recovery programs.
- Psychiatric Emergency Services (PES) – ensures 24/7/365 on-call services provided predominantly at hospitals on

HEALTH AND HUMAN SERVICES AGENCY

both slopes of the County to respond to psychiatric crises, provide referrals for follow-up services and, when necessary, detain and admit individuals to a psychiatric hospital.

- Utilization Review/Quality Improvement – ensures timely and appropriate access to services and compliance with Federal and State regulations, as well as quality improvement efforts, staff development programs, and clinical program evaluation.

MHSA Programs

In November 2004, California voters passed Proposition 63, known as the Mental Health Services Act (MHSA). The MHSA is funded by a one percent (1%) tax on personal income in excess of \$1,000,000 for California residents. The Division's MHSA programs are designed to reduce disparity in service access and to promote mental health wellness and recovery by providing effective mental health interventions and critical supportive services to seriously mentally ill individuals, often to those client populations that were previously underserved or un-served. MHSA programs are designed to engage clients, and sometimes other supportive individuals, in playing a significant role in formulating client recovery plans. Community participation is also a key element of creating and monitoring our MHSA programs. MHSA funds cannot be used to supplant other funds, specifically Realignment, for programs that were in existence in 2004 when the Act was passed; however, MHSA funds can be used for expansion of traditional programs beyond the base 2004 service level.

MHSA is composed of the following five components:

- Community Services and Supports (CSS)
- Workforce Education and Training (WET)

- Prevention and Early Intervention (PEI)
- Innovation
- Capital Facilities and Technological Needs (CFTN)
- Mentally Ill Offender Crime Reduction Grant (MIOCR)

The Behavioral Health Division currently has approved plans for all components except Innovation. Funding for each of these components is provided through state allocations. The funding for each component must be expended within a certain period of time or the funding reverts back to the State for redistribution. The CSS, PEI and Innovations components have a three-year reversion policy and continue to receive allocations on an annual basis; CFTN and WET have a ten-year reversion policy and are operating from fund balances as these components are no longer allocated MHSA funds.

Primary MHSA programs include the following components:

Community Services and Supports (CSS):

- *Adult Wellness and Recovery Services* – integrates a variety of available services and supports for seriously mentally ill adults, based on the type and level of service required for each individual. Services range from outreach and engagement (to reach homeless individuals and other high-risk populations), to diversified wellness and recovery strategies (including life skills training, groups, medication management, etc.), to full service partnerships (client-driven, recovery-oriented service plans offering a range of services and supports). Full service partnership clients may be eligible for limited transitional housing beds and/or housing subsidies. The Wellness Center also provides supportive services, such as linkage to primary healthcare, and peer support services.

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Youth and Family Strengthening – provides wraparound services for youth at risk for out-of-home placement plus a variety of programs and services employing evidence-based practices, such as Incredible Years, Aggression Replacement Treatment and Trauma-Focused Cognitive Behavioral Therapy. High-risk youth about to be released from the County's juvenile detention facilities (and their families) will also be offered mental health, addiction and other specialized transition services to reduce recidivism and promote family reunification.

Housing offers funds for the development of permanent supportive housing and services for persons with serious mental illness who are homeless or at risk of homelessness and eligible to participate in the MHSA full service program. The housing program is jointly administered by the California Department of Health Care Services (DHCS) and the California Housing Finance Agency (CalHFA). Housing development funds allocated to the County have been assigned to CalHFA who is now responsible to review, approve and oversee housing developments after initial approval by the Board of Supervisors for the use of MHSA funds for the development.

Additional programs and/or services may be added as a result of community input into the FY 15-16 MHSA planning process.

- Workforce Education and Training (WET) – supports activities intended to remedy the shortage of qualified individuals to provide mental health services, as well as activities designed to assist in the transformation of current service delivery.
- Prevention and Early Intervention (PEI) – promotes services aimed at preventing mental illness from becoming severe and debilitating. PEI programs

also address health disparities, including culturally-specific outreach and engagement services, through contract providers, to the Latino and Native American populations. Our current health disparities program also addresses improved linkage between behavioral health, primary care, and natural community supports. Funding for training and technical assistance is also available locally on a limited basis. Statewide PEI programs are being addressed through the County's membership in CalMHSA, - a multi-county Joint Powers Authority.

- Innovation – consists of program(s) that test a new or adapted mental health practice or approach for the purpose of learning new practices supporting the delivery of mental health services and supports.
- Capital Facilities and Technological Needs (CFTN) – supports capital facilities and/or technology projects. This program includes the development and implementation of an integrated information system infrastructure which includes the establishment of an Electronic Health Record (EHR) system, electronic clinical assessment and outcome measurement tools for children and adults, an electronic care pathways system to facilitate linkage between behavioral health and primary health care providers, improvement of tele-psychiatry and videoconferencing capabilities to reach and serve underserved communities, related training and administrative/technical support, as well as updated technological hardware equipment and software.

Alcohol and Drug Programs

These programs implement strategies designed to address alcohol and other drug related issues affecting communities,

HEALTH AND HUMAN SERVICES AGENCY

criminal justice and child welfare systems, and schools. Activities include education, raising public awareness of issues, promoting drug-free alternatives for youth and adults, drug-free workplace programs, activities to reunite families, where appropriate, and related services. Also included are drug court activities.

Chief Administrative Office Recommendation

The total Recommended Budget represents a decrease in revenues and appropriations of \$3,106,856 or 8% when compared to the FY 2015-16 adopted budget. There is a General Fund contribution of \$16,510 for County match requirements. This represents a status quo budget.

The decrease in revenues and appropriations is mainly due to lower fund balance for the MHSA program. The program has less fund balance because it is catching up on approved past spending plans.

The Behavioral Health Division is focusing on shifting client services to Mental Health Services Act (MHSA) programs for expanded service delivery which could decrease expenditures in Traditional programs. The shift to MHSA focused programs is in correlation to the approved plan and allows the Behavioral Health Division to develop more comprehensive recovery-oriented programs for the underserved target populations.

The Behavioral Health Division is submitting an Innovation Plan to fund the Community Hub Program. This plan will need the Board of Supervisors' approval and State approval prior to implementing the project. For more information on the Community Hub Program please visit the budget page for the Public Health Division.

Staffing Changes

The Behavioral Health Division is requesting an increase of 5.9 FTEs that will help better align personnel allocations with the current funding, administrative and programmatic requirements of the division's programs. The positions are paid with special revenue, so there are no General Fund dollars allocated for the positions. The department is requesting two new Mental Health Workers in South Lake Tahoe for the Traditional Behavioral Health Programs, which are funded with federal revenues, realignment/state revenues, and charges for services. The positions will be part of the Intensive Case Management Team that serves the Adult Full Service Partnership clients (highest acuity clients) by providing them the services they need to stabilize and gain skills to better manage their symptoms while living in the community rather than being placed in a more costly and restrictive higher level of care.

In the FY 2016-17 Budget, the Behavioral Health Division has 1.03 unfunded positions: Senior Department Analyst (1.0 FTE) and Medical Records Technician (.03 FTE). Both positions are located in the Traditional Behavioral Health programs.

Traditional Behavioral Health Programs

The Recommended Budget for the Traditional Behavioral Health Programs is \$12,572,252, which represents an increase of approximately \$338,800 or 3% when compared to the FY 2015-16 adopted budget. The Traditional programs are primarily funded by federal revenues, realignment/state revenues, and charges for services to other counties and private payers. The increase to the traditional programs can largely be attributed to the program budgeting for more psychiatric beds for out of County patients.

The Traditional Behavioral Health Program funding continues to present a challenge

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since the majority of traditional funds are spent on out of county placements and placements in the Psychiatric Health Facility. Currently, two clients are placed in the state hospitals with an estimated cost of \$475,000 per year.

Finding local alternatives remains a challenge as demand for bed space is increasing statewide. El Dorado County does not have the provider capacity and while HHSA recently posted an RFI relative to local Mental Health Rehabilitation Center services, one-time startup costs will likely be a challenge.

Mental Health Services Act (MHSA) Program

The Recommended Budget for the MHSA Programs is \$17,359,667 and represents an overall decrease of approximately \$3,010,200 or 15% when compared to the FY 2015-16 adopted budget. The decrease in the budget is primarily due to less fund balance available for the MHSA program. In prior years, the MHSA program would not have an adopted plan until later in the fiscal year. Spending could not happen until the plan was adopted resulting in savings that would roll into the program's fund balance at the end of each fiscal year. Now the plans are being adopted earlier in the fiscal year and the MHSA program is catching up on its past planned spending as MHSA services and expenditures have increased as follows:

Fiscal Year 2012-13: \$3.6 million
Fiscal Year 2013-14: \$4.7 million
Fiscal Year 2014-15: \$8.7 million
Fiscal Year 2015-16: \$11.6 million

The Fiscal Year 2016-17 MHSA plan update is anticipated to be adopted in June 2016. MHSA programs are reviewed on an annual basis to determine which programs are successful (many of the programs are relatively new) in meeting program outcomes. The Behavioral Health Division

has been reassessing MHSA services and reviewing outcomes to ensure sufficient appropriations are available in future years to continue with the current staffing levels and contract expenditures.

Alcohol and Drug Programs

The Recommended Budget for Alcohol and Drug Programs is \$4,285,199, which represents an overall decrease of approximately \$435,500 or 9% when compared to the FY 2015-16 adopted budget. Alcohol and Drug Programs are funded primarily by realignment funds and federal revenues. The decrease is primarily due to Public Health funds being transferred to the Traditional Behavioral Health programs for state hospital beds instead of the Alcohol and Drug programs.

Pending Issues and Policy Considerations

AB 403 (Stone)/Continuum of Care Reform

AB 403 is a comprehensive reform effort to make sure that youth in foster care have their day-to-day physical, mental, and emotional needs met; that they have the greatest chance to grow up in permanent and supportive homes; and they have the opportunity to grow into self-sufficient, successful adults. The full impact of AB 403 is unknown, but all indications are there will not be sufficient funding from the State to meet the new mandates. A fiscal analysis conducted by the State of California Legislative Analysis Office concluded that AB 403 would have a major fiscal impact on mental health services in the tens of millions of dollars statewide, and that due to 1991 Realignment, the responsibility of providing services rests on the counties. However, on behalf of counties, the California Behavioral Health Director's Association submitted a request for \$370 million in additional funding statewide to offset the impact of AB 403 on

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local behavioral health departments. At this time the State has not responded to this request.

Services for Children's Welfare Services Clients

Alcohol and Drug Programs will be providing a clinician to Children's Welfare Services clients. This position is funded with the 10% 1991 Realignment transfer authority to Behavioral Health from Public Health.

American Society of Addiction Medicine Criteria

The Alcohol and Drug Program is pursuing training in the American Society of Addiction Medicine (ASAM) Criteria which is the most widely used and comprehensive set of guidelines for placement, continued stay and transfer/discharge of patients with addiction and co-occurring conditions. The ASAM criteria is a required element of the proposed Organized Delivery Service (ODS) for Alcohol and Drug Program Medi-Cal waiver that is in the pilot stage with the State. The ODS waiver brings additional ADP services to Medi-Cal beneficiaries through the State medi-cal plan update. The County has not yet opted into the program and is currently reviewing the feasibility of participating in the ODS medi-cal waiver program.

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 41 MENTAL HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0320 | COURT FINE: OTHER | 68,803 | 89,000 | 75,000 | 75,000 | -14,000 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 68,803 | 89,000 | 75,000 | 75,000 | -14,000 |
| 0400 | REV: INTEREST | 25,700 | 25,700 | 32,000 | 32,000 | 6,300 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 25,700 | 25,700 | 32,000 | 32,000 | 6,300 |
| 0663 | ST: MENTAL HEALTH PROPOSITION 63 | 4,921,053 | 6,113,955 | 6,113,955 | 6,113,955 | 0 |
| 0880 | ST: OTHER | 316,667 | 316,667 | 316,667 | 316,667 | 0 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 5,237,720 | 6,430,622 | 6,430,622 | 6,430,622 | 0 |
| 1100 | FED: OTHER | 320,390 | 320,390 | 372,590 | 372,590 | 52,200 |
| 1101 | FED: BLOCK GRANT REVENUES | 634,006 | 718,743 | 958,253 | 902,253 | 183,510 |
| 1107 | FED: MEDI CAL | 6,082,655 | 6,082,655 | 6,430,710 | 6,430,710 | 348,055 |
| 1108 | FED: PERINATAL MEDI CAL | 288,388 | 288,388 | 88,388 | 88,388 | -200,000 |
| CLASS: 10 | REV: FEDERAL | 7,325,439 | 7,410,176 | 7,849,941 | 7,793,941 | 383,765 |
| 1640 | MENTAL HEALTH SERVICES: PRIVATE INS | 227,400 | 227,400 | 87,400 | 87,400 | -140,000 |
| 1641 | MENTAL HEALTH SERVICES: PRIVATE | 10,500 | 10,500 | 10,500 | 10,500 | 0 |
| 1642 | MENTAL HEALTH SERVICES: OTHER | 471,756 | 821,250 | 400,000 | 400,000 | -421,250 |
| 1643 | MENTAL HEALTH SERVICES: CO | 15,000 | 15,000 | 15,000 | 15,000 | 0 |
| 1644 | MENTAL HEALTH SERVICES: PUBLIC | 86,000 | 86,000 | 86,000 | 86,000 | 0 |
| 1740 | CHARGES FOR SERVICES | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 1819 | INTERFND REV: MENTAL HEALTH | 52,800 | 52,800 | 0 | 0 | -52,800 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 868,456 | 1,217,950 | 603,900 | 603,900 | -614,050 |
| 1940 | MISC: REVENUE | 158,400 | 158,400 | 158,400 | 158,400 | 0 |
| CLASS: 19 | REV: MISCELLANEOUS | 158,400 | 158,400 | 158,400 | 158,400 | 0 |
| 2020 | OPERATING TRANSFERS IN | 1,187,382 | 1,187,382 | 953,890 | 1,009,890 | -177,492 |
| 2021 | OPERATING TRANSFERS IN: VEHICLE | 100,764 | 100,764 | 100,764 | 100,764 | 0 |
| 2026 | OPERATING TRANSFERS IN: PHD SRF | 4,057,194 | 4,342,950 | 4,042,950 | 4,042,950 | -300,000 |
| 2027 | OPERATING TRSNF IN: SALES TAX | 3,621,921 | 3,621,921 | 3,756,752 | 3,756,752 | 134,831 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 8,967,261 | 9,253,017 | 8,854,356 | 8,910,356 | -342,661 |
| 0001 | FUND BALANCE | 3,320,607 | 12,739,109 | 10,212,899 | 10,212,899 | -2,526,210 |
| CLASS: 22 | FUND BALANCE | 3,320,607 | 12,739,109 | 10,212,899 | 10,212,899 | -2,526,210 |
| TYPE: R SUBTOTAL | | 25,972,386 | 37,323,974 | 34,217,118 | 34,217,118 | -3,106,856 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 41 MENTAL HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 5,127,223 | 5,497,337 | 6,181,911 | 6,181,911 | 684,574 |
| 3001 | TEMPORARY EMPLOYEES | 173,426 | 173,426 | 178,499 | 178,499 | 5,073 |
| 3002 | OVERTIME | 102,400 | 102,400 | 62,242 | 62,242 | -40,158 |
| 3003 | STANDBY PAY | 11,200 | 11,200 | 69,100 | 69,100 | 57,900 |
| 3004 | OTHER COMPENSATION | 89,158 | 109,050 | 95,050 | 95,050 | -14,000 |
| 3005 | TAHOE DIFFERENTIAL | 26,209 | 26,209 | 51,600 | 51,600 | 25,391 |
| 3006 | BILINGUAL PAY | 14,435 | 14,435 | 22,880 | 22,880 | 8,445 |
| 3020 | RETIREMENT EMPLOYER SHARE | 1,206,394 | 1,206,394 | 1,385,597 | 1,385,597 | 179,203 |
| 3022 | MEDI CARE EMPLOYER SHARE | 82,815 | 82,815 | 93,307 | 93,307 | 10,492 |
| 3040 | HEALTH INSURANCE EMPLOYER | 1,119,412 | 1,119,412 | 1,220,262 | 1,220,262 | 100,850 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 14,175 | 14,175 | 15,907 | 15,907 | 1,732 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 12,262 | 12,262 | 13,019 | 13,019 | 757 |
| 3046 | RETIREE HEALTH: DEFINED | 68,454 | 68,454 | 91,435 | 91,435 | 22,981 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 75,359 | 75,359 | 67,976 | 67,976 | -7,383 |
| 3080 | FLEXIBLE BENEFITS | 38,079 | 38,079 | 44,700 | 44,700 | 6,621 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 8,161,001 | 8,551,007 | 9,593,485 | 9,593,485 | 1,042,478 |
| 4040 | TELEPHONE COMPANY VENDOR | 14,550 | 14,550 | 11,750 | 11,750 | -2,800 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 10,900 | 10,900 | 12,900 | 12,900 | 2,000 |
| 4060 | FOOD AND FOOD PRODUCTS | 33,650 | 34,150 | 81,000 | 81,000 | 46,850 |
| 4080 | HOUSEHOLD EXPENSE | 6,350 | 6,350 | 40,606 | 40,606 | 34,256 |
| 4083 | LAUNDRY | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 4085 | REFUSE DISPOSAL | 6,895 | 6,895 | 6,000 | 6,000 | -895 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 35,747 | 35,747 | 32,700 | 32,700 | -3,047 |
| 4100 | INSURANCE: PREMIUM | 59,811 | 59,811 | 62,761 | 62,761 | 2,950 |
| 4101 | INSURANCE: ADDITIONAL LIABILITY | 53,983 | 53,983 | 53,983 | 53,983 | 0 |
| 4143 | MAINT: SERVICE CONTRACT | 17,560 | 17,560 | 31,000 | 31,000 | 13,440 |
| 4144 | MAINT: COMPUTER | 31,820 | 31,820 | 21,820 | 21,820 | -10,000 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 400 | 400 | 400 | 400 | 0 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 5,100 | 5,100 | 5,100 | 5,100 | 0 |
| 4192 | MAINTENANCE: LIGHTING | 1,100 | 1,100 | 1,100 | 1,100 | 0 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 15,000 | 15,000 | 52,000 | 52,000 | 37,000 |
| 4220 | MEMBERSHIPS | 5,187 | 5,187 | 5,187 | 5,187 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 13,368 | 13,368 | 13,575 | 13,575 | 207 |
| 4260 | OFFICE EXPENSE | 7,050 | 7,050 | 7,050 | 7,050 | 0 |
| 4261 | POSTAGE | 2,765 | 2,815 | 2,815 | 2,815 | 0 |
| 4262 | SOFTWARE | 4,975 | 4,975 | 10,050 | 10,050 | 5,075 |
| 4264 | BOOKS / MANUALS | 3,060 | 3,060 | 17,560 | 17,560 | 14,500 |
| 4266 | PRINTING / DUPLICATING SERVICES | 3,600 | 3,600 | 3,050 | 3,050 | -550 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 1,096,492 | 1,096,492 | 707,000 | 707,000 | -389,492 |
| 4313 | LEGAL SERVICES | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4318 | INTERPRETER | 1,100 | 1,100 | 1,100 | 1,100 | 0 |
| 4323 | PSYCHIATRIC MEDICAL SERVICES | 3,996,339 | 4,249,728 | 4,249,728 | 4,249,728 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4341 | SERVICE CONNECT EXPENSE | 150 | 150 | 150 | 150 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 16,000 | 16,000 | 5,000 | 5,000 | -11,000 |
| 4420 | RENT & LEASE: EQUIPMENT | 17,630 | 17,630 | 12,650 | 12,650 | -4,980 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 6,050 | 6,050 | 6,050 | 6,050 | 0 |
| 4440 | RENT & LEASE: BUILDING & | 351,042 | 351,042 | 360,865 | 360,865 | 9,823 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 50 | 50 | 50 | 50 | 0 |
| 4461 | EQUIP: MINOR | 12,900 | 12,900 | 2,775 | 2,775 | -10,125 |
| 4462 | EQUIP: COMPUTER | 67,607 | 67,607 | 54,775 | 54,775 | -12,832 |
| 4463 | EQUIP: TELEPHONE & RADIO | 50 | 50 | 50 | 50 | 0 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 41 MENTAL HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4500 | SPECIAL DEPT EXPENSE | 83,438 | 83,438 | 33,383 | 33,383 | -50,055 |
| 4501 | SPECIAL PROJECTS | 822,658 | 1,558,037 | 1,137,571 | 1,137,571 | -420,466 |
| 4502 | EDUCATIONAL MATERIALS | 18,883 | 19,483 | 2,519 | 2,519 | -16,964 |
| 4503 | STAFF DEVELOPMENT | 94,630 | 94,630 | 109,270 | 109,270 | 14,640 |
| 4529 | SOFTWARE LICENSE | 228,126 | 228,126 | 283,126 | 283,126 | 55,000 |
| 4532 | CLIENT PROGRAM SERVICES | 1,500 | 1,500 | 16,000 | 16,000 | 14,500 |
| 4540 | STAFF DEVELOPMENT (NOT 1099) | 800 | 800 | 800 | 800 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 28,560 | 28,560 | 43,948 | 43,948 | 15,388 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 26,015 | 26,015 | 26,631 | 26,631 | 616 |
| 4605 | RENT & LEASE: VEHICLE | 69,000 | 69,000 | 80,200 | 80,200 | 11,200 |
| 4606 | FUEL PURCHASES | 41,650 | 41,650 | 41,950 | 41,950 | 300 |
| 4608 | HOTEL ACCOMMODATIONS | 14,600 | 14,600 | 26,800 | 26,800 | 12,200 |
| 4620 | UTILITIES | 120,750 | 120,750 | 149,500 | 149,500 | 28,750 |
| CLASS: 40 | SERVICE & SUPPLIES | 7,454,391 | 8,444,309 | 7,832,798 | 7,832,798 | -611,511 |
| 5000 | SUPPORT & CARE OF PERSONS | 1,313,675 | 1,931,894 | 441,749 | 441,749 | -1,490,145 |
| 5002 | INSTITUTE MENTAL DISEASE MENTAL | 2,063,000 | 2,063,000 | 2,421,070 | 2,421,070 | 358,070 |
| 5009 | HOUSING | 388,058 | 388,058 | 486,858 | 486,858 | 98,800 |
| 5010 | TRANSPORTATION SERVICES | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 5011 | TRANSPORTATION EXPENSES | 19,900 | 19,900 | 20,900 | 20,900 | 1,000 |
| 5012 | ANCILLARY SERVICES | 212,697 | 212,697 | 544,023 | 544,023 | 331,326 |
| 5013 | ANCILLARY EXPENSES | 48,500 | 48,500 | 22,500 | 22,500 | -26,000 |
| 5014 | HEALTH SERVICES | 3,476,577 | 5,407,296 | 6,537,888 | 6,537,888 | 1,130,592 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 2,742,864 | 2,742,864 | 2,620,361 | 2,620,361 | -122,503 |
| 5304 | INTERFND: MAIL SERVICE | 4,234 | 4,234 | 4,060 | 4,060 | -174 |
| 5305 | INTERFND: STORES SUPPORT | 3,330 | 3,330 | 2,808 | 2,808 | -522 |
| 5316 | INTERFND: IS PROGRAMMING SUPPORT | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| 5318 | INTERFND: MAINTENANCE BLDG & IMPRV | 22,658 | 22,658 | 22,658 | 22,658 | 0 |
| CLASS: 50 | OTHER CHARGES | 10,317,993 | 12,866,931 | 13,147,375 | 13,147,375 | 280,444 |
| 6040 | FIXED ASSET: EQUIPMENT | 18,000 | 18,000 | 10,000 | 10,000 | -8,000 |
| CLASS: 60 | FIXED ASSETS | 18,000 | 18,000 | 10,000 | 10,000 | -8,000 |
| 7000 | OPERATING TRANSFERS OUT | 0 | 0 | 500,000 | 500,000 | 500,000 |
| CLASS: 70 | OTHER FINANCING USES | 0 | 0 | 500,000 | 500,000 | 500,000 |
| 7250 | INTRAFND: NOT GEN FUND / SAME FUND | 5,643,405 | 5,643,405 | 5,708,874 | 5,708,874 | 65,469 |
| CLASS: 72 | INTRAFUND TRANSFERS | 5,643,405 | 5,643,405 | 5,708,874 | 5,708,874 | 65,469 |
| 7380 | INTRFND ABATEMENTS: NOT GENERAL | -6,400,228 | -5,643,405 | -5,708,874 | -5,708,874 | -65,469 |
| CLASS: 73 | INTRAFUND ABATEMENT | -6,400,228 | -5,643,405 | -5,708,874 | -5,708,874 | -65,469 |
| 7700 | APPROPRIATION FOR CONTINGENCIES | 0 | 7,443,727 | 3,133,460 | 3,133,460 | -4,310,267 |
| CLASS: 77 | APPROPRIATION FOR | 0 | 7,443,727 | 3,133,460 | 3,133,460 | -4,310,267 |
| TYPE: E SUBTOTAL | | 25,194,562 | 37,323,974 | 34,217,118 | 34,217,118 | -3,106,856 |
| FUND TYPE: 11 | SUBTOTAL | -777,824 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 41 | SUBTOTAL | -777,824 | 0 | 0 | 0 | 0 |

HEALTH AND HUMAN SERVICES AGENCY

| Health and Human Services Agency | | | |
|--|--------------|--|--------------|
| | | Health Services Department | |
| | | Behavioral Health Division | |
| | | 92.80 | |
| Traditional Behavioral Health Programs 29.59 | | Mental Health Services Act (MHSA) 45.41 | |
| Traditional Behavioral Health Programs | | Mental Health Services Act (MHSA) Programs | |
| Placerville | 25.74 | Placerville | 32.66 |
| Administrative Secretary | 1.00 | Administrative Technician | 1.20 |
| Administrative Technician | 0.80 | Department Analyst I/II | 1.00 |
| Assistant Director of Health Services | 0.45 | Health Education Coordinator | 0.10 |
| Deputy Director | 1.00 | Manager of Mental Health Programs | 0.39 |
| Manager of Mental Health Programs | 1.61 | Mental Health Aide | 4.54 |
| Medical Office Assistant I/II | 4.20 | Mental Health Clinical Nurse | 0.59 |
| Medical Records Technician | 0.90 | Mental Health Clinician IA/IB/II | 13.96 |
| Mental Health Aide | 1.71 | Mental Health Medical Director | 0.29 |
| Mental Health Clinical Nurse | 0.41 | Mental Health Program Coordinator | 2.23 |
| Mental Health Clinician IA/IB/II | 5.54 | Mental Health Worker I/II | 5.39 |
| Mental Health Medical Director | 0.71 | Program Assistant | 0.10 |
| Mental Health Patient's Rights Advocate | 0.40 | Program Manager | 0.20 |
| Mental Health Program Coordinator | 1.27 | Psychiatric Technician I/II | 1.40 |
| Mental Health Worker I/II | 1.61 | Psychiatrist I/II | 0.59 |
| Program Manager | 0.80 | Public Health Nurse Practitioner | 0.68 |
| Psychiatric Technician I/II | 0.60 | | |
| Psychiatrist I/II | 0.41 | South Lake Tahoe | 12.75 |
| Public Health Nurse Practitioner | 0.32 | Administrative Technician | 0.05 |
| Sr. Department Analyst | 1.00 | Manager of Mental Health Programs | 0.35 |
| Sr. Office Assistant | 1.00 | Medical Office Assistant I/II | 0.25 |
| | | Mental Health Aide | 0.10 |
| South Lake Tahoe | 3.85 | Mental Health Clinician IA/IB/II | 3.60 |
| Administrative Technician | 0.95 | Mental Health Program Coordinator | 1.00 |
| Manager of Mental Health Programs | 0.65 | Psychiatric Technician I/II | 0.90 |
| Medical Office Assistant I/II | 0.75 | Mental Health Worker I/II | 6.50 |
| Mental Health Clinician IA/IB/II | 1.40 | | |
| Psychiatric Technician I/II | 0.10 | | |
| | | Alcohol and Drug Programs | 17.8 |
| | | Alcohol & Drug Programs | |
| | | Placerville | 12.80 |
| | | Alcohol and Drug Program Division Mgr | 1.00 |
| | | Disease Investigtn/Contrl Specialist I/II | 0.50 |
| | | Health Education Coordinator | 5.40 |
| | | Health Program Specialist | 1.00 |
| | | Mental Health Clinician IA/IB/II | 2.00 |
| | | Mental Health Program Coordinator | 0.50 |
| | | Office Assistant I/II | 0.50 |
| | | Program Assistant | 0.90 |
| | | Supv Health Education Coordinator | 1.00 |
| | | South Lake Tahoe | 5.00 |
| | | Health Education Coordinator | 3.00 |
| | | Mental Health Clinician IA/IB/II | 1.00 |
| | | Supv Health Education Coordinator | 1.00 |

HEALTH AND HUMAN SERVICES AGENCY

Department of Human Services

Mission

The Health and Human Services Agency (HHSA), Department of Human Services (DHS), Community Services and Social Services Divisions provide a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The Department's mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

Human Services Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|----------------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Use of Money | 978 | 1,953 | 3,619 | 3,619 | 1,666 | 85% |
| State | 6,626,431 | 8,972,490 | 8,196,060 | 8,196,060 | (776,430) | -9% |
| Federal | 27,772,330 | 31,152,927 | 31,825,377 | 31,825,377 | 672,450 | 2% |
| Other Governmental | 24,737 | 32,968 | 18,000 | 18,000 | (14,968) | -45% |
| Charges for Service | 1,007,425 | 1,126,774 | 1,279,122 | 1,279,122 | 152,348 | 14% |
| Misc. | 850,815 | 914,124 | 937,716 | 937,716 | 23,592 | 3% |
| Other Financing Sources | 21,143,377 | 22,606,574 | 23,073,615 | 23,073,615 | 467,041 | 2% |
| Use of Fund Balance | 353,586 | 933,456 | 1,033,524 | 1,033,524 | 100,068 | 11% |
| Total Revenue | 57,779,679 | 65,741,266 | 66,367,033 | 66,367,033 | 625,767 | 1% |
| Salaries and Benefits | 22,114,314 | 25,786,858 | 26,906,023 | 26,906,023 | 1,119,165 | 4% |
| Services & Supplies | 2,783,846 | 4,612,860 | 5,517,564 | 5,517,564 | 904,704 | 20% |
| Other Charges | 27,634,823 | 31,768,796 | 29,657,477 | 29,657,477 | (2,111,319) | -7% |
| Fixed Assets | 164,721 | 62,350 | 43,300 | 43,300 | (19,050) | -31% |
| Operating Transfers | 413,906 | 500 | - | - | (500) | -100% |
| Intrafund Transfers | 4,458,984 | 5,569,242 | 8,373,702 | 8,373,702 | 2,804,460 | 50% |
| Intrafund Abatements | (113,433) | (218,969) | (152,955) | (152,955) | 66,014 | -30% |
| Contingency | - | 113,161 | - | - | (113,161) | -100% |
| Total Appropriations | 57,457,161 | 67,694,798 | 70,345,111 | 70,345,111 | 2,650,313 | 4% |
| NCC | (322,518) | 1,953,532 | 3,978,078 | 3,978,078 | 2,024,546 | 104% |
| General Fund Contribution | 1,923,307 | 2,408,668 | 2,463,935 | 2,463,935 | 55,267 | 2% |
| FTE's | 329 | 345 | 347 | 347 | 2 | 1% |
| Fund Balance | | | | | | |
| Community Services | 735,864 | - | - | - | - | |
| SB 163 Wraparound | 57,673 | - | - | - | - | |
| IHSS / PHA | 139,918 | - | - | - | - | |

Source of Funds

Use of Money (\$3,619): Interest earned on fund balances.

State Sources (\$8,196,060): State share of funding for Social Services Administration

(\$7,402,103), Aging and Adult Continuum of Care (\$698,367) and Social Services Assistance including the IHSS Public Authority and IHSS In-Home Provider Benefits (\$95,590).

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Federal Sources (\$31,825,377): Federal share of funding for Social Services Admin and direct client assistance (\$23,961,656), Public Guardian TCM funding, Public Housing Authority, Low Income Community Programs, Aging and Adult Continuum of Care, Workforce Investment, and IHSS Public Authority and IHSS In-Home Provider Health Benefits (\$7,863,721).

Other Government Sources (\$18,000): CMSP and Housing Assistance Reimbursements from other counties.

Charges for Services (\$1,279,122): Fees for low-income community programs. Public Guardian estate and rep-payee fees (\$187,000), Senior Nutrition meals (\$355,560), Senior Day Care (\$656,500) and interfund abatements and reimbursements between department programs including IHSS In-Home Provider Benefits and Community Service Administration (\$80,062).

Miscellaneous (\$937,716): Social Services assistance repayments and recoupments (\$480,050), and Aging Program donations to offset the cost of senior trips and legal programs, and miscellaneous other revenues primarily related to Senior Day Care fees, Public Housing Authority fees and collections recoupment (\$457,666).

Other Financing Sources (\$23,073,615): Social Services 1991 Realignment (Vehicle License, Sales Tax and Interest) (\$7,376,733), CalWORKs MOE, Health and Welfare Family Support and Interest (\$4,510,637), 2011 Protective Services Realignment (\$8,534,793), Operating Transfer of Public Safety Realignment (CCP) (\$187,517), and General Fund Contribution to Human Services (\$2,463,935).

Fund Balance (\$1,033,524): Aging Program (\$171,300), Public Housing Authority (\$317,473), and Community Services fund balances (\$54,441); including MAA/TCM

(\$432,637), and carry over fund balance from the SB163 Wraparound Program (\$57,673).

Net County Cost (\$3,978,078): General Assistance (\$259,928), Public Guardian (\$1,724,612), County only Foster Care (\$5,000) and Social Services (\$1,988,538).

Use of Funds

Salaries and Benefits (\$26,906,023): Primarily comprised of regular salaries, overtime, retirement, health insurance, retiree health, workers compensation insurance, extra help and other payroll/insurance costs. Social Services salaries & benefits (\$20,944,767) and Community Services salaries & benefits (\$5,961,256).

Services and Supplies (\$5,517,564): Primarily comprised of direct assistance (including Housing Assistance to other counties, and MAA/TCM payments to sub recipients contracted client support services) (\$1,844,355); building rents and related space costs (\$247,464); cost applied liability insurance (\$414,786); staff development (\$105,185); travel/transport; employee and volunteer mileage reimbursements; vehicle rents and fuel (\$625,530); minor equipment purchase and maintenance (\$360,517); professional and specialized services-not related to direct client services (\$368,646); memberships (\$113,086); general office expenses and postage; and leased copy machines (\$1,437,995).

Client Services (\$29,657,477): Primarily direct client assistance costs, including CalWORKs, General Assistance, Independent Living Program, Foster Care, Aid to Adoptions (\$23,126,959), Housing Assistance Payments, IHSS Provider Payments and Health Benefits, Energy Assistance and Weatherization, WIOA, Aging Program (\$5,258,595); and transfers

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to other programs within Health and Human Services, including HHSA Administration, IHSS In-Home Provider Benefits, Cost Applied charges for Mail and Central Stores (\$1,271,923).

Fixed Assets (\$43,300): Industrial oven, refrigerator/freezer, and convection steamer for the Sr. Nutrition Program

Interfund Transfers (\$8,373,702): Charges from other departments for services such as DA Fraud Investigations (\$477,800); HHSA (\$4,687,852) and CS Administration (\$285,051) support; Social Services A-87 county cost allocation plan (\$2,759,510) and Accounting and Auditing, Treasurer, and

Sheriff's Office; collections, communications, mail/stores support; and IT support for programming services (\$163,489).

Interfund Abatements \$(152,955): charges to other divisions for admin support.

Staffing Trend

Staffing for the Department of Human Services has slightly increased in recent years due to changes in workload and program funding. The recommended staff allocation for FY 2016-17 is 347.19. The Department currently has 345.59 FTEs.



HEALTH AND HUMAN SERVICES AGENCY

| 2016-17 Summary of Department Programs | | | | |
|---|-------------------|-------------------|-------------------------------------|---------------|
| | Appropriations | Revenues | Net County Cost/ GF Contribution | Staffing |
| Community Programs | 3,128,130 | 3,128,130 | 125,000 | 10.52 |
| Workforce Innovation (WIOA) | 583,230 | 583,230 | 71,909 | 6.00 |
| Public Housing Authority | 3,263,917 | 3,263,917 | - | 3.58 |
| Aging and Adult Continuum of Care | 7,766,374 | 5,801,762 | 4,164,988 | 50.19 |
| IHSS Public Authority | 1,165,639 | 1,165,639 | 66,650 | 5.20 |
| SB 163 Wraparound | 57,793 | 57,793 | - | 0.00 |
| Social Services Admin & Public Assistance | 54,380,028 | 52,366,562 | 2,013,466 | 271.70 |
| <i>TOTAL</i> | <i>70,345,111</i> | <i>66,367,033</i> | <i>6,442,013</i> | <i>347.19</i> |

Program Summaries

Community Programs

Community Programs provide a range of services designed to meet specific special needs of low-income, disabled and other targeted County resident population groups. These services help qualified applicants meet basic needs to ensure their health and well-being, maintain their independence, acquire permanent housing and/or continue living in their own homes.

Community Programs include the federally funded Low-Income Home Energy Assistance Program (LIHEAP), which assists with the purchase of home heating fuel or firewood; Department of Energy (DOE) Weatherization Assistance Program which provides families with more energy efficient structures; the Community Services Block Grant (CSBG) that is used to offset administrative costs for Community Programs. Funding for these programs is ongoing.

Community Programs funding is 91.95% Federal, 4.05% Fees/Donations/Other and 4.00% County funds. Revenues are ongoing in nature with the exception of \$54,441 which represents amount reserved for operating fund balance in LIHEAP and Special Services. The General Fund contribution is used to offset excess

administrative allotment of Community Program low-income grants and designated initiatives.

Workforce Innovation and Opportunity Act (WIOA)

Workforce Innovation and opportunity Act (WIOA) Program provides funding for training and/or retraining of youth and adults to meet the demands of the local workforce and funds the operation of the Connections Workforce One Stop Resource Centers to help meet multiple needs of the unemployed and businesses in El Dorado County. WIA Rapid Response funds activities to benefit businesses and their employees by providing lay off mitigation services.

Extra Help is used in the Work Experience (WEX) program which is drawn from the WIA-funded Youth Programs, hired by the Department and assigned to various DHS programs, or other County departments as Extra Help General Trainees in limited hour, term limited assignments, averaging six months or less. WEX positions may also be placed in temporary assignments with local business to obtain On the Job training (OJT). This is funded with Youth, Adult & Dislocated Worker grant fund through Golden Sierra Job Agency and not included in the total appropriations.

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WIA is funded with 87.67% Federal revenues that are ongoing in nature and 12.33% County Fund.

Public Housing Authority (PHA)

The Public Housing Authority (PHA), through the Housing Choice Voucher Program, enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs. The Family Self-Sufficiency Program provides a monetary incentive to clients in order to promote self-sufficiency and decrease the use of public assistance.

PHA funding is Federal, Fees/Donations/Other. Revenues are ongoing in nature with the exception of \$317,473 which represents amount reserved for operating fund balance.

Aging and Adult Continuum of Care

Aging and Adult Continuum of Care consists of a wide array of programs that assist seniors age 60 and over and functionally disabled or mentally impaired adults to remain safe and stable, as well as, active and independent to the greatest extent possible.

Programs include: Information and Assistance; Senior Legal Services; Ombudsman services for residents of local care facilities; Senior Activities (social and recreational programs); Senior Nutrition services, with meals served daily at two congregate meal sites and countywide home-delivered meals; Family Caregiver Support services to assist families who are caring for a dependent adult in their home.

The mandated Public Guardian Program establishes and administers conservatorships of the person and/or the estates of individuals who are functionally

disabled, to ensure the proper care and treatment of those who are unable to adequately care for themselves or those who are victims of fraud and/or abuse. Public Guardian case managers are working in collaboration with the Sheriff's Office and Probation Department to ensure that offenders in the custody of the Sheriff and/or under the supervision of the Probation Officer will receive the services and support necessary to successfully re-integrate into the community.

Medi-Cal Administrative Activities (MAA) and Targeted Case Management (TCM), programs which are administered by the California Department of Health Care Services, leverage allowable State and local revenue to receive federal reimbursement for approved Medi-Cal activities & case management services.

Aging and Adult Continuum of Care funding is Federal, State, Fees/Donations/Other and County funds. Revenues are ongoing in nature, with the exception of \$432,637 which is one-time-only MAA/Linkages Fund Balance reserved for pending outstanding audits and \$171,300 which funds limited term paralegal in Senior Legal Program for succession planning; Sr. Legal Fund balance originated from donation.

IHSS Public Authority

The mission of the In Home Support Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding is Federal, State, Fees/Donations/Other and County and is ongoing in nature.

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SB 163 Wraparound Program

The SB 163 Wraparound Program is designed to improve youth outcomes. Until June 30, 2009 County participation was funded by filling six slots for high-risk youth, with savings available for reinvestment to provide additional services to at-risk youth in the community. As of FY 2010-11 services provided in the community were funded entirely from use of the fund balance and interest earnings related to this program from prior years. Use of the remaining fund balance in FY 2015-16 is budgeted to pay for special projects to continue working with high-risk youth and their families.

Social Services Administration and Public/Client Assistance

Social Services Public Assistance Programs are designed to protect and meet basic needs of El Dorado County's most vulnerable population groups and are Federal and/or State mandated requiring that the County provide assistance to eligible applicants regardless of the availability of local resources. Lack of County compliance with applicable regulations can result in Federal and/or State fiscal sanctions and resultant loss of funding. Public Assistance Programs include California Work Opportunity and Responsibility to Kids (CalWORKs), Cal-Fresh, Adoption Assistance, Foster Care, Supportive General Assistance and In-Home Supportive Services (IHSS).

Social Services Administration program staff determines eligibility for: CalWORKs, Medi-Cal, Cal-Fresh, Temporary Assistance for Needy Families (TANF), County Medical Services Program (CMSP) and General Assistance (GA). Protective services programs provided through Social Services Administration include Child Protective Services (CPS), Adult Protective Services (APS) and In-Home Supportive Services (IHSS) Admin.

Some Social Services Administration programs operate on a Maintenance of Effort (MOE) basis where the County is required to expend funds for provision of services, after which the percentage of Federal and/or State funds allowable for each service is reimbursed; and other programs require the County to share a portion of the cost (match).

Social Services Administration and Public/Client Assistance funding is Federal, State, and Realignment. The revenues are generally ongoing in nature.

Chief Administrative Office Recommendation

Fund Type 10 - Social Services and Public Guardian

The Recommended Budget represents an increase of \$1,136,668 or 2% in revenues and an increase of \$3,448,105 or 6% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost increased by \$2,311,437 or 138%. This represents a status quo budget.

The increase in revenues is due to increased state and federal revenue in Medi-Cal and Cal Fresh allocations, 2011 Protective Services Realignment for Child Welfare Services and Housing Support Program grant.

The increase in appropriations is primarily due to the division now being charged for County overhead costs through the County's Cost Allocation Plan (A-87). For more information about the A-87 charges please reference the subtitle called "County Cost Allocation Plan Changes for HHSA" on the first page of the Health and Human Services Agency budget write-up. The FY 2016-17 A87 charges for Social Services

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totals \$2,759,510 plus \$285,051 for Public Guardian. Overall salaries and benefits have increased \$1,792,057 due to step increases, health care and retirement costs. Other charges have decreased \$2,066,142 due to changes in foster care funding.

Staffing Changes

The Department is requesting an increase of 1.0 FTE Social Services Supervisor to help align personnel allocations with the current funding, administrative and programmatic requirements.

The Division has 1.0 unfunded FTE, an Employment & Training Worker in the CAL Works program.

Community Services - Fund Type 11

The Recommended Budget represents an overall increase of \$661,268 or 8% in revenue and appropriations when compared to the FY 2015-16 approved budget. The increase is related to additional funds from the federal government for the Low-Income Home Energy Program (LIHEAP) (\$500,000), and fees from the senior daycare program due to higher attendance.

The General Fund Contribution request has a net increase of \$46,547 from the level of General Fund support included in the FY 2015-16 Adopted Budget. The increase in General Fund Contribution is for the County share of cost for the additional LIHEAP program funding.

Staffing Changes

The Community Services division is requesting position changes that will help better align personnel allocations with the current funding, administrative and programmatic requirements.

In the FY 2016-17 Recommended Budget, the Community Services program has 3.0

unfunded positions: Employment & Training Worker I/II (1 FTE), Employment & Training Worker III (1 FTE) and Program Assistant (1 FTE). The Employment & Training positions are located in the Workforce Innovation and Opportunity Act program and the Program Assistant is located in the Senior Daycare program.

IHSS & Public Housing Authority – BOS Governed Special Districts Fund Type 12

The Recommended Budget represents an overall increase of approximately \$93,706 or 2% in revenues and appropriations when compared to the FY 2015-16 approved budget.

The increase in revenues are primarily related to an increased use of fund balance (\$177K), offset with reduced federal funding (\$120K). The General Fund Contribution in Fund Type 12 is \$66,650, which is an increase of \$8,720 for the IHSS Public Authority.

Pending Issues and Policy Considerations

Foster Parent Recruitment and Retention Services Program

The Child Welfare Service program submitted a plan and was awarded additional funding for the Foster Parent Recruitment and Retention Services Program (FPRRS), as a precursor to AB 403 and the dissolution of the use of higher level Group Homes for long term foster care placement. HHSA was awarded \$96K (it should be noted that most, counties, including El Dorado, only received approximately 10% of the funding requested). The plan includes a Social Worker for the recruitment and support of foster parents in a “Hub” style environment. A key element in the plan is to identify and

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recruit a lead foster family who should receive a monthly stipend to provide primary support to new foster families.

Through Federal and Protective Services Realignment revenue, the division is increasing its participation in the AB 2129 Foster Parent Training and Recruitment Program, which helps concentrate efforts on recruitment, training and retaining additional local foster family homes.

AB 403 Continuum of Care Reform

AB 403 Continuum of Care Reform reworks the Child Welfare System for the care and placement of foster care children. Minimal funding has been issued for start-up costs with the long term operational funding expected to be provided by savings from lower Foster Care placement costs. Due to the increased complexity of child welfare cases, as the State Department of Social Services complies with new legislation, the savings from reduced placement costs alone will not be sufficient to fund the required increased casework. Katie A. (Katie A. requires caseworkers to perform assessments for children who are either in foster care or at imminent risk of being placed into foster care for referrals to more intensive mental health services) is also being reworked into AB 403, and Social Services and Behavioral Health are collaborating on service options.

Implementation of AB 12

All counties considered the implementation of AB 12, which was passed in 2010 and extended foster care services to 21 years old for children in foster care, as a mandated and fully reimbursable program. However, in March 2016 counties were notified that as a result of 2011 realignment, this is not a mandated program and only reimbursable up to a cap amount. At the time of the budget submission, all counties were waiting for the cap amount from the State Department of Social Services.

Depending on the cap amount and current expenditures, HHSA may be required to reduce AB 12 services, which has been one of the most successful programs in preventing homelessness among aged out foster youth.

Preventing Sex Trafficking and Strengthening Families Act: Commercial Sexual Exploitation of Children

HHSA continues to participate in a multi departmental collaboration to implement the requirements of the Preventing Sex Trafficking and Strengthening Families Act. As a result of these efforts, HHSA was awarded approximately \$290,000 in additional funding, some of which is being used for specialized services and placement options of Commercial Sexual Exploitation of Children victims allowing the children to remain local. The funding will also provide specialized support services for identified victims of sex trafficking, and community education in the recognition of signs and prevention of incidents.

Child Welfare Case Reviews

The State has shifted the responsibility for Child Welfare Case Review to counties. Beginning in August 2015, California counties became responsible for completing qualitative case reviews for child welfare services. These reviews are modeled after the Federal Child and Family Services Reviews conducted by the Administration for Child and Families, Children's Bureau. These case reviews, coupled with the quantitative data already available, will be part of a larger continuous quality improvement effort in the state. Funding was not sufficient to cover all costs associated with the workload increase.

Housing Support Program

The CalWORKs program received new funding that will target the reduction of homelessness for those who may not

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qualify for traditional CalWORKs housing support. HHSA received a \$470,000 federal allocation for the Housing Support Program which will provide housing and other support services for families in need. Some of the allowable costs are rent and rental deposits, utility deposits, moving costs, and credit repair services to help families find affordable and sustainable homes.

Workforce Innovation and Opportunity Act

Golden Sierra has decreased El Dorado County's funding in the Workforce Innovation and Opportunity Act by 26%. The Grant for FY 2016-17 decreased funding for

program staff while the client service output requirement doubled. Additionally, the grant included a new leveraging component that may require General Fund dollars if the program is unable to meet the new client service requirement level. The rules to leverage General Fund dollars to identify additional grant support to clients has very specific requirements and will be challenging to meet. HHSA is concerned that the department will not be able to meet the requirements of this grant with the current staffing and funding. The department anticipates that this program may require a higher level of ongoing General Fund support, or other options may need to be developed.

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 53 HUMAN SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0580 | ST: ADMIN PUBLIC ASSISTANCE | 4,545,141 | 4,545,141 | 4,730,279 | 4,730,279 | 185,138 |
| 0581 | ST: ADMIN CAL FRESH | 1,478,830 | 2,412,142 | 2,288,940 | 2,288,940 | -123,202 |
| 0601 | ST: CW TWO PARENT FAMILIES | 342,463 | 342,463 | 0 | 0 | -342,463 |
| 0603 | ST: FOSTER CARE | 48,498 | 48,498 | 95,590 | 95,590 | 47,092 |
| 0605 | ST: BOARDING HOME LICENSE | 160,910 | 160,910 | 382,884 | 382,884 | 221,974 |
| 0607 | ST: KINSHIP GUARDIAN | 144,604 | 144,604 | 0 | 0 | -144,604 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 6,720,446 | 7,653,758 | 7,497,693 | 7,497,693 | -156,065 |
| 1000 | FED: ADMIN PUBLIC ASSISTANCE | 8,974,707 | 8,502,159 | 10,083,943 | 10,083,943 | 1,581,784 |
| 1001 | FED: SUPPLEMENTAL NUTRITION ASST | 2,201,619 | 3,836,351 | 3,295,103 | 3,295,103 | -541,248 |
| 1021 | FED: CW TWO PARENT FAMILIES | 361,263 | 361,263 | 365,600 | 365,600 | 4,337 |
| 1022 | FED: CW ZERO PARENT/ALL OTHER | 1,484,762 | 1,484,762 | 1,462,398 | 1,462,398 | -22,364 |
| 1023 | FED: FOSTER CARE | 3,121,085 | 3,121,085 | 2,710,740 | 2,710,740 | -410,345 |
| 1024 | FED: ADOPTION | 2,012,367 | 2,012,367 | 1,880,000 | 1,880,000 | -132,367 |
| 1025 | FED: KINSHIP GUARDIAN | 55,208 | 55,208 | 0 | 0 | -55,208 |
| 1107 | FED: MEDI CAL | 3,803,502 | 3,803,502 | 4,304,872 | 4,304,872 | 501,370 |
| CLASS: 10 | REV: FEDERAL | 22,014,513 | 23,176,697 | 24,102,656 | 24,102,656 | 925,959 |
| 1200 | REV: OTHER GOVERNMENTAL AGENCIES | 20,000 | 20,000 | 5,000 | 5,000 | -15,000 |
| CLASS: 12 | REV: OTHER GOVERNMENTAL | 20,000 | 20,000 | 5,000 | 5,000 | -15,000 |
| 1541 | PUBLIC GUARDIAN | 152,000 | 152,000 | 152,000 | 152,000 | 0 |
| 1740 | CHARGES FOR SERVICES | 35,000 | 35,000 | 35,000 | 35,000 | 0 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 187,000 | 187,000 | 187,000 | 187,000 | 0 |
| 1900 | WELFARE REPAYMENTS | 110,636 | 165,000 | 135,000 | 135,000 | -30,000 |
| 1901 | RECOUP CW TWO PARENT/ALL OTHER | 550 | 550 | 550 | 550 | 0 |
| 1902 | RECOUP CW ZERO PARENT/ALL OTHER | 39,600 | 39,600 | 39,600 | 39,600 | 0 |
| 1903 | RECOUP CW FOSTER CARE | 284,900 | 284,900 | 284,900 | 284,900 | 0 |
| 1940 | MISC: REVENUE | 14,200 | 14,200 | 14,200 | 14,200 | 0 |
| 1945 | STALE DATED CHECK | 5,800 | 5,800 | 5,800 | 5,800 | 0 |
| CLASS: 19 | REV: MISCELLANEOUS | 455,686 | 510,050 | 480,050 | 480,050 | -30,000 |
| 2020 | OPERATING TRANSFERS IN | 9,206,151 | 9,206,151 | 8,731,210 | 8,731,210 | -474,941 |
| 2021 | OPERATING TRANSFERS IN: VEHICLE | 891,635 | 891,635 | 240,690 | 240,690 | -650,945 |
| 2027 | OPERATING TRSNF IN: SALES TAX | 8,387,709 | 10,100,120 | 11,637,780 | 11,637,780 | 1,537,660 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 18,485,495 | 20,197,906 | 20,609,680 | 20,609,680 | 411,774 |
| TYPE: R SUBTOTAL | | | | | | |
| | | 47,883,140 | 51,745,411 | 52,882,079 | 52,882,079 | 1,136,668 |

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 53 HUMAN SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 11,410,924 | 13,166,943 | 13,909,908 | 13,909,908 | 742,965 |
| 3002 | OVERTIME | 5,000 | 5,000 | 228,000 | 228,000 | 223,000 |
| 3003 | STANDBY PAY | 10,650 | 10,650 | 100,087 | 100,087 | 89,437 |
| 3004 | OTHER COMPENSATION | 111,690 | 111,690 | 121,928 | 121,928 | 10,238 |
| 3005 | TAHOE DIFFERENTIAL | 98,400 | 98,400 | 106,272 | 106,272 | 7,872 |
| 3006 | BILINGUAL PAY | 54,080 | 54,080 | 47,715 | 47,715 | -6,365 |
| 3020 | RETIREMENT EMPLOYER SHARE | 2,907,319 | 2,907,319 | 3,170,702 | 3,170,702 | 263,383 |
| 3022 | MEDI CARE EMPLOYER SHARE | 192,988 | 192,988 | 203,918 | 203,918 | 10,930 |
| 3040 | HEALTH INSURANCE EMPLOYER | 3,426,356 | 3,426,356 | 3,666,637 | 3,666,637 | 240,281 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 32,909 | 32,909 | 34,775 | 34,775 | 1,866 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 9,909 | 9,909 | 9,180 | 9,180 | -729 |
| 3046 | RETIREE HEALTH: DEFINED | 255,441 | 255,441 | 303,462 | 303,462 | 48,021 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 365,996 | 365,996 | 521,514 | 521,514 | 155,518 |
| 3080 | FLEXIBLE BENEFITS | 52,320 | 52,320 | 57,960 | 57,960 | 5,640 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 18,933,982 | 20,690,001 | 22,482,058 | 22,482,058 | 1,792,057 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 2,400 | 2,400 | 2,400 | 2,400 | 0 |
| 4040 | TELEPHONE COMPANY VENDOR | 8,212 | 8,212 | 7,200 | 7,200 | -1,012 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 15,672 | 15,672 | 15,800 | 15,800 | 128 |
| 4080 | HOUSEHOLD EXPENSE | 4,000 | 4,000 | 4,300 | 4,300 | 300 |
| 4082 | HOUSEHOLD EXP: OTHER | 2,820 | 2,820 | 2,500 | 2,500 | -320 |
| 4087 | EXTERMINATION / FUMIGATION SERVICES | 200 | 200 | 200 | 200 | 0 |
| 4100 | INSURANCE: PREMIUM | 371,506 | 371,506 | 394,403 | 394,403 | 22,897 |
| 4124 | WITNESS FEE | 500 | 500 | 500 | 500 | 0 |
| 4141 | MAINT: OFFICE EQUIPMENT | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4144 | MAINT: COMPUTER | 39,855 | 51,800 | 42,300 | 42,300 | -9,500 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 114 | 114 | 114 | 114 | 0 |
| 4220 | MEMBERSHIPS | 1,420 | 1,420 | 4,410 | 4,410 | 2,990 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 44,100 | 44,100 | 45,423 | 45,423 | 1,323 |
| 4260 | OFFICE EXPENSE | 118,720 | 118,720 | 118,000 | 118,000 | -720 |
| 4261 | POSTAGE | 156,254 | 156,254 | 153,750 | 153,750 | -2,504 |
| 4262 | SOFTWARE | 3,600 | 3,600 | 3,600 | 3,600 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 6,250 | 6,250 | 5,750 | 5,750 | -500 |
| 4264 | BOOKS / MANUALS | 1,000 | 1,000 | 700 | 700 | -300 |
| 4266 | PRINTING / DUPLICATING SERVICES | 14,800 | 14,800 | 13,500 | 13,500 | -1,300 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 158,739 | 393,849 | 647,980 | 647,980 | 254,131 |
| 4308 | EXTERNAL DATA PROCESSING SERVICES | 109,650 | 109,650 | 109,650 | 109,650 | 0 |
| 4318 | INTERPRETER | 3,163 | 3,163 | 3,063 | 3,063 | -100 |
| 4320 | VERBATIM: TRANSCRIPTION | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 16,965 | 16,965 | 15,100 | 15,100 | -1,865 |
| 4330 | FOOD STAMP SERVICE | 8,470 | 8,470 | 8,470 | 8,470 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 12,624 | 12,624 | 15,582 | 15,582 | 2,958 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 1,486 | 1,486 | 1,500 | 1,500 | 14 |
| 4440 | RENT & LEASE: BUILDING & | 43,296 | 43,296 | 43,296 | 43,296 | 0 |
| 4461 | EQUIP: MINOR | 41,950 | 41,950 | 38,219 | 38,219 | -3,731 |
| 4462 | EQUIP: COMPUTER | 139,510 | 265,964 | 245,988 | 245,988 | -19,976 |
| 4500 | SPECIAL DEPT EXPENSE | 13,300 | 13,300 | 51,000 | 51,000 | 37,700 |
| 4501 | SPECIAL PROJECTS | 97,111 | 97,111 | 118,464 | 118,464 | 21,353 |
| 4502 | EDUCATIONAL MATERIALS | 800 | 800 | 800 | 800 | 0 |
| 4503 | STAFF DEVELOPMENT | 74,325 | 74,325 | 75,235 | 75,235 | 910 |
| 4506 | FILM DEVELOPMENT & PHOTOGRAPHY | 150 | 150 | 150 | 150 | 0 |
| 4529 | SOFTWARE LICENSE | 4,600 | 4,600 | 4,600 | 4,600 | 0 |
| 4532 | CLIENT PROGRAM SERVICES | 1,960 | 1,960 | 0 | 0 | -1,960 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 53 HUMAN SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------------|--------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4600 | TRANSPORTATION & TRAVEL | 25,815 | 60,031 | 99,308 | 99,308 | 39,277 |
| 4601 | VOLUNTEER: TRANSPORTATION & TRAVEL | 800 | 800 | 800 | 800 | 0 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 26,403 | 56,678 | 95,165 | 95,165 | 38,487 |
| 4605 | RENT & LEASE: VEHICLE | 132,314 | 132,314 | 172,600 | 172,600 | 40,286 |
| 4606 | FUEL PURCHASES | 64,369 | 64,369 | 63,300 | 63,300 | -1,069 |
| 4608 | HOTEL ACCOMMODATIONS | 13,655 | 20,260 | 39,260 | 39,260 | 19,000 |
| 4620 | UTILITIES | 15,605 | 15,605 | 16,513 | 16,513 | 908 |
| CLASS: 40 | SERVICE & SUPPLIES | 1,805,483 | 2,250,088 | 2,687,893 | 2,687,893 | 437,805 |
| 5000 | SUPPORT & CARE OF PERSONS | 2,497,609 | 2,828,393 | 2,330,108 | 2,330,108 | -498,285 |
| 5004 | RESIDENT EXPENSE GENERAL | 15,600 | 15,600 | 14,000 | 14,000 | -1,600 |
| 5005 | CASH AID GENERAL RELIEF | 33,600 | 33,600 | 51,000 | 51,000 | 17,400 |
| 5006 | CHILD CARE | 195,300 | 195,300 | 195,300 | 195,300 | 0 |
| 5007 | INDEPENDENT LIVING PROGRAM: | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 5008 | INDEPENDENT LIVING PROGRAM: EXPENSES | 41,250 | 41,250 | 41,250 | 41,250 | 0 |
| 5009 | HOUSING | 414,324 | 83,540 | 451,100 | 451,100 | 367,560 |
| 5010 | TRANSPORTATION SERVICES | 17,815 | 17,815 | 17,815 | 17,815 | 0 |
| 5011 | TRANSPORTATION EXPENSES | 180,208 | 180,208 | 185,208 | 185,208 | 5,000 |
| 5012 | ANCILLARY SERVICES | 96,800 | 96,800 | 114,300 | 114,300 | 17,500 |
| 5013 | ANCILLARY EXPENSES | 74,000 | 74,000 | 74,000 | 74,000 | 0 |
| 5014 | HEALTH SERVICES | 994,920 | 994,920 | 1,103,335 | 1,103,335 | 108,415 |
| 5015 | CW: TWO PARENT FAMILIES | 1,228,058 | 1,228,058 | 1,160,000 | 1,160,000 | -68,058 |
| 5016 | CW: ZERO PARENT/ALL OTHER FAMILIES | 5,529,433 | 5,529,433 | 5,394,902 | 5,394,902 | -134,531 |
| 5017 | FOSTER CARE | 5,686,230 | 9,047,503 | 7,154,410 | 7,154,410 | -1,893,093 |
| 5018 | AID TO ADOPTION | 4,518,788 | 4,518,788 | 4,700,000 | 4,700,000 | 181,212 |
| 5021 | KINSHIP GUARDIAN | 158,400 | 158,400 | 250,000 | 250,000 | 91,600 |
| 5022 | COUNTY FOSTER CARE | 30,000 | 30,000 | 5,000 | 5,000 | -25,000 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 461,202 | 460,993 | 226,731 | 226,731 | -234,262 |
| CLASS: 50 | OTHER CHARGES | 22,174,537 | 25,535,601 | 23,469,459 | 23,469,459 | -2,066,142 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 4,213,736 | 4,332,882 | 7,623,458 | 7,623,458 | 3,290,576 |
| 7202 | INTRAFND: DA/FS CONTRACT | 476,000 | 476,000 | 476,000 | 476,000 | 0 |
| 7210 | INTRAFND: COLLECTIONS | 300 | 300 | 300 | 300 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 4,839 | 4,839 | 9,215 | 9,215 | 4,376 |
| 7224 | INTRAFND: STORES SUPPORT | 2,641 | 2,641 | 2,574 | 2,574 | -67 |
| 7229 | INTRAFND: PC SUPPORT | 4,500 | 4,500 | 0 | 0 | -4,500 |
| 7231 | INTRAFND: IS PROGRAMMING SUPPORT | 106,000 | 106,000 | 100,000 | 100,000 | -6,000 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 9,200 | 9,200 | 9,200 | 9,200 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 4,817,216 | 4,936,362 | 8,220,747 | 8,220,747 | 3,284,385 |
| 7805 | DESIGNATION FOR AUDIT RESERVE | 0 | 0 | 240,000 | 0 | 0 |
| CLASS: 78 | RESERVES: BUDGETARY ONLY | 0 | 0 | 240,000 | 0 | 0 |
| TYPE: E SUBTOTAL | | 47,731,218 | 53,412,052 | 57,100,157 | 56,860,157 | 3,448,105 |
| FUND TYPE: 10 SUBTOTAL | | -151,922 | 1,666,641 | 4,218,078 | 3,978,078 | 2,311,437 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 53 HUMAN SERVICES

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|--|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0400 REV: INTEREST | -367 | 1,119 | 1,119 | 1,119 | 0 |
| CLASS: 04 REV: USE OF MONEY & PROPERTY | -367 | 1,119 | 1,119 | 1,119 | 0 |
| 0880 ST: OTHER | 62,349 | 62,349 | 62,349 | 62,349 | 0 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 62,349 | 62,349 | 62,349 | 62,349 | 0 |
| 1100 FED: OTHER | 2,805,084 | 2,887,486 | 3,387,584 | 3,387,584 | 500,098 |
| 1107 FED: MEDI CAL | 53,000 | 53,000 | 53,000 | 53,000 | 0 |
| 1109 FED: C1 SENIOR NUTRITION | 302,888 | 315,439 | 228,644 | 228,644 | -86,795 |
| 1110 FED: C2 SENIOR NUTRITION | 152,973 | 152,973 | 220,720 | 220,720 | 67,747 |
| 1111 FED: 111B SOCIAL PROGRAMS | 236,287 | 236,287 | 236,185 | 236,185 | -102 |
| 1113 FED: TITLE 7B ELDER ABUSE | 3,189 | 3,189 | 3,189 | 3,189 | 0 |
| 1114 FED: TITLE 7A OMBUDSMAN SUPPLEMENT | 23,554 | 23,554 | 23,590 | 23,590 | 36 |
| 1116 FED: NSIP:NUTRITION SRV INCENTIVE PRG | 113,087 | 113,087 | 116,836 | 116,836 | 3,749 |
| 1120 FED: IIID PREVENTIVE HEALTH | 13,116 | 13,116 | 12,935 | 12,935 | -181 |
| 1122 FED:IIIE - FAMILY CAREGIVER SUPPORT | 103,638 | 103,638 | 105,354 | 105,354 | 1,716 |
| CLASS: 10 REV: FEDERAL | 3,806,816 | 3,901,769 | 4,388,037 | 4,388,037 | 486,268 |
| 1740 CHARGES FOR SERVICES | 593,115 | 553,446 | 769,085 | 769,085 | 215,639 |
| 1759 SENIOR NUTRITION SERVICES | 238,223 | 243,500 | 243,500 | 243,500 | 0 |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 70,118 | 83,597 | 20,306 | 20,306 | -63,291 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 901,456 | 880,543 | 1,032,891 | 1,032,891 | 152,348 |
| 1940 MISC: REVENUE | 44,261 | 20,970 | 10,000 | 10,000 | -10,970 |
| 1943 MISC: DONATION | 383,676 | 383,104 | 447,666 | 447,666 | 64,562 |
| CLASS: 19 REV: MISCELLANEOUS | 427,937 | 404,074 | 457,666 | 457,666 | 53,592 |
| 2020 OPERATING TRANSFERS IN | 2,073,812 | 2,350,738 | 2,397,285 | 2,397,285 | 46,547 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 2,073,812 | 2,350,738 | 2,397,285 | 2,397,285 | 46,547 |
| 0001 FUND BALANCE | 581,952 | 793,538 | 716,051 | 716,051 | -77,487 |
| CLASS: 22 FUND BALANCE | 581,952 | 793,538 | 716,051 | 716,051 | -77,487 |
| TYPE: R SUBTOTAL | 7,853,955 | 8,394,130 | 9,055,398 | 9,055,398 | 661,268 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 53 HUMAN SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 2,311,186 | 2,487,139 | 2,363,465 | 2,363,465 | -123,674 |
| 3001 | TEMPORARY EMPLOYEES | 80,340 | 80,340 | 38,988 | 38,988 | -41,352 |
| 3002 | OVERTIME | 10,594 | 29,350 | 31,000 | 31,000 | 1,650 |
| 3004 | OTHER COMPENSATION | 1,572 | 1,572 | 1,998 | 1,998 | 426 |
| 3005 | TAHOE DIFFERENTIAL | 8,400 | 8,400 | 10,800 | 10,800 | 2,400 |
| 3006 | BILINGUAL PAY | 4,160 | 4,160 | 2,080 | 2,080 | -2,080 |
| 3020 | RETIREMENT EMPLOYER SHARE | 530,255 | 530,255 | 520,271 | 520,271 | -9,984 |
| 3022 | MEDI CARE EMPLOYER SHARE | 35,488 | 35,488 | 33,101 | 33,101 | -2,387 |
| 3040 | HEALTH INSURANCE EMPLOYER | 621,047 | 621,047 | 623,835 | 623,835 | 2,788 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 6,218 | 6,218 | 5,915 | 5,915 | -303 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 5,218 | 5,218 | 7,197 | 7,197 | 1,979 |
| 3046 | RETIREE HEALTH: DEFINED | 56,683 | 56,683 | 50,337 | 50,337 | -6,346 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 15,972 | 15,972 | 18,609 | 18,609 | 2,637 |
| 3080 | FLEXIBLE BENEFITS | 16,650 | 16,650 | 16,200 | 16,200 | -450 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 3,703,783 | 3,898,492 | 3,723,796 | 3,723,796 | -174,696 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 2,542 | 2,542 | 2,400 | 2,400 | -142 |
| 4040 | TELEPHONE COMPANY VENDOR | 2,676 | 2,676 | 5,296 | 5,296 | 2,620 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 6,194 | 6,194 | 7,705 | 7,705 | 1,511 |
| 4044 | CABLE/INTERNET SERVICE | 2,100 | 2,100 | 2,208 | 2,208 | 108 |
| 4060 | FOOD AND FOOD PRODUCTS | 458,731 | 508,178 | 518,300 | 518,300 | 10,122 |
| 4080 | HOUSEHOLD EXPENSE | 2,910 | 2,910 | 2,100 | 2,100 | -810 |
| 4081 | PAPER GOODS | 60,750 | 60,750 | 60,000 | 60,000 | -750 |
| 4082 | HOUSEHOLD EXP: OTHER | 7,050 | 7,050 | 5,100 | 5,100 | -1,950 |
| 4083 | LAUNDRY | 8,000 | 8,000 | 8,000 | 8,000 | 0 |
| 4084 | EXPENDABLE EQUIPMENT | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4085 | REFUSE DISPOSAL | 6,653 | 6,653 | 8,500 | 8,500 | 1,847 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 0 | 0 | 5,500 | 5,500 | 5,500 |
| 4100 | INSURANCE: PREMIUM | 17,866 | 17,866 | 17,218 | 17,218 | -648 |
| 4101 | INSURANCE: ADDITIONAL LIABILITY | 140 | 140 | 140 | 140 | 0 |
| 4140 | MAINT: EQUIPMENT | 1,950 | 1,950 | 2,250 | 2,250 | 300 |
| 4141 | MAINT: OFFICE EQUIPMENT | 22,953 | 22,953 | 0 | 0 | -22,953 |
| 4144 | MAINT: COMPUTER | 71,113 | 71,113 | 57,160 | 57,160 | -13,953 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 25 | 25 | 25 | 25 | 0 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 1,000 | 1,000 | 0 | 0 | -1,000 |
| 4183 | MAINT: GROUNDS | 1,913 | 1,913 | 0 | 0 | -1,913 |
| 4220 | MEMBERSHIPS | 5,670 | 5,670 | 58,753 | 58,753 | 53,083 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 210 | 210 | 300 | 300 | 90 |
| 4260 | OFFICE EXPENSE | 24,197 | 24,197 | 25,600 | 25,600 | 1,403 |
| 4261 | POSTAGE | 26,818 | 26,818 | 19,030 | 19,030 | -7,788 |
| 4262 | SOFTWARE | 11,308 | 11,308 | 22,820 | 22,820 | 11,512 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 330 | 330 | 500 | 500 | 170 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 53 HUMAN SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4264 | BOOKS / MANUALS | 600 | 600 | 1,900 | 1,900 | 1,300 |
| 4265 | LAW BOOKS | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 4266 | PRINTING / DUPLICATING SERVICES | 23,830 | 29,830 | 64,452 | 64,452 | 34,622 |
| 4267 | ON-LINE SUBSCRIPTIONS | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 35,968 | 35,968 | 62,200 | 62,200 | 26,232 |
| 4318 | INTERPRETER | 400 | 400 | 0 | 0 | -400 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 5,376 | 5,376 | 0 | 0 | -5,376 |
| 4400 | PUBLICATION & LEGAL NOTICES | 5,300 | 5,300 | 100 | 100 | -5,200 |
| 4420 | RENT & LEASE: EQUIPMENT | 27,447 | 27,447 | 46,638 | 46,638 | 19,191 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 5,281 | 5,281 | 7,320 | 7,320 | 2,039 |
| 4440 | RENT & LEASE: BUILDING & | 27,500 | 27,500 | 27,148 | 27,148 | -352 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 8,000 | 8,000 | 8,000 | 8,000 | 0 |
| 4461 | EQUIP: MINOR | 7,470 | 7,470 | 19,450 | 19,450 | 11,980 |
| 4462 | EQUIP: COMPUTER | 27,425 | 27,425 | 21,565 | 21,565 | -5,860 |
| 4500 | SPECIAL DEPT EXPENSE | 97,293 | 82,464 | 59,500 | 59,500 | -22,964 |
| 4501 | SPECIAL PROJECTS | 682,703 | 690,100 | 722,521 | 722,521 | 32,421 |
| 4503 | STAFF DEVELOPMENT | 19,125 | 19,125 | 28,125 | 28,125 | 9,000 |
| 4532 | CLIENT PROGRAM SERVICES | -125,623 | -119,101 | 401,525 | 401,525 | 520,626 |
| 4600 | TRANSPORTATION & TRAVEL | 7,309 | 7,309 | 5,902 | 5,902 | -1,407 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 22,991 | 30,403 | 19,305 | 19,305 | -11,098 |
| 4604 | MILEAGE: VOLUNTEER PRIVATE AUTO | 59,359 | 59,359 | 59,800 | 59,800 | 441 |
| 4605 | RENT & LEASE: VEHICLE | 25,600 | 25,600 | 39,950 | 39,950 | 14,350 |
| 4606 | FUEL PURCHASES | 21,666 | 21,666 | 13,100 | 13,100 | -8,566 |
| 4608 | HOTEL ACCOMMODATIONS | 9,050 | 9,050 | 8,950 | 8,950 | -100 |
| 4620 | UTILITIES | 69,816 | 111,481 | 142,200 | 142,200 | 30,719 |
| CLASS: 40 | SERVICE & SUPPLIES | 1,816,485 | 1,920,099 | 2,598,056 | 2,598,056 | 677,957 |
| 5000 | SUPPORT & CARE OF PERSONS | 5,000 | 5,000 | 78,847 | 78,847 | 73,847 |
| 5010 | TRANSPORTATION SERVICES | 115 | 115 | 115 | 115 | 0 |
| 5011 | TRANSPORTATION EXPENSES | 182,986 | 302,000 | 0 | 0 | -302,000 |
| 5012 | ANCILLARY SERVICES | 148,658 | 165,825 | 321,500 | 321,500 | 155,675 |
| 5013 | ANCILLARY EXPENSES | 1,031,327 | 983,220 | 1,545,102 | 1,545,102 | 561,882 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 835,215 | 879,571 | 709,837 | 709,837 | -169,734 |
| 5304 | INTERFND: MAIL SERVICE | 13,201 | 13,201 | 14,918 | 14,918 | 1,717 |
| 5305 | INTERFND: STORES SUPPORT | 2,526 | 2,526 | 2,457 | 2,457 | -69 |
| 5314 | INTERFND: PC SUPPORT | 1,000 | 1,000 | 0 | 0 | -1,000 |
| 5316 | INTERFND: IS PROGRAMMING SUPPORT | 21,470 | 21,470 | 3,470 | 3,470 | -18,000 |
| 5318 | INTERFND: MAINTENANCE BLDG & IMPRV | 25,600 | 25,600 | 14,000 | 14,000 | -11,600 |
| CLASS: 50 | OTHER CHARGES | 2,267,098 | 2,399,528 | 2,690,246 | 2,690,246 | 290,718 |
| 6040 | FIXED ASSET: EQUIPMENT | 56,350 | 56,350 | 43,300 | 43,300 | -13,050 |
| 6041 | FIXED ASSET: DATA PROCESS SYSTEM | 0 | 6,000 | 0 | 0 | -6,000 |
| CLASS: 60 | FIXED ASSETS | 56,350 | 62,350 | 43,300 | 43,300 | -19,050 |
| 7000 | OPERATING TRANSFERS OUT | 500 | 500 | 0 | 0 | -500 |
| CLASS: 70 | OTHER FINANCING USES | 500 | 500 | 0 | 0 | -500 |
| 7250 | INTRAFND: NOT GEN FUND / SAME FUND | 200,522 | 218,969 | 152,955 | 152,955 | -66,014 |
| CLASS: 72 | INTRAFUND TRANSFERS | 200,522 | 218,969 | 152,955 | 152,955 | -66,014 |
| 7380 | INTRFND ABATEMENTS: NOT GENERAL | -190,783 | -218,969 | -152,955 | -152,955 | 66,014 |
| CLASS: 73 | INTRAFUND ABATEMENT | -190,783 | -218,969 | -152,955 | -152,955 | 66,014 |
| 7700 | APPROPRIATION FOR CONTINGENCIES | 0 | 113,161 | 0 | 0 | -113,161 |
| CLASS: 77 | APPROPRIATION FOR | 0 | 113,161 | 0 | 0 | -113,161 |
| TYPE: E SUBTOTAL | | 7,853,955 | 8,394,130 | 9,055,398 | 9,055,398 | 661,268 |
| FUND TYPE: 11 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 53 HUMAN SERVICES

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0400 | REV: INTEREST | 2,487 | 834 | 2,500 | 2,500 | 1,666 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 2,487 | 834 | 2,500 | 2,500 | 1,666 |
| 0580 | ST: ADMIN PUBLIC ASSISTANCE | 432,189 | 610,259 | 636,018 | 636,018 | 25,759 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 432,189 | 610,259 | 636,018 | 636,018 | 25,759 |
| 1100 | FED: OTHER | 2,932,286 | 3,049,861 | 2,930,244 | 2,930,244 | -119,617 |
| 1107 | FED: MEDI CAL | 402,440 | 402,440 | 402,440 | 402,440 | 0 |
| 1115 | FED: HAP PORTABLE ADMINISTRATION FEE | 2,409 | 2,409 | 2,000 | 2,000 | -409 |
| CLASS: 10 | REV: FEDERAL | 3,337,135 | 3,454,710 | 3,334,684 | 3,334,684 | -120,026 |
| 1200 | REV: OTHER GOVERNMENTAL AGENCIES | 3,468 | 12,968 | 13,000 | 13,000 | 32 |
| CLASS: 12 | REV: OTHER GOVERNMENTAL | 3,468 | 12,968 | 13,000 | 13,000 | 32 |
| 1800 | INTERFND REV: SERVICE BETWEEN FUND | 59,231 | 59,231 | 59,231 | 59,231 | 0 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 59,231 | 59,231 | 59,231 | 59,231 | 0 |
| 2020 | OPERATING TRANSFERS IN | 57,930 | 57,930 | 66,650 | 66,650 | 8,720 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 57,930 | 57,930 | 66,650 | 66,650 | 8,720 |
| 0001 | FUND BALANCE | 0 | 139,918 | 317,473 | 317,473 | 177,555 |
| CLASS: 22 | FUND BALANCE | 0 | 139,918 | 317,473 | 317,473 | 177,555 |
| TYPE: R SUBTOTAL | | 3,892,440 | 4,335,850 | 4,429,556 | 4,429,556 | 93,706 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 53 HUMAN SERVICES

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 286,187 | 412,310 | 441,606 | 441,606 | 29,296 |
| 3002 OVERTIME | 500 | 500 | 0 | 0 | -500 |
| 3004 OTHER COMPENSATION | 1,208 | 1,208 | 1,250 | 1,250 | 42 |
| 3005 TAHOE DIFFERENTIAL | 1,200 | 1,200 | 1,200 | 1,200 | 0 |
| 3020 RETIREMENT EMPLOYER SHARE | 90,544 | 90,544 | 99,618 | 99,618 | 9,074 |
| 3022 MEDI CARE EMPLOYER SHARE | 5,996 | 5,996 | 6,420 | 6,420 | 424 |
| 3040 HEALTH INSURANCE EMPLOYER | 104,043 | 104,043 | 133,850 | 133,850 | 29,807 |
| 3042 LONG TERM DISABILITY EMPLOYER | 1,029 | 1,029 | 1,105 | 1,105 | 76 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 589 | 589 | 738 | 738 | 149 |
| 3046 RETIREE HEALTH: DEFINED | 9,396 | 9,396 | 9,406 | 9,406 | 10 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 2,649 | 2,649 | 3,476 | 3,476 | 827 |
| 3080 FLEXIBLE BENEFITS | 1,200 | 1,200 | 1,500 | 1,500 | 300 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 504,541 | 630,664 | 700,169 | 700,169 | 69,505 |
| 4040 TELEPHONE COMPANY VENDOR | 0 | 0 | 456 | 456 | 456 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 510 | 510 | 450 | 450 | -60 |
| 4100 INSURANCE: PREMIUM | 2,870 | 2,870 | 3,165 | 3,165 | 295 |
| 4144 MAINT: COMPUTER | 50,326 | 60,130 | 14,327 | 14,327 | -45,803 |
| 4220 MEMBERSHIPS | 1,050 | 1,050 | 1,100 | 1,100 | 50 |
| 4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY | 2,950 | 2,950 | 3,100 | 3,100 | 150 |
| 4260 OFFICE EXPENSE | 5,672 | 5,672 | 6,450 | 6,450 | 778 |
| 4261 POSTAGE | 8,454 | 8,454 | 7,800 | 7,800 | -654 |
| 4262 SOFTWARE | 0 | 0 | 6,000 | 6,000 | 6,000 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 1,600 | 1,600 | 1,600 | 1,600 | 0 |
| 4264 BOOKS / MANUALS | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4266 PRINTING / DUPLICATING SERVICES | 5,800 | 5,800 | 3,500 | 3,500 | -2,300 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 800 | 15,800 | 9,300 | 9,300 | -6,500 |
| 4324 MEDICAL,DENTAL,LAB & AMBULANCE SRV | 150 | 150 | 0 | 0 | -150 |
| 4400 PUBLICATION & LEGAL NOTICES | 3,500 | 3,500 | 300 | 300 | -3,200 |
| 4461 EQUIP: MINOR | 3,550 | 3,550 | 3,450 | 3,450 | -100 |
| 4462 EQUIP: COMPUTER | 1,600 | 1,600 | 9,595 | 9,595 | 7,995 |
| 4500 SPECIAL DEPT EXPENSE | 2,000 | 54,970 | 8,500 | 8,500 | -46,470 |
| 4501 SPECIAL PROJECTS | 0 | 0 | 65,557 | 65,557 | 65,557 |
| 4503 STAFF DEVELOPMENT | 1,325 | 1,325 | 1,825 | 1,825 | 500 |
| 4520 HAP: RENTALS HOUSING ASSIST PYMNT | 13,116 | 13,116 | 15,000 | 15,000 | 1,884 |
| 4521 HAP: PORTABLE RENT TO OTHER COUNTIES | 18,132 | 18,132 | 15,000 | 15,000 | -3,132 |
| 4522 HAP: PORTABLE ADMINSTRATION FEE | 725 | 725 | 750 | 750 | 25 |
| 4524 FSS: ESCROW ACCOUNT FAM SELF | 12,747 | 16,980 | 20,000 | 20,000 | 3,020 |
| 4535 HAP - UTILITY REIMBURSEMENT | 0 | 22,640 | 25,000 | 25,000 | 2,360 |
| 4600 TRANSPORTATION & TRAVEL | 1,240 | 1,240 | 1,240 | 1,240 | 0 |
| 4601 VOLUNTEER: TRANSPORTATION & TRAVEL | 210 | 210 | 300 | 300 | 90 |
| 4602 MILEAGE: EMPLOYEE PRIVATE AUTO | 1,801 | 1,801 | 1,210 | 1,210 | -591 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 53 HUMAN SERVICES

| | | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|----------------------------------|--------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4604 | MILEAGE: VOLUNTEER | PRIVATE AUTO | 108 | 108 | 300 | 300 | 192 |
| 4605 | RENT & LEASE: VEHICLE | | 1,800 | 1,800 | 2,600 | 2,600 | 800 |
| 4606 | FUEL PURCHASES | | 1,450 | 1,450 | 1,200 | 1,200 | -250 |
| 4608 | HOTEL ACCOMMODATIONS | | 840 | 840 | 1,540 | 1,540 | 700 |
| CLASS: 40 | SERVICE & SUPPLIES | | 145,326 | 249,973 | 231,615 | 231,615 | -18,358 |
| 5000 | SUPPORT & CARE OF PERSONS | | 68,490 | 108,268 | 122,762 | 122,762 | 14,494 |
| 5009 | HOUSING | | 2,482,187 | 2,655,049 | 2,709,363 | 2,709,363 | 54,314 |
| 5012 | ANCILLARY SERVICES | | 4,000 | 4,000 | 0 | 0 | -4,000 |
| 5024 | IHSS HEALTH BENEFIT COSTS | | 510,000 | 510,000 | 510,000 | 510,000 | 0 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | | 173,696 | 173,696 | 150,747 | 150,747 | -22,949 |
| 5316 | INTERFND: IS PROGRAMMING SUPPORT | | 4,200 | 4,200 | 4,900 | 4,900 | 700 |
| CLASS: 50 | OTHER CHARGES | | 3,242,573 | 3,455,213 | 3,497,772 | 3,497,772 | 42,559 |
| TYPE: E SUBTOTAL | | | 3,892,440 | 4,335,850 | 4,429,556 | 4,429,556 | 93,706 |
| FUND TYPE: 12 | SUBTOTAL | | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 53 | SUBTOTAL | | -151,922 | 1,666,641 | 4,218,078 | 3,978,078 | 2,311,437 |

HEALTH AND HUMAN SERVICES AGENCY

| Health and Human Services Agency | | |
|--|------|--|
| Department of Human Services | | |
| Community Services Division 75.49 FTEs | | |
| In Home Supportive Services Public Authority (IHSS PA) (Fund 12) | | Community Services Programs 51.01 FTEs |
| IHSS Public Authority, Placerville 5.2 FTEs | | Community Programs, Adult and Aging Programs, Workforce Innovation and Opportunity Act (WIOA) (Fund 11) |
| IHSS Public Authority Registry/Training Specialist | 2.00 | Community Services, Placerville 46.77 FTEs |
| Office Assistant I/II | 1.00 | Care Management Supervisor 0.80 |
| Program Coordinator | 1.00 | Cook I/II 2.00 |
| Program Manager | 0.20 | Department Analyst I/II 1.00 |
| Sr. Fiscal Assistant | 1.00 | Employment & Training Worker I/II/III 4.00 |
| Public Housing Authority (PHA) (Fund 12) | | Employment & Training Worker Supv 1.00 |
| Public Housing Authority, Placerville 3.08 FTEs | | Energy Weatherization Supervisor 0.97 |
| Energy Weatherization Supervisor | 0.03 | Energy Weatherization Technician I/II 4.00 |
| Housing Program Coordinator | 1.00 | Food Services Aide 0.63 |
| Housing Program Specialist I/II | 1.00 | Food Services Supervisor 1.00 |
| Program Assistant | 1.00 | Mealsite Coordinator 5.17 |
| Program Manager | 0.05 | Office Assistant I/II 1.00 |
| Public Housing Authority, South Lake Tahoe 0.5 FTEs | | Paralegal I/II 1.00 |
| Housing Program Coordinator | 0.50 | Program Aide 7.55 |
| Public Guardian (Fund 10) | | Program Assistant 8.00 |
| Public Guardian, Placerville 14 FTEs | | Program Coordinator 3.00 |
| Deputy Public Guardian I/II | 7.00 | Program Manager 0.95 |
| Fiscal Services Supervisor | 1.00 | Registered Nurse 0.20 |
| Fiscal Technician | 1.00 | Secretary 1.00 |
| Program Assistant | 2.00 | Senior Citizens Attorney I/II/III 1.50 |
| Program Manager - Protective Services | 1.00 | Seniors' Daycare Program Supervisor 2.00 |
| Sr. Fiscal Assistant | 1.00 | |
| Supervising Deputy Public Guardian | 1.00 | Community Services, South Lake Tahoe 4.24 FTEs |
| Community Corrections Partnership (Fund 10) | | Cook I/II 0.81 |
| CCP, Placerville 1.7 FTEs | | Employment & Training Worker I/II/III 1.00 |
| Program Manager | 0.20 | Food Services Aide 1.12 |
| Program Assistant | 1.50 | Housing Program Coordinator 0.50 |
| | | Mealsite Coordinator 0.81 |

HEALTH AND HUMAN SERVICES AGENCY

| | |
|---|---------------|
| Health and Human Services Agency | |
| Department of Human Services | |
| Social Services Division | |
| 271.7 | |
| Income Maintenance and Employment Services | |
| | 165.50 |
| Employment and Eligibility | |
| Empl/Eligibility, Placerville | 133.50 |
| Assistant Director of Human Services | 1.00 |
| Eligibility Supervisor I | 11.00 |
| Eligibility Systems Specialist | 3.00 |
| Eligibility Worker I/II/III | 71.00 |
| Employment & Training Worker I/II/III | 14.50 |
| Employment & Training Worker Supv | 2.00 |
| Fair Hearing Officer | 1.00 |
| Office Assistant I/II | 8.00 |
| Office Assistant III | 3.00 |
| Office Assistant Supervisor I/II | 1.00 |
| Program Manager | 2.00 |
| Screener | 4.00 |
| Services Support Assistant III | 3.00 |
| Social Services Aide | 3.00 |
| Staff Services Analyst I/II | 4.00 |
| Vocational Counselor | 1.00 |
| Welfare Collections Officer | 1.00 |
| Empl/Eligibility, South Lake Tahoe | 32.00 |
| Eligibility Supervisor I | 2.00 |
| Eligibility Systems Specialist | 1.00 |
| Eligibility Worker I/II/III | 17.00 |
| Employment & Training Worker I/II/III | 3.00 |
| Employment & Training Worker Supv | 1.00 |
| Office Assistant I/II | 3.00 |
| Office Assistant III | 1.00 |
| Office Assistant Supervisor I/II | 1.00 |
| Program Manager | 1.00 |
| Screener | 1.00 |
| Social Services Aide | 1.00 |
| Protective Services | 106.20 |
| CPS and APS | |
| Protective Services, Placerville | 91.20 |
| Deputy Director | 1.00 |
| Information Systems Coordinator | 1.00 |
| Legal Clerk III | 1.00 |
| Office Assistant I/II | 2.00 |
| Office Assistant III | 7.00 |
| Office Assistant Supervisor I/II | 1.00 |
| Program Manager - Protective Services | 3.00 |
| Public Health Nurse I/II | 1.00 |
| Social Services Aide | 10.00 |
| Social Services Supervisor II | 10.00 |
| Social Worker Clinician | 1.00 |
| Social Worker I/II/III/IV | 48.20 |
| Staff Services Analyst I/II | 5.00 |
| Protective Services, South Lake Tahoe | 15.00 |
| Office Assistant III | 1.00 |
| Program Manager - Protective Services | 1.00 |
| Social Services Aide | 2.00 |
| Social Services Supervisor II | 1.00 |
| Social Worker I/II/III/IV | 10.00 |

HEALTH AND HUMAN SERVICES AGENCY

Public Health

Mission

The mission of the County of El Dorado Health and Human Services Agency – Public Health Division is to promote the health and safety of people, their animals, and the communities of El Dorado County. The Division provides leadership and expertise in the areas of:

Prevention – Avoiding and preventing disease and injury; preventing the spread of disease when present.

Access – Helping people access personal and community health services, including those with language, physical, or cultural barriers.

Information – Monitoring the health of the community by gathering, analyzing, and distributing public health information.

Collaboration – Working with local leaders to affect health-related community action.

Safety – Protecting the health of people and animals through comprehensive education, enforcement, and testing programs.

Direct Service – Conducting outreach, clinical services, and other interventions aimed at promoting individual and family health and wellness, particularly for at-risk, underserved, and uninsured populations.

The Division provides these services in a caring, professional, and fiscally responsible way, maximizing the resources available.

HEALTH AND HUMAN SERVICES AGENCY

Public Health Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|----------------------------------|-------------------|-------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Taxes | 4,485,582 | 4,424,510 | 4,773,383 | 4,773,383 | 348,873 | 8% |
| Licenses, Permits | 338,990 | 390,650 | 408,350 | 408,350 | 17,700 | 5% |
| Fines, Forfeitures | 430,710 | 462,765 | 463,170 | 463,170 | 405 | 0% |
| Use of Money | 47,139 | 41,525 | 58,025 | 58,025 | 16,500 | 40% |
| State | 1,129,920 | 1,421,126 | 1,516,736 | 1,516,736 | 95,610 | 7% |
| Federal | 1,932,254 | 2,526,516 | 3,170,357 | 3,170,357 | 643,841 | 25% |
| Other Governmental | 735,337 | 529,600 | 831,700 | 831,700 | 302,100 | 57% |
| Charges for Service | 8,832,755 | 9,658,800 | 9,915,664 | 9,915,664 | 256,864 | 3% |
| Misc. | 1,410,724 | 656,300 | 383,300 | 383,300 | (273,000) | -42% |
| Other Financing Sources | 9,170,877 | 8,657,293 | 10,419,253 | 9,785,199 | 1,127,906 | 13% |
| Use of Fund Balance | - | 18,323,652 | 16,293,881 | 16,927,935 | (1,395,717) | -8% |
| Total Revenue | 28,514,288 | 47,092,737 | 48,233,819 | 48,233,819 | 1,141,082 | 2% |
| Salaries and Benefits | 6,831,610 | 8,846,670 | 9,516,156 | 9,516,156 | 669,486 | 8% |
| Services & Supplies | 5,367,736 | 8,011,755 | 8,389,371 | 8,389,371 | 377,616 | 5% |
| Other Charges | 15,119,584 | 17,064,474 | 16,957,766 | 16,957,766 | (106,708) | -1% |
| Fixed Assets | 7,451 | 42,000 | 420,000 | 420,000 | 378,000 | 900% |
| Operating Transfers | 1,028,009 | 386,610 | 340,000 | 340,000 | (46,610) | -12% |
| Intrafund Transfers | 1,126,413 | 1,519,762 | 2,151,510 | 2,151,510 | 631,748 | 42% |
| Intrafund Abatements | (773,751) | (1,165,365) | (1,151,397) | (1,151,397) | 13,968 | -1% |
| Contingency | - | 13,857,127 | 8,762,704 | 8,762,704 | (5,094,423) | -37% |
| Increase to Reserve | - | - | 5,000,000 | 5,000,000 | 5,000,000 | - |
| Total Appropriations | 28,707,052 | 48,563,033 | 50,386,110 | 50,386,110 | 1,823,077 | 4% |
| NCC - Animal Services | 1,110,726 | 1,470,296 | 2,152,291 | 2,152,291 | 681,995 | 46% |
| General Fund Contribution | 4,223,954 | 4,117,201 | 4,840,440 | 4,206,386 | 89,185 | 2% |
| FTE's | 79 | 83 | 94 | 94 | 11 | 13% |
| Fund Balance | | | | | | |
| Public Health | 10,058,906 | - | - | - | - | - |
| CSA 3 | 2,016,102 | - | - | - | - | - |
| CSA 7 | 6,151,268 | - | - | - | - | - |

Source of Funds

Taxes (\$4,773,383): Property taxes and special tax (primarily in CSA7) for ambulance/pre-hospital medical services.

Licenses and Permits (\$408,350): Marriage licenses (\$115,000), and dog and kennel licenses (\$293,350).

Fines and Penalties (\$463,170): EMS Fund (\$393,400), court fines in the Health Promotion programs (\$22,520), penalties on taxes in the CSA's (\$28,750) and fines received by Animal Services (\$18,500).

Use of Money and Property (\$58,025): Anticipated interest earnings in the Public Health and CSA budgets based on fund balance and cash flow estimates.

State Intergovernmental (\$1,516,736): State funding received for Communicable Disease, Public Health Preparedness (PHP), Community Nursing Services, Multipurpose Senior Services Program (MSSP), AIDS, Lab, Tobacco Settlement, Tobacco Use Prevention (\$1,487,736), and Homeowner Property Tax Relief in the CSA's (\$29,000).

HEALTH AND HUMAN SERVICES AGENCY

Federal Intergovernmental (\$3,170,357): Public Health Preparedness programs, Community Nursing Services, Multipurpose Senior Services Program (MSSP), Women Infants and Children (WIC) program and Health Promotion programs.

Other Governmental (\$831,700): Hospital Preparedness (HPP) (\$75,000), community nursing programs (\$280,000), EMS Program (\$9,600), and contracts with the City of Placerville and the City of SLT (\$467,100).

Charges for Services (\$9,915,664): Ambulance Services in CSA 3 and CSA 7 (\$8,435,272), Special Assessments in CSA 3 (\$573,794), Impounds, Adoptions, and Services in Animal Services (\$293,600), Health fees including Vital Statistic, Indigent Burial, EMS and Lab (\$212,705), CCS services (\$220), Revenues from other departments (\$400,073) including: Service fees from Fund type 10 and Fund type 12 within Dept. 40 (\$101,485); Nursing fees for CPS (\$110,000), Environmental Management for mandated LEA services and water testing services (\$132,588), and a transfer of Supplemental Nutrition Assistance Program-Education (SNAP-Ed) funding from Social Services (\$56,000).

Miscellaneous (\$383,300): Revenue in the CSA's from Miwok Tribe contract (\$300,000), flu clinic and nursing service fees (\$31,125), revenue in EMS Program related to EMT 2010 (\$24,275), funding from the Vital Records Improvement Project trust for the Vital Statistics program (\$16,800), and fees in Animal Services related to euthanasia & cat carrier sales (\$11,100).

Other Financing Sources (\$9,785,199): General Fund Contributions and Community Corrections Program Realignment to Public Health of (\$4,566,489) for the following programs: Jail/Juvenile Medical (general

fund) (\$2,828,557); State and Local Program Realignment (SLPR Match) to fund Jail medical (\$704,192); CCS Admin & Diagnostics & Healthy Families Programs (match) (\$440,145); CCP Realignment 2011 (AB109) (\$360,103) and CMSP-County Medical Services Program (match) (\$233,492), and Realignment and Miscellaneous Revenues (\$5,218,710) includes: Health VLF and Sales Tax Revenue for Public Health programs (\$4,010,848); Social Services Sales Tax Realignment for Community Nursing Programs (\$440,145); Mental Health Services Act Innovations Fund (\$500,000) and Share of Realignment revenue allocated to Animal Services (\$267,717)

Fund Balance (\$16,927,935): Estimated fund balances primarily in Public Health funds (\$10,074,188) and CSA funds (\$6,853,747).

Use of Funds

Salaries & Benefits (\$9,516,156): Primarily comprised of regular salaries (\$5,612,537), overtime (\$298,500), other compensation (\$36,140), retirement (\$1,232,474), health insurance (\$1,387,133), retiree health (\$87,275), workers compensation (\$457,396) and other payroll/insurance costs (\$404,701).

Services & Supplies (\$8,389,371): Primarily comprised of CSA 3 and 7 contracts and ambulance billing services (\$856,118); Jail medical program (\$3,677,212); EMS payments to State, physicians and hospitals (\$399,300); miscellaneous professional and specialized services (\$308,137); operational contingencies for unanticipated Public Health needs or emergencies, or amounts that are intended to be used in future fiscal years or that are anticipated to be returned to State (based on non-use in grant period) (\$1,357,470); and appropriations for CSA costs (\$200,000); general liability insurance

HEALTH AND HUMAN SERVICES AGENCY

(\$210,446); and transportation, vehicle and fuel costs (\$257,396);

Other Charges (\$16,957,766): Support and Care of Persons (\$444,788) for payments to contract providers mostly within community nursing services, MSSP, Health Promotion Services, and Indigent/Institutional Care; contributions to the JPA for emergency services (\$13,906,021); and inter-fund expenditures for services between funds within the division (including Public Health's administrative cost allocation) as well as for other departmental and cost applied charges for such services as IT programming support, accounting and audit support, central stores/mail/courier services, and County A-87 charges and other department service cost (\$2,606,957).

Fixed Assets (\$420,000): lab equipment (\$10,000); electronic Pre-hospital Care Record (ePCR) system (\$350,000), and dog boxes (\$60,000).

Operating Transfers out (\$340,000): Transfers of realignment funding within the same sub-fund for MSSP, tobacco use prevention and preparedness programs.

Intrafund Transfers (\$2,151,510) and Abatements (-\$1,151,397) netting to

\$1,000,113: In Animal Services this is primarily comprised of Agency administrative indirect cost, A-87 charges, and County cost applied charges such as central stores/mail/courier services; in Public Health programs this is primarily related to administrative indirect cost allocation and various other intrafund transfers (many related to the use of Special Revenue Funds); and also includes transfers between the CSAs and the Ambulance Billing program.

Contingencies (\$8,762,704): Public Health Administration (\$1,701,670), MAA program (\$349,830), Tobacco Settlement (\$1,012,376), and CSAs (\$5,698,328).

Reserves (\$5,000,000): Public Health reserve designation for facilities.

Staffing Trend

The recommended staff allocation for FY 2016-17 is 93.95 FTEs. The allocations are split as follows: 81.02 FTEs on the West Slope and 12.93 FTEs at South Lake Tahoe. Staff allocations include 72.95 FTEs for Public Health Programs, 2.0 FTEs for County Service Areas 3 & 7, and 19.0 FTEs for Animal Services.



HEALTH AND HUMAN SERVICES AGENCY

| 2016-17 Summary of Department Programs | | | | | |
|--|-------------------|-------------------|-----------------------|------------------------------------|--------------|
| | Appropriations | Revenues | Use of Realignment | Net County Cost GF Contribution | Staffing |
| Animal Services | 3,503,658 | 1,351,367 | - | 2,152,291 | 19.00 |
| Public Health Admin | 8,477,715 | 8,477,715 | 8,477,715 | - | 3.60 |
| Communicable Disease, Vital Stats, & Public Health Preparedness | 2,456,952 | 2,456,952 | 1,409,231 | - | 14.20 |
| Community Nursing | 5,225,368 | 5,225,368 | 1,210,488 | 440,145 | 34.35 |
| Multipurpose Senior Services Program (MSSP) | 437,100 | 437,100 | 180,000 | - | 2.75 |
| Aids & HIV Programs | 17,122 | 17,122 | 4,491 | - | 0.10 |
| Public Health Laboratory | 447,592 | 447,592 | 232,083 | - | 1.00 |
| Emergency Medical Services Agency | 1,764,788 | 1,764,788 | - | - | 3.40 |
| Institutional Care Program | 3,802,749 | 3,802,749 | 20,000 | 3,532,749 | 0.00 |
| Women Infants & Children (WIC) | 931,587 | 931,587 | 122,365 | - | 9.20 |
| Tobacco Programs | 1,177,376 | 1,177,376 | - | - | 0.00 |
| Health Promotions | 611,465 | 611,465 | - | - | 2.65 |
| County Medical Services Program | 233,492 | 233,492 | - | 233,492 | 0.00 |
| Tobacco Use Prevention | 265,200 | 265,200 | 45,000 | - | 1.70 |
| CSA's | 21,033,946 | 21,033,946 | - | - | 2.00 |
| TOTAL | 50,386,110 | 48,233,819 | 11,701,373 | 6,358,677 | 93.95 |

Program Summaries

Animal Services

For both the Western Slope and South Lake Tahoe areas of the County, Animal Services provides mandated services such as rabies control, impoundment of animals at large, investigations of aggressive dogs threatening humans and livestock, sheltering stray animals, veterinary treatment for sick or injured animals, animal licensing, and enforcement of State and local animal laws.

Public Health (PH) Administration

This section includes the administrative and fiscal support to the Public Health Division (which manages about 40 program budgets per fiscal year), primarily addressing the areas of policies and procedures, accreditation, personnel, facilities, budgets,

payroll, purchasing, payments, billings and receivables, contract management, and information technology.

Communicable Disease (CD), Vital Stats, & Public Health Preparedness

Programs in this section address Public Health preparedness planning and emergency response, communicable disease prevention, surveillance and control, vital statistics, and health information collection, analysis, and reporting. Preparedness programs address bioterrorism preparedness, hospital readiness, regional City readiness initiatives, and pandemic flu preparedness.

Community Nursing

The Public Health nurses and associated staff provide community/school based skilled early intervention and case

HEALTH AND HUMAN SERVICES AGENCY

management services designed to improve health outcomes, reduce disease incidence and protect the public from vaccine preventable illness with special emphasis on women of child bearing age and medically fragile children. In addition, the Public Health Nurses provide direct support to preparedness and communicable disease areas related to mitigation efforts as appropriate. These activities are accomplished through administration of the following core programs: Maternal, Child, Adolescent Health (MCAH); California Children Services (CCS); Healthy Families; Community Hub Program, Child Health and Disability Prevention (CHDP); the Early Periodic Screening, Diagnosis, and Treatment (EPSDT a State and Federal mandate of Medi-Cal), Health Care for Children in Foster Care, Child Lead Poisoning Prevention Program, High Risk CPS Intervention and Immunization campaigns. The General Fund contribution reflects a required County match (from Department 15) for the CCS and Healthy Families programs.

Multipurpose Senior Services Program (MSSP)

The Multipurpose Senior Services Program (MSSP) prevents premature institutionalization by offering comprehensive physical and psychosocial assessments and provides ongoing case management services.

AIDS and HIV Programs

These programs provide for surveillance and testing activities related to AIDS and HIV, as well as services and assistance, such as housing and case management, to persons affected by HIV.

Public Health Laboratory/LEA

The Laboratory tests specimens to identify infections and prevent/control the spread of

communicable disease. Other testing services, such as water testing, are also provided. In addition, the Lab participates in bioterrorism preparedness and response planning and serves as a resource for emergency/medical personnel to protect public and environmental health. Local Enforcement Agency (LEA) responsibilities are mandated under the Public Resources Code and involve enforcement of State solid waste laws (currently primarily through contracted services).

Emergency Medical Services Agency (EMS) and EMS Fund

The EMS Agency serves to coordinate and maintain an integrated system of rapid emergency response, high quality pre-hospital care, and transportation services to victims of illness or injury in El Dorado County. The EMS Agency also provides training and certification of emergency medical response personnel. The EMS program maintains a position for the Medical Director. This position is required within the EMS Agency to ensure medical oversight of the policies and protocols of pre-hospital care governing paramedics, etc. as mandated by Division 2.5 of the Health and Safety Code, Section 1797.202. The EMS Agency is also responsible for management of the Medical Marijuana Identification Card program. The General Fund contribution reflects County support (from Department 15) for EMS Agency services. This section also includes the EMS Fund which receives court fines that fund emergency room services for indigents.

Institutional Care Programs

This section addresses the institutional medical care program, providing medical services for the inmate/ward populations at the County adult/juvenile detention facilities through a contract with the California Forensic Medical Group. The General Fund

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contribution reflects County support for detention medical services. .

Women Infants and Children (WIC)

The Supplemental Food Program for Women, Infants and Children (WIC) serves low to moderate-income pregnant, breastfeeding, and postpartum women, and infant/children up to age 5 who are at nutritional risk. The program offers nutrition education, breastfeeding support and food vouchers.

Tobacco Settlement Programs

Funds made available through the Tobacco Settlement Agreement are allocated to several programs designed to prevent tobacco use, enhance the community health services system, and deliver improved health services.

Health Promotions

This section includes a variety of health promotion programs and targeted services. Included are outreach and enrollment services to identify and provide health insurance options, (particularly for uninsured/underinsured children), implement focused nutrition education interventions, (particular for the people eligible for Supplemental Nutrition Assistance Program (SNAP)), services to connect individuals to appropriate health care services, programs aimed at increasing child safety through the proper use of car seats and safety helmets, and other aligned services. Responsibilities also include evaluation and development of health promotion strategies to prevent chronic disease and improve health outcomes for general and targeted populations (including indigent, institutionalized, and CMSP populations) and administration of domestic violence prevention and response contracts.

County Medical Services Program (CMSP)

El Dorado County ensures medical care is provided for medically indigent adults in our communities through contractual participation with 34 other counties in the County Medical Services Program (CMSP). The CMSP participation fee of \$233,492 is required to be paid from the General Fund. Participation in CMSP enables the County to substantially meet its Welfare and Institutions Code 17000 responsibilities.

Tobacco Use Prevention Program (TUPP)

This program provides services targeted at tobacco use prevention and cessation. Revenues in these programs come from State tobacco funds available through AB 75 and the transfer of Realignment funds.

CSA 3, CSA 7, Ambulance Billing

County Service Areas (Pre-Hospital Medical Services) and Ambulance Billing

This section addresses 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 section also includes Ambulance Billing (i.e., patient billing and collection for ambulance services operating in the County), a service performed by Intermedix under a contract administered by Public Health.

Chief Administrative Office Recommendation

Animal Services – General Fund

The Recommended Budget represents an increase of \$86,777 or 7% in revenues and an increase of \$768,772 or 28% in appropriations when compared to the FY 2015-16 approved budget. As a result, the

HEALTH AND HUMAN SERVICES AGENCY

Net County Cost increased by \$681,995 or 46%. This represents a status quo budget.

The increase in revenues is primarily due to the cities' contribution for the shared expenditures of the Animal Services program including A-87 overhead costs.

The increase in appropriations went up primarily due to the division now being charged for County overhead costs through the County's Cost Allocation Plan (A-87). For more information about the A-87 charges please reference the subtitle called "County Cost Allocation Plan Changes for HHSA" on the first page of the Health and Human Service Agency budget write-up. The A87 charges for Animal Services total \$627,598. Salaries and benefits also increased slightly (\$79,014) due to increased health and retirement costs.

In the last year, Animal Services has seen its workload increase while achieving important outcomes. In 2015, Animal Services received over 36,000 incoming calls for service, up from approximately 33,000 calls from the prior year, which is approximately a 9.1% increase. In Fiscal Year 2014-15, the program took in over 4,800 animals with a live release rate of 91.2% (excludes feral and owner request euthanasia), which exceeds the national benchmark of 90% to be considered a "No Kill Shelter".

Public Health Fund Type 11

The Recommended Budget represents an increase of \$1,659,150 or 7% in revenues and appropriations. There is no Net County Cost associated with these programs.

The increase is related to the launching of the Community Hub Program. The funds for the Community Hub program are coming from multiple programs: Mental Health Service Act Innovation funds, Maternal Child Adolescent Health funds, First 5 grant

funds, etc. (for more information on the Community Hub programs please look at the Pending Issues and Policy Considerations section). In other words, there are dedicated revenues for the appropriations related to the Community Hub program. The budget includes a \$3,502,194 General Fund contribution for various programs (e.g. Jail and Juvenile Hall medical services contract and county matches for state health programs).

Staffing Changes

The Public Health Division is requesting an increase of 11.5 FTEs to better align personnel allocations with the current funding, administrative and programmatic requirements of the Division's Public Health programs. Nearly all of the 11.5 FTEs are related to the new Community Hub Program. The program will be utilizing five community health advocates, five public health nurses and a supervising public health nurse (for more information on the Community Hub program please look at the Pending Issues and Policy Considerations section).

In the FY 2016-17 Budget, the Public Health Division has 1.2 unfunded positions: Nutritionist (0.6 FTE) and Program Assistant (.6 FTE). Both positions are located in the Women, Infants, and Children (WIC) program.

CSA #3, CSA #7 and Ambulance Billing – Fund Type 12

The Recommended Budget represents a decrease of \$604,845 or 3% in revenues and appropriations. There is no Net Count Cost associated with these programs.

Revenues for CSA #3 and CSA #7 pre-hospital medical services and ambulance billing programs include charges for services (primarily ambulance services), assessments and taxes, and contract

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payments from the Miwok Tribe. The decrease in revenue is primarily due to fund balance decreasing by \$1,313,623. Decreases to appropriations have been made to reflect the corresponding decrease of the use of fund balance. Ambulance service charges are estimated to rise due to ambulance fee increases that the Board of Supervisors approved in 2015, which helped to offset the decrease in fund balance.

Pending Issues and Policy Considerations

Community Hub Program

The Public Health Nursing program, in partnership with First 5 El Dorado and the Behavioral Health Division, is proposing to launch the Community Hub Program pending the Board of Supervisors and State funding approvals. The Community Hubs will leverage the best practices in early childhood, health and community building to inform systems change and increase access to health care, social services and behavioral health services for families, including children birth through 18 years of age. This systems change will offer a local point of access for services and outreach to isolated families in the surrounding communities. Hubs will be established at libraries located in the five supervisorial districts within El Dorado County: El Dorado Hills, Cameron Park, Placerville, Georgetown, and South Lake Tahoe. The Hubs will offer health prevention activities including support groups, educational classes and engagement opportunities for the purposes of building resiliency within the community thereby reducing incidence of domestic violence, substance use and improving mental health outcomes.

One full-time Community Health Advocate will be assigned to each Hub, charged with engaging isolated families and children from birth through eighteen years old; assisting

them in health navigation that may include insurance, medical homes and accessing social and community services. Using a trauma informed approach, one full-time Public Health Nurse at each Hub will provide case management, assisting clients in accessing services to meet individualized needs including referring to contracted mental health partners. A full-time Supervising Public Health Nurse will oversee Hub staff and implementation.

The program is expecting to be funded by Mental Health Services Act (MHSA) Innovation funding, a new grant from First 5 and matching federal funding from Maternal Child Adolescent Health (MCAH). The program will be tailored to meet funding awards. The state approvals for the MHSA and MCAH funding are expected in the fall of 2016. Lastly, this program is consistent with the HHSA Strategic Plan as well as the Healthy Community Goal in the County strategic plan, by trying to find ways to increase access of health services to our community.

The Community Hub Program, once fully implemented, is projected to use between \$100K and \$200K in realignment fund balance per year.

Public Health Accreditation

Significant progress has been made toward Public Health Accreditation, which is part of HHSA's strategic plan as well as the County's Healthy Communities strategic plan goal. Benefits of accreditation include identification of strengths and opportunities for improvement, enhanced validity, and accountability of public health programs and services. The accreditation process is expected to take several years to complete and will allow Public Health Division enhanced funding opportunities which could allow for expansion of services to underserved populations. Many of the principals learned through the accreditation

HEALTH AND HUMAN SERVICES AGENCY

process are already being used to strengthen other divisions in HHSA.

Public Health Lab

The El Dorado County Public Health Lab is certified as “high complexity” testing under guidelines from the Clinical Laboratory Improvement Amendments of 1988 (CLIA). As a CLIA laboratory, the lab is capable of performing testing that involves extensive manipulation of samples or laboratory apparatus, and extensive interpretation of results.

In 1996, Governor Pete Wilson approved legislation which adopted the federal CLIA requirements for laboratory personnel. In summary, personnel assigned to labs such as El Dorado County must possess a doctoral degree, must pass a national board

exam, must have a baccalaureate level public health microbiology certification, and four years of experience working in a public health laboratory. For those labs that did not have a Lab Director who met this requirement in 1996, including El Dorado County, the existing Lab Director was permitted to continue in his/her capacity.

El Dorado County’s current Lab Director announced his retirement effective April 2017. As a result, HHSA is exploring options to ensure mandated services are available, but due to the difficulty in finding individuals who meet the CLIA requirements, these options include the possibility of having to close our lab and partnering with Sacramento County for lab services. At this time, the operational and fiscal impacts are unknown.

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 40 HEALTH

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0200 LICENSE: ANIMAL | 245,000 | 245,000 | 265,000 | 265,000 | 20,000 |
| 0201 LICENSE: VISCIOUS/DANGEROUS DOG | 11,000 | 11,000 | 11,000 | 11,000 | 0 |
| 0202 KENNEL PERMITS | 17,350 | 17,350 | 17,350 | 17,350 | 0 |
| 0220 PERMIT: CONSTRUCTION | 2,300 | 2,300 | 0 | 0 | -2,300 |
| CLASS: 02 REV: LICENSE, PERMIT, & | 275,650 | 275,650 | 293,350 | 293,350 | 17,700 |
| 0320 COURT FINE: OTHER | 18,500 | 18,500 | 18,500 | 18,500 | 0 |
| CLASS: 03 REV: FINE, FORFEITURE & | 18,500 | 18,500 | 18,500 | 18,500 | 0 |
| 1200 REV: OTHER GOVERNMENTAL AGENCIES | 400,000 | 400,000 | 452,100 | 452,100 | 52,100 |
| 1206 REV: SLT SURCHARGE | 15,000 | 15,000 | 15,000 | 15,000 | 0 |
| CLASS: 12 REV: OTHER GOVERNMENTAL | 415,000 | 415,000 | 467,100 | 467,100 | 52,100 |
| 1560 HUMANE: SERVICES | 6,100 | 6,100 | 6,100 | 6,100 | 0 |
| 1561 HUMANE: IMPOUNDS | 130,000 | 130,000 | 140,000 | 140,000 | 10,000 |
| 1562 HUMANE: ADOPTIONS | 113,000 | 113,000 | 138,000 | 138,000 | 25,000 |
| 1563 HUMANE: MICROCHIPS | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 1564 HUMANE: RESTITUTION | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 1740 CHARGES FOR SERVICES | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 258,600 | 258,600 | 293,600 | 293,600 | 35,000 |
| 1940 MISC: REVENUE | 11,100 | 11,100 | 11,100 | 11,100 | 0 |
| CLASS: 19 REV: MISCELLANEOUS | 11,100 | 11,100 | 11,100 | 11,100 | 0 |
| 2020 OPERATING TRANSFERS IN | 32,000 | 32,000 | 0 | 0 | -32,000 |
| 2021 OPERATING TRANSFERS IN: VEHICLE | 0 | 0 | 185,817 | 185,817 | 185,817 |
| 2027 OPERATING TRSNF IN: SALES TAX | 277,740 | 253,740 | 81,900 | 81,900 | -171,840 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 309,740 | 285,740 | 267,717 | 267,717 | -18,023 |
| TYPE: R SUBTOTAL | 1,288,590 | 1,264,590 | 1,351,367 | 1,351,367 | 86,777 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 40 HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 913,021 | 953,021 | 966,205 | 966,205 | 13,184 |
| 3001 | TEMPORARY EMPLOYEES | 54,952 | 54,952 | 51,166 | 51,166 | -3,786 |
| 3002 | OVERTIME | 54,500 | 54,500 | 84,500 | 84,500 | 30,000 |
| 3003 | STANDBY PAY | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| 3004 | OTHER COMPENSATION | 9,400 | 9,400 | 9,400 | 9,400 | 0 |
| 3005 | TAHOE DIFFERENTIAL | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| 3020 | RETIREMENT EMPLOYER SHARE | 182,286 | 182,286 | 190,883 | 190,883 | 8,597 |
| 3022 | MEDI CARE EMPLOYER SHARE | 14,791 | 14,791 | 14,927 | 14,927 | 136 |
| 3040 | HEALTH INSURANCE EMPLOYER | 319,341 | 319,341 | 349,050 | 349,050 | 29,709 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 2,383 | 2,383 | 2,417 | 2,417 | 34 |
| 3046 | RETIREE HEALTH: DEFINED | 19,516 | 19,516 | 19,990 | 19,990 | 474 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 10,451 | 10,451 | 11,117 | 11,117 | 666 |
| 3080 | FLEXIBLE BENEFITS | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 1,624,641 | 1,664,641 | 1,743,655 | 1,743,655 | 79,014 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 8,600 | 8,600 | 11,000 | 11,000 | 2,400 |
| 4040 | TELEPHONE COMPANY VENDOR | 2,812 | 2,812 | 2,812 | 2,812 | 0 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 4,015 | 4,015 | 10,400 | 10,400 | 6,385 |
| 4080 | HOUSEHOLD EXPENSE | 4,900 | 4,900 | 4,900 | 4,900 | 0 |
| 4082 | HOUSEHOLD EXP: OTHER | 220 | 220 | 220 | 220 | 0 |
| 4085 | REFUSE DISPOSAL | 14,700 | 14,700 | 14,700 | 14,700 | 0 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 29,100 | 29,100 | 29,100 | 29,100 | 0 |
| 4100 | INSURANCE: PREMIUM | 11,863 | 11,863 | 13,093 | 13,093 | 1,230 |
| 4101 | INSURANCE: ADDITIONAL LIABILITY | 8,018 | 8,018 | 8,045 | 8,045 | 27 |
| 4140 | MAINT: EQUIPMENT | 1,150 | 1,150 | 1,150 | 1,150 | 0 |
| 4143 | MAINT: SERVICE CONTRACT | 2,970 | 2,970 | 2,970 | 2,970 | 0 |
| 4144 | MAINT: COMPUTER | 7,300 | 7,300 | 7,300 | 7,300 | 0 |
| 4162 | VEH MAINT: SUPPLIES | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 4164 | VEH MAINT: TIRE & TUBES | 500 | 500 | 500 | 500 | 0 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 32,000 | 32,000 | 32,000 | 32,000 | 0 |
| 4220 | MEMBERSHIPS | 450 | 450 | 450 | 450 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 778 | 778 | 578 | 578 | -200 |
| 4260 | OFFICE EXPENSE | 7,000 | 7,000 | 7,000 | 7,000 | 0 |
| 4261 | POSTAGE | 6,000 | 6,000 | 6,000 | 6,000 | 0 |
| 4262 | SOFTWARE | 2,040 | 2,040 | 2,040 | 2,040 | 0 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 500 | 500 | 500 | 500 | 0 |
| 4264 | BOOKS / MANUALS | 620 | 620 | 620 | 620 | 0 |
| 4266 | PRINTING / DUPLICATING SERVICES | 300 | 300 | 300 | 300 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 88,000 | 88,000 | 108,925 | 108,925 | 20,925 |
| 4306 | COLLECTION SERVICES | 700 | 700 | 700 | 700 | 0 |
| 4313 | LEGAL SERVICES | 5,000 | 5,000 | 5,000 | 5,000 | 0 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 40 HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 800 | 800 | 800 | 800 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 450 | 450 | 450 | 450 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 8,740 | 8,740 | 8,740 | 8,740 | 0 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 0 | 0 | 2,460 | 2,460 | 2,460 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4461 | EQUIP: MINOR | 6,000 | 6,000 | 6,000 | 6,000 | 0 |
| 4462 | EQUIP: COMPUTER | 12,685 | 12,685 | 4,400 | 4,400 | -8,285 |
| 4463 | EQUIP: TELEPHONE & RADIO | 4,100 | 4,100 | 4,100 | 4,100 | 0 |
| 4500 | SPECIAL DEPT EXPENSE | 32,238 | 34,238 | 50,043 | 50,043 | 15,805 |
| 4501 | SPECIAL PROJECTS | 498 | 498 | 0 | 0 | -498 |
| 4503 | STAFF DEVELOPMENT | 6,830 | 6,830 | 8,530 | 8,530 | 1,700 |
| 4600 | TRANSPORTATION & TRAVEL | 7,962 | 7,962 | 7,962 | 7,962 | 0 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 1,025 | 1,025 | 1,025 | 1,025 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 66,225 | 66,225 | 66,225 | 66,225 | 0 |
| 4606 | FUEL PURCHASES | 60,375 | 60,375 | 60,375 | 60,375 | 0 |
| 4608 | HOTEL ACCOMMODATIONS | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| 4620 | UTILITIES | 94,800 | 94,800 | 94,800 | 94,800 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 551,264 | 553,264 | 595,213 | 595,213 | 41,949 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 151,584 | 141,584 | 104,677 | 104,677 | -36,907 |
| CLASS: 50 | OTHER CHARGES | 151,584 | 141,584 | 104,677 | 104,677 | -36,907 |
| 6040 | FIXED ASSET: EQUIPMENT | 6,000 | 6,000 | 60,000 | 60,000 | 54,000 |
| CLASS: 60 | FIXED ASSETS | 6,000 | 6,000 | 60,000 | 60,000 | 54,000 |
| 7000 | OPERATING TRANSFERS OUT | 15,000 | 15,000 | 0 | 0 | -15,000 |
| CLASS: 70 | OTHER FINANCING USES | 15,000 | 15,000 | 0 | 0 | -15,000 |
| 7200 | INTRAFUND TRANSFERS: ONLY GENERAL | 343,118 | 331,118 | 928,307 | 928,307 | 597,189 |
| 7210 | INTRAFND: COLLECTIONS | 350 | 350 | 350 | 350 | 0 |
| 7221 | INTRAFND: RADIO EQUIPMENT & SUPPORT | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 4,149 | 4,149 | 4,435 | 4,435 | 286 |
| 7224 | INTRAFND: STORES SUPPORT | 1,780 | 1,780 | 1,521 | 1,521 | -259 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 12,000 | 12,000 | 62,000 | 62,000 | 50,000 |
| 7234 | INTRAFND: NETWORK SUPPORT | 1,500 | 1,500 | 0 | 0 | -1,500 |
| CLASS: 72 | INTRAFUND TRANSFERS | 366,397 | 354,397 | 1,000,113 | 1,000,113 | 645,716 |
| TYPE: E SUBTOTAL | | 2,714,886 | 2,734,886 | 3,503,658 | 3,503,658 | 768,772 |
| FUND TYPE: 10 | SUBTOTAL | 1,426,296 | 1,470,296 | 2,152,291 | 2,152,291 | 681,995 |

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Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 40 HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0261 | LICENSE: MARRIAGE | 87,492 | 115,000 | 115,000 | 115,000 | 0 |
| CLASS: 02 | REV: LICENSE, PERMIT, & | 87,492 | 115,000 | 115,000 | 115,000 | 0 |
| 0320 | COURT FINE: OTHER | 58,611 | 72,237 | 72,642 | 72,642 | 405 |
| 0324 | COURT FINE: EMS COUNTY | 27,778 | 31,257 | 31,257 | 31,257 | 0 |
| 0325 | COURT FINE: EMS ADMINISTRATION | 34,470 | 39,341 | 39,341 | 39,341 | 0 |
| 0326 | COURT FINE: EMS PHYSICIAN | 167,161 | 190,548 | 190,548 | 190,548 | 0 |
| 0327 | COURT FINE: EMS HOSPITAL | 72,053 | 82,132 | 82,132 | 82,132 | 0 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 360,073 | 415,515 | 415,920 | 415,920 | 405 |
| 0400 | REV: INTEREST | 29,715 | 16,025 | 18,025 | 18,025 | 2,000 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 29,715 | 16,025 | 18,025 | 18,025 | 2,000 |
| 0640 | ST: CCS CA CHILDREN SERVICES | 443,478 | 443,478 | 443,478 | 443,478 | 0 |
| 0670 | ST: TUBERCULOSIS CONTROL | 5,226 | 41,650 | 20,000 | 20,000 | -21,650 |
| 0680 | ST: HEALTH | 99,108 | 104,715 | 104,670 | 104,670 | -45 |
| 0681 | ST: HEALTH CHDP - CHILD DISABILITY | 5,851 | 4,446 | 4,446 | 4,446 | 0 |
| 0687 | ST: HEALTH DISCRETIONARY GENERAL | 66,112 | 66,143 | 66,143 | 66,143 | 0 |
| 0688 | ST: HEALTH MEDI CAL GENERAL FUND | 242,580 | 293,144 | 340,449 | 340,449 | 47,305 |
| 0880 | ST: OTHER | 128,550 | 128,550 | 128,550 | 128,550 | 0 |
| 0895 | ST: AB75 TOBACCO | 112,509 | 150,000 | 220,000 | 220,000 | 70,000 |
| 0908 | ST: TOBACCO SETTLEMENT FUND | 160,000 | 160,000 | 160,000 | 160,000 | 0 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 1,263,414 | 1,392,126 | 1,487,736 | 1,487,736 | 95,610 |
| 1060 | FED: FEMA - EMERGENCY MANAGEMENT | 678 | 0 | 0 | 0 | 0 |
| 1100 | FED: OTHER | 1,198,723 | 1,192,097 | 1,361,765 | 1,361,765 | 169,668 |
| 1101 | FED: BLOCK GRANT REVENUES | 314,848 | 313,271 | 560,934 | 560,934 | 247,663 |
| 1107 | FED: MEDI CAL | 889,442 | 1,021,148 | 1,247,658 | 1,247,658 | 226,510 |
| CLASS: 10 | REV: FEDERAL | 2,403,691 | 2,526,516 | 3,170,357 | 3,170,357 | 643,841 |
| 1200 | REV: OTHER GOVERNMENTAL AGENCIES | 105,000 | 114,600 | 364,600 | 364,600 | 250,000 |
| CLASS: 12 | REV: OTHER GOVERNMENTAL | 105,000 | 114,600 | 364,600 | 364,600 | 250,000 |
| 1603 | VITAL HEALTH STATISTIC FEE | 97,000 | 92,000 | 99,000 | 99,000 | 7,000 |
| 1620 | HEALTH FEES | 83,547 | 113,705 | 113,705 | 113,705 | 0 |
| 1650 | CCS - CA CHILDREN SERVICES | 203 | 220 | 220 | 220 | 0 |
| 1800 | INTERFND REV: SERVICE BETWEEN FUND | 477,673 | 630,614 | 400,073 | 400,073 | -230,541 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 658,423 | 836,539 | 612,998 | 612,998 | -223,541 |
| 1940 | MISC: REVENUE | 234,834 | 245,200 | 72,200 | 72,200 | -173,000 |
| CLASS: 19 | REV: MISCELLANEOUS | 234,834 | 245,200 | 72,200 | 72,200 | -173,000 |
| 2020 | OPERATING TRANSFERS IN | 4,095,149 | 4,248,312 | 5,704,543 | 5,070,489 | 822,177 |
| 2021 | OPERATING TRANSFERS IN: VEHICLE | 2,101,735 | 1,794,591 | 3,188,048 | 3,188,048 | 1,393,457 |
| 2026 | OPERATING TRANSFERS IN: PHD SRF | 136,145 | 371,610 | 340,000 | 340,000 | -31,610 |
| 2027 | OPERATING TRSNF IN: SALES TAX | 1,918,230 | 1,957,040 | 918,945 | 918,945 | -1,038,095 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 8,251,259 | 8,371,553 | 10,151,536 | 9,517,482 | 1,145,929 |
| 0001 | FUND BALANCE | 951,541 | 10,156,282 | 9,440,134 | 10,074,188 | -82,094 |
| CLASS: 22 | FUND BALANCE | 951,541 | 10,156,282 | 9,440,134 | 10,074,188 | -82,094 |
| TYPE: R SUBTOTAL | | 14,345,442 | 24,189,356 | 25,848,506 | 25,848,506 | 1,659,150 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 40 HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 3,870,020 | 4,348,690 | 4,528,739 | 4,528,739 | 180,049 |
| 3001 | TEMPORARY EMPLOYEES | 34,238 | 65,562 | 65,562 | 65,562 | 0 |
| 3002 | OVERTIME | 27,076 | 85,500 | 214,000 | 214,000 | 128,500 |
| 3003 | STANDBY PAY | 31,677 | 54,500 | 41,500 | 41,500 | -13,000 |
| 3004 | OTHER COMPENSATION | 54,609 | 29,140 | 26,740 | 26,740 | -2,400 |
| 3005 | TAHOE DIFFERENTIAL | 19,258 | 20,400 | 21,600 | 21,600 | 1,200 |
| 3006 | BILINGUAL PAY | 25,719 | 27,352 | 27,040 | 27,040 | -312 |
| 3020 | RETIREMENT EMPLOYER SHARE | 787,346 | 943,248 | 1,014,804 | 1,014,804 | 71,556 |
| 3022 | MEDI CARE EMPLOYER SHARE | 55,767 | 63,768 | 66,394 | 66,394 | 2,626 |
| 3040 | HEALTH INSURANCE EMPLOYER | 793,718 | 941,063 | 1,008,858 | 1,008,858 | 67,795 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 10,813 | 10,813 | 11,326 | 11,326 | 513 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 18,483 | 14,540 | 14,470 | 14,470 | -70 |
| 3046 | RETIREE HEALTH: DEFINED | 84,212 | 84,212 | 65,582 | 65,582 | -18,630 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 284,382 | 284,382 | 434,985 | 434,985 | 150,603 |
| 3080 | FLEXIBLE BENEFITS | 19,500 | 38,700 | 42,300 | 42,300 | 3,600 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 6,116,818 | 7,011,870 | 7,583,900 | 7,583,900 | 572,030 |
| 4020 | CLOTHING & PERSONAL SUPPLIES | 53,788 | 53,760 | 53,760 | 53,760 | 0 |
| 4040 | TELEPHONE COMPANY VENDOR | 6,513 | 10,450 | 13,610 | 13,610 | 3,160 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 12,074 | 9,335 | 16,500 | 16,500 | 7,165 |
| 4044 | CABLE/INTERNET SERVICE | 1,201 | 1,224 | 1,224 | 1,224 | 0 |
| 4060 | FOOD AND FOOD PRODUCTS | 2,500 | 12,000 | 3,200 | 3,200 | -8,800 |
| 4080 | HOUSEHOLD EXPENSE | 1,550 | 9,550 | 5,200 | 5,200 | -4,350 |
| 4082 | HOUSEHOLD EXP: OTHER | 100 | 100 | 200 | 200 | 100 |
| 4083 | LAUNDRY | 3,966 | 3,975 | 4,500 | 4,500 | 525 |
| 4085 | REFUSE DISPOSAL | 4,381 | 4,618 | 4,368 | 4,368 | -250 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 4,598 | 4,598 | 4,598 | 4,598 | 0 |
| 4100 | INSURANCE: PREMIUM | 35,987 | 35,987 | 45,420 | 45,420 | 9,433 |
| 4101 | INSURANCE: ADDITIONAL LIABILITY | 141,430 | 141,430 | 142,723 | 142,723 | 1,293 |
| 4140 | MAINT: EQUIPMENT | 14,000 | 15,100 | 16,900 | 16,900 | 1,800 |
| 4141 | MAINT: OFFICE EQUIPMENT | 0 | 650 | 0 | 0 | -650 |
| 4143 | MAINT: SERVICE CONTRACT | 1,250 | 3,050 | 0 | 0 | -3,050 |
| 4144 | MAINT: COMPUTER | 63,298 | 72,268 | 76,808 | 76,808 | 4,540 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 500 | 500 | 500 | 500 | 0 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 0 | 4,500 | 0 | 0 | -4,500 |
| 4200 | MEDICAL, DENTAL & LABORATORY | 54,125 | 54,125 | 54,125 | 54,125 | 0 |
| 4201 | MEDICAL: FIELD SUPPLY | 41,700 | 41,700 | 42,700 | 42,700 | 1,000 |
| 4220 | MEMBERSHIPS | 7,936 | 7,222 | 7,267 | 7,267 | 45 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 11,155 | 12,970 | 13,258 | 13,258 | 288 |
| 4240 | MISC: EXPENSE | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 4260 | OFFICE EXPENSE | 29,700 | 30,250 | 36,325 | 36,325 | 6,075 |
| 4261 | POSTAGE | 11,874 | 11,874 | 11,208 | 11,208 | -666 |
| 4262 | SOFTWARE | 1,875 | 1,875 | 1,325 | 1,325 | -550 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 1,375 | 3,300 | 1,185 | 1,185 | -2,115 |
| 4264 | BOOKS / MANUALS | 5,375 | 6,375 | 6,450 | 6,450 | 75 |
| 4266 | PRINTING / DUPLICATING SERVICES | 7,507 | 7,450 | 22,720 | 22,720 | 15,270 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 351,986 | 518,292 | 395,267 | 395,267 | -123,025 |
| 4313 | LEGAL SERVICES | 0 | 22,100 | 9,600 | 9,600 | -12,500 |
| 4324 | MEDICAL, DENTAL, LAB & AMBULANCE SRV | 3,395,024 | 3,452,224 | 3,575,365 | 3,575,365 | 123,141 |
| 4327 | EMS: HOSPITAL EMERG MEDICAL | 72,053 | 82,132 | 82,132 | 82,132 | 0 |
| 4328 | EMS: PHYSICIAN EMERG MEDICAL | 167,161 | 190,548 | 190,548 | 190,548 | 0 |
| 4337 | OTHER GOVERNMENTAL AGENCIES | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| 4351 | JAIL MEDICAL OVERRUNS | 134,325 | 136,737 | 136,737 | 136,737 | 0 |
| 4400 | PUBLICATION & LEGAL NOTICES | 200 | 150 | 150 | 150 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 27,646 | 43,830 | 35,380 | 35,380 | -8,450 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 5,976 | 6,100 | 6,100 | 6,100 | 0 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 11 SPECIAL REVENUE FUND
DEPARTMENT: 40 HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------------|------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4440 | RENT & LEASE: BUILDING & | 2,660 | 3,000 | 3,000 | 3,000 | 0 |
| 4460 | EQUIP: SMALL TOOLS & INSTRUMENTS | 2,710 | 600 | 3,500 | 3,500 | 2,900 |
| 4461 | EQUIP: MINOR | 21,976 | 21,800 | 22,700 | 22,700 | 900 |
| 4462 | EQUIP: COMPUTER | 23,400 | 23,400 | 64,000 | 64,000 | 40,600 |
| 4500 | SPECIAL DEPT EXPENSE | 63,977 | 894,092 | 1,068,505 | 1,068,505 | 174,413 |
| 4501 | SPECIAL PROJECTS | 27,185 | 275,791 | 288,965 | 288,965 | 13,174 |
| 4502 | EDUCATIONAL MATERIALS | 2,090 | 2,090 | 4,590 | 4,590 | 2,500 |
| 4503 | STAFF DEVELOPMENT | 19,890 | 41,260 | 52,635 | 52,635 | 11,375 |
| 4529 | SOFTWARE LICENSE | 34,658 | 4,158 | 2,343 | 2,343 | -1,815 |
| 4540 | STAFF DEVELOPMENT (NOT 1099) | 371 | 0 | 0 | 0 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 25,266 | 32,054 | 31,369 | 31,369 | -685 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 39,531 | 42,179 | 52,400 | 52,400 | 10,221 |
| 4605 | RENT & LEASE: VEHICLE | 26,933 | 23,275 | 28,275 | 28,275 | 5,000 |
| 4606 | FUEL PURCHASES | 7,854 | 8,005 | 7,765 | 7,765 | -240 |
| 4608 | HOTEL ACCOMMODATIONS | 6,350 | 6,950 | 8,450 | 8,450 | 1,500 |
| 4620 | UTILITIES | 36,477 | 37,000 | 37,000 | 37,000 | 0 |
| CLASS: 40 | SERVICE & SUPPLIES | 5,035,457 | 6,448,003 | 6,713,850 | 6,713,850 | 265,847 |
| 5000 | SUPPORT & CARE OF PERSONS | 303,986 | 373,159 | 208,159 | 208,159 | -165,000 |
| 5009 | HOUSING | 6,080 | 20,000 | 30,000 | 30,000 | 10,000 |
| 5011 | TRANSPORTATION EXPENSES | 6,794 | 6,794 | 6,794 | 6,794 | 0 |
| 5012 | ANCILLARY SERVICES | 36,330 | 36,330 | 169,835 | 169,835 | 133,505 |
| 5013 | ANCILLARY EXPENSES | 2,214 | 0 | 0 | 0 | 0 |
| 5014 | HEALTH SERVICES | 6,045 | 30,000 | 30,000 | 30,000 | 0 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 2,169,524 | 2,225,689 | 2,034,084 | 2,034,084 | -191,605 |
| 5304 | INTERFND: MAIL SERVICE | 8,398 | 8,398 | 8,455 | 8,455 | 57 |
| 5305 | INTERFND: STORES SUPPORT | 402 | 402 | 1,053 | 1,053 | 651 |
| 5310 | INTERFND: COUNTY COUNSEL | 0 | 0 | 17,000 | 17,000 | 17,000 |
| 5316 | INTERFND: IS PROGRAMMING SUPPORT | 22,500 | 73,500 | 209,000 | 209,000 | 135,500 |
| 5318 | INTERFND: MAINTENANCE BLDG & IMPRV | 5,947 | 16,641 | 72,000 | 72,000 | 55,359 |
| CLASS: 50 | OTHER CHARGES | 2,568,220 | 2,790,913 | 2,786,380 | 2,786,380 | -4,533 |
| 6040 | FIXED ASSET: EQUIPMENT | 10,000 | 30,000 | 360,000 | 360,000 | 330,000 |
| 6042 | FIXED ASSET: COMPUTER SYSTEM | 6,000 | 6,000 | 0 | 0 | -6,000 |
| CLASS: 60 | FIXED ASSETS | 16,000 | 36,000 | 360,000 | 360,000 | 324,000 |
| 7000 | OPERATING TRANSFERS OUT | 136,164 | 371,610 | 340,000 | 340,000 | -31,610 |
| CLASS: 70 | OTHER FINANCING USES | 136,164 | 371,610 | 340,000 | 340,000 | -31,610 |
| 7254 | INTRAFND: PUBLIC HEALTH | 205,572 | 265,322 | 224,372 | 224,372 | -40,950 |
| 7259 | INTRAFND: PHD SRF | 54,820 | 70,598 | 70,598 | 70,598 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 260,392 | 335,920 | 294,970 | 294,970 | -40,950 |
| 7384 | INTRFND ABATEMENTS: PUBLIC HEALTH | -207,646 | -265,322 | -224,372 | -224,372 | 40,950 |
| 7389 | INTRFND ABATEMENTS: PHD SRF | -54,820 | -70,598 | -70,598 | -70,598 | 0 |
| CLASS: 73 | INTRAFUND ABATEMENT | -262,466 | -335,920 | -294,970 | -294,970 | 40,950 |
| 7700 | APPROPRIATION FOR CONTINGENCIES | 0 | 7,530,960 | 3,064,376 | 3,064,376 | -4,466,584 |
| CLASS: 77 | APPROPRIATION FOR | 0 | 7,530,960 | 3,064,376 | 3,064,376 | -4,466,584 |
| 7801 | DESIGNATIONS OF FUND BALANCE | 0 | 0 | 5,000,000 | 5,000,000 | 5,000,000 |
| CLASS: 78 | RESERVES: BUDGETARY ONLY | 0 | 0 | 5,000,000 | 5,000,000 | 5,000,000 |
| TYPE: E SUBTOTAL | | 13,870,585 | 24,189,356 | 25,848,506 | 25,848,506 | 1,659,150 |
| FUND TYPE: 11 SUBTOTAL | | -474,857 | 0 | 0 | 0 | 0 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 40 HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0100 | PROP TAX: CURR SECURED | 2,718,821 | 2,718,821 | 2,976,643 | 2,976,643 | 257,822 |
| 0175 | TAX: SPECIAL TAX | 1,705,689 | 1,705,689 | 1,796,740 | 1,796,740 | 91,051 |
| CLASS: 01 | REV: TAXES | 4,424,510 | 4,424,510 | 4,773,383 | 4,773,383 | 348,873 |
| 0360 | PENALTY & COST DELINQUENT TAXES | 28,750 | 28,750 | 28,750 | 28,750 | 0 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 28,750 | 28,750 | 28,750 | 28,750 | 0 |
| 0400 | REV: INTEREST | 25,500 | 25,500 | 40,000 | 40,000 | 14,500 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 25,500 | 25,500 | 40,000 | 40,000 | 14,500 |
| 0820 | ST: HOMEOWNER PROP TAX RELIEF | 29,000 | 29,000 | 29,000 | 29,000 | 0 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 29,000 | 29,000 | 29,000 | 29,000 | 0 |
| 1310 | SPECIAL ASSESSMENTS | 638,466 | 557,466 | 573,794 | 573,794 | 16,328 |
| 1686 | AMBULANCE SERVICES | 8,230,195 | 8,006,195 | 8,435,272 | 8,435,272 | 429,077 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 8,868,661 | 8,563,661 | 9,009,066 | 9,009,066 | 445,405 |
| 1940 | MISC: REVENUE | 400,000 | 400,000 | 300,000 | 300,000 | -100,000 |
| CLASS: 19 | REV: MISCELLANEOUS | 400,000 | 400,000 | 300,000 | 300,000 | -100,000 |
| 0001 | FUND BALANCE | 1,300,000 | 8,167,370 | 6,853,747 | 6,853,747 | -1,313,623 |
| CLASS: 22 | FUND BALANCE | 1,300,000 | 8,167,370 | 6,853,747 | 6,853,747 | -1,313,623 |
| TYPE: R SUBTOTAL | | 15,076,421 | 21,638,791 | 21,033,946 | 21,033,946 | -604,845 |

HEALTH AND HUMAN SERVICES AGENCY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 40 HEALTH

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 79,118 | 107,118 | 117,593 | 117,593 | 10,475 |
| 3020 | RETIREMENT EMPLOYER SHARE | 23,715 | 23,715 | 26,787 | 26,787 | 3,072 |
| 3022 | MEDI CARE EMPLOYER SHARE | 1,554 | 1,554 | 1,705 | 1,705 | 151 |
| 3040 | HEALTH INSURANCE EMPLOYER | 28,426 | 28,426 | 29,225 | 29,225 | 799 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 267 | 267 | 294 | 294 | 27 |
| 3046 | RETIREE HEALTH: DEFINED | 2,074 | 2,074 | 1,703 | 1,703 | -371 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 7,005 | 7,005 | 11,294 | 11,294 | 4,289 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 142,159 | 170,159 | 188,601 | 188,601 | 18,442 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 0 | 0 | 6,300 | 6,300 | 6,300 |
| 4100 | INSURANCE: PREMIUM | 874 | 874 | 1,165 | 1,165 | 291 |
| 4220 | MEMBERSHIPS | 1,020 | 1,020 | 0 | 0 | -1,020 |
| 4260 | OFFICE EXPENSE | 750 | 750 | 750 | 750 | 0 |
| 4261 | POSTAGE | 1,000 | 1,000 | 2,025 | 2,025 | 1,025 |
| 4266 | PRINTING / DUPLICATING SERVICES | 6,500 | 6,500 | 10,000 | 10,000 | 3,500 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 641,894 | 691,894 | 848,618 | 848,618 | 156,724 |
| 4306 | COLLECTION SERVICES | 5,500 | 5,500 | 7,500 | 7,500 | 2,000 |
| 4400 | PUBLICATION & LEGAL NOTICES | 150 | 150 | 150 | 150 | 0 |
| 4500 | SPECIAL DEPT EXPENSE | 0 | 200,000 | 200,000 | 200,000 | 0 |
| 4501 | SPECIAL PROJECTS | 100,000 | 100,000 | 0 | 0 | -100,000 |
| 4503 | STAFF DEVELOPMENT | 1,500 | 1,500 | 1,800 | 1,800 | 300 |
| 4600 | TRANSPORTATION & TRAVEL | 1,000 | 1,000 | 1,400 | 1,400 | 400 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 100 | 100 | 100 | 100 | 0 |
| 4605 | RENT & LEASE: VEHICLE | 200 | 200 | 500 | 500 | 300 |
| CLASS: 40 | SERVICE & SUPPLIES | 760,488 | 1,010,488 | 1,080,308 | 1,080,308 | 69,820 |
| 5240 | CONTRIB: NON-CNTY GOVERNMENTAL | 13,903,738 | 13,974,738 | 13,906,021 | 13,906,021 | -68,717 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 49,539 | 66,539 | 59,988 | 59,988 | -6,551 |
| 5301 | INTERFND: TELEPHONE EQUIPMENT & | 0 | 0 | 10,000 | 10,000 | 10,000 |
| 5310 | INTERFND: COUNTY COUNSEL | 80,000 | 80,000 | 80,000 | 80,000 | 0 |
| 5321 | INTERFND: COLLECTIONS | 10,700 | 10,700 | 10,700 | 10,700 | 0 |
| CLASS: 50 | OTHER CHARGES | 14,043,977 | 14,131,977 | 14,066,709 | 14,066,709 | -65,268 |
| 7250 | INTRAFND: NOT GEN FUND / SAME FUND | 4,200 | 4,200 | 4,200 | 4,200 | 0 |
| 7259 | INTRAFND: PHD SRF | 717,500 | 825,245 | 852,227 | 852,227 | 26,982 |
| CLASS: 72 | INTRAFUND TRANSFERS | 721,700 | 829,445 | 856,427 | 856,427 | 26,982 |
| 7380 | INTRFND ABATEMENTS: NOT GENERAL | -4,200 | -4,200 | -4,200 | -4,200 | 0 |
| 7389 | INTRFND ABATEMENTS: PHD SRF | -720,245 | -825,245 | -852,227 | -852,227 | -26,982 |
| CLASS: 73 | INTRAFUND ABATEMENT | -724,445 | -829,445 | -856,427 | -856,427 | -26,982 |
| 7700 | APPROPRIATION FOR CONTINGENCIES | 0 | 6,326,167 | 5,698,328 | 5,698,328 | -627,839 |
| CLASS: 77 | APPROPRIATION FOR | 0 | 6,326,167 | 5,698,328 | 5,698,328 | -627,839 |
| TYPE: E SUBTOTAL | | 14,943,879 | 21,638,791 | 21,033,946 | 21,033,946 | -604,845 |

HEALTH AND HUMAN SERVICES AGENCY

Personnel Allocation

| Health and Human Services Agency | | |
|---|--|-------------------------------|
| Health Services Department | | |
| Public Health Division | | |
| | | FTEs 93.95 |
| Public Health Programs | County Service Areas & Ambulance Billing | Animal Services |
| FTEs 72.95 | FTEs 2.00 | FTEs 19.00 |
| Public Health Programs | CSAs and Ambulance Billing | Animal Services |
| FTEs 65.02 | FTEs 2.00 | FTEs 14.00 |
| Placerville | Placerville | Placerville |
| Administrative Technician | Administrative Technician | Animal Control Officer I/II |
| Assistant Director of Health Services | Fiscal Technician | Animal Control Operations Mgr |
| Care Management Counselor I/II | | Animal Shelter Attendant |
| Comm Pub Hlth Nursing Div Mgr | | Animal Shelter Supervisor |
| Community Health Advocate | | Chief Animal Control Officer |
| Department Analyst I/II | | Health Program Specialist |
| Disease Investigtr/Contrl Specialist I/II | | Public Services Assistant |
| EMS Agency Administrator | | Sr. Office Assistant |
| EMS Agency Medical Director | | |
| Epidemiologist I/II | | South Lake Tahoe |
| Health Program Specialist | | Animal Control Officer I/II |
| Medical Office Assistant I/II | | Animal Shelter Attendant |
| Nutrition Services Supervisor | | Public Services Assistant |
| Nutritionist | | Sr. Animal Control Officer |
| Occupational/Physical Therapist | | Supv Animal Control Officer |
| Program Assistant | | |
| Program Manager | | |
| Public Health Laboratory Director | | |
| Public Health Nurse I/II | | |
| Public Health Officer | | |
| Quality Improvement Coordinator | | |
| Registered Nurse | | |
| Sr. Licensed Vocational Nurse | | |
| Sr. Medical Office Assistant | | |
| Sr. Office Assistant | | |
| Supv Health Education Coordinator | | |
| Supv Occupational/Physl Therapist | | |
| Supv Public Health Nurse | | |
| South Lake Tahoe | | |
| Medical Office Assistant I/II | | |
| Occupational/Physical Therapist | | |
| Office Assistant I/II | | |
| Program Assistant | | |
| Public Health Nurse I/II | | |
| Public Health Nurse Practitioner | | |
| Supv Health Education Coordinator | | |

LIBRARY

Mission

The El Dorado County Library enriches the lives of residents by promoting lifelong learning and literacy for all ages through its research and information services, educational programs and classes, community facilities, and comprehensive collections of traditional and current resources.

The mission of the El Dorado County Historical Museum is to exhibit and interpret the heritage of the County in a current, accurate, and engaging manner; to be a valuable historical resource to the community through its well organized research facility, historical exhibits and educational programs; to collect, document, and preserve artifacts and records significant to the history of El Dorado County using the highest standards of scholarship and professional museum and archival practices; and to provide a rewarding experience for volunteers and visitors and enhance the Museum's significance to the community.

Library Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------------------|-------------|
| Use of Money | 3,545 | 2,300 | 3,100 | 3,100 | 800 | 35% |
| State | 208,007 | 236,500 | 263,000 | 263,000 | 26,500 | 11% |
| Federal | 38,674 | 24,000 | - | - | (24,000) | -100% |
| Charges for Service | 164,117 | 165,300 | 165,075 | 165,075 | (225) | 0% |
| Misc. | 102,253 | 109,850 | 143,000 | 214,190 | 104,340 | 95% |
| Other Financing Sources | 1,150,668 | 1,599,485 | 1,594,185 | 1,594,185 | (5,300) | 0% |
| Total Revenue | 1,667,264 | 2,137,435 | 2,168,360 | 2,239,550 | 102,115 | 5% |
| Salaries and Benefits | 2,586,052 | 2,918,096 | 3,032,826 | 2,883,020 | (35,076) | -1% |
| Services & Supplies | 772,594 | 769,088 | 876,390 | 876,390 | 107,302 | 14% |
| Other Charges | 765 | 2,000 | 2,000 | 2,000 | - | 0% |
| Fixed Assets | 12,740 | - | - | - | - | - |
| Intrafund Transfers | 27,228 | 22,557 | 22,847 | 22,847 | 290 | 1% |
| Total Appropriations | 3,399,379 | 3,711,741 | 3,934,063 | 3,784,257 | 72,516 | 2% |
| NCC | 1,732,115 | 1,574,306 | 1,765,703 | 1,544,707 | (29,599) | -2% |
| FTE's | 39 | 38 | 38 | 38 | - | 0% |

Source of Funds

Use of Money and Property (\$3,100):
Charges for meeting room rental to outside agencies and the public.

State Intergovernmental (\$263,000):
Estimated grant revenue from First 5 El Dorado.

Charges for Services (\$165,075): Library fines and fees and lost book fees for all branches.

Miscellaneous (\$214,190): Donations from Friends of the Library groups and others.

Other Financing Sources (\$1,594,185): Primarily operating transfers from the special taxes collected in the various library zones of benefit (\$1,566,185) with the

LIBRARY

remainder from other department special revenue funds (\$28,000).

Net County Cost (\$1,544,707): The department is also funded with discretionary General Fund tax revenues. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$2,883,020): Primarily comprised of salaries (\$1,894,309), retirement (\$418,333) and health insurance (\$416,380).

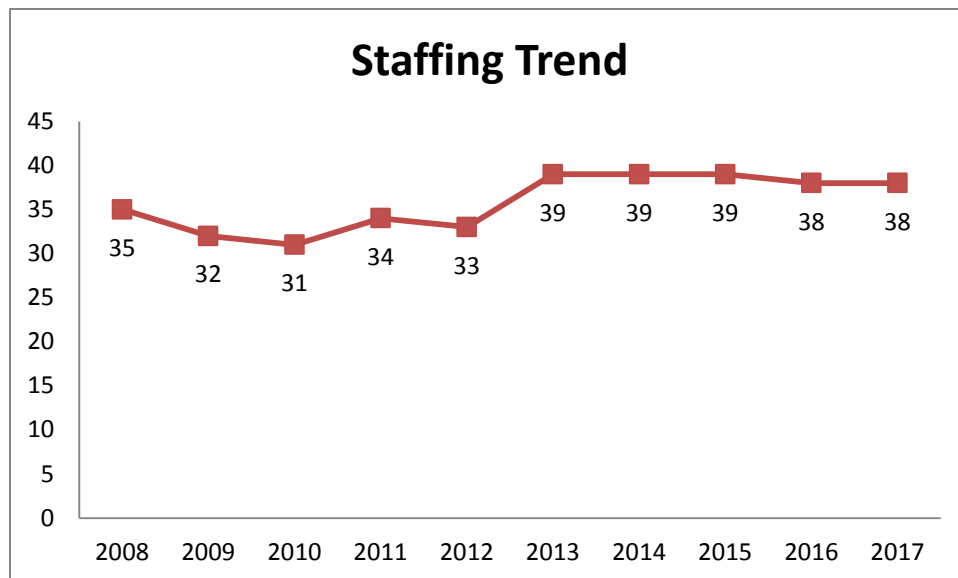
Services & Supplies (\$876,390): Primarily comprised of facility costs including rent, utilities, janitorial services (\$229,145); library circulation and reference materials including books, audio materials and subscriptions (\$209,600); high speed Internet service (\$71,190); and office and postage expenses (\$37,625).

Other Charges (\$2,000): For fleet maintenance costs associated with the bookmobile.

Intrafund Transfers (\$22,847): Primarily comprised of charges from other departments for services such as Mail Service (\$14,088), Stores Support (\$3,159), and Building Maintenance (\$3,100).

Staffing Trend

Staffing for the Library has averaged 35 full time equivalent positions (FTEs) over the last ten years. Increases in staffing in 2012-13 were related to the conversion of extra help employees to permanent part-time staff. The Recommended Budget keeps the total allocation at 37.65 FTEs in FY 2016-17 with 32.5 FTEs on the West Slope and 6.15 FTEs in South Lake Tahoe.



LIBRARY

| 2016-17 Summary of Department Programs | | | | |
|--|------------------|------------------|------------------|--------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Administration & Support | 783,473 | - | 783,473 | 7.63 |
| Bookmobile | 14,524 | 14,000 | 524 | 0.25 |
| First 5 Early Literacy Program | 263,000 | 263,000 | - | 2.40 |
| 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 |
| TOTAL | 3,784,257 | 2,239,550 | 1,544,707 | 37.65 |

Program Summaries

Central Administration & Support

Provides oversight, direction and support for the department and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support and clerical operations. Also provides book ordering, cataloging and processing support for all branches.

Bookmobile

Provides access to library materials and collections at various community sites. Limited Bookmobile service was reinstated in October 2009 with the use of donations.

First 5 Early Literacy Program

Promotes the development of early literacy skills by providing early literacy programs and services for children 0-5 years old and their caregivers. Services are provided at all county branch libraries. This program is funded by a grant from First 5 El Dorado.

Law Library

This division represents the County's contribution to the Law Library for rent, custodial services, and utilities. Other

expenses associated with the Law Library are funded with court filing fees and administered by the County Law Library Board.

Libraries

Cameron Park Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains collection of 73,000 books and other items, and circulates 160,000 items annually. Open five days per week. Revenue sources are library assessments, fines and fees, donations, and fund balance.

El Dorado Hills Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains collection of 68,000 books and other items, and circulates 215,000 items annually. Open six days per week. Revenue sources are library taxes, fines and fees, donations, and fund balance.

LIBRARY

Georgetown Library

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains collection of 23,000 books and other items, and circulates 35,000 items annually. Open five days per week. Revenue sources are library taxes, fines and fees, donations, and fund balance.

Main Library – Placerville

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains collection of 140,000 books and other items, and circulates 300,000 items annually. Open five days per week. Revenue sources are fines and fees, donations, and fund balance.

Pollock Pines Library

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains collection of 17,000 books and other items, and circulates 23,000 items annually. Open three days per week. Revenue sources are fines and fees, and donations.

South Lake Tahoe Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains collection of 60,000 books and other items, and circulates 130,000 items annually. Open five days per week. Revenue sources are library taxes, fines and fees, donations, and fund balance.

Museum

Provides public access to a large collection of exhibits, artifacts and documents related to El Dorado County. Open six days per week. Revenues are from entrance fees and the sale of historical books and photographs. Volunteers are used extensively to provide access to the museum and for historical research.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall increase of \$102,115 or 5% in revenues and an increase of \$72,516 or 2% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost has decreased by \$29,599 or 2%. This represents a status quo budget.

Revenues are increasing by \$102,115 due to increased grant funding from First 5 El Dorado (\$26,500), revenue to offset costs related to high speed Internet services (\$67,000) and a donation to the Museum program from a bequest to the El Dorado Community Foundation for the purchase of fireproof filing cabinets (\$62,000).

Expenditures remain relatively flat at \$3,784,627. Salaries and benefits are decreasing by \$35,076 due to a reduction in extra help employee costs; services and supplies are increasing by \$72,516 primarily due to implementation of new high speed Internet services at all library branches (\$67,000) – offset by the revenue noted above, and a project in the Museum program to move the rail at Missouri Flat Road to the railroad Depot parcel in Shingle Springs.

Grant funding from First 5 El Dorado is included in the department's Recommended

LIBRARY

Budget at \$263,000. These grant funds are used to support early literacy programs.

Staffing Changes

The total personnel allocation for the Library is unchanged at 37.65 FTEs; however, the Recommended Budget includes the addition of 1.0 FTE Supervising Librarian for the Main Library in Placerville and the deletion of 1.0 Librarian I/II. This allocation change is recommended to provide dedicated supervisorial oversight for the branch and First 5 programs and to allow the Library Director to focus on long term and short term planning, management and funding of countywide library services. There is also a minor allocation change to delete 0.05 FTE Custodian and add 0.05 FTE Office Assistant.

Pending Issues & Policy Considerations

Although the Recommended Budget for the Library maintains the status quo for branch operations in FY 2016-17, the budgeted use of library fund balance is 55% of the total available fund balance. This use of fund balance is not sustainable and presents a significant policy issue for the Board to consider for future budget years. Unless long-term funding solutions can be identified, library hours will be reduced in future years. The Library Director plans to schedule a special session with the Board of Supervisors later this year to discuss options, possible outcomes and strategies for the future of library services in the County.

LIBRARY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 60 LIBRARY

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | |
| SUBOBJ SUBOBJ TITLE | | | | | |
| 0400 REV: INTEREST | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 0420 RENT: LAND & BUILDINGS | 2,750 | 2,300 | 2,100 | 2,100 | -200 |
| CLASS: 04 REV: USE OF MONEY & PROPERTY | 2,750 | 2,300 | 3,100 | 3,100 | 800 |
| 0880 ST: OTHER | 236,500 | 236,500 | 263,000 | 263,000 | 26,500 |
| CLASS: 05 REV: STATE INTERGOVERNMENTAL | 236,500 | 236,500 | 263,000 | 263,000 | 26,500 |
| 1100 FED: OTHER | 24,000 | 24,000 | 0 | 0 | -24,000 |
| CLASS: 10 REV: FEDERAL | 24,000 | 24,000 | 0 | 0 | -24,000 |
| 1700 LIBRARY SERVICES | 97,600 | 95,700 | 95,850 | 95,850 | 150 |
| 1701 LIBRARY SVCS - VIDEO RENTAL | 44,650 | 42,400 | 45,300 | 45,300 | 2,900 |
| 1702 LIBRARY SVCS - COMP LAB PRINTING | 14,320 | 13,850 | 13,500 | 13,500 | -350 |
| 1703 LIBRARY SVCS - MICROFILM | 100 | 250 | 100 | 100 | -150 |
| 1704 LIBRARY SVCS - COPY MACHINE | 2,775 | 2,550 | 2,375 | 2,375 | -175 |
| 1705 LIBRARY SVCS - LOST & PAID BOOKS | 8,600 | 10,550 | 7,950 | 7,950 | -2,600 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 168,045 | 165,300 | 165,075 | 165,075 | -225 |
| 1940 MISC: REVENUE | 1,650 | 1,650 | 0 | 71,190 | 69,540 |
| 1943 MISC: DONATION | 13,600 | 3,500 | 65,500 | 65,500 | 62,000 |
| 1954 MISC DONATIONS: FRIENDS OF LIBRARY | 105,700 | 104,700 | 77,500 | 77,500 | -27,200 |
| CLASS: 19 REV: MISCELLANEOUS | 120,950 | 109,850 | 143,000 | 214,190 | 104,340 |
| 2020 OPERATING TRANSFERS IN | 1,481,035 | 1,599,485 | 1,594,185 | 1,594,185 | -5,300 |
| CLASS: 20 REV: OTHER FINANCING SOURCES | 1,481,035 | 1,599,485 | 1,594,185 | 1,594,185 | -5,300 |
| TYPE: R SUBTOTAL | 2,033,280 | 2,137,435 | 2,168,360 | 2,239,550 | 102,115 |

LIBRARY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 60 LIBRARY

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 1,764,436 | 1,887,268 | 1,981,835 | 1,874,029 | -13,239 |
| 3001 | TEMPORARY EMPLOYEES | 36,965 | 36,965 | 42,000 | 0 | -36,965 |
| 3005 | TAHOE DIFFERENTIAL | 16,800 | 16,800 | 15,600 | 15,600 | -1,200 |
| 3006 | BILINGUAL PAY | 4,680 | 4,680 | 4,680 | 4,680 | 0 |
| 3020 | RETIREMENT EMPLOYER SHARE | 413,259 | 413,260 | 418,333 | 418,333 | 5,073 |
| 3022 | MEDI CARE EMPLOYER SHARE | 24,351 | 24,351 | 23,914 | 23,914 | -437 |
| 3040 | HEALTH INSURANCE EMPLOYER | 427,272 | 427,272 | 416,380 | 416,380 | -10,892 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 4,672 | 4,672 | 4,611 | 4,611 | -61 |
| 3043 | DEFERRED COMPENSATION EMPLOYER | 3,711 | 3,711 | 3,697 | 3,697 | -14 |
| 3046 | RETIREE HEALTH: DEFINED | 39,702 | 39,702 | 39,615 | 39,615 | -87 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 47,415 | 47,415 | 70,161 | 70,161 | 22,746 |
| 3080 | FLEXIBLE BENEFITS | 12,000 | 12,000 | 12,000 | 12,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 2,795,263 | 2,918,096 | 3,032,826 | 2,883,020 | -35,076 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 21,280 | 22,790 | 4,970 | 4,970 | -17,820 |
| 4044 | CABLE/INTERNET SERVICE | 3,717 | 3,920 | 71,190 | 71,190 | 67,270 |
| 4080 | HOUSEHOLD EXPENSE | 200 | 0 | 0 | 0 | 0 |
| 4081 | PAPER GOODS | 1,725 | 1,975 | 1,750 | 1,750 | -225 |
| 4085 | REFUSE DISPOSAL | 4,933 | 4,955 | 4,975 | 4,975 | 20 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 23,462 | 22,757 | 29,520 | 29,520 | 6,763 |
| 4100 | INSURANCE: PREMIUM | 14,545 | 14,545 | 16,265 | 16,265 | 1,720 |
| 4140 | MAINT: EQUIPMENT | 18,000 | 18,250 | 17,750 | 17,750 | -500 |
| 4141 | MAINT: OFFICE EQUIPMENT | 0 | 0 | 1,664 | 1,664 | 1,664 |
| 4144 | MAINT: COMPUTER | 59,914 | 58,449 | 59,759 | 59,759 | 1,310 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 300 | 300 | 300 | 300 | 0 |
| 4220 | MEMBERSHIPS | 4,600 | 4,600 | 4,600 | 4,600 | 0 |
| 4221 | MEMBERSHIPS: LEGISLATIVE ADVOCACY | 1,400 | 1,400 | 1,415 | 1,415 | 15 |
| 4260 | OFFICE EXPENSE | 36,000 | 35,700 | 32,300 | 32,300 | -3,400 |
| 4261 | POSTAGE | 5,369 | 5,575 | 5,325 | 5,325 | -250 |
| 4266 | PRINTING / DUPLICATING SERVICES | 3,602 | 8,500 | 4,500 | 4,500 | -4,000 |
| 4267 | ON-LINE SUBSCRIPTIONS | 79,000 | 67,000 | 60,000 | 60,000 | -7,000 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 31,868 | 31,600 | 39,840 | 39,840 | 8,240 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 2,625 | 3,000 | 1,200 | 1,200 | -1,800 |
| 4400 | PUBLICATION & LEGAL NOTICES | 155 | 155 | 155 | 155 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 12,200 | 12,700 | 9,600 | 9,600 | -3,100 |
| 4421 | RENT & LEASE: SECURITY SYSTEM | 7,432 | 7,420 | 7,432 | 7,432 | 12 |
| 4440 | RENT & LEASE: BUILDING & | 51,735 | 51,735 | 52,800 | 52,800 | 1,065 |
| 4461 | EQUIP: MINOR | 9,600 | 14,000 | 68,500 | 68,500 | 54,500 |
| 4462 | EQUIP: COMPUTER | 37,150 | 17,000 | 1,250 | 1,250 | -15,750 |
| 4500 | SPECIAL DEPT EXPENSE | 27,024 | 37,999 | 49,000 | 49,000 | 11,001 |
| 4501 | SPECIAL PROJECTS | 0 | 0 | 8,500 | 8,500 | 8,500 |
| 4503 | STAFF DEVELOPMENT | 2,800 | 2,800 | 1,800 | 1,800 | -1,000 |

LIBRARY

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 60 LIBRARY

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4508 | SNOW REMOVAL | 500 | 500 | 500 | 500 | 0 |
| 4516 | LIBRARY: CIRCULATING LIBRARY BOOKS | 95,850 | 95,850 | 103,000 | 103,000 | 7,150 |
| 4517 | LIBRARY: AUDIO | 26,750 | 26,750 | 24,250 | 24,250 | -2,500 |
| 4518 | LIBRARY: SUBSCRIPTIONS | 18,925 | 19,525 | 19,125 | 19,125 | -400 |
| 4519 | LIBRARY: MICROFILM PURCHASE | 3,210 | 3,225 | 3,225 | 3,225 | 0 |
| 4540 | STAFF DEVELOPMENT (NOT 1099) | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| 4542 | LIBRARY: VIDEO | 15,000 | 15,000 | 15,000 | 15,000 | 0 |
| 4600 | TRANSPORTATION & TRAVEL | 2,935 | 4,660 | 4,660 | 4,660 | 0 |
| 4602 | MILEAGE: EMPLOYEE PRIVATE AUTO | 6,420 | 6,770 | 5,420 | 5,420 | -1,350 |
| 4605 | RENT & LEASE: VEHICLE | 500 | 0 | 1,350 | 1,350 | 1,350 |
| 4606 | FUEL PURCHASES | 2,150 | 2,583 | 1,900 | 1,900 | -683 |
| 4608 | HOTEL ACCOMMODATIONS | 1,325 | 0 | 0 | 0 | 0 |
| 4620 | UTILITIES | 139,755 | 143,600 | 140,100 | 140,100 | -3,500 |
| CLASS: 40 | SERVICE & SUPPLIES | 775,456 | 769,088 | 876,390 | 876,390 | 107,302 |
| 5300 | INTERFND: SERVICE BETWEEN FUND | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| CLASS: 50 | OTHER CHARGES | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 7210 | INTRAFND: COLLECTIONS | 2,800 | 2,500 | 2,500 | 2,500 | 0 |
| 7223 | INTRAFND: MAIL SERVICE | 13,857 | 13,857 | 14,088 | 14,088 | 231 |
| 7224 | INTRAFND: STORES SUPPORT | 3,100 | 3,100 | 3,159 | 3,159 | 59 |
| 7232 | INTRAFND: MAINT BLDG & IMPROVMNTS | 15,110 | 3,100 | 3,100 | 3,100 | 0 |
| CLASS: 72 | INTRAFUND TRANSFERS | 34,867 | 22,557 | 22,847 | 22,847 | 290 |
| TYPE: E SUBTOTAL | | 3,607,586 | 3,711,741 | 3,934,063 | 3,784,257 | 72,516 |
| FUND TYPE: 10 | SUBTOTAL | 1,574,306 | 1,574,306 | 1,765,703 | 1,544,707 | -29,599 |

LIBRARY

Financial Information by Fund Type

FUND TYPE: 12 SPECIAL REVENUE: BOS GOVERNED DISTRICTS
DEPARTMENT: 60 LIBRARY

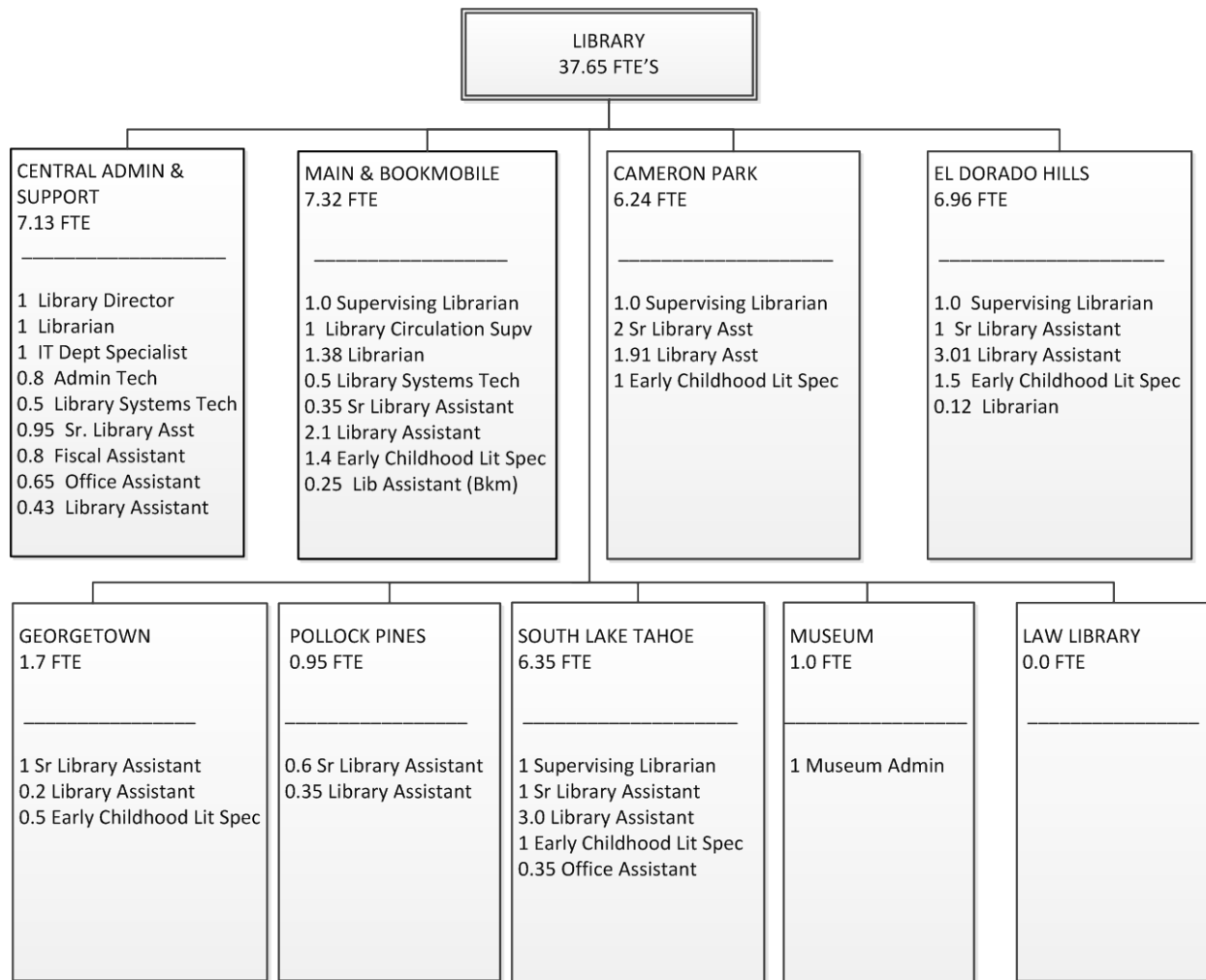
| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0175 | TAX: SPECIAL TAX | 969,000 | 957,000 | 983,000 | 983,000 | 26,000 |
| CLASS: 01 | REV: TAXES | 969,000 | 957,000 | 983,000 | 983,000 | 26,000 |
| 0360 | PENALTY & COST DELINQUENT TAXES | 6,400 | 6,000 | 8,800 | 8,800 | 2,800 |
| CLASS: 03 | REV: FINE, FORFEITURE & | 6,400 | 6,000 | 8,800 | 8,800 | 2,800 |
| 0400 | REV: INTEREST | 3,400 | 2,500 | 4,200 | 4,200 | 1,700 |
| CLASS: 04 | REV: USE OF MONEY & PROPERTY | 3,400 | 2,500 | 4,200 | 4,200 | 1,700 |
| 1310 | SPECIAL ASSESSMENTS | 249,085 | 248,085 | 240,185 | 240,185 | -7,900 |
| CLASS: 13 | REV: CHARGE FOR SERVICES | 249,085 | 248,085 | 240,185 | 240,185 | -7,900 |
| 0001 | FUND BALANCE | 842,703 | 842,703 | 600,553 | 600,553 | -242,150 |
| CLASS: 22 | FUND BALANCE | 842,703 | 842,703 | 600,553 | 600,553 | -242,150 |
| TYPE: R SUBTOTAL | | 2,070,588 | 2,056,288 | 1,836,738 | 1,836,738 | -219,550 |
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 7000 | OPERATING TRANSFERS OUT | 1,470,035 | 1,571,485 | 1,566,185 | 1,566,185 | -5,300 |
| CLASS: 70 | OTHER FINANCING USES | 1,470,035 | 1,571,485 | 1,566,185 | 1,566,185 | -5,300 |
| 7700 | APPROPRIATION FOR CONTINGENCIES | 600,553 | 484,803 | 270,553 | 270,553 | -214,250 |
| CLASS: 77 | APPROPRIATION FOR | 600,553 | 484,803 | 270,553 | 270,553 | -214,250 |
| TYPE: E SUBTOTAL | | 2,070,588 | 2,056,288 | 1,836,738 | 1,836,738 | -219,550 |
| FUND TYPE: 12 | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |
| DEPARTMENT: 60 | SUBTOTAL | 1,574,306 | 1,574,306 | 1,765,703 | 1,544,707 | -29,599 |

LIBRARY

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|-------------------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Director of Library Services | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 0.80 | 0.80 | 0.80 | - |
| Custodian | 0.05 | - | - | (0.05) |
| Early Childhood Literacy Specialist | 4.00 | 4.00 | 4.00 | - |
| Fiscal Assistant I/II | 0.80 | 0.80 | 0.80 | - |
| IT Department Specialist | 1.00 | 1.00 | 1.00 | - |
| Librarian I/II | 2.50 | 1.50 | 1.50 | (1.00) |
| Library Assistant I/II | 13.10 | 13.15 | 13.15 | 0.05 |
| Library Circulation Supervisor | 1.00 | 1.00 | 1.00 | - |
| Library Systems Technician | 1.00 | 1.00 | 1.00 | - |
| Museum Administrator | 1.00 | 1.00 | 1.00 | - |
| Office Assistant | 1.50 | 1.50 | 1.50 | - |
| Sr. Library Assistant | 6.90 | 6.90 | 6.90 | - |
| Supervising Librarian | 3.00 | 4.00 | 4.00 | 1.00 |
| Department Total | 37.65 | 37.65 | 37.65 | - |

LIBRARY



VETERAN AFFAIRS

Mission

To assist veterans with any facet of their military experience and the administration of laws resulting from such service as well as to assist their dependents and survivors through entitlement assistance and successful litigation of claims to the U.S. Government.

Veteran's Affairs Financial Summary

| | 14/15 Actuals | 15/16 Budget | 16/17 Dept Requested | 16/17 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|------------------|-----------------|----------------------------|---------------------------|---------------------------------------|-------------|
| State | 62,109 | 27,237 | 46,000 | 46,000 | 18,763 | 69% |
| Federal | 1,440 | 3,093 | 1,164 | 1,164 | (1,929) | -62% |
| Other Financing Sources | - | - | 32,429 | 32,429 | 32,429 | |
| Total Revenue | 63,549 | 30,330 | 79,593 | 79,593 | 49,263 | 162% |
| Salaries and Benefits | 338,142 | 395,257 | 467,891 | 451,035 | 55,778 | 14% |
| Services & Supplies | 67,155 | 79,544 | 83,415 | 83,415 | 3,871 | 5% |
| Other Charges | 1,050 | - | - | - | - | |
| Intrafund Transfers | 6,776 | 2,829 | 15,408 | 15,408 | 12,579 | 445% |
| Total Appropriations | 413,123 | 477,630 | 566,714 | 549,858 | 72,228 | 15% |
| NCC | 349,574 | 447,300 | 487,121 | 470,265 | 22,965 | 5% |
| FTE's | 5 | 5 | 5 | 5 | - | 0% |

Source of Funds

State Intergovernmental (\$46,000): State subvention funding is distributed to counties that establish and maintain a county veteran services officer on a pro rata basis under the California Military and Veterans Code § 972.1.

Federal Intergovernmental (\$1,164): The California Department of Veterans Affairs obtains federal matching funds to contribute toward the salaries and expenses of county veteran service officers on a pro rata basis for Medi-Cal related activities under CMVC § 972.5.

Other (\$32,429): Under CMVC § 972.2, the County receives revenue from special interest license plate fees which are deposited in a special revenue fund.

Net County Cost (\$470,265): The department is primarily funded with discretionary General Fund tax dollars.

These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$451,035): Primarily comprised of permanent salaries (\$269,101), health insurance (\$46,421), and retirement (\$61,301).

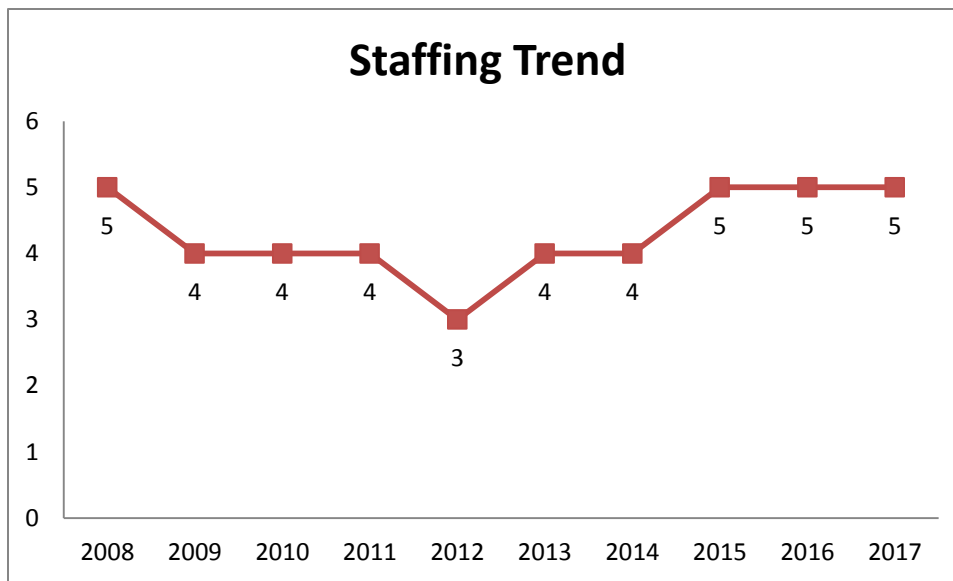
Services & Supplies (\$83,415): Primarily comprised of utilities (\$24,883), refuse disposal (\$6,761), rental & lease equipment (\$5,868), and janitorial services (\$5,880).

Intrafund Transfers (\$15,408): Intrafund transfers consist of charges from other departments for services such as network charges (\$4,391) and building maintenance (\$3,500).

VETERAN AFFAIRS

Staffing Trend

The proposed staff allocation, for FY 2016-17, remains at 5 FTEs. The department assigns 0.5 of a FTE for its Tahoe outreach.



VETERAN AFFAIRS

| 2016-17 Summary of Department Programs | | | | |
|--|----------------|---------------|-----------------|-------------|
| | Appropriations | Revenues | Net County Cost | Staffing |
| Veterans Affairs | 549,858 | 79,593 | 470,265 | 5.00 |
| <i>TOTAL</i> | <i>549,858</i> | <i>79,593</i> | <i>470,265</i> | <i>5.00</i> |

Program Summaries

Veteran Affairs

Staff provides information, benefit counseling, application assistance, case management, intercession and appellate advocacy with any facet of State and Federal law providing for the relief and assistance of persons who served in the military as well as for their dependents and survivors. Assistance may include home loans, pension, compensation, insurance, medical and domiciliary care, education programs, work study, veterans preference, survivors benefits, military retirement benefits, and many others. This program also provides community based coordination and delivery of federal and state programs providing relief for chronically homeless veterans and their survivors caused by disability or death, as well as providing services that ensure the reassimilation of returning war veterans, the rehabilitation of wounded, and when necessary, limited coordination and assistance in the return and burial of the dead. Staff must be trained and knowledgeable in all aspects of Title 38 United States Code (U.S.C.), much of Title 10 U.S.C., the California Military and Veterans Code and changing legislation. Staff also provides administrative support to the Commission on Veterans Affairs, payment coordination associated with the Veterans Memorial Building and coordination between the County and the various veterans' organizations in the community.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall increase of \$49,263 or 162% in revenues and an increase of \$72,228 or 15% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost has increased by \$22,965 or 5%. This represents a status quo budget.

The increase in revenues is primarily due to the use of Veteran License Plate special revenue of approximately \$32,400. The funds are being budgeted for part-time employee assistance for one-time projects and to renovate the reception area in the Placerville office to create another work-station.

The department anticipates an increase in state subvention revenue of approximately \$18,800. In the past, the initial state budget did not include increased levels of subvention funds. However, in the last few years increased levels of subvention funds were made available to the County later in the fiscal year. For FY 2016-17, the State has included the increased level of subvention funds in its budget, so the County has included the revenue.

The increase in appropriations is primarily related to onetime appropriations. First, the department has increased part-time funds due to a grant it received from the El Dorado County Veteran Affairs Commission to fund a part-time position for a veteran trainee and, as stated above, Veteran

VETERAN AFFAIRS

License Plate special revenue is being used to fund a part-time position to digitalize documents. Second, the department has budgeted \$15,000 for a retiring employee who is eligible for a payout due to vacation and sick time that was not used.

The Recorder-Clerk/Registrar of Voters continues to act as the department head for Veteran Affairs.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 51 VETERAN AFFAIRS

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|-------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 0800 | ST: VETERANS' AFFAIRS | 42,808 | 27,237 | 46,000 | 46,000 | 18,763 |
| CLASS: 05 | REV: STATE INTERGOVERNMENTAL | 42,808 | 27,237 | 46,000 | 46,000 | 18,763 |
| 1107 | FED: MEDI CAL | 1,800 | 3,093 | 1,164 | 1,164 | -1,929 |
| CLASS: 10 | REV: FEDERAL | 1,800 | 3,093 | 1,164 | 1,164 | -1,929 |
| 2020 | OPERATING TRANSFERS IN | 0 | 0 | 32,429 | 32,429 | 32,429 |
| CLASS: 20 | REV: OTHER FINANCING SOURCES | 0 | 0 | 32,429 | 32,429 | 32,429 |
| TYPE: R SUBTOTAL | | 44,608 | 30,330 | 79,593 | 79,593 | 49,263 |

VETERAN AFFAIRS

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 51 VETERAN AFFAIRS

| | | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|----------------------------|---------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: E EXPENDITURE | | | | | | |
| SUBOBJ | SUBOBJ TITLE | | | | | |
| 3000 | PERMANENT EMPLOYEES / ELECTED | 249,864 | 269,864 | 269,101 | 269,101 | -763 |
| 3001 | TEMPORARY EMPLOYEES | 20,000 | 20,000 | 44,528 | 40,228 | 20,228 |
| 3004 | OTHER COMPENSATION | 0 | 0 | 27,556 | 15,000 | 15,000 |
| 3020 | RETIREMENT EMPLOYER SHARE | 59,747 | 59,747 | 61,301 | 61,301 | 1,554 |
| 3022 | MEDI CARE EMPLOYER SHARE | 3,915 | 3,915 | 3,902 | 3,902 | -13 |
| 3040 | HEALTH INSURANCE EMPLOYER | 27,104 | 27,104 | 46,421 | 46,421 | 19,317 |
| 3042 | LONG TERM DISABILITY EMPLOYER | 676 | 676 | 673 | 673 | -3 |
| 3046 | RETIREE HEALTH: DEFINED | 5,136 | 5,136 | 5,261 | 5,261 | 125 |
| 3060 | WORKERS' COMPENSATION EMPLOYER | 2,815 | 2,815 | 3,148 | 3,148 | 333 |
| 3080 | FLEXIBLE BENEFITS | 6,000 | 6,000 | 6,000 | 6,000 | 0 |
| CLASS: 30 | SALARY & EMPLOYEE BENEFITS | 375,257 | 395,257 | 467,891 | 451,035 | 55,778 |
| 4040 | TELEPHONE COMPANY VENDOR | 500 | 500 | 0 | 0 | -500 |
| 4041 | COUNTY PASS THRU TELEPHONE CHARGES | 600 | 100 | 1,239 | 1,239 | 1,139 |
| 4042 | RADIO VENDOR PAYMENTS | 600 | 0 | 0 | 0 | 0 |
| 4080 | HOUSEHOLD EXPENSE | 50 | 50 | 50 | 50 | 0 |
| 4085 | REFUSE DISPOSAL | 6,792 | 6,792 | 6,761 | 6,761 | -31 |
| 4086 | JANITORIAL / CUSTODIAL SERVICES | 4,980 | 4,380 | 5,880 | 5,880 | 1,500 |
| 4100 | INSURANCE: PREMIUM | 5,504 | 5,504 | 5,835 | 5,835 | 331 |
| 4101 | INSURANCE: ADDITIONAL LIABILITY | 1,290 | 1,290 | 1,300 | 1,300 | 10 |
| 4140 | MAINT: EQUIPMENT | 186 | 0 | 186 | 186 | 186 |
| 4141 | MAINT: OFFICE EQUIPMENT | 100 | 100 | 0 | 0 | -100 |
| 4143 | MAINT: SERVICE CONTRACT | 3,500 | 3,500 | 1,000 | 1,000 | -2,500 |
| 4160 | VEH MAINT: SERVICE CONTRACT | 100 | 100 | 230 | 230 | 130 |
| 4163 | VEH MAINT: INVENTORY | 50 | 50 | 75 | 75 | 25 |
| 4180 | MAINT: BUILDING & IMPROVEMENTS | 50 | 0 | 200 | 200 | 200 |
| 4197 | MAINTENANCE BUILDING: SUPPLIES | 150 | 150 | 0 | 0 | -150 |
| 4220 | MEMBERSHIPS | 1,132 | 1,132 | 2,000 | 2,000 | 868 |
| 4260 | OFFICE EXPENSE | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| 4261 | POSTAGE | 1,073 | 1,073 | 1,073 | 1,073 | 0 |
| 4262 | SOFTWARE | 900 | 900 | 0 | 0 | -900 |
| 4263 | SUBSCRIPTION / NEWSPAPER / JOURNALS | 192 | 192 | 208 | 208 | 16 |
| 4264 | BOOKS / MANUALS | 1,080 | 1,080 | 430 | 430 | -650 |
| 4266 | PRINTING / DUPLICATING SERVICES | 500 | 500 | 500 | 500 | 0 |
| 4300 | PROFESSIONAL & SPECIALIZED SERVICES | 2,916 | 2,916 | 6,024 | 6,024 | 3,108 |
| 4324 | MEDICAL,DENTAL,LAB & AMBULANCE SRV | 300 | 300 | 200 | 200 | -100 |
| 4335 | EDC DEPT OR AGENCY EL DORADO | 200 | 200 | 0 | 0 | -200 |
| 4400 | PUBLICATION & LEGAL NOTICES | 350 | 350 | 350 | 350 | 0 |
| 4420 | RENT & LEASE: EQUIPMENT | 4,702 | 4,702 | 5,868 | 5,868 | 1,166 |
| 4461 | EQUIP: MINOR | 0 | 0 | 1,500 | 1,500 | 1,500 |
| 4462 | EQUIP: COMPUTER | 3,647 | 3,647 | 0 | 0 | -3,647 |
| 4500 | SPECIAL DEPT EXPENSE | 1,373 | 1,373 | 0 | 0 | -1,373 |

VETERAN AFFAIRS

Financial Information by Fund Type

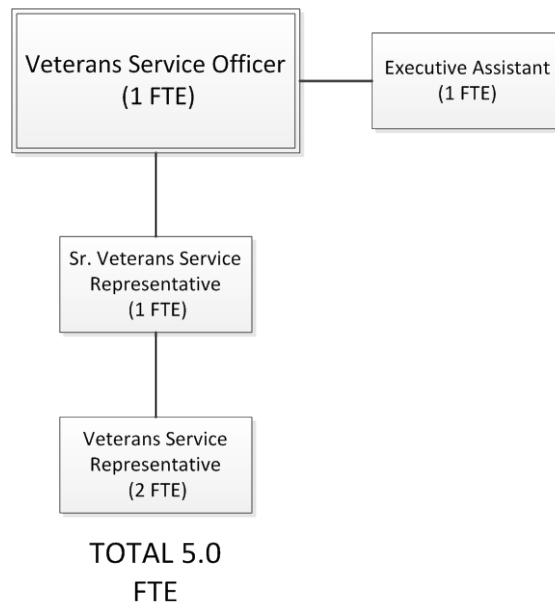
FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 51 VETERAN AFFAIRS

| | MID-YEAR PROJECTION | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|------------------------|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4529 SOFTWARE LICENSE | 0 | 0 | 335 | 335 | 335 |
| 4540 STAFF DEVELOPMENT (NOT 1099) | 1,300 | 1,300 | 1,600 | 1,600 | 300 |
| 4600 TRANSPORTATION & TRAVEL | 3,637 | 3,637 | 3,062 | 3,062 | -575 |
| 4602 MILEAGE: EMPLOYEE PRIVATE AUTO | 683 | 683 | 641 | 641 | -42 |
| 4604 MILEAGE: VOLUNTEER PRIVATE AUTO | 1,440 | 1,036 | 3,238 | 3,238 | 2,202 |
| 4605 RENT & LEASE: VEHICLE | 1,939 | 1,939 | 2,197 | 2,197 | 258 |
| 4606 FUEL PURCHASES | 1,050 | 1,050 | 1,050 | 1,050 | 0 |
| 4608 HOTEL ACCOMMODATIONS | 2,000 | 2,000 | 2,500 | 2,500 | 500 |
| 4620 UTILITIES | 24,018 | 24,018 | 24,883 | 24,883 | 865 |
| CLASS: 40 SERVICE & SUPPLIES | 81,884 | 79,544 | 83,415 | 83,415 | 3,871 |
| 7200 INTRAFUND TRANSFERS: ONLY GENERAL | 25 | 25 | 0 | 0 | -25 |
| 7223 INTRAFND: MAIL SERVICE | 2,804 | 2,804 | 2,825 | 2,825 | 21 |
| 7227 INTRAFND: MAINFRAME SUPPORT | 0 | 0 | 1,748 | 1,748 | 1,748 |
| 7229 INTRAFND: PC SUPPORT | 0 | 0 | 1,800 | 1,800 | 1,800 |
| 7231 INTRAFND: IS PROGRAMMING SUPPORT | 0 | 0 | 1,144 | 1,144 | 1,144 |
| 7232 INTRAFND: MAINT BLDG & IMPROVMNTS | 0 | 0 | 3,500 | 3,500 | 3,500 |
| 7234 INTRAFND: NETWORK SUPPORT | 0 | 0 | 4,391 | 4,391 | 4,391 |
| CLASS: 72 INTRAFUND TRANSFERS | 2,829 | 2,829 | 15,408 | 15,408 | 12,579 |
| TYPE: E SUBTOTAL | 459,970 | 477,630 | 566,714 | 549,858 | 72,228 |
| FUND TYPE: 10 SUBTOTAL | 415,362 | 447,300 | 487,121 | 470,265 | 22,965 |
| DEPARTMENT: 51 SUBTOTAL | 415,362 | 447,300 | 487,121 | 470,265 | 22,965 |

VETERAN AFFAIRS

Personnel Allocation

| Classification Title | 2015-16 Adjusted Allocation | 2015-16 Dept Request | 2016-17 CAO Recm'd | Diff from Adjusted |
|-------------------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------|
| Veterans Service Officer | 1.00 | 1.00 | 1.00 | - |
| Executive Assistant | 1.00 | 1.00 | 1.00 | - |
| Sr. Veterans Service Representative | 1.00 | 1.00 | 1.00 | - |
| Veterans Service Representative | 2.00 | 2.00 | 2.00 | - |
| Department Total | 5.00 | 5.00 | 5.00 | - |



FIXED ASSETS

Recommended Budget Fixed Assets FY 2016-17

| Department Name | Sub-Object | Qty | Item Description | Unit Cost | Total Cost |
|--|------------|-----|----------------------------------|------------|----------------|
| <i>Fund Type 10: General Fund</i> | | | | | |
| <u>Auditor-Controller</u> | | | | | |
| | 6040 | 1 | Scanner | \$ 6,800 | \$ 6,800 |
| Auditor-Controller Total | | | | \$ | 6,800 |
| <u>Chief Administrative Office</u> | | | | | |
| | 6040 | 1 | All Terrain Vehicle | \$ 35,000 | \$ 35,000 |
| Chief Administrative Office Total | | | | \$ | 35,000 |
| <u>Health and Human Services Agency</u> | | | | | |
| Administration & Finance | | | | | |
| | 6042 | 1 | Scanner | \$ 8,500 | \$ 8,500 |
| | 6040 | 1 | Pod Buildout and Design | \$ 30,000 | \$ 30,000 |
| | 6040 | 1 | Security Equipment | \$ 5,000 | \$ 5,000 |
| Administration & Finance Total | | | | \$ | 43,500 |
| Public Health | | | | | |
| | 6040 | 2 | Dog Box | \$ 30,000 | \$ 60,000 |
| Public Health Total | | | | \$ | 60,000 |
| Health and Human Services Agency Total | | | | \$ | 103,500 |
| <u>Information Technologies</u> | | | | | |
| | 6042 | 7 | VDI Infrastructure Blades | \$ 17,000 | \$ 119,000 |
| | 6042 | 1 | VDI Graphical Processing Unit | \$ 35,000 | \$ 35,000 |
| | 6042 | 1 | VDI Storage Expansion | \$ 35,000 | \$ 35,000 |
| | 6042 | 4 | Chassis Switch Stack | \$ 8,750 | \$ 35,000 |
| | 6042 | 2 | Blade Replacement | \$ 14,100 | \$ 28,200 |
| | 6042 | 2 | Routers | \$ 13,500 | \$ 27,000 |
| Information Technologies Total | | | | \$ | 279,200 |
| <u>Recorder-Clerk / Registrar of Voters</u> | | | | | |
| | 6040 | 1 | Map Cabinet | \$ 12,000 | \$ 12,000 |
| Recorder-Clerk / Registrar of Voters Total | | | | \$ | 12,000 |
| <u>Sheriff</u> | | | | | |
| | 6040 | 1 | Training Simulator | \$ 70,000 | \$ 70,000 |
| | 6040 | 5 | AI Rifles | \$ 6,000 | \$ 30,000 |
| | 6040 | 1 | Equipment Cover | \$ 25,000 | \$ 25,000 |
| | 6040 | 1 | Servers | \$ 100,000 | \$ 100,000 |
| | 6040 | 1 | Steamer | \$ 25,000 | \$ 25,000 |
| | 6040 | 1 | Metal Detector | \$ 6,500 | \$ 6,500 |
| | 6040 | 1 | Double Car Hauler | \$ 11,000 | \$ 11,000 |
| | 6040 | 6 | Mobile Radios | \$ 6,000 | \$ 36,000 |
| | 6040 | 1 | S.A.F.E. Boat | \$ 40,000 | \$ 40,000 |
| | 6042 | 5 | Domain Controllers | \$ 5,500 | \$ 27,500 |
| | 6042 | 1 | Firewall replacement and upgrade | \$ 140,000 | \$ 140,000 |
| | 6042 | 3 | VM replacement and upgrade | \$ 15,000 | \$ 45,000 |
| | 6042 | 1 | Camera System (SLT) | \$ 30,000 | \$ 30,000 |
| | 6042 | 1 | Camera System (PV) | \$ 40,000 | \$ 40,000 |

FIXED ASSETS

Recommended Budget Fixed Assets FY 2016-17

| Department Name | Sub-Object | Qty | Item Description | Unit Cost | Total Cost |
|--|------------|-----|--|------------|---------------------|
| Sheriff | 6042 | 2 | Jail Video Storage | \$ 45,000 | \$ 90,000 |
| (continued) | 6042 | 1 | Nible Server Mirror Unit | \$ 47,000 | \$ 47,000 |
| | 6042 | 2 | Data storage array | \$ 45,000 | \$ 90,000 |
| | 6042 | 5 | Live Scan Machines | \$ 29,400 | \$ 147,000 |
| | 6045 | 1 | Pickup Truck | \$ 38,000 | \$ 38,000 |
| | 6045 | 1 | Pickup Truck | \$ 47,000 | \$ 47,000 |
| Sheriff Total | | | | | \$ 1,085,000 |
| Fund Type 10: General Fund Total | | | | | \$ 1,521,500 |
| Fund Type 11: Special Revenue Funds | | | | | |
| Community Development Agency | | | | | |
| Transportation | | | | | |
| | 6040 | 2 | Radar Detection System | \$ 9,250 | \$ 18,500 |
| | 6040 | 1 | Camera Signal System | \$ 20,000 | \$ 20,000 |
| | 6040 | 1 | Rotary Snow Plow | \$ 530,721 | \$ 530,721 |
| | 6040 | 1 | Dump/Swap Loader Cab & Chassis | \$ 200,500 | \$ 200,500 |
| | 6040 | 1 | Tilt Bed Trailer | \$ 30,000 | \$ 30,000 |
| | 6040 | 1 | Utility Bed | \$ 21,000 | \$ 21,000 |
| | 6040 | 1 | Diesel Particulate Filter Cleaning Machinery | \$ 50,000 | \$ 50,000 |
| | 6040 | 1 | Replacement Diesel Particulate Filters | \$ 18,250 | \$ 18,250 |
| | 6040 | 2 | Radio Repeater | \$ 9,000 | \$ 18,000 |
| Community Development Agency Total | | | | | \$ 906,971 |
| Health and Human Services Agency | | | | | |
| Human Services | | | | | |
| | 6040 | 1 | Double Stack Industrial Oven | \$ 16,000 | \$ 16,000 |
| | 6040 | 1 | Dual Temperature Refrigerator/Freezer | \$ 6,000 | \$ 6,000 |
| | 6040 | 1 | Convection steamer | \$ 21,300 | \$ 21,300 |
| Human Services Total | | | | | \$ 43,300 |
| Behavioral Health | | | | | |
| | 6040 | 2 | Wellness Centers Appliance/Furniture | \$ 5,000 | \$ 10,000 |
| Behavioral Health Total | | | | | \$ 10,000 |
| Public Health | | | | | |
| | 6040 | 1 | Lab Equipment | \$ 10,000 | \$ 10,000 |
| | 6040 | 1 | ePCR system | \$ 350,000 | \$ 350,000 |
| Public Health Total | | | | | \$ 360,000 |
| Health and Human Services Agency Total | | | | | \$ 413,300 |
| Fund Type 11: Special Revenue Funds Total | | | | | \$ 1,320,271 |

FIXED ASSETS

Recommended Budget Fixed Assets FY 2016-17

| Department Name | Sub-Object | Qty | Item Description | Unit Cost | Total Cost |
|--|------------|-----|----------------------------|-----------|--------------|
| <i>Fund Type 12: Special Revenue Funds: Districts</i> | | | | | |
| <u>Community Development Agency</u> | | | | | |
| Environmental Management | | | | | |
| | 6040 | 1 | Trailer | \$ 14,000 | \$ 14,000 |
| | 6040 | 1 | Smith Hazmat Elite | \$ 70,000 | \$ 70,000 |
| | 6040 | 2 | Dewatering Boxes | \$ 10,000 | \$ 20,000 |
| | 6045 | 1 | 4WD Long-Bed Vehicle | \$ 35,000 | \$ 35,000 |
| | 6045 | 1 | 4WD Long-Bed Vehicle | \$ 38,000 | \$ 38,000 |
| Community Development Agency Total | | | | | \$ 177,000 |
| <i>Fund Type 12: Special Revenue Funds: Districts Total</i> | | | | | \$ 177,000 |
| <i>Fund Type 13: Capital Project Fund</i> | | | | | |
| <u>Chief Administrative Office</u> | | | | | |
| | 6042 | | FENIX Project | \$ | 3,411,091 |
| Chief Administrative Office Total | | | | | \$ 3,411,091 |
| <i>Fund Type 13: Capital Project Fund Total</i> | | | | | \$ 3,411,091 |
| <i>Fund Type 32: Internal Service Fund</i> | | | | | |
| <u>Community Development Agency</u> | | | | | |
| Transportation | | | | | |
| | 6045 | 34 | Fleet Replacement Vehicles | \$ | 1,017,000 |
| Community Development Agency Total | | | | | \$ 1,017,000 |
| <i>Fund Type 32: Internal Service Fund Total</i> | | | | | \$ 1,017,000 |
| Grand Total | | | | | \$ 7,446,862 |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|--|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| (as of 5/17/16) | | | | |
| Agriculture | | | | |
| Ag Comm./Sealer Weights & Measures | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 1.00 | 1.00 | 1.00 | - |
| Ag Biologist/Standards Inspector I/II/Sr. | 5.00 | 5.00 | 5.00 | - |
| Ag Biology Technician (Limited Term thru 12/31/16) | 2.00 | 2.00 | 2.00 | - |
| Deputy Ag Commissioner | 1.00 | 1.00 | 1.00 | - |
| Sr. Office Assistant | 1.00 | 1.00 | 1.00 | - |
| Wildlife Specialist | 1.00 | 1.00 | 1.00 | - |
| Total | 12.00 | 12.00 | 12.00 | - |
| Air Quality Management District * | | | | |
| Air Pollution Control Officer | 1.00 | 1.00 | 1.00 | - |
| Air Quality Engineer | 2.00 | 2.00 | 2.00 | - |
| Air Quality Specialist I/II | 2.00 | 2.00 | 2.00 | - |
| Development Aide II | 1.00 | 1.00 | 1.00 | - |
| Sr. Department Analyst | - | 1.00 | - | - |
| Sr. Air Quality Specialist | 1.00 | 1.00 | 1.00 | - |
| *AQMD <u>Budget</u> is adopted separately | Total | 7.00 | 8.00 | 7.00 |
| Assessor | | | | |
| Assessor | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 1.00 | 1.00 | 1.00 | - |
| Appraiser I/II/Sr | 11.00 | 13.00 | 13.00 | 2.00 |
| Assessment Technician I/II/Sr | 7.80 | 7.80 | 7.80 | - |
| Assistant Assessor | 1.00 | - | - | (1.00) |
| Assistant Assessor - Valuation * | - | 1.00 | 1.00 | 1.00 |
| Assistant Assessor - System Support * | - | 1.00 | 1.00 | 1.00 |
| Auditor-Appraiser/Senior Auditor-Appraiser | 2.00 | 2.00 | 2.00 | - |
| Cadastral Drafter | 1.00 | 1.00 | 1.00 | - |
| GIS Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Information Technology Department Coord | 1.00 | 1.00 | 1.00 | - |
| Property Transfer Specialist | 4.00 | 4.00 | 4.00 | - |
| Property Transfer Supervisor | 1.00 | 1.00 | 1.00 | - |
| Supervising Appraiser | 2.00 | 1.00 | 1.00 | (1.00) |
| Supervising Assessment Technician | 1.00 | 1.00 | 1.00 | - |
| Supervising Auditor/Appraiser | 1.00 | 1.00 | 1.00 | - |
| * Proposed Classification Title | Total | 35.80 | 37.80 | 37.80 |
| | | | | 2.00 |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|--|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| (as of 5/17/16) | | | | |
| Auditor-Controller | | | | |
| Auditor-Controller | 1.00 | 1.00 | 1.00 | - |
| Accountant/Auditor | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 1.60 | 1.60 | 1.60 | |
| Accounting Division Manager | 3.00 | 3.00 | 3.00 | - |
| Accounting Systems Administrator | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 3.00 | 3.00 | 3.00 | - |
| Chief Assistant Auditor-Controller | 1.00 | 1.00 | 1.00 | - |
| Department Analyst I/II | 3.00 | 3.00 | 3.00 | - |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 5.00 | 5.00 | 5.00 | - |
| Internal Auditor | 1.00 | 1.00 | 1.00 | - |
| Principal Financial Analyst | 1.00 | 1.00 | 1.00 | - |
| Sr. Department Analyst | 2.00 | 2.00 | 2.00 | - |
| Sr. Fiscal Assistant | 1.00 | 1.00 | 1.00 | - |
| Total | 25.60 | 25.60 | 25.60 | - |
| Board of Supervisors | | | | |
| Supervisors | 5.00 | 5.00 | 5.00 | - |
| Clerk of the Board Of Supervisors | 1.00 | 1.00 | 1.00 | - |
| Deputy Clerk of the Board I/II | 1.00 | 1.00 | 1.00 | - |
| Sr. Deputy Clerk of the Board of Supervisors | 1.00 | 1.00 | 1.00 | - |
| Sr. Office Assistant | - | 1.00 | - | - |
| Supervisor's Assistant | 5.00 | 5.00 | 5.00 | |
| Total | 13.00 | 14.00 | 13.00 | - |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|--|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| (as of 5/17/16) | | | | |
| Chief Administrative Office | | | | |
| Chief Administrative Officer | 1.00 | 1.00 | 1.00 | - |
| Accountant/Auditor | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 4.00 | 3.00 | 3.00 | (1.00) |
| Assistant Chief Administrative Officer | 1.00 | 1.00 | 1.00 | - |
| Building and Grounds Superintendent | 1.00 | 1.00 | 1.00 | - |
| Building Maitnenance Worker I/II/Sr | 8.00 | 8.00 | 8.00 | - |
| Building Maitnenance Worker I/II/Sr - Limited Term | 1.00 | 1.00 | 1.00 | - |
| Building Operations Supervisor | 2.00 | 3.00 | 3.00 | 1.00 |
| Building Operations Technician | 3.00 | 3.00 | 3.00 | - |
| Buyer I/II | 1.00 | 1.00 | 1.00 | - |
| Capital Programs Manager | 1.00 | 1.00 | 1.00 | - |
| Chief Budget Officer | 1.00 | 1.00 | 1.00 | - |
| Chief Fiscal Officer - UM | 1.00 | 1.00 | 1.00 | - |
| Communications & Outreach Manager | - | 1.00 | 1.00 | 1.00 |
| Custodian | 9.50 | 9.50 | 9.50 | - |
| Custodian Supervisor | 1.00 | 1.00 | 1.00 | - |
| Department Analyst I/II | 4.00 | 4.00 | 4.00 | - |
| Economic & Business Relations Manager | 1.00 | 1.00 | 1.00 | - |
| Facilities Manager | 1.00 | 1.00 | 1.00 | - |
| Facilities Project Manager I/II | 2.00 | 2.00 | 2.00 | - |
| Facilities Project Manager I/II (Limited Term) | 1.00 | 1.00 | 1.00 | - |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 1.00 | 1.00 | 1.00 | - |
| Grounds Maintenance Worker I/II | 2.00 | 4.00 | 4.00 | 2.00 |
| Highway Maintenance Worker I/II | - | 1.00 | 1.00 | 1.00 |
| Parks Manager | 1.00 | 1.00 | 1.00 | - |
| Principal Administrative Analyst | 4.00 | 4.00 | 4.00 | - |
| Procurement & Contracts Manager | 1.00 | 1.00 | 1.00 | - |
| River Recreation Supervisor | 1.00 | 1.00 | 1.00 | - |
| Service Operations Coordinator | 1.00 | 1.00 | 1.00 | - |
| Sr. Buyer | 1.00 | 1.00 | 1.00 | - |
| Sr. Custodian | 1.00 | 1.00 | 1.00 | - |
| Sr. Department Analyst | 2.00 | 2.00 | 2.00 | - |
| Sr. Engineering Technician (Limited Term) | 1.00 | - | - | (1.00) |
| Sr. Grounds Maintenance Worker | 3.00 | 1.00 | 1.00 | (2.00) |
| Sr. Office Assistant | 0.50 | 1.50 | 1.50 | 1.00 |
| Storekeeper I/II | 2.00 | 2.00 | 2.00 | - |
| Storekeeper/Courier | 1.00 | 1.00 | 1.00 | - |
| Supervisor Grounds Maintenance | 1.00 | - | - | (1.00) |
| Total | 70.00 | 71.00 | 71.00 | 1.00 |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|--|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| | (as of 5/17/16) | | | |
| Child Support Services | | | | |
| Director of Child Support Services | 1.00 | 1.00 | 1.00 | - |
| Accounting Technician | 4.00 | 3.00 | 3.00 | (1.00) |
| Child Support Attorney I-IV | 3.00 | 3.00 | 3.00 | - |
| Child Support Investigator I/II | 2.00 | 2.00 | 2.00 | - |
| Child Support Program Manager | 1.00 | 1.00 | 1.00 | - |
| Child Support Specialist I/II | 18.00 | 18.00 | 18.00 | - |
| Child Support Specialist III | 5.00 | 5.00 | 5.00 | - |
| Child Support Supervisor | 4.00 | 4.00 | 4.00 | - |
| Deputy Director of Child Support Services | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 1.00 | 1.00 | 1.00 | - |
| Information Systems Coordinator | 1.00 | 1.00 | 1.00 | - |
| Legal Clerk I/II | 5.00 | 5.00 | 5.00 | - |
| Legal Clerk III | 1.00 | 1.00 | 1.00 | - |
| Legal Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Revenue Recovery Officer I/II | 5.00 | 5.00 | 5.00 | - |
| Sr Revenue Recovery Officer | 1.00 | 1.00 | 1.00 | - |
| Staff Services Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Staff Services Manager | 1.00 | 1.00 | 1.00 | - |
| Staff Services Specialist | 2.00 | 2.00 | 2.00 | - |
| Supervising Revenue Recovery Officer | 1.00 | 1.00 | 1.00 | - |
| Total | 60.00 | 59.00 | 59.00 | (1.00) |
| Community Development Agency | | | | |
| Director of Community Development Agency | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 2.00 | 2.00 | 2.00 | - |
| Administrative Secretary | 2.00 | 2.00 | 2.00 | - |
| Administrative Services Officer | 5.00 | 5.00 | 5.00 | - |
| Administrative Technician | 11.80 | 11.80 | 11.80 | - |
| Airport Operations Supervisor | 1.00 | 1.00 | 1.00 | - |
| Airport Technician I/II | 2.00 | 2.00 | 2.00 | - |
| Asst. Director of Administration and Finance | 1.00 | 1.00 | 1.00 | - |
| Asst. Director of Community Development | 1.00 | 1.00 | 1.00 | - |
| Assistant in Civil Engineering | 12.00 | 12.00 | 12.00 | - |
| Assistant in Land Surveying | 1.00 | 1.00 | 1.00 | - |
| Assistant in Right of Way | 1.00 | - | - | (1.00) |
| Assistant/Associate Planner | 6.00 | 7.00 | 7.00 | 1.00 |
| Associate Civil Engineer | 6.00 | 6.00 | 6.00 | - |
| Associate Land Surveyor | 2.00 | 2.00 | 2.00 | - |
| Associate Right of Way Agent | 1.00 | 1.00 | 1.00 | - |
| Bridge Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - |
| Bridge Maintenance Worker I/II/III | 2.00 | 2.00 | 2.00 | - |
| Building Inspector I/II/III | 17.00 | 17.00 | 17.00 | - |
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | - |
| Clerk of Planning Commission | 1.00 | 1.00 | 1.00 | - |
| Code Enforcement Officer I/II | 1.00 | 2.00 | 2.00 | 1.00 |
| Department Analyst I/II | 9.00 | 9.00 | 9.00 | - |
| Deputy Building Official | 1.00 | 1.00 | 1.00 | - |
| Deputy Director Dev Svcs/Building Official | 1.00 | 1.00 | 1.00 | - |
| Deputy Director Engineering | 3.00 | 3.00 | 3.00 | - |
| Deputy Director Environmental Mgmt | 1.00 | - | - | (1.00) |
| Deputy Director of Maint & Operations | 1.00 | 1.00 | 1.00 | - |
| Development Aide I/II | 4.00 | 4.00 | 4.00 | - |
| Development Services Division Director | 1.00 | 1.00 | 1.00 | - |
| Development Technician I/II | 12.00 | 12.00 | 12.00 | - |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|---|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| | (as of 5/17/16) | | | |
| Disposal Site Supervisor | 1.00 | 1.00 | 1.00 | - |
| Engineering Technician | - | 1.00 | 1.00 | 1.00 |
| Environmental Management Program Manager | 1.00 | 2.00 | 2.00 | 1.00 |
| Environmental Health Specialist I/II/Sr | 7.00 | 7.00 | 7.00 | - |
| Environmental Management Division Director | 1.00 | 1.00 | 1.00 | - |
| Equipment Maintenance Supervisor | 2.00 | 2.00 | 2.00 | - |
| Equipment Mechanic I/II | 10.00 | 10.00 | 10.00 | - |
| Equipment Mechanic III | 1.00 | 1.00 | 1.00 | - |
| Equipment Superintendent | 1.00 | 1.00 | 1.00 | - |
| Executive Secretary | 1.00 | 1.00 | 1.00 | - |
| Fiscal Assistant I/II | 3.00 | 1.00 | 1.00 | (2.00) |
| Fiscal Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 2.00 | 3.00 | 3.00 | 1.00 |
| Fleet Services Technician I/II | 2.00 | 2.00 | 2.00 | - |
| Geologist | 1.00 | 1.00 | 1.00 | - |
| Haz Mat/Recycling Specialist | 2.00 | 2.00 | 2.00 | - |
| Haz Mat/Recycling Technician | 1.00 | 1.00 | 1.00 | - |
| Highway Maintenance Supervisor | 7.00 | 7.00 | 7.00 | - |
| Highway Maintenance Worker I/II/III | 37.00 | 36.00 | 36.00 | (1.00) |
| Highway Maintenance Worker IV | 5.00 | 5.00 | 5.00 | - |
| Highway Superintendent | 2.00 | 2.00 | 2.00 | - |
| Office Assistant I/II | 6.00 | 5.00 | 5.00 | (1.00) |
| Office Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Operations Supervisor | 1.00 | 1.00 | 1.00 | - |
| Parts Technician | 1.00 | 1.00 | 1.00 | - |
| Principal Engineering Technician | 5.00 | 5.00 | 5.00 | - |
| Principal Planner | 5.00 | 5.00 | 5.00 | - |
| Right of Way Supervisor | 1.00 | 1.00 | 1.00 | - |
| Services Operations Coordinator | 3.00 | 3.00 | 3.00 | - |
| Solid Waste Technician | 2.00 | 2.00 | 2.00 | - |
| Sr. Accountant | 1.00 | 1.00 | 1.00 | - |
| Sr. Bridge Maintenance Worker | 1.00 | 1.00 | 1.00 | - |
| Sr. CADD Technician | 3.00 | 3.00 | 3.00 | - |
| Sr. Civil Engineer | 12.00 | 12.00 | 12.00 | - |
| Sr. Department Analyst | 4.00 | 4.00 | 4.00 | - |
| Sr. Development Aide | 1.00 | 1.00 | 1.00 | - |
| Sr. Development Technician | 2.00 | 2.00 | 2.00 | - |
| Sr. Engineering Technician | 11.00 | 10.00 | 10.00 | (1.00) |
| Sr. Equipment Mechanic | 2.00 | 2.00 | 2.00 | - |
| Sr. Fiscal Assistant | 2.00 | 3.00 | 3.00 | 1.00 |
| Sr. Fleet Services Technician | 1.00 | 1.00 | 1.00 | - |
| Sr. Highway Maintenance Worker | 4.00 | 5.00 | 5.00 | 1.00 |
| Sr. Office Assistant | 2.50 | 3.50 | 3.50 | 1.00 |
| Sr. Planner | 4.00 | 4.00 | 4.00 | - |
| Sr. Traffic Control Maintenance Worker | 1.00 | 1.00 | 1.00 | - |
| Supervising Accountant / Auditor | 1.00 | 1.00 | 1.00 | - |
| Supervising Civil Engineer | 1.00 | 1.00 | 1.00 | - |
| Supervising Code Enforcement Officer | 1.00 | 1.00 | 1.00 | - |
| Supervising Development Technician | 1.00 | 1.00 | 1.00 | - |
| Supervising Environmental Health Specialist | 3.00 | 3.00 | 3.00 | - |
| Supervising Waste Specialist | 1.00 | 1.00 | 1.00 | - |
| Traffic Control Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - |
| Traffic Control Maintenance Worker I/II/III | 5.00 | 5.00 | 5.00 | - |
| Traffic Engineer | 1.00 | 1.00 | 1.00 | - |
| Traffic Operations Technician | 1.00 | 1.00 | 1.00 | - |
| Traffic Superintendent | 1.00 | 1.00 | 1.00 | - |
| Transportation Division Director | 1.00 | 1.00 | 1.00 | - |
| Transportation Planner | 1.00 | 1.00 | 1.00 | - |
| Vector Control Technician II (Limited Term) | 2.00 | 2.00 | 2.00 | - |
| Waste Management Technician I/II/III | 2.00 | 2.00 | 2.00 | - |
| Total | 299.30 | 300.30 | 300.30 | 1.00 |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|---|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| (as of 5/17/16) | | | | |
| County Counsel | | | | |
| County Counsel | 1.00 | 1.00 | 1.00 | - |
| Chief Assistant County Counsel | 1.00 | 1.00 | 1.00 | - |
| Department Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Deputy County Counsel | 6.00 | 6.00 | 6.00 | - |
| Legal Secretary I/II | 1.00 | 1.00 | 1.00 | - |
| Principal Assistant County Counsel | 1.00 | 1.00 | 1.00 | - |
| Sr. Deputy County Counsel | 3.00 | 3.00 | 3.00 | - |
| Sr. Legal Secretary | 3.00 | 3.00 | 3.00 | - |
| Total | 17.00 | 17.00 | 17.00 | - |
| District Attorney | | | | |
| District Attorney | 1.00 | 1.00 | 1.00 | - |
| Assistant District Attorney | 1.00 | 2.00 | 2.00 | 1.00 |
| Chief Assistant District Attorney | 1.00 | 1.00 | 1.00 | - |
| Chief Investigator (DA) | 1.00 | 1.00 | 1.00 | - |
| Department Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Deputy District Attorney I-IV | 19.00 | 18.00 | 18.00 | (1.00) |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Investigative Assistant | 2.00 | 2.00 | 2.00 | - |
| Investigator (D.A.) | 13.00 | 13.00 | 13.00 | - |
| Legal Office Assistant I/II | 2.80 | 1.80 | 1.80 | (1.00) |
| Legal Secretarial Services Supervisor | 2.00 | - | - | (2.00) |
| Legal Secretary I/II | 5.00 | 1.00 | 1.00 | (4.00) |
| Office Assistant I/II | 0.80 | 0.80 | 0.80 | - |
| Paralegal * | 1.00 | 6.00 | 6.00 | 5.00 |
| Program Manager I | 1.00 | 1.00 | 1.00 | - |
| Special Investigator - District Attorney | 1.00 | 2.00 | 2.00 | 1.00 |
| Supervising Investigator (DA) | 1.00 | 2.00 | 2.00 | 1.00 |
| Victim Witness Claims Specialist I/II | 1.00 | 1.00 | 1.00 | - |
| Victim Witness Program Coordinator | 1.00 | - | - | (1.00) |
| Victim Witness Program Specialist | 3.00 | 4.00 | 4.00 | 1.00 |
| Total | 59.60 | 59.60 | 59.60 | - |
| Health & Human Services Agency | | | | |
| Director of Health & Human Services Agency | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 8.00 | 8.00 | 8.00 | - |
| Administrative Secretary | 1.00 | 1.00 | 1.00 | - |
| Administrative Services Officer | 2.00 | 2.00 | 2.00 | - |
| Administrative Technician | 8.50 | 7.50 | 7.50 | (1.00) |
| Alcohol and Drug Program Division Mgr | 1.00 | 1.00 | 1.00 | - |
| Animal Control Officer I/II | 6.00 | 6.00 | 6.00 | - |
| Animal Control Operations Manager | 1.00 | 1.00 | 1.00 | - |
| Animal Shelter Attendant | 4.00 | 4.00 | 4.00 | - |
| Animal Shelter Supervisor | 1.00 | 1.00 | 1.00 | - |
| Assistant Director of Health Services | 1.00 | 1.00 | 1.00 | - |
| Assistant Director of Human Services | 1.00 | 1.00 | 1.00 | - |
| Care Management Counselor I/II | 1.00 | 1.00 | 1.00 | - |
| Care Management Supervisor | 0.80 | 0.80 | 0.80 | - |
| Chief Animal Control Officer | 1.00 | 1.00 | 1.00 | - |
| Chief Assistant Director of HHSA | 1.00 | 1.00 | 1.00 | - |
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | - |
| Community Health Advocate | 2.00 | 7.00 | 7.00 | 5.00 |
| Community Public Health Nurse Div Mgr | 1.00 | 1.00 | 1.00 | - |
| Cook I/II | 2.81 | 2.81 | 2.81 | - |
| Department Analyst I/II | 17.00 | 18.00 | 18.00 | 1.00 |
| Deputy Director | 4.00 | 5.00 | 5.00 | 1.00 |
| Deputy Public Guardian I/II | 7.00 | 7.00 | 7.00 | - |
| Disease Investigation & Control Specialist I/II | 1.00 | 1.00 | 1.00 | - |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|--|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| (as of 5/17/16) | | | | |
| Eligibility Supervisor I | 12.00 | 13.00 | 13.00 | 1.00 |
| Eligibility Systems Specialist | 4.00 | 4.00 | 4.00 | - |
| Eligibility Worker I/II | 70.00 | 74.00 | 69.00 | (1.00) |
| Eligibility Worker III | 19.00 | 19.00 | 19.00 | - |
| Employment & Training Worker I/II | 17.00 | 17.00 | 17.00 | - |
| Employment & Training Worker III | 5.50 | 5.50 | 5.50 | - |
| Employment & Training Worker Supv | 4.00 | 4.00 | 4.00 | - |
| EMS Agency Administrator | 1.00 | 1.00 | 1.00 | - |
| EMS Agency Medical Director | 0.40 | 0.40 | 0.40 | - |
| Energy Weatherization Supervisor | 1.00 | 1.00 | 1.00 | - |
| Energy Weatherization Technician I/II | 3.00 | 4.00 | 4.00 | 1.00 |
| Epidemiologist I/II | 1.00 | 1.00 | 1.00 | - |
| Executive Assistant | 1.00 | 1.00 | 1.00 | - |
| Fair Hearing Officer | 1.00 | 1.00 | 1.00 | - |
| Fiscal Assistant I/II | 2.00 | 3.00 | 3.00 | 1.00 |
| Fiscal Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Fiscal Technician | 12.00 | 14.00 | 14.00 | 2.00 |
| Food Services Aide | 1.75 | 1.75 | 1.75 | - |
| Food Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Health Education Coordinator | 9.50 | 8.50 | 8.50 | (1.00) |
| Health Program Manager | 1.00 | 1.00 | 1.00 | - |
| Health Program Specialist | 5.50 | 5.50 | 5.50 | - |
| Housing Program Coordinator | 2.00 | 2.00 | 2.00 | - |
| Housing Program Specialist I/II | 1.00 | 1.00 | 1.00 | - |
| IHSS Public Authority Registry/Training Specialist | 2.00 | 2.00 | 2.00 | - |
| Information Systems Coordinator | 1.00 | 1.00 | 1.00 | - |
| Legal Clerk III | - | 1.00 | 1.00 | 1.00 |
| Manager of Mental Health Programs | 3.00 | 3.00 | 3.00 | - |
| Mealsite Coordinator | 5.98 | 5.98 | 5.98 | - |
| Medical Office Assistant I/II | 11.00 | 11.00 | 11.00 | - |
| Medical Records Technician | 0.90 | 0.90 | 0.90 | - |
| Mental Health Aide | 6.35 | 6.35 | 6.35 | - |
| Mental Health Clinical Nurse | 1.00 | 1.00 | 1.00 | - |
| Mental Health Clinician IA/IB/II | 26.00 | 27.50 | 27.50 | 1.50 |
| Mental Health Medical Director | 1.00 | 1.00 | 1.00 | - |
| Mental Health Patient's Rights Advocate | - | 0.40 | 0.40 | 0.40 |
| Mental Health Program Coordinator IA/IB/II | 4.00 | 5.00 | 5.00 | 1.00 |
| Mental Health Worker I/II | 11.50 | 13.50 | 13.50 | 2.00 |
| Nutrition Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Nutritionist | 1.20 | 1.20 | 1.20 | - |
| Occupational/Physical Therapist | 3.35 | 3.35 | 3.35 | - |
| Office Assistant I/II | 19.50 | 19.50 | 19.50 | - |
| Office Assistant III | 12.00 | 12.00 | 12.00 | - |
| Office Assistant Supervisor I/II | 3.00 | 3.00 | 3.00 | - |
| Paralegal I/II | 2.00 | 1.00 | 1.00 | (1.00) |
| Program Aide | 7.55 | 7.55 | 7.55 | - |
| Program Assistant | 22.65 | 23.35 | 23.35 | 0.70 |
| Program Coordinator | 4.00 | 4.00 | 4.00 | - |
| Program Manager | 6.00 | 7.00 | 7.00 | 1.00 |
| Program Manager I | 3.00 | 3.00 | 3.00 | - |
| Program Manager II | - | - | - | - |
| Program Manager - Protective Services | 1.00 | 1.00 | 1.00 | - |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | |
|---|----------------------|---------|-----------|------------|
| | 2015-16 | 2016-17 | | Diff from |
| | Adjusted | Dept | 2016-17 | Adjusted |
| | Allocation | Request | CAO Recmd | Allocation |
| (as of 5/17/16) | | | | |
| Psychiatric Technician I/II | 3.00 | 3.00 | 3.00 | - |
| Psychiatrist I/II | 1.00 | 1.00 | 1.00 | - |
| Public Health Laboratory Director | 1.00 | 1.00 | 1.00 | - |
| Public Health Nurse I/II | 9.40 | 14.40 | 14.40 | 5.00 |
| Public Health Nurse Practitioner | 2.00 | 1.80 | 1.80 | (0.20) |
| Public Health Officer | 1.00 | 1.00 | 1.00 | - |
| Public Services Assistant | 2.00 | 2.00 | 2.00 | - |
| Quality Improvement Coordinator | 0.50 | 0.50 | 0.50 | - |
| Registered Nurse | 1.70 | 0.70 | 0.70 | (1.00) |
| Screener | 5.00 | 5.00 | 5.00 | - |
| Secretary | 1.00 | 1.00 | 1.00 | - |
| Senior Citizens Attorney I/II/III | 1.50 | 1.50 | 1.50 | - |
| Seniors' Daycare Program Supervisor | 2.00 | 2.00 | 2.00 | - |
| Services Support Assistant III | 3.00 | 3.00 | 3.00 | - |
| Social Services Aide | 16.00 | 16.00 | 16.00 | - |
| Social Services Program Manager | 3.00 | 4.00 | 4.00 | 1.00 |
| Social Services Supervisor II | 11.00 | 11.00 | 11.00 | - |
| Social Worker Clinician | 1.00 | 1.00 | 1.00 | - |
| Social Worker I/II | 8.40 | 8.40 | 8.40 | - |
| Social Worker III | 20.40 | 20.40 | 20.40 | - |
| Social Worker IV | 28.40 | 29.40 | 29.40 | 1.00 |
| Sr. Accountant | 1.00 | 1.00 | 1.00 | - |
| Sr. Animal Control Officer | 1.00 | 1.00 | 1.00 | - |
| Sr. Department Analyst | 4.00 | 3.00 | 3.00 | (1.00) |
| Sr. Fiscal Assistant | 4.00 | 2.00 | 2.00 | (2.00) |
| Sr. Licensed Vocational Nurse | 1.00 | 1.00 | 1.00 | - |
| Sr. Medical Office Assistant | 2.00 | 1.00 | 1.00 | (1.00) |
| Sr. Office Assistant | 7.00 | 7.00 | 7.00 | - |
| Staff Services Analyst I/II | 9.00 | 9.00 | 9.00 | - |
| Supervising Accountant/Auditor | 5.00 | 5.00 | 5.00 | - |
| Supervising Animal Control Officer | 1.00 | 1.00 | 1.00 | - |
| Supervising Deputy Public Guardian | 1.00 | 1.00 | 1.00 | - |
| Supervising Health Education Coordinator | 4.00 | 5.00 | 5.00 | 1.00 |
| Supervising Occupational/Physical Therapist | 0.60 | 0.60 | 0.60 | - |
| Supervising Public Health Nurse | 3.00 | 4.00 | 4.00 | 1.00 |
| Vocational Counselor | 1.00 | 1.00 | 1.00 | - |
| Welfare Collections Officer | 1.00 | 1.00 | 1.00 | - |
| Total | 579.64 | 604.04 | 599.04 | 19.40 |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | |
|--|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | Diff from Adjusted Allocation |
| (as of 5/17/16) | | | | |
| Human Resources/Risk Management | | | | |
| Director of Human Resources | 1.00 | 1.00 | 1.00 | - |
| Privacy Compliance Officer * | - | 1.00 | 1.00 | 1.00 |
| Human Resources Manager | 1.00 | 1.00 | 1.00 | - |
| Human Resources Technician | 3.50 | 4.00 | 4.00 | 0.50 |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Principal Human Resources Analyst | 1.00 | 1.00 | 1.00 | - |
| Risk Management Analyst | 2.00 | 2.00 | 2.00 | - |
| Risk Mangement Technician | 1.00 | 1.00 | 1.00 | - |
| Risk Manager | 1.00 | 1.00 | 1.00 | - |
| Sr. Human Resources Analyst | 2.00 | 2.00 | 2.00 | - |
| Sr. Risk Management Analyst | 1.00 | 1.00 | 1.00 | - |
| Training and Organizational Development Specialist** | 1.00 | 1.00 | 1.00 | - |
| * Proposed Classification Title | Total | 15.50 | 17.00 | 17.00 |
| **Vacant/Unfunded | | | | 1.50 |
| Information Technologies | | | | |
| Director of Information Technology * | 1.00 | 1.00 | 1.00 | - |
| Assistant Director of Information Technology | 1.00 | 1.00 | 1.00 | - |
| Deputy Director of Information Technology | 2.00 | 2.00 | 2.00 | - |
| IT Analyst Tr/I/II - App/Web Dev/Support | 4.00 | 5.00 | 5.00 | 1.00 |
| IT Analyst Tr/I/II - Networking | 2.00 | 2.00 | 2.00 | - |
| IT Analyst Tr/I/II - Office Systems | 4.00 | 5.00 | 5.00 | 1.00 |
| IT Analyst Tr/I/II - Operating Systems | 2.00 | 1.00 | 1.00 | (1.00) |
| IT Analyst Tr/I/II - Server Admin | 3.00 | 3.00 | 3.00 | - |
| Information Technology Department Coordinator | 2.00 | 2.00 | 2.00 | - |
| Information Technology Department Specialist | 1.00 | - | - | (1.00) |
| Information Technology Technician Trainee/I/II/Sr. | 3.00 | 3.00 | 3.00 | - |
| Program Manager (Limited Term) | 1.00 | 1.00 | 1.00 | - |
| Sr. Department System Analyst | 1.00 | 1.00 | 1.00 | - |
| Sr. IT Analyst - App/Web Dev/Supt | 3.00 | 3.00 | 3.00 | - |
| Sr IT Analyst - Office Systems | 1.00 | 2.00 | 2.00 | 1.00 |
| Sr IT Analyst - Operating Systems | 1.00 | 1.00 | 1.00 | - |
| Sr IT Analyst - Server Admin | 1.00 | 1.00 | 1.00 | - |
| Sr. IT Department Coordinator | 2.00 | 1.00 | 1.00 | (1.00) |
| Sr. Office Assistant | 0.50 | 0.50 | 0.50 | - |
| Storekeeper II | 0.50 | 0.50 | 0.50 | - |
| Supervising Information Technology Analyst I/II | 3.00 | 3.00 | 3.00 | - |
| System Support Specialist I/II | 1.00 | 1.00 | 1.00 | - |
| Telecommunications Technician I/II | 1.00 | 1.00 | 1.00 | - |
| * Vacant / Unfunded | Total | 41.00 | 41.00 | 41.00 |
| | | | | - |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|---|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| (as of 5/17/16) | | | | |
| Library | | | | |
| Director of Library Services | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 0.80 | 0.80 | 0.80 | - |
| Custodian | 0.05 | - | - | (0.05) |
| Early Childhood Literacy Specialist | 4.00 | 4.00 | 4.00 | - |
| Fiscal Assistant I/II | 0.80 | 0.80 | 0.80 | - |
| IT Department Specialist | 1.00 | 1.00 | 1.00 | - |
| Librarian I/II | 2.50 | 1.50 | 1.50 | (1.00) |
| Library Assistant I/II | 13.10 | 13.15 | 13.15 | 0.05 |
| Library Circulation Supervisor | 1.00 | 1.00 | 1.00 | - |
| Library Systems Technician | 1.00 | 1.00 | 1.00 | - |
| Museum Administrator | 1.00 | 1.00 | 1.00 | - |
| Office Assistant | 1.50 | 1.50 | 1.50 | - |
| Sr. Library Assistant | 6.90 | 6.90 | 6.90 | - |
| Supervising Librarian | 3.00 | 4.00 | 4.00 | 1.00 |
| Total | 37.65 | 37.65 | 37.65 | - |
| Probation | | | | |
| Chief Probation Officer | 1.00 | 1.00 | 1.00 | - |
| Accountant I/II | 1.00 | 1.00 | 1.00 | - |
| Administrative Secretary | 2.00 | 2.00 | 2.00 | - |
| Administrative Services Officer | - | 1.00 | 1.00 | 1.00 |
| Administrative Technician | 1.00 | 1.00 | 1.00 | - |
| Assistant Superintendant - Institutions | 2.00 | 2.00 | 2.00 | - |
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | - |
| Correctional Cook | 4.00 | 4.00 | 4.00 | - |
| Correctional Food Services Supervisor | 2.00 | 2.00 | 2.00 | - |
| Department Analyst I/II | 1.00 | 1.00 | 1.00 | - |
| Deputy Chief Probation Officer | 4.00 | 4.00 | 4.00 | - |
| Deputy Probation Officer I/II | 32.00 | 31.00 | 31.00 | (1.00) |
| Deputy Probation Officer I/II - Limited Term | 1.00 | 1.00 | 1.00 | - |
| Deputy Probation Officer I/II - Institutions | 31.00 | 30.00 | 30.00 | (1.00) |
| Fiscal Assistant | - | 0.50 | 0.50 | 0.50 |
| Fiscal Technician | 2.00 | 2.00 | 2.00 | - |
| Legal Office Assistant I/II | 1.50 | 1.00 | 1.00 | (0.50) |
| Legal Secretarial Services Supervisor | 2.00 | 2.00 | 2.00 | - |
| Legal Secretary I/II | 2.00 | 3.00 | 3.00 | 1.00 |
| Mental Health Program Coordinator II | 1.00 | 1.00 | 1.00 | - |
| Probation Assistant* | - | 1.00 | 1.00 | 1.00 |
| Sr. Department Analyst | 1.00 | 1.00 | 1.00 | - |
| Sr. Deputy Probation Officer | 10.00 | 10.00 | 10.00 | - |
| Sr. Deputy Probation Officer - Institutions | 8.00 | 8.00 | 8.00 | - |
| Sr. IT Department Coordinator | 1.00 | 1.00 | 1.00 | - |
| Sr. Legal Secretary | 3.50 | 3.50 | 3.50 | - |
| Sr. Office Assistant | 1.00 | - | - | (1.00) |
| Supervising Deputy Probation Officer | 8.00 | 8.00 | 8.00 | - |
| Supervising Deputy Probation Officer - Institutions | 8.00 | 8.00 | 8.00 | - |
| Total | 132.00 | 132.00 | 132.00 | - |
| *Proposed Classification Title | | | | |

*Proposed Classification Title

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation |
|---|-----------------------------------|----------------------------|----------------------|-------------------------------------|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | |
| (as of 5/17/16) | | | | |
| Public Defender | | | | |
| Public Defender | 1.00 | 1.00 | 1.00 | - |
| Administrative Services Officer | 1.00 | 1.00 | 1.00 | - |
| Assistant Public Defender | 1.00 | 1.00 | 1.00 | - |
| Chief Assistant Public Defender | 1.00 | 1.00 | 1.00 | - |
| Deputy Public Defender II-IV | 11.00 | 11.00 | 11.00 | - |
| Investigative Assistant | 1.00 | 1.00 | 1.00 | - |
| Investigator (Public Defender) | 2.00 | 2.00 | 2.00 | - |
| Legal Office Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Legal Secretary I/II | 3.00 | 3.00 | 3.00 | - |
| Sr. Investigator | 1.00 | 1.00 | 1.00 | - |
| Total | 23.00 | 23.00 | 23.00 | - |
| Recorder-Clerk / Elections | | | | |
| <u>Recorder-Clerk</u> | | | | |
| County Recorder/Clerk | 1.00 | 1.00 | 1.00 | - |
| Assistant County Recorder | 1.00 | 1.00 | 1.00 | - |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - |
| Microfilm/Imaging Technician I/II | 2.00 | 2.00 | 2.00 | - |
| Recordable Document Examiner/Indexer I/II | 8.00 | 8.00 | 8.00 | - |
| Recorder-Clerk Services Supervisor | 1.00 | 1.00 | 1.00 | - |
| Sr. Recordable Document Examiner/Indexer | 2.00 | 2.00 | 2.00 | - |
| Division Total | 16.00 | 16.00 | 16.00 | - |
| <u>Elections</u> | | | | |
| Administrative Technician | 1.00 | 1.00 | 1.00 | - |
| Assistant Registrar of Voters | 1.00 | 1.00 | 1.00 | - |
| Elections Technician I/II | 2.50 | 2.50 | 2.50 | - |
| Information Technology Department Coordinator | 1.00 | 1.00 | 1.00 | - |
| Information Technology Department Specialist | 1.00 | 1.00 | 1.00 | - |
| Precinct Planning Specialist | 1.00 | 1.00 | 1.00 | - |
| Division Total | 7.50 | 7.50 | 7.50 | - |
| Department Total | 23.50 | 23.50 | 23.50 | - |
| Sheriff | | | | |
| Sheriff | 1.00 | 1.00 | 1.00 | - |
| Undersheriff | 1.00 | 1.00 | 1.00 | - |
| Administrative Technician | 2.00 | 2.00 | 2.00 | - |
| Assistant Public Administrator | 1.00 | 1.00 | 1.00 | - |
| Chief Fiscal Officer | 1.00 | 1.00 | 1.00 | - |
| Community Services Officer | 5.00 | 5.00 | 5.00 | - |
| Correctional Cook | 6.00 | 7.00 | 6.00 | - |
| Correctional Food Services Coordinator | 1.00 | 1.00 | 1.00 | - |
| Correctional Lieutenant | 2.00 | 2.00 | 2.00 | - |
| Correctional Officer I/II | 85.00 | 87.00 | 85.00 | - |
| Correctional Sergeant | 11.00 | 11.00 | 11.00 | - |
| Crime Analyst | 1.00 | 1.00 | 1.00 | - |
| Department Analyst I/II | 2.00 | 2.00 | 2.00 | - |
| Department Systems Analyst | 5.00 | 4.00 | 5.00 | - |
| Deputy Sheriff I/II | 131.00 | 132.00 | 131.00 | - |
| Detention Aide | 4.00 | 4.00 | 4.00 | - |
| Executive Secretary - Law & Justice | 1.00 | 1.00 | 1.00 | - |
| Human Resource Technician | 1.00 | 1.00 | 1.00 | - |
| Property/Evidence Technician | 3.00 | 3.00 | 3.00 | - |
| Public Safety Dispatcher I/II | 15.00 | 15.00 | 15.00 | - |
| Radio Maintenance Technician | 2.00 | 2.00 | 2.00 | - |
| Sheriff's Captain | 3.00 | 3.00 | 3.00 | - |
| Sheriff's Communication Manager | 1.00 | 1.00 | 1.00 | - |

**Authorized Personnel Allocation
2016/17 Recommended Budget**

| Department | Full-Time Equivalent | | | Diff from Adjusted Allocation | |
|--|-----------------------------------|----------------------------|----------------------|-------------------------------------|---|
| | 2015-16 Adjusted Allocation | 2016-17 Dept Request | 2016-17 CAO Recmd | | |
| (as of 5/17/16) | | | | | |
| Sheriff's Fiscal Technician | 4.00 | 4.00 | 4.00 | - | |
| Sheriff's Lieutenant | 7.00 | 7.00 | 7.00 | - | |
| Sheriff's Records Supervisor | 1.00 | 1.00 | 1.00 | - | |
| Sheriff's Security Officer | 10.00 | 10.00 | 10.00 | - | |
| Sheriff's Sergeant | 24.00 | 24.00 | 24.00 | - | |
| Sheriff's Support Services Manager | 1.00 | 1.00 | 1.00 | - | |
| Sheriff's Technician I/II | 25.00 | 25.00 | 25.00 | - | |
| Sheriff's Training Coordinator | 1.00 | 1.00 | 1.00 | - | |
| Sr. Department Analyst | 1.00 | 1.00 | 1.00 | - | |
| Sr. Public Safety Dispatcher | 5.00 | 5.00 | 5.00 | - | |
| Sr. Sheriff's Technician | 5.00 | 5.00 | 5.00 | - | |
| Supervising Information Techology Analyst | - | 1.00 | - | - | |
| Supervising Property Evidence Technician | 1.00 | 1.00 | 1.00 | - | |
| Supervising Public Safety Dispatcher | 4.00 | 4.00 | 4.00 | - | |
| Total | 374.00 | 378.00 | 374.00 | - | |
| Surveyor | | | | | |
| Surveyor | 1.00 | 1.00 | 1.00 | - | |
| Assistant in Land Surveying | 1.00 | 1.00 | 1.00 | - | |
| Deputy Surveyor | 1.00 | 1.00 | 1.00 | - | |
| GIS Analyst I/II | 5.00 | 5.00 | 5.00 | - | |
| Manager of GIS | 1.00 | 1.00 | 1.00 | - | |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 | - | |
| Sr. GIS Analyst | 1.00 | 1.00 | 1.00 | - | |
| Surveyor's Technician I/II | 1.00 | 1.00 | 1.00 | - | |
| Total | 12.00 | 12.00 | 12.00 | - | |
| Treasurer-Tax Collector | | | | | |
| Treasurer-Tax Collector | 1.00 | 1.00 | 1.00 | - | |
| Accountant I/II | 1.00 | 2.00 | 1.00 | - | |
| Accountant/Auditor | 1.00 | 1.00 | 1.00 | - | |
| Accounting Division Manager | 2.00 | 2.00 | 2.00 | - | |
| Administrative Technician | - | 1.00 | 1.00 | 1.00 | |
| Assistant Treasurer/Tax Collector | 1.00 | 1.00 | 1.00 | - | |
| Executive Secretary | 1.00 | - | - | (1.00) | |
| Fiscal Assistant I/II | 1.00 | 1.00 | 1.00 | - | |
| Fiscal Technician | 6.00 | 6.00 | 6.00 | - | |
| Information Technology Departmental Specialist | 1.00 | 1.00 | 1.00 | - | |
| Sr. Accountant * | 1.00 | 1.00 | 1.00 | - | |
| Sr. Fiscal Assistant | 2.00 | 2.00 | 2.00 | - | |
| Sr. Information Technology Department Coordinator | 1.00 | 1.00 | 1.00 | - | |
| Supervising Accountant Auditor | - | 1.00 | - | - | |
| Treasury Quantitative Specialist | 1.00 | 1.00 | 1.00 | - | |
| * Limited term position for FENIX project. Unfunded in FY16-17 | Total | 20.00 | 22.00 | 20.00 | - |
| Veteran Affairs | | | | | |
| Veterans Service Officer | 1.00 | 1.00 | 1.00 | - | |
| Executive Assistant | 1.00 | 1.00 | 1.00 | - | |
| Sr. Veterans Service Representative | 1.00 | 1.00 | 1.00 | - | |
| Veterans Service Representative | 2.00 | 2.00 | 2.00 | - | |
| Total | 5.00 | 5.00 | 5.00 | | |
| GRAND TOTAL | 1,862.59 | 1,899.49 | 1,886.49 | 23.90 | |

Glossary of Terms

Terms

ADOPTED BUDGET

Approved legal spending plan for a fiscal year, which for El Dorado County must be approved by the Board of Supervisors by October 2 of each year

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline)

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying property taxes

AUDIT

An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results

AUTHORIZED POSITIONS

The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time

AVAILABLE FUND BALANCE

The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves

BASIS OF BUDGETING

El Dorado County budgets using a modified-accrual form of accounting

BUDGET

The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year

CAPITAL PROJECTS

The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases

CONTINGENCIES

A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements

CORE FUNCTION

A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible

COUNTY FUNDS

Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget

COUNTYWIDE GOALS

Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County

DEPARTMENT

An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official

ENCUMBRANCE

An obligation in the form of a purchase order, contract or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.

EXPENDITURE

Decreases in net financial resources, which include current operating expenses that require the current or future use of net current assets, debt service and capital outlays

EXTRA HELP

Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time)

FINAL BUDGET

Adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

FISCAL YEAR

Twelve-month period for which a budget is prepared, which for El Dorado County is July 1 through June 30

FIXED ASSET

An asset of long-term character such as land, buildings and equipment exceeding a \$5,000 unit value

FULL-TIME EQUIVALENT

This represents the budgeted number of full-time equivalent staffing. A full-time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40- hour job class equals 0.8 FTE.

FUNCTIONAL AREA

A categorizing of departments and services by general purpose, including Health and Human Services, Public Safety, Administration and Finance; Community Development and Public Works; and Community Services

FUND

An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts

FUND BALANCE

The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget

GENERAL FUND

The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government

GRANT

A contribution from one governmental unit to another, usually made for a specific purpose and time period

INTERFUND REIMBURSEMENTS

Payment received for services rendered to departments in other funds

INTERNAL SERVICE CHARGE

Annual budgetary charges from servicing departments (such as Information Services, Auditor-Controller, Human Resources), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intra-Fund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.

INTRA-FUND CHARGES

A transfer of costs to the operating units within the same fund

MISSION

A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers
Glossary of Terms and Acronyms

MODIFIED ACCRUAL

The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, inter-governmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. El Dorado County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.

NET COUNTY COST Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.

NON-DEPARTMENTAL Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department

ONE-TIME EXPENDITURES

Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes

OTHER CHARGES A payment to an agency, institution or person outside the County government. Example: 'Aid to Indigents'

PROGRAM

A defined set of activities that have a common purpose, intended result or target population

RECOMMENDED BUDGET

The working document of departmental requests and County Administrator's Office recommendations for revenues and expenditures for the upcoming fiscal year.

PROPOSITION 13

An initiative amendment to the California Constitution passed in June 1978. Tax rates on secured property are restricted to no more than 1% of "full cash value." Proposition 13 also defines assessed value and requires a two-thirds vote to change existing or levy new taxes.

PROPOSITION 172

Proposition 172 was passed in November 1993. It established a ½¢ sales tax whose proceeds are used to fund eligible public safety activities.

REAL PROPERTY

Land and the structures attached to it.

RECOMMENDED BUDGET

The working document of departmental requests and County Administrator's Office recommendations for revenues and expenditures for the upcoming fiscal year.

RESERVE

An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

REVENUE

Funds received to finance ongoing county governmental services

SECURED ROLL

Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor

SECURED TAXES

Taxes levied on real properties in the county which are "secured" by liens on the properties

SPECIAL DISTRICT

A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special

districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds

SPECIAL FUNDS

Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent

STRATEGIC PLAN

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time

SUPPLEMENTAL TAX ROLL

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.

TAX LEVY The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation

UNALLOCATED REVENUES

Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.

UNFUNDED POSITION

A vacant, allocated position for which funding is not included in the budget.

UNINCORPORATED

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriffs patrol and building inspection.

UNSECURED TAX

A tax on properties such as office furniture, equipment and boats that are not affixed to property

VISION STATEMENT Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals

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**COUNTY OF EL DORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2014**

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COUNTY OF EL DORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors of
the County of El Dorado
Placerville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of El Dorado (County), California, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, which represent the following percentages of assets, liabilities and revenues as of and for the fiscal year ended June 30, 2014:

| <u>Opinion Unit</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Revenues</u> |
|--------------------------------------|---------------|--------------------|-----------------|
| Discretely Presented Component Units | 100% | 100% | 100% |

Those financial statements were audited by other auditors whose report thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Supervisors of
the County of El Dorado

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2014, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Roseville, California
March 31, 2015



JOE HARN
Auditor-Controller

County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
(530) 621-5487

BOB TOSCANO
Assistant Auditor-Controller

March 31, 2015

Members of the Board of Supervisors and
Citizens of El Dorado County:

This **Management's Discussion and Analysis** and letter of transmittal of the County of El Dorado's (County) financial statements presents a narrative overview and analysis of the County's financial activities during the fiscal year ended June 30, 2014. Please read it in conjunction with the County's financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$489.2 million (net position). Of this, \$22.2 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors, \$128.6 million is restricted for specific purposes (restricted net position), and \$338.4 million is net investment in capital assets.
- The total fund balances for the County's governmental funds amounted to \$229.2 million, an increase of \$18.6 million from the prior year. Approximately \$134.9 million of this total, or 58.8 percent, is either nonspendable or restricted for specific uses; and \$94.3 million, or 41.2 percent, is unrestricted as either committed, assigned, or unassigned and is available to meet the County's current and future spending needs.
- At the end of the fiscal year the County's primary operating fund, the General Fund, had a fund balance of \$49.2 million. Approximately \$1.2 million is nonspendable. The remaining \$48.0 million, which approximates to 26.7 percent of the General Fund's total expenditures for the year, is unrestricted.
- The County's net investment in capital assets as of June 30, 2014 was \$338.4 million. This balance consisted of \$334.4 million for governmental activities and \$4.0 million for business-type activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's financial statements. The County's financial statements are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the financial statements. Required Supplementary Information is included in addition to the financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The statement of net position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the residual amount reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator in determining if the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but uncollected revenues and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, recreation and cultural services. The business-type activities of the County include Airports and South Lake Tahoe Transit.

Component units are included in our financial statements and consist of legally separate organizations for which the County is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Component units of the County include the El Dorado Transit Authority, Children and Families Commission, and the El Dorado County Transportation Commission.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on current *inflows and outflows of spendable resources* as well as the *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's short-term financial position and the financial resources available in the near future to support the County's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

In addition to the *General Fund*, the County maintains several individual governmental funds organized according to their type (special revenue, debt service, capital projects, and permanent funds). Major funds are presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. Major governmental funds include the *General Fund*, the *Road Fund*, and the *Silva Valley Interchange Traffic Impact Mitigation Fee (TIM) Fund*. All other non-major governmental funds are presented in aggregate as *Other Governmental Funds*.

Proprietary Funds are comprised of *enterprise funds* and *internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for South Lake Tahoe Transit and County Airports. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds for its health insurance and self-insurance programs (Risk Management Authority), which includes employee health benefits, retiree health benefits, general liability, and workers' compensation, and for its fleet operations and maintenance (Fleet Management). Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide similar information as the government-wide financial statements, only in more detail. These statements present the County's *business type activities-enterprise funds* and *governmental activities- internal service funds*. The *proprietary fund statements* present each of the County's *enterprise funds* (South Lake Tahoe Transit and County Airports) separately and in aggregate, along with the aggregate of the *internal service funds* activity. Additional *internal service funds* financial statements have been provided for Fleet Management and the Risk Management Authority, which provide the detail for each of these funds.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's programs. The County retains and reports Investment Trust and Agency type fiduciary funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information consists of *funding progress schedules* for the pension benefits and other post-employment benefits and the *County's General Fund and major fund budgetary comparison schedules* to demonstrate compliance with the County's adopted budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position can serve over time as a useful indicator of whether the County's financial position is improving or deteriorating. Other factors, such as market conditions, should be considered in measuring the County's overall financial position. The County's assets exceeded its liabilities by \$489.2 million at June 30, 2014. A comparative analysis of government-wide data is presented below.

| Net Position June 30, (in thousands) | | | | | | |
|---|--------------------------------|-------------|---------------------------------|-------------|--------------|-------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Assets: | | | | | | |
| Current and other assets | \$ 309,226 | \$ 289,788 | \$ 217 | \$ 310 | \$ 309,443 | \$ 290,098 |
| Capital assets | 334,373 | 330,010 | 3,981 | 4,259 | 338,354 | 334,269 |
| Total assets | 643,599 | 619,798 | 4,198 | 4,569 | 647,797 | 624,367 |
| Liabilities: | | | | | | |
| Current and other liabilities | 39,168 | 29,900 | 60 | 137 | 39,228 | 30,037 |
| Long-term liabilities | 119,344 | 113,875 | 29 | 24 | 119,373 | 113,899 |
| Total liabilities | 158,512 | 143,775 | 89 | 161 | 158,601 | 143,936 |
| Net Position: | | | | | | |
| Net investment in capital assets | 334,373 | 330,010 | 3,981 | 4,259 | 338,354 | 334,269 |
| Restricted net position | 128,649 | 114,665 | - | 41 | 128,649 | 114,706 |
| Unrestricted net position | 22,065 | 31,348 | 128 | 108 | 22,193 | 31,456 |
| Total net position | \$ 485,087 | \$ 476,023 | \$ 4,109 | \$ 4,408 | \$ 489,196 | \$ 480,431 |

Analysis of Net Position

By far the largest portion of the County's net position is invested in capital assets (e.g., land, infrastructure, structures and improvements, and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, this portion of net position is not available for future spending.

An additional portion of the County's net position, \$128.6 million or 26.3 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$22.2 million, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the most current fiscal year, the County is able to report positive balances in all three categories of net position, for the government as a whole. The following table indicates the changes in net position for governmental and business-type activities:

| Change in Net Position June 30, (in thousands) | | | | | | |
|---|--------------------------------|-------------------|---------------------------------|-----------------|-------------------|-------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 59,320 | \$ 45,311 | \$ 726 | \$ 728 | \$ 60,046 | \$ 46,039 |
| Operating grants and contributions | 141,609 | 154,687 | - | - | 141,609 | 154,687 |
| Capital grants and contributions | 1,026 | 191 | (9) | 715 | 1,017 | 906 |
| General Revenues: | | | | | | |
| Taxes | 103,568 | 100,941 | - | - | 103,568 | 100,941 |
| Use of money and property | 835 | 841 | - | - | 835 | 841 |
| SCIP revenues | 5,270 | - | - | - | 5,270 | - |
| Other revenues | 4,439 | 3,280 | 1 | 2 | 4,440 | 3,282 |
| Total revenues | <u>316,067</u> | <u>305,251</u> | <u>718</u> | <u>1,445</u> | <u>316,785</u> | <u>306,696</u> |
| Expenses | | | | | | |
| General government | 42,399 | 35,625 | - | - | 42,399 | 35,625 |
| Public protection | 106,464 | 99,923 | - | - | 106,464 | 99,923 |
| Public ways and facilities | 52,096 | 61,270 | - | - | 52,096 | 61,270 |
| Health and sanitation | 47,477 | 49,765 | - | - | 47,477 | 49,765 |
| Public assistance | 53,253 | 51,675 | - | - | 53,253 | 51,675 |
| Education | 3,660 | 3,507 | - | - | 3,660 | 3,507 |
| Recreation and culture | 1,396 | 1,315 | - | - | 1,396 | 1,315 |
| Interest on long-term debt | 96 | 65 | - | - | 96 | 65 |
| Airports | - | - | 1,125 | 1,094 | 1,125 | 1,094 |
| SLT Transit Program | - | - | 41 | - | 41 | - |
| Total expenses | <u>306,841</u> | <u>303,145</u> | <u>1,166</u> | <u>1,094</u> | <u>308,007</u> | <u>304,239</u> |
| Excess (deficiency) before special items and transfers | 9,226 | 2,106 | (448) | 351 | 8,778 | 2,457 |
| Transfers | <u>(149)</u> | <u>(176)</u> | <u>149</u> | <u>176</u> | <u>-</u> | <u>-</u> |
| Change in net position | <u>9,077</u> | <u>1,930</u> | <u>(299)</u> | <u>527</u> | <u>8,778</u> | <u>2,457</u> |
| Net position at beginning of year | 476,023 | 475,593 | 4,408 | 3,881 | 480,431 | 479,474 |
| Restate net position, see below | <u>(13)</u> | <u>(1,500)</u> | <u>-</u> | <u>-</u> | <u>(13)</u> | <u>(1,500)</u> |
| Net position at beginning of year – restated | <u>476,010</u> | <u>474,093</u> | <u>4,408</u> | <u>3,881</u> | <u>480,418</u> | <u>477,974</u> |
| Net position at end of year | <u>\$ 485,087</u> | <u>\$ 476,023</u> | <u>\$ 4,109</u> | <u>\$ 4,408</u> | <u>\$ 489,196</u> | <u>\$ 480,431</u> |

Restatement of net position. The net position at the beginning of 2014 was decreased by \$13 thousand. This restatement was to correct the overstated accounts receivable of \$212 thousand and the overstated other long-term liabilities of \$199 thousand.

The net position at the beginning of 2013 was decreased by \$1.5 million. This restatement was to record a \$1.5 million long term note payable associated with the California Help Loan to Mercy Housing.

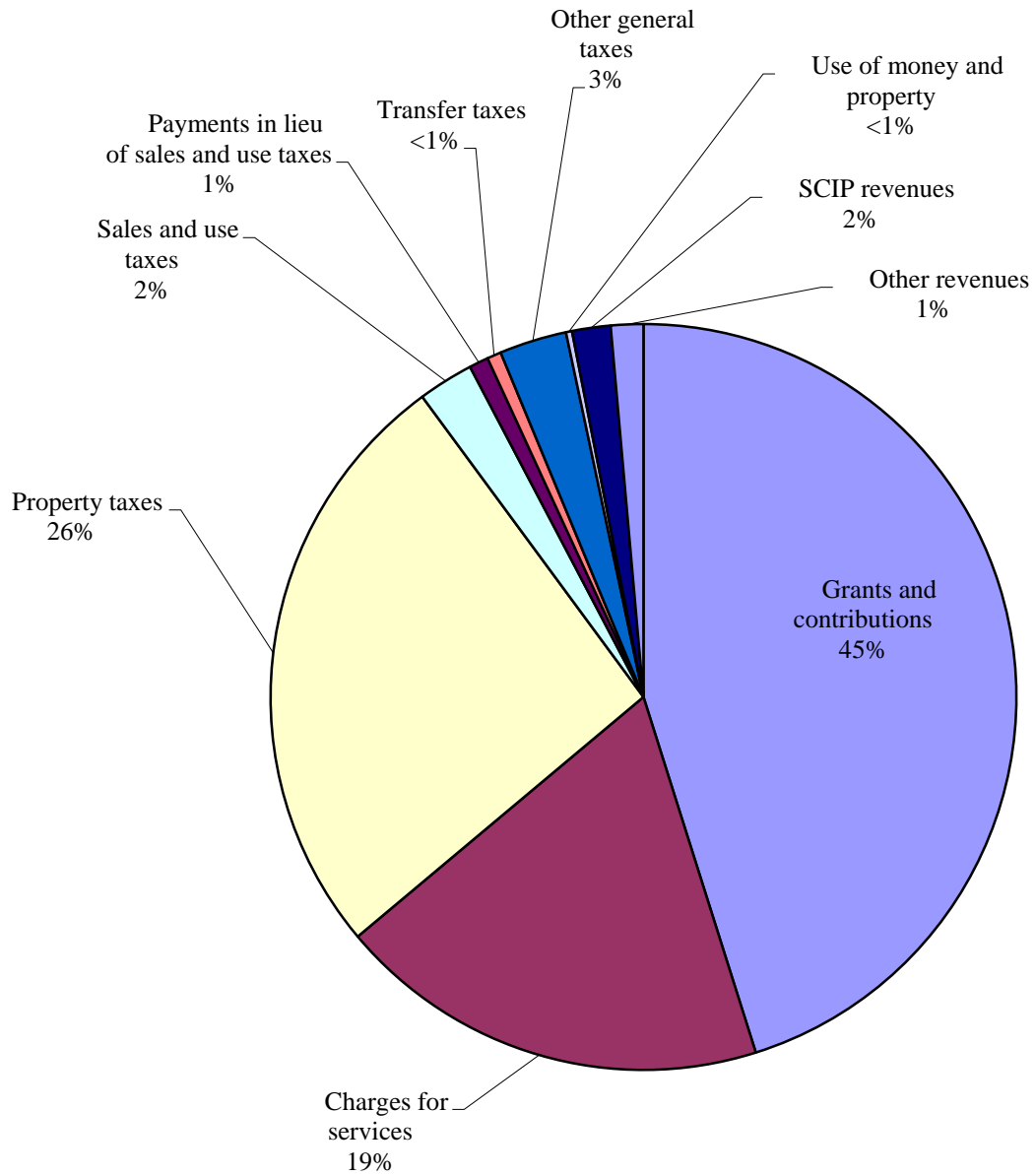
Governmental activities. The County experienced an overall increase in net position of \$8.8 million in 2014, compared to a \$2.5 million increase in 2013. This increase in net position is attributable entirely to **governmental activities**. Specifically, the \$9.1 million increase in net position attributable to governmental activities, resulted from a \$10.1 million or 3.3 percent increase in revenues accompanied by a more moderate \$3.8 million increase in expenses. The largest revenue increase, \$14 million, occurred in the charges for services category, followed by a \$5.3 million increase for a new revenue source from California Statewide Community Infrastructure Program (SCIP), a \$2.6 million increase in taxes, and \$1.2 million increase in other revenues. Revenue increases were offset by a \$13.1 million reduction in operating grants and contributions. The \$14 million increase in charges for services primarily was the result of increases in TIM fee payments in the amount of \$17.7 million from the developer of the Blackstone project along with reduction of \$1.5 million in ambulance service revenues. The \$13.1 million decrease in operating grants and contributions was due to decreased funding of \$4.4 million for Congestion Mitigation and Air Quality Improvement Program (CMAQ) revenues and decreased funding of \$8.4 million in Prop 1B revenues to the Road Fund along with a \$2.2 million reduction in Sacramento Municipal Utility District (SMUD) cooperative agreement revenues.

As mentioned, while total revenues increased by 3.3 percent, total expenses increased by only 1.2 percent in 2014 when compared to 2013. Further, and while expenses increased moderately in most of the functional areas, general government and public protection expenses increased significantly, by \$6.8 million or 19.0 percent and \$6.5 million or 6.6 percent, respectively, in 2014 when compared to 2013. More than the majority of these increase in general government and public protection expenses, or \$5.1 million and \$4.7 million, respectively, occurred within the General Fund and are discussed later in the financial analysis of governmental funds and in the General Fund budgetary analysis. These and other increases in expenses by governmental activities have been offset by declines in public ways and facilities, and health and sanitation expenses, down by \$9.2 million or 15.0 percent and by \$2.3 million or 4.6 percent, respectively, in 2014 when compared to 2013. The decrease in public ways and facilities expenses is entirely attributable to Road Fund's activities. Specifically, while the overall expenditures in the Road Fund decreased only \$3.1 million, its capital spending (capital assets) in infrastructure increased by more than \$6 million in 2014 compared to 2013. The decrease in health and sanitation expenses primarily resulted from the change in reporting the County Medical Services Program (CMSP) program expenditures.

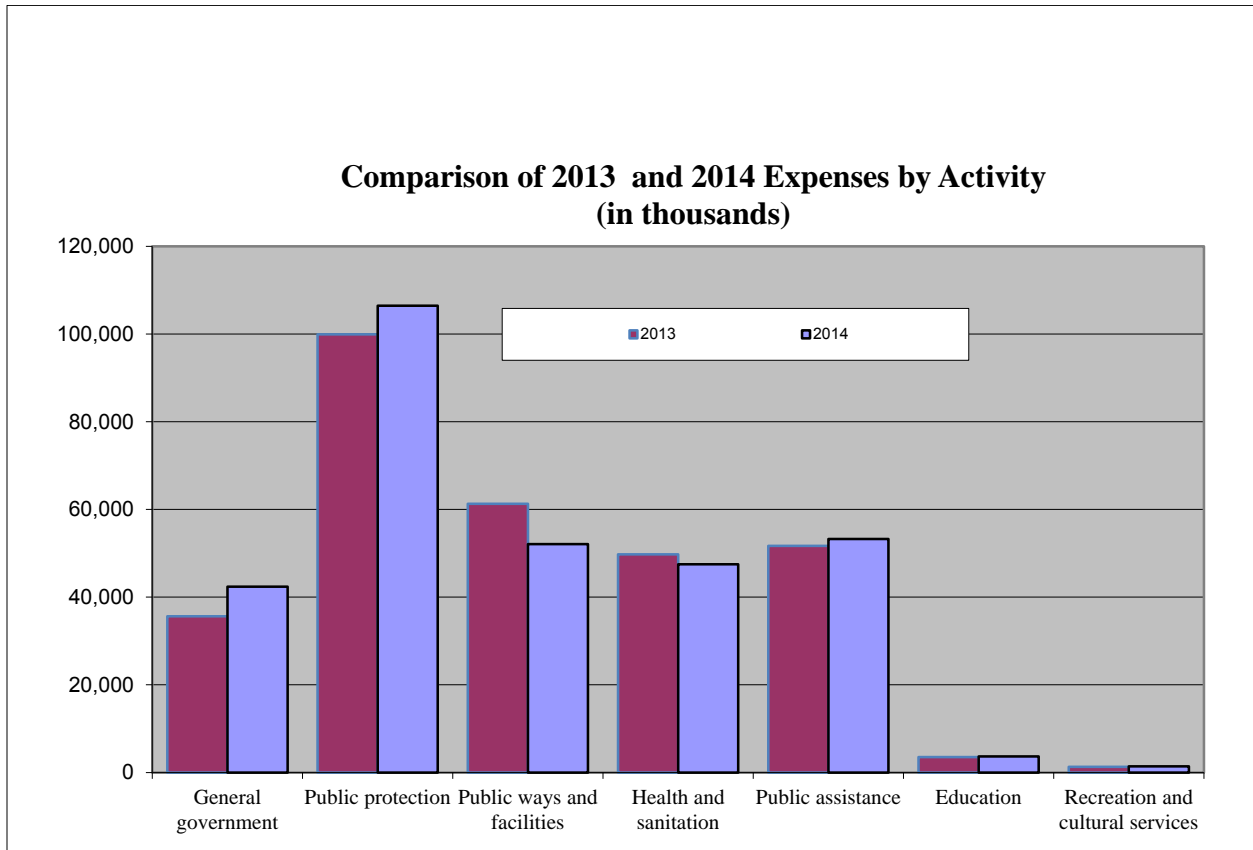
All functional expenses were affected by the recognition of the other post-employment benefits (OPEB) Retiree Health obligation (Retiree Health). With the continued enforcement of the County's cap on the aggregate cost of the County's share of benefit costs and other modifications to those employees entitled to receive these benefits, the annual Retiree Health cost was \$6.8 million in 2014 compared to \$6.7 million in 2013. Further, the Retiree Health liability increased by \$4.7 million in 2014 compared to \$3.9 million in 2013. The effect on benefits of the Retiree Health defined benefit plan was that the County's share of benefit costs was reduced by 39 percent in 2014 and 37 percent in 2013.

Following is a graphical presentation of the various revenue sources at the entity-wide level. As presented, the County received most of its recognized revenues from grants and contributions (45 percent), property taxes (26 percent), and charges for services (19 percent),

Revenue by Source-Governmental Activities



Below is a graph that presents a comparison of 2014 and 2013 expenses under each of the governmental activities,



Business-type activities. Business-type activities decreased the County's net position by \$299 thousand. This net decrease is the result of \$441 thousand in operating losses and \$8 thousand in capital grants deduction, offset by \$1 thousand in non-operating revenues, and transfers in of \$149 thousand. Similar to prior years, the County Airports continue to operate at a loss, \$441 thousand in 2014 compared to \$366 thousand last year.

To help finance the operations of business-type activities in 2014, County governmental funds contributed \$149 thousand to the County Airports during the year.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental activities are accounted for under the General, special revenue, permanent, debt service, and capital project funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's short-term financing requirements. In particular, the spendable and unrestricted fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of June 30, 2014 the County's governmental funds reported a combined ending fund balance of \$229.2 million, compared to the \$210.9 million fund balance of the previous year. Approximately 41.2 percent of this fund balance, or \$94.3 million, is unrestricted and thus is available to meet the County's current and future spending needs. The remainder of the fund balance is either not spendable or restricted for specific uses.

The General Fund is the chief operating fund of the County. As of June 30, 2014, the General Fund's spendable and unrestricted fund balance was \$48.0 million; a decrease of \$8.1 million from last year's spendable and unrestricted fund balance of \$56.1 million. This decrease is entirely due to the net change or decrease in the General Fund's balance of \$7.9 million during the year.

The June 30, 2014 spendable and unrestricted fund balance, as compared to General Fund expenditures for the year, is approximately 26.7 percent, compared to 33.4 percent last year. Thus, without any additional revenue inflows, this fund balance could support the General Fund's activities for approximately 97 days, compared to 122 days last year.

In addition to the General Fund, the County maintains two major governmental funds, the Road Fund and the Silva Valley Interchange Traffic Impact Mitigation Fee (TIM) Fund. The Road Fund accounts for the planning, design, construction, maintenance, and administration of the County's transportation activities (public ways and facilities). The Road Fund recorded revenue of \$31.8 million in 2014, compared to \$37.4 million last year. This \$5.6 million decrease was primarily due to a \$9.9 million decrease in intergovernmental revenue plus a \$1.2 million decrease in charges for services, offset or reduced by \$5.2 million increase in other revenue sources and moderate increases in taxes, licenses and permits, and interest. The \$9.9 million decrease in intergovernmental revenue was due to decreased funding of both CMAQ program revenues and Prop 1B revenues. The \$5.2 million increase in other revenue sources was entirely due to the revenues received from SCIP. Similarly, expenditures decreased from \$50.3 million in 2013 to \$47.1 million in 2014. Thus, the \$5.6 million decrease in revenues, offset by the \$3.2 million increase in expenditures resulted in a \$15.3 million deficiency of revenues to expenditures compared to \$12.8 million deficit last year. With the additional or increase of \$1 million in net transfers from other funds, the relative net change in fund balance went from a \$4.8 million increase in fiscal year 2013 to a \$3.2 million increase in 2014.

The Silva Valley Interchange Traffic Impact Mitigation Fee (TIM) Fund accounts for traffic impact mitigation fees received from individual property owners in the El Dorado Hills area to mitigate traffic impacts and to fund the future construction of the Silva Valley interchange. This is the first year the Silva Valley Interchange TIM Fund has been designated a major fund due to its large balance in cash and investments. The Silva Valley Interchange TIM Fund's activity increased significantly when compared to prior year. Specifically, its fund balance increased by \$18.9 million in 2014, compared to \$1.4 million in the 2013. This increase in fund balance is almost entirely attributable to the TIM fee revenues received from the developer of the Blackstone project.

The combined governmental fund balances increased by \$18.6 million during 2014, compared to an \$18.2 million increase last year. This \$400 thousand additional increase to the net change in governmental fund balances was the result of 3.3 percent increase in revenues and 2.3 percent increase in expenditures in 2014 when compared to 2013, resulting in an increase in the excess of revenues over expenditures, \$18.8 million in 2014, compared to \$15.5 million in 2013, reduced by \$183 thousand in other financing uses, compared to a positive or other financing sources of \$2.8 million last year.

Proprietary funds. As described earlier, when certain activities are performed for which user fees or charges are designed to cover expenditures, proprietary funds are used. The County accounts for both governmental activities (internal service funds) and business-type activities (enterprise funds) using these types of funds.

The internal service funds include the Fleet Management and Risk Management Authority funds. In fiscal year 2014, the Fleet Management realized a net operating income of \$3 thousand dollars and the Risk Management Authority a net operating loss of \$14.1 million. The loss by Risk Management is primarily attributable to the return of excess self-insurance funds of \$6 million as well as the recognition of the OPEB Retiree Health obligation. In prior fiscal years this OPEB obligation was partially funded in addition to pay-as-you-go via the Retiree Health internal service rates charges to the various County departments and programs. In fiscal year 2010 this practice was discontinued and the County reverted back to a pay-as-you-go basis. Thus, while this pay-as-you-go funding reduced the expenditures incurred at the governmental fund level, the recognition of this liability and expense by the Risk Management Authority has resulted in \$59.6 million in deficit net position. Further, as a pay-as-you-go administered program, none of these additional costs were passed to the other funds, programs, or restricted funding sources via the internal service fund rates.

Business-type activities are accounted for under enterprise funds and include the South Lake Tahoe Transit Authority and County Airports; see the business-type activities section for a further discussion regarding the County Airports.

GENERAL FUND BUDGETARY ANALYSIS

The original and the final amended budgeted revenues and expenditures increased by \$1.3 million, or 0.5 percent. The largest of the revenue budget modifications included:

- \$359 thousand increase in State intergovernmental revenue,
- \$156 thousand increase in Federal intergovernmental revenue,
- \$64 thousand decrease in charge for services, and
- \$801 thousand increase in other financing sources.

The largest expenditure budget modifications included:

- \$140 thousand increase to the County Counsel services and supplies,
- \$140 thousand increase to the Human Resources services and supplies,
- \$486 thousand increase to the Information Technologies appropriation, including \$100 thousand increase in services and supplies, and \$386 thousand increase in fixed assets,
- \$150 thousand increase to the Engineer other charges,
- \$738 thousand increase to the Contributions to Other Funds appropriation, including \$69 thousand increase in services and supplies, and \$669 thousand increase in Other financing uses,
- \$958 thousand increase to the Contributions to Other Agencies other charges,
- \$138 thousand increase to the Animal Services appropriation, including \$138 thousand increase in services and supplies, \$220 thousand decrease in other charges, and \$220 thousand increase in intrafund transfers,
- \$450 thousand decrease to the Social Services Administration salaries and employee benefits,
- \$450 thousand increase to Categorical Aids,
- \$484 thousand increase to the Recreation appropriation, including \$30 thousand increase in salaries and employee benefits, \$264 thousand increase in services and supplies, \$101 thousand increase in other charges, and \$89 thousand increase in fixed assets
- \$2.5 million decrease to the appropriations for contingency budget.

The overall variance between final revenues budgeted and the actual amounts received were significant, with a negative or deficit variance of \$12.7 million or 6.1 percent. Specifically, compared to a final resource budget of \$209.9 million, actual funding equaled \$197.2 million. This variance included the following:

- \$2.6 million over budget taxes and assessments,
- \$1.8 million under budget State intergovernmental revenues,
- \$3.5 million under budget Federal intergovernmental revenues,
- \$6.2 million under budget charges for services,
- \$4.5 million under budget other financing sources.

The differences between the budgeted and actual expenditures, not including contingency, were also significant. Specifically, expenditures fell \$36.9 million or 15.3 percent below the final budget. Variances occurred under each of the governmental activities, whereby departments' expenditures fell below projections, the most significant of which included:

- General Government – Actual expenditures fell below final budget by \$17.6 million or 22.2 percent. While almost all of the general government operating units had expenditures that fell below their final budget, some showed considerable differences whereby actual expenditures fell below budget by \$500 thousand or more, including the Auditor-Controller, Treasurer-Tax Collector, Building and Grounds, County Promotion, and Contributions to Other Funds. There

were also departments that exceeded their final budget; those included Communications, Information Technologies, and Other General.

- Public Protection – Actual expenditures fell below final budget by \$13.8 million or 12.5 percent. All of the departments under public protection fell below their budgets, with many departments falling significantly below budget (budget exceeded actual expenditures by over \$500 thousand) including Child Support Services, Sheriff-Bailiff, Sheriff, Central Dispatch, Jail, Juvenile Hall, Probation, Building Inspector, Planning and Zoning, and Animal Services.
- Health and Sanitation Environmental Management – Actual expenditures fell below final budget by \$598 thousand or 25.9 percent, due mostly to the actual to budget variances of \$220 thousand in salaries and benefits and \$227 thousand in services and supplies, and \$130 thousand in Intrafund transfers.
- Public Assistance – Actual expenditures fell below final budget by \$4.1 million or 9.2 percent under budget, mostly due to the Social Services Administration, Social Services Programs, and Categorical Aids, which fell below budget by \$3.1 million, \$693 thousand, and \$273 thousand, respectively.
- Education – County library fell under budget by \$277 thousand or 7.9 percent, with salaries and benefits making up the majority, followed by intrafund transfers and services and supplies.
- Recreational and Cultural Services – Actual expenditures fell below budget by \$583 thousand or 31.7 percent.

In general, both General Fund inflows and outflows fell below budget. Specifically, actual revenues, not including budgetary fund balance, fell \$12.7 million or 6.1 percent under budget while expenditures fell \$36.9 million or 15.3 percent under budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's net investment in capital assets for its governmental and business-type activities as of June 30, 2014 amounts to \$338.4 million. The net investment in capital assets includes land and improvements, construction in progress, infrastructure, structures and improvements, and equipment. Additions to capital assets totaled \$28.1 million in 2014.

Major capital asset additions during the current fiscal year included the following:

- \$724 thousand in additions to the land and land improvements, right of way purchases by the Road fund,
- \$7 million in additions to construction in progress,
- \$8.1 million in new road construction, including \$602 thousand for the US 50 HOV lanes phase O, \$2.1 million for the US 50 Silva Valley Interchange, and \$4.7 million for the Silver Springs Parkway onsite and signal at Green Valley,
- \$4.9 million in road reconstruction, including the \$504 thousand White Rock Road west county line to Windfield, \$1.2 million Latrobe Road north of Ryan Ranch MP 70-7.35, \$770 thousand Green Valley/Deer Valley turn lanes, and \$676 thousand Rubicon Bridge at Ellis Creek,
- \$354 thousand for signals, safety and lighting,
- \$177 thousand for pedestrian ways and bike paths,
- \$1.4 million for storm drains,
- \$4.4 million in equipment, including \$1.2 million in road construction and maintenance equipment, \$919 thousand in law enforcement equipment, and \$1.2 million of new vehicle purchases by Fleet Management.

Additional information on the County's capital assets can be found in note 4 in the notes to the financial statements.

Debt Administration and Long-Term Debt. As of June 30, 2014 the County's outstanding long-term debt totaled \$8.0 million. The components of this obligation consist of notes payable associated with the California Housing Finance Agency (\$1.5 million), and Housing and Urban Development (HUD) Home program (\$6 million), and HUD State Community Development Block Grant (CDBG) Program (\$483 thousand).

In addition to long-term debt, the County has long-term liabilities of \$118.3 million associated with compensated absences (\$13.9 million), landfill closure (\$16.1 million), self-insurance (\$17.3 million), and other post-employment benefits (\$71.0 million). Additional information on the County's long-term debt can be found in note 6 in the notes to the financial statements. Additional information on the County's other obligations follows.

OTHER COUNTY OBLIGATIONS

Post Employment Retirement Benefits.

The County has contractually obligated itself with various labor organizations to provide post employment retirement benefits to its employees and former employees. As a result, the County has assumed significant unfunded obligations to its retirees and future retirees. These obligations are described in the notes to the financial statements. The Retiree's Health obligation has been partially presented, in year seven of a 20-year amortization, as a liability on the County's financial statements.

As of June 30, 2014 the County calculated its unfunded liability at \$309.6 million, based on the market value of assets and actuarial reports dated June 30, 2013 (CalPERS) and June 30, 2014 (Retiree's Health). The resulting computation of the unfunded liability as of June 30, 2014 may be summarized as follows:

| Post Retirement Benefit Plan | Liability | Market Value of Plan Assets | Unfunded Liability (UL) |
|---------------------------------|-----------------------|--------------------------------|----------------------------|
| CalPERS Safety | \$ 260,670,062 | \$ 171,046,265 | \$ 89,623,797 |
| CalPERS Misc | 543,445,624 | 395,508,426 | 147,937,198 |
| Retiree's Health | 72,030,000 | - | 72,030,000 |
| Total | \$ 876,145,686 | \$ 566,554,691 | \$ 309,590,995 |

The above Retiree's Health liability of \$72.0 million is based on the assumption that the Board of Supervisors has enforced and will continue to enforce a cap on the County's contribution. Because the Retiree's Health benefit plan is a defined benefit plan, generally accepted accounting principles required that the County recognize its retiree's health obligation without the cap limitation until it was enforced by the Board of Supervisor's and began to impact the pattern of shared costs. The Board of Supervisors voted to enforce the cap in fiscal year 2012. The effect on benefits of the Retiree Health defined benefit plan was that the County's share of benefit costs was reduced by 39 percent in 2014 and 37 percent in 2013.

The Retiree's Health actuarial value of plan assets is valued at zero because the assets are not held in a qualifying trust. However, the County has charged departments and programs to set aside cash to fund this obligation, which as of June 30, 2014 and 2013 totaled \$12,807,094 and \$12,752,807, respectively.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the El Dorado County Auditor-Controller, 360 Fair Lane, Placerville, California 95667.

Respectfully submitted,

Joe Harn
El Dorado County Auditor-Controller

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**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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COUNTY OF EI DORADO

Statement of Net Position June 30, 2014

| | Primary Government | | | Component Units |
|--|----------------------------|-----------------------------|-----------------------|---------------------|
| | Governmental Activities | Business-Type Activities | Totals | |
| Assets | | | | |
| Cash and investments | \$ 257,635,335 | \$ 94,153 | \$ 257,729,488 | \$ 9,260,320 |
| Restricted cash and investments | 2,254,679 | -- | 2,254,679 | 5,350,814 |
| Accounts receivable | 4,499,679 | 2,007 | 4,501,686 | 62,621 |
| Special assessments receivable | 106,065 | -- | 106,065 | -- |
| Interest receivable | 288,116 | -- | 288,116 | 652 |
| Notes receivable, short term | -- | -- | -- | 75,000 |
| Due from other governments | 27,387,910 | 90,512 | 27,478,422 | 3,154,470 |
| Inventory and prepayments | 4,308,922 | 82,839 | 4,391,761 | 250,415 |
| Internal balances | 52,236 | (52,236) | -- | -- |
| Notes receivable, long term | 12,693,000 | -- | 12,693,000 | -- |
| Capital Assets: | | | | |
| Nondepreciable | 57,416,156 | 1,195,493 | 58,611,649 | 825,463 |
| Depreciable, net | 276,956,516 | 2,785,253 | 279,741,769 | 9,038,603 |
| Total Assets | 643,598,614 | 4,198,021 | 647,796,635 | 28,018,358 |
| Liabilities | | | | |
| Accounts payable | 17,059,370 | 39,116 | 17,098,486 | 334,059 |
| Accrued expenses | -- | -- | -- | 133,576 |
| Accrued salaries and benefits | 7,362,386 | 11,269 | 7,373,655 | 11,442 |
| Accrued interest payable | 157,402 | -- | 157,402 | -- |
| Due to other governments | 552,933 | 7,399 | 560,332 | 356,480 |
| Unearned revenue | 6,997,438 | -- | 6,997,438 | 8,236,798 |
| Long-Term Liabilities: | | | | |
| Other Liabilities | 50,183 | -- | 50,183 | 45,940 |
| Liability for other post-employment benefits: | | | | |
| Due beyond one year | 71,041,226 | -- | 71,041,226 | -- |
| Liability for self-insurance: | | | | |
| Due within one year | 4,423,941 | -- | 4,423,941 | -- |
| Due beyond one year | 12,863,059 | -- | 12,863,059 | 457,733 |
| Liability for landfill closure and post-closure: | | | | |
| Due beyond one year | 16,142,895 | -- | 16,142,895 | -- |
| Compensated absences: | | | | |
| Due within one year | 1,114,136 | 2,538 | 1,116,674 | 193,459 |
| Due beyond one year | 12,763,816 | 29,184 | 12,793,000 | 176,606 |
| Notes payable: | | | | |
| Due within one year | 1,500,000 | -- | 1,500,000 | -- |
| Due beyond one year | 6,483,000 | -- | 6,483,000 | -- |
| Total Liabilities | 158,511,785 | 89,506 | 158,601,291 | 9,946,093 |
| Net Position | | | | |
| Net investment in capital assets | 334,372,672 | 3,980,746 | 338,353,418 | 9,864,066 |
| Restricted for: | | | | |
| Capital projects | 14,376,422 | -- | 14,376,422 | -- |
| Public safety | 20,403,481 | -- | 20,403,481 | -- |
| Community resources and public facilities | 56,853,487 | -- | 56,853,487 | 2,196,800 |
| Health and public assistance | 26,604,205 | -- | 26,604,205 | -- |
| General government and support programs | 9,610,186 | -- | 9,610,186 | -- |
| Other purpose | 801,586 | -- | 801,586 | 2,631,796 |
| Unrestricted | 22,064,790 | 127,769 | 22,192,559 | 3,379,603 |
| Total Net Position | \$ 485,086,829 | \$ 4,108,515 | \$ 489,195,344 | \$18,072,265 |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Activities For the Year Ended June 30, 2014

| Functions/Programs | Expenses | Program Revenues | | |
|--|----------------------|----------------------|------------------------------------|---|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions (Deductions) |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General government | \$ 42,399,156 | \$ 8,106,046 | \$ 8,400,239 | \$ -- |
| Public protection | 106,463,817 | 10,316,199 | 29,243,318 | -- |
| Public ways and facilities | 52,096,244 | 25,918,991 | 28,599,605 | 1,026,299 |
| Health and sanitation | 47,477,163 | 13,643,982 | 27,516,558 | -- |
| Public assistance | 53,252,547 | 670,491 | 47,087,653 | -- |
| Education | 3,659,889 | 422,020 | 304,855 | -- |
| Recreation and cultural services | 1,396,190 | 242,506 | 456,932 | -- |
| Debt Service: | | | | |
| Interest and fiscal charges | 96,284 | -- | -- | -- |
| Total Governmental Activities | <u>306,841,290</u> | <u>59,320,235</u> | <u>141,609,160</u> | <u>1,026,299</u> |
| Business-Type Activities: | | | | |
| Airports | 1,125,320 | 725,184 | -- | (8,566) |
| South Lake Tahoe Transit Program | 40,947 | -- | -- | -- |
| Total Business-Type Activities | <u>1,166,267</u> | <u>725,184</u> | <u>--</u> | <u>(8,566)</u> |
| Total Primary Government | <u>308,007,557</u> | <u>60,045,419</u> | <u>141,609,160</u> | <u>1,017,733</u> |
| Components Units: | | | | |
| El Dorado Transit Authority | \$ 7,032,679 | \$ 1,590,224 | \$ 4,152,688 | \$ 1,158,761 |
| Children and Families Commission | 1,648,204 | -- | 1,541,593 | -- |
| El Dorado County Transportation Commission | 6,510,469 | -- | 1,768,037 | -- |
| Total Component Units | <u>\$ 15,191,352</u> | <u>\$ 1,590,224</u> | <u>\$ 7,462,318</u> | <u>\$ 1,158,761</u> |

General Revenues:

Taxes:
Property taxes
Sales and use taxes
Payment in lieu of sales and use taxes
Transfer taxes
Other general taxes
Unrestricted interest and investment earnings
California Statewide Community Infrastructure
Program (SCIP) revenues
Other revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - July 1, Restated

Net Position - June 30

The accompanying notes are an integral part of these financial statements.

| Net (Expense) Revenue and Changes in Net Position | | | |
|--|-----------------------------|-----------------------|----------------------|
| Primary Government | | | Component Units |
| Governmental Activities | Business-Type Activities | Total | |
| \$ (25,892,871) | \$ -- | \$ (25,892,871) | |
| (66,904,300) | -- | (66,904,300) | |
| 3,448,651 | -- | 3,448,651 | |
| (6,316,623) | -- | (6,316,623) | |
| (5,494,403) | -- | (5,494,403) | |
| (2,933,014) | -- | (2,933,014) | |
| (696,752) | -- | (696,752) | |
| (96,284) | -- | (96,284) | |
| <u>(104,885,596)</u> | <u>--</u> | <u>(104,885,596)</u> | |
| -- | (408,702) | (408,702) | |
| -- | (40,947) | (40,947) | |
| -- | <u>(449,649)</u> | <u>(449,649)</u> | |
| <u>(104,885,596)</u> | <u>(449,649)</u> | <u>(105,335,245)</u> | |
| | | | \$ (131,006) |
| | | | (106,611) |
| | | | <u>(4,742,432)</u> |
| | | | <u>(4,980,049)</u> |
| 82,164,728 | -- | 82,164,728 | -- |
| 7,608,572 | -- | 7,608,572 | 4,930,021 |
| 2,639,090 | -- | 2,639,090 | -- |
| 1,924,897 | -- | 1,924,897 | -- |
| 9,230,932 | -- | 9,230,932 | -- |
| 834,728 | 94 | 834,822 | 27,889 |
| 5,269,662 | -- | 5,269,662 | -- |
| 4,439,158 | 1,250 | 4,440,408 | 108,561 |
| (148,685) | 148,685 | -- | -- |
| <u>113,963,082</u> | <u>150,029</u> | <u>114,113,111</u> | <u>5,066,471</u> |
| 9,077,486 | (299,620) | 8,777,866 | 86,422 |
| <u>476,009,343</u> | <u>4,408,135</u> | <u>480,417,478</u> | <u>17,985,843</u> |
| <u>\$ 485,086,829</u> | <u>\$ 4,108,515</u> | <u>\$ 489,195,344</u> | <u>\$ 18,072,265</u> |

The accompanying notes are an integral part of these financial statements.

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BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

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COUNTY OF EL DORADO

Balance Sheet
Governmental Funds
June 30, 2014

| | General | Road Fund | Silva Valley Interchange TIM Fund | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|---------------------|---|--------------------------------|--------------------------------|
| Assets | | | | | |
| Cash and investments | \$45,115,833 | \$17,769,640 | \$27,393,760 | \$136,697,357 | \$226,976,590 |
| Restricted cash and investments | -- | -- | -- | 2,254,679 | 2,254,679 |
| Accounts receivable | 841,026 | 661,401 | -- | 2,948,674 | 4,451,101 |
| Special assessments receivable | -- | -- | -- | 106,065 | 106,065 |
| Due from other governments | 8,018,677 | 8,637,671 | -- | 10,731,562 | 27,387,910 |
| Interest receivable | -- | -- | -- | 45,122 | 45,122 |
| Due from other funds | 4,283,468 | 504,221 | -- | 440,748 | 5,228,437 |
| Advances to other funds | 430,000 | -- | -- | -- | 430,000 |
| Inventories | -- | 732,559 | -- | 82,672 | 815,231 |
| Prepaid expenses | 718,537 | 30,440 | -- | 312,535 | 1,061,512 |
| Total Assets | <u>\$59,407,541</u> | <u>\$28,335,932</u> | <u>\$27,393,760</u> | <u>\$153,619,414</u> | <u>\$268,756,647</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 3,745,265 | \$ 7,546,898 | \$ -- | \$ 5,177,855 | \$ 16,470,018 |
| Accrued salaries and benefits | 5,932,690 | 599,021 | -- | 802,958 | 7,334,669 |
| Due to other governments | 287,745 | 33,408 | -- | 231,780 | 552,933 |
| Due to other funds | 21,344 | -- | -- | 3,331,857 | 3,353,201 |
| Advances from other funds | -- | -- | -- | 430,000 | 430,000 |
| Unearned revenue | 47,105 | 158,068 | -- | 6,792,265 | 6,997,438 |
| Total Liabilities | <u>10,034,149</u> | <u>8,337,395</u> | <u>--</u> | <u>16,766,715</u> | <u>35,138,259</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue | <u>222,010</u> | <u>1,607,726</u> | <u>--</u> | <u>2,548,651</u> | <u>4,378,387</u> |
| Fund Balances | | | | | |
| Nonspendable | 1,148,537 | 762,999 | -- | 2,473,862 | 4,385,398 |
| Restricted | -- | 7,096,716 | 27,393,760 | 96,002,956 | 130,493,432 |
| Committed | 7,115,793 | 10,531,096 | -- | 18,923,545 | 36,570,434 |
| Assigned | 628,236 | -- | -- | 17,330,981 | 17,959,217 |
| Unassigned | 40,258,816 | -- | -- | (427,296) | 39,831,520 |
| Total Fund Balances | <u>49,151,382</u> | <u>18,390,811</u> | <u>27,393,760</u> | <u>134,304,048</u> | <u>229,240,001</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$59,407,541</u> | <u>\$28,335,932</u> | <u>\$27,393,760</u> | <u>\$153,619,414</u> | <u>\$268,756,647</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EI DORADO

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities June 30, 2014

| | |
|--|-----------------------------|
| Fund Balance - total governmental funds | \$ 229,240,001 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Long-term receivables are not financial resources, and therefore, are not reported in the governmental funds. | 12,935,994 |
| Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds. | 327,888,942 |
| Unavailable revenues are not available to pay for current period expenditures, and therefore, are deferred inflows of resources in the governmental funds. | 4,378,387 |
| Internal service funds are used by the County to charge the cost of self-insurance risk management and management of fleet maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net position of internal service funds is: | (51,179,230) |
| Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not accrued as a liability in the governmental funds. | (157,402) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds. | |
| Notes payable | (7,983,000) |
| Compensated absences | (13,843,785) |
| Liability for landfill closure and post-closure | (16,142,895) |
| Other long-term liabilities | <u>(50,183)</u> |
| Net position of governmental activities | <u><u>\$485,086,829</u></u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014

| | General | Road Fund | Silva Valley Interchange TIM Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|----------------------|---|--------------------------------|--------------------------------|
| Revenues: | | | | | |
| Taxes | \$ 88,577,279 | \$ 91,125 | \$ -- | \$ 14,908,019 | \$ 103,576,423 |
| Licenses and permits | 6,611,805 | 855,022 | -- | 1,081,830 | 8,548,657 |
| Intergovernmental | 55,279,408 | 24,519,910 | -- | 60,245,790 | 140,045,108 |
| Use of money and property | 176,676 | 33,696 | 51,768 | 373,614 | 635,754 |
| Charges for current services | 9,158,136 | 1,046,517 | 19,260,880 | 20,203,289 | 49,668,822 |
| Fines, forfeitures and penalties | 1,110,358 | -- | -- | 1,495,196 | 2,605,554 |
| Other revenues | 2,098,440 | 5,234,788 | -- | 1,895,602 | 9,228,830 |
| Total Revenues | <u>163,012,102</u> | <u>31,781,058</u> | <u>19,312,648</u> | <u>100,203,340</u> | <u>314,309,148</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 38,367,981 | -- | -- | 337,664 | 38,705,645 |
| Public protection | 93,190,547 | -- | -- | 4,603,706 | 97,794,253 |
| Public ways and facilities | -- | 45,652,077 | -- | 684,294 | 46,336,371 |
| Health and sanitation | 1,676,667 | -- | -- | 44,184,193 | 45,860,860 |
| Public assistance | 40,188,090 | -- | -- | 11,188,107 | 51,376,197 |
| Education | 3,159,404 | -- | -- | -- | 3,159,404 |
| Recreation and cultural services | 1,181,648 | -- | -- | 33,250 | 1,214,898 |
| Capital outlay | 1,690,311 | 1,477,039 | -- | 7,922,302 | 11,089,652 |
| Total Expenditures | <u>179,454,648</u> | <u>47,129,116</u> | <u>--</u> | <u>68,953,516</u> | <u>295,537,280</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(16,442,546)</u> | <u>(15,348,058)</u> | <u>19,312,648</u> | <u>31,249,824</u> | <u>18,771,868</u> |
| Other Financing Sources (Uses): | | | | | |
| Transfers in | 27,548,412 | 18,658,518 | -- | 18,193,434 | 64,400,364 |
| Transfers out | (19,036,813) | (77,496) | (443,046) | (45,026,420) | (64,583,775) |
| Total Other Financing Sources (Uses) | <u>8,511,599</u> | <u>18,581,022</u> | <u>(443,046)</u> | <u>(26,832,986)</u> | <u>(183,411)</u> |
| Net Changes in Fund Balances | <u>(7,930,947)</u> | <u>3,232,964</u> | <u>18,869,602</u> | <u>4,416,838</u> | <u>18,588,457</u> |
| Fund Balances, Beginning of Year, Restated | <u>57,082,329</u> | <u>15,157,847</u> | <u>8,524,158</u> | <u>129,887,210</u> | <u>210,651,544</u> |
| Fund Balances, End of Year | <u>\$ 49,151,382</u> | <u>\$ 18,390,811</u> | <u>\$ 27,393,760</u> | <u>\$ 134,304,048</u> | <u>\$ 229,240,001</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities For the Year Ended June 30, 2014

Net change to fund balance - total governmental funds \$ 18,588,457

Amounts reported for governmental activities in the
statement of activities are different because:

Governmental funds report capital outlay as expenditures. However,
in the statement of activities, the cost of those assets is allocated
over their estimated useful lives and reported as depreciation expense.

| | | |
|-----------------|---------------------|-----------|
| Capital outlays | \$ 25,943,456 | |
| Depreciation | <u>(22,674,461)</u> | 3,268,995 |

Disposal of capital assets: proceeds from the sale of capital assets are
a financial resource in governmental funds, but only the net gain
or loss is presented in the statement of activities. (159,894)

Because long-term receivables will not be collected within the year,
they are reported as deferred inflows of resources in the governmental
funds. Unavailable revenues increased by this amount this year: 795,373

Because long-term notes receivables will not be collected within the year,
they are not considered available resources and are not reported
in governmental funds. Repayments from (disbursements for) long-term
notes receivables are recognized as revenues (expenditures) in the
governmental funds. Long-term notes receivables increased by this amount: 511,411

Resources from debt issuance are recognized as inflows in
governmental funds, but are reported as increases to liabilities in
the statement of net position. (522,756)

Some revenues reported in the statement of activities do not result in the
increase of current financial resources and, therefore, are not reported as
revenues in governmental funds. 1,008,873

Some expenses reported in the statement of activities do not
require the use of current financial resources and, therefore, are
not reported as expenditures in the governmental funds.

| | |
|---------------------------------------|-----------|
| Change in compensated absences | (713,422) |
| Change in accrued interest payable | (96,284) |
| Change in other long-term liabilities | (50,183) |

Internal service funds are used by management to charge the costs of certain
activities, such as insurance, to individual funds. The net revenues (expense)
of the internal service funds is reported with governmental activities. (13,553,084)

Change in net position of governmental activities \$ 9,077,486

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Net Position Proprietary Funds June 30, 2014

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|--|---|--------------------------------|------------------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total Enterprise Funds | Internal Service Funds |
| Assets | | | | |
| Current Assets: | | | | |
| Cash and investments | \$ 94,153 | \$ -- | \$ 94,153 | \$ 30,658,745 |
| Accounts receivable | 2,007 | -- | 2,007 | 48,578 |
| Due from other governments | 90,512 | -- | 90,512 | -- |
| Deposits | 33,805 | -- | 33,805 | 83,100 |
| Due from other funds | 24,764 | -- | 24,764 | -- |
| Inventory | 45,169 | -- | 45,169 | 43,564 |
| Prepaid expenses | 3,865 | -- | 3,865 | 2,305,515 |
| Total Current Assets | 294,275 | -- | 294,275 | 33,139,502 |
| Noncurrent Assets: | | | | |
| Capital Assets: | | | | |
| Land | 319,665 | -- | 319,665 | 40,000 |
| Construction in progress | 875,828 | -- | 875,828 | -- |
| Structures and improvements | 8,359,912 | -- | 8,359,912 | 659,905 |
| Equipment | 43,703 | -- | 43,703 | 11,320,284 |
| Accumulated depreciation | (5,618,362) | -- | (5,618,362) | (5,536,459) |
| Total Capital Assets | | | | |
| Net of Accumulated Depreciation | 3,980,746 | -- | 3,980,746 | 6,483,730 |
| Total Non-Current Assets | 3,980,746 | -- | 3,980,746 | 6,483,730 |
| Total Assets | 4,275,021 | -- | 4,275,021 | 39,623,232 |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accounts payable | 39,116 | -- | 39,116 | 589,352 |
| Due to other governments | 7,399 | -- | 7,399 | -- |
| Accrued salaries and benefits | 11,269 | -- | 11,269 | 27,717 |
| Due to other funds | 77,000 | -- | 77,000 | 1,823,000 |
| Liability for self-insurance | -- | -- | -- | 4,423,941 |
| Compensated absences | 2,538 | -- | 2,538 | 2,733 |
| Total Current Liabilities | 137,322 | -- | 137,322 | 6,866,743 |
| Noncurrent Liabilities: | | | | |
| Liability for self-insurance | -- | -- | -- | 12,863,059 |
| Liability for other post-employment benefits | -- | -- | -- | 71,041,226 |
| Compensated absences | 29,184 | -- | 29,184 | 31,434 |
| Total Noncurrent Liabilities | 29,184 | -- | 29,184 | 83,935,719 |
| Total Liabilities | 166,506 | -- | 166,506 | 90,802,462 |
| Net Position | | | | |
| Net investment in capital assets | 3,980,746 | -- | 3,980,746 | 6,483,730 |
| Restricted | -- | -- | -- | 2,383,401 |
| Unrestricted | 127,769 | -- | 127,769 | (60,046,361) |
| Total Net Position (Deficit) | \$ 4,108,515 | \$ -- | \$ 4,108,515 | \$ (51,179,230) |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds For the Year Ended June 30, 2014

| | <u>Business-Type Activities - Enterprise Funds</u> | | | <u>Governmental Activities</u> |
|---|--|---|---------------------|---------------------------------------|
| | <u>County Airports</u> | <u>South Lake Tahoe Transit</u> | <u>Total</u> | <u>Internal Service Funds</u> |
| Operating Revenues: | | | | |
| Service fees | \$ 725,184 | \$ -- | \$ 725,184 | \$ 34,355,316 |
| Total Operating Revenues | <u>725,184</u> | <u>--</u> | <u>725,184</u> | <u>34,355,316</u> |
| Operating Expenses: | | | | |
| Salaries and benefits | 238,444 | -- | 238,444 | 6,710,719 |
| Services and supplies | 589,419 | 40,947 | 630,366 | 40,949,692 |
| Depreciation | 297,416 | -- | 297,416 | 834,528 |
| Total Operating Expenses | <u>1,125,279</u> | <u>40,947</u> | <u>1,166,226</u> | <u>48,494,939</u> |
| Operating Income (Loss) | <u>(400,095)</u> | <u>(40,947)</u> | <u>(441,042)</u> | <u>(14,139,623)</u> |
| Non-Operating Revenue (Expenses): | | | | |
| Interest income | -- | 94 | 94 | 68,187 |
| Interest expense | (41) | -- | (41) | -- |
| Gain (loss) on sale of capital assets | -- | -- | -- | (45,183) |
| Miscellaneous nonoperating revenue | 1,250 | -- | 1,250 | 502,878 |
| Total Non-Operating Revenue (Expenses) | <u>1,209</u> | <u>94</u> | <u>1,303</u> | <u>525,882</u> |
| Income (Loss) Before Transfers and Capital Contributions | <u>(398,886)</u> | <u>(40,853)</u> | <u>(439,739)</u> | <u>(13,613,741)</u> |
| Transfers in | 148,685 | -- | 148,685 | 55,774 |
| Transfers out | -- | -- | -- | (21,048) |
| Capital contributions (deductions) | <u>(8,566)</u> | <u>--</u> | <u>(8,566)</u> | <u>25,931</u> |
| Change in Net Position | <u>(258,767)</u> | <u>(40,853)</u> | <u>(299,620)</u> | <u>(13,553,084)</u> |
| Net Position - Beginning of Year | <u>4,367,282</u> | <u>40,853</u> | <u>4,408,135</u> | <u>(37,626,146)</u> |
| Net Position - End of Year | <u>\$ 4,108,515</u> | <u>\$ --</u> | <u>\$ 4,108,515</u> | <u>\$ (51,179,230)</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Cash Flows Proprietary Funds For the Year Ended June 30, 2014

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|---------------------|------------------------------|------------------------------|
| | County | South Lake Tahoe | Total Enterprise Funds | Internal Service Funds |
| | Airports | Transit | | |
| Cash Flows from Operating Activities: | | | | |
| Cash receipts from customers | \$ 723,915 | \$ -- | \$ 723,915 | \$ -- |
| Cash receipts from internal fund services provided | -- | -- | -- | 34,561,867 |
| Cash paid to suppliers for goods and services | (663,767) | (40,947) | (704,714) | (35,771,358) |
| Cash paid to employees for services | (232,766) | -- | (232,766) | (6,707,245) |
| Net Cash Provided (Used) by Operating Activities | (172,618) | (40,947) | (213,565) | (7,916,736) |
| Cash Flows from Noncapital Financing Activities: | | | | |
| Cash received from (paid to) other funds | (65,573) | -- | (65,573) | 1,857,726 |
| Non-operating receipts | 1,250 | -- | 1,250 | 502,878 |
| Net Cash Provided (Used) by Noncapital Financing Activities | (64,323) | -- | (64,323) | 2,360,604 |
| Cash Flows from Capital and Related Financing Activities: | | | | |
| Proceeds from sale of capital assets | -- | -- | -- | 71,523 |
| Payments related to the acquisition of capital assets | (18,918) | -- | (18,918) | (1,196,328) |
| Capital contributions | 278,705 | -- | 278,705 | 25,931 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | 259,787 | -- | 259,787 | (1,098,874) |
| Cash Flows from Investing Activities: | | | | |
| Interest received (paid) | (41) | 94 | 53 | 68,187 |
| Net Cash Provided (Used) by Investing Activities | (41) | 94 | 53 | 68,187 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 22,805 | (40,853) | (18,048) | (6,586,819) |
| Cash and Cash Equivalents, Beginning of Year | 71,348 | 40,853 | 112,201 | 37,245,564 |
| Cash and Cash Equivalents, End of Year | \$ 94,153 | \$ -- | \$ 94,153 | \$ 30,658,745 |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Operating income (loss) | \$ (400,095) | \$ (40,947) | \$ (441,042) | \$ (14,139,623) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation | 297,416 | -- | 297,416 | 834,528 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Receivables | (1,269) | -- | (1,269) | 206,551 |
| Inventory | (3,507) | -- | (3,507) | (2,070) |
| Deposits and prepaid expenses | 6,386 | -- | 6,386 | (26,194) |
| Increase (decrease) in: | | | | |
| Accounts payable | (84,626) | -- | (84,626) | (319,805) |
| Salaries payable | 1,079 | -- | 1,079 | (555) |
| Due to other governments | 7,399 | -- | 7,399 | -- |
| Liability for compensated absences | 4,599 | -- | 4,599 | 4,029 |
| Liability for self-insurance | -- | -- | -- | 828,000 |
| Liability for other post employment benefits (OPEB) | -- | -- | -- | 4,698,403 |
| Net Cash Provided (Used) by Operating Activities | \$ (172,618) | \$ (40,947) | \$ (213,565) | \$ (7,916,736) |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Fiduciary Net Position Fiduciary Funds June 30, 2014

| | Investment Trust Funds | Agency Funds |
|--|------------------------------|-------------------|
| Assets | | |
| Cash and investments | \$ 192,448,443 | \$ 5,988,688 |
| Interest receivable | 497,159 | 14,848 |
| Taxes receivable | -- | 23,651,806 |
| Total Assets | <u>192,945,602</u> | <u>29,655,342</u> |
| Liabilities | | |
| Accounts payable | 2,268,090 | 1,086,936 |
| Accrued salaries and benefits | 1,108,892 | -- |
| Fiduciary liabilities | -- | 28,568,406 |
| Total Liabilities | <u>3,376,982</u> | <u>29,655,342</u> |
| Net Position | | |
| Net position held in trust for investment pool | 189,568,620 | -- |
| Total Net Position | <u>\$ 189,568,620</u> | <u>\$ --</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended June 30, 2014

| | Investment Trust Funds |
|---|------------------------------|
| Additions | |
| Contributions to investment pool | \$ 1,032,151,097 |
| Interest and investment income | 489,757 |
| Total Additions | <u>1,032,640,854</u> |
| Deductions | |
| Distributions from investment pool | <u>1,027,826,875</u> |
| Total Deductions | <u>1,027,826,875</u> |
| Change in Net Position | 4,813,979 |
| Net Position - Beginning, restated | <u>184,754,641</u> |
| Net Position - Ending | <u><u>\$ 189,568,620</u></u> |

The accompanying notes are an integral part of these financial statements.

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**BASIC FINANCIAL STATEMENTS –
NOTES TO THE BASIC FINANCIAL STATEMENTS**

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COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Reporting Entity

The County of El Dorado (the "County") is a political subdivision of the State of California (the "State"). As such, it can exercise the powers specified by the Constitution and statutes of the State. The County's powers are exercised through a Board of Supervisors (the "Board"), which acts as the governing body of the County. The Board is responsible for the legislative and executive control of the County. The County provides various services on a countywide basis including law and justice, education, detention, social, health, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning and tax collection.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The following circumstances set forth the County's financial accountability for a legally separate organization.

- The County is financially accountable if it appoints a voting majority of the organization's governing body *and* (1) it is able to impose its will on that organization *or* (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.
- The County is financially accountable if an organization is fiscally dependent on *and* there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities, are in substance, part of the County's operations and so data from these units are combined with data of the primary government. The discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County. For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon activities taken by the County's Board. Financial information on these component units may be obtained from the County Auditor/Controller's Office.

Blended Component Units: The following component units are blended into the County's financial statements because the governing board members are substantively the same as the County Board of Supervisors and the County's management has operational responsibility for these component units.

- The County Service Areas are separate legal entities created to provide services such as water, sewer, lighting and road maintenance throughout the County.
- The El Dorado Hills Business Park Light and Landscape District was formed to provide lighting and landscaping to the business park in El Dorado Hills.
- The Air Quality Management District was established as a separate legal entity to maintain and improve the County's air quality.
- The El Dorado County Housing Authority was formed to issue certificates and vouchers for Section 8 housing.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

A. **Description of the Reporting Entity** (continued)

Blended Component Units: (continued)

- The El Dorado County Bond Authority was established pursuant to a joint exercise of powers agreement between the County and the El Dorado Redevelopment Agency to obtain financing for public capital improvements.
- The In-Home Supportive Services Public Authority was created for the purpose of collective bargaining for in-home supportive services (IHSS) providers.

The following component unit is blended into the County's financial statements because its total debt outstanding, if any, is expected to be repaid entirely or almost entirely with the County's resources.

- The County Water Agency is a separate legal entity formed to provide water service within the County.

Discretely Presented Component Units: The following component units are discretely presented because their governing boards are not substantively the same as that of the County and they do not meet other criteria as blending component units.

- The El Dorado County Transit Authority (EDCTA) was established pursuant to a joint exercise of powers agreement by and between the County and the City of Placerville to provide transit services. The County Board appoints three of the five EDCTA board members.
- The Children and Families Commission of El Dorado County (the Commission) was established in December 1998, under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code. The County Board appointed all members of the Commission. The Board can remove appointed members at will. The Commission accounts for receipts and disbursements of California Children and First Families Trust Fund (Proposition 10) allocations and appropriations for the Commission.
- The El Dorado County Transportation Commission (EDCTC) was created pursuant to Section 29532 and 29535 of the California Government Code as a local transportation commission for the western slope of the County in 1975 to administer transportation planning and allocate the funds in accordance with the Transportation Development Act. Provided by the law change through California Assembly Bill No. 1204, the County Board appoints four of the seven EDCTC board members.

The reporting entity excludes certain separate legal entities which may have "El Dorado" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts and a variety of special purpose districts for fire protection, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies over which the County Board has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

A. **Description of the Reporting Entity** (continued)

Also, excluded from the reporting entity are the following Joint Power Authorities (JPA):

- American River Authority. The County participates with Placer County, Placer County Water Agency, El Dorado County Water Agency, and San Joaquin County in this Joint Powers Authority that was created to facilitate construction of a dam, reservoir and hydroelectric power facilities at the Auburn Dam Site. The participants share the costs of operating the JPA equally. The governing board consists of one member from each of the participants and a public resident who alternates among El Dorado, Placer and San Joaquin County.
- El Dorado County-Folsom Joint Powers Agreement. The County participates with the City of Folsom in this JPA, the purpose of which is to manage growth toward the goal of achieving an improved quality of life for the citizens of both political jurisdictions. The governing board consists of two members from each of the participating entities.
- Sacramento-Placerville Transportation Corridor Joint Powers Agreement. The County participates with Sacramento County, the City of Folsom and Regional Transit in this JPA. The agency was formed to acquire the Placerville Branch of the Southern Pacific Railroad Right of Way. The participants share the costs of operating the Joint Powers Authority equally. The board is made up of one member from each participant and one public member at large.

B. **Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except fiduciary activities. These statements distinguish between the *governmental* and *business-type activities* of the County and between the County and its discretely presented component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expenses reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted components of net position are available, restricted resources are used just before the unrestricted resources are used.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

B. Basis of Presentation (continued)

Fund Financial Statements

The fund financial statements provide information about the County's funds, including blended component units and fiduciary funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. *Operating* revenues, such as charges for services, result from exchange transactions associated with the principal activities of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. *Operating* expenses include costs of providing services and delivering goods. All other expenses not meeting this definition are reported as nonoperating expenses.

The County reports the following major governmental funds:

- The General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, health and sanitation, public assistance, education, and recreation and cultural services.
- The Road Fund is a special revenue fund used to account for funds allocated for the planning, design, construction, maintenance and administration of County transportation activities (public ways and facilities). The Road Fund's revenues primarily come from intergovernmental sources. The State provides the allocation to the Road Fund from sources such as gas taxes, transportation planning funds and Proposition 1B. The federal government also provides funding through various federal construction funds. In addition, Road Fund receives operating transfers of local revenues generated from road improvement fees and traffic impact mitigation fees charged on new development.
- The Silva Valley Interchange Traffic Impact Mitigation Fee (TIM) Fund is a special revenue fund used to account for traffic impact mitigation fees received from individual property owners in the El Dorado Hills area to mitigate traffic impacts and to fund the future construction of the Silva Valley interchange. The impact fees are the primary revenues of the Silva Valley Interchange TIM Fund.

The County reports the following nonmajor enterprise funds:

- The South Lake Tahoe Transit Fund accounts for the costs of providing transit services throughout the unincorporated area in the Tahoe Basin.
- The County Airports Fund accounts for the activities of the County airports.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

In addition, the County reports the following additional fund types:

- Internal Service Funds – Fleet Management and Risk Management Authority are internal service funds used to account for the County's fleet maintenance provided to other departments, and for employee and retiree health benefits and self-insurance programs including workers' compensation, personal injury and property damage on a cost-reimbursement basis.
- Investment Trust Funds – Investment Trust Funds account for the assets, primarily cash and investments, of legally separate entities that deposit cash with the County Treasurer in an investment pool, which commingles resources in an investment portfolio for the benefit of all participants. These participants include school and community college districts, other special districts governed by local boards, regional boards and authorities.
- Agency Funds – Agency Funds are custodial in nature and do not involve measurement of the results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. These funds account for assets held by the County as an agent for individuals and other government units.

C. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County does not give (or receive) equal value in exchange, includes property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year for which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within 180 days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

D. Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy. The State of California (State) statutes authorize the County to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund.

Investments are reported at fair value. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller. The fair value of investments is obtained by using quotations obtained from independent published sources.

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants every month. This method differs from the fair value method used to value investments in these financial statements, on an annual basis, as unrealized gains or losses are not apportioned to pool participants.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participants' average daily cash balance at month end in relation to the total pool investments.

E. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Mortgages Receivables

Governmental fund expenditures relating to long-term mortgage receivables arising from mortgage subsidiary programs are charged to operations upon funding. These long-term receivables are recorded in the governmental activities of the government-wide statement of net position.

G. Inventories and Prepaid Expenses

Inventories of expendable supplies are valued at the lower of cost (first-in, first-out) or market. The cost is recorded as an expenditure at the time individual inventory items are consumed. Reported inventory is equally offset by the nonspendable fund balance to indicate that portion of fund balance is not in spendable form.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

H. Capital Assets and Depreciation

Capital assets (including infrastructure) are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The County defines infrastructure and building and improvements as purchases or improvements with an aggregate cost of more than \$10,000 and equipment with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

H. **Capital Assets and Depreciation** (continued)

The estimated useful lives are as follows:

| | |
|---|----------------|
| Infrastructure (except for the maintained pavement subsystem) | 15 to 25 years |
| Structures and improvements | 8 to 50 years |
| Equipment | 3 to 20 years |

Governmental Funds – Capital assets that the County acquires through the use of resources from a governmental fund are recorded as an outflow/expenditure for the period. Further, since the governmental fund balance sheet presents only those assets that represent financial resources available for current appropriation and expenditure, capital assets are not reported in a specific governmental fund but, rather, are reported in the government-wide statement of net position. Leasehold improvements of governmental funds are amortized in the government-wide statements using the straight-line method over the lesser of the lease period or their estimated useful lives. Other capital assets of governmental funds are depreciated in the government-wide statements using the straight-line method over their estimated useful lives.

Proprietary Funds – Capital assets are capitalized and depreciated using the straight-line method over their estimated useful lives; however, the Fleet Management Fund uses the “per mile” depreciation method, which approximates the straight-line method.

I. **Property Tax Levy, Collection and Maximum Rates**

The State Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent (1%) of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value, as defined by Article XIII A, and may be adjusted by no more than two percent (2%) per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a one percent (1%) tax levy among the County, cities, school districts, and other districts. The total 2013-2014 net assessed valuation of the County was \$25,751,970,432.

Secured property taxes are recorded as revenues when levied under the alternate plan described in Division I, Part 8, Chapter 3 of the Revenue and Taxation Code of the State so that fund balances include property taxes apportioned but not collected. Unsecured taxes are recorded as revenues when collected. The County's property tax calendar is as follows:

| | <u>Secured</u> | <u>Unsecured</u> |
|--------------------|----------------|------------------|
| Lien date | January 1 | January 1 |
| Levy date | July 1 | July 1 |
| Due dates: | | |
| First installment | November 1 | January 1 |
| Second installment | February 1 | |
| Delinquent dates: | | |
| First installment | December 10 | August 31 |
| Second installment | April 10 | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

J. Compensated Absences (Accrued Vacation, Sick Leave and Compensatory Items)

The County's policy allows employees to accumulate earned but unused vacation, sick leave, and compensatory time-off. Vacation pay may be accumulated to a maximum of six to eight weeks depending on the employee's years of service and is payable upon termination. Employees with at least five years of service receive a percentage of their unused sick leave upon termination ranging from 20% at five years to 100% at twenty years up to a maximum cap between 500-504 hours. Compensated time off may be accumulated up to a maximum of 150 hours and, similar to vacation pay, is payable upon termination.

Governmental Funds – Because vacation and sick leave balances do not require the use of expendable financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net position.

Proprietary Funds – Vacation, sick leave and compensatory time-off are recorded as an expense and the related salaries and benefits liability in the year earned. Accrued but unpaid liabilities at year-end are recorded in the respective funds.

K. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the government-wide financial statements as "internal balances". Advances to other funds reported in the General Fund financial statement, are offset by the nonspendable fund balance to indicate that they are not in spendable form.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between *governmental activities* or *business-type activities* are netted as part of the reconciliation to the government-wide presentation.

L. Self-Insurance

The County self-insures for property damage, liability, workers' compensation, and unemployment claims. Self-insurance programs are accounted for in an internal service fund and interfund charges are treated as quasi-external transactions.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

M. Net Position/Fund Balances

Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets:* This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position:* This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions enabling legislation. Included in governmental activities restricted net position at June 30, 2014, is net position restricted by enabling legislation of \$123.1 million.
- *Unrestricted Net Position:* This category represents net position of the County, not restricted for any project or other purpose.

Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balances in classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources reported in those funds. As of June 30, 2014, fund balances for governmental funds comprise the followings based on the relative strength of the constraints that control how specific amounts can be spent:

- *Nonspendable Fund Balance:* This category includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories, and prepaid amounts.
- *Restricted Fund Balance:* This category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed Fund Balance:* This category includes amounts that can be used only for the specific purposes determined by a formal action of the County’s highest level of decision-making authority (resolution by the County’s Board). Commitments may be changed or lifted only by the County’s Board taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance:* This category comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the County’s Board or (b) a body (a budget or finance committee, for example) or official to which the County’s Board has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance:* This category is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification was used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

M. Net Position/Fund Balances (continued)

In circumstances when an expenditure is incurred for purposes for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

N. Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates and the differences may be material.

O. Implementation of GASB Statement No. 65

In March 2012, Governmental Accounting Standards Board (GASB) issued Statement No. 65, *Items previously Reported as Assets and Liabilities*, which is effective for the year ending June 30, 2014. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognize, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This statement was implemented by the County during fiscal year ended June 30, 2014.

P. New Accounting Pronouncements

GASB recently released several new accounting and financial reporting standards. The following new standards may have a significant impact on the County's financial reporting process.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, is effective for periods beginning after June 15, 2014. The principal objective of this statement is to improve the usefulness of information for decisions made by the various users of the general purpose external financial reports of governments whose employees – both active employees and inactive employees – are provided with pensions. An additional objective is to improve the information provided in government financial reports about pension-related financial support provided by certain non-employer entities that make contributions to pension plans that are used to provide benefits to the employees of other entities.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, is effective for periods beginning after December 15, 2013. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, is effective for periods beginning after June 15, 2014. This statement is an amendment to GASB Statement No. 68 and should be applied concurrently.

NOTE 2: **CASH AND INVESTMENTS**

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, public trust, and yield.

The County Board of Supervisors reviews and approves the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the investment pool participants every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2014, total County cash and investments were as follows:

| | Pooled Treasury | External to Pool | Total |
|----------------------------|--------------------|---------------------|----------------|
| Cash: | | | |
| Imprest cash | \$ -- | \$ 170,270 | \$ 170,270 |
| Cash on hand | 500 | -- | 500 |
| Deposits | 122,366,866 | 10,230,726 | 132,597,592 |
| Total Cash | 122,367,366 | 10,400,996 | 132,768,362 |
| Investments | 339,081,597 | 1,182,473 | 340,264,070 |
| Total Cash and Investments | \$ 461,448,963 | \$ 11,583,469 | \$ 473,032,432 |

Total cash and investments at June 30, 2014 were presented on the County's financial statements as follows:

| | Primary Government | Fiduciary Funds | Component Units | Total |
|---|-----------------------|--------------------|--------------------|----------------|
| County Investment Pool: | | | | |
| Unrestricted | \$ 257,559,618 | \$ 198,200,237 | \$ 2,371,841 | \$ 458,131,696 |
| Restricted | 2,254,679 | -- | 1,062,588 | 3,317,267 |
| Total in County Investment Pool | 259,814,297 | 198,200,237 | 3,434,429 | 461,448,963 |
| External to Pool: | | | | |
| Other restricted cash and investments | -- | -- | 4,288,226 | 4,288,226 |
| Other unrestricted cash and investments | -- | 236,894 | 6,888,079 | 7,124,973 |
| Imprest cash | 169,870 | -- | 400 | 170,270 |
| Total External to Pool | 169,870 | 236,894 | 11,176,705 | 11,583,469 |
| Total Cash and Investments | \$ 259,984,167 | \$ 198,437,131 | \$ 14,611,134 | \$ 473,032,432 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

In the Statement of Fiduciary Net Position, the total cash and investments balance for Investment Trust and Agency Funds in the amount of \$198,437,131 includes, and is decreased by the negative cash balances maintained in certain agency funds used to allocate property taxes under the alternate method of tax apportionment (Teeter Plan). The total cash deficits of these Teeter Plan funds of \$10,958,617 is entirely offset by, and is significantly less than, the total \$16,423,150 that has been recorded by these funds as taxes receivable.

Cash and investments were restricted at June 30, 2014, for the following purposes:

| | Primary Government | Component Units | Total |
|---|-----------------------|---------------------|---------------------|
| Closure and post-closure costs | \$ 2,254,679 | \$ -- | \$ 2,254,679 |
| Transit and transportation grant expenditures | -- | 5,268,281 | 5,268,281 |
| Risk financing | -- | 82,533 | 82,533 |
| | <u>\$ 2,254,679</u> | <u>\$ 5,350,814</u> | <u>\$ 7,605,493</u> |

Investments

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, whichever is more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer * |
|---|---------------------|---------------------------------------|--|
| U.S. Treasury Obligations | 5 years | 100% | 100% |
| Bankers Acceptances | 180 days | 40% | 5% |
| Domestic Commercial Paper | 31 days | 20% | 5% |
| Certificates of Deposit, Negotiable | 5 years | 30% | 5% |
| Certificates of Deposit, Non-negotiable | 5 years | 100% | 100% |
| Repurchase Agreements | 1 year | 100% | 5% |
| U.S. Agency Obligations | 3 years | 100% | 5% |
| Demand Deposit Savings Accounts | 5 years | 100% | 100% |
| State Warrants | 1 year | 100% | 100% |
| Local Agency Investment Fund (LAIF)** | N/A | 100% | 100% |
| Medium-Term Notes U.S. Corporations under the Temporary Liquidity Guarantee Program (TLGP) | 3 years | 30% | 30% |
| Commercial Paper under TLGP | 270 days | 40% | 40% |
| Money Market Account | N/A | 100% | 5% |
| Deposit placed with Private Sector Entity | 5 years | 30% | *** |

* Limitations apply only at the time an investment is purchased.

** Subject to a \$50 million cap set by LAIF.

*** Individual deposit no more than can be federally insured.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

Investments (continued)

At June 30, 2014, the County had the following investments:

| | Interest Rates | Maturities | Par Value | Book Value | Fair Value | WAM (Years) |
|--|-------------------|-------------------|-----------------------|-----------------------|-----------------------|----------------|
| Investments in Investment Pool | | | | | | |
| Treasury Securities - Coupon | 0.250%-4.125% | 07/15/14-10/31/17 | \$ 224,000,000 | \$ 225,383,197 | \$ 226,116,433 | 1.23 |
| California Local Agency Investment Fund | 0.228% | On Demand | 50,000,000 | 50,000,000 | 50,000,000 | -- |
| Money Market Account | 0.050%-0.350% | On Demand | 63,698,400 | 63,698,400 | 63,698,400 | -- |
| Total Investments in Investment Pool | | | <u>\$ 337,698,400</u> | <u>\$ 339,081,597</u> | <u>\$ 339,814,833</u> | 0.82 |
| Investments Outside Investment Pool | | | | | | |
| Component Units: | | | | | | |
| <i>El Dorado County Transit Authority</i> | | | | | | |
| California Local Agency Investment Fund | 0.228% | On Demand | \$ 1,182,473 | \$ 1,182,473 | \$ 1,182,473 | -- |
| Total Investments Outside Investment Pool | | | <u>\$ 1,182,473</u> | <u>\$ 1,182,473</u> | <u>\$ 1,182,473</u> | -- |

At June 30, 2014 the difference between the carrying value and fair value of cash and investments was not material (fair value was 100.22% of carrying value). No adjustment has been recorded on the financial statements.

Interest Rate Risk

The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with its investment policy. As of June 30, 2014, the investment pool had a weighted average maturity of 0.82 year.

Credit Risk

State law and the County's investment policy limit investments in commercial paper to the rating of A-1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on government agency securities.

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County investment pool's fair value at June 30, 2014.

| | Standard & Poor's Rating | % of Portfolio |
|---|-----------------------------|-------------------|
| Treasury Securities - Coupon | AA | 66.54% |
| California Local Agency Investment Fund | Unrated | 14.71% |
| Money Market Account | Unrated | 18.75% |
| Total | | <u>100.00%</u> |

Custodial Credit Risk

For all investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County had no securities exposed to custodial credit risk.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

Custodial Credit Risk (continued)

The custodial credit risk pertaining specifically to deposits is the risk that the County will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The County's bank deposits are insured by FDIC, which serves to mitigate the County's risk.

Local Agency Investment Fund

The County Treasurer's pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by State Statute.

At June 30, 2014, the County's investment position in LAIF was \$50 million, which approximates fair value and is the same as value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$21.1 billion. LAIF is part of the State of California Pooled Money Investment Account (PMIA), whose balance at June 30, 2014 was \$64.8 billion. Of that amount, 1.86% was invested in structured notes and asset-backed securities.

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of June 30, 2014:

Statement of Net Position

| | |
|---|----------------|
| Net position held for pool participants | \$ 461,448,963 |
| Equity of internal pool participants | 265,566,091 |
| Equity of external pool participants | 195,882,872 |
| Total net position | \$ 461,448,963 |

Statement of Changes in Net Position

| | |
|--|----------------|
| Net position at July 1, 2013 | \$ 433,930,389 |
| Investment income | 1,631,937 |
| Investment expenses | (544,985) |
| Net contributions (withdrawals) by pool participants | 26,431,622 |
| Net position at June 30, 2014 | \$ 461,448,963 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 3: LONG-TERM RECEIVABLES

The accounts receivable balances reported in the governmental funds include an allowance for uncollectible amounts of \$9,259,966. Among these accounts receivables, \$2,168,088 (net of uncollectible amount) are long-term accounts receivables. In addition, the due from other government balances reported in other governmental funds include long-term receivables of \$2,104,234. These long-term receivables are not expected to be fully collected in the next fiscal year and are therefore equally offset by the deferred inflows of resources (unavailable revenue). Similarly, the governmental funds report special assessment receivables of \$106,065 (net of uncollectible amounts of \$1,737,171), which are also not expected to be fully collected in the next fiscal year and are therefore equally offset by the deferred inflows of resources (unavailable revenue). Further, the governmental activities report long-term notes receivables of \$12,693,000 and long-term interest receivables of \$242,994.

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2014 was as follows:

| | Balance July 1, 2013 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2014 |
|---|-------------------------|--------------|--------------|----------------------------|--------------------------|
| Governmental Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land and improvements | \$ 50,104,280 | \$ 723,751 | \$ -- | \$ -- | \$ 50,828,031 |
| Construction in progress | 2,072,676 | 6,973,980 | -- | (2,458,531) | 6,588,125 |
| Total capital assets not being depreciated | 52,176,956 | 7,697,731 | -- | (2,458,531) | 57,416,156 |
| Capital assets, being depreciated | | | | | |
| Infrastructure | 420,538,767 | 16,015,546 | -- | -- | 436,554,313 |
| Structures and improvements | 108,102,461 | 45,711 | (279,852) | 2,456,092 | 110,324,412 |
| Equipment | 47,698,397 | 4,363,738 | (2,203,410) | 2,439 | 49,861,164 |
| Total capital assets being depreciated | 576,339,625 | 20,424,995 | (2,483,262) | 2,458,531 | 596,739,889 |
| Less accumulated depreciation for | | | | | |
| Infrastructure | (226,840,526) | (18,490,120) | -- | -- | (245,330,646) |
| Structures and improvements | (39,816,383) | (2,303,281) | 195,497 | -- | (41,924,167) |
| Equipment | (31,850,068) | (2,715,588) | 2,037,096 | -- | (32,528,560) |
| Total accumulated depreciation | (298,506,977) | (23,508,989) | 2,232,593 | -- | (319,783,373) |
| Total capital assets being depreciated, net | 277,832,648 | (3,083,994) | (250,669) | 2,458,531 | 276,956,516 |
| Governmental activities capital assets, net | \$ 330,009,604 | \$ 4,613,737 | \$ (250,669) | \$ -- | \$ 334,372,672 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 4: **CAPITAL ASSETS** (CONTINUED)

| | Balance July 1, 2013 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2014 |
|--|-------------------------|--------------|-------------|----------------------------|--------------------------|
| Business Type Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | \$ 319,665 | \$ -- | \$ -- | \$ -- | \$ 319,665 |
| Construction in progress | 856,910 | 18,918 | -- | -- | 875,828 |
| Total capital assets not being depreciated | 1,176,575 | 18,918 | -- | -- | 1,195,493 |
| Capital assets, being depreciated | | | | | |
| Structures and improvements | 8,359,912 | -- | -- | -- | 8,359,912 |
| Equipment | 43,703 | -- | -- | -- | 43,703 |
| Total capital assets being depreciated | 8,403,615 | -- | -- | -- | 8,403,615 |
| Less accumulated depreciation for | | | | | |
| Structures and improvements | (5,292,965) | (295,626) | -- | -- | (5,588,591) |
| Equipment | (27,981) | (1,790) | -- | -- | (29,771) |
| Total accumulated depreciation | (5,320,946) | (297,416) | -- | -- | (5,618,362) |
| Total capital assets being depreciated, net | 3,082,669 | (297,416) | -- | -- | 2,785,253 |
| Business type activities capital assets, net | \$ 4,259,244 | \$ (278,498) | \$ -- | \$ -- | \$ 3,980,746 |

Depreciation

Depreciation expense was charged to governmental activities as follows:

| | |
|--|----------------------|
| General government | \$ 561,562 |
| Public protection | 1,714,259 |
| Public ways and facilities | 19,388,976 |
| Health and sanitation | 356,764 |
| Public assistance | 269,021 |
| Education | 237,369 |
| Recreation and cultural services | 146,510 |
| Internal Service Funds - depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of service | 834,528 |
| Total depreciation expense governmental activities | <u>\$ 23,508,989</u> |

Depreciation expense was charged to the business-type functions as follows:

| | |
|---|-------------------|
| Airports | \$ 297,416 |
| Total depreciation expense business-type activities | <u>\$ 297,416</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 5: UNEARNED REVENUES AND DEFERRED INFLOWS OF RESOURCES

Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when earned. Therefore, the government-wide statement of net position as well as governmental and enterprise funds delay revenue recognition in connection with resources that have been received as of year-end, but not yet earned. Assets recognized in connection with a transaction before the earning process is complete are offset by a corresponding liability for unearned revenue.

Pursuant to GASB Statement No. 63, *“Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of resources, and Net Position”* and GASB Statement No. 65, *“Items Previously Reported as Assets and Liabilities”*, the County recognized deferred inflows of resources in the government-wide and governmental fund statements. These items are an acquisition of net assets by the County that is applicable to a future reporting period. Previous financial reporting standards do not included guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

Under the modified accrual basis of accounting, in addition to “having been earned”, revenue must also be available to finance expenditures of the current period for it to be recognized in the current period. When an asset is recorded in governmental fund financial statements but the revenue is not available, governmental funds report a deferred inflow of resources until such time as the revenue becomes available.

As of June 30, 2014, both governmental activities and governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. Governmental funds also report deferred inflows of resources in connection with receivables for revenues considered unavailable for the current period. The various components of unearned revenue and unavailable revenue (deferred inflows of resources) were reported as follows:

| | Governmental Funds | | Governmental Activities |
|--|---------------------------------|---------------------|-------------------------|
| | (Deferred Inflows of Resources) | | |
| | Unearned Revenue | Unavailable Revenue | Unearned Revenue |
| Governmental Activities/Governmental Funds: | | | |
| General Fund: | | | |
| Various grants and charges | \$ 47,105 | \$ 222,010 | \$ 47,105 |
| Road Fund: | | | |
| Various grants and charges | 158,068 | 1,607,726 | 158,068 |
| Other Governmental Funds: | | | |
| Various grants, charges, and special assessments and loans | 6,792,265 | 2,548,651 | 6,792,265 |
| Total | <u>\$ 6,997,438</u> | <u>\$ 4,378,387</u> | <u>\$ 6,997,438</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 6: LONG-TERM LIABILITIES

Long-term debt at June 30, 2014 consisted of the following:

| | <u>Date of Issue</u> | <u>Maturity</u> | <u>Interest Rates</u> | <u>Annual Principal Installments</u> | <u>Original Issue Amount</u> | <u>Outstanding at June 30, 2014</u> |
|--------------------------------------|--------------------------|-----------------|---------------------------|--|--------------------------------------|---|
| Governmental Activities | | | | | | |
| Notes Payable: | | | | | | |
| California Housing Finance Agency | | | | | | |
| HELP Program ¹⁾ | 2009 | 2018 | 3.50% | ³⁾ | \$ 100,000 | \$ 100,000 |
| HELP Program ²⁾ | 2012 | 2018 | 3.50% | ³⁾ | 1,400,000 | 1,400,000 |
| HUD HOME Program ²⁾ | 2003 | 2058 | 0.00% | ³⁾ | 3,000,000 | 3,000,000 |
| HUD HOME Program ²⁾ | 2013 | 2067 | 3.00% | ³⁾ | 3,000,000 | 3,000,000 |
| HUD State CDBG Program ²⁾ | 2013 | 2068 | 3.00% | ³⁾ | 483,000 | <u>483,000</u> |
| Total Governmental Activities | | | | | | <u>\$ 7,983,000</u> |

¹⁾ Note payable is offset by a long-term note receivable.

²⁾ Note payable is offset by a long-term note receivable secured by a deed of trust.

³⁾ Principal payment is due in total at the end of note maturity.

The following is a summary of long-term liabilities transactions for the year ended June 30, 2014:

| | <u>Balance July 1, 2013</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance June 30, 2014</u> | <u>Amounts Due Within One Year</u> |
|---|---------------------------------|----------------------|----------------------|----------------------------------|--|
| Governmental Activities | | | | | |
| Notes payable: | | | | | |
| California Housing Finance Agency | \$ 1,500,000 | \$ -- | \$ -- | \$ 1,500,000 | \$ 1,500,000 |
| HUD HOME Program | 5,700,000 | 300,000 | -- | 6,000,000 | -- |
| HUD State CDBG Program | 260,244 | 222,756 | -- | 483,000 | -- |
| Compensated absences | 13,160,501 | 1,832,350 | 1,114,899 | 13,877,952 | 1,114,136 |
| Landfill closure / post-closure liability | 16,142,895 | -- | -- | 16,142,895 | -- |
| Liability for self-insurance claims | 16,459,000 | 35,736,561 | 34,908,561 | 17,287,000 | 4,423,941 |
| Other postemployment benefits | 66,342,823 | 6,831,074 | 2,132,671 | 71,041,226 | -- |
| | <u>\$ 119,565,463</u> | <u>\$ 44,922,741</u> | <u>\$ 38,156,131</u> | <u>\$ 126,332,073</u> | <u>\$ 7,038,077</u> |
| Business-Type Activities | | | | | |
| Compensated absences | \$ 27,123 | \$ 4,599 | \$ -- | \$ 31,722 | \$ 2,538 |
| | <u>\$ 27,123</u> | <u>\$ 4,599</u> | <u>\$ --</u> | <u>\$ 31,722</u> | <u>\$ 2,538</u> |

The liability for self-insurance claims is liquidated by the cumulative charge for services recorded in the internal service fund. Compensated absences are generally liquidated by the General Fund and related special revenue funds. Landfill closure / post-closure liability is liquidated from special revenue funds.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 6: **LONG-TERM LIABILITIES** (CONTINUED)

As of June 30, 2014, there are no annual debt service requirements of governmental activities with fixed maturities and there are no annual debt service requirements of business-type activities to maturity. However, notes payable to California Housing Finance Agency in the amount of \$1,500,000 and related interest payable of \$64,696 (as of June 30, 2014) are due and payable in fiscal year 2014-2015. Specifically, Mercy Housing California paid off its promissory notes payable of \$1,500,000 and related interest to the County on July 31, 2014. In compliance with the HELP Loan terms and conditions, the County subsequently paid off the corresponding notes payable of \$1,500,000 and related interest to California Housing Finance Agency on October 29, 2014.

NOTE 7: **LEASES**

Operating Lease Obligations

The County leases various office space and buildings under various noncancelable operating leases. Annual rent expenditures were approximately \$3.1 million for the year ended June 30, 2014.

Future minimum operating lease commitments are as follows:

| Year Ending June 30: | |
|-------------------------|----------------------|
| 2015 | \$ 2,242,331 |
| 2016 | 1,931,204 |
| 2017 | 1,618,445 |
| 2018 | 1,457,622 |
| 2019 | 1,306,651 |
| 2020-2024 | 5,831,167 |
| | <u>\$ 14,387,420</u> |

Capital Lease Obligations

The County accounts for capital leases in the governmental fund types in accordance with the provisions of National Council on Governmental Accounting (NCGA) Statement No. 5. Under this statement, when a capital lease represents the acquisition or construction of a capital asset, the acquisition or construction will be recorded both as a capital expenditure and as an other financing source. Subsequent lease payments are accounted for in a manner consistent with the accounting treatment for payments of general obligation debt. There were no lease payments for the fiscal year 2013-2014.

These assets are included in the County's capital assets. As of June 30, 2014, the County paid off all capital leases and therefore, there are no future minimum lease payments relating to these assets.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 8: **LIABILITY FOR CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require the County to place a final cover on its Union Mine landfill site and perform certain maintenance and monitoring functions at the site for thirty years after final closure. In addition to operating expenditures related to current activities of the landfill, an estimated liability is being recognized based on the future closure and postclosure maintenance costs that will be incurred near or after the date the landfill no longer accepts waste.

The County ceased accepting waste from the public in 1997 and 8.2 acres or 19.4 percent of the landfill's 42.3 acres remain open to waste generated onsite. The estimated landfill closure care liability of \$2,247,151 reported as of June 30, 2014, is the current cost estimate of closing the remaining 8.2 acres. Because the landfill is no longer accepting waste from the public, the additional liability of \$13,895,744 representing postclosure costs for the entire 42.3 acres has been recognized and is a cumulative amount reported to date based on County staff estimates and adjustments for CPI (Consumer Price Index) rate changes.

State and federal laws require the County to make contributions to a special fund in order to finance closure care. At June 30, 2014, cash and investments held of \$2,254,679 in this special fund are part of the pooled funds held by the County treasurer and are reported as restricted assets on the Statement of Net Position. Currently, the amount held as restricted cash is sufficient to cover the entire closure liability.

The County has filed a Pledge of Revenue with the California Integrated Waste Management Board that waives the requirement to make contributions to a special fund to finance postclosure costs. The estimated postclosure costs of \$13,895,744, to be paid over a 30-year period upon final closure, may need to be funded by charges to future landfill users and/or from future tax revenue.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 9: INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2014 is as follows:

Due From/To Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|----------------------------|-----------------------------------|---------------------|--|
| General Fund | Internal Service Fund - Risk | \$ 1,823,000 | Advance for cash flow |
| | Enterprise Fund - County Airports | 77,000 | Advance for cash flow |
| | Other Governmental Funds | 179,378 | Realignment Funds |
| | Other Governmental Funds | 1,302,597 | County Local Revenue Fund 2011 |
| | Other Governmental Funds | 298,000 | Advance to Community Services Funds to cover cash shortfall |
| | Other Governmental Funds | 12,000 | Advance to HCED Fund to cover cash shortfall |
| | Other Governmental Funds | 59,000 | Advance to Health Fund to cover cash shortfall |
| | Other Governmental Funds | 192,000 | Advance to IHSS Public Authority Fund to cover cash shortfall |
| | Other Governmental Funds | 17,000 | Advance to Public Housing Authority Fund to cover cash shortfall |
| | Other Governmental Funds | 273,479 | Reimbursement for Insurance Fraud Program Expenditures |
| | Other Governmental Funds | 50,014 | Reimbursement for SB678 Expenditures |
| | | <u>4,283,468</u> | |
| Road Fund | Other Governmental Funds | 504,221 | Billing for Road Work |
| | | <u>504,221</u> | |
| Enterprise Fund - Airports | General Fund | 9,823 | General Fund Contribution |
| | Other Governmental Funds | 14,941 | ACO Funds Contribution |
| | | <u>24,764</u> | |
| Other Governmental Funds | Other Governmental Funds | 145,134 | Sales Tax Realignment Funds for Health Programs |
| | Other Governmental Funds | 271,898 | Sales Tax Realignment Funds for Mental Health Programs |
| | Other Governmental Funds | 12,195 | Health Realignment due to Mental Health Realignment |
| | General Fund | 11,521 | Contribution to Meyers Landfill |
| | | <u>440,748</u> | |
| | Total | <u>\$ 5,253,201</u> | |

Advance To/From Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|-----------------|--------------------------|-------------------|-------------------------------------|
| General Fund | Other Governmental Funds | \$ 100,000 | Advance to Public Housing Authority |
| | Other Governmental Funds | 330,000 | Advance to IHSS Public Authority |
| | | <u>430,000</u> | |
| | Total | <u>\$ 430,000</u> | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 9: **INTERFUND TRANSACTIONS** (CONTINUED)

Transfers

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

| Transfer to | Transfer from | Amount | Purpose |
|--------------|-------------------------------|-------------------|---|
| General Fund | Other Governmental Funds | \$ 13,956 | Close Out Tobacco Settlement Funds to General Fund |
| | Other Governmental Funds | 28,115 | Community Services Family Loan Program Close Out |
| | Other Governmental Funds | 1,199,233 | County Service Area #10 Special Tax Revenues to Library General Fund Operating |
| | Other Governmental Funds | 27,504 | IHSS Public Authority Return Funds to General Fund |
| | Other Governmental Funds | 253,110 | State Off-Highway Vehicle & El Dorado-SMUD Agreement Funds to Rubicon Trail |
| | Other Governmental Funds | 27,188 | El Dorado-SMUD Cooperation Agreement Funds to Sheriff OHV Rubicon |
| | Other Governmental Funds | 39,956 | Indian Gaming Impact Account to District Attorney |
| | Other Governmental Funds | 509,310 | Time Share, Overpayment, and Redemption Fees to BOS / Auditor / TTC / Assessor |
| | Other Governmental Funds | 2,379 | Overages Treasurer Tax Collector Operating |
| | Other Governmental Funds | 174,304 | Park / River Fees to Parks and Rivers General Fund Operating |
| | Other Governmental Funds | 705,533 | Grant Revenues, Prop 64 & Real Estate Funds to District Attorney General Fund Operating |
| | Other Governmental Funds | 715,924 | Grant Revenues & Program Revenues to Sheriff's Operating |
| | Other Governmental Funds | 220,854 | Probation CCPIF SB678 Reimbursement to General Fund Adult Supervision |
| | Other Governmental Funds | 65,938 | Commercial Grading to Building Operating |
| | Other Governmental Funds | 565,685 | Micro, Computer System, Vital Health Statistics, Electronic Recording to Recorder Operating |
| | Other Governmental Funds | 356,895 | Planning Projects Revenues to Planning |
| | Other Governmental Funds | 410,329 | Engineer Time and Materials to DOT County Engineer |
| | Other Governmental Funds | 9,934 | Kincade, and Bookmobile Funds to Library Operating |
| | Other Governmental Funds | 260,335 | Realignment Funds to Animal Services |
| | Other Governmental Funds | 220,281 | Realignment Funds to Environmental Health |
| | Other Governmental Funds | 9,021,358 | Realignment Funds to Social Services |
| | Other Governmental Funds | 156,298 | Realignment Funds to Probation |
| | Other Governmental Funds | 42,244 | County Local Revenue Funds to COA Adm |
| | Other Governmental Funds | 3,295,626 | County Local Revenue Funds to Sheriff |
| | Other Governmental Funds | 1,554,638 | County Local Revenue Funds to Probation |
| | Other Governmental Funds | 6,760,801 | County Local Revenue Funds to Social Services |
| | Other Governmental Funds | 52,192 | County Local Revenue Funds to Public Guardian |
| | Other Governmental Funds | 837,444 | Supplemental Law Enforcement Services Fund (SLESF) to Sheriff/DA/Probation Operating |
| | Internal Service Fund - Fleet | 21,048 | Returning Capital Contribution to Sheriff |
| | | <u>27,548,412</u> | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Transfers (continued)

| Transfer to | Transfer from | Amount | Purpose |
|--------------------------------|-----------------------------------|----------------------|---|
| Road Fund | General Fund | \$ 2,102,403 | General Fund Billing/Contribution |
| | Silva Valley Interchange TIM Fund | 443,046 | Road Projects Billing |
| | Other Governmental Funds | 4,500,000 | Road District Tax to Road Fund Operating |
| | Other Governmental Funds | 8,843 | El Dorado-SMUD Cooperation Agreement Fund Billing |
| | Other Governmental Funds | 11,522,230 | Operating |
| | Other Governmental Funds | 81,996 | ACO Fund Billing |
| | | <u>18,658,518</u> | |
| Internal Services Fund - Fleet | General Fund | 55,774 | General Fund Contribution |
| | | <u>55,774</u> | |
| Enterprise Fund - Airports | General Fund | 82,248 | General Fund Contribution |
| | Other Governmental Funds | 20,000 | Special Aviation Funding |
| | Other Governmental Funds | 46,437 | ACO Fund Contribution |
| | | <u>148,685</u> | |
| Other Governmental Funds | General Fund | 1,493,469 | General Fund Contribution to Community Services |
| | General Fund | 118,000 | General Fund Contribution to HCD |
| | General Fund | 4,634,854 | General Fund Contribution to Public Health |
| | General Fund | 24,978 | Reimbursement to Federal Forest Reserve |
| | General Fund | 15,000 | General Fund Contribution For Veterans Hall |
| | General Fund | 2,738 | General Fund Transfer to Change Difference Shortage |
| | General Fund | 60,971 | General Fund Reimbursement to DOT for Perks Court Property |
| | General Fund | 1,066,808 | General Fund Contribution to Meyer's Landfill Fund |
| | General Fund | 5,254,136 | General Fund Contribution to Health and Welfare |
| | General Fund | 4,125,434 | General Fund Reimbursements to ACO Fund |
| | Road Fund | 77,496 | Road Fund to CSA#3 for Capital Assets Transferred |
| | Other Governmental Funds | 13,265 | Community Services Fund to ACO Fund for Project Billing |
| | Other Governmental Funds | 174,324 | Mental Health Fund to ACO Fund for Project Billing |
| | Other Governmental Funds | 822 | CSA#3 to ACO Fund for Project Billing |
| | Other Governmental Funds | 919,447 | Criminal Justice Facility/Courthouse/Veteran Hall Construction Fund to ACO Fund |
| | Other Governmental Funds | 448 | Quimby Fund to ACO Fund |
| | Other Governmental Funds | 211,244 | County Local Revenue Fund Community Corrections Account to ACO Fund |
| | | <u>18,193,434</u> | |
| | Total | <u>\$ 64,604,823</u> | |

NOTE 10: PENSION PLAN

The County contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Copies of PERS' annual financial report may be obtained from their headquarters office located at 400 Q Street, Sacramento, California 95811.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 10: PENSION PLAN (CONTINUED)

Funding Policy

Safety employees are required to contribute 9% of their covered compensation and miscellaneous employees are required to contribute 7%. The employees pay a portion or all of their required PERS contribution to PERS depending on their labor agreements with the County. When employees are required to pay only a portion of their required contribution, the County pays the remaining portion on their behalf and for their account. Further, the County is required to contribute at an actuarially determined rate; the current rate is 15.661% for miscellaneous employees and 29.935% for safety employees. The contribution requirements of plan members and the County are established and may be amended by PERS.

Annual Pension Cost

For fiscal year 2013-2014, the County's annual pension cost of \$19,926,286 for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2011 actuarial. Assumptions included 7.50% investment rate of return (net of administrative expenses) and projected annual salary increases that vary ranging from 3.30% to 14.20% for both miscellaneous members and safety members depending on age, service and type of employment. An inflation component of 2.75% was included. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a fifteen year period depending on the size of investment gains and/or losses. PERS unfunded actuarial accrued liability (or surplus) is being amortized as a level percentage of projected payroll on a closed basis.

Three-Year Trend Information for PERS (thousands)

| <u>Fiscal Year</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|--------------------|--|--|---------------------------------------|
| 6/30/12 | \$ 16,942 | 100% | \$ -- |
| 6/30/13 | 17,572 | 100% | -- |
| 6/30/14 | 19,926 | 100% | -- |

Funded Status and funding Progress

The following is the funded status information for each plan as of June 30, 2013, the most recent actuarial valuation date:

| <u>Plan</u> | <u>Accrued Liability</u> | <u>Market Value Of Assets</u> | <u>Unfunded/ (Overfunded) Liability</u> | <u>Funded Ratio</u> | <u>Annual Covered Payroll</u> | <u>UAAL as a % of Payroll</u> |
|---------------|------------------------------|---------------------------------------|---|-------------------------|---------------------------------------|-----------------------------------|
| Miscellaneous | \$ 543,445,624 | \$ 395,508,426 | \$ 147,937,198 | 72.8% | \$ 75,990,044 | 194.7% |
| Safety | 260,670,062 | 171,046,265 | 89,623,797 | 65.6% | 25,906,903 | 345.9% |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 10: **PENSION PLAN** (CONTINUED)

Funded Status and funding Progress (continued)

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Plan Description. The County of El Dorado (County) Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by the County. The Plan provides healthcare insurance benefits to employees who retire from active service due to disability or after the age of 50 and are eligible to commence pension benefits.

- **County Contribution Subsidy** – The County pays a monthly amount up to a percentage of the premium for the County sponsored Blue Shield Standard plus dental single coverage. The applicable percentage is based on the retiree's years of service with the County, and multiplied by a calculated percentage each year for payroll cap adjustment.
- **Implicit Subsidy** – For coverage prior to age 65, the retiree pays premiums that are developed by blending active and retiree costs. Since retirees are older and generally cost more than actives, the premium paid by the retiree is less than the "true cost" of coverage for retirees.

New hires were no longer eligible for the County Contribution Subsidy. The new hire cut off dates ranged from January 2009 to January 2010, depending on the bargaining unit. While not eligible for the County Contribution Subsidy, new hires are allowed to participate in the plan with payment of premiums and, as a result, benefit from the Implicit Subsidy. The County's Retiree Health Plan agreement places a cap on the County's contribution so that the amount paid to each individual retiree will be limited such that total County contributions do not exceed 1.2% of total payroll. This 1.2% payroll cap applies to the County's Contribution Subsidy only, and because this cap is a limitation on the employer's contribution, and not a limitation of retiree benefits, it cannot be considered to reduce the County's liability until the cap is enforced and thereby begins to alter the established pattern of shared costs. Effective July 1, 2011, the County contribution cap (1.2%) has been enforced and the rate has been adjusted to meet the cap.

Funding Policy. The contribution requirements of the plan members and the County are established and may be amended by the County. The annual required contribution (ARC) is an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of 20 years. The 2013-2014 ARC is \$9,384,000.

Annual OPEB Cost and Net OPEB Obligation.

For 2013-2014, the County's annual OPEB cost (expense) was \$6,831,074 and the Net OPEB Obligation was \$71,041,226. Actual contributions made during the year were \$2,132,671.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation. (continued)

The following table shows the components of the County's Annual OPEB Cost for the year ended June 30, 2014, the amount actually contributed to the plan, and changes in the County's Net OPEB Obligation/(Asset).

| | |
|---|---------------|
| Annual Required Contributions | \$ 9,384,000 |
| Interest on Net OPEB Obligation/(Asset) | 2,611,060 |
| Adjustment to Annual Required Contributions | (5,163,986) |
| Annual OPEB Cost (Expense) | 6,831,074 |
| Contributions Made | (2,132,671) |
| Increase to Net OPEB Obligations/(Asset) | 4,698,403 |
| Net OPEB Obligation/(Asset) – Beginning of Year | 66,342,823 |
| Net OPEB Obligation/(Asset) – End of Year | \$ 71,041,226 |

The County's Annual OPEB Cost, the percentage of Annual OPEB Cost contributed to the Plan (as described in the funding policy above), and the Net OPEB Obligation for the past three fiscal years are as follows (dollar amounts in thousands):

| Fiscal Year Ended | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|-------------------------|---------------------|--|---------------------------|
| 6/30/12 | \$ 6,583 | 33.3% | \$ 62,426 |
| 6/30/13 | 6,708 | 41.6% | 66,343 |
| 6/30/14 | 6,831 | 31.2% | 71,041 |

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2014, the plan's most recent actuarial valuation date, was as follows (dollar amounts in thousands):

| | |
|--|-----------|
| Actuarial accrued liability (AAL) | \$ 72,030 |
| Market value of plan assets | 0 |
| Unfunded actuarial accrued liability (UAAL) | \$ 72,030 |
| Funded ratio (market value of plan assets/AAL) | 0.0% |
| Covered payroll (active Plan members) | \$146,206 |
| UAAL as a percentage of covered payroll | 49.3% |

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (CONTINUED)

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2014 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4% investment rate of return based on the assumption that benefits will be paid from general County assets earmarked for purposes of County Postretirement Benefits, and not invested in a separate trust. This rate includes a 3.0% inflation assumption. The actuarial value of assets is equal to the market value. The UAAL is being amortized as a level percentage of projected payroll over 20 years on a closed basis. The remaining amortization period at June 30, 2014 was 13 years.

NOTE 12: **RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established the Risk Management Fund (an internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Risk Management Fund provides coverage for up to a maximum of \$300,000 for each workers' compensation claim, \$1,000,000 for each general liability claim, and \$25,000 for each property damage claim. The County purchases commercial insurance for claims in excess of coverage provided by the Risk Management Fund and for all other risks of loss. The amount of settlements did not exceed coverage provided by the Risk Management Fund in each of the last three years.

All funds of the County participate in the program and make payments to the Risk Management Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. The claims liability of \$17,287,000 reported in the Risk Management Fund at June 30, 2014 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the County's claims liability for the fiscal years ended June 30, 2014 and 2013 were as follows:

| | <u>2014</u> | <u>2013</u> |
|----------------------------------|----------------------|----------------------|
| Unpaid claims, beginning of year | \$ 16,459,000 | \$ 15,868,000 |
| Plus estimated claims incurred | 35,736,561 | 36,074,793 |
| Less claims payments | <u>(34,908,561)</u> | <u>(35,483,793)</u> |
| Unpaid claims, end of year | <u>\$ 17,287,000</u> | <u>\$ 16,459,000</u> |

Nonincremental claims adjustment expenses have not been included as part of the unpaid claims liability.

The Risk Management Fund also accounts for the health insurance program. Effective July 1, 2011, the County entered into an agreement with CSAC Excess Insurance Authority (Authority) and participated in the Authority's health program. All funds of the County participate in the program and make payments to the Risk Management Fund based on the premiums established by the Authority's health program committee.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 13: **COMMITMENTS AND CONTINGENCIES**

Grants

The County recognizes as revenue, grant monies received as reimbursement for costs incurred in certain Federal and State programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Pending Litigation

The County is also a defendant in several lawsuits arising in the normal course of business. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued. The outcome of the remaining claims cannot be determined at this time.

Encumbrances

The County uses an encumbrances system to control expenditures for the year and to enhance cash management. Under this system, purchase orders and contracts are recorded in order to reserve that portion of applicable appropriations. Encumbrances still open at the end of the year are not accounted for as expenditures and liabilities but rather as part of the fund balances. As of June 30, 2014, General Fund had a total of \$628,236 in encumbrances, which were reported as part of the assigned fund balances on the governmental fund balance sheet. Road Fund had a total of \$204,912 in encumbrances, which were reported as part of the restricted fund balances. Other (nonmajor) governmental funds had a total of \$972,313 in encumbrances, which were reported as part of the restricted, committed or assigned fund balances.

Construction Commitments and Other Significant Commitments

At June 30, 2014, the County has ongoing construction commitments that totaled approximately \$28.4 million and other significant commitments that totaled \$12.5 million.

Road Improvement Reimbursement Agreements

The County has entered into reimbursement agreements with various developers and homebuilders (developers) in the El Dorado Hills Traffic Impact Mitigation Fee (TIM Fee) zone. The developers built road improvements in the El Dorado Hills area and the County is required to reimburse the developers in accordance with the terms of the reimbursement agreements. In accordance with the agreements, the County is only required to make reimbursements to the developers if TIM Fee revenues are available. Accordingly, the County is only contingently liable for these reimbursement and these obligations are not included on the County's statement of net position. The outstanding reimbursement obligations are as follows:

| | |
|---|----------------------|
| Bass Lake Road-Serrano Parkway Intersection | \$ 181,151 |
| White Rock Road west | 1,008,973 |
| Bass Lake road | 3,692,150 |
| Post St. / White Rock Road Signalization | 85,000 |
| White Rock Road East (RIA) | 75,842 |
| Silva Valley Interchange | <u>11,094,966</u> |
| Total | <u>\$ 16,138,082</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 13: **COMMITMENTS AND CONTINGENCIES** (CONTINUED)

SB-90 Funds Due to the State of California

In 2010, the State Controller conducted an audit of the Mandated Cost Claims submitted to the State from 2001 to 2009 for the Animal Adoption Program. Material amounts of costs were disallowed. The State has the right to offset \$744,000 of future State mandated reimbursements due to the County. No liability or allowance has been recognized in the financial statements for these potential future revenue offsets.

Noncompliance with Government Code Sections 66000-66008

The County levies and collects fees pursuant to California Government Code Section 66000 (State law) on behalf of various special districts. State law requires that not less than once every five years, the Board of Supervisors review the fees to determine whether the fee amounts are reasonably related to the impacts of development. A County ordinance requires that this review be conducted annually by the Board of Supervisors. These reviews have not been conducted in over 6 years. The County is in violation of both State law and our County ordinance. The impact that this noncompliance may have on the financial statements is not determinable at this time.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 14: NET POSITION / FUND BALANCES

A. Fund Balances

Fund balances for all the major and nonmajor governmental funds as of June 30, 2014, were presented as follows:

| | General | Road Fund | Silva Valley Interchange TIM Fund | Other Governmental Funds | Total Governmental Funds |
|--------------------------------|----------------------|----------------------|---|--------------------------------|--------------------------------|
| Nonspendable: | | | | | |
| Advances | \$ 430,000 | \$ -- | \$ -- | \$ -- | \$ 430,000 |
| Inventory | -- | 732,559 | -- | 82,672 | 815,231 |
| Prepaid expenses | 718,537 | 30,440 | -- | 312,535 | 1,061,512 |
| Permanent fund principal | -- | -- | -- | 2,078,655 | 2,078,655 |
| Subtotal | <u>1,148,537</u> | <u>762,999</u> | <u>--</u> | <u>2,473,862</u> | <u>4,385,398</u> |
| Restricted for: | | | | | |
| Capital projects | -- | -- | 7,421,962 | 6,954,460 | 14,376,422 |
| Public protection | -- | -- | -- | 20,337,564 | 20,337,564 |
| Public ways and facilities | -- | 7,096,716 | 19,971,798 | 26,344,918 | 53,413,432 |
| Health and sanitation | -- | -- | -- | 35,089,745 | 35,089,745 |
| Public assistance | -- | -- | -- | 1,263,898 | 1,263,898 |
| General government | -- | -- | -- | 5,226,785 | 5,226,785 |
| Education | -- | -- | -- | 752,693 | 752,693 |
| Recreation & cultural services | -- | -- | -- | 32,893 | 32,893 |
| Subtotal | <u>--</u> | <u>7,096,716</u> | <u>27,393,760</u> | <u>96,002,956</u> | <u>130,493,432</u> |
| Committed to: | | | | | |
| Capital projects | 7,115,793 | 10,531,096 | -- | 16,874,007 | 34,520,896 |
| Public protection | -- | -- | -- | 59,301 | 59,301 |
| Public ways and facilities | -- | -- | -- | 1,989,411 | 1,989,411 |
| Public assistance | -- | -- | -- | 826 | 826 |
| Subtotal | <u>7,115,793</u> | <u>10,531,096</u> | <u>--</u> | <u>18,923,545</u> | <u>36,570,434</u> |
| Assigned to: | | | | | |
| Debt service | -- | -- | -- | 1,801,011 | 1,801,011 |
| Public protection | -- | -- | -- | 2,639,389 | 2,639,389 |
| Public ways and facilities | -- | -- | -- | 60 | 60 |
| Health and sanitation | -- | -- | -- | 9,960,489 | 9,960,489 |
| Public assistance | -- | -- | -- | 1,998,761 | 1,998,761 |
| General government | 628,236 | -- | -- | 458,646 | 1,086,882 |
| Education | -- | -- | -- | 13,094 | 13,094 |
| Recreation & cultural services | -- | -- | -- | 459,531 | 459,531 |
| Subtotal | <u>628,236</u> | <u>--</u> | <u>--</u> | <u>17,330,981</u> | <u>17,959,217</u> |
| Unassigned | <u>40,258,816</u> | <u>--</u> | <u>--</u> | <u>(427,296)</u> | <u>39,831,520</u> |
| Total | <u>\$ 49,151,382</u> | <u>\$ 18,390,811</u> | <u>\$ 27,393,760</u> | <u>\$ 134,304,048</u> | <u>\$ 229,240,001</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 14: NET POSITION / FUND BALANCES (CONTINUED)

B. Prior Period Adjustments

Adjustments resulting from errors or changes to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balances / net position.

The impact of the restatements on the fund balances / net position as previously reported is presented below:

| | Primary Government Governmental Activities | |
|---|---|--|
| | Fund Financial Statements | Government-Wide Statement of Net Position |
| | Other Governmental Funds | Total Governmental Activities |
| Fund Balance / Net Position, June 30, 2013, as previously reported | \$ 121,631,812 | \$ 476,022,611 |
| Restatements: | | |
| Overstatement of accounts receivable | (212,031) | (212,031) |
| Overstatement of notes receivable | (4,852,132) | -- |
| Overstatement of interest receivable | (51,089) | -- |
| Overstatement of deferred revenue (unavailable) | 4,903,221 | -- |
| Overstatement of other liabilities | -- | 198,763 |
| Total restatements | (212,031) | (13,268) |
| Fund Balance / Net Position, June 30, 2013, as restated | \$ 121,419,781 | \$ 476,009,343 |

C. Deficit Fund Balances / Net Position

The following funds had deficit fund balances or net position as of June 30, 2014:

Nonmajor Governmental Funds:

| | |
|--|---------|
| CDBG 1 st Time Homebuyers Grant | \$ 253 |
| HCED Administration | 18,816 |
| CSA#3 West Shore Snow Removal | 196,298 |
| Bond: Encroachment Prepayments | 345 |
| Meyers Landfill Site | 69,969 |

Internal Service Fund:

| | |
|---------------------------|------------|
| Risk Management Authority | 59,580,494 |
|---------------------------|------------|

The deficit in the nonmajor governmental fund is expected to be eliminated in future years through future revenues and/or transfers from other funds. The deficit in the internal service fund is expected to be eliminated in future years through either a reduction of the benefits or an increase in charges to other funds.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 15: CONDENSED SEGMENT INFORMATION ON COMPONENT UNITS

The County has three Discretely Presented Component Units. Condensed Segment information as of and for the year ended June 30, 2014, is as follows:

Component Units Statement of Net Position June 30, 2014

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|----------------------------------|--|---|---|----------------------|
| <u>ASSETS</u> | | | | |
| Current and other assets | \$ 2,645,069 | \$ 8,280,070 | \$ 1,803,339 | \$ 12,728,478 |
| Capital assets | 554,547 | 9,272,563 | 36,956 | 9,864,066 |
| Restricted cash | -- | 3,557,289 | 1,793,525 | 5,350,814 |
| Other long-term assets | 75,000 | -- | -- | 75,000 |
| Total Assets | <u>3,274,616</u> | <u>21,109,922</u> | <u>3,633,820</u> | <u>28,018,358</u> |
| <u>LIABILITIES</u> | | | | |
| Current liabilities | 88,273 | 8,124,594 | 1,052,947 | 9,265,814 |
| Long-term liabilities | -- | 600,631 | 79,648 | 680,279 |
| Total Liabilities | <u>88,273</u> | <u>8,725,225</u> | <u>1,132,595</u> | <u>9,946,093</u> |
| <u>NET POSITION</u> | | | | |
| Net investment in capital assets | 554,547 | 9,272,563 | 36,956 | 9,864,066 |
| Restricted | 2,631,796 | -- | 2,196,800 | 4,828,596 |
| Unrestricted | -- | 3,112,134 | 267,469 | 3,379,603 |
| Total Net Position | <u>\$ 3,186,343</u> | <u>\$ 12,384,697</u> | <u>\$ 2,501,225</u> | <u>\$ 18,072,265</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

NOTE 15: CONDENSED SEGMENT INFORMATION ON COMPONENT UNITS (CONTINUED)

Component Units Statement of Activities For the Year Ended June 30, 2014

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|---|--|---|---|----------------------|
| Revenues: | | | | |
| Program Revenues: | | | | |
| Charges for current services | \$ -- | \$ 1,590,224 | \$ -- | \$ 1,590,224 |
| Operating grants and contributions | 1,541,593 | 4,152,688 | 1,768,037 | 7,462,318 |
| Capital grants and contributions | -- | 1,158,761 | -- | 1,158,761 |
| General Revenues: | | | | |
| Taxes | -- | -- | 4,930,021 | 4,930,021 |
| Interest and investment earnings | 5,778 | 15,449 | 6,662 | 27,889 |
| Other revenues | 3,482 | 33,884 | 71,195 | 108,561 |
| Total Revenues | <u>1,550,853</u> | <u>6,951,006</u> | <u>6,775,915</u> | <u>15,277,774</u> |
| Expenses: | | | | |
| Health and sanitation | 1,648,204 | -- | -- | 1,648,204 |
| Public ways and facilities | -- | 7,032,679 | 6,510,469 | 13,543,148 |
| Total Expenses | <u>1,648,204</u> | <u>7,032,679</u> | <u>6,510,469</u> | <u>15,191,352</u> |
| Change in net position | (97,351) | (81,673) | 265,446 | 86,422 |
| Net Position - Beginning of Year | <u>3,283,694</u> | <u>12,466,370</u> | <u>2,235,779</u> | <u>17,985,843</u> |
| Net Position - End of Year | <u>\$ 3,186,343</u> | <u>\$ 12,384,697</u> | <u>\$ 2,501,225</u> | <u>\$ 18,072,265</u> |

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REQUIRED SUPPLEMENTARY INFORMATION

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COUNTY OF EL DORADO

Required Supplementary Information
For the Year Ended June 30, 2014

SCHEDULES OF FUNDING PROGRESS

The tables below show a three-year comparison of the market value of plan assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Employee's Retirement Pension Plans as of the actuarial valuation date. As of June 30, 2011 and June 30, 2012 CALPERS reported the actuarial values of plan assets greater than the market value of plan assets. Because the actuarial value of plan assets was significantly greater than the market value in these two valuations, the market value of plan assets was used in the below schedules of funding progress for each of these two years. Beginning with the June 30, 2013 valuation, CALPERS reports only the market value of plan assets.

Miscellaneous Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 6/30/11 | \$ 498,510,496 | \$365,327,819 | \$ 133,182,677 | 73.3% | \$ 78,603,424 | 169.4% |
| 6/30/12 | 521,155,919 | 358,290,282 | 162,865,637 | 68.7% | 77,132,460 | 211.2% |
| 6/30/13 | 543,445,624 | 395,508,426 | 147,937,198 | 72.8% | 75,990,044 | 194.7% |

Safety Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 6/30/11 | \$ 232,382,099 | \$155,289,700 | \$ 77,092,399 | 66.8% | \$ 25,867,788 | 298.0% |
| 6/30/12 | 246,982,366 | 153,607,995 | 93,374,371 | 62.2% | 25,525,956 | 365.8% |
| 6/30/13 | 260,670,062 | 171,046,265 | 89,623,797 | 65.6% | 25,906,903 | 345.9% |

The table below shows actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Retiree's Health Benefit Plan as of the actuarial valuation date for the past two valuations.

Retiree's Health

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 6/30/10 | \$ 167,183,000 | \$ -- | \$ 167,183,000 | 0.0% | \$ 134,540,000 | 124.3% |
| 6/30/12 | 67,924,000 | -- | 67,924,000 | 0.0% | 136,519,000 | 49.8% |
| 6/30/14 | 72,030,000 | -- | 72,030,000 | 0.0% | 146,206,000 | 49.3% |

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| Budgetary fund balances, July 1 | \$ 39,959,179 | \$ 39,959,179 | \$ 39,959,179 | \$ -- |
| Resources (inflows): | | | | |
| Taxes | 85,968,472 | 85,968,472 | 88,577,279 | 2,608,807 |
| Licenses, permits and franchises | 6,418,371 | 6,418,371 | 6,611,805 | 193,434 |
| Fines, forfeits and penalties | 878,750 | 878,750 | 1,110,358 | 231,608 |
| Revenue from use of money or property | 121,040 | 121,040 | 176,676 | 55,636 |
| Intergovernmental revenue - State | 29,162,616 | 29,521,167 | 27,737,885 | (1,783,282) |
| Intergovernmental revenue - Federal | 24,344,654 | 24,500,194 | 21,006,880 | (3,493,314) |
| Revenue other governmental agencies | 7,286,088 | 7,286,088 | 6,534,643 | (751,445) |
| Charges for services | 22,014,843 | 21,950,532 | 15,753,138 | (6,197,394) |
| Miscellaneous revenue | 1,153,163 | 1,164,842 | 2,098,440 | 933,598 |
| Other financing sources | 31,238,533 | 32,039,641 | 27,548,412 | (4,491,229) |
| | <u>208,586,530</u> | <u>209,849,097</u> | <u>197,155,516</u> | <u>(12,693,581)</u> |
| Amounts available for appropriation | <u>248,545,709</u> | <u>249,808,276</u> | <u>237,114,695</u> | <u>(12,693,581)</u> |
| Charges to appropriations (outflows): | | | | |
| General Government | | | | |
| Board of Supervisors | | | | |
| Salaries and employee benefits | 1,424,009 | 1,405,809 | 1,200,984 | 204,825 |
| Services and supplies | 248,731 | 266,231 | 134,172 | 132,059 |
| Other charges | -- | 700 | 676 | 24 |
| Fixed assets | 23,000 | 23,000 | 12,267 | 10,733 |
| Intrafund transfers | 36,071 | 36,071 | 11,575 | 24,496 |
| | <u>1,731,811</u> | <u>1,731,811</u> | <u>1,359,674</u> | <u>372,137</u> |
| County Administrative Office | | | | |
| Salaries and employee benefits | 2,144,969 | 2,094,969 | 1,775,801 | 319,168 |
| Services and supplies | 60,764 | 60,764 | 67,685 | (6,921) |
| Fixed assets | 3,000 | 3,000 | 2,850 | 150 |
| Intrafund transfers | 40,133 | 40,133 | 20,421 | 19,712 |
| Intrafund abatement | (215,120) | (215,120) | (17,871) | (197,249) |
| | <u>2,033,746</u> | <u>1,983,746</u> | <u>1,848,886</u> | <u>134,860</u> |
| Annual Audit | | | | |
| Services and supplies | 92,000 | 92,000 | 80,875 | 11,125 |
| | <u>92,000</u> | <u>92,000</u> | <u>80,875</u> | <u>11,125</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Auditor/Controller | | | | |
| Salaries and employee benefits | \$ 2,946,682 | \$ 2,946,682 | \$ 2,633,589 | \$ 313,093 |
| Services and supplies | 97,137 | 97,137 | 68,697 | 28,440 |
| Intrafund transfers | 303,343 | 303,343 | 10,215 | 293,128 |
| Intrafund abatement | (155,684) | (155,684) | (158,580) | 2,896 |
| | <u>3,191,478</u> | <u>3,191,478</u> | <u>2,553,921</u> | <u>637,557</u> |
| Treasurer/Tax Collector | | | | |
| Salaries and employee benefits | 2,013,935 | 2,013,935 | 1,913,384 | 100,551 |
| Services and supplies | 599,951 | 599,951 | 418,854 | 181,097 |
| Fixed assets | 19,000 | 19,000 | 6,814 | 12,186 |
| Other financing uses | 3,600 | 3,600 | 2,738 | 862 |
| Intrafund transfers | 289,015 | 289,015 | 61,797 | 227,218 |
| Intrafund abatement | (14,000) | (14,000) | (7,171) | (6,829) |
| | <u>2,911,501</u> | <u>2,911,501</u> | <u>2,396,416</u> | <u>515,085</u> |
| Assessor | | | | |
| Salaries and employee benefits | 3,157,730 | 3,157,730 | 3,016,712 | 141,018 |
| Services and supplies | 121,639 | 121,639 | 106,579 | 15,060 |
| Other charges | 500 | 500 | -- | 500 |
| Intrafund transfers | 269,805 | 269,805 | 8,048 | 261,757 |
| | <u>3,549,674</u> | <u>3,549,674</u> | <u>3,131,339</u> | <u>418,335</u> |
| Purchasing | | | | |
| Salaries and employee benefits | 549,220 | 549,220 | 544,918 | 4,302 |
| Services and supplies | 21,104 | 21,104 | 16,001 | 5,103 |
| Intrafund transfers | 6,317 | 6,317 | 362 | 5,955 |
| | <u>576,641</u> | <u>576,641</u> | <u>561,281</u> | <u>15,360</u> |
| Revenue Recovery | | | | |
| Salaries and employee benefits | 608,562 | 608,562 | 612,000 | (3,438) |
| Services and supplies | 167,866 | 167,866 | 156,291 | 11,575 |
| Intrafund transfers | 30,768 | 30,768 | 7,879 | 22,889 |
| Intrafund abatement | (13,000) | (13,000) | (15,662) | 2,662 |
| | <u>794,196</u> | <u>794,196</u> | <u>760,508</u> | <u>33,688</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|------------------|------------------|---|
| County Counsel | | | | |
| Salaries and employee benefits | \$ 2,592,238 | \$ 2,592,238 | \$ 2,424,342 | \$ 167,896 |
| Services and supplies | 289,685 | 429,585 | 327,245 | 102,340 |
| Intrafund transfers | 36,333 | 36,333 | 4,972 | 31,361 |
| Intrafund abatement | (37,000) | (37,000) | -- | (37,000) |
| | <u>2,881,256</u> | <u>3,021,156</u> | <u>2,756,559</u> | <u>264,597</u> |
| Human Resources | | | | |
| Salaries and employee benefits | 1,146,329 | 1,146,329 | 926,252 | 220,077 |
| Services and supplies | 428,810 | 568,810 | 404,936 | 163,874 |
| Intrafund transfers | 25,592 | 25,592 | 5,502 | 20,090 |
| | <u>1,600,731</u> | <u>1,740,731</u> | <u>1,336,690</u> | <u>404,041</u> |
| Elections | | | | |
| Salaries and employee benefits | 810,267 | 810,267 | 712,938 | 97,329 |
| Services and supplies | 791,938 | 844,703 | 643,066 | 201,637 |
| Other charges | 83,750 | 83,750 | -- | 83,750 |
| Intrafund transfers | 46,887 | 46,887 | 8,585 | 38,302 |
| | <u>1,732,842</u> | <u>1,785,607</u> | <u>1,364,589</u> | <u>421,018</u> |
| Communications | | | | |
| Salaries and employee benefits | 606,709 | 606,709 | 558,460 | 48,249 |
| Services and supplies | 1,610,076 | 1,560,576 | 1,121,161 | 439,415 |
| Services and supplies abatements | (350,000) | (350,000) | (253,265) | (96,735) |
| Fixed assets | 119,600 | 169,100 | 90,589 | 78,511 |
| Intrafund transfers | 2,056 | 2,056 | 25 | 2,031 |
| Intrafund abatement | (675,000) | (675,000) | (1,436) | (673,564) |
| | <u>1,313,441</u> | <u>1,313,441</u> | <u>1,515,534</u> | <u>(202,093)</u> |
| Courier and Messenger | | | | |
| Salaries and employee benefits | 159,762 | 159,762 | 148,719 | 11,043 |
| Services and supplies | 26,405 | 26,405 | 25,038 | 1,367 |
| Intrafund transfers | 4,209 | 4,209 | -- | 4,209 |
| Intrafund abatement | (154,817) | (154,817) | (151,398) | (3,419) |
| | <u>35,559</u> | <u>35,559</u> | <u>22,359</u> | <u>13,200</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------|--------------------|------------------|------------------|---|
| Buildings and Grounds | | | | |
| Salaries and employee benefits | \$ 3,200,121 | \$ 3,200,121 | \$ 2,897,737 | \$ 302,384 |
| Services and supplies | 1,953,917 | 2,047,772 | 2,063,132 | (15,360) |
| Other charges | 40,000 | 40,000 | 25,874 | 14,126 |
| Fixed assets | 28,250 | 28,250 | 18,105 | 10,145 |
| Intrafund transfers | 59,776 | 59,776 | 173 | 59,603 |
| Intrafund abatement | -- | -- | (136,867) | 136,867 |
| | <u>5,282,064</u> | <u>5,375,919</u> | <u>4,868,154</u> | <u>507,765</u> |
| County Promotion | | | | |
| Salaries and employee benefits | 236,079 | 236,079 | 143,496 | 92,583 |
| Services and supplies | 1,686,409 | 1,754,189 | 1,088,422 | 665,767 |
| Other charges | 93,352 | 7,572 | 1,563 | 6,009 |
| Intrafund transfers | 109,760 | 109,760 | 24,081 | 85,679 |
| | <u>2,125,600</u> | <u>2,107,600</u> | <u>1,257,562</u> | <u>850,038</u> |
| Information Technologies | | | | |
| Salaries and employee benefits | 4,553,533 | 4,532,533 | 4,185,801 | 346,732 |
| Services and supplies | 1,906,671 | 2,007,126 | 1,520,886 | 486,240 |
| Other charges | -- | 21,000 | 20,185 | 815 |
| Fixed assets | 207,900 | 593,900 | 517,363 | 76,537 |
| Intrafund transfers | 149,929 | 149,929 | 6,739 | 143,190 |
| Intrafund abatement | (2,813,252) | (2,813,252) | (304,135) | (2,509,117) |
| | <u>4,004,781</u> | <u>4,491,236</u> | <u>5,946,839</u> | <u>(1,455,603)</u> |
| Surveyor | | | | |
| Salaries and employee benefits | 1,455,144 | 1,455,144 | 1,314,195 | 140,949 |
| Services and supplies | 130,737 | 129,737 | 100,045 | 29,692 |
| Other charges | 300 | 1,300 | 360 | 940 |
| Fixed assets | 7,438 | 7,438 | 3,905 | 3,533 |
| Intrafund transfers | 52,798 | 52,798 | 22,672 | 30,126 |
| Intrafund abatement | (500) | (500) | -- | (500) |
| | <u>1,645,917</u> | <u>1,645,917</u> | <u>1,441,177</u> | <u>204,740</u> |
| Employee Benefits | | | | |
| Salaries and employee benefits | 20,000 | 20,000 | 19,594 | 406 |
| Services and supplies | -- | -- | 72 | (72) |
| | <u>20,000</u> | <u>20,000</u> | <u>19,666</u> | <u>334</u> |
| Engineer | | | | |
| Services and supplies | 641,229 | 641,229 | 349,694 | 291,535 |
| Other charges | 1,367,836 | 1,517,836 | 1,411,001 | 106,835 |
| Intrafund transfers | 125,162 | 125,162 | 26,757 | 98,405 |
| | <u>2,134,227</u> | <u>2,284,227</u> | <u>1,787,452</u> | <u>496,775</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|-------------------|-------------------|---|
| Contribution to Other Funds | | | | |
| Services and supplies | \$ 300,000 | \$ 368,500 | \$ 318,500 | \$ 50,000 |
| Other charges | 3,042,142 | 3,042,142 | 3,025,796 | 16,346 |
| Other financing uses | 31,323,342 | 31,992,342 | 17,614,282 | 14,378,060 |
| | <u>34,665,484</u> | <u>35,402,984</u> | <u>20,958,578</u> | <u>14,444,406</u> |
| Contribution to Other Agencies | | | | |
| Other charges | -- | 958,387 | 958,387 | -- |
| | <u>--</u> | <u>958,387</u> | <u>958,387</u> | <u>--</u> |
| Contribution to Airports | | | | |
| Other financing uses | 269,080 | 269,080 | 82,248 | 186,832 |
| | <u>269,080</u> | <u>269,080</u> | <u>82,248</u> | <u>186,832</u> |
| Other General | | | | |
| Salaries and employee benefits | 6,203,445 | 5,943,445 | 5,675,410 | 268,035 |
| Services and supplies | 1,230,635 | 1,490,635 | 1,246,909 | 243,726 |
| Fixed assets | 17,000 | 17,000 | 4,690 | 12,310 |
| Other financing uses | 244,282 | 246,759 | 1,162,678 | (915,919) |
| Intrafund transfers | 76,045 | 73,568 | 29,796 | 43,772 |
| Intrafund abatement | (3,497,263) | (3,497,263) | (3,195,647) | (301,616) |
| | <u>4,274,144</u> | <u>4,274,144</u> | <u>4,923,836</u> | <u>(649,692)</u> |
| Central Services | | | | |
| Salaries and employee benefits | 34,501 | 34,501 | 30,861 | 3,640 |
| Services and supplies | 183,505 | 183,505 | 124,736 | 58,769 |
| Services and supplies abatements | (175,000) | (175,000) | (118,444) | (56,556) |
| Intrafund transfers | 934 | 934 | -- | 934 |
| Intrafund abatement | (25,972) | (25,972) | (29,647) | 3,675 |
| | <u>17,968</u> | <u>17,968</u> | <u>7,506</u> | <u>10,462</u> |
| General Government | <u>76,884,141</u> | <u>79,575,003</u> | <u>61,940,036</u> | <u>17,634,967</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Public Protection | | | | |
| Superior Court MOE | | | | |
| Services and supplies | \$ 1,810,000 | \$ 1,809,900 | \$ 1,783,904 | \$ 25,996 |
| Other charges | 1,256,000 | 1,256,000 | 1,239,989 | 16,011 |
| Intrafund transfers | -- | 100 | 25 | 75 |
| | <u>3,066,000</u> | <u>3,066,000</u> | <u>3,023,918</u> | <u>42,082</u> |
| Grand Jury | | | | |
| Services and supplies | 86,050 | 86,050 | 47,616 | 38,434 |
| Intrafund transfers | 5,899 | 5,899 | 3,334 | 2,565 |
| | <u>91,949</u> | <u>91,949</u> | <u>50,950</u> | <u>40,999</u> |
| District Attorney | | | | |
| Salaries and employee benefits | 7,417,942 | 7,373,091 | 7,372,662 | 429 |
| Services and supplies | 680,747 | 911,904 | 848,960 | 62,944 |
| Other charges | 2,500 | 2,500 | 2,083 | 417 |
| Fixed assets | 16,500 | 16,500 | 23,546 | (7,046) |
| Other charges | -- | 30,100 | 30,012 | 88 |
| Intrafund transfers | 206,612 | 106,125 | 102,523 | 3,602 |
| Intrafund abatement | (200,000) | (200,000) | (211,129) | 11,129 |
| | <u>8,124,301</u> | <u>8,240,220</u> | <u>8,168,657</u> | <u>71,563</u> |
| Child Support Services | | | | |
| Salaries and employee benefits | 4,132,982 | 4,132,982 | 3,832,408 | 300,574 |
| Services and supplies | 582,325 | 582,325 | 550,353 | 31,972 |
| Intrafund transfers | 317,776 | 317,776 | (77,556) | 395,332 |
| | <u>5,033,083</u> | <u>5,033,083</u> | <u>4,305,205</u> | <u>727,878</u> |
| Public Defender | | | | |
| Salaries and employee benefits | 2,685,376 | 2,665,376 | 2,547,841 | 117,535 |
| Services and supplies | 394,433 | 414,433 | 404,813 | 9,620 |
| Fixed assets | 2,000 | 2,000 | -- | 2,000 |
| Intrafund transfers | 48,165 | 48,165 | 19,818 | 28,347 |
| | <u>3,129,974</u> | <u>3,129,974</u> | <u>2,972,472</u> | <u>157,502</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Sheriff-Bailiff | | | | |
| Salaries and employee benefits | \$ 3,439,271 | \$ 3,439,271 | \$ 2,843,640 | \$ 595,631 |
| Services and supplies | 180,712 | 180,712 | 114,025 | 66,687 |
| Other charges | -- | -- | 1,263 | (1,263) |
| Intrafund transfers | 1,364 | 1,364 | 125 | 1,239 |
| | <u>3,621,347</u> | <u>3,621,347</u> | <u>2,959,053</u> | <u>662,294</u> |
| Sheriff | | | | |
| Salaries and employee benefits | 26,446,571 | 26,446,571 | 25,124,378 | 1,322,193 |
| Services and supplies | 5,821,690 | 5,708,578 | 4,782,849 | 925,729 |
| Other charges | 47,000 | 6,000 | 24,896 | (18,896) |
| Fixed assets | 709,074 | 957,201 | 703,147 | 254,054 |
| Other financing uses | 55,800 | 55,800 | 55,773 | 27 |
| Intrafund transfers | 258,414 | 258,414 | 30,637 | 227,777 |
| Intrafund abatement | -- | -- | (4,104) | 4,104 |
| | <u>33,338,549</u> | <u>33,432,564</u> | <u>30,717,576</u> | <u>2,714,988</u> |
| Central Dispatch | | | | |
| Salaries and employee benefits | 2,080,127 | 2,080,127 | 1,769,999 | 310,128 |
| Services and supplies | 48,026 | 48,026 | 21,479 | 26,547 |
| Fixed assets | 200,000 | 200,000 | -- | 200,000 |
| Intrafund transfers | 11,500 | 11,500 | 483 | 11,017 |
| | <u>2,339,653</u> | <u>2,339,653</u> | <u>1,791,961</u> | <u>547,692</u> |
| Jail | | | | |
| Salaries and employee benefits | 12,081,434 | 12,081,434 | 10,340,650 | 1,740,784 |
| Services and supplies | 2,253,028 | 2,127,746 | 1,889,831 | 237,915 |
| Other charges | -- | 100,000 | -- | 100,000 |
| Fixed assets | 171,150 | 201,209 | 109,642 | 91,567 |
| Intrafund transfers | 59,427 | 59,427 | 34,226 | 25,201 |
| | <u>14,565,039</u> | <u>14,569,816</u> | <u>12,374,349</u> | <u>2,195,467</u> |
| Juvenile Hall | | | | |
| Salaries and employee benefits | 5,109,186 | 5,109,186 | 4,620,680 | 488,506 |
| Services and supplies | 882,948 | 839,093 | 660,971 | 178,122 |
| Other charges | 265,000 | 265,000 | 145,419 | 119,581 |
| Fixed assets | 13,000 | 13,000 | 11,136 | 1,864 |
| Intrafund transfers | 25,995 | 25,995 | 23,242 | 2,753 |
| | <u>6,296,129</u> | <u>6,252,274</u> | <u>5,461,448</u> | <u>790,826</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Probation | | | | |
| Salaries and employee benefits | \$ 7,101,020 | \$ 7,101,020 | \$ 6,431,552 | \$ 669,468 |
| Services and supplies | 1,351,161 | 1,298,960 | 896,659 | 402,301 |
| Other charges | -- | -- | 397 | (397) |
| Fixed assets | 10,000 | 62,201 | 64,033 | (1,832) |
| Other financing uses | -- | 22,473 | 22,472 | 1 |
| Intrafund transfers | 226,294 | 203,821 | 17,627 | 186,194 |
| | <u>8,688,475</u> | <u>8,688,475</u> | <u>7,432,740</u> | <u>1,255,735</u> |
| Agricultural Commission | | | | |
| Salaries and employee benefits | 1,037,363 | 1,037,363 | 1,004,258 | 33,105 |
| Services and supplies | 220,633 | 220,633 | 181,427 | 39,206 |
| Other charges | 6,200 | 6,200 | 3,504 | 2,696 |
| Intrafund transfers | 52,675 | 52,675 | 3,344 | 49,331 |
| | <u>1,316,871</u> | <u>1,316,871</u> | <u>1,192,533</u> | <u>124,338</u> |
| Building Inspector | | | | |
| Salaries and employee benefits | 3,999,410 | 3,999,410 | 3,285,142 | 714,268 |
| Services and supplies | 446,987 | 442,987 | 218,792 | 224,195 |
| Fixed assets | 23,656 | 27,656 | 23,700 | 3,956 |
| Intrafund transfers | 332,153 | 332,153 | 551,631 | (219,478) |
| | <u>4,802,206</u> | <u>4,802,206</u> | <u>4,079,265</u> | <u>722,941</u> |
| Coroner | | | | |
| Salaries and employee benefits | 949,085 | 949,085 | 913,460 | 35,625 |
| Services and supplies | 277,583 | 277,583 | 272,005 | 5,578 |
| Intrafund transfers | 1,706 | 1,706 | 57 | 1,649 |
| | <u>1,228,374</u> | <u>1,228,374</u> | <u>1,185,522</u> | <u>42,852</u> |
| Emergency Services | | | | |
| Salaries and employee benefits | 701,354 | 701,354 | 633,774 | 67,580 |
| Services and supplies | 52,440 | 52,440 | 64,026 | (11,586) |
| Other charges | -- | -- | 1,099 | (1,099) |
| Fixed assets | -- | -- | 178 | (178) |
| Intrafund transfers | 7,408 | 7,408 | 352 | 7,056 |
| | <u>761,202</u> | <u>761,202</u> | <u>699,429</u> | <u>61,773</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|--------------------|-------------------|---|
| Recorder/Clerk | | | | |
| Salaries and employee benefits | \$ 1,246,276 | \$ 1,246,276 | \$ 1,056,120 | \$ 190,156 |
| Services and supplies | 319,480 | 319,480 | 216,294 | 103,186 |
| Fixed assets | 50,000 | 50,000 | -- | 50,000 |
| Intrafund transfers | 129,987 | 129,987 | 13,377 | 116,610 |
| | <u>1,745,743</u> | <u>1,745,743</u> | <u>1,285,791</u> | <u>459,952</u> |
| Planning and Zoning | | | | |
| Salaries and employee benefits | 5,371,527 | 5,248,527 | 4,762,302 | 486,225 |
| Services and supplies | 2,142,976 | 2,246,589 | 1,364,811 | 881,778 |
| Other charges | 1,454 | 1,454 | 1,356 | 98 |
| Fixed assets | -- | 2,342 | 4,673 | (2,331) |
| Intrafund transfers | 527,312 | 527,312 | 275,592 | 251,720 |
| Intrafund abatement | (368,285) | (376,285) | (894,464) | 518,179 |
| | <u>7,674,984</u> | <u>7,649,939</u> | <u>5,514,270</u> | <u>2,135,669</u> |
| Animal Services | | | | |
| Salaries and employee benefits | 1,401,275 | 1,398,675 | 1,216,877 | 181,798 |
| Services and supplies | 630,987 | 768,639 | 505,004 | 263,635 |
| Other charges | 407,335 | 187,635 | 64,266 | 123,369 |
| Fixed assets | 4,000 | 6,600 | 2,505 | 4,095 |
| Intrafund transfers | 81,273 | 300,973 | 232,845 | 68,128 |
| | <u>2,524,870</u> | <u>2,662,522</u> | <u>2,021,497</u> | <u>641,025</u> |
| Public Guardian | | | | |
| Salaries and employee benefits | 1,324,711 | 1,324,711 | 1,145,888 | 178,823 |
| Services and supplies | 145,280 | 145,280 | 79,658 | 65,622 |
| Fixed assets | 27,000 | 27,000 | -- | 27,000 |
| Intrafund transfers | 284,383 | 284,383 | 219,775 | 64,608 |
| | <u>1,781,374</u> | <u>1,781,374</u> | <u>1,445,321</u> | <u>336,053</u> |
| Cemeteries | | | | |
| Salaries and employee benefits | - | 53,000 | 51,128 | 1,872 |
| Services and supplies | 19,980 | 19,980 | 1,879 | 18,101 |
| Other charges | 234 | 234 | 234 | -- |
| Intrafund transfers | -- | 8,000 | 8,072 | (72) |
| | <u>20,214</u> | <u>81,214</u> | <u>61,313</u> | <u>19,901</u> |
| Public Protection | <u>110,150,337</u> | <u>110,494,800</u> | <u>96,743,270</u> | <u>13,751,530</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Health and Sanitation | | | | |
| Environmental Management | | | | |
| Salaries and employee benefits | \$ 1,574,776 | \$ 1,574,776 | \$ 1,354,973 | \$ 219,803 |
| Services and supplies | 277,037 | 393,511 | 166,030 | 227,481 |
| Other charges | 2,500 | 2,500 | 123 | 2,377 |
| Fixed assets | 18,758 | 18,758 | -- | 18,758 |
| Intrafund transfers | 327,487 | 327,487 | 197,513 | 129,974 |
| Intrafund abatement | (2,550) | (2,550) | (2,402) | (148) |
| | <u>2,198,008</u> | <u>2,314,482</u> | <u>1,716,237</u> | <u>598,245</u> |
| Health and Sanitation | <u>2,198,008</u> | <u>2,314,482</u> | <u>1,716,237</u> | <u>598,245</u> |
| Public Assistance | | | | |
| Social Services Administration | | | | |
| Salaries and employee benefits | 12,029,224 | 11,579,224 | 10,240,087 | 1,339,137 |
| Services and supplies | 1,504,239 | 1,504,239 | 1,065,286 | 438,953 |
| Other charges | 713,400 | 713,400 | 445,074 | 268,326 |
| Fixed assets | 8,600 | 8,600 | -- | 8,600 |
| Intrafund transfers | 4,218,378 | 4,218,378 | 3,176,376 | 1,042,002 |
| | <u>18,473,841</u> | <u>18,023,841</u> | <u>14,926,823</u> | <u>3,097,018</u> |
| Social Services Programs | | | | |
| Salaries and employee benefits | 4,703,467 | 4,703,467 | 4,396,703 | 306,764 |
| Services and supplies | 1,801,592 | 1,801,592 | 1,502,943 | 298,649 |
| Other charges | 1,916,099 | 1,916,099 | 1,852,367 | 63,732 |
| Fixed assets | 23,400 | 23,400 | -- | 23,400 |
| Intrafund transfers | 1,800 | 1,800 | 908 | 892 |
| | <u>8,446,358</u> | <u>8,446,358</u> | <u>7,752,921</u> | <u>693,437</u> |
| Categorical Aids | | | | |
| Other charges | <u>16,853,448</u> | <u>17,303,448</u> | <u>17,030,393</u> | <u>273,055</u> |
| | <u>16,853,448</u> | <u>17,303,448</u> | <u>17,030,393</u> | <u>273,055</u> |
| Aids to Indigents | | | | |
| Services and supplies | 46,500 | 46,500 | 43,066 | 3,434 |
| Other charges | <u>38,800</u> | <u>38,800</u> | <u>48,787</u> | <u>(9,987)</u> |
| | <u>85,300</u> | <u>85,300</u> | <u>91,853</u> | <u>(6,553)</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|--------------------|----------------------|---|
| Veterans' Services | | | | |
| Salaries and employee benefits | \$ 298,868 | \$ 311,415 | \$ 311,413 | \$ 2 |
| Services and supplies | 72,779 | 76,588 | 72,361 | 4,227 |
| Other charges | 250 | 250 | -- | 250 |
| Fixed assets | -- | 2,635 | 2,635 | -- |
| Intrafund transfers | 18,638 | 3,894 | 2,326 | 1,568 |
| | <u>390,535</u> | <u>394,782</u> | <u>388,735</u> | <u>6,047</u> |
| Public Assistance | <u>44,249,482</u> | <u>44,253,729</u> | <u>40,190,725</u> | <u>4,063,004</u> |
| Education | | | | |
| County Library | | | | |
| Salaries and employee benefits | 2,474,204 | 2,472,804 | 2,317,056 | 155,748 |
| Services and supplies | 835,869 | 873,758 | 812,458 | 61,300 |
| Other charges | 2,000 | 3,400 | 2,825 | 575 |
| Fixed assets | 30,670 | 14,750 | 17,584 | (2,834) |
| Other financing uses | -- | 66,611 | 66,610 | 1 |
| Intrafund transfers | 91,121 | 89,401 | 27,065 | 62,336 |
| | <u>3,433,864</u> | <u>3,520,724</u> | <u>3,243,598</u> | <u>277,126</u> |
| Education | <u>3,433,864</u> | <u>3,520,724</u> | <u>3,243,598</u> | <u>277,126</u> |
| Recreation and Cultural Services | | | | |
| Recreation | | | | |
| Salaries and employee benefits | 348,269 | 378,469 | 394,314 | (15,845) |
| Services and supplies | 221,534 | 485,504 | 177,522 | 307,982 |
| Other charges | 616,388 | 717,522 | 478,437 | 239,085 |
| Fixed assets | -- | 89,178 | 70,950 | 18,228 |
| Intrafund transfers | 35,000 | 35,000 | 17,197 | 17,803 |
| | <u>1,221,191</u> | <u>1,705,673</u> | <u>1,138,420</u> | <u>567,253</u> |
| Historical Museum | | | | |
| Salaries and employee benefits | 88,096 | 88,096 | 87,065 | 1,031 |
| Services and supplies | 36,719 | 36,719 | 27,112 | 9,607 |
| Intrafund transfers | 4,650 | 4,650 | -- | 4,650 |
| | <u>129,465</u> | <u>129,465</u> | <u>114,177</u> | <u>15,288</u> |
| Recreation and Cultural Services | <u>1,350,656</u> | <u>1,835,138</u> | <u>1,252,597</u> | <u>582,541</u> |
| Contingency | | | | |
| Appropriation for contingencies | <u>10,279,221</u> | <u>7,814,400</u> | <u>--</u> | <u>7,814,400</u> |
| | <u>10,279,221</u> | <u>7,814,400</u> | <u>--</u> | <u>7,814,400</u> |
| Total Charges to Appropriations | <u>248,545,709</u> | <u>249,808,276</u> | <u>205,086,463</u> | <u>44,721,813</u> |
| Budgetary Balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 32,028,232</u> | <u>\$ 32,028,232</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2014

An explanation of the differences between budgetary inflows and outflows, and GAAP revenues and expenditures:

Sources/inflows of resources:

| | |
|--|------------------------------|
| Actual amount (budgetary basis) "available for appropriations" from the budgetary comparison schedule | \$ 237,114,695 |
| Difference budget to GAAP The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (39,959,179) |
| Transfers in from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (27,548,412) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(6,595,002)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 163,012,102</u></u> |

Uses/outflow of resources:

| | |
|--|------------------------------|
| Actual amount (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule | \$ 205,086,463 |
| Difference budget to GAAP Transfers out to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes | (19,036,813) |
| Interfund expenditures to other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(6,595,002)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 179,454,648</u></u> |

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Road Fund
For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|-------------------|---------------------|---|
| Budgetary fund balances, July 1 | \$ 3,911,194 | \$ 3,869,721 | \$ 3,869,721 | \$ -- |
| Resources (inflows): | | | | |
| Taxes and assessments | 134,139 | 134,139 | 91,125 | (43,014) |
| Licenses, permits and franchises | 567,410 | 567,410 | 855,022 | 287,612 |
| Revenue from use of money or property | 26,321 | 26,321 | 33,696 | 7,375 |
| Intergovernmental revenue - State | 23,841,887 | 24,197,676 | 19,311,037 | (4,886,639) |
| Intergovernmental revenue - Federal | 10,939,399 | 10,906,039 | 5,208,873 | (5,697,166) |
| Charges for services | 4,725,057 | 4,920,339 | 3,186,383 | (1,733,956) |
| Miscellaneous revenues | 4,987,452 | 4,987,452 | 5,204,118 | 216,666 |
| Other financing sources | 27,268,608 | 27,268,608 | 18,689,188 | (8,579,420) |
| | <u>72,490,273</u> | <u>73,007,984</u> | <u>52,579,442</u> | <u>(20,428,542)</u> |
| Amounts available for appropriations | <u>76,401,467</u> | <u>76,877,705</u> | <u>56,449,163</u> | <u>(20,428,542)</u> |
| Charges to appropriations (outflows): | | | | |
| Public Ways and Facilities | | | | |
| Salaries and employee benefits | 16,131,130 | 16,131,130 | 13,391,134 | 2,739,996 |
| Services and supplies | 47,103,915 | 47,457,575 | 31,589,144 | 15,868,431 |
| Other charges | 10,696,332 | 10,696,332 | 3,538,082 | 7,158,250 |
| Fixed assets | 3,159,781 | 3,084,414 | 1,477,039 | 1,607,375 |
| Other financing uses | -- | 77,496 | 77,496 | -- |
| Intrafund transfers | 5,575,075 | 5,695,524 | 4,114,557 | 1,580,967 |
| Intrafund abatement | (6,764,766) | (6,764,766) | (4,840,974) | (1,923,792) |
| Appropriations for contingencies | 500,000 | 500,000 | -- | 500,000 |
| Public Ways and Facilities | <u>76,401,467</u> | <u>76,877,705</u> | <u>49,346,478</u> | <u>27,531,227</u> |
| Total Charges to Appropriations | <u>76,401,467</u> | <u>76,877,705</u> | <u>49,346,478</u> | <u>27,531,227</u> |
| Budgetary fund balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 7,102,685</u> | <u>\$ 7,102,685</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Road Fund (continued)
For the Year Ended June 30, 2014

An explanation of the differences between budgetary inflows and outflows, and GAAP revenues and expenditures:

Sources/inflows of resources:

| | |
|--|-----------------------------|
| Actual amount (budgetary basis) "available for appropriations" from the budgetary comparison schedule | \$ 56,449,163 |
| Difference budget to GAAP The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (3,869,721) |
| Transfers in from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (18,658,518) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,139,866)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 31,781,058</u></u> |

Uses/outflow of resources:

| | |
|--|-----------------------------|
| Actual amount (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule | \$ 49,346,478 |
| Difference budget to GAAP Transfers out to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes | (77,496) |
| Interfund expenditures to other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,139,866)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 47,129,116</u></u> |

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Silva Valley Interchange TIM Fund
June 30, 2014

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|------------------|----------------------|---|
| Budgetary fund balances, July 1 | \$ (355,191) | \$ (355,191) | \$ (355,191) | \$ -- |
| Resources (inflows): | | | | |
| Revenue from use of money or property | 16,000 | 16,000 | 51,768 | 35,768 |
| Charges for services | 491,800 | 991,800 | 19,260,880 | 18,269,080 |
| | <u>507,800</u> | <u>1,007,800</u> | <u>19,312,648</u> | <u>18,304,848</u> |
| Amounts available for appropriations | <u>152,609</u> | <u>652,609</u> | <u>18,957,457</u> | <u>18,304,848</u> |
| Charges to appropriations (outflows): | | | | |
| Public Ways and Facilities | | | | |
| Other financing uses | 52,609 | 552,609 | 443,046 | 109,563 |
| Appropriations for contingencies | 100,000 | 100,000 | -- | 100,000 |
| | <u>152,609</u> | <u>652,609</u> | <u>443,046</u> | <u>209,563</u> |
| Public Ways and Facilities | <u>152,609</u> | <u>652,609</u> | <u>443,046</u> | <u>209,563</u> |
| Total Charges to Appropriations | <u>152,609</u> | <u>652,609</u> | <u>443,046</u> | <u>209,563</u> |
| Budgetary fund balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 18,514,411</u> | <u>\$ 18,514,411</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Silva Valley Interchange TIM Fund (continued)
June 30, 2014

An explanation of the differences between budgetary inflows and outflows, and GAAP revenues and expenditures:

Sources/inflows of resources:

| | |
|--|---------------|
| Actual amount (budgetary basis) "available for appropriations" from the budgetary comparison schedule | \$ 18,957,457 |
|--|---------------|

Difference budget to GAAP

| | |
|---|----------------|
| The fund deficit at the beginning of the year is a budgetary use but is not a reduction of current year revenue for financial reporting purposes | <u>355,191</u> |
|---|----------------|

| | |
|--|-----------------------------|
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 19,312,648</u></u> |
|--|-----------------------------|

Uses/outflow of resources:

| | |
|---|------------|
| Actual amount (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 443,046 |
|---|------------|

Difference budget to GAAP

| | |
|---|------------------|
| Transfers out to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes | <u>(443,046)</u> |
|---|------------------|

| | |
|--|---------------------|
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ --</u></u> |
|--|---------------------|

COUNTY OF EL DORADO

Required Supplementary Information Notes to the Budgetary Comparison Schedule For the Year Ended June 30, 2014

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before October 2. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may legally not exceed appropriations. The County Administrator approves any budget amendments transferring appropriation within object categories such as salaries and benefits or services and supplies. In addition, the County Administrator also approves budget amendments transferring appropriations between object categories. The Board of Supervisors approves budget amendments transferring appropriations between budget units, departments, or funds. The Board of Supervisors also approves appropriations from unappropriated reserves and unanticipated revenues received during the year. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and as amended during the fiscal year.

The County uses an encumbrances system as an extension of normal budgetary accounting for the general, special revenue, and debt service funds and to assist in controlling expenditures of the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are reported as part of the restricted, committed, or assigned fund balances since they do not constitute expenditures or liabilities. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

The budgets for the governmental funds may include an object level known as "intrafund transfers" in the charges for appropriations. This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP). Annual budgets are prepared on the modified accrual basis of accounting except that current year encumbrances are budgeted as expenditures.

SUPPLEMENTARY INFORMATION

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COUNTY OF EL DORADO

Combining Statement of Net Position Internal Service Funds June 30, 2014

| | Fleet Management | Risk Management Authority | Total |
|--|---------------------|---------------------------------|------------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and investments | \$ 2,193,713 | \$ 28,465,032 | \$ 30,658,745 |
| Account receivable | 547 | 48,031 | 48,578 |
| Deposits | -- | 83,100 | 83,100 |
| Inventory | 43,564 | -- | 43,564 |
| Prepaid expenses | 93 | 2,305,422 | 2,305,515 |
| Total Current Assets | <u>2,237,917</u> | <u>30,901,585</u> | <u>33,139,502</u> |
| Capital Assets: | | | |
| Land | 40,000 | -- | 40,000 |
| Structures and improvements | 659,905 | -- | 659,905 |
| Equipment | 11,276,442 | 43,842 | 11,320,284 |
| Accumulated depreciation | <u>(5,511,882)</u> | <u>(24,577)</u> | <u>(5,536,459)</u> |
| Total Capital Assets, Net of Accumulated Depreciation | <u>6,464,465</u> | <u>19,265</u> | <u>6,483,730</u> |
| Total Assets | <u>8,702,382</u> | <u>30,920,850</u> | <u>39,623,232</u> |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts payable | 271,762 | 317,590 | 589,352 |
| Salaries and benefits payable | 11,218 | 16,499 | 27,717 |
| Due to other funds | -- | 1,823,000 | 1,823,000 |
| Liability for self-insurance | -- | 4,423,941 | 4,423,941 |
| Compensated absences-due within one year | 1,451 | 1,282 | 2,733 |
| Total Current Liabilities | <u>284,431</u> | <u>6,582,312</u> | <u>6,866,743</u> |
| Long-Term Liabilities | | | |
| Liability for self-insurance | -- | 12,863,059 | 12,863,059 |
| Liability for other post-employment benefits | -- | 71,041,226 | 71,041,226 |
| Compensated absences-due beyond year one | 16,687 | 14,747 | 31,434 |
| Total Long-Term Liabilities | <u>16,687</u> | <u>83,919,032</u> | <u>83,935,719</u> |
| Total Liabilities | <u>301,118</u> | <u>90,501,344</u> | <u>90,802,462</u> |
| Net Position | | | |
| Net investment in capital assets | 6,464,465 | 19,265 | 6,483,730 |
| Restricted | 2,383,401 | -- | 2,383,401 |
| Unrestricted | <u>(446,602)</u> | <u>(59,599,759)</u> | <u>(60,046,361)</u> |
| Total Net Position | <u>\$ 8,401,264</u> | <u>\$ (59,580,494)</u> | <u>\$ (51,179,230)</u> |

COUNTY OF EL DORADO

Combining Statement of Revenues, Expenses and Changes in Net Position Internal Service Funds For the Year Ended June 30, 2014

| | Fleet Management | Risk Management Authority | Total |
|---|---------------------|---------------------------------|------------------------|
| Operating Revenues: | | | |
| Service fees | \$ 1,675,460 | \$ 32,679,856 | \$ 34,355,316 |
| Operating Expenses: | | | |
| Salaries and benefits | 272,578 | 6,438,141 | 6,710,719 |
| Services and supplies | 569,246 | 40,380,446 | 40,949,692 |
| Depreciation | 830,846 | 3,682 | 834,528 |
| Total Operating Expenses | 1,672,670 | 46,822,269 | 48,494,939 |
| Operating Income (Loss) | 2,790 | (14,142,413) | (14,139,623) |
| Non-Operating Revenues (Expenses): | | | |
| Interest income | 3,823 | 64,364 | 68,187 |
| Gain (loss) on sale of capital assets | (45,183) | -- | (45,183) |
| Miscellaneous nonoperating revenue | 39,849 | 463,029 | 502,878 |
| Total Non-Operating Revenues (Expenses) | (1,511) | 527,393 | 525,882 |
| Income (Loss) Before Transfers and Capital Contributions | 1,279 | (13,615,020) | (13,613,741) |
| Transfers In | 55,774 | -- | 55,774 |
| Transfers Out | (21,048) | -- | (21,048) |
| Capital Contributions | 25,931 | -- | 25,931 |
| Change in Net Position | 61,936 | (13,615,020) | (13,553,084) |
| Net Position - Beginning of Year | 8,339,328 | (45,965,474) | (37,626,146) |
| Net Position - End of Year | \$ 8,401,264 | \$ (59,580,494) | \$ (51,179,230) |

COUNTY OF EL DORADO

Combining Statement of Cash Flows Internal Service Funds For the Year Ended June 30, 2014

| | Fleet Management | Risk Management Authority | Total |
|---|----------------------------|---------------------------------|------------------------------|
| Cash Flows from Operating Activities: | | | |
| Cash receipts from interfund services provided | \$ 1,675,283 | \$ 32,886,584 | \$ 34,561,867 |
| Cash paid to suppliers for goods and services | (513,336) | (35,258,022) | (35,771,358) |
| Cash paid to employees for salaries and benefits | (264,806) | (6,442,439) | (6,707,245) |
| Net cash provided (used) by operating activities | <u>897,141</u> | <u>(8,813,877)</u> | <u>(7,916,736)</u> |
| Cash Flows from Noncapital Financing Activities: | | | |
| Cash received from (paid to) other funds | 34,726 | 1,823,000 | 1,857,726 |
| Non-operating revenues | 39,849 | 463,029 | 502,878 |
| Net cash provided (used) by noncapital financing activities | <u>74,575</u> | <u>2,286,029</u> | <u>2,360,604</u> |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Proceeds from sale of capital assets | 71,523 | -- | 71,523 |
| Payments related to the acquisition of capital assets | (1,196,328) | -- | (1,196,328) |
| Capital contributions | 25,931 | -- | 25,931 |
| Net cash provided (used) by capital and related financing activities | <u>(1,098,874)</u> | <u>--</u> | <u>(1,098,874)</u> |
| Cash Flows from Investing Activities: | | | |
| Interest received | 3,823 | 64,364 | 68,187 |
| Net cash provided by investing activities | <u>3,823</u> | <u>64,364</u> | <u>68,187</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (123,335) | (6,463,484) | (6,586,819) |
| Cash and Cash Equivalents, Beginning of Year | <u>2,317,048</u> | <u>34,928,516</u> | <u>37,245,564</u> |
| Cash and Cash Equivalents, End of Year | <u><u>\$ 2,193,713</u></u> | <u><u>\$ 28,465,032</u></u> | <u><u>\$ 30,658,745</u></u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ 2,790 | \$ (14,142,413) | \$ (14,139,623) |
| Adjustments to reconcile operating income (loss) to cash flows from operating activities: | | | |
| Depreciation | 830,846 | 3,682 | 834,528 |
| Changes in assets and liabilities: | | | |
| (Increase) decrease in: | | | |
| Accounts receivable | (177) | 206,728 | 206,551 |
| Inventory | (2,070) | -- | (2,070) |
| Prepaid expenses | (93) | (26,101) | (26,194) |
| Increase (decrease) in: | | | |
| Accounts payable | 58,073 | (377,878) | (319,805) |
| Salaries payable | 889 | (1,444) | (555) |
| Liability for compensated absences | 6,883 | (2,854) | 4,029 |
| Liability for self-insurance | -- | 828,000 | 828,000 |
| Liability for other post employment benefits | -- | 4,698,403 | 4,698,403 |
| Net Cash Provided (Used) by Operating Activities | <u><u>\$ 897,141</u></u> | <u><u>\$ (8,813,877)</u></u> | <u><u>\$ (7,916,736)</u></u> |

**COUNTY OF EL DORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2013**

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COUNTY OF EL DORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors of
the County of El Dorado
Placerville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of El Dorado (County), California, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, which represent the following percentages of assets, liabilities and revenues as of and for the fiscal year ended June 30, 2013:

| <u>Opinion Unit</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Revenues</u> |
|--------------------------------------|---------------|--------------------|-----------------|
| Discretely Presented Component Units | 100% | 100% | 100% |

Those financial statements were audited by other auditors whose report thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Supervisors of
the County of El Dorado

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Roseville, California
March 28, 2014



JOE HARN
Auditor-Controller

County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
(530) 621-5487

BOB TOSCANO
Assistant Auditor-Controller

March 28, 2014

Members of the Board of Supervisors and
Citizens of El Dorado County:

This **Management's Discussion and Analysis** and letter of transmittal of the County of El Dorado's (County) financial statements presents a narrative overview and analysis of the County's financial activities during the fiscal year ended June 30, 2013. Please read it in conjunction with the County's financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$480.4 million (net position). Of this, \$31.4 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors, \$114.7 million is restricted for specific purposes (restricted net position), and \$334.3 million is net investment in capital assets.
- The total fund balances for the County's governmental funds amounted to \$210.9 million, an increase of \$18.2 million from the prior year. Approximately \$113.6 million of this total, or 53.9 percent, is either nonspendable or restricted for specific uses; and \$97.3 million, or 46.1 percent, is unrestricted as either committed, assigned, or unassigned and is available to meet the County's current and future spending needs.
- At the end of the fiscal year the County's primary operating fund, the General Fund, had a fund balance of \$57.1 million. Approximately \$998 thousand is nonspendable. The remaining \$56.1 million, which approximates to 33.4 percent of the General Fund's total expenditures for the year, is unrestricted.
- The County's net investment in capital assets as of June 30, 2013 was \$334.3 million. This balance consisted of \$330 million for governmental activities and \$4.3 million for business-type activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's financial statements. The County's financial statements are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the financial statements. Required Supplementary Information is included in addition to the financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The statement of net position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the residual amount reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator in determining if the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but uncollected revenues and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, recreation and cultural services. The business-type activities of the County include Airports and South Lake Tahoe Transit.

Component units are included in our financial statements and consist of legally separate organizations for which the County is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Component units of the County include the El Dorado Transit Authority, Children and Families Commission, and the El Dorado County Transportation Commission.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on current *inflows and outflows of spendable resources* as well as the *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's short-term financial position and the financial resources available in the near future to support the County's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

In addition to the *General Fund*, the County maintains several individual governmental funds organized according to their type (special revenue, debt service, capital projects, and permanent funds). Major funds are presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. Major governmental funds include the *General Fund*, the *Road Fund*, and the *Silva Valley Interchange Road Impact Fee (RIF) Fund*. All other non-major governmental funds are presented in aggregate as *Other Governmental Funds*.

Proprietary funds are comprised of *enterprise funds* and *internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for South Lake Tahoe Transit and County Airports. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds for its health insurance and self-insurance programs (Risk Management Authority), which includes employee health benefits, retiree health benefits, general liability, and workers' compensation, and for its fleet operations and maintenance (Fleet Management). Because these services predominantly benefit governmental rather

than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide similar information as the government-wide financial statements, only in more detail. These statements present the County's *business type activities-enterprise funds* and *governmental activities- internal service funds*. The *proprietary fund statements* present each of the County's *enterprise funds* (South Lake Tahoe Transit and County Airports) separately and in aggregate, along with the aggregate of the *internal service funds* activity. Additional *internal service funds* financial statements have been provided for Fleet Management and the Risk Management Authority, which provide the detail for each of these funds.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's programs. The County retains and reports Investment Trust and Agency type fiduciary funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information consists of *funding progress schedules* for the pension benefits and other post-employment benefits and the *County's General Fund and major fund budgetary comparison schedules* to demonstrate compliance with the County's adopted budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position can serve over time as a useful indicator of whether the County's financial position is improving or deteriorating. Other factors, such as market conditions, should be considered in measuring the County's overall financial position. The County's assets exceeded its liabilities by \$480.4 million at June 30, 2013. A comparative analysis of government-wide data is presented below.

| Net Position June 30, (in thousands) | | | | | | |
|---|------------------------------------|-------------|-------------------------------------|-------------|--------------|-------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Assets: | | | | | | |
| Current and other assets | \$ 289,788 | \$ 276,398 | \$ 310 | \$ 157 | \$ 290,098 | \$ 276,555 |
| Capital assets | 330,010 | 337,992 | 4,259 | 3,774 | 334,269 | 341,766 |
| Total assets | 619,798 | 614,390 | 4,569 | 3,931 | 624,367 | 618,321 |
| Liabilities: | | | | | | |
| Current and other liabilities | 29,900 | 33,252 | 137 | 27 | 30,037 | 33,279 |
| Long-term liabilities | 113,875 | 105,545 | 24 | 23 | 113,899 | 105,568 |
| Total liabilities | 143,775 | 138,797 | 161 | 50 | 143,936 | 138,847 |
| Net Position: | | | | | | |
| Net investment in capital assets | 330,010 | 337,948 | 4,259 | 3,773 | 334,269 | 341,721 |
| Restricted net position | 114,665 | 111,698 | 41 | 41 | 114,706 | 111,739 |
| Unrestricted net position | 31,348 | 25,947 | 108 | 67 | 31,456 | 26,014 |
| Total net position | \$ 476,023 | \$ 475,593 | \$ 4,408 | \$ 3,881 | \$ 480,431 | \$ 479,474 |

Analysis of Net Position

By far the largest portion of the County's net position is invested in capital assets (e.g., land, infrastructure, structures and improvements, and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, this portion of net position is not available for future spending.

An additional portion of the County's net position, \$114.7 million or 23.9 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$31.4 million, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the most current fiscal year, the County is able to report positive balances in all three categories of net position, for the government as a whole. The following table indicates the changes in net position for governmental and business-type activities:

| Change in Net Position June 30, (in thousands) | | | | | | |
|---|--------------------------------|------------------|---------------------------------|-----------------|-------------------|-------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 45,311 | \$ 40,471 | \$ 728 | \$ 698 | \$ 46,039 | \$ 41,169 |
| Operating grants and contributions | 154,687 | 149,602 | - | - | 154,687 | 149,602 |
| Capital grants and contributions | 191 | 3,235 | 715 | 16 | 906 | 3,251 |
| General Revenues: | | | | | | |
| Taxes | 100,941 | 97,748 | - | - | 100,941 | 97,748 |
| Use of money and property | 841 | 723 | - | - | 841 | 723 |
| Other revenues | 3,280 | 6,466 | 2 | 1 | 3,282 | 6,467 |
| Total revenues | <u>305,251</u> | <u>298,245</u> | <u>1,445</u> | <u>715</u> | <u>306,696</u> | <u>298,960</u> |
| Expenses | | | | | | |
| General government | 35,625 | 27,940 | - | - | 35,625 | 27,940 |
| Public protection | 99,923 | 97,786 | - | - | 99,923 | 97,786 |
| Public ways and facilities | 61,270 | 58,308 | - | - | 61,270 | 58,308 |
| Health and sanitation | 49,765 | 62,795 | - | - | 49,765 | 62,795 |
| Public assistance | 51,675 | 49,180 | - | - | 51,675 | 49,180 |
| Education | 3,507 | 3,619 | - | - | 3,507 | 3,619 |
| Recreation and culture | 1,315 | 1,369 | - | - | 1,315 | 1,369 |
| Interest on long-term debt | 65 | 13 | - | - | 65 | 13 |
| Airports | - | - | 1,094 | 1,117 | 1,094 | 1,117 |
| SLT Transit Program | - | - | - | 2 | - | 2 |
| Total expenses | <u>303,145</u> | <u>301,010</u> | <u>1,094</u> | <u>1,119</u> | <u>304,239</u> | <u>302,129</u> |
| Excess (deficiency) before special items and transfers | 2,106 | (2,765) | 351 | (404) | 2,457 | (3,169) |
| Transfers | (176) | (87) | 176 | 87 | - | - |
| Change in net position | <u>1,930</u> | <u>(2,852)</u> | <u>527</u> | <u>(317)</u> | <u>2,457</u> | <u>(3,169)</u> |
| Net position at beginning of year | 475,593 | 477,220 | 3,881 | 4,198 | 479,474 | 481,418 |
| Restate net position, see below | (1,500) | 1,225 | - | - | (1,500) | 1,225 |
| Net position at beginning of year – restated | 474,093 | 478,445 | 3,881 | 4,198 | 477,974 | 482,643 |
| Net position at end of year | <u>\$476,023</u> | <u>\$475,593</u> | <u>\$ 4,408</u> | <u>\$ 3,881</u> | <u>\$ 480,431</u> | <u>\$ 479,474</u> |

Restatement of net position. The net position at the beginning of 2013 was decreased by \$1.5 million. This restatement was to record a \$1.5 million long term note payable associated with the California Help Loan to Mercy Housing.

The net position at the beginning of 2012 was increased by \$1.2 million. This restatement was to record a \$1 million long term note receivable and \$202 thousand accrued interest associated with County's Department of Transportation promissory note with Cimmarron Cambridge limited partnership dated July 1, 2003 and payable in full on November 1, 2036.

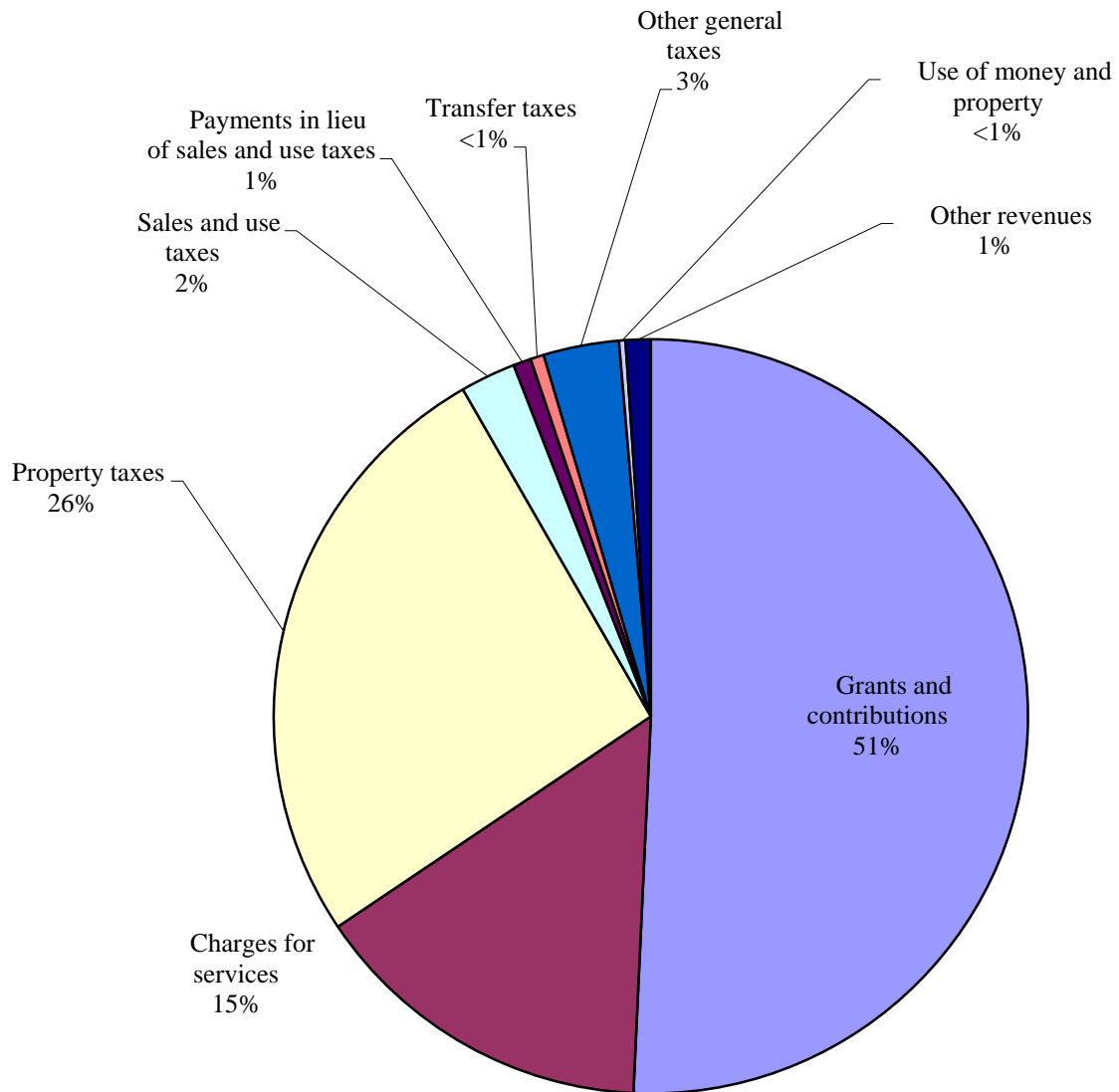
Governmental activities. The County experienced an overall increase in net position of \$2.5 million in 2013, compared to a \$3.2 million decrease in 2012. This increase in net position is attributable mostly to **governmental activities**. Specifically, the \$1.9 million increase in net position attributable to governmental activities, resulted from a \$7.7 million or 2.6 percent increase in revenues accompanied by a more moderate \$2.1 million increase in expenses. The largest revenue increase, \$5.1 million, occurred in the operating grants and contributions category, followed by a \$4.9 million increase in charges for services and \$3.2 million increase in taxes. Revenue increases were offset by a \$2.3 million reduction in capital grants and contributions and \$3.2 million decrease in other revenue types. The latter \$3.2 million decrease included decrease in other revenues received from insurance and third party settlements for the Meyers Landfill Site, SMUD cooperative agreement revenues associated with the Rubicon Trail, and El Dorado Hills TIM fee settlements from the El Dorado Hills Serrano Mello Roos District.

As mentioned, while total revenues increased by 2.6 percent, total expenses increased by less than one percent in 2013 when compared to 2012. Further, and while expenses increased moderately in most of the functional areas, general government expenses increased significantly, by \$7.7 million or 27.5 percent, in 2013 when compared to 2012. More than the majority of this increase, or \$8.3 million, occurred within the General Fund and is discussed later in the financial analysis of governmental funds and in the General Fund budgetary analysis. This and other increases in expenses by governmental activities have been offset by a decline in health and sanitation expenses, down by \$13.0 million or 20.8 percent in 2013 when compared to 2012. This decrease is mostly attributable to prior year's adjustment to recognize \$8.0 million of the total \$16.1 million in the liability associated the Union Mine closure and post closure costs. Additional information on the Union Mine landfill site can be found in note 8 in the notes to the financial statements.

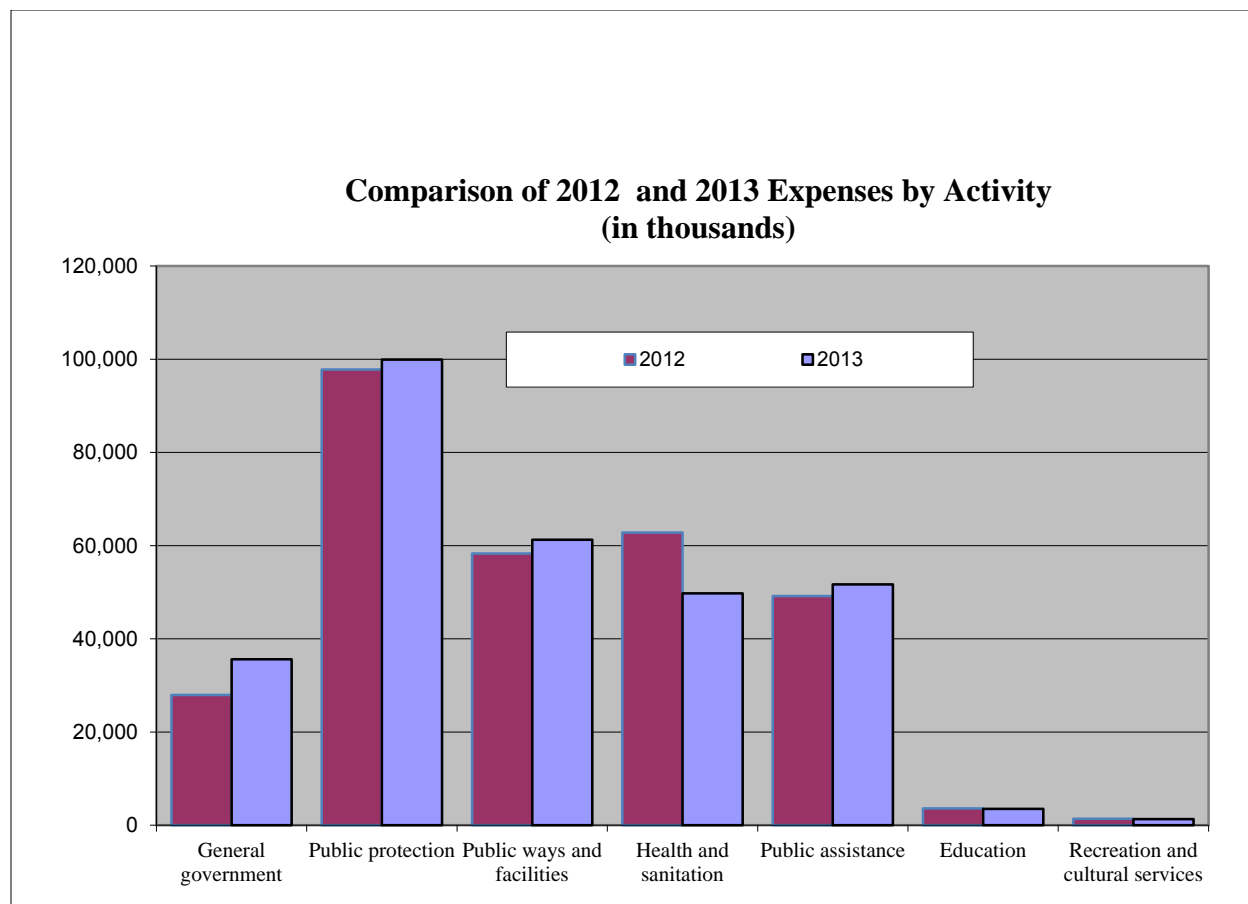
All functional expenses were affected by the recognition of the other post-employment benefits (OPEB) Retiree Health obligation (Retiree Health). With the continued enforcement of the County's cap on the aggregate cost of the County's share of benefit costs and other modifications to those employees entitled to receive these benefits, the annual Retiree Health cost was \$6.7 million in 2013 compared to \$6.6 million in 2012. Further, the Retiree Health liability increased by \$3.9 million in 2013 compared to \$4.4 million in 2012. The effect on benefits of the Retiree Health defined benefit plan was that the County's share of benefit costs was reduced by 37 percent in 2013 and 33 percent in 2012.

Below is a graphical presentation of the various revenue sources at the entity-wide level. As presented, the County received most of its recognized revenues from grants and contributions (51 percent), property taxes (26 percent), and charges for services (15 percent),

Revenue by Source-Governmental Activities



Below is a graph that presents a comparison of 2012 and 2013 expenses under each of the governmental activities,



Business-type activities. Business-type activities increased the County's net position by \$527 thousand. This net increase is the result of \$366 thousand in operating losses, offset by \$2 thousand in non-operating revenues, transfers in of \$176 thousand and \$715 thousand of capital grants and contributions. Similar to prior years, the County Airports continue to operate at a loss, \$366 thousand in 2013 compared to \$419 thousand last year.

To help finance the operations of business-type activities in 2013, County governmental funds contributed \$176 thousand to the County Airports during the year.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental activities are accounted for under the General, special revenue, permanent, debt service, and capital project funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's short-term financing requirements. In particular, the spendable and unrestricted fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of June 30, 2013 the County's governmental funds reported a combined ending fund balance of \$210.9 million, compared to the \$192.6 million fund balance of the previous year. Approximately 46.1 percent of this fund balance, or \$97.3 million, is unrestricted and thus is available to meet the County's current and future spending needs. The remainder of the fund balance is either not spendable or restricted for specific uses.

The General Fund is the chief operating fund of the County. As of June 30, 2013, the General Fund's spendable and unrestricted fund balance was \$56.1 million; an increase of \$13.9 million from last year's spendable and unrestricted fund balance of \$42.2 million. This increase is entirely due to the net change or increase in the General Fund's balance of \$13.9 million during the year.

The June 30, 2013 spendable and unrestricted fund balance, as compared to General Fund expenditures for the year, is approximately 33.4 percent, compared to 27 percent last year. Thus, without any additional revenue inflows, this fund balance could support the General Fund's activities for approximately 122 days, compared to 99 days last year.

In addition to the General Fund, the County maintains two major governmental funds, the Road Fund and the Silva Valley Interchange Road Impact Fee (RIF) Fund. The Road Fund accounts for the planning, design, construction, maintenance, and administration of the County's transportation activities (public ways and facilities). The Road Fund recorded revenue of \$37.4 million in 2013, compared to \$35.9 million last year. This \$1.5 million increase was primarily due to an \$800 thousand increase in intergovernmental revenue plus a \$985 thousand increase in charges for services, offset or reduced by moderate declines in taxes, licenses and permits, interest, and other revenue sources. Similarly, expenditures increased from \$49.6 million in 2012 to \$50.3 million in 2013. Thus, the \$1.5 million increase in revenues, less the \$700 thousand increase in expenditures resulted in a \$12.8 million deficiency of revenues to expenditures compared to \$13.7 million deficit last year. With the additional or increase of \$3.3 million in transfers from other funds, the relative net change in fund balance went from a \$607 thousand increase in fiscal year 2012 to a \$4.8 million increase in 2013.

The Silva Valley Interchange Road Impact Fee (RIF) Fund's activity increased significantly when compared to prior years. Specifically, the RIF fund balance decreased by \$4.3 million in 2013, compared to \$373 thousand in the 2012. This decrease in fund balance is almost entirely attributable and equal to the cash transfers made or accrued to the Road Fund (also see note 9).

The combined governmental fund balances increased by \$18.2 million during 2013, compared to a \$14.5 million increase last year. This \$3.7 million additional increase to the net change in governmental fund balances was the result of similar or approximately 3% percent increases in both revenues and expenditures in 2013 when compared to 2012, resulting in a moderate increase in the excess of revenues over expenditures, \$15.5 million in 2013, compared to \$14.6 million in 2012, plus \$2.8 million in other financing sources, compared to a negative or other financing uses of \$110 thousand last year. Further, this latter increase is almost entirely attributable to the receipt of Federal loan program funding and the issuance of additional notes payable under the HUD program (also see note 6).

Proprietary funds. As described earlier, when certain activities are performed for which user fees or charges are designed to cover expenditures, proprietary funds are used. The County accounts for both governmental activities (internal service funds) and business-type activities (enterprise funds) using these types of funds.

The internal service funds include the Fleet Management and Risk Management Authority funds. In fiscal year 2013, the Fleet Management realized a net operating loss of \$47 thousand dollars and the Risk Management Authority a net operating loss of \$9.7 million. The loss by Risk Management is primarily attributable to the recognition of the OPEB Retiree Health obligation. In prior fiscal years this obligation was partially funded in addition to pay-as-you-go via the Retiree Health internal service rates charges to the various County departments and programs. In fiscal year 2010 this practice was discontinued and the County reverted back to a pay-as-you-go basis. Thus, while this pay-as-you-go funding reduced the expenditures incurred at the governmental fund level, the recognition of this liability and expense by the

Risk Management Authority has resulted in \$46 million in deficit net position. Further, as a pay-as-you-go administered program, none of these additional costs were passed to the other funds, programs, or restricted funding sources via the internal service fund rates.

Business-type activities are accounted for under enterprise funds and include the South Lake Tahoe Transit Authority and County Airports; see the business-type activities section for a further discussion regarding the County Airports.

GENERAL FUND BUDGETARY ANALYSIS

The original and the final amended budgeted revenues and expenditures increased by \$16.4 million, or 8.0 percent. The largest of the revenue budget modifications included:

- \$854 thousand increase in Federal intergovernmental revenue,
- \$2.8 million decrease in State intergovernmental revenue,
- \$2.6 million increase in revenue from other governmental agencies, and
- \$14.9 million increase in other financing sources.

The largest expenditure budget modifications included:

- \$167 thousand increase to the County Administrative Office appropriations, including \$135 thousand increase in salaries and benefits, \$30 thousand increase in services and supplies, and \$2 thousand in fixed assets,
- \$158 thousand increase to the Human Resources services and supplies,
- \$2.9 million increase to the Contributions to Other Funds budget,
- \$800 thousand increase to the Other General other financing uses,
- \$450 thousand increase to Superior Court MOE services, supplies, and other charges,
- \$570 thousand increase to the District Attorney's budget, including \$373 thousand increase to salaries and benefits, \$108 thousand increase to services and supplies, and \$82 thousand increase in fixed assets.
- \$623 thousand increase to the Sheriff-Bailiff salaries and employee benefits,
- \$771 thousand increase to the Sheriff budget, including \$209 thousand increase to salaries and employee benefits, \$239 thousand increase to services and supplies, and \$317 thousand increase in fixed assets,
- \$1.1 million increase to the Planning and Zoning services and supplies,
- \$2.6 million increase to Categorical Aids,
- \$6.1 million increase to the appropriations for contingency budget.

The overall variance between final revenues budgeted and the actual amounts received were significant, with a negative or deficit variance of \$8 million or 3.6 percent. Specifically, compared to a final resource budget of \$205 million, actual funding equaled \$196.8 million. This variance included the following:

- \$3 million over budget taxes and assessments,
- \$4.2 million under budget Federal intergovernmental revenues,
- \$1.2 million under budget charges for services,
- \$5.3 million under budget other financing sources.

The differences between the budgeted and actual expenditures, not including contingency, were also significant. Specifically, expenditures fell \$27.1 million or 12.9 percent below the final budget. Variances occurred under each of the governmental activities, whereby departments' expenditures fell below projections, the most significant of which included:

- General Government – Actual expenditures fell below final budget by \$7.9 million or 14.0 percent. While almost all of the general government operating units had expenditures that fell below their final budget, some showed considerable differences whereby actual expenditures fell below

budget by \$200 thousand or more, including the Board of Supervisors, County Administrative Office (CAO), Auditor-Controller, Treasurer-Tax Collector, Assessor, Elections, Communications, County Promotion, Surveyor, and Contributions to Other Funds. There were also departments that exceeded their final budget; those included Revenue Recovery, Information Technologies, and Central Services.

- Public Protection – Actual expenditures fell below final budget by \$13.4 million or 13.0 percent. Similar to the general government function, most of the departments under public protection fell below their budgets, with many departments falling significantly below budget (budget exceeded actual expenditures by over \$200 thousand) including District Attorney, Child Support Services, Sheriff-Bailiff, Sheriff, Central Dispatch, Jail, Juvenile Hall, Probation, Building Inspector, Recorder-Clerk, Planning and Zoning, Animal Services, and Public Guardian. There were also departments that exceeded their final budget; those included Emergency Services and Cemeteries.
- Health and Sanitation Environmental Management – Actual expenditures fell below final budget by \$202 thousand or 8.7 percent, due mostly to the actual to budget variances of \$116 thousand in salaries and benefits and \$96 thousand in services and supplies. Intrafund transfers and abatements netted to reduce this variance by \$12 thousand.
- Public Assistance – Actual expenditures fell below final budget by \$4.1 million or 9.4 percent under budget, mostly due to the Social Services Administration, Social Services Programs, and Categorical Aids, which fell below budget by \$2.3 million, \$336 thousand, and \$1.3 million respectively.
- Education – County library fell under budget by \$269 thousand, with salaries and benefits making up the majority, followed by services and supplies and intrafund transfers.
- Recreational and Cultural Services – Actual expenditures fell below budget by \$1.3 million or 54.8 percent.

In general, both General Fund inflows and outflows fell below budget. Specifically, actual revenues, not including budgetary fund balance, fell \$8.0 million or 3.9 percent under budget while expenditures fell \$27.1 million or 12.9 percent under budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's net investment in capital assets for its governmental and business-type activities as of June 30, 2013 amounts to \$334.3 million. The net investment in capital assets includes land and improvements, construction in progress, infrastructure, structures and improvements, and equipment. Additions to capital assets totaled \$15.8 million in 2013.

Major capital asset additions during the current fiscal year included the following:

- \$855 thousand in additions to the land and land improvements, right of way purchases by the Road fund,
- \$2.2 million in new road construction, including \$563 thousand for the US 50 El Dorado Hills Boulevard interchange, \$558 thousand US 50 Silva Valley Interchange, \$181 thousand Bass Lake Road Connection to Serrano Parkway, and \$600 thousand for the Sophia Parkway,
- \$4.3 million in road reconstruction, including the \$207 thousand for the Bass Lake Road US 50 Serrano Parkway, \$105 thousand State Highway 49 and Missouri Flat Road, \$504 thousand White Rock Road west county line to Windfield, \$959 thousand Green Valley Road at Tennessee Creek bridge replacement, \$321 thousand Green Valley Road at Weber Creek bridge replacement, \$951 thousand Wentworth Springs Road bridge at Gerle Creek, \$147 thousand Newtown Road at South Fork of Weber Creek bridge replacement, and \$129 thousand Bassi Road at Granite Creek bridge replacement.
- \$151 thousand for signals, safety and lighting,
- \$105 thousand for pedestrian ways and bike paths,
- \$2.1 million for storm drains,

- \$2 million in equipment, including \$123 thousand in road construction and maintenance equipment, \$550 thousand in law enforcement equipment, and \$842 thousand of new vehicle purchases by Fleet Management.

Additional information on the County's capital assets can be found in note 4 in the notes to the financial statements.

Debt Administration and Long-Term Debt. As of June 30, 2013 the County's outstanding long-term debt totaled \$7.5 million. The components of this obligation consist of notes payable associated with the California Housing Finance Agency (\$1.5 million), and Housing and Urban Development (HUD) Home program (\$5.7 million), and Community Development Block Grant (CDBG) Programs (\$260 thousand).

In addition to long-term debt, the County has long-term liabilities of \$112.1 million associated with compensated absences (\$13.2 million), landfill closure (\$16.1 million), self-insurance (\$16.5 million), and other post-employment benefits (\$66.3 million). Additional information on the County's long-term debt can be found in note 6 in the notes to the financial statements. Additional information on the County's other obligations follows.

OTHER COUNTY OBLIGATIONS

Post Employment Retirement Benefits.

The County has contractually obligated itself with various labor organizations to provide post employment retirement benefits to its employees and former employees. As a result, the County has assumed significant unfunded obligations to its retirees and future retirees. These obligations are described in the notes to the financial statements, and the Retiree's Health obligation has been partially presented, in year six of a 20-year amortization, as a liability on the County's financial statements.

As of June 30, 2013 the County calculated its unfunded liability at \$324.2 million, based on the market value of assets and actuarial reports dated June 30, 2012. The resulting computation of the unfunded liability as of June 30, 2012 may be summarized as follows:

| Post Retirement Benefit Plan | Liability | Market Value of Plan Assets | Unfunded Liability (UL) |
|---------------------------------|-----------------------|--------------------------------|----------------------------|
| CalPERS Safety | \$ 246,982,366 | \$ 153,607,995 | \$ 93,374,371 |
| CalPERS Misc | 521,155,919 | 358,290,282 | 162,865,637 |
| Retiree's Health | 67,924,000 | - | 67,924,000 |
| Total | \$ 836,062,285 | \$ 511,898,277 | \$ 324,164,008 |

The above Retiree's Health liability of \$67.9 million is based on the assumption that the Board of Supervisors has enforced and will continue to enforce a cap on the County's contribution. Because the Retiree's Health benefit plan is a defined benefit plan, generally accepted accounting principles required that the County recognize its retiree's health obligation without the cap limitation until it was enforced by the Board of Supervisor's and began to impact the pattern of shared costs. The Board of Supervisors voted to enforce the cap in fiscal year 2012 and as a result of the cap enforcement, the retiree's share of benefit costs increased from 33 percent in 2012 to 37 percent in 2013.

The Retiree's Health actuarial value of plan assets is valued at zero because the assets are not held in a qualifying trust. However, the County has charged departments and programs to set aside cash to fund this obligation, which as of June 30, 2013 and 2012 totaled \$12,752,807 and \$13,284,820 respectively.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the El Dorado County Auditor-Controller, 360 Fair Lane, Placerville, California 95667.

Respectfully submitted,

Joe Harn
El Dorado County Auditor-Controller

**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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COUNTY OF EI DORADO

Statement of Net Position
June 30, 2013

| | Primary Government | | | Component Units |
|--|----------------------------|-----------------------------|----------------------|---------------------|
| | Governmental Activities | Business-Type Activities | Totals | |
| Assets | | | | |
| Cash and investments | \$236,997,764 | \$ 71,348 | \$237,069,112 | \$ 9,227,305 |
| Restricted cash and investments | 1,735,122 | 40,853 | 1,775,975 | 4,299,407 |
| Cash with fiscal agent | 247,958 | -- | 247,958 | -- |
| Accounts receivable | 5,161,132 | 738 | 5,161,870 | 54,459 |
| Special assessments receivable | 114,269 | -- | 114,269 | -- |
| Interest receivable | 324,237 | -- | 324,237 | 716 |
| Notes receivable, short term | 4,852,132 | -- | 4,852,132 | -- |
| Due from other governments | 27,988,319 | 377,783 | 28,366,102 | 3,706,396 |
| Inventory and prepayments | 4,640,816 | 85,718 | 4,726,534 | 319,116 |
| Internal balances | 266,494 | (266,494) | -- | -- |
| Notes receivable, long term | 7,460,244 | -- | 7,460,244 | -- |
| Capital Assets: | | | | |
| Nondepreciable | 52,176,956 | 1,176,575 | 53,353,531 | 667,038 |
| Depreciable, net | 277,832,648 | 3,082,669 | 280,915,317 | 9,363,025 |
| Total Assets | 619,798,091 | 4,569,190 | 624,367,281 | 27,637,462 |
| Liabilities | | | | |
| Accounts payable | 13,048,247 | 123,742 | 13,171,989 | 411,528 |
| Accrued expenses | -- | -- | -- | 121,566 |
| Accrued salaries and benefits | 6,067,359 | 10,190 | 6,077,549 | 9,332 |
| Accrued interest payable | 61,118 | -- | 61,118 | -- |
| Due to other governments | 891,774 | -- | 891,774 | 1,452,980 |
| Unearned revenue | 3,942,756 | -- | 3,942,756 | 6,883,346 |
| Other Liabilities | 198,763 | -- | 198,763 | 43,750 |
| Long-Term Liabilities: | | | | |
| Liability for other post-employment benefits: | | | | |
| Due beyond one year | 66,342,823 | -- | 66,342,823 | -- |
| Liability for self-insurance: | | | | |
| Due within one year | 4,428,870 | -- | 4,428,870 | -- |
| Due beyond one year | 12,030,130 | -- | 12,030,130 | 389,983 |
| Liability for landfill closure and post-closure: | | | | |
| Due beyond one year | 16,142,895 | -- | 16,142,895 | -- |
| Compensated absences | | | | |
| Due within one year | 1,460,274 | 2,984 | 1,463,258 | 177,242 |
| Due beyond one year | 11,700,227 | 24,139 | 11,724,366 | 161,892 |
| Other Liabilities: | | | | |
| Due beyond one year | 7,460,244 | -- | 7,460,244 | -- |
| Total Liabilities | 143,775,480 | 161,055 | 143,936,535 | 9,651,619 |
| Net Position | | | | |
| Net investment in capital assets | 330,009,604 | 4,259,244 | 334,268,848 | 10,030,063 |
| Restricted for: | | | | |
| Capital projects | 11,272,422 | -- | 11,272,422 | -- |
| Debt service | 198,763 | -- | 198,763 | -- |
| Public safety | 17,591,077 | -- | 17,591,077 | -- |
| Community resources and public facilities | 42,631,265 | -- | 42,631,265 | 1,972,723 |
| Health and public assistance | 32,358,029 | -- | 32,358,029 | -- |
| General government and support programs | 9,830,165 | -- | 9,830,165 | -- |
| Other purpose | 783,341 | 40,853 | 824,194 | 2,678,307 |
| Unrestricted | 31,347,945 | 108,038 | 31,455,983 | 3,304,750 |
| Total Net Position | \$476,022,611 | \$ 4,408,135 | \$480,430,746 | \$17,985,843 |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Activities For the Year Ended June 30, 2013

| Functions/Programs | Expenses | Program Revenues | | |
|--|----------------------|-------------------------|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General government | \$ 35,625,446 | \$ 7,986,894 | \$ 12,089,475 | \$ - |
| Public protection | 99,923,155 | 10,682,519 | 28,349,380 | - |
| Public ways and facilities | 61,270,145 | 8,189,861 | 37,061,910 | 191,335 |
| Health and sanitation | 49,763,469 | 17,007,148 | 28,004,930 | - |
| Public assistance | 51,675,469 | 764,827 | 48,330,002 | - |
| Education | 3,506,505 | 431,200 | 220,346 | - |
| Recreation and cultural services | 1,315,415 | 248,129 | 630,511 | - |
| Debt Service: | | | | |
| Interest and fiscal charges | 65,037 | | -- | -- |
| Total Governmental Activities | <u>303,144,641</u> | <u>45,310,578</u> | <u>154,686,554</u> | <u>191,335</u> |
| Business-Type Activities: | | | | |
| Airports | 1,094,174 | 728,449 | -- | 715,283 |
| Total Business-Type Activities | <u>1,094,174</u> | <u>728,449</u> | <u>--</u> | <u>715,283</u> |
| Total Primary Government | <u>304,238,815</u> | <u>46,039,027</u> | <u>154,686,554</u> | <u>906,618</u> |
| Components Units: | | | | |
| El Dorado Transit Authority | \$ 6,613,328 | \$ 1,514,112 | \$ 3,844,151 | \$ 579,369 |
| Children and Families Commission | 1,553,078 | -- | 1,302,637 | -- |
| El Dorado County Transportation Commission | 6,231,879 | -- | 1,797,416 | -- |
| Total Component Units | <u>\$ 14,398,285</u> | <u>\$ 1,514,112</u> | <u>\$ 6,944,204</u> | <u>\$ 579,369</u> |

General Revenues:

Taxes:
Property taxes
Sales and use taxes
Payment in lieu of sales and use taxes
Transfer taxes
Other general taxes
Unrestricted interest and investment earnings
Other revenues
Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - July 1, Restated

Net Position - June 30

The accompanying notes are an integral part of these financial statements.

| Net (Expense) Revenue and Changes in Net Position | | | |
|--|-----------------------------|-----------------------|----------------------|
| Primary Government | | | |
| Governmental Activities | Business-Type Activities | Total | Component Units |
| \$ (15,549,077) | \$ -- | \$ (15,549,077) | |
| (60,891,256) | -- | (60,891,256) | |
| (15,827,039) | -- | (15,827,039) | |
| (4,751,391) | -- | (4,751,391) | |
| (2,580,640) | -- | (2,580,640) | |
| (2,854,959) | -- | (2,854,959) | |
| (436,775) | -- | (436,775) | |
| (65,037) | -- | (65,037) | |
| <u>(102,956,174)</u> | <u>--</u> | <u>(102,956,174)</u> | |
| -- | 349,558 | 349,558 | |
| -- | 349,558 | 349,558 | |
| <u>(102,956,174)</u> | <u>349,558</u> | <u>(102,606,616)</u> | |
| | | | \$ (675,696) |
| | | | (250,441) |
| | | | <u>(4,434,463)</u> |
| | | | <u>(5,360,600)</u> |
| 79,714,793 | -- | 79,714,793 | -- |
| 7,250,826 | -- | 7,250,826 | 4,710,117 |
| 2,332,151 | -- | 2,332,151 | -- |
| 1,751,015 | -- | 1,751,015 | -- |
| 9,892,140 | -- | 9,892,140 | -- |
| 840,739 | 83 | 840,822 | 29,916 |
| 3,279,671 | 1,655 | 3,281,326 | 204,736 |
| (176,264) | 176,264 | -- | -- |
| <u>104,885,071</u> | <u>178,002</u> | <u>105,063,073</u> | <u>4,944,769</u> |
| 1,928,897 | 527,560 | 2,456,457 | (415,831) |
| <u>474,093,714</u> | <u>3,880,575</u> | <u>477,974,289</u> | <u>18,401,674</u> |
| <u>\$ 476,022,611</u> | <u>\$ 4,408,135</u> | <u>\$ 480,430,746</u> | <u>\$ 17,985,843</u> |

The accompanying notes are an integral part of these financial statements.

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BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

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COUNTY OF EL DORADO

Balance Sheet
Governmental Funds
June 30, 2013

| | General | Road Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|---|--------------------------------|--------------------------------|
| Assets | | | | | |
| Cash and investments | \$54,468,688 | \$ 8,116,529 | \$18,446,937 | \$118,968,004 | \$200,000,158 |
| Restricted cash and investments | -- | -- | -- | 1,735,122 | 1,735,122 |
| Accounts receivable | 260,573 | 322,753 | -- | 4,322,677 | 4,906,003 |
| Special assessments receivable | -- | -- | -- | 114,269 | 114,269 |
| Due from other governments | 7,337,700 | 10,439,149 | -- | 10,211,470 | 27,988,319 |
| Notes receivable | -- | -- | -- | 4,852,132 | 4,852,132 |
| Interest receivable | -- | -- | -- | 263,119 | 263,119 |
| Due from other funds | 1,936,815 | 1,479,043 | -- | 881,405 | 4,297,263 |
| Advances to other funds | 430,000 | -- | -- | -- | 430,000 |
| Inventories | -- | 712,156 | -- | 79,867 | 792,023 |
| Prepaid expenses | 568,359 | 502,312 | -- | 374,207 | 1,444,878 |
| Total Assets | <u>\$65,002,135</u> | <u>\$21,571,942</u> | <u>\$18,446,937</u> | <u>\$141,802,272</u> | <u>\$246,823,286</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 2,914,683 | \$ 5,427,724 | \$ -- | \$ 3,796,683 | \$ 12,139,090 |
| Accrued salaries and benefits | 4,654,453 | 660,258 | -- | 724,376 | 6,039,087 |
| Due to other governments | 286,199 | -- | -- | 605,575 | 891,774 |
| Due to other funds | 2,405 | -- | 1,455,350 | 2,573,014 | 4,030,769 |
| Advances from other funds | -- | -- | -- | 430,000 | 430,000 |
| Deferred revenue | 62,066 | 326,113 | -- | 12,040,812 | 12,428,991 |
| Total Liabilities | <u>7,919,806</u> | <u>6,414,095</u> | <u>1,455,350</u> | <u>20,170,460</u> | <u>35,959,711</u> |
| Fund Balances | | | | | |
| Nonspendable | 998,359 | 1,214,468 | -- | 2,529,729 | 4,742,556 |
| Restricted | -- | 4,548,176 | 16,991,587 | 87,319,524 | 108,859,287 |
| Committed | 17,650,608 | 9,395,203 | -- | 17,256,593 | 44,302,404 |
| Assigned | 275,003 | -- | -- | 14,582,929 | 14,857,932 |
| Unassigned | 38,158,359 | -- | -- | (56,963) | 38,101,396 |
| Total Fund Balances | <u>57,082,329</u> | <u>15,157,847</u> | <u>16,991,587</u> | <u>121,631,812</u> | <u>210,863,575</u> |
| Total Liabilities and Fund Balances | <u>\$65,002,135</u> | <u>\$21,571,942</u> | <u>\$18,446,937</u> | <u>\$141,802,272</u> | <u>\$246,823,286</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EI DORADO

Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2013

| | |
|--|-----------------------------|
| Fund Balance - total governmental funds | \$ 210,863,575 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Long-term receivables are not financial resources, and therefore, are not reported in the governmental funds. | 7,521,362 |
| Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds. | 323,770,968 |
| Other long-term assets are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds | 8,486,235 |
| Internal service funds are used by the County to charge the cost of self-insurance risk management and management of fleet maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net position of internal service funds is: | (37,626,146) |
| Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not accrued as a liability in the governmental funds. | (61,118) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds. | |
| Notes payable | (7,460,244) |
| Compensated absences | (13,130,363) |
| Liability for landfill closure and post-closure | (16,142,895) |
| Other long-term liabilities | <u>(198,763)</u> |
| Net position of governmental activities | <u><u>\$476,022,611</u></u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2013

| | General | Road Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|----------------------|---|--------------------------------|--------------------------------|
| Revenues: | | | | | |
| Taxes | \$ 86,511,857 | \$ 5,688 | \$ -- | \$ 14,471,505 | \$ 100,989,050 |
| Licenses and permits | 5,523,109 | 746,900 | -- | 1,605,100 | 7,875,109 |
| Intergovernmental | 55,089,793 | 34,387,718 | -- | 65,227,469 | 154,704,980 |
| Use of money and property | 111,628 | 15,658 | 41,854 | 714,899 | 884,039 |
| Charges for current services | 9,591,848 | 2,217,552 | -- | 22,141,232 | 33,950,632 |
| Fines, forfeitures and penalties | 1,033,041 | -- | -- | 1,599,109 | 2,632,150 |
| Other revenues | 1,005,870 | 68,947 | -- | 2,166,002 | 3,240,819 |
| Total Revenues | <u>158,867,146</u> | <u>37,442,463</u> | <u>41,854</u> | <u>107,925,316</u> | <u>304,276,779</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 33,250,122 | -- | -- | 492,275 | 33,742,397 |
| Public protection | 88,474,323 | -- | -- | 5,578,463 | 94,052,786 |
| Public ways and facilities | -- | 48,788,799 | -- | 794,957 | 49,583,756 |
| Health and sanitation | 1,604,331 | -- | -- | 46,771,596 | 48,375,927 |
| Public assistance | 39,091,456 | -- | -- | 14,355,474 | 53,446,930 |
| Education | 3,093,992 | -- | -- | -- | 3,093,992 |
| Recreation and cultural services | 1,062,539 | -- | -- | 38,744 | 1,101,283 |
| Capital outlay | 1,019,836 | 1,487,280 | -- | 2,731,094 | 5,238,210 |
| Debt service: | | | | | |
| Principal | 124,324 | -- | -- | 44,254 | 168,578 |
| Interest and fiscal charges | 3,745 | -- | -- | 372 | 4,117 |
| Total Expenditures | <u>167,724,668</u> | <u>50,276,079</u> | <u>--</u> | <u>70,807,229</u> | <u>288,807,976</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(8,857,522)</u> | <u>(12,833,616)</u> | <u>41,854</u> | <u>37,118,087</u> | <u>15,468,803</u> |
| Other Financing Sources (Uses): | | | | | |
| Issuance of debt | -- | -- | -- | 2,960,244 | 2,960,244 |
| Transfers in | 35,012,380 | 17,603,077 | -- | 12,260,170 | 64,875,627 |
| Transfers out | <u>(12,253,473)</u> | <u>--</u> | <u>(4,298,988)</u> | <u>(48,509,014)</u> | <u>(65,061,475)</u> |
| Total Other Financing Sources (Uses) | <u>22,758,907</u> | <u>17,603,077</u> | <u>(4,298,988)</u> | <u>(33,288,600)</u> | <u>2,774,396</u> |
| Net Changes in Fund Balances | 13,901,385 | 4,769,461 | (4,257,134) | 3,829,487 | 18,243,199 |
| Fund Balances, Beginning of Year | <u>43,180,944</u> | <u>10,388,386</u> | <u>21,248,721</u> | <u>117,802,325</u> | <u>192,620,376</u> |
| Fund Balances, End of Year | <u>\$ 57,082,329</u> | <u>\$ 15,157,847</u> | <u>\$ 16,991,587</u> | <u>\$ 121,631,812</u> | <u>\$ 210,863,575</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities For the Year Ended June 30, 1900

Net change to fund balance - total governmental funds \$ 18,243,199

Amounts reported for governmental activities in the
statement of activities are different because:

Governmental funds report capital outlay as expenditures. However,
in the statement of activities, the cost of those assets is allocated
over their estimated useful lives and reported as depreciation expense.

| | | |
|-----------------|---------------------|-------------|
| Capital outlays | \$ 13,648,051 | |
| Depreciation | <u>(22,160,456)</u> | (8,512,405) |

Disposal of capital assets: proceeds from the sale of capital assets are
a financial resource in governmental funds, but only the net gain
or loss is presented in the statement of activities. (37,881)

Because long-term receivables will not be collected within the year, they
are not considered available resources and are deferred in the
governmental funds. Deferred revenues increased by this amount this year: 1,137,657

Because long-term receivables will not be collected within the year, they
are not considered available resources and are not reported
in governmental funds. Repayment from long-term receivables are
recognized as revenues in the governmental funds.
Long-term receivables increased by this amount: 2,860,507

Proceeds from debt issuance are recognized as other financing sources
in governmental funds, but are reported as increases to liabilities in
the statement of net position. (2,960,244)

Repayment of debt principal is an expenditure in the governmental funds, but the
repayment reduces long-term liabilities in the statement of net position. 168,578

Some revenues reported in the statement of activities do not result in the
increase of current financial resources and, therefore, are not reported as
revenues in governmental funds. 555,648

Some expenses reported in the statement of activities do not
require the use of current financial resources and, therefore, are
not reported as expenditures in the governmental funds.

| | |
|---------------------------------------|----------|
| Change in compensated absences | 163,945 |
| Change in accrued interest payable | (60,920) |
| Change in other long-term liabilities | 37,921 |

Internal service funds are used by management to charge the costs of certain
activities, such as insurance, to individual funds. The net revenues (expense)
of the internal service funds is reported with governmental activities. (9,667,108)

| | |
|---|---------------------|
| Change in net position of governmental activities | <u>\$ 1,928,897</u> |
|---|---------------------|

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Net Position Proprietary Funds June 30, 2013

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|--|---|--------------------------------|------------------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total Enterprise Funds | Internal Service Funds |
| Assets | | | | |
| Current Assets: | | | | |
| Cash and investments | \$ 71,348 | \$ -- | \$ 71,348 | \$ 36,997,606 |
| Cash with fiscal agent | -- | -- | -- | 247,958 |
| Accounts receivable | 738 | -- | 738 | 255,129 |
| Due from other governments | 377,783 | -- | 377,783 | -- |
| Deposits | 41,269 | -- | 41,269 | 83,100 |
| Due from other funds | 2,506 | -- | 2,506 | -- |
| Inventory | 41,662 | -- | 41,662 | 41,494 |
| Prepaid expenses | 2,787 | -- | 2,787 | 2,279,321 |
| Total Current Assets | 538,093 | -- | 538,093 | 39,904,608 |
| Noncurrent Assets: | | | | |
| Capital Assets: | | | | |
| Land | 319,665 | -- | 319,665 | 40,000 |
| Construction in progress | 856,910 | -- | 856,910 | -- |
| Structures and improvements | 8,359,912 | -- | 8,359,912 | 659,905 |
| Equipment | 43,703 | -- | 43,703 | 10,926,123 |
| Accumulated depreciation | (5,320,946) | -- | (5,320,946) | (5,387,392) |
| Total Capital Assets | 4,259,244 | -- | 4,259,244 | 6,238,636 |
| Net of Accumulated Depreciation | 4,259,244 | -- | 4,259,244 | 6,238,636 |
| Restricted Assets: | | | | |
| Restricted cash | -- | 40,853 | 40,853 | -- |
| Total Non-Current Assets | 4,259,244 | 40,853 | 4,300,097 | 6,238,636 |
| Total Assets | 4,797,337 | 40,853 | 4,838,190 | 46,143,244 |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accounts payable | 123,742 | -- | 123,742 | 909,157 |
| Accrued salaries and benefits | 10,190 | -- | 10,190 | 28,272 |
| Due to other funds | 269,000 | -- | 269,000 | -- |
| Liability for self-insurance | -- | -- | -- | 4,428,870 |
| Compensated absences | 2,984 | -- | 2,984 | 3,315 |
| Total Current Liabilities | 405,916 | -- | 405,916 | 5,369,614 |
| Noncurrent Liabilities: | | | | |
| Liability for self-insurance | -- | -- | -- | 12,030,130 |
| Liability for other post-employment benefits | -- | -- | -- | 66,342,823 |
| Compensated absences | 24,139 | -- | 24,139 | 26,823 |
| Total Noncurrent Liabilities | 24,139 | -- | 24,139 | 78,399,776 |
| Total Liabilities | 430,055 | -- | 430,055 | 83,769,390 |
| Net Position | | | | |
| Net investment in capital assets | 4,259,244 | -- | 4,259,244 | 6,238,636 |
| Restricted | -- | 40,853 | 40,853 | 2,129,735 |
| Unrestricted | 108,038 | -- | 108,038 | (45,994,517) |
| Total Net Position (Deficit) | \$ 4,367,282 | \$ 40,853 | \$ 4,408,135 | \$ (37,626,146) |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds For the Year Ended June 30, 2013

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|--------------------------------|---------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total | Internal Service Funds |
| Operating Revenues: | | | | |
| Service fees | \$ 728,449 | \$ -- | \$ 728,449 | \$ 32,241,385 |
| Total Operating Revenues | <u>728,449</u> | <u>--</u> | <u>728,449</u> | <u>32,241,385</u> |
| Operating Expenses: | | | | |
| Salaries and benefits | 233,886 | -- | 233,886 | 705,949 |
| Services and supplies | 551,797 | -- | 551,797 | 40,593,896 |
| Depreciation | 308,412 | -- | 308,412 | 731,419 |
| Total Operating Expenses | <u>1,094,095</u> | <u>--</u> | <u>1,094,095</u> | <u>42,031,264</u> |
| Operating Income (Loss) | <u>(365,646)</u> | <u>--</u> | <u>(365,646)</u> | <u>(9,789,879)</u> |
| Non-Operating Revenue (Expenses): | | | | |
| Interest income | -- | 83 | 83 | 76,910 |
| Interest expense | (79) | -- | (79) | -- |
| Gain (loss) on sale of capital assets | -- | -- | -- | 3,112 |
| Miscellaneous nonoperating revenue | 1,655 | -- | 1,655 | 33,165 |
| Total Non-Operating Revenue (Expenses) | <u>1,576</u> | <u>83</u> | <u>1,659</u> | <u>113,187</u> |
| Income (Loss) Before Transfers and Capital Contributions | <u>(364,070)</u> | <u>83</u> | <u>(363,987)</u> | <u>(9,676,692)</u> |
| Transfers in | 176,264 | -- | 176,264 | 9,584 |
| Capital contributions | 715,283 | -- | 715,283 | -- |
| Change in Net Position | <u>527,477</u> | <u>83</u> | <u>527,560</u> | <u>(9,667,108)</u> |
| Net Position - Beginning of Year | <u>3,839,805</u> | <u>40,770</u> | <u>3,880,575</u> | <u>(27,959,038)</u> |
| Net Position - End of Year | <u>\$ 4,367,282</u> | <u>\$ 40,853</u> | <u>\$ 4,408,135</u> | <u>\$ (37,626,146)</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Cash Flows Proprietary Funds For the Year Ended June 30, 2013

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|--|---|--------------------------------|------------------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total Enterprise Funds | Internal Service Funds |
| Cash Flows from Operating Activities: | | | | |
| Cash receipts from customers | \$ 733,935 | \$ -- | \$ 733,935 | \$ -- |
| Cash receipts from internal fund services provided | -- | -- | -- | 32,146,978 |
| Cash paid to suppliers for goods and services | (444,560) | -- | (444,560) | (36,043,656) |
| Cash paid to employees for services | (231,004) | -- | (231,004) | (709,891) |
| Net Cash Provided (Used) by Operating Activities | <u>58,371</u> | <u>--</u> | <u>58,371</u> | <u>(4,606,569)</u> |
| Cash Flows from Noncapital Financing Activities: | | | | |
| Cash received from (paid to) other funds | 442,758 | -- | 442,758 | 9,584 |
| Non-operating receipts | 1,655 | -- | 1,655 | 33,165 |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>444,413</u> | <u>--</u> | <u>444,413</u> | <u>42,749</u> |
| Cash Flows from Capital and Related Financing Activities: | | | | |
| Principal repayments on debt | (930) | -- | (930) | -- |
| Proceeds from sale of capital assets | -- | -- | -- | 105,300 |
| Payments related to the acquisition of capital assets | (793,708) | -- | (793,708) | (845,674) |
| Interest paid on debt | (65) | -- | (65) | -- |
| Capital contributions | 337,500 | -- | 337,500 | -- |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(457,203)</u> | <u>--</u> | <u>(457,203)</u> | <u>(740,374)</u> |
| Cash Flows from Investing Activities: | | | | |
| Interest received (paid) | (79) | 83 | 4 | 76,910 |
| Net Cash Provided (Used) by Investing Activities | <u>(79)</u> | <u>83</u> | <u>4</u> | <u>76,910</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 45,502 | 83 | 45,585 | (5,227,284) |
| Cash and Cash Equivalents, Beginning of Year | <u>25,846</u> | <u>40,770</u> | <u>66,616</u> | <u>42,472,848</u> |
| Cash and Cash Equivalents, End of Year | <u>\$ 71,348</u> | <u>\$ 40,853</u> | <u>\$ 112,201</u> | <u>\$ 37,245,564</u> |
| Reconciliation of Cash and Cash Equivalents to the Statement of Net Position: | | | | |
| Cash and investments | \$ 71,348 | \$ -- | \$ 71,348 | \$ 36,997,606 |
| Cash with fiscal agent | -- | -- | -- | 247,958 |
| Restricted cash in Treasury | -- | 40,853 | 40,853 | -- |
| Total Cash and Cash Equivalents | <u>\$ 71,348</u> | <u>\$ 40,853</u> | <u>\$ 112,201</u> | <u>\$ 37,245,564</u> |

continued

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Cash Flows (continued) Proprietary Funds For the Year Ended June 30, 2013

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|--------------------------------|------------------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total Enterprise Funds | Internal Service Funds |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Operating income (loss) | \$ (365,646) | \$ -- | \$ (365,646) | \$ (9,789,879) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation | 308,412 | -- | 308,412 | 731,419 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Receivables | 5,486 | -- | 5,486 | (94,407) |
| Inventory | 9,238 | -- | 9,238 | (8,628) |
| Deposits and prepaid expenses | (10,519) | -- | (10,519) | (77,424) |
| Increase (decrease) in: | | | | |
| Accounts payable | 108,518 | -- | 108,518 | 128,359 |
| Salaries payable | 1,901 | -- | 1,901 | 2,133 |
| Liability for compensated absences | 981 | -- | 981 | (6,075) |
| Liability for self-insurance | -- | -- | -- | 591,000 |
| Liability for other post employment benefits (OPEB) | -- | -- | -- | 3,916,933 |
| Net Cash Provided (Used) by Operating Activities | \$ 58,371 | \$ -- | \$ 58,371 | \$ (4,606,569) |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

| | Investment Trust Funds | Agency Funds |
|--|------------------------------|---------------------|
| Assets | | |
| Cash and investments | \$ 187,614,105 | \$ 3,982,306 |
| Interest receivable | 703,599 | 14,066 |
| Taxes receivable | -- | 25,372,197 |
| Total Assets | <u>188,317,704</u> | <u>29,368,569</u> |
| Liabilities | | |
| Accounts payable | 2,511,167 | 1,996,397 |
| Accrued salaries and benefits | 1,051,896 | -- |
| Fiduciary liabilities | -- | 27,372,172 |
| Total Liabilities | <u>3,563,063</u> | <u>29,368,569</u> |
| Net Position | | |
| Net position held in trust for investment pool | <u>184,754,641</u> | <u>--</u> |
| Total Net Position | <u><u>\$ 184,754,641</u></u> | <u><u>\$ --</u></u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 1900

| | Investment Trust Funds |
|---|------------------------------|
| Additions | |
| Contributions to investment pool | \$ 1,064,238,541 |
| Interest and investment income | 454,394 |
| Total Additions | <u>1,064,692,935</u> |
| Deductions | |
| Distributions from investment pool | <u>1,070,057,293</u> |
| Total Deductions | <u>1,070,057,293</u> |
| Change in Net Position | (5,364,358) |
| Net Position - Beginning, restated | <u>190,118,999</u> |
| Net Position - Ending | <u><u>\$ 184,754,641</u></u> |

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS –
NOTES TO THE BASIC FINANCIAL STATEMENTS**

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COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Reporting Entity

The County of El Dorado (the "County") is a political subdivision of the State of California (the "State"). As such, it can exercise the powers specified by the Constitution and statutes of the State. The County's powers are exercised through a Board of Supervisors (the "Board"), which acts as the governing body of the County. The Board is responsible for the legislative and executive control of the County. The County provides various services on a countywide basis including law and justice, education, detention, social, health, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning and tax collection.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The following circumstances set forth the County's financial accountability for a legally separate organization.

- The County is financially accountable if it appoints a voting majority of the organization's governing body *and* (1) it is able to impose its will on that organization *or* (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.
- The County is financially accountable if an organization is fiscally dependent on *and* there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities, are in substance, part of the County's operations and so data from these units are combined with data of the primary government. The discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County. For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon activities taken by the County's Board. Financial information on these component units may be obtained from the County Auditor/Controller's Office.

Blended Component Units: The following component units are blended into the County's financial statements because the governing board members are substantively the same as the County Board of Supervisors and the County's management has operational responsibility for these component units.

- The County Service Areas are separate legal entities created to provide services such as water, sewer, lighting and road maintenance throughout the County.
- The El Dorado Hills Business Park Light and Landscape District was formed to provide lighting and landscaping to the business park in El Dorado Hills.
- The Air Quality Control District was established as a separate legal entity to maintain and improve the County's air quality.
- The El Dorado County Housing Authority was formed to issue certificates and vouchers for Section 8 housing.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

A. **Description of the Reporting Entity** (continued)

Blended Component Units: (continued)

- The El Dorado County Bond Authority was established pursuant to a joint exercise of powers agreement between the County and the El Dorado Redevelopment Agency to obtain financing for public capital improvements.
- The In-Home Supportive Services Public Authority was created for the purpose of collective bargaining for in-home supportive services (IHSS) providers.

The following component unit is blended into the County's financial statements because its total debt outstanding, if any, is expected to be repaid entirely or almost entirely with the County's resources.

- The County Water Agency is a separate legal entity formed to provide water service within the County.

Discretely Presented Component Units: The following component units are discretely presented because their governing boards are not substantively the same as that of the County and they do not meet other criteria as blending component units.

- The El Dorado County Transit Authority (EDCTA) was established pursuant to a joint exercise of powers agreement by and between the County and the City of Placerville to provide transit services. The County Board appoints three of the five EDCTA board members.
- The Children and Families Commission of El Dorado County (the Commission) was established in December 1998, under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code. The County Board appointed all members of the Commission. The Board can remove appointed members at will. The Commission accounts for receipts and disbursements of California Children and First Families Trust Fund (Proposition 10) allocations and appropriations for the Commission.
- The El Dorado County Transportation Commission (EDCTC) was created pursuant to Section 29532 and 29535 of the California Government Code as a local transportation commission for the western slope of the County in 1975 to administer transportation planning and allocate the funds in accordance with the Transportation Development Act. Provided by the law change through California Assembly Bill No. 1204, the County Board appoints four of the seven EDCTC board members.

The reporting entity excludes certain separate legal entities which may have "El Dorado" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts and a variety of special purpose districts for fire protection, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies over which the County Board has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

A. **Description of the Reporting Entity** (continued)

Also, excluded from the reporting entity are the following Joint Power Authorities (JPA):

- American River Authority. The County participates with Placer County, Placer County Water Agency, El Dorado County Water Agency, and San Joaquin County in this Joint Powers Authority that was created to facilitate construction of a dam, reservoir and hydroelectric power facilities at the Auburn Dam Site. The participants share the costs of operating the JPA equally. The governing board consists of one member from each of the participants and a public resident who alternates among El Dorado, Placer and San Joaquin County.
- El Dorado County-Folsom Joint Powers Agreement. The County participates with the City of Folsom in this JPA, the purpose of which is to manage growth toward the goal of achieving an improved quality of life for the citizens of both political jurisdictions. The governing board consists of two members from each of the participating entities.
- Sacramento-Placerville Transportation Corridor Joint Powers Agreement. The County participates with Sacramento County, the City of Folsom and Regional Transit in this JPA. The agency was formed to acquire the Placerville Branch of the Southern Pacific Railroad Right of Way. The participants share the costs of operating the Joint Powers Authority equally. The board is made up of one member from each participant and one public member at large.

B. **Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except fiduciary activities. These statements distinguish between the *governmental* and *business-type activities* of the County and between the County and its discretely presented component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expenses reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted components of net position are available, restricted resources are used just before the unrestricted resources are used.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

B. Basis of Presentation (continued)

Fund Financial Statements

The fund financial statements provide information about the County's funds, including blended component units and fiduciary funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. *Operating* revenues, such as charges for services, result from exchange transactions associated with the principal activities of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. *Operating* expenses include costs of providing services and delivering goods. All other expenses not meeting this definition are reported as nonoperating expenses.

The County reports the following major governmental funds:

- The General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, health and sanitation, public assistance, education, and recreation and cultural services.
- The Road Fund is a special revenue fund used to account for funds allocated for the planning, design, construction, maintenance and administration of County transportation activities (public ways and facilities). The Road Fund's revenues primarily come from intergovernmental sources. The State provides the allocation to the Road Fund from sources such as gas taxes, transportation planning funds and Proposition 1B. The federal government also provides funding through various federal construction funds. In addition, Road Fund receives operating transfers of local revenues generated from road improvement fees and traffic impact mitigations fees charged on new development.
- The Silva Valley Interchange Road Impact Fee (RIF) Fund is a special revenue fund used to account for road impact fees received from individual property owners in the El Dorado Hills area to mitigate traffic impacts and to fund the future construction of the Silva Valley interchange. The road impact fees are the primary revenues of the Silva Valley Interchange RIF Fund.

The County reports the following nonmajor enterprise funds:

- The South Lake Tahoe Transit Fund accounts for the costs of providing transit services throughout the unincorporated area in the Tahoe Basin.
- The County Airports Fund accounts for the activities of the County airports.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

In addition, the County reports the following additional fund types:

- Internal Service Funds – Fleet Management and Risk Management Authority are internal service funds used to account for the County's fleet maintenance provided to other departments, employee and retiree health benefits and self-insurance programs including workers' compensation, personal injury and property damage on a cost-reimbursement basis.
- Investment Trust Funds – Investment Trust Funds account for the assets, primarily cash and investments, of legally separate entities that deposit cash with the County Treasurer in an investment pool, which commingles resources in an investment portfolio for the benefit of all participants. These participants include school and community college districts, other special districts governed by local boards, regional boards and authorities.
- Agency Funds – Agency Funds are custodial in nature and do not involve measurement of the results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. These funds account for assets held by the County as an agent for individuals and other government units.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County does not give (or receive) equal value in exchange, includes property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year for which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within 180 days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

D. Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy. The State of California (State) statutes authorize the County to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund.

Investments are reported at fair value. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller. The fair value of investments is obtained by using quotations obtained from independent published sources.

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants every month. This method differs from the fair value method used to value investments in these financial statements, on an annual basis, as unrealized gains or losses are not apportioned to pool participants.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participants' average daily cash balance at month end in relation to the total pool investments.

E. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Mortgages Receivables

Governmental fund expenditures relating to long-term mortgage receivables arising from mortgage subsidiary programs are charged to operations upon funding. Mortgage receivables are recorded with an offset to deferred revenue.

G. Inventories

Inventories of expendable supplies are valued at the lower of cost (first-in, first-out) or market. The cost is recorded as an expenditure at the time individual inventory items are consumed. Reported inventory is equally offset by the nonspendable fund balance to indicate that portion of fund balance is not in spendable form.

H. Capital Assets and Depreciation

Capital assets (including infrastructure) are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The County defines infrastructure and building and improvements as purchases or improvements with an aggregate cost of more than \$10,000 and equipment with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

H. **Capital Assets and Depreciation** (continued)

The estimated useful lives are as follows:

| | |
|---|----------------|
| Infrastructure (except for the maintained pavement subsystem) | 15 to 25 years |
| Structures and improvements | 8 to 50 years |
| Equipment | 3 to 20 years |

Governmental Funds – Capital assets that the County acquires through the use of resources from a governmental fund are recorded as an outflow/expenditure for the period. Further, since the governmental fund balance sheet presents only those assets that represent financial resources available for current appropriation and expenditure, capital assets are not reported in a specific governmental fund but, rather, are reported in the government-wide statement of net position. Leasehold improvements of governmental funds are amortized in the government-wide statements using the straight-line method over the lesser of the lease period or their estimated useful lives. Other capital assets of governmental funds are depreciated in the government-wide statements using the straight-line method over their estimated useful lives.

Proprietary Funds – Capital assets are capitalized and depreciated using the straight-line method over their estimated useful lives; however, the Fleet Management Fund uses the “per mile” depreciation method, which approximates the straight-line method.

I. **Property Tax Levy, Collection and Maximum Rates**

The State Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent (1%) of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value, as defined by Article XIII A, and may be adjusted by no more than two percent (2%) per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a one percent (1%) tax levy among the County, cities, school districts, and other districts. The total 2012-2013 net assessed valuation of the County was \$25,168,731,184.

Secured property taxes are recorded as revenues when levied under the alternate plan described in Division I, Part 8, Chapter 3 of the Revenue and Taxation Code of the State so that fund balances include property taxes apportioned but not collected. Unsecured taxes are recorded as revenues when collected. The County's property tax calendar is as follows:

| | <u>Secured</u> | <u>Unsecured</u> |
|--------------------|----------------|------------------|
| Lien date | January 1 | January 1 |
| Levy date | July 1 | July 1 |
| Due dates: | | |
| First installment | November 1 | January 1 |
| Second installment | February 1 | |
| Delinquent dates: | | |
| First installment | December 10 | August 31 |
| Second installment | April 10 | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

J. Compensated Absences (Accrued Vacation, Sick Leave and Compensatory Items)

The County's policy allows employees to accumulate earned but unused vacation, sick leave, and compensatory time-off. Vacation pay may be accumulated to a maximum of six to eight weeks depending on the employee's years of service and is payable upon termination. Employees with at least five years of service receive a percentage of their unused sick leave upon termination ranging from 20% at five years to 100% at twenty years up to a maximum cap between 500-504 hours. Compensated time off may be accumulated up to a maximum of 150 hours and, similar to vacation pay, is payable upon termination.

Governmental Funds – Because vacation and sick leave balances do not require the use of expendable financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net position.

Proprietary Funds – Vacation, sick leave and compensatory time-off are recorded as an expense and the related salaries and benefits liability in the year earned. Accrued but unpaid liabilities at year-end are recorded in the respective funds.

K. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the government-wide financial statements as "internal balances". Advances to other funds reported in the General Fund financial statement, are offset by the nonspendable fund balance to indicate that they are not in spendable form.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between *governmental activities* or *business-type activities* are netted as part of the reconciliation to the government-wide presentation.

L. Self-Insurance

The County self-insures for property damage, liability, workers' compensation, and unemployment claims. Self-insurance programs are accounted for in an internal service fund and interfund charges are treated as quasi-external transactions.

M. Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates and the differences may be material.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

N. Implementation of GASB Statement No. 63

In June 2011, GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which is effective for the year ending June 30, 2013. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, as introduced and defined by Concepts Statement No. 4, *Elements of Financial Statements*. This statement also amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. This statement was implemented by the County during fiscal year ended June 30, 2013. However, as of June 30, 2013, the County did not have any deferred outflows of resources or deferred inflows of resources to report under GASB Statement No. 63.

O. New Accounting Pronouncements

GASB recently released several new accounting and financial reporting standards. The following new standards may have a significant impact on the County's financial reporting process.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, is effective for periods beginning after December 15, 2012. It improves financial reporting for state and local governments by reclassifying, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

GASB Statement No. 66, *Technical Corrections – 2012*, is effective for periods beginning after December 15, 2012. It improves financial reporting for state and local governments by resolving conflicting guidance that resulted from issuance of GASB Statements Nos. 54 and 62.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, is effective for periods beginning after June 15, 2014. The principal objective of this statement is to improve the usefulness of information for decisions made by the various users of the general purpose external financial reports of governments whose employees – both active employees and inactive employees – are provided with pensions. An additional objective is to improve the information provided in government financial reports about pension-related financial support provided by certain non-employer entities that make contributions to pension plans that are used to provide benefits to the employees of other entities.

NOTE 2: **CASH AND INVESTMENTS**

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, public trust, and yield.

The County Board of Supervisors reviews and approves the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the investment pool participants every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2013, total County cash and investments were as follows:

| | Pooled Treasury | External to Pool | Total |
|----------------------------|-----------------------|----------------------|-----------------------|
| Cash: | | | |
| Imprest cash | \$ -- | \$ 12,720 | \$ 12,720 |
| Cash on hand | 500 | | 500 |
| Deposits | 128,914,574 | 9,093,499 | 138,008,073 |
| Total Cash | 128,915,074 | 9,106,219 | 138,021,293 |
| Investments | 305,015,315 | 1,179,560 | 306,194,875 |
| Total Cash and Investments | <u>\$ 433,930,389</u> | <u>\$ 10,285,779</u> | <u>\$ 444,216,168</u> |

Total cash and investments at June 30, 2013 were presented on the County's financial statements as follows:

| | Primary Government | Fiduciary Funds | Component Units | Total |
|---|-----------------------|-----------------------|----------------------|-----------------------|
| County Investment Pool: | | | | |
| Unrestricted | \$ 237,056,792 | \$ 191,359,517 | \$ 2,738,486 | \$ 431,154,795 |
| Restricted | 1,775,975 | -- | 999,619 | 2,775,594 |
| Total in County Investment Pool | 238,832,767 | 191,359,517 | 3,738,105 | 433,930,389 |
| External to Pool: | | | | |
| Cash with fiscal agents | 247,958 | -- | -- | 247,958 |
| Other restricted cash and investments | -- | -- | 3,299,788 | 3,299,788 |
| Other unrestricted cash and investments | -- | 236,894 | 6,488,419 | 6,725,313 |
| Imprest cash | 12,320 | -- | 400 | 12,720 |
| Total External to Pool | 260,278 | 236,894 | 9,788,607 | 10,285,779 |
| Total Cash and Investments | <u>\$ 239,093,045</u> | <u>\$ 191,596,411</u> | <u>\$ 13,526,712</u> | <u>\$ 444,216,168</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

In the Statement of Fiduciary Net Position, the total cash and investments balance for Investment Trust and Agency Funds in the amount of \$191,596,411 includes, and is decreased by the negative cash balances maintained in certain agency funds used to allocate property taxes under the alternate method of tax apportionment (Teeter Plan). The total cash deficits of these Teeter Plan funds of \$12,513,110 is entirely offset by, and is significantly less than, the total \$18,347,341 that has been recorded by these funds as taxes receivable.

Cash and investments were restricted at June 30, 2013, for the following purposes:

| | Primary Government | Component Units | Total |
|---|-----------------------|---------------------|---------------------|
| Closure and post-closure costs | \$ 1,735,122 | \$ -- | \$ 1,735,122 |
| Transit and transportation grant expenditures | 40,853 | 4,211,118 | 4,251,971 |
| Risk financing | -- | 88,289 | 88,289 |
| | <u>\$ 1,775,975</u> | <u>\$ 4,299,407</u> | <u>\$ 6,075,382</u> |

Investments

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, whichever is more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer * |
|---|---------------------|---------------------------------------|--|
| U.S. Treasury Obligations | 5 years | 100% | 100% |
| Bankers Acceptances | 180 days | 40% | 5% |
| Domestic Commercial Paper | 31 days | 20% | 5% |
| Certificates of Deposit, Negotiable | 5 years | 30% | 5% |
| Certificates of Deposit, Non-negotiable | 5 years | 100% | 100% |
| Repurchase Agreements | 1 year | 100% | 5% |
| U.S. Agency Obligations | 3 years | 100% | 5% |
| Demand Deposit Savings Accounts | 5 years | 100% | 100% |
| State Warrants | 1 year | 100% | 100% |
| Local Agency Investment Fund (LAIF)** | N/A | 100% | 100% |
| Medium-Term Notes U.S. Corporations under the Temporary Liquidity Guarantee Program (TLGP) | 3 years | 30% | 30% |
| Commercial Paper under TLGP | 270 days | 40% | 40% |
| Money Market Account | N/A | 100% | 5% |
| Certificate of Deposit Account Registry Service | 5 years | 30% | 30% |
| Federally Insured Cash Account | N/A | 100% | \$250,000 |

* Limitations apply only at the time an investment is purchased.

**Subject to a \$50 million cap set by LAIF.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

Investments (continued)

At June 30, 2013, the County had the following investments:

| | Interest Rates | Maturities | Par Value | Book Value | Fair Value | WAM (Years) |
|--|-------------------|-------------------|-----------------------|-----------------------|-----------------------|----------------|
| Investments in Investment Pool | | | | | | |
| Treasury Securities - Coupon | 0.125%-2.25% | 07/31/13-10/31/17 | \$ 185,000,000 | \$ 185,567,915 | \$ 185,533,977 | 1.65 |
| California Local Agency Investment Fund | 0.245% | On Demand | 50,000,000 | 50,000,000 | 50,000,000 | 0.00 |
| Money Market Account | 0.100%-0.350% | On Demand | 69,447,400 | 69,447,400 | 69,447,400 | 0.00 |
| Total Investments in Investment Pool | | | \$ 304,447,400 | \$ 305,015,315 | \$ 304,981,377 | 1.00 |
| Investments Outside Investment Pool | | | | | | |
| Component Units: | | | | | | |
| <i>El Dorado County Transit Authority</i> | | | | | | |
| California Local Agency Investment Fund | 0.245% | On Demand | \$ 1,179,560 | \$ 1,179,560 | \$ 1,179,560 | -- |
| Total Investments Outside Investment Pool | | | \$ 1,179,560 | \$ 1,179,560 | \$ 1,179,560 | -- |

At June 30, 2013 the difference between the carrying value and fair value of cash and investments was not material (fair value was 99.99% of carrying value). No adjustment has been recorded on the financial statements.

Interest Rate Risk

The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with its investment policy. As of June 30, 2013, the investment pool had a weighted average maturity of 1 year.

Credit Risk

State law and the County's investment policy limit investments in commercial paper to the rating of A-1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on government agency securities.

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County investment pool's fair value at June 30, 2013.

| | Standard & Poor's Rating | % of Portfolio |
|---|-----------------------------|-------------------|
| Treasury Securities - Coupon | AA | 60.84% |
| California Local Agency Investment Fund | Unrated | 16.39% |
| Money Market Account | Unrated | 22.77% |
| Total | | 100.00% |

Custodial Credit Risk

For all investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County had no securities exposed to custodial credit risk.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

Custodial Credit Risk (continued)

The custodial credit risk pertaining specifically to deposits is the risk that the County will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The County's bank deposits are insured by FDIC, which serves to mitigate the County's risk.

Local Agency Investment Fund

The County Treasurer's pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by State Statute.

At June 30, 2013, the County's investment position in LAIF was \$50 million, which approximates fair value and is the same as value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$21.2 billion. LAIF is part of the State of California Pooled Money Investment Account (PMIA), whose balance at June 30, 2013 was \$58.8 billion. Of that amount, 1.96% was invested in structured notes and asset-backed securities.

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of June 30, 2013:

Statement of Net Position

| | |
|---|----------------|
| Net position held for pool participants | \$ 433,930,389 |
| Equity of internal pool participants | 242,578,179 |
| Equity of external pool participants | 191,352,210 |
| Total net position | \$ 433,930,389 |

Statement of Changes in Net Position

| | |
|--|----------------|
| Net position at July 1, 2012 | \$ 428,354,627 |
| Investment income | 1,493,705 |
| Investment expenses | (508,521) |
| Net contributions (withdrawals) by pool participants | 4,590,578 |
| Net position at June 30, 2013 | \$ 433,930,389 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 3: LONG-TERM NOTES, INTEREST AND ASSESSMENT RECEIVABLES

The accounts receivable balances reported in other governmental funds include an allowance for uncollectible amounts of \$7,162,888. Among these accounts receivables, \$3,468,746 (net of uncollectible amount) are long-term accounts receivables. The interest receivable balances reported in other governmental funds include long-term interest receivables of \$51,088. These long-term accounts receivables and long-term interest receivables are not expected to be fully collected in the next fiscal year and are equally offset by the deferred revenue. Similarly, the governmental funds report notes receivables of \$4,852,132, and special assessment receivables of \$114,269 (net of uncollectible amounts of \$1,737,171), which are also not expected to be fully collected in the next fiscal year and are therefore equally offset by the deferred revenue. Further, the governmental activities include long-term notes receivables of \$7,460,244, which are offset by long-term notes payables.

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2013 was as follows:

| | Balance July 1, 2012 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2013 |
|---|-------------------------|----------------|--------------|----------------------------|--------------------------|
| Governmental Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land and improvements | \$ 49,228,971 | \$ 875,309 | \$ - | \$ - | \$ 50,104,280 |
| Construction in progress | 1,341,287 | 2,441,383 | - | (1,709,994) | 2,072,676 |
| Total capital assets not being depreciated | 50,570,258 | 3,316,692 | - | (1,709,994) | 52,176,956 |
| Capital assets, being depreciated | | | | | |
| Infrastructure | 411,516,132 | 9,022,635 | - | - | 420,538,767 |
| Structures and improvements | 105,739,625 | 675,318 | - | 1,687,518 | 108,102,461 |
| Equipment | 47,303,710 | 2,034,728 | (1,662,517) | 22,476 | 47,698,397 |
| Total capital assets being depreciated | 564,559,467 | 11,732,681 | (1,662,517) | 1,709,994 | 576,339,625 |
| Less accumulated depreciation for | | | | | |
| Infrastructure | (208,733,416) | (18,107,110) | - | - | (226,840,526) |
| Structures and improvements | (37,576,505) | (2,239,878) | - | - | (39,816,383) |
| Equipment | (30,827,629) | (2,544,887) | 1,522,448 | - | (31,850,068) |
| Total accumulated depreciation | (277,137,550) | (22,891,875) | 1,522,448 | - | (298,506,977) |
| Total capital assets being depreciated, net | 287,421,917 | (11,159,194) | (140,069) | 1,709,994 | 277,832,648 |
| Governmental activities capital assets, net | \$ 337,992,175 | \$ (7,842,502) | \$ (140,069) | \$ - | \$ 330,009,604 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 4: CAPITAL ASSETS (CONTINUED)

| | Balance July 1, 2012 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2013 |
|--|-------------------------|-------------------|-------------|----------------------------|--------------------------|
| Business Type Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | \$ 319,665 | \$ - | \$ - | \$ - | \$ 319,665 |
| Construction in progress | 63,202 | 793,708 | - | - | 856,910 |
| Total capital assets not being depreciated | 382,867 | 793,708 | - | - | 1,176,575 |
| Capital assets, being depreciated | | | | | |
| Structures and improvements | 8,359,912 | - | - | - | 8,359,912 |
| Equipment | 43,703 | - | - | - | 43,703 |
| Total capital assets being depreciated | 8,403,615 | - | - | - | 8,403,615 |
| Less accumulated depreciation for | | | | | |
| Structures and improvements | (4,986,343) | (306,622) | - | - | (5,292,965) |
| Equipment | (26,191) | (1,790) | - | - | (27,981) |
| Total accumulated depreciation | (5,012,534) | (308,412) | - | - | (5,320,946) |
| Total capital assets being depreciated, net | 3,391,081 | (308,412) | - | - | 3,082,669 |
| Business type activities capital assets, net | <u>\$ 3,773,948</u> | <u>\$ 485,296</u> | <u>-</u> | <u>-</u> | <u>\$ 4,259,244</u> |

Depreciation

Depreciation expense was charged to governmental activities as follows:

| | |
|--|----------------------|
| General government | \$ 517,794 |
| Public protection | 1,607,699 |
| Public ways and facilities | 19,000,092 |
| Health and sanitation | 365,697 |
| Public assistance | 287,307 |
| Education | 232,681 |
| Recreation and cultural services | 149,186 |
| Internal Service Funds - depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of service | 731,419 |
| Total depreciation expense governmental activities | <u>\$ 22,891,875</u> |

Depreciation expense was charged to the business-type functions as follows:

| | |
|---|-------------------|
| Airports | \$ 308,412 |
| Total depreciation expense business-type activities | <u>\$ 308,412</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 5: DEFERRED REVENUE

Governmental funds report deferred revenue in connection with receivables for revenues considered unavailable to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of June 30, 2013, the various components of deferred revenue in the governmental funds were as follows:

| | <u>Unavailable</u> | <u>Unearned</u> | <u>Total</u> |
|--|---------------------|---------------------|----------------------|
| Governmental Funds: | | | |
| General Fund: | | | |
| Various grants and charges | \$ - | \$ 62,066 | \$ 62,066 |
| Road Fund: | | | |
| Various grants and charges | - | 326,113 | 326,113 |
| Other Governmental Funds: | | | |
| Various grants, charges, and special assessments and loans | 8,486,235 | 3,554,577 | 12,040,812 |
| | <u>\$ 8,486,235</u> | <u>\$ 3,942,756</u> | <u>\$ 12,428,991</u> |

NOTE 6: LONG-TERM LIABILITIES

Long-term debt at June 30, 2013 consisted of the following:

| | <u>Date of Issue</u> | <u>Maturity</u> | <u>Interest Rates</u> | <u>Annual Principal Installments</u> | <u>Original Issue Amount</u> | <u>Outstanding at June 30, 2013</u> |
|--------------------------------------|----------------------|-----------------|-----------------------|--------------------------------------|------------------------------|-------------------------------------|
| Governmental Activities | | | | | | |
| Note Payable: | | | | | | |
| California Housing Finance Agency: | | | | | | |
| HELP Program ¹⁾ | 2009 | 2014 | 3.50% | ³⁾ | \$ 100,000 | \$ 100,000 |
| HELP Program ²⁾ | 2012 | 2017 | 3.50% | ³⁾ | 1,400,000 | 1,400,000 |
| HUD HOME Program ²⁾ | 2003 | 2058 | 0.00% | ³⁾ | 3,000,000 | 3,000,000 |
| HUD HOME Program ²⁾ | 2013 | 2067 | 3.00% | ³⁾ | 2,700,000 | 2,700,000 |
| HUD State CDBG Program ²⁾ | 2013 | 2068 | 3.00% | ³⁾ | 260,244 | 260,244 |
| Total Governmental Activities | | | | | | <u>\$ 7,460,244</u> |

¹⁾ Note payable is offset by a long-term note receivable.

²⁾ Note payable is offset by a long-term note receivable secured by a deed of trust.

³⁾ Principal payment is due in total at the end of note maturity.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 6: LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of long-term liabilities transactions for the year ended June 30, 2013:

| | Restated Balance July 1, 2012 | Additions | Retirements | Balance June 30, 2013 | Amounts Due Within One Year |
|---|-------------------------------------|----------------------|----------------------|--------------------------|-----------------------------------|
| Governmental Activities | | | | | |
| Notes payable: | | | | | |
| California Energy Commission II | \$ 124,324 | \$ - | \$ 124,324 | \$ - | \$ - |
| California Housing Finance Agency | 1,500,000 | - | - | 1,500,000 | - |
| HUD HOME Program | 3,000,000 | 2,700,000 | - | 5,700,000 | - |
| HUD State CDBG Program | - | 260,244 | - | 260,244 | - |
| Compensated absences | 13,330,521 | 1,285,328 | 1,455,348 | 13,160,501 | 1,460,274 |
| Capital lease obligation | 44,254 | - | 44,254 | - | - |
| Landfill closure / post-closure liability | 16,142,895 | - | - | 16,142,895 | - |
| Liability for self-insurance claims | 15,868,000 | 36,074,793 | 35,483,793 | 16,459,000 | 4,428,870 |
| Other postemployment benefits | 62,425,890 | 6,708,218 | 2,791,285 | 66,342,823 | - |
| | <u>\$ 112,435,884</u> | <u>\$ 47,028,583</u> | <u>\$ 39,899,004</u> | <u>\$ 119,565,463</u> | <u>\$ 5,889,144</u> |
| Business-Type Activities | | | | | |
| Compensated absences | \$ 26,142 | \$ 981 | \$ - | \$ 27,123 | \$ 2,984 |
| Notes payable | 930 | - | 930 | - | - |
| | <u>\$ 27,072</u> | <u>\$ 981</u> | <u>\$ 930</u> | <u>\$ 27,123</u> | <u>\$ 2,984</u> |

The liability for self-insurance claims is liquidated by the cumulative charge for services recorded in the internal service fund. Compensated absences are generally liquidated by the General Fund and related special revenue funds. Landfill closure / post-closure liability is liquidated from special revenue funds.

As of June 30, 2013, there are no annual debt service requirements of governmental activities with fixed maturities.

As of June 30, 2013, there are no annual debt service requirements of business-type activities to maturity.

NOTE 7: LEASES

Operating Lease Obligations

The County leases various office space and buildings under various noncancelable operating leases. Annual rent expenditures were approximately \$3.1 million for the year ended June 30, 2013.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 7: **LEASES** (CONTINUED)

Operating Lease Obligations (continued)

Future minimum operating lease commitments are as follows:

| Year Ending June 30: | |
|-------------------------|---------------------|
| 2014 | \$ 1,362,486 |
| 2015 | 818,639 |
| 2016 | 424,279 |
| 2017 | 236,387 |
| 2018 | 65,421 |
| 2019-2023 | 167,917 |
| 2024 | 3,349 |
| Total | <u>\$ 3,078,478</u> |

Capital Lease Obligations

The County accounts for capital leases in the governmental fund types in accordance with the provisions of National Council on Governmental Accounting (NCGA) Statement No. 5. Under this statement, when a capital lease represents the acquisition or construction of a capital asset, the acquisition or construction will be recorded both as a capital expenditure and as an other financing source. Subsequent lease payments are accounted for in a manner consistent with the accounting treatment for payments of general obligation debt. The total lease payments for the fiscal year were \$44,626 for which \$372 represented interest cost.

These assets are included in the County's capital assets. As of June 30, 2013, the County paid off all capital leases and therefore, there are no future minimum lease payments relating to these assets.

NOTE 8: **LIABILITY FOR CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require the County to place a final cover on its Union Mine landfill site and perform certain maintenance and monitoring functions at the site for thirty years after final closure. In addition to operating expenditures related to current activities of the landfill, an estimated liability is being recognized based on the future closure and postclosure maintenance costs that will be incurred near or after the date the landfill no longer accepts waste.

The County ceased accepting waste from the public in 1997 and 8.2 acres or 19.4 percent of the landfill's 42.3 acres remain open to waste generated onsite. The estimated landfill closure care liability of \$2,247,151 reported as of June 30, 2013, is the current cost estimate of closing the remaining 8.2 acres. Because the landfill is no longer accepting waste from the public, the additional liability of \$13,895,744 representing postclosure costs for the entire 42.3 acres has been recognized and is a cumulative amount reported to date based on County staff estimates and adjustments for CPI (Consumer Price Index) rate changes.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 8: LIABILITY FOR CLOSURE AND POST-CLOSURE COSTS (CONTINUED)

State and federal laws require the County to make contributions to a special fund in order to finance closure care. At June 30, 2013, cash and investments held of \$1,735,122 in this special fund are part of the pooled funds held by the County treasurer and are reported as restricted assets on the Statement of Net Position. Currently, the amount held as restricted cash, combined with due from other funds in the amount of \$515,523 recorded in this special fund, is sufficient to cover the entire closure liability.

The County has filed a Pledge of Revenue with the California Integrated Waste Management Board that waives the requirement to make contributions to a special fund to finance postclosure costs. The estimated postclosure costs of \$13,895,744, to be paid over a 30-year period upon final closure, may need to be funded by charges to future landfill users and/or from future tax revenue.

NOTE 9: INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2013 is as follows:

Due From/To Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|----------------------------|-----------------------------------|---------------------|---|
| General Fund | Enterprise Fund - County Airports | \$ 269,000 | Advance for cash flow |
| | Other Governmental Funds | 156,115 | Realignment Funds |
| | Other Governmental Funds | 462,628 | County Local Revenue Fund 2011 |
| | Other Governmental Funds | 824,000 | Advance to Community Services Funds to cover cash shortfall |
| | Other Governmental Funds | 52,000 | Advance to Mental Health Fund to cover cash shortfall |
| | Other Governmental Funds | 93,043 | Reimbursement for Insurance Fraud Program Expenditures |
| | Other Governmental Funds | 80,029 | Reimbursement for SB678 Expenditures |
| | | <u>1,936,815</u> | |
| Road Fund | Silva Valley Interchange RIF Fund | 1,455,350 | Billing for Road Work |
| | Other Governmental Funds | 23,693 | Billing for Road Work |
| | | <u>1,479,043</u> | |
| Enterprise Fund - Airports | Other Governmental Funds | 2,506 | Billing for ACO Funds |
| | | <u>2,506</u> | |
| Other Governmental Funds | Other Governmental Funds | 119,317 | Sales Tax Realignment Funds for Health Programs |
| | Other Governmental Funds | 241,649 | Mental Health Sales Tax Realignment Funds |
| | Other Governmental Funds | 515,523 | Landfill Closure Funds |
| | Other Governmental Funds | 2,511 | ACO Funds due from Courthouse Construction |
| | General Fund | 2,405 | Contribution to IHSS Public Authority Fund |
| | | <u>881,405</u> | |
| | Total | <u>\$ 4,299,769</u> | |

Advance To/From Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|-----------------|--------------------------|-------------------|------------------------------|
| General Fund | Other Governmental Funds | \$ 100,000 | Advance to Housing Authority |
| | Other Governmental Funds | 330,000 | Advance to Public Authority |
| | | <u>430,000</u> | |
| | Total | <u>\$ 430,000</u> | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

| Transfer to | Transfer from | Amount | Purpose |
|--------------|--------------------------|-------------------|--|
| General Fund | Other Governmental Funds | \$ 267,352 | Timber Tax to Sheriff's Office Patrol, Search and Rescue |
| | Other Governmental Funds | 1,230,315 | County Service Area #10 Special Tax Revenues to Library General Fund Operating |
| | Other Governmental Funds | 59,330 | State Off-Highway Vehicle Funds to CAO and Rubicon Trail |
| | Other Governmental Funds | 95,730 | El Dorado-SMUD Cooperation Agreement Funds to Rubicon Trail and Sheriff OHV Rubicon |
| | Other Governmental Funds | 7,745,184 | Tobacco Settlement |
| | Other Governmental Funds | 506,222 | Time Share and Redemption Fees to BOS / Auditor / TTC / Assessor |
| | Other Governmental Funds | 3,083 | Overages Treasurer Tax Collector Operating |
| | Other Governmental Funds | 831,123 | Grant Revenues to District Attorney General Fund Operating |
| | Other Governmental Funds | 412,158 | Grant Revenues to Sheriff's Operating |
| | Other Governmental Funds | 396,213 | Probation CCPIF SB678 Reimbursement to General Fund Adult Supervision |
| | Other Governmental Funds | 35,879 | Commercial Grading to Building Operating |
| | Other Governmental Funds | 515,357 | Micro, Computer System, Vital Health Statistics to Recorder Operating |
| | Other Governmental Funds | 542,310 | Planning Projects Revenues to Planning |
| | Other Governmental Funds | 268,013 | Engineer Time and Materials to DOT County Engineer |
| | Other Governmental Funds | 210,731 | Park / River Fees to Parks and Rivers General Fund Operating |
| | Other Governmental Funds | 55,000 | License Plate Fees to Veteran Services Operating |
| | Other Governmental Funds | 21,129 | Literacy Action Council, Kincade, and Bookmobile Funds to Library Operating |
| | Other Governmental Funds | 214,057 | Realignment Funds to Animal Services |
| | Other Governmental Funds | 181,125 | Realignment Funds to Environmental Health |
| | Other Governmental Funds | 9,120,687 | Realignment Funds to Social Services |
| | Other Governmental Funds | 156,756 | Realignment Funds to Probation |
| | Other Governmental Funds | 31,728 | County Local Revenue Funds to DA |
| | Other Governmental Funds | 3,233,471 | County Local Revenue Funds to Sheriff |
| | Other Governmental Funds | 1,377,322 | County Local Revenue Funds to Probation |
| | Other Governmental Funds | 6,616,974 | County Local Revenue Funds to Social Services |
| | Other Governmental Funds | 885,131 | Supplemental Law Enforcement Services Fund (SLESF) to Sheriff/DA/Probation Operating |
| | | <u>35,012,380</u> | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Transfers (continued)

| Transfer to | Transfer from | Amount | Purpose |
|--------------------------------|-----------------------------------|----------------------|--|
| Road Fund | General Fund | \$ 501,535 | General Fund Billing |
| | Silva Valley Interchange RIF Fund | 4,298,988 | Road Projects Billing and Road Impact Fees to Road Fund Operating |
| | Other Governmental Funds | 9,494,297 | Road District Tax to Road Fund Operating |
| | Other Governmental Funds | 50,240 | El Dorado-SMUD Cooperation Agreement Fund Billing |
| | Other Governmental Funds | 3,258,017 | Road Projects Billing and Traffic Impact Fees to Road Fund Operating |
| | | <u>17,603,077</u> | |
| Internal Services Fund - Fleet | General Fund | 9,584 | General Fund Contribution |
| | | <u>9,584</u> | |
| Enterprise Fund - Airports | General Fund | 73,062 | General Fund Contribution |
| | Other Governmental Funds | 20,000 | Special Aviation Funding |
| | Other Governmental Funds | 83,202 | ACO Fund Billing |
| | | <u>176,264</u> | |
| Other Governmental Funds | General Fund | 1,082,836 | General Fund Contribution to Community Services |
| | General Fund | 6,304,845 | General Fund Contribution to Public Health |
| | General Fund | 1,864 | General Fund Parcel Detachment Cost Reimbursements |
| | General Fund | 137,618 | General Fund Contribution to IHSS Public Authority Fund |
| | General Fund | 3,189 | General Fund Transfer to Change Difference Shortage |
| | General Fund | 265,707 | General Fund Return 11/12 Unused CalMMET Funds |
| | General Fund | 707,487 | General Fund Contribution to Meyer's Landfill Fund |
| | General Fund | 2,363,159 | General Fund Contribution to Health and Welfare |
| | General Fund | 802,587 | General Fund Reimbursements to ACO Fund |
| | Other Governmental Funds | 590,878 | Criminal Justice Facility/Courthouse Construction Fund to ACO Fund |
| | | <u>12,260,170</u> | |
| | Total | <u>\$ 65,061,475</u> | |

NOTE 10: PENSION PLAN

The County contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Copies of PERS' annual financial report may be obtained from their headquarters office located at 400 Q Street, Sacramento, California 95811.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 10: **PENSION PLAN** (CONTINUED)

Funding Policy

Safety employees are required to contribute 9% of their covered compensation and miscellaneous employees are required to contribute 7%. In 2012-2013, the employees paid a portion of their required PERS contribution to PERS and the County paid the remaining portion on their behalf and for their account. Specifically, miscellaneous employees paid 3% of their covered compensation; safety employees paid 6% and the full 9% of their covered compensation in the first and second half of the fiscal year respectively. Further, the County is required to contribute at an actuarially determined rate; the current rate is 14.606% for miscellaneous employees and 27.287% for safety employees. The contribution requirements of plan members and the County are established and may be amended by PERS.

Annual Pension Cost

For fiscal year 2012-2013, the County's annual pension cost of \$17,571,610 for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2010 actuarial. Assumptions included 7.75% investment rate of return (net of administrative expenses) and projected annual salary increases that vary ranging from 3.55% to 14.45% for miscellaneous members and 3.55% to 13.15% for safety members depending on age, service and type of employment. An inflation component of 3.0% was included. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a fifteen year period depending on the size of investment gains and/or losses. PERS unfunded actuarial accrued liability (or surplus) is being amortized as a level percentage of projected payroll on a closed basis.

Three-Year Trend Information for PERS (thousands)

| <u>Fiscal Year</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|--------------------|--|--|---------------------------------------|
| 6/30/11 | \$ 15,603 | 100% | \$ - |
| 6/30/12 | 16,942 | 100% | - |
| 6/30/13 | 17,572 | 100% | - |

Funded Status and funding Progress

The following is the funded status information for each plan as of June 30, 2012, the most recent actuarial valuation date:

| | <u>Accrued Liability</u> | <u>Market Value of Assets</u> | <u>Unfunded/ (Overfunded) Liability</u> | <u>Funded Ratio</u> | <u>Annual Covered Payroll</u> | <u>UAAL as a % of Payroll</u> |
|---------------|------------------------------|---------------------------------------|---|-------------------------|---------------------------------------|---------------------------------------|
| Miscellaneous | \$ 521,155,919 | \$ 358,290,282 | \$ 162,865,637 | 68.7% | \$ 77,132,460 | 211.2% |
| Safety | 246,982,366 | 153,607,995 | 93,374,371 | 62.2% | 25,525,956 | 365.8% |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 10: **PENSION PLAN** (CONTINUED)

Funded Status and funding Progress (continued)

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Plan Description. The County of El Dorado (County) Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by the County. The Plan provides healthcare insurance benefits to employees who retire from active service after the age of 50 and are eligible to commence pension benefits.

- **County Contribution Subsidy** – The County pays a monthly amount up to a percentage of the premium for the County sponsored Blue Shield Plan plus dental coverage. The applicable percentage is based on the retiree's years of service with the County, and multiplied by a calculated percentage each year for payroll cap adjustment.
- **Implicit Subsidy** – For coverage prior to age 65, the retiree pays premiums that are developed by blending active and retiree costs. Since retirees are older and generally cost more than actives, the premium paid by the retiree is less than the "true cost" of coverage for retirees.

New hires were no longer eligible for the County Contribution Subsidy. The new hire cut off dates ranged from January 2009 to January 2010, depending on the bargaining unit. While not eligible for the County Contribution Subsidy, new hires are allowed to participate in the plan with payment of premiums and, as a result, benefit from the Implicit Subsidy. The County's Retiree Health Plan agreement places a cap on the County's contribution so that the amount paid to each individual retiree will be limited such that total County contributions do not exceed 1.2% of total payroll. This 1.2% payroll cap applies to the County's Contribution Subsidy only, and because this cap is a limitation on the employer's contribution, and not a limitation of retiree benefits, it cannot be considered to reduce the County's liability until the cap is enforced and thereby begins to alter the established pattern of shared costs. Effective July 1, 2011, the County contribution cap (1.2%) has been enforced and the rate has been adjusted to meet the cap.

Funding Policy. The contribution requirements of the plan members and the County are established and may be amended by the County. The annual required contribution (ARC) is an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of 20 years. The 2012-2013 ARC is \$8,967,000.

Annual OPEB Cost and Net OPEB Obligation.

For 2012-2013, the County's annual OPEB cost (expense) was \$6,708,218 and the Net OPEB Obligation was \$66,342,823. Actual contributions made during the year were \$2,791,285.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation. (continued)

The following table shows the components of the County's Annual OPEB Cost for the year ended June 30, 2013, the amount actually contributed to the plan, and changes in the County's Net OPEB Obligation/(Asset).

| | |
|---|-----------------------------|
| Annual Required Contributions | \$ 8,967,000 |
| Interest on Net OPEB Obligation/(Asset) | 2,441,210 |
| Adjustment to Annual Required Contributions | <u>(4,699,992)</u> |
| Annual OPEB Cost (Expense) | 6,708,218 |
| Contributions Made | <u>(2,791,285)</u> |
| Increase to Net OPEB Obligations/(Asset) | 3,916,933 |
| Net OPEB Obligation/(Asset) - Beginning of Year | <u>62,425,890</u> |
| Net OPEB Obligation/(Asset) - End of Year | <u><u>\$ 66,342,823</u></u> |

The County's Annual OPEB Cost, the percentage of Annual OPEB Cost contributed to the Plan (as described in the funding policy above), and the Net OPEB Obligation for the past three fiscal years are as follows (dollar amounts in thousands):

| <u>Fiscal Year Ended</u> | <u>Annual OPEB Cost</u> | <u>Percentage of Annual OPEB Cost Contributed</u> | <u>Net OPEB Obligation</u> |
|----------------------------------|---------------------------------|---|------------------------------------|
| 6/30/11 | \$ 20,837 | 14.4% | \$ 58,035 |
| 6/30/12 | 6,583 | 33.3% | 62,426 |
| 6/30/13 | 6,708 | 41.6% | 66,343 |

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2012, the plan's most recent actuarial valuation date, was as follows (dollar amounts in thousands):

| | |
|--|------------------|
| Actuarial accrued liability (AAL) | \$ 67,924 |
| Market value of plan assets | <u>-</u> |
| Unfunded actuarial accrued liability (UAAL) | <u>\$ 67,924</u> |
| Funded ratio (market value of plan assets/AAL) | 0.0% |
| Covered payroll (active Plan members) | \$ 136,519 |
| UAAL as a percentage of covered payroll | 49.8% |

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (CONTINUED)

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2012 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4% investment rate of return based on the assumption that benefits will be paid from general County assets earmarked for purposes of County Postretirement Benefits, and not invested in a separate trust. This rate includes a 3.0% inflation assumption. The actuarial value of assets is equal to the market value. The UAAL is being amortized as a level percentage of projected payroll over 20 years on a closed basis. The remaining amortization period at June 30, 2013 was 14 years.

NOTE 12: **RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established the Risk Management Fund (an internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Risk Management Fund provides coverage for up to a maximum of \$300,000 for each workers' compensation claim, \$1,000,000 for each general liability claim, and \$25,000 for each property damage claim. The County purchases general liability commercial insurance for claims in excess of coverage provided by the Risk Management Fund and for all other risks of loss. The amount of general liability settlements did not exceed coverage provided by the Risk Management Fund in each of the last three years.

All funds of the County participate in the program and make payments to the Risk Management Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. The claims liability of \$16,459,000 reported in the Risk Management Fund at June 30, 2013 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the County's claims liability for the fiscal years ended June 30, 2013 and 2012 were as follows:

| | <u>2013</u> | <u>2012</u> |
|----------------------------------|----------------------|----------------------|
| Unpaid claims, beginning of year | \$ 15,868,000 | \$ 16,707,714 |
| Plus estimated claims incurred | 36,074,793 | 33,385,947 |
| Less claims payments | (35,483,793) | (34,225,661) |
| Unpaid claims, end of year | <u>\$ 16,459,000</u> | <u>\$ 15,868,000</u> |

Nonincremental claims adjustment expenses have not been included as part of the unpaid claims liability.

The Risk Management Fund also accounts for the health insurance program. Effective July 1, 2011, the County entered into an agreement with CSAC Excess Insurance Authority (Authority) and participated in the Authority's health program. All funds of the County participate in the program and make payments to the Risk Management Fund based on the premiums established by the Authority's health program committee.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 13: **COMMITMENTS AND CONTINGENCIES**

Grants

The County recognizes as revenue, grant monies received as reimbursement for costs incurred in certain Federal and State programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Pending Litigation

The County is also a defendant in several lawsuits arising in the normal course of business. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued. The outcome of the remaining claims cannot be determined at this time.

Encumbrances

The County uses an encumbrances system to control expenditures for the year and to enhance cash management. Under this system, purchase orders and contracts are recorded in order to reserve that portion of applicable appropriations. Encumbrances still open at the end of the year are not accounted for as expenditures and liabilities but rather as part of the fund balances. As of June 30, 2013, General Fund had a total of \$275,003 in encumbrances, which were reported as part of the assigned fund balances on the governmental fund balance sheet. Road Fund had a total of \$299,071 in encumbrances, which were reported as part of the restricted fund balances. Other (nonmajor) governmental funds had a total of \$487,130 in encumbrances, which were reported as part of the restricted or assigned fund balances.

Construction Commitments and Other Significant Commitments

At June 30, 2013, the County has ongoing construction commitments that totaled approximately \$10.1 million and other significant commitments that totaled \$19.7 million.

Road Improvement Reimbursement Agreements

The County has entered into reimbursement agreements with various developers and homebuilders (developers) in the El Dorado Hills Traffic Impact Mitigation Fee (TIM Fee) zone. The developers built road improvements in the El Dorado Hills area and the County is required to reimburse the developers in accordance with the terms of the reimbursement agreements. In accordance with the agreements, the County is only required to make reimbursements to the developers if TIM Fee revenues are available. Accordingly, the County is only contingently liable for these reimbursement and these obligations are not included on the County's statement of net position. The outstanding reimbursement obligations are as follows:

| | |
|---|----------------------------|
| Bass Lake Road Serrano Parkway Intersection | \$ 362,301 |
| Sofia Parkway | 253,826 |
| White Rock Road West | 1,513,459 |
| Bass Lake Road | <u>3,692,150</u> |
| Total | <u><u>\$ 5,821,736</u></u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 14: **NET POSITION / FUND BALANCES**

A. Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted and unrestricted.

- *Net Investment in Capital Assets:* This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position:* This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions enabling legislation. Included in governmental activities restricted net position at June 30, 2013, is net position restricted by enabling legislation of \$109.4 million.
- *Unrestricted Net Position:* This category represents net position of the County, not restricted for any project or other purpose.

B. Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balances in classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources reported in those funds. As of June 30, 2013, fund balances for governmental funds comprise the followings based on the relative strength of the constraints that control how specific amounts can be spent:

- *Nonspendable Fund Balance:* This category includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories, and prepaid amounts.
- *Restricted Fund Balance:* This category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed Fund Balance:* This category includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority (resolution by the County's Board). Commitments may be changed or lifted only by the County's Board taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance:* This category comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the County's Board or (b) a body (a budget or finance committee, for example) or official to which the County's Board has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance:* This category is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification was used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 14: NET POSITION / FUND BALANCES (CONTINUED)

B. Fund Balances (continued)

In circumstances when an expenditure is incurred for purposes for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

Fund balances for all the major and nonmajor governmental funds as of June 30, 2013, were presented as follows:

| | General | Road Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--------------------------------|----------------------|----------------------|---|--------------------------------|--------------------------------|
| Nonspendable: | | | | | |
| Advances | \$ 430,000 | \$ - | \$ - | \$ - | \$ 430,000 |
| Inventory | - | 712,156 | - | 79,867 | 792,023 |
| Prepaid expenses | 568,359 | 502,312 | - | 374,207 | 1,444,878 |
| Permanent fund principal | - | - | - | 2,075,655 | 2,075,655 |
| Subtotal | <u>998,359</u> | <u>1,214,468</u> | <u>-</u> | <u>2,529,729</u> | <u>4,742,556</u> |
| Restricted for: | | | | | |
| Capital projects | - | - | - | 11,272,422 | 11,272,422 |
| Debt service | - | - | - | 198,763 | 198,763 |
| Public protection | - | - | - | 17,522,758 | 17,522,758 |
| Public ways and facilities | - | 4,548,176 | 16,991,587 | 19,877,034 | 41,416,797 |
| Health and sanitation | - | - | - | 31,176,242 | 31,176,242 |
| Public assistance | - | - | - | 804,534 | 804,534 |
| General government | - | - | - | 5,700,430 | 5,700,430 |
| Education | - | - | - | 736,136 | 736,136 |
| Recreation & Cultural Services | - | - | - | 31,205 | 31,205 |
| Subtotal | <u>-</u> | <u>4,548,176</u> | <u>16,991,587</u> | <u>87,319,524</u> | <u>108,859,287</u> |
| Committed to: | | | | | |
| Capital projects | 17,650,608 | 9,395,203 | - | 16,050,797 | 43,096,608 |
| Public protection | - | - | - | 88,670 | 88,670 |
| Public ways and facilities | - | - | - | 1,103,171 | 1,103,171 |
| General government | - | - | - | 13,955 | 13,955 |
| Subtotal | <u>17,650,608</u> | <u>9,395,203</u> | <u>-</u> | <u>17,256,593</u> | <u>44,302,404</u> |
| Assigned to: | | | | | |
| Debt service | - | - | - | 1,796,887 | 1,796,887 |
| Public protection | - | - | - | 3,200,598 | 3,200,598 |
| Public ways and facilities | - | - | - | 54 | 54 |
| Health and sanitation | - | - | - | 7,168,752 | 7,168,752 |
| Public assistance | - | - | - | 1,628,473 | 1,628,473 |
| General government | 275,003 | - | - | 391,041 | 666,044 |
| Education | - | - | - | 10,762 | 10,762 |
| Recreation & Cultural Services | - | - | - | 386,362 | 386,362 |
| Subtotal | <u>275,003</u> | <u>-</u> | <u>-</u> | <u>14,582,929</u> | <u>14,857,932</u> |
| Unassigned | <u>38,158,359</u> | <u>-</u> | <u>-</u> | <u>(56,963)</u> | <u>38,101,396</u> |
| Total | <u>\$ 57,082,329</u> | <u>\$ 15,157,847</u> | <u>\$ 16,991,587</u> | <u>\$ 121,631,812</u> | <u>\$ 210,863,575</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 14: NET POSITION / FUND BALANCES (CONTINUED)

C. Prior Period Adjustments

Adjustments resulting from errors or changes to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balances / net position.

The impact of the restatements on the fund balances / net position as previously reported is presented below:

| | Primary Government Governmental Activities | | Fiduciary Funds | | Component Units | |
|--|---|---|------------------------------|--|---|-----------------------------|
| | Fund Financial Statements | Government-Wide Statement of Net Position | Statement of Net Position | Component Unit's Private Purpose Trust | Statement of Net Position | |
| | Other Governmental Funds | Total Governmental Activities | Investment Trust Funds | | El Dorado County Transportation Commission | Total Component Units |
| Fund Balances / Net Position, June 30, 2012, as previously reported | \$ 117,802,325 | \$ 475,593,714 | \$ 190,560,313 | \$ 695,330 | \$ 179,134 | \$ 16,709,798 |
| Restatements: | | | | | | |
| Overstatement of notes receivable | (1,500,000) | (1,500,000) | - | - | - | - |
| Understatement of long-term notes receivable | - | 1,500,000 | - | - | - | - |
| Overstatement of deferred revenue (unavailable) | 1,500,000 | - | - | - | - | - |
| Understatement of long-term notes payable | - | (1,500,000) | - | - | - | - |
| El Dorado County Transportation Commission fund type changes | - | - | (441,314) | (695,330) | 1,691,876 | 1,691,876 |
| Total restatements | - | (1,500,000) | (441,314) | (695,330) | 1,691,876 | 1,691,876 |
| Fund Balances / Net Position, June 30, 2012, as restated | \$ 117,802,325 | \$ 474,093,714 | \$ 190,118,999 | \$ - | \$ 1,871,010 | \$ 18,401,674 |

D. Deficit Fund Balances / Net Position

The following funds had deficit fund balances or net position as of June 30, 2013:

Nonmajor Governmental Funds:

CDBG 1st Time Homebuyers Grant \$ 253

Internal Service Fund:

Risk Management Authority 45,965,474

The deficit in the nonmajor governmental fund is expected to be eliminated in future years through future revenues and/or transfers from other funds. The deficit in the internal service fund is expected to be eliminated in future years through either a reduction of the benefits or an increase in charges to other funds.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 15: CONDENSED SEGMENT INFORMATION ON COMPONENT UNITS

The County has three Discretely Presented Component Units. Condensed Segment information as of and for the year ended June 30, 2013, is as follows:

Component Units Statement of Net Position June 30, 2013

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|----------------------------------|--|---|---|----------------------|
| ASSETS | | | | |
| Current and other assets | \$ 3,014,783 | \$ 7,626,706 | \$ 2,666,503 | \$ 13,307,992 |
| Capital assets | 605,387 | 9,383,119 | 41,557 | 10,030,063 |
| Restricted cash | - | 2,562,292 | 1,737,115 | 4,299,407 |
| Total Assets | <u>3,620,170</u> | <u>19,572,117</u> | <u>4,445,175</u> | <u>27,637,462</u> |
| LIABILITIES | | | | |
| Current liabilities | 336,476 | 6,584,572 | 2,134,946 | 9,055,994 |
| Long-term liabilities | - | 521,175 | 74,450 | 595,625 |
| Total Liabilities | <u>336,476</u> | <u>7,105,747</u> | <u>2,209,396</u> | <u>9,651,619</u> |
| NET POSITION | | | | |
| Net investment in capital assets | 605,387 | 9,383,119 | 41,557 | 10,030,063 |
| Restricted | 2,678,307 | - | 1,972,723 | 4,651,030 |
| Unrestricted | - | 3,083,251 | 221,499 | 3,304,750 |
| Total Net Position | <u>\$ 3,283,694</u> | <u>\$ 12,466,370</u> | <u>\$ 2,235,779</u> | <u>\$ 17,985,843</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2013

NOTE 15: CONDENSED SEGMENT INFORMATION ON COMPONENT UNITS (CONTINUED)

Component Units Statement of Activities For the Year Ended June 30, 2013

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|---|--|---|---|----------------------|
| Revenues: | | | | |
| Program Revenues: | | | | |
| Charges for current services | \$ - | \$ 1,514,112 | \$ - | \$ 1,514,112 |
| Operating grants and contributions | 1,302,637 | 3,844,151 | 1,797,416 | 6,944,204 |
| Capital grants and contributions | - | 579,369 | - | 579,369 |
| General Revenues: | | | | |
| Taxes | - | - | 4,710,117 | 4,710,117 |
| Interest and investment earnings | 5,722 | 17,980 | 6,214 | 29,916 |
| Other revenues | 9,529 | 112,306 | 82,901 | 204,736 |
| Total Revenues | <u>1,317,888</u> | <u>6,067,918</u> | <u>6,596,648</u> | <u>13,982,454</u> |
| Expenses: | | | | |
| Health and sanitation | 1,553,078 | - | - | 1,553,078 |
| Public ways and facilities | - | 6,613,328 | 6,231,879 | 12,845,207 |
| Total Expenses | <u>1,553,078</u> | <u>6,613,328</u> | <u>6,231,879</u> | <u>14,398,285</u> |
| Change in net position | (235,190) | (545,410) | 364,769 | (415,831) |
| Net Position - Beginning of Year (Restated) | <u>3,518,884</u> | <u>13,011,780</u> | <u>1,871,010</u> | <u>18,401,674</u> |
| Net Position - End of Year | <u>\$ 3,283,694</u> | <u>\$ 12,466,370</u> | <u>\$ 2,235,779</u> | <u>\$ 17,985,843</u> |

NOTE 16: SUBSEQUENT EVENTS

Risk Management Authority Return of Excess Funds

On August 22, 2013, the State Controller's review of the County's 2013-2014 Countywide Cost Allocation Plan revealed that the County's Risk Management Authority had overbilled the participants in its previous self-insured health program. Specifically, as of June 30, 2013 the Risk Management Authority had accumulated in excess of \$5,000,000 of health insurance reserves. Further analysis by County staff determined that \$1,465,208 would be refunded to the current and past employees as well as participating external agencies and another \$4,493,760 would be refunded to the County departments for their share of the costs. The current employee refunds were completed in November 2013, while the past employee and the external agency refunds were made in January 2014. The County department refunds were made in March 2014.

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REQUIRED SUPPLEMENTARY INFORMATION

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COUNTY OF EL DORADO

Required Supplementary Information
For the Year Ended June 30, 2013

SCHEDULES OF FUNDING PROGRESS

The tables below show a three-year comparison of the market value of plan assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Employee's Retirement Pension Plans as of the actuarial valuation date. Similar to the prior year, as of June 30, 2012 CALPERS reported the actuarial value of plan assets greater than the market value of plan assets. Because the actuarial value of plan assets was significantly greater than the market value in the past three valuations, the market value of plan assets was used in the below schedules of funding progress for each respective year.

Miscellaneous Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 6/30/10 | \$ 463,646,274 | \$ 304,007,643 | \$ 159,638,631 | 65.6% | \$ 81,538,638 | 195.8% |
| 6/30/11 | 498,510,496 | 365,327,819 | 133,182,677 | 73.3% | 78,603,424 | 169.4% |
| 6/30/12 | 521,155,919 | 358,290,282 | 162,865,637 | 68.7% | 77,132,460 | 211.2% |

Safety Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 6/30/10 | \$ 213,403,602 | \$ 128,647,899 | \$ 84,755,703 | 60.3% | \$ 26,755,342 | 316.8% |
| 6/30/11 | 232,382,099 | 155,289,700 | 77,092,399 | 66.8% | 25,867,788 | 298.0% |
| 6/30/12 | 246,982,366 | 153,607,995 | 93,374,371 | 62.2% | 25,525,956 | 365.8% |

The table below shows actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Retiree's Health Benefit Plan as of the actuarial valuation date for the past two valuations.

Retiree's Health

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 7/1/08 | \$ 112,218,000 | \$ - | \$ 112,218,000 | 0.0% | \$ 129,300,000 | 86.8% |
| 6/30/10 | 167,183,000 | - | 167,183,000 | 0.0% | 134,540,000 | 124.3% |
| 6/30/12 | 67,924,000 | - | 67,924,000 | 0.0% | 136,519,000 | 49.8% |

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| Budgetary fund balances, July 1 | \$ 15,796,030 | \$ 16,596,030 | \$ 16,596,030 | \$ -- |
| Resources (inflows): | | | | |
| Taxes | 83,541,061 | 83,541,061 | 86,511,857 | 2,970,796 |
| Licenses, permits and franchises | 5,733,623 | 5,733,623 | 5,523,109 | (210,514) |
| Fines, forfeits and penalties | 994,000 | 994,000 | 1,033,041 | 39,041 |
| Revenue from use of money or property | 171,650 | 171,650 | 111,628 | (60,022) |
| Intergovernmental revenue - State | 28,642,722 | 25,823,652 | 25,980,272 | 156,620 |
| Intergovernmental revenue - Federal | 25,246,041 | 26,099,572 | 21,888,992 | (4,210,580) |
| Revenue other governmental agencies | 4,479,798 | 7,079,798 | 7,220,529 | 140,731 |
| Charges for services | 13,637,586 | 13,671,694 | 12,499,424 | (1,172,270) |
| Miscellaneous revenue | 1,307,685 | 1,390,921 | 1,000,870 | (390,051) |
| Other financing sources | 25,457,919 | 40,322,324 | 35,017,380 | (5,304,944) |
| | <u>189,212,085</u> | <u>204,828,295</u> | <u>196,787,102</u> | <u>(8,041,193)</u> |
| Amounts available for appropriation | <u>205,008,115</u> | <u>221,424,325</u> | <u>213,383,132</u> | <u>(8,041,193)</u> |
| Charges to appropriations (outflows): | | | | |
| General Government | | | | |
| Board of Supervisors | | | | |
| Salaries and employee benefits | 1,430,582 | 1,426,582 | 1,242,130 | 184,452 |
| Services and supplies | 118,015 | 118,015 | 58,422 | 59,593 |
| Other charges | 250 | 250 | -- | 250 |
| Fixed assets | -- | 4,000 | 3,095 | 905 |
| Intrafund transfers | 36,791 | 36,791 | 14,611 | 22,180 |
| Intrafund abatement | (668) | (668) | -- | (668) |
| | <u>1,584,970</u> | <u>1,584,970</u> | <u>1,318,258</u> | <u>266,712</u> |
| County Administrative Office | | | | |
| Salaries and employee benefits | 2,092,035 | 2,227,035 | 1,644,286 | 582,749 |
| Services and supplies | 110,730 | 140,594 | 65,265 | 75,329 |
| Other charges | -- | -- | 6,422 | (6,422) |
| Fixed assets | -- | 2,000 | 3,312 | (1,312) |
| Intrafund transfers | 45,533 | 45,533 | 52,239 | (6,706) |
| Intrafund abatement | (63,626) | (63,626) | (4,190) | (59,436) |
| | <u>2,184,672</u> | <u>2,351,536</u> | <u>1,767,334</u> | <u>584,202</u> |
| Annual Audit | | | | |
| Services and supplies | 92,000 | 92,000 | 89,125 | 2,875 |
| | <u>92,000</u> | <u>92,000</u> | <u>89,125</u> | <u>2,875</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Auditor/Controller | | | | |
| Salaries and employee benefits | \$ 2,877,398 | \$ 2,868,874 | \$ 2,497,819 | \$ 371,055 |
| Services and supplies | 100,646 | 124,170 | 98,519 | 25,651 |
| Fixed assets | 1,800 | 1,800 | 1,706 | 94 |
| Intrafund transfers | 304,833 | 304,833 | 20,695 | 284,138 |
| Intrafund abatement | (103,050) | (103,050) | (143,069) | 40,019 |
| | <u>3,181,627</u> | <u>3,196,627</u> | <u>2,475,670</u> | <u>720,957</u> |
| Treasurer/Tax Collector | | | | |
| Salaries and employee benefits | 1,917,013 | 1,917,013 | 1,836,582 | 80,431 |
| Services and supplies | 497,552 | 494,252 | 390,064 | 104,188 |
| Fixed assets | -- | 3,300 | -- | 3,300 |
| Other financing uses | 3,600 | 3,600 | 3,189 | 411 |
| Intrafund transfers | 290,315 | 290,315 | 28,631 | 261,684 |
| Intrafund abatement | (23,011) | (23,011) | (8,782) | (14,229) |
| | <u>2,685,469</u> | <u>2,685,469</u> | <u>2,249,684</u> | <u>435,785</u> |
| Assessor | | | | |
| Salaries and employee benefits | 2,960,751 | 2,960,751 | 2,910,471 | 50,280 |
| Services and supplies | 131,580 | 131,580 | 90,857 | 40,723 |
| Other charges | 500 | 500 | -- | 500 |
| Intrafund transfers | 272,305 | 272,305 | 23,777 | 248,528 |
| | <u>3,365,136</u> | <u>3,365,136</u> | <u>3,025,105</u> | <u>340,031</u> |
| Purchasing | | | | |
| Salaries and employee benefits | 566,168 | 566,168 | 540,016 | 26,152 |
| Services and supplies | 13,837 | 13,837 | 12,381 | 1,456 |
| Intrafund transfers | 7,317 | 7,317 | 2,429 | 4,888 |
| | <u>587,322</u> | <u>587,322</u> | <u>554,826</u> | <u>32,496</u> |
| Revenue Recovery | | | | |
| Salaries and employee benefits | 430,604 | 430,604 | 458,509 | (27,905) |
| Services and supplies | 92,290 | 90,090 | 93,067 | (2,977) |
| Other charges | -- | 2,200 | -- | 2,200 |
| Other financing uses | -- | -- | 2,119 | (2,119) |
| Intrafund transfers | 25,975 | 25,975 | 11,735 | 14,240 |
| Intrafund abatement | (14,000) | (14,000) | (9,134) | (4,866) |
| | <u>534,869</u> | <u>534,869</u> | <u>556,296</u> | <u>(21,427)</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|------------------|------------------|---|
| County Counsel | | | | |
| Salaries and employee benefits | \$ 2,374,602 | \$ 2,481,102 | \$ 2,358,571 | \$ 122,531 |
| Services and supplies | 268,379 | 268,379 | 235,541 | 32,838 |
| Other charges | 160 | 160 | -- | 160 |
| Intrafund transfers | 36,765 | 36,765 | 12,752 | 24,013 |
| Intrafund abatement | (30,000) | (30,000) | (10,293) | (19,707) |
| | <u>2,649,906</u> | <u>2,756,406</u> | <u>2,596,571</u> | <u>159,835</u> |
| Human Resources | | | | |
| Salaries and employee benefits | 823,879 | 787,879 | 775,558 | 12,321 |
| Services and supplies | 185,084 | 342,914 | 294,672 | 48,242 |
| Intrafund transfers | 27,142 | 25,642 | 8,207 | 17,435 |
| | <u>1,036,105</u> | <u>1,156,435</u> | <u>1,078,437</u> | <u>77,998</u> |
| Recorder - Elections | | | | |
| Salaries and employee benefits | 926,399 | 926,399 | 761,129 | 165,270 |
| Services and supplies | 1,550,435 | 1,550,435 | 1,386,926 | 163,509 |
| Other charges | 80,247 | 80,247 | -- | 80,247 |
| Intrafund transfers | 50,767 | 50,767 | 27,788 | 22,979 |
| | <u>2,607,848</u> | <u>2,607,848</u> | <u>2,175,843</u> | <u>432,005</u> |
| Communications | | | | |
| Salaries and employee benefits | 638,437 | 638,437 | 577,480 | 60,957 |
| Services and supplies | 1,600,508 | 1,470,224 | 1,223,975 | 246,249 |
| Services and supplies abatements | (308,000) | (308,000) | (280,945) | (27,055) |
| Fixed assets | 120,000 | 250,284 | 175,856 | 74,428 |
| Intrafund transfers | 2,056 | 2,056 | 2,171 | (115) |
| Intrafund abatement | (675,000) | (675,000) | (656,593) | (18,407) |
| | <u>1,378,001</u> | <u>1,378,001</u> | <u>1,041,944</u> | <u>336,057</u> |
| Courier and Messenger | | | | |
| Salaries and employee benefits | 156,750 | 156,750 | 81,435 | 75,315 |
| Services and supplies | 30,369 | 30,369 | 24,460 | 5,909 |
| Intrafund transfers | 4,197 | 4,197 | 184 | 4,013 |
| Intrafund abatement | (142,990) | (142,990) | (139,787) | (3,203) |
| | <u>48,326</u> | <u>48,326</u> | <u>(33,708)</u> | <u>82,034</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------|--------------------|------------------|------------------|---|
| Buildings and Grounds | | | | |
| Salaries and employee benefits | \$ 2,875,573 | \$ 2,875,573 | \$ 2,639,054 | \$ 236,519 |
| Services and supplies | 1,693,251 | 1,665,751 | 1,825,352 | (159,601) |
| Other charges | 170,000 | 197,500 | 227,725 | (30,225) |
| Fixed assets | 21,300 | 21,300 | 28,343 | (7,043) |
| Intrafund transfers | 61,026 | 61,026 | 13,633 | 47,393 |
| Intrafund abatement | -- | -- | (17,291) | 17,291 |
| | <u>4,821,150</u> | <u>4,821,150</u> | <u>4,716,816</u> | <u>104,334</u> |
| County Promotion | | | | |
| Salaries and employee benefits | 218,761 | 218,761 | 92,232 | 126,529 |
| Services and supplies | 1,337,436 | 1,334,836 | 762,913 | 571,923 |
| Other charges | 10,000 | 10,000 | 163 | 9,837 |
| Fixed assets | 4,000 | 4,000 | -- | 4,000 |
| Intrafund transfers | 152,573 | 152,573 | 1,002 | 151,571 |
| | <u>1,722,770</u> | <u>1,720,170</u> | <u>856,310</u> | <u>863,860</u> |
| Information Technologies | | | | |
| Salaries and employee benefits | 3,786,970 | 3,806,970 | 3,277,879 | 529,091 |
| Services and supplies | 1,886,933 | 1,885,433 | 1,483,634 | 401,799 |
| Other charges | 94,553 | 99,553 | 94,699 | 4,854 |
| Fixed assets | 260,600 | 260,600 | 140,121 | 120,479 |
| Intrafund transfers | 149,729 | 149,729 | 114,605 | 35,124 |
| Intrafund abatement | (2,616,595) | (2,616,595) | (101,701) | (2,514,894) |
| | <u>3,562,190</u> | <u>3,585,690</u> | <u>5,009,237</u> | <u>(1,423,547)</u> |
| Surveyor | | | | |
| Salaries and employee benefits | 1,419,218 | 1,419,218 | 1,363,406 | 55,812 |
| Services and supplies | 116,549 | 116,549 | 72,473 | 44,076 |
| Other charges | 300 | 300 | 191 | 109 |
| Fixed assets | 13,038 | 13,038 | 7,899 | 5,139 |
| Intrafund transfers | 108,243 | 108,243 | 9,500 | 98,743 |
| Intrafund abatement | (1,000) | (1,000) | -- | (1,000) |
| | <u>1,656,348</u> | <u>1,656,348</u> | <u>1,453,469</u> | <u>202,879</u> |
| Employee Benefits | | | | |
| Salaries and employee benefits | 20,000 | 20,000 | 16,320 | 3,680 |
| | <u>20,000</u> | <u>20,000</u> | <u>16,320</u> | <u>3,680</u> |
| Engineer | | | | |
| Services and supplies | 207,500 | 59,500 | 42,863 | 16,637 |
| Other charges | 1,255,369 | 1,417,369 | 1,350,615 | 66,754 |
| Intrafund transfers | 30,000 | 16,000 | 10,293 | 5,707 |
| | <u>1,492,869</u> | <u>1,492,869</u> | <u>1,403,771</u> | <u>89,098</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|-------------------|-------------------|---|
| Contribution to Other Funds | | | | |
| Services and supplies | \$ 1,325,223 | \$ 1,217,382 | \$ 394,079 | \$ 823,303 |
| Other charges | 428,376 | 3,172,638 | 3,144,415 | 28,223 |
| Other financing uses | 14,629,124 | 14,894,831 | 11,146,792 | 3,748,039 |
| | <u>16,382,723</u> | <u>19,284,851</u> | <u>14,685,286</u> | <u>4,599,565</u> |
| Contribution to Other Agencies | | | | |
| Services and supplies | 146,642 | -- | -- | -- |
| Other charges | -- | 146,642 | 146,642 | -- |
| | <u>146,642</u> | <u>146,642</u> | <u>146,642</u> | <u>--</u> |
| Contribution to Airports | | | | |
| Other financing uses | 75,495 | 75,495 | 73,062 | 2,433 |
| | <u>75,495</u> | <u>75,495</u> | <u>73,062</u> | <u>2,433</u> |
| Other General | | | | |
| Services and supplies | 20,000 | 20,000 | 23,285 | (3,285) |
| Other financing uses | 235,666 | 1,035,666 | 983,380 | 52,286 |
| Intrafund abatement | (61,264) | (61,264) | (61,264) | -- |
| | <u>194,402</u> | <u>994,402</u> | <u>945,401</u> | <u>49,001</u> |
| Central Services | | | | |
| Salaries and employee benefits | 34,240 | 34,240 | 97,904 | (63,664) |
| Services and supplies | 224,358 | 224,358 | 146,939 | 77,419 |
| Services and supplies abatements | (220,000) | (220,000) | (135,111) | (84,889) |
| Other charges | -- | -- | 765 | (765) |
| Intrafund transfers | 921 | 921 | 738 | 183 |
| Intrafund abatement | (25,756) | (25,756) | (29,436) | 3,680 |
| | <u>13,763</u> | <u>13,763</u> | <u>81,799</u> | <u>(68,036)</u> |
| General Government | <u>52,024,603</u> | <u>56,156,325</u> | <u>48,283,498</u> | <u>7,872,827</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Public Protection | | | | |
| Superior Court MOE | | | | |
| Services and supplies | \$ 1,161,000 | \$ 1,596,000 | \$ 1,584,225 | \$ 11,775 |
| Other charges | 1,306,000 | 1,321,000 | 1,275,036 | 45,964 |
| | <u>2,467,000</u> | <u>2,917,000</u> | <u>2,859,261</u> | <u>57,739</u> |
| Grand Jury | | | | |
| Salaries and employee benefits | 554 | 554 | 520 | 34 |
| Services and supplies | 93,037 | 93,037 | 48,746 | 44,291 |
| Intrafund transfers | 5,899 | 5,899 | 2,679 | 3,220 |
| | <u>99,490</u> | <u>99,490</u> | <u>51,945</u> | <u>47,545</u> |
| District Attorney | | | | |
| Salaries and employee benefits | 6,983,477 | 7,356,531 | 7,142,695 | 213,836 |
| Services and supplies | 608,408 | 716,678 | 642,016 | 74,662 |
| Other charges | 2,500 | 9,500 | 8,516 | 984 |
| Fixed assets | 53,277 | 134,827 | 133,916 | 911 |
| Intrafund transfers | 176,856 | 176,856 | 62,657 | 114,199 |
| Intrafund abatement | (250,000) | (250,000) | (195,994) | (54,006) |
| | <u>7,574,518</u> | <u>8,144,392</u> | <u>7,793,806</u> | <u>350,586</u> |
| Child Support Services | | | | |
| Salaries and employee benefits | 3,984,984 | 4,047,984 | 3,986,054 | 61,930 |
| Services and supplies | 609,509 | 524,009 | 461,832 | 62,177 |
| Other charges | -- | 16,500 | -- | 16,500 |
| Other financing uses | -- | -- | 16,421 | (16,421) |
| Intrafund transfers | 218,305 | 224,305 | 121,164 | 103,141 |
| | <u>4,812,798</u> | <u>4,812,798</u> | <u>4,585,471</u> | <u>227,327</u> |
| Public Defender | | | | |
| Salaries and employee benefits | 2,601,847 | 2,601,847 | 2,591,647 | 10,200 |
| Services and supplies | 227,365 | 270,563 | 213,768 | 56,795 |
| Intrafund transfers | 50,815 | 50,815 | 16,928 | 33,887 |
| | <u>2,880,027</u> | <u>2,923,225</u> | <u>2,822,343</u> | <u>100,882</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|-------------------|-------------------|---|
| Sheriff-Bailiff | | | | |
| Salaries and employee benefits | \$ 2,960,037 | \$ 3,582,738 | \$ 2,743,882 | \$ 838,856 |
| Services and supplies | 187,095 | 187,095 | 113,681 | 73,414 |
| Other charges | -- | -- | 5,569 | (5,569) |
| Intrafund transfers | 1,364 | 1,364 | 1,961 | (597) |
| | <u>3,148,496</u> | <u>3,771,197</u> | <u>2,865,093</u> | <u>906,104</u> |
| Sheriff | | | | |
| Salaries and employee benefits | 25,951,092 | 26,159,893 | 24,112,052 | 2,047,841 |
| Services and supplies | 5,480,352 | 5,718,880 | 4,167,331 | 1,551,549 |
| Other charges | 385,050 | 376,850 | 270,814 | 106,036 |
| Fixed assets | 507,669 | 824,518 | 368,671 | 455,847 |
| Other financing uses | 50,000 | 65,400 | 26,224 | 39,176 |
| Intrafund transfers | 291,227 | 291,227 | 105,505 | 185,722 |
| Intrafund abatement | -- | -- | (4,392) | 4,392 |
| Appropriations for contingencies | 300,000 | 300,000 | -- | 300,000 |
| | <u>32,965,390</u> | <u>33,736,768</u> | <u>29,046,205</u> | <u>4,690,563</u> |
| Central Dispatch | | | | |
| Salaries and employee benefits | 2,061,168 | 2,061,168 | 1,840,925 | 220,243 |
| Services and supplies | 49,193 | 49,193 | 45,930 | 3,263 |
| Fixed assets | 1,550 | 1,550 | -- | 1,550 |
| Intrafund transfers | 12,554 | 12,554 | 11,168 | 1,386 |
| | <u>2,124,465</u> | <u>2,124,465</u> | <u>1,898,023</u> | <u>226,442</u> |
| Jail | | | | |
| Salaries and employee benefits | 11,490,724 | 11,490,724 | 10,342,670 | 1,148,054 |
| Services and supplies | 2,121,258 | 1,986,258 | 1,703,579 | 282,679 |
| Other charges | -- | -- | 33 | (33) |
| Fixed assets | 70,000 | 118,667 | 28,819 | 89,848 |
| Intrafund transfers | 74,947 | 74,947 | 30,043 | 44,904 |
| | <u>13,756,929</u> | <u>13,670,596</u> | <u>12,105,144</u> | <u>1,565,452</u> |
| Juvenile Hall | | | | |
| Salaries and employee benefits | 5,004,174 | 5,004,174 | 4,487,202 | 516,972 |
| Services and supplies | 809,356 | 809,356 | 693,892 | 115,464 |
| Other charges | 120,000 | 120,000 | 108,837 | 11,163 |
| Fixed assets | 38,000 | 38,000 | 30,785 | 7,215 |
| Intrafund transfers | 27,115 | 27,115 | 16,232 | 10,883 |
| | <u>5,998,645</u> | <u>5,998,645</u> | <u>5,336,948</u> | <u>661,697</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Probation Department | | | | |
| Salaries and employee benefits | \$ 6,709,240 | \$ 6,709,240 | \$ 6,179,675 | \$ 529,565 |
| Services and supplies | 1,435,162 | 1,420,162 | 794,848 | 625,314 |
| Other charges | 5,000 | 5,000 | 959 | 4,041 |
| Fixed assets | 10,000 | 10,000 | 1,596 | 8,404 |
| Intrafund transfers | 231,984 | 231,984 | 54,602 | 177,382 |
| | <u>8,391,386</u> | <u>8,376,386</u> | <u>7,031,680</u> | <u>1,344,706</u> |
| Agricultural Commission | | | | |
| Salaries and employee benefits | 1,037,745 | 1,037,745 | 999,721 | 38,024 |
| Services and supplies | 208,362 | 214,200 | 143,468 | 70,732 |
| Other charges | 4,000 | 14,933 | 9,020 | 5,913 |
| Fixed assets | -- | 5,687 | 5,304 | 383 |
| Intrafund transfers | 52,675 | 52,675 | 8,180 | 44,495 |
| | <u>1,302,782</u> | <u>1,325,240</u> | <u>1,165,693</u> | <u>159,547</u> |
| Building Inspector | | | | |
| Salaries and employee benefits | 3,766,750 | 3,766,750 | 3,302,695 | 464,055 |
| Services and supplies | 389,449 | 379,949 | 187,694 | 192,255 |
| Other charges | -- | 2,000 | 1,542 | 458 |
| Fixed assets | -- | 7,500 | 3,077 | 4,423 |
| Intrafund transfers | 618,771 | 618,771 | 208,379 | 410,392 |
| | <u>4,774,970</u> | <u>4,774,970</u> | <u>3,703,387</u> | <u>1,071,583</u> |
| Coroner | | | | |
| Salaries and employee benefits | 925,889 | 925,889 | 894,186 | 31,703 |
| Services and supplies | 278,875 | 278,875 | 275,478 | 3,397 |
| Other charges | -- | -- | 314 | (314) |
| Intrafund transfers | 1,706 | 1,706 | 2,029 | (323) |
| | <u>1,206,470</u> | <u>1,206,470</u> | <u>1,172,007</u> | <u>34,463</u> |
| Emergency Services | | | | |
| Salaries and employee benefits | 552,952 | 552,952 | 637,320 | (84,368) |
| Services and supplies | 45,442 | 45,442 | 51,517 | (6,075) |
| Other charges | -- | -- | 617 | (617) |
| Fixed assets | -- | -- | 8,301 | (8,301) |
| Intrafund transfers | 7,858 | 7,858 | 4,461 | 3,397 |
| | <u>606,252</u> | <u>606,252</u> | <u>702,216</u> | <u>(95,964)</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|--------------------|-------------------|---|
| Recorder/Clerk | | | | |
| Salaries and employee benefits | \$ 1,139,943 | \$ 1,139,943 | \$ 1,048,407 | \$ 91,536 |
| Services and supplies | 319,530 | 319,530 | 137,711 | 181,819 |
| Fixed assets | 15,000 | 15,000 | 4,351 | 10,649 |
| Intrafund transfers | 129,987 | 129,987 | 27,888 | 102,099 |
| | <u>1,604,460</u> | <u>1,604,460</u> | <u>1,218,357</u> | <u>386,103</u> |
| Planning and Zoning | | | | |
| Salaries and employee benefits | 1,023,949 | 1,023,949 | 1,057,383 | (33,434) |
| Services and supplies | 182,335 | 1,244,578 | 407,174 | 837,404 |
| Intrafund transfers | 6,416 | 6,416 | 9,831 | (3,415) |
| | <u>1,212,700</u> | <u>2,274,943</u> | <u>1,474,388</u> | <u>800,555</u> |
| Animal Services | | | | |
| Salaries and employee benefits | 1,336,095 | 1,336,095 | 1,175,074 | 161,021 |
| Services and supplies | 595,995 | 595,995 | 492,357 | 103,638 |
| Other charges | 479,611 | 479,611 | 347,409 | 132,202 |
| Fixed assets | 16,245 | 16,245 | 1,562 | 14,683 |
| Intrafund transfers | 81,874 | 81,874 | 23,232 | 58,642 |
| | <u>2,509,820</u> | <u>2,509,820</u> | <u>2,039,634</u> | <u>470,186</u> |
| Public Guardian | | | | |
| Salaries and employee benefits | 1,306,205 | 1,306,205 | 1,118,402 | 187,803 |
| Services and supplies | 88,778 | 88,778 | 70,167 | 18,611 |
| Other charges | 144,000 | 144,000 | -- | 144,000 |
| Fixed assets | 27,000 | 27,000 | 8,797 | 18,203 |
| Intrafund transfers | 33,186 | 33,186 | 9,110 | 24,076 |
| | <u>1,599,169</u> | <u>1,599,169</u> | <u>1,206,476</u> | <u>392,693</u> |
| Cemeteries | | | | |
| Services and supplies | 19,950 | 5,950 | 1,861 | 4,089 |
| Other charges | 49,639 | 63,639 | 96,580 | (32,941) |
| Intrafund transfers | 30 | 30 | -- | 30 |
| | <u>69,619</u> | <u>69,619</u> | <u>98,441</u> | <u>(28,822)</u> |
| Public Protection | <u>99,105,386</u> | <u>102,545,905</u> | <u>89,176,518</u> | <u>13,369,387</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Health and Sanitation | | | | |
| Environmental Management | | | | |
| Salaries and employee benefits | \$ 2,298,076 | \$ 2,298,076 | \$ 2,182,406 | \$ 115,670 |
| Services and supplies | 270,551 | 267,551 | 171,478 | 96,073 |
| Other charges | 2,150 | 5,150 | 3,083 | 2,067 |
| Intrafund transfers | 483,432 | 483,432 | 218,941 | 264,491 |
| Intrafund abatement | (723,656) | (723,656) | (447,016) | (276,640) |
| | <u>2,330,553</u> | <u>2,330,553</u> | <u>2,128,892</u> | <u>201,661</u> |
| Health and Sanitation | <u>2,330,553</u> | <u>2,330,553</u> | <u>2,128,892</u> | <u>201,661</u> |
| Public Assistance | | | | |
| Social Services Administration | | | | |
| Salaries and employee benefits | 13,617,230 | 13,732,230 | 12,523,416 | 1,208,814 |
| Services and supplies | 2,401,336 | 2,401,336 | 1,909,627 | 491,709 |
| Other charges | 695,500 | 695,500 | 578,054 | 117,446 |
| Fixed assets | 70,675 | 70,675 | 23,383 | 47,292 |
| Other financing uses | -- | -- | 2,288 | (2,288) |
| Intrafund transfers | 876,973 | 876,973 | 437,227 | 439,746 |
| | <u>17,661,714</u> | <u>17,776,714</u> | <u>15,473,995</u> | <u>2,302,719</u> |
| Social Services Programs | | | | |
| Salaries and employee benefits | 4,293,079 | 4,214,079 | 4,101,387 | 112,692 |
| Services and supplies | 1,211,141 | 1,211,141 | 1,333,856 | (122,715) |
| Other charges | 1,941,826 | 1,922,853 | 1,604,296 | 318,557 |
| Fixed assets | 14,900 | 14,900 | 12,000 | 2,900 |
| Other financing uses | 25,000 | 25,000 | -- | 25,000 |
| Intrafund transfers | -- | -- | 360 | (360) |
| | <u>7,485,946</u> | <u>7,387,973</u> | <u>7,051,899</u> | <u>336,074</u> |
| Categorical Aids | | | | |
| Other charges | <u>14,947,878</u> | <u>17,546,901</u> | <u>16,217,662</u> | <u>1,329,239</u> |
| | <u>14,947,878</u> | <u>17,546,901</u> | <u>16,217,662</u> | <u>1,329,239</u> |
| Aids to Indigents | | | | |
| Services and supplies | 40,500 | 40,500 | 29,895 | 10,605 |
| Other charges | 37,200 | 37,200 | 28,672 | 8,528 |
| Intrafund transfers | -- | -- | 30 | (30) |
| | <u>77,700</u> | <u>77,700</u> | <u>58,597</u> | <u>19,103</u> |
| Veterans' Services | | | | |
| Salaries and employee benefits | 329,729 | 329,729 | 248,220 | 81,509 |
| Services and supplies | 75,097 | 75,097 | 71,770 | 3,327 |
| Fixed assets | -- | 2,600 | -- | 2,600 |
| Intrafund transfers | 18,641 | 18,641 | 10,771 | 7,870 |
| | <u>423,467</u> | <u>426,067</u> | <u>330,761</u> | <u>95,306</u> |
| Public Assistance | <u>40,596,705</u> | <u>43,215,355</u> | <u>39,132,914</u> | <u>4,082,441</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|--------------------|----------------------|---|
| Education | | | | |
| County Library | | | | |
| Salaries and employee benefits | \$ 2,487,397 | \$ 2,470,577 | \$ 2,340,118 | \$ 130,459 |
| Services and supplies | 698,912 | 791,218 | 705,608 | 85,610 |
| Other charges | 2,000 | 3,000 | 2,936 | 64 |
| Fixed assets | -- | 13,700 | 7,364 | 6,336 |
| Intrafund transfers | 91,379 | 91,379 | 45,330 | 46,049 |
| | <u>3,279,688</u> | <u>3,369,874</u> | <u>3,101,356</u> | <u>268,518</u> |
| Education | <u>3,279,688</u> | <u>3,369,874</u> | <u>3,101,356</u> | <u>268,518</u> |
| Recreation and Cultural Services | | | | |
| Recreation | | | | |
| Salaries and employee benefits | 231,880 | 231,880 | 165,523 | 66,357 |
| Services and supplies | 445,240 | 445,240 | 232,657 | 212,583 |
| Other charges | 1,455,377 | 1,455,377 | 502,131 | 953,246 |
| Fixed assets | 41,000 | 41,000 | -- | 41,000 |
| Intrafund transfers | 51,047 | 51,047 | 41,031 | 10,016 |
| | <u>2,224,544</u> | <u>2,224,544</u> | <u>941,342</u> | <u>1,283,202</u> |
| Historical Museum | | | | |
| Salaries and employee benefits | 85,597 | 85,597 | 85,135 | 462 |
| Services and supplies | 25,929 | 34,129 | 31,848 | 2,281 |
| Intrafund transfers | 5,110 | 5,110 | 4,214 | 896 |
| | <u>116,636</u> | <u>124,836</u> | <u>121,197</u> | <u>3,639</u> |
| Recreation and Cultural Services | <u>2,341,180</u> | <u>2,349,380</u> | <u>1,062,539</u> | <u>1,286,841</u> |
| Contingency | | | | |
| Appropriation for contingencies | 5,330,000 | 11,456,933 | -- | 11,456,933 |
| | <u>5,330,000</u> | <u>11,456,933</u> | <u>--</u> | <u>11,456,933</u> |
| Total Charges to Appropriations | <u>205,008,115</u> | <u>221,424,325</u> | <u>182,885,717</u> | <u>38,538,608</u> |
| Budgetary Balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 30,497,415</u> | <u>\$ 30,497,415</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2013

An explanation of the differences between budgetary inflows and outflows, and GAAP revenues and expenditures:

Sources/inflows of resources:

| | |
|--|-----------------------|
| Actual amount (budgetary basis) "available for appropriations" from the budgetary comparison schedule | \$ 213,383,132 |
| Difference budget to GAAP The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (16,596,030) |
| Transfers in from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (35,012,380) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,907,576)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 158,867,146</u> |

Uses/outflow of resources:

| | |
|--|-----------------------|
| Actual amount (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule | \$ 182,885,717 |
| Difference budget to GAAP Transfers out to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes | (12,253,473) |
| Interfund expenditures to other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,907,576)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 167,724,668</u> |

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Road Fund
For the Year Ended June 30, 2013

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|-------------------|---------------------|---|
| Budgetary fund balances, July 1 | \$ 672,469 | \$ 359,008 | \$ 359,008 | \$ -- |
| Resources (inflows): | | | | |
| Taxes and assessments | 2,800 | 2,800 | 5,688 | 2,888 |
| Licenses, permits and franchises | 713,028 | 713,028 | 746,900 | 33,872 |
| Revenue from use of money or property | 29,742 | 29,742 | 15,658 | (14,084) |
| Intergovernmental revenue - State | 30,063,632 | 30,550,632 | 25,018,188 | (5,532,444) |
| Intergovernmental revenue - Federal | 16,950,965 | 16,950,965 | 9,369,530 | (7,581,435) |
| Charges for services | 5,969,911 | 6,006,368 | 4,962,546 | (1,043,822) |
| Miscellaneous revenues | 2,580,882 | 2,564,980 | 63,264 | (2,501,716) |
| Other financing sources | 23,010,476 | 23,358,099 | 17,608,760 | (5,749,339) |
| | <u>79,321,436</u> | <u>80,176,614</u> | <u>57,790,534</u> | <u>(22,386,080)</u> |
| Amounts available for appropriations | <u>79,993,905</u> | <u>80,535,622</u> | <u>58,149,542</u> | <u>(22,386,080)</u> |
| Charges to appropriations (outflows): | | | | |
| Public Ways and Facilities | | | | |
| Salaries and employee benefits | 18,332,603 | 18,260,250 | 17,357,189 | 903,061 |
| Services and supplies | 45,782,532 | 46,336,249 | 30,623,731 | 15,712,518 |
| Other charges | 13,828,646 | 13,900,999 | 4,622,490 | 9,278,509 |
| Fixed Assets | 2,437,105 | 2,425,105 | 1,487,280 | 937,825 |
| Intrafund transfers | 5,948,459 | 5,929,459 | 5,532,295 | 397,164 |
| Intrafund abatement | (7,226,638) | (7,207,638) | (6,601,912) | (605,726) |
| Appropriations for Contingencies | 891,198 | 891,198 | -- | 891,198 |
| Public Ways and Facilities | <u>79,993,905</u> | <u>80,535,622</u> | <u>53,021,073</u> | <u>27,514,549</u> |
| Total Charges to Appropriations | <u>79,993,905</u> | <u>80,535,622</u> | <u>53,021,073</u> | <u>27,514,549</u> |
| Budgetary fund balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 5,128,469</u> | <u>\$ 5,128,469</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Road Fund (continued) For the Year Ended June 30, 2013

An explanation of the differences between budgetary inflows and outflows, and GAAP revenues and expenditures:

Sources/inflows of resources:

| | |
|--|-----------------------------|
| Actual amount (budgetary basis) "available for appropriations" from the budgetary comparison schedule | \$ 58,149,542 |
| Difference budget to GAAP The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (359,008) |
| Transfers in from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (17,603,077) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,744,994)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 37,442,463</u></u> |

Uses/outflow of resources:

| | |
|---|-----------------------------|
| Actual amount (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule | \$ 53,021,073 |
| Difference budget to GAAP Interfund expenditures to other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,744,994)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 50,276,079</u></u> |

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule Silva Valley Interchange RIF Fund June 30, 2013

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|---------------------|---|
| Budgetary fund balances, July 1 | <u>\$ 7,625,600</u> | <u>\$ 7,625,600</u> | <u>\$ 7,625,600</u> | <u>\$ --</u> |
| Resources (inflows): | | | | |
| Revenue from use of money or property | <u>56,400</u> | <u>56,400</u> | <u>41,854</u> | <u>(14,546)</u> |
| | <u>56,400</u> | <u>56,400</u> | <u>41,854</u> | <u>(14,546)</u> |
| Amounts available for appropriations | <u>7,682,000</u> | <u>7,682,000</u> | <u>7,667,454</u> | <u>(14,546)</u> |
| Charges to appropriations (outflows): | | | | |
| Public Ways and Facilities | | | | |
| Intrafund transfers | <u>7,682,000</u> | <u>7,682,000</u> | <u>4,298,988</u> | <u>3,383,012</u> |
| Public Ways and Facilities | <u>7,682,000</u> | <u>7,682,000</u> | <u>4,298,988</u> | <u>3,383,012</u> |
| Total Charges to Appropriations | <u>7,682,000</u> | <u>7,682,000</u> | <u>4,298,988</u> | <u>3,383,012</u> |
| Budgetary fund balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 3,368,466</u> | <u>\$ 3,368,466</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Silva Valley Interchange RIF Fund (continued)
June 30, 2013

An explanation of the differences between budgetary inflows and outflows, and GAAP revenues and expenditures:

Sources/inflows of resources:

| | |
|--|--------------------|
| Actual amount (budgetary basis) "available for appropriations" from the budgetary comparison schedule | \$ 7,667,454 |
| Difference budget to GAAP The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | <u>(7,625,600)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 41,854</u> |

Uses/outflow of resources:

| | |
|--|--------------------|
| Actual amount (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 4,298,988 |
| Difference budget to GAAP Transfers out to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes | <u>(4,298,988)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ --</u> |

COUNTY OF EL DORADO

Required Supplementary Information Notes to the Budgetary Comparison Schedule For the Year Ended June 30, 2013

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before October 2. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may legally not exceed appropriations. The County Administrator approves any budget amendments transferring appropriation within object categories such as salaries and benefits or services and supplies. In addition, the County Administrator also approves budget amendments transferring appropriations between object categories. The Board of Supervisors approves budget amendments transferring appropriations between budget units, departments, or funds. The Board of Supervisors also approves appropriations from unappropriated reserves and unanticipated revenues received during the year. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and as amended during the fiscal year.

The County uses an encumbrances system as an extension of normal budgetary accounting for the general, special revenue, and debt service funds and to assist in controlling expenditures of the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are reported as part of the restricted, committed, or assigned fund balances since they do not constitute expenditures or liabilities. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

The budgets for the governmental funds may include an object level known as "intrafund transfers" in the charges for appropriations. This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP). Annual budgets are prepared on the modified accrual basis of accounting except that current year encumbrances are budgeted as expenditures.

SUPPLEMENTARY INFORMATION

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COUNTY OF EL DORADO

Combining Statement of Net Position Internal Service Funds June 30, 2013

| | Fleet Management | Risk Management Authority | Total |
|--|---------------------|---------------------------------|-----------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and investments | \$ 2,317,048 | \$ 34,680,558 | \$ 36,997,606 |
| Cash with fiscal agent | -- | 247,958 | 247,958 |
| Account receivable | 370 | 254,759 | 255,129 |
| Deposits | -- | 83,100 | 83,100 |
| Inventory | 41,494 | -- | 41,494 |
| Prepaid expenses | -- | 2,279,321 | 2,279,321 |
| Total Current Assets | <u>2,358,912</u> | <u>37,545,696</u> | <u>39,904,608</u> |
| Capital Assets: | | | |
| Land | 40,000 | -- | 40,000 |
| Structures and improvements | 659,905 | -- | 659,905 |
| Equipment | 10,879,280 | 46,843 | 10,926,123 |
| Accumulated depreciation | <u>(5,363,496)</u> | <u>(23,896)</u> | <u>(5,387,392)</u> |
| Total Capital Assets, Net of Accumulated Depreciation | <u>6,215,689</u> | <u>22,947</u> | <u>6,238,636</u> |
| Total Assets | <u>8,574,601</u> | <u>37,568,643</u> | <u>46,143,244</u> |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts payable | 213,689 | 695,468 | 909,157 |
| Salaries and benefits payable | 10,329 | 17,943 | 28,272 |
| Compensated absences-due within one year | 1,238 | 2,077 | 3,315 |
| Liability for self-insurance | -- | 4,428,870 | 4,428,870 |
| Total Current Liabilities | <u>225,256</u> | <u>5,144,358</u> | <u>5,369,614</u> |
| Long-Term Liabilities | | | |
| Liability for self-insurance | -- | 12,030,130 | 12,030,130 |
| Liability for other post-employment benefits | -- | 66,342,823 | 66,342,823 |
| Compensated absences-due beyond year one | 10,017 | 16,806 | 26,823 |
| Total Long-Term Liabilities | <u>10,017</u> | <u>78,389,759</u> | <u>78,399,776</u> |
| Total Liabilities | <u>235,273</u> | <u>83,534,117</u> | <u>83,769,390</u> |
| Net Position | | | |
| Net investment in capital assets | 6,215,689 | 22,947 | 6,238,636 |
| Restricted | 2,129,735 | -- | 2,129,735 |
| Unrestricted | <u>(6,096)</u> | <u>(45,988,421)</u> | <u>(45,994,517)</u> |
| Total Net Position | <u>\$ 8,339,328</u> | <u>\$(45,965,474)</u> | <u>\$(37,626,146)</u> |

COUNTY OF EL DORADO

Combining Statement of Revenues, Expenses and Changes in Net Position Internal Service Funds For the Year Ended June 30, 2013

| | Fleet Management | Risk Management Authority | Total |
|--|---------------------|---------------------------------|------------------------|
| Operating Revenues: | | | |
| Service fees | \$ 1,575,830 | \$ 30,665,555 | \$ 32,241,385 |
| Operating Expenses: | | | |
| Salaries and benefits | 292,463 | 413,486 | 705,949 |
| Services and supplies | 602,170 | 39,991,726 | 40,593,896 |
| Depreciation | 728,111 | 3,308 | 731,419 |
| Total Operating Expenses | <u>1,622,744</u> | <u>40,408,520</u> | <u>42,031,264</u> |
| Operating Income (Loss) | <u>(46,914)</u> | <u>(9,742,965)</u> | <u>(9,789,879)</u> |
| Non-Operating Revenues (Expenses): | | | |
| Interest income | 4,078 | 72,832 | 76,910 |
| Gain (loss) on sale of capital assets | 3,112 | -- | 3,112 |
| Miscellaneous nonoperating revenue | 100 | 33,065 | 33,165 |
| Total Non-Operating Revenues (Expenses) | <u>7,290</u> | <u>105,897</u> | <u>113,187</u> |
| Income (Loss) Before Transfers | <u>(39,624)</u> | <u>(9,637,068)</u> | <u>(9,676,692)</u> |
| Transfers In | <u>9,584</u> | <u>--</u> | <u>9,584</u> |
| Change in Net Position | <u>(30,040)</u> | <u>(9,637,068)</u> | <u>(9,667,108)</u> |
| Net Position - Beginning of Year | <u>8,369,368</u> | <u>(36,328,406)</u> | <u>(27,959,038)</u> |
| Net Position - End of Year | <u>\$ 8,339,328</u> | <u>\$ (45,965,474)</u> | <u>\$ (37,626,146)</u> |

COUNTY OF EL DORADO

Combining Statement of Cash Flows Internal Service Funds For the Year Ended June 30, 2013

| | Fleet Management | Risk Management Authority | Total |
|---|----------------------------|---------------------------------|------------------------------|
| Cash Flows from Operating Activities: | | | |
| Cash receipts from interfund services provided | \$ 1,623,858 | \$ 30,523,120 | \$ 32,146,978 |
| Cash paid to suppliers for goods and services | (426,455) | (35,617,201) | (36,043,656) |
| Cash paid to employees for salaries and benefits | (291,621) | (418,270) | (709,891) |
| Net cash provided (used) by operating activities | <u>905,782</u> | <u>(5,512,351)</u> | <u>(4,606,569)</u> |
| Cash Flows from Noncapital Financing Activities: | | | |
| Cash received from (paid to) other funds | 9,584 | -- | 9,584 |
| Non-operating revenues | 100 | 33,065 | 33,165 |
| Net cash provided (used) by noncapital financing activities | <u>9,684</u> | <u>33,065</u> | <u>42,749</u> |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Proceeds from sale of capital assets | 105,300 | -- | 105,300 |
| Payments related to the acquisition of capital assets | (841,834) | (3,840) | (845,674) |
| Net cash provided (used) by capital and related financing activities | <u>(736,534)</u> | <u>(3,840)</u> | <u>(740,374)</u> |
| Cash Flows from Investing Activities: | | | |
| Interest received | 4,078 | 72,832 | 76,910 |
| Net cash provided by investing activities | <u>4,078</u> | <u>72,832</u> | <u>76,910</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 183,010 | (5,410,294) | (5,270,033) |
| Cash and Cash Equivalents, Beginning of Year | <u>2,134,038</u> | <u>40,338,810</u> | <u>42,472,848</u> |
| Cash and Cash Equivalents, End of Year | <u><u>\$ 2,317,048</u></u> | <u><u>\$ 34,928,516</u></u> | <u><u>\$ 37,245,564</u></u> |
| Reconciliation of Cash and Cash Equivalents to the Statement of Net Position: | | | |
| Cash and investments | \$ 2,317,048 | \$ 34,680,558 | \$ 36,997,606 |
| Cash with fiscal agent | -- | 247,958 | 247,958 |
| Total Cash and Cash Equivalents | <u><u>\$ 2,317,048</u></u> | <u><u>\$ 34,928,516</u></u> | <u><u>\$ 37,245,564</u></u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ (46,914) | \$ (9,742,965) | \$ (9,789,879) |
| Adjustments to reconcile operating income (loss) to cash flows from operating activities: | | | |
| Depreciation | 728,111 | 3,308 | 731,419 |
| Changes in assets and liabilities: | | | |
| (Increase) decrease in: | | | |
| Accounts receivable | 48,028 | (142,435) | (94,407) |
| Inventory | (8,628) | -- | (8,628) |
| Prepaid expenses | -- | (77,424) | (77,424) |
| Increase (decrease) in: | | | |
| Accounts payable | 184,343 | (55,984) | 128,359 |
| Salaries payable | (2,297) | 4,430 | 2,133 |
| Liability for compensated absences | 3,139 | (9,214) | (6,075) |
| Liability for self-insurance | -- | 591,000 | 591,000 |
| Liability for other post employment benefits | -- | 3,916,933 | 3,916,933 |
| Net Cash Provided (Used) by Operating Activities | <u><u>\$ 905,782</u></u> | <u><u>\$ (5,512,351)</u></u> | <u><u>\$ (4,606,569)</u></u> |

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COUNTY OF EL DORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors of
the County of El Dorado
Placerville, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, California (the County) as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority as of and for the year ended June 30, 2012, which represents the following percentages of assets, liabilities and revenues of the opinion units as noted below:

| Opinion Unit | Assets | Liabilities | Revenues |
|--------------------------------------|--------|-------------|----------|
| Discretely Presented Component Units | 100% | 100% | 100% |
| Aggregate Remaining Funds | 1% | 1% | -- |

Those basic financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, California, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report under separate cover, dated March 29, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

To the Board of Supervisors of
the County of El Dorado
Placerville, California

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying information identified in the table of contents as combining and individual fund statements and schedules are presented for purpose of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
March 29, 2013



**County of El Dorado
OFFICE OF AUDITOR-CONTROLLER**

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
(530) 621-5487

JOE HARN
Auditor-
Controller

BOB TOSCANO
Assistant Auditor-
Controller

March 18, 2013

Members of the Board of Supervisors and
Citizens of El Dorado County:

This ***Management's Discussion and Analysis*** and letter of transmittal of the County of El Dorado's (County) financial statements presents a narrative overview and analysis of the County's financial activities during the fiscal year ended June 30, 2012. Please read it in conjunction with the County's financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$479.5 million (net assets). Of this, \$26 million (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors, \$111.8 million is restricted for specific purposes (restricted net assets), and \$341.7 million is invested in capital assets, net of depreciation and related debts.
- The total fund balances for the County's governmental funds amounted to \$192.6 million, an increase of \$14.5 million from the prior year. Approximately \$110.7 million of this total, or 57.5 percent, is either nonspendable or restricted for specific uses; and \$81.9 million, or 42.5 percent, is unrestricted to meet the County's current and future spending needs.
- At the end of the fiscal year the County's primary operating fund, the General Fund, had a fund balance of \$43.2 million. Approximately \$932 thousand is either nonspendable or restricted for specific uses. The remaining \$42.2 million, which approximates to 27 percent of the General Fund's total expenditures for the year, is unrestricted.
- The County's investment in capital assets as of June 30, 2012 was \$341.7 million. This balance consisted of \$337.9 million for governmental activities and \$3.8 million for business-type activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's financial statements. The County's financial statements are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the financial statements. Required Supplementary Information is included in addition to the financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator in determining if the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but uncollected revenues and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, recreation and cultural services. The business-type activities of the County include Airports and South Lake Tahoe Transit.

Component units are included in our financial statements and consist of legally separate entities for which the County is financially accountable and that have boards that have been substantially appointed by the County Board of Supervisors and/or provide services entirely to the County. Component units of the County include the El Dorado Transit Authority, Children and Families Commission, and the El Dorado County Transportation Commission.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on current *in-flows and outflows of spendable resources* as well as the *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's short-term financial position and the financial resources available in the near future to support the County's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

In addition to the *General Fund*, the County maintains several individual governmental funds organized according to their type (special revenue, debt service, capital projects, and permanent funds). Major funds are presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. Major governmental funds include the *General Fund*, the *Road Fund*, and the *Silva Valley Interchange Road Impact Fee (RIF) Fund*. All other non-major governmental funds are presented in aggregate as *Other Governmental Funds*.

Proprietary funds are comprised of *enterprise funds* and *internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for South Lake Tahoe Transit and County Airports. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds for its health insurance and self-insurance programs (Risk Management Authority), which includes employee health benefits, retiree health benefits, general liability, and workers' compensation, and for its fleet operations and maintenance (Fleet Management). Because these services predominantly benefit governmental rather

than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide similar information as the government-wide financial statements, only in more detail. These statements present the County's *business type activities-enterprise funds* and *governmental activities- internal service funds*. The *proprietary fund statements* present each of the County's *enterprise funds* (South Lake Tahoe Transit and County Airports) separately and in aggregate, along with the aggregate of the *internal service funds* activity. Additional *internal service funds* financial statements have been provided for Fleet Management and the Risk Management Authority, which provide the detail for each of these funds.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's programs. The County retains and reports Investment Trust, Private Purpose Trust, and Agency type fiduciary funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information consists of *funding progress schedules* for the pension benefits and other post-employment benefits and the *County's General Fund and major fund budgetary comparison schedules* to demonstrate compliance with the County's adopted budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets can serve over time as a useful indicator of whether the County's financial position is improving or deteriorating. Other factors, such as market conditions, should be considered in measuring the County's overall financial position. The County's assets exceeded its liabilities by \$479.5 million at June 30, 2012. A comparative analysis of government-wide data is presented below.

Net Assets June 30, (in thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|----------------------------|------------|-----------------------------|----------|------------|------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Assets: | | | | | | |
| Current and other assets | \$ 276,398 | \$ 267,385 | \$ 157 | \$ 338 | \$ 276,555 | \$ 267,723 |
| Capital assets | 337,992 | 341,974 | 3,774 | 4,075 | 341,766 | 346,049 |
| Total assets | 614,390 | 609,359 | 3,931 | 4,413 | 618,321 | 613,772 |
| Liabilities: | | | | | | |
| Current and other liabilities | 33,252 | 38,797 | 27 | 195 | 33,279 | 38,992 |
| Long-term liabilities | 105,545 | 93,342 | 23 | 20 | 105,568 | 93,362 |
| Total liabilities | 138,797 | 132,139 | 50 | 215 | 138,847 | 132,354 |
| Net Assets: | | | | | | |
| Invested in capital assets, net of related debt | 337,948 | 341,756 | 3,773 | 4,070 | 341,721 | 345,826 |
| Restricted net assets | 111,698 | 109,100 | 41 | 41 | 111,739 | 109,141 |
| Unrestricted net assets | 25,947 | 26,364 | 67 | 87 | 26,014 | 26,451 |
| Total net assets | \$ 475,593 | \$ 477,220 | \$ 3,881 | \$ 4,198 | \$ 479,474 | \$ 481,418 |

Analysis of Net Assets

By far the largest portion of the County's net assets is invested in capital assets (e.g., land, infrastructure, structures and improvements, and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these net assets are not available for future spending.

An additional portion of the County's net assets, \$111.8 million or 23.3 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$26 million, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the most current fiscal year, the County is able to report positive balances in all three categories of net assets, for the government as a whole. The following table indicates the changes in net assets for governmental and business-type activities:

| Change in Net Assets June 30, (in thousands) | | | | | | |
|--|-------------------------|------------------|--------------------------|-----------------|-------------------|-------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 40,471 | \$ 39,274 | \$ 698 | \$ 609 | \$ 41,169 | \$ 39,883 |
| Operating grants and contributions | 149,602 | 143,733 | - | 1 | 149,602 | 143,734 |
| Capital grants and contributions | 3,235 | 4,148 | 16 | 445 | 3,251 | 4,593 |
| General Revenues: | | | | | | |
| Taxes | 97,748 | 99,475 | - | - | 97,748 | 99,475 |
| Use of money and property | 723 | 720 | - | 1 | 723 | 721 |
| Other revenues | 6,466 | 10,014 | 1 | 2 | 6,467 | 10,016 |
| Total revenues | <u>298,245</u> | <u>297,364</u> | <u>715</u> | <u>1,058</u> | <u>298,960</u> | <u>298,422</u> |
| Expenses | | | | | | |
| General government | 27,940 | 29,672 | - | - | 27,940 | 29,672 |
| Public protection | 97,786 | 105,962 | - | - | 97,786 | 105,962 |
| Public ways and facilities | 58,308 | 59,386 | - | - | 58,308 | 59,386 |
| Health and sanitation | 62,795 | 59,147 | - | - | 62,795 | 59,147 |
| Public assistance | 49,180 | 53,089 | - | - | 49,180 | 53,089 |
| Education | 3,619 | 4,071 | - | - | 3,619 | 4,071 |
| Recreation and culture | 1,369 | 708 | - | - | 1,369 | 708 |
| Interest on long-term debt | 13 | 30 | - | - | 13 | 30 |
| Airports | - | - | 1,117 | 1,004 | 1,117 | 1,004 |
| SLT Transit Program | - | - | 2 | 60 | 2 | 60 |
| Total expenses | <u>301,010</u> | <u>312,065</u> | <u>1,119</u> | <u>1,064</u> | <u>302,129</u> | <u>313,129</u> |
| Excess (deficiency) before special items and transfers | (2,765) | (14,701) | (404) | (6) | (3,169) | (14,707) |
| Transfers | (87) | (168) | 87 | 168 | - | - |
| Change in net assets | <u>(2,852)</u> | <u>(14,869)</u> | <u>(317)</u> | <u>162</u> | <u>(3,169)</u> | <u>(14,707)</u> |
| Net assets at beginning of year | 477,220 | 516,390 | 4,198 | 4,036 | 481,418 | 520,426 |
| Restate net asset | 1,225 | (24,301) | - | - | 1,225 | (24,301) |
| Net assets at beginning of year – restated | 478,445 | 492,089 | 4,198 | 4,036 | 482,643 | 496,125 |
| Net assets at end of year | <u>\$475,593</u> | <u>\$477,220</u> | <u>\$ 3,881</u> | <u>\$ 4,198</u> | <u>\$ 479,474</u> | <u>\$ 481,418</u> |

Restatement of net assets. The net assets at the beginning of 2012 were increased by \$1.2 million. This restatement was to record a \$1 million long term note receivable and \$202 thousand accrued interest associated with County's Department of Transportation promissory note with Cimmaron Cambridge limited partnership dated July 1, 2003 and payable in full on November 1, 2036.

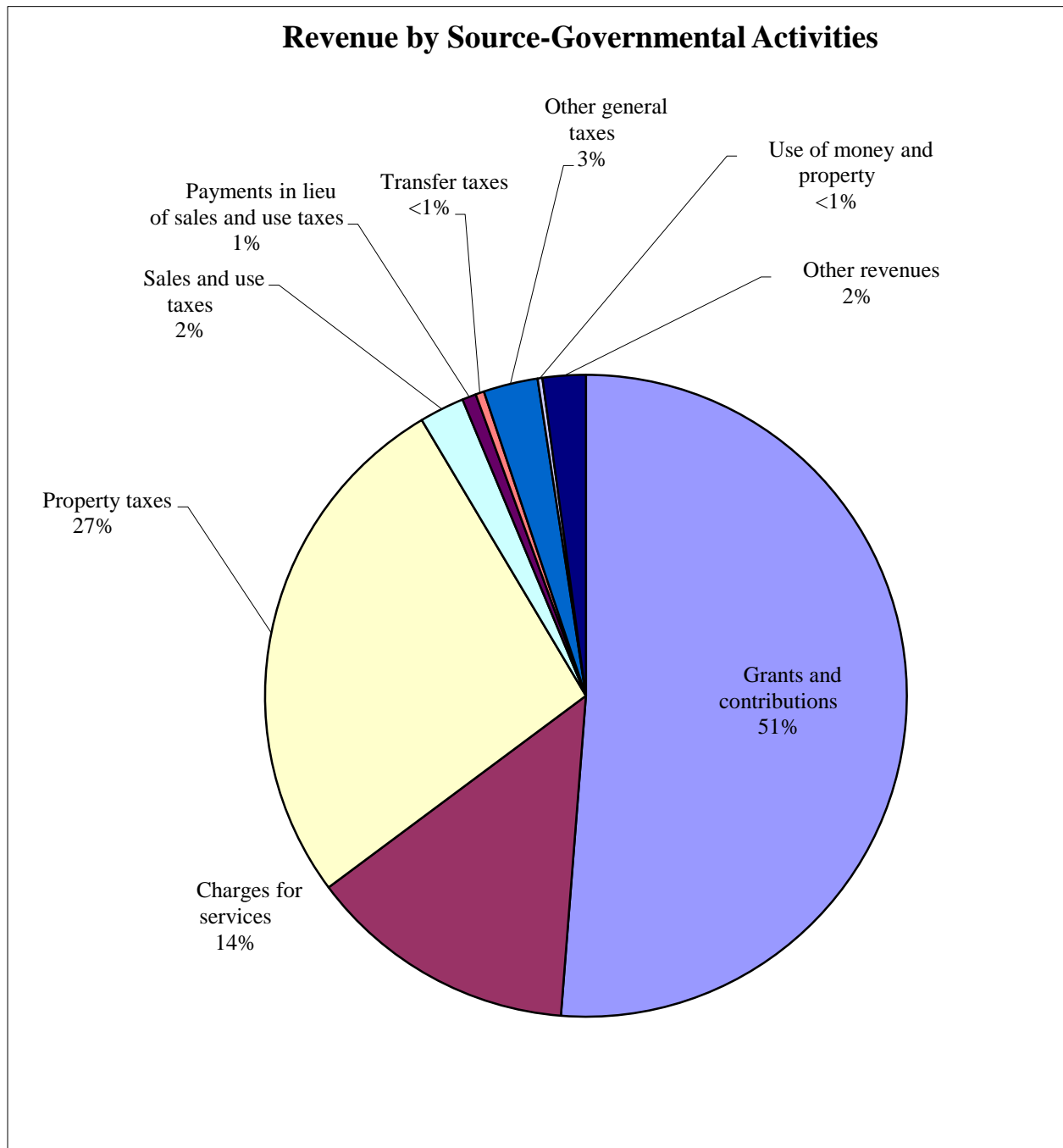
The net assets at the beginning of 2011 were reduced by \$24.3 million. This was an adjustment to eliminate \$31.8 million State owned road improvements, net of \$7.5 million of accumulated depreciation.

Governmental activities. The County experienced an overall decrease in net assets of \$3.2 million in 2012, compared to a \$14.7 million decrease in 2011. This is almost entirely attributable to **governmental activities** and \$11.5 million less than the prior year's decrease. This \$11.5 million reduction to the annual decrease in net assets, when compared to prior year, was the result of a slight (less than one percent) increase in revenues accompanied by a moderate (3.5 percent) decrease in expenses. The largest revenue increase, \$5.9 million, occurred in the operating grants and contributions category. In addition, the charges for services revenue category increased by \$1.3 million. These additional revenues were offset by reductions in other revenue types, including capital grants and contributions that decreased by \$1.3 million, taxes that decreased by \$1.7 million, and other revenues that decreased by \$3.5 million. The latter \$3.5 million decrease in other revenues was primarily due to a decrease in other revenues received from insurance, third party settlements and the United States Forest Service for the Meyers Landfill Site.

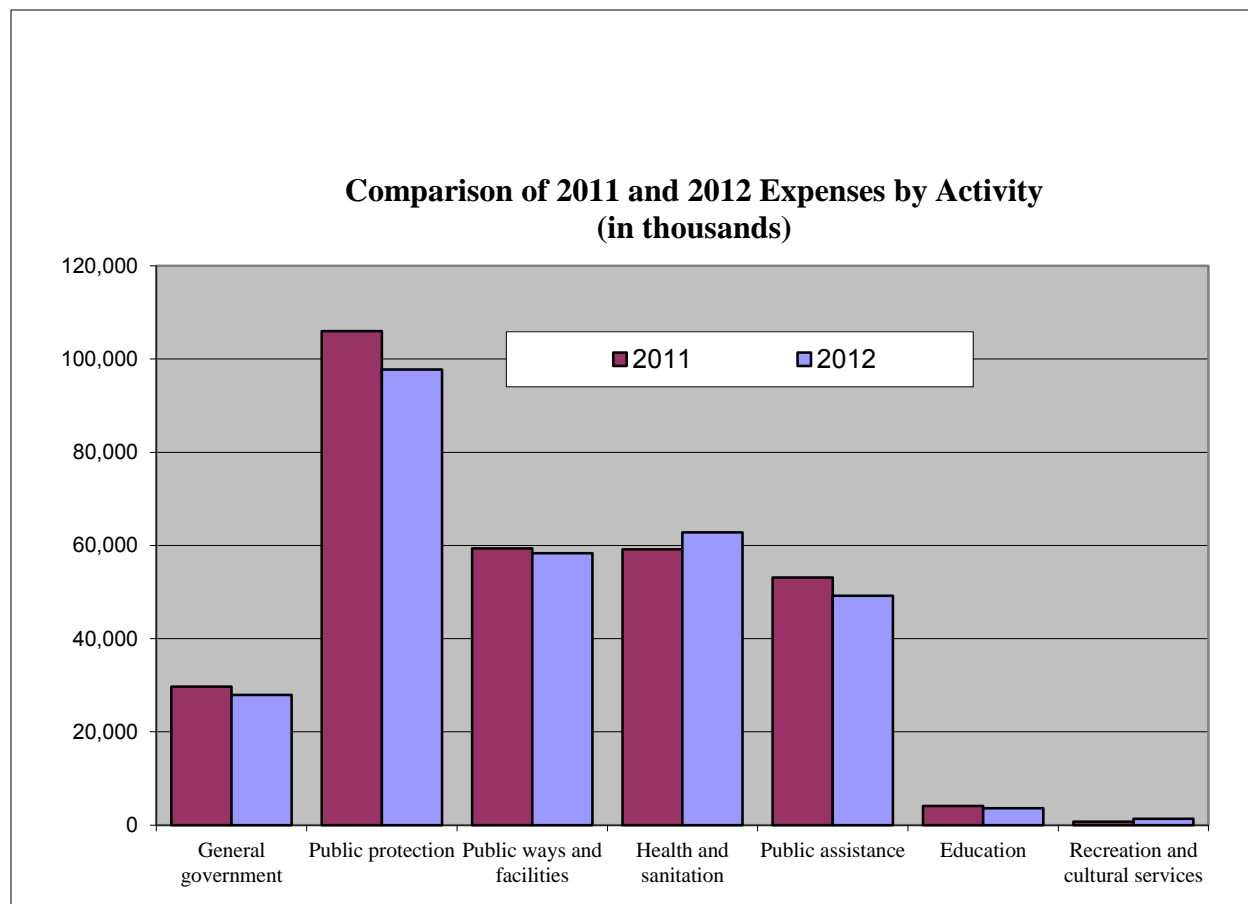
As mentioned, while total revenues increased by less than one percent, total expenses decreased by 3.5 percent in 2012 when compared to 2011. Further, while reductions occurred in most functional areas, health and sanitation expenses continued to climb in 2012, increasing by 15.1 percent in 2011, then by 6.2 percent in 2012. Similar to last year, this increase in Health and Sanitation expense is almost entirely attributable to the ongoing expenses incurred for the Meyers Landfill Site. Additional information on the Meyers Landfill Site can be found in the Other County Obligations discussion.

All functional expenses were affected by the recognition of the other post-employment benefits (OPEB) Retiree Health obligation (Retiree Health). However, unlike last year and as a result of the enforcement of the County's cap on the aggregate cost of the County's share of benefit costs, the annual Retiree Health cost was \$6.6 million in 2012 compared to \$20.8 million in 2011. Further, the Retiree Health liability increased by \$4.4 million in 2012 compared to \$17.8 million in 2011. The actual effect on the benefits of the Retiree Health defined benefit plan was that the County's share of benefit costs was 33 percent less in 2012, becoming the retiree's responsibility or increased share of benefit costs. This is expected to increase to 37 percent in fiscal year 2013.

Below is a graphical presentation of the various revenue sources at the entity-wide level. As presented, the County received most of its recognized revenues from grants and contributions (51 percent), property taxes (27 percent), and charges for services (14 percent),



Below is a graph that presents a comparison of 2011 and 2012 expenses under each of the governmental activities,



Business-type activities. Business-type activities decreased the County's net assets by \$317 thousand. This net decrease is the result of \$421 thousand in operating losses, reduced by non-operating revenues of less than \$1 thousand, transfers in of \$90 thousand and \$16 thousand of capital grants and contributions. Similar to prior years, the County Airports continue to operate at a loss, \$419 thousand in 2012 compared to \$395 thousand last year.

To help finance the operations of business-type activities in 2012, County governmental funds contributed \$90 thousand to the County Airports during the year.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental activities are accounted for under the General, special revenue, permanent, debt service, and capital project funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's short-term financing requirements. In particular, the expendable and unrestricted fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of June 30, 2012 the County's governmental funds reported a combined ending fund balance of \$192.6 million, compared to the \$178.1 million fund balance of the previous year. Approximately 42.5 percent of this fund balance, or \$81.9 million, is unrestricted and thus is available to meet the County's current and future spending needs. The remainder of the fund balance is either not available to spend or restricted for specific uses.

The General Fund is the chief operating fund of the County. As of June 30, 2012, the General Fund's unrestricted fund balance was \$42.2 million; an increase of \$9.8 million from last year's unrestricted fund balance of \$32.4 million. This increase is mostly due to a net change (increase) in the General Fund's balance of \$6.6 million during the year, plus a \$3.2 million decrease in the General Fund's nonspendable fund balance as a result of the repayment of an advance made to the Mental Health special revenue fund.

The June 30, 2012 unrestricted fund balance, as compared to General Fund expenditures for the year, is approximately 27 percent, compared to 20.3 percent last year. Thus, without any additional revenue inflows, this fund balance could support the General Fund's activities for approximately 99 days, compared to 74 days last year.

In addition to the General Fund, the County maintains two major governmental funds, the Road Fund and the Silva Valley Interchange Road Impact Fee (RIF) Fund. The Road Fund accounts for the planning, design, construction, maintenance, and administration of the County's transportation activities (public ways and facilities). The Road Fund recorded revenue of \$35.9 million in 2012, compared to \$33.3 million last year. This \$2.6 million increase was primarily due to an \$817 thousand increase in Public Utility franchise fees that had been recorded in another special revenue fund in prior years, a \$943 thousand increase in Highway User Tax apportionment revenue recorded from the State, and \$410 thousand increase in charges for services from the Missouri Flat Mello Roos District for capital improvements. In contrast, expenditures decreased from \$50.8 million in 2011 to \$49.6 million in 2012. Thus, the \$2.6 million increase in revenues plus the \$1.2 million reduction in expenditures resulted in a \$13.7 million deficiency of revenues to expenditures compared to \$17.5 million deficit last year. However, due to a \$3.6 million increase in the transfers in from other funds, the relative net change in fund balance went from a \$6.8 million decrease in fiscal year 2011 to a \$607 thousand increase in 2012.

The Silva Valley Interchange Road Impact Fee (RIF) Fund's activity was consistent with prior years. Specifically, this fund's cash decreased by \$373 thousand, the amount transferred to other funds, less interest earnings of \$57 thousand.

The combined governmental fund balances increased by \$14.5 million during 2012, compared to a \$5.8 million increase last year. This increase in governmental fund balances was the result of expenditures decreasing by 2.3 percent, \$280.4 million in 2012 compared to \$287.1 million in 2011, accompanied by an increase (less than one percent) in revenues, \$295 million in 2012 compared to \$293.1 million in 2011.

Proprietary funds. As described earlier, when certain activities are performed for which user fees or charges are designed to cover expenditures, proprietary funds are used. The County accounts for both governmental activities (internal service funds) and business-type activities (enterprise funds) using these types of funds.

The internal service funds include the Fleet Management and Risk Management Authority funds. In fiscal year 2012, the Fleet Management realized a net operating loss of \$82 thousand dollars and the Risk Management Authority a net operating loss of \$6.4 million. The loss by Risk Management is almost entirely attributable to the recognition of the OPEB Retiree Health obligation. In prior fiscal years this obligation was partially funded in addition to pay-as-you-go via the Retiree Health internal service rates charges to the various County departments and programs. In fiscal year 2010 this practice was discontinued and the County reverted back to a pay-as-you-go basis. Thus, while this pay-as-you-go funding reduced the expenditures incurred at the governmental fund level, the recognition of this liability and expense by the Risk Management Authority has resulted in \$36.3 million in deficit net assets. Further, none of these costs were passed to the other funds, programs, or restricted funding sources via the internal service fund rates.

Business-type activities are accounted for under enterprise funds and include the South Lake Tahoe Transit Authority and County Airports; see the business-type activities section for a further discussion regarding the County Airports.

GENERAL FUND BUDGETARY ANALYSIS

The original and the final amended budgeted revenues and expenditures increased by \$7.2 million, or 3.7 percent. The largest of the revenue budget modifications included:

- \$4.3 million increase in budgetary fund balance,
- \$2.9 million decrease in Federal intergovernmental revenues,
- \$310 thousand increase in State intergovernmental revenues,
- \$5.2 million increase in other financing sources.

While the largest expenditure budget modifications included:

- \$108 thousand increase to the Elections Department appropriations, including \$16 thousand increase in salaries and benefits, \$45 thousand increase in services and supplies, and \$46 thousand in fixed assets,
- \$125 thousand increase to the IT Communications services and supplies budget,
- \$123 thousand decrease to the Planning and Zoning services and supplies,
- \$6.8 million increase to the Contributions to other funds budget,
- \$197 thousand increase to the District Attorney's budget,
- \$474 thousand increase to the Sheriff budget,
- \$670 decrease to the appropriations for contingency budget.

The overall variance between final revenues budgeted and the actual amounts received were significant, with a negative or deficit variance of \$6.2 million or 3.3 percent. Specifically, compared to a final resource budget of \$205 million, actual funding equaled \$198.8 million. This variance included the following:

- \$4.9 million under budget Federal intergovernmental revenues,
- \$4.3 million under budget State intergovernmental revenues,
- \$2.5 million over budget other financing sources.

The differences between the budgeted (not including contingency) and actual expenditures were also significant. Specifically, expenditures fell \$24.2 million or 12.1 percent below the final budget. Variances occurred under each of the governmental activities, whereby departments' expenditures fell below projections, the most significant of which included:

- General Government – Actual expenditures fell below final budget by \$8.5 million or 16.1 percent. While almost all of the general government operating units had expenditures that fell below their final budget, some showed considerable differences (budget exceeded actual expenditures by over \$200 thousand), including the Auditor-Controller, Treasurer-Tax Collector, Elections, IT Communications, Buildings and Grounds, County Promotion, Information Technologies, Surveyor, Engineer, and Contributions to Other Funds. There were also departments that exceeded their final budget. Those that exceeded their final budget were the Chief Administrative Office (CAO), CAO Purchasing, and CAO Central Services.
- Public Protection – Actual expenditures fell below final budget by \$9.6 million or 9.8 percent. Similar to the general government function, most of the departments under public protection fell below their budgets, with many departments falling significantly below budget (budget exceeded actual expenditures by over \$200 thousand) including Superior Court MOE, District Attorney, Sheriff-Bailiff, Sheriff, Central Dispatch, Jail, Juvenile Hall, Probation, Building Inspector, Emergency Services, Recorder-Clerk, and Animal Services.

- Health and Sanitation Environmental Management – Actual expenditures fell below final budget by \$251 thousand or 10.9 percent with salaries and benefits making up the majority, falling below budget by \$143 thousand, followed by Services and Supplies under budget by \$93 thousand.
- Public Assistance – Actual expenditures fell below final budget by \$4.6 million or 11.1 percent under budget, mostly due to the Social Services Administration, Social Services Programs, and Categorical Aids, that fell below budget by \$2 million, \$546 thousand, and \$1.9 million respectively.
- Recreational and Cultural – Actual expenditures fell below budget by \$1.1 million. This budget to actual variance consisted almost entirely of County Road Fund services that were forecasted but not billed or provided by the Road Fund to the Rubicon Trail Program.

In general, County management's practice of over budgeting both General Fund inflows and outflows continues. Further, budget amendments and adjustments made during the year increased the gap between budgeted and actual revenues and expenditures. Specifically, the budgeted revenues, not including budgetary fund balance, increased by \$2.9 million during the year, while actual revenues, not including budgetary fund balance, fell \$6.2 million under budget. Similarly, the budgeted expenditures, not including contingency, increased from \$192.4 million to \$200.3 million, while the General Fund's actual expenditures were \$176.1 million in 2012, falling \$24.2 million or 12.1 percent less than budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2012 amounts to \$341.7 million (net of accumulated depreciation). The investment in capital assets includes land and improvements, construction in progress, infrastructure, structures and improvements, and equipment. Additions to capital assets totaled \$19 million in 2012.

Major capital asset additions during the current fiscal year included the following:

- \$204 thousand in additions to the land and land improvements, right of way purchases by the Road fund,
- \$2.2 million in new road construction, including \$600 thousand for the Sophia Parkway, \$470 thousand for the Silva Valley Parkway additional lane construction, and \$316 thousand for the US 50 and Missouri Flat Interchange,
- \$7.7 million in road reconstruction, including the \$801 thousand North Upper Truckee Road, \$963 thousand North Shingle Springs Road, \$1.5 million Newtown Road, \$504 thousand White Rock Road West County line to Windfield, \$638 thousand White Rock Road, Latrobe Road to Monte Verde, \$2.2 million Green Valley Road at Tennessee Creek bridge replacement.
- \$302 thousand for signals, safety and lighting,
- \$133 thousand for pedestrian ways and bike paths,
- \$1 million for storm drains,
- \$2.6 million in donated roads – consisting primarily of road improvements made by AKT Development Corporation for Promontory Alexandra Way,
- \$3 million in equipment, including \$464 thousand in road construction and maintenance equipment, \$525 thousand in law enforcement equipment, and \$1.2 million of new vehicle purchases by Fleet Management.

Additional information on the County's capital assets can be found in note 4 in the notes to the financial statements.

Debt Administration and Long-Term Debt. As of June 30, 2012 the County's outstanding long-term debt totaled \$3.2 million. The components of this obligation consist of \$3.1 million notes payable and \$44 thousand in capital lease obligations.

In addition to long-term debt, the County has long-term liabilities of \$107.7 million associated with compensated absences (\$13.3 million), landfill closure (\$16.1 million), self-insurance (\$15.9 million), and other post-employment benefits (\$62.4 million). Additional information on the County's long-term debt can be found in note 6 in the notes to the financial statements. Additional information on the County's other obligations follows.

OTHER COUNTY OBLIGATIONS

Post Employment Retirement Benefits.

The County has contractually obligated itself with various labor organizations to provide post employment retirement benefits to its employees and former employees. As a result, the County has assumed significant unfunded obligations to its retirees and future retirees. These obligations are described in the notes to the financial statements, and the Retiree's Health obligation has been partially presented, in year five of a 20-year amortization, as a liability on the County's financial statements.

As of June 30, 2012 the County calculated its unfunded liability at \$278.2 million, based on the market value of assets and actuarial reports dated June 30, 2011 and June 30, 2012. The resulting computation of the unfunded liability as of June 30, 2011 (CalPERS) and June 30, 2012 (Retiree's Health) may be summarized as follows:

| Post Retirement Benefit Plan | Liability | Market Value of Plan Assets | Unfunded Liability (UL) |
|---------------------------------|-----------------------|--------------------------------|----------------------------|
| CalPERS Safety | \$ 232,382,099 | \$ 155,289,700 | \$ 77,092,399 |
| CalPERS Misc | 498,510,496 | 365,327,819 | 133,182,677 |
| Retiree's Health | 67,924,000 | - | 67,924,000 |
| Total | \$ 798,816,595 | \$ 520,617,519 | \$ 278,199,076 |

The above Retiree's Health liability of \$67.9 million is based on the assumption that the Board of Supervisors has and will continue to enforce a cap on the County's contribution. Because the Retiree's Health benefit plan is a defined benefit plan, generally accepted accounting principles required that the County recognize its retiree's health obligation without the cap limitation until it was enforced by the Board of Supervisor's and began to impact the pattern of shared costs. Further, while employee benefits exceeded the 1.2 percent payroll cap in fiscal year 2011, the Board did not vote to enforce this cap or modify retiree benefits until fiscal year 2012. As a result of the cap enforcement, the retiree's share of benefit costs increased by 33 percent in 2012 and is projected to increase another 4 percent to 37 percent in 2013.

The Retiree's Health actuarial value of plan assets is valued at zero because the assets are not held in a qualifying trust. However, the County has charged departments and programs to set aside cash to fund this obligation, which as of June 30, 2012 and 2011 totaled \$13,234,820 and \$13,109,464 respectively.

Meyers Landfill Site.

The Meyers Landfill Site is located south of Lake Tahoe, about two miles northeast of Meyers, California. The landfill was in operation from 1947 through 1971 under a Special Use Permit from the Forest Service. At the request of the Forest Service, the site was closed in 1973 and covered with a soil cap of sandy material.

In May 1975, complaints regarding the landfill prompted an investigation by the Lahonton Regional Water Quality Control Board (LRWQCB). In June 1975 the LRWQCB issued a Clean-up and Abatement Order No. 75-5 to the Forest Service and the County.

The County did extensive work between 1975 and 1977 to help mitigate some of the problems. Between 1991-1994 the Forest Service began monitoring ground water for contaminants. In August 1996 vinyl chloride was detected. Because of this finding, the Forest Service issued an Action Memorandum, pursuant to the Comprehensive Environmental Response, Compensation and Liability Act to close the site to the public and to continue sampling.

In 2001 the U.S. government initiated a suit against El Dorado County and City of South Lake Tahoe. The County in turn sued the large private users of the landfill and a settlement with those companies was reached in December 2009 that specified a payment of \$1.25 million into an account held by the Court Registry. In 2011 those funds were transferred to the County and were reported as other revenues. Additional revenues associated with the Meyers Landfill Site in 2011 were from the County's insurance carrier as part of the settlement for \$1,650,000. There was also \$1,612,349 received from the Forest Service for their share of the settlement and \$1,367,152 from a disbursement account held by the Forest Service. The latter funds were from the settlements paid by the City of South Lake Tahoe, \$622,000, and South Tahoe Refuse, \$1,000,000.

In 2012, the Meyers Landfill post closure received \$75 thousand in State revenues, \$1.8 million other revenues, and \$3.5 million in contributions from the General Fund to cover \$4.6 million in services and supplies expenditures and \$749 thousand prior year funding deficit.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the El Dorado County Auditor-Controller, 360 Fair Lane, Placerville, California 95667.

Respectfully submitted,

Joe Harn
El Dorado County Auditor-Controller

**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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COUNTY OF EI DORADO

Statement of Net Assets
June 30, 2012

| | Primary Government | | | |
|--|----------------------------|-----------------------------|----------------------|---------------------|
| | Governmental Activities | Business-Type Activities | Totals | Component Units |
| ASSETS | | | | |
| Cash and investments | \$230,620,971 | \$ 25,846 | \$230,646,817 | \$ 8,557,662 |
| Restricted cash and investments | 1,731,628 | 40,770 | 1,772,398 | 2,346,808 |
| Cash with fiscal agent | 194,569 | -- | 194,569 | -- |
| Accounts receivable | 3,791,120 | 6,224 | 3,797,344 | 115,416 |
| Special assessments receivable | 162,394 | -- | 162,394 | -- |
| Interest receivable | 232,416 | -- | 232,416 | 1,044 |
| Due from other governments | 26,857,368 | -- | 26,857,368 | 2,223,503 |
| Notes receivable | 8,837,709 | -- | 8,837,709 | -- |
| Inventory and prepayments | 3,970,111 | 84,437 | 4,054,548 | 218,055 |
| Capital assets: | | | | |
| Nondepreciable | 50,570,258 | 382,867 | 50,953,125 | 918,143 |
| Depreciable, net | 287,421,917 | 3,391,081 | 290,812,998 | 9,721,150 |
| Total Assets | <u>\$614,390,461</u> | <u>\$ 3,931,225</u> | <u>\$618,321,686</u> | <u>\$24,101,781</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 15,720,426 | \$ 15,224 | \$ 15,735,650 | \$ 1,018,997 |
| Accrued expenses | -- | -- | -- | 126,134 |
| Accrued salaries and benefits | 5,898,420 | 8,289 | 5,906,709 | 9,172 |
| Accrued interest payable | 198 | 65 | 263 | -- |
| Due to other governments | 2,302,855 | -- | 2,302,855 | -- |
| Unearned revenue | 3,702,280 | -- | 3,702,280 | 5,481,633 |
| Other Liabilities | 236,684 | -- | 236,684 | 41,667 |
| Long-term liabilities | | | | |
| Liability for other post-employment benefits: | | | | |
| Due beyond one year | 62,425,890 | -- | 62,425,890 | -- |
| Liability for self-insurance: | | | | |
| Due within one year | 4,118,619 | -- | 4,118,619 | -- |
| Due beyond one year | 11,749,381 | -- | 11,749,381 | 354,807 |
| Liability for landfill closure and post-closure: | | | | |
| Due beyond one year | 16,142,895 | -- | 16,142,895 | -- |
| Compensated absences | | | | |
| Due within one year | 1,340,677 | 2,614 | 1,343,291 | -- |
| Due beyond one year | 11,989,844 | 23,528 | 12,013,372 | -- |
| Other Liabilities: | | | | |
| Due within one year | 168,578 | 930 | 169,508 | 206,706 |
| Due beyond one year | 3,000,000 | -- | 3,000,000 | 152,867 |
| Total Liabilities | <u>138,796,747</u> | <u>50,650</u> | <u>138,847,397</u> | <u>7,391,983</u> |
| NET ASSETS | | | | |
| Invested in capital assets, net of related debt | 337,947,921 | 3,773,018 | 341,720,939 | 10,639,293 |
| Restricted for: | | | | |
| Capital projects | 10,295,472 | -- | 10,295,472 | -- |
| Debt service | 236,684 | -- | 236,684 | -- |
| Public safety | 14,922,336 | -- | 14,922,336 | -- |
| Community resources and public facilities | 49,928,378 | -- | 49,928,378 | -- |
| Health and public assistance | 27,613,966 | -- | 27,613,966 | -- |
| General government and support programs | 7,892,320 | -- | 7,892,320 | -- |
| Other Purpose | 809,155 | 40,770 | 849,925 | 2,858,314 |
| Unrestricted | 25,947,482 | 66,787 | 26,014,269 | 3,212,191 |
| Total Net Assets | <u>475,593,714</u> | <u>3,880,575</u> | <u>479,474,289</u> | <u>16,709,798</u> |
| Total Liabilities and Net Assets | <u>\$614,390,461</u> | <u>\$ 3,931,225</u> | <u>\$618,321,686</u> | <u>\$24,101,781</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Activities For the Year Ended June 30, 2012

| Functions/Programs | Expenses | Program Revenues | | |
|--|---------------------|-------------------------|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General government | \$ 27,940,302 | \$ 7,890,406 | \$ 6,438,265 | \$ -- |
| Public protection | 97,785,635 | 10,037,853 | 27,954,110 | -- |
| Public ways and facilities | 58,306,296 | 6,088,017 | 38,862,701 | 3,129,414 |
| Health and sanitation | 62,795,266 | 15,015,984 | 33,522,212 | -- |
| Public assistance | 49,180,335 | 744,371 | 42,149,915 | -- |
| Education | 3,619,234 | 435,481 | 254,367 | -- |
| Recreation and culture services | 1,369,449 | 258,909 | 420,099 | 105,854 |
| Debt Service: | | | | |
| Interest and fiscal charges | 13,296 | -- | -- | -- |
| Total Governmental Activities | <u>301,009,813</u> | <u>40,471,021</u> | <u>149,601,669</u> | <u>3,235,268</u> |
| Business-Type Activities: | | | | |
| Airports | 1,117,693 | 698,148 | -- | 15,918 |
| South Lake Tahoe Transit Program | 1,894 | -- | -- | -- |
| Total Business-Type Activities | <u>1,119,587</u> | <u>698,148</u> | <u>--</u> | <u>15,918</u> |
| Total Primary Government | <u>302,129,400</u> | <u>41,169,169</u> | <u>149,601,669</u> | <u>3,251,186</u> |
| Components Units: | | | | |
| El Dorado Transit Authority | \$ 6,492,667 | \$ 1,505,140 | \$ 3,731,302 | \$ 1,256,854 |
| Children and Families Commission | 1,743,660 | -- | 1,285,374 | -- |
| El Dorado County Transportation Commission | 1,315,194 | -- | 1,233,625 | -- |
| Total Component Units | <u>\$ 9,551,521</u> | <u>\$ 1,505,140</u> | <u>\$ 6,250,301</u> | <u>\$ 1,256,854</u> |

General Revenues:

Taxes:

Property taxes

Sales and use taxes

Payment in lieu of sales and use taxes

Transfer taxes

Other general taxes

Unrestricted interest and investment earnings

Other revenues

Extraordinary items

Transfers

Total General Revenues, Transfers and Extraordinary Items

Change in Net Assets

Net assets - July 1, restated

Net assets - June 30

The accompanying notes are an integral part of these financial statements.

| Net (Expense) Revenue and Changes in Net Assets | | | |
|--|-----------------------------|-----------------------|----------------------|
| Primary Government | | | |
| Governmental Activities | Business-Type Activities | Total | Component Units |
| \$ (13,611,631) | \$ -- | \$ (13,611,631) | |
| (59,793,672) | -- | (59,793,672) | |
| (10,226,164) | -- | (10,226,164) | |
| (14,257,070) | -- | (14,257,070) | |
| (6,286,049) | -- | (6,286,049) | |
| (2,929,386) | -- | (2,929,386) | |
| (584,587) | -- | (584,587) | |
| (13,296) | -- | (13,296) | |
| <u>(107,701,855)</u> | <u>--</u> | <u>(107,701,855)</u> | |
| -- | (403,627) | (403,627) | |
| -- | (1,894) | (1,894) | |
| | <u>(405,521)</u> | <u>(405,521)</u> | |
| <u>(107,701,855)</u> | <u>(405,521)</u> | <u>(108,107,376)</u> | |
| | | | \$ 629 |
| | | | (458,286) |
| | | | <u>(81,569)</u> |
| | | | <u>(539,226)</u> |
| 79,436,890 | -- | 79,436,890 | -- |
| 6,759,821 | -- | 6,759,821 | -- |
| 2,088,323 | -- | 2,088,323 | -- |
| 1,288,677 | -- | 1,288,677 | -- |
| 8,174,485 | -- | 8,174,485 | -- |
| 723,327 | 295 | 723,622 | 35,087 |
| 6,465,894 | 761 | 6,466,655 | 226,609 |
| | | -- | 2,327,950 |
| <u>(87,473)</u> | <u>87,473</u> | <u>--</u> | <u>--</u> |
| <u>104,849,944</u> | <u>88,529</u> | <u>104,938,473</u> | <u>2,589,646</u> |
| (2,851,911) | (316,992) | (3,168,903) | 2,050,420 |
| <u>478,445,625</u> | <u>4,197,567</u> | <u>482,643,192</u> | <u>14,659,378</u> |
| <u>\$ 475,593,714</u> | <u>\$ 3,880,575</u> | <u>\$ 479,474,289</u> | <u>\$ 16,709,798</u> |

The accompanying notes are an integral part of these financial statements.

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BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

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COUNTY OF EL DORADO

Balance Sheet Governmental Funds June 30, 2012

| | General | Road Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|---|--------------------------------|--------------------------------|
| Assets | | | | | |
| Cash and investments | \$41,485,179 | \$ 5,659,197 | \$21,248,721 | \$119,949,595 | \$188,342,692 |
| Restricted cash and investments | -- | -- | -- | 1,731,628 | 1,731,628 |
| Accounts receivable | 542,641 | 79,219 | -- | 3,008,538 | 3,630,398 |
| Special assessments receivable | -- | -- | -- | 162,394 | 162,394 |
| Due from other governments | 6,861,317 | 11,958,273 | -- | 7,876,923 | 26,696,513 |
| Notes receivable | -- | -- | -- | 5,837,709 | 5,837,709 |
| Interest receivable | -- | -- | -- | 232,416 | 232,416 |
| Due from other funds | 1,322,297 | 298,432 | -- | 1,489,334 | 3,110,063 |
| Advances to other funds | 430,000 | -- | -- | -- | 430,000 |
| Inventories | -- | 643,685 | -- | 81,063 | 724,748 |
| Prepaid expenses | 502,400 | 31,397 | -- | 393,703 | 927,500 |
| | | | | | |
| Total Assets | <u>\$51,143,834</u> | <u>\$18,670,203</u> | <u>\$21,248,721</u> | <u>\$140,763,303</u> | <u>\$231,826,061</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 2,907,948 | \$ 6,561,781 | \$ -- | \$ 5,469,899 | \$ 14,939,628 |
| Accrued salaries and benefits | 4,413,190 | 691,754 | -- | 767,337 | 5,872,281 |
| Due to other governments | 287,248 | 297,594 | -- | 1,718,013 | 2,302,855 |
| Due to other funds | 313,016 | -- | -- | 2,797,047 | 3,110,063 |
| Advances from other funds | -- | -- | -- | 430,000 | 430,000 |
| Deferred revenue | 41,488 | 730,688 | -- | 11,778,682 | 12,550,858 |
| Total Liabilities | <u>7,962,890</u> | <u>8,281,817</u> | <u>--</u> | <u>22,960,978</u> | <u>39,205,685</u> |
| Fund Balances | | | | | |
| Nonspendable | 932,400 | 675,082 | -- | 2,549,121 | 4,156,603 |
| Restricted | -- | 9,713,304 | 21,248,721 | 75,543,544 | 106,505,569 |
| Committed | 8,115,814 | -- | -- | 19,943,479 | 28,059,293 |
| Assigned | 195,978 | -- | -- | 19,848,395 | 20,044,373 |
| Unassigned | 33,936,752 | -- | -- | (82,214) | 33,854,538 |
| Total Fund Balances | <u>43,180,944</u> | <u>10,388,386</u> | <u>21,248,721</u> | <u>117,802,325</u> | <u>192,620,376</u> |
| | | | | | |
| Total Liabilities and Fund Balances | <u>\$51,143,834</u> | <u>\$18,670,203</u> | <u>\$21,248,721</u> | <u>\$140,763,303</u> | <u>\$231,826,061</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EI DORADO

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets - Governmental Activities June 30, 2012

| | |
|---|-----------------------------|
| Fund Balance - total governmental funds | \$ 192,620,376 |
| Amounts reported for governmental activities in the statement of net assets are different because: | |
| Long-term receivables are not financial resources, and therefore, are not reported in the governmental funds. | 3,160,855 |
| Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds. | 331,765,606 |
| Other long-term assets are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds | 8,848,578 |
| Internal service funds are used by the County to charge the cost of self-insurance risk management and management of fleet maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets are: | (27,959,038) |
| Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not accrued as a liability in the governmental funds. | (198) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds. | |
| Notes payable | (3,124,324) |
| Capital leases | (44,254) |
| Compensated absences | (13,294,308) |
| Liability for landfill closure and post-closure | (16,142,895) |
| Other long-term liabilities | <u>(236,684)</u> |
| Net assets of governmental activities | <u><u>\$475,593,714</u></u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2012

| | General | Road Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|----------------------|---|--------------------------------|--------------------------------|
| Revenues: | | | | | |
| Taxes | \$ 83,316,562 | \$ 40,247 | \$ -- | \$ 14,374,982 | \$ 97,731,791 |
| Licenses and permits | 5,030,047 | 866,386 | -- | 1,589,595 | 7,486,028 |
| Intergovernmental | 53,732,826 | 33,588,043 | -- | 62,868,827 | 150,189,696 |
| Use of money and property | 148,712 | 32,973 | 57,267 | 338,544 | 577,496 |
| Charges for current services | 9,568,844 | 1,232,640 | -- | 18,787,280 | 29,588,764 |
| Fines, forfeitures and penalties | 1,172,428 | -- | -- | 1,954,394 | 3,126,822 |
| Other revenues | 1,389,692 | 174,592 | -- | 4,710,520 | 6,274,804 |
| Total Revenues | <u>154,359,111</u> | <u>35,934,881</u> | <u>57,267</u> | <u>104,624,142</u> | <u>294,975,401</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 24,945,678 | -- | -- | 649,966 | 25,595,644 |
| Public protection | 87,529,513 | -- | -- | 5,468,734 | 92,998,247 |
| Public ways and facilities | -- | 47,820,319 | -- | 672,018 | 48,492,337 |
| Health and sanitation | 1,459,887 | -- | -- | 52,302,215 | 53,762,102 |
| Public assistance | 37,087,792 | -- | -- | 12,263,980 | 49,351,772 |
| Education | 3,254,568 | -- | -- | -- | 3,254,568 |
| Recreation and cultural services | 1,225,850 | -- | -- | -- | 1,225,850 |
| Capital outlay | 983,319 | 1,815,567 | -- | 2,596,223 | 5,395,109 |
| Debt service: | | | | | |
| Principal | 119,477 | -- | -- | 173,357 | 292,834 |
| Interest and fiscal charges | 8,593 | -- | -- | 5,149 | 13,742 |
| Total Expenditures | <u>156,614,677</u> | <u>49,635,886</u> | <u>--</u> | <u>74,131,642</u> | <u>280,382,205</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(2,255,566)</u> | <u>(13,701,005)</u> | <u>57,267</u> | <u>30,492,500</u> | <u>14,593,196</u> |
| Other Financing Sources (Uses): | | | | | |
| Transfers in | 23,767,933 | 14,308,338 | -- | 15,048,240 | 53,124,511 |
| Transfers out | <u>(14,868,148)</u> | <u>--</u> | <u>(430,078)</u> | <u>(37,936,538)</u> | <u>(53,234,764)</u> |
| Total Other Financing Sources (Uses) | <u>8,899,785</u> | <u>14,308,338</u> | <u>(430,078)</u> | <u>(22,888,298)</u> | <u>(110,253)</u> |
| Net Changes in Fund Balances | 6,644,219 | 607,333 | (372,811) | 7,604,202 | 14,482,943 |
| Fund Balances, Beginning of Year | <u>36,536,725</u> | <u>9,781,053</u> | <u>21,621,532</u> | <u>110,198,123</u> | <u>178,137,433</u> |
| Fund Balances, End of Year | <u>\$ 43,180,944</u> | <u>\$ 10,388,386</u> | <u>\$ 21,248,721</u> | <u>\$ 117,802,325</u> | <u>\$ 192,620,376</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities For the Year Ended June 30, 2012

Net change to fund balance - total governmental funds \$ 14,482,943

Amounts reported for governmental activities in the
statement of activities are different because:

Governmental funds report capital outlay as expenditures. However,
in the statement of activities, the cost of those assets is allocated
over their estimated useful lives and reported as depreciation expense.

| | | |
|-----------------|---------------------|-------------|
| Capital outlays | \$ 15,126,794 | |
| Depreciation | <u>(22,558,327)</u> | (7,431,533) |

Disposal of capital assets: proceeds from the sale of capital assets are
a financial resource in governmental funds, but only the net gain
or loss is presented in the statement of activities. (223,196)

Because long-term receivables will not be collected within the year, they
are not considered available resources and are deferred in the
governmental funds. Deferred revenues increased by this amount this year. 1,729,453

Because long-term receivables will not be collected within the year, they
are not considered available resources and are not reported
in governmental funds. Repayment from long-term receivables are
recognized as revenues in the governmental funds.
Long-term receivables increased by this amount: 160,855

Repayment of debt principal is an expenditure in the governmental funds, but the
repayment reduces long-term liabilities in the statement of net assets. 292,834

Donated capital assets reported in the statement of activities do not result in the
increase of current financial resources and, therefore, are not reported as
revenues in governmental funds. 2,647,241

Some expenses reported in the statement of activities do not
require the use of current financial resources and, therefore, are
not reported as expenditures in the governmental funds.

| | |
|--|-------------|
| Change in compensated absences | (239,870) |
| Change in accrued interest payable | 446 |
| Change in liability for closure and post-closure | (8,033,426) |
| Change in other long-term liabilities | (47,079) |

Internal service funds are used by management to charge the costs of certain
activities, such as insurance, to individual funds. The net revenues (expense)
of the internal service funds is reported with governmental activities. (6,190,579)

Change in net assets of governmental activities \$ (2,851,911)

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Fund Net Assets Proprietary Funds June 30, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|--------------------------------|------------------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total Enterprise Funds | Internal Service Funds |
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and investments | \$ 25,846 | \$ -- | \$ 25,846 | \$ 42,278,279 |
| Cash with fiscal agent | -- | -- | -- | 194,569 |
| Accounts receivable | 6,224 | -- | 6,224 | 160,722 |
| Due from other governments | -- | -- | -- | -- |
| Deposits | 33,357 | -- | 33,357 | 83,100 |
| Inventory | 50,900 | -- | 50,900 | 32,866 |
| Prepaid expenses | 180 | -- | 180 | 2,201,897 |
| Total Current Assets | <u>116,507</u> | <u>--</u> | <u>116,507</u> | <u>44,951,433</u> |
| Noncurrent Assets: | | | | |
| Capital assets: | | | | |
| Land | 319,665 | -- | 319,665 | 40,000 |
| Construction in progress | 63,202 | -- | 63,202 | -- |
| Structures and improvements | 8,359,912 | -- | 8,359,912 | 659,905 |
| Equipment | 43,703 | -- | 43,703 | 10,984,091 |
| Accumulated depreciation | <u>(5,012,534)</u> | <u>--</u> | <u>(5,012,534)</u> | <u>(5,457,427)</u> |
| Total capital assets, net of accumulated depreciation | <u>3,773,948</u> | <u>--</u> | <u>3,773,948</u> | <u>6,226,569</u> |
| Restricted assets: | | | | |
| Restricted cash | -- | 40,770 | 40,770 | -- |
| Total Non-current Assets | <u>\$ 3,773,948</u> | <u>\$ 40,770</u> | <u>\$ 3,814,718</u> | <u>\$ 6,226,569</u> |
| Total assets | <u>\$ 3,890,455</u> | <u>\$ 40,770</u> | <u>\$ 3,931,225</u> | <u>\$ 51,178,002</u> |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts payable | \$ 15,224 | \$ -- | 15,224 | 780,798 |
| Accrued salaries and benefits | 8,289 | -- | 8,289 | 26,139 |
| Interest payable | 65 | -- | 65 | -- |
| Due to other governments | -- | -- | -- | -- |
| Due to other funds | -- | -- | -- | -- |
| Liability for self-insurance | -- | -- | -- | 4,118,619 |
| Compensated absences | 2,614 | -- | 2,614 | 3,622 |
| Notes payable, current portion | 930 | -- | 930 | -- |
| Total Current Liabilities | <u>27,122</u> | <u>--</u> | <u>27,122</u> | <u>4,929,178</u> |
| Noncurrent Liabilities: | | | | |
| Liability for self-insurance | -- | -- | -- | 11,749,381 |
| Liability for other post-employment benefits | -- | -- | -- | 62,425,890 |
| Compensated absences | 23,528 | -- | 23,528 | 32,591 |
| Notes payable | -- | -- | -- | -- |
| Total Noncurrent Liabilities | <u>23,528</u> | <u>--</u> | <u>23,528</u> | <u>74,207,862</u> |
| Total Liabilities | <u>50,650</u> | <u>--</u> | <u>50,650</u> | <u>79,137,040</u> |
| NET ASSETS | | | | |
| Invested in capital assets, net of related debt | 3,773,018 | -- | 3,773,018 | 6,226,569 |
| Restricted | -- | 40,770 | 40,770 | 2,115,120 |
| Unrestricted | 66,787 | -- | 66,787 | (36,300,727) |
| Total Net Assets (Deficit) | <u>3,839,805</u> | <u>40,770</u> | <u>3,880,575</u> | <u>(27,959,038)</u> |
| Total Liabilities and Net Assets | <u>\$ 3,890,455</u> | <u>\$ 40,770</u> | <u>\$ 3,931,225</u> | <u>\$ 51,178,002</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds For the Year Ended June 30, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|--|---|--------------------------------|---------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total | Internal Service Funds |
| Operating Revenues: | | | | |
| Service fees | \$ 698,148 | \$ -- | \$ 698,148 | \$ 32,632,493 |
| Total Operating Revenues | <u>698,148</u> | <u>--</u> | <u>698,148</u> | <u>32,632,493</u> |
| Operating Expenses: | | | | |
| Salaries and benefits | 223,314 | -- | 223,314 | 768,699 |
| Services and supplies | 585,751 | 1,894 | 587,645 | 38,256,104 |
| Depreciation | 308,412 | -- | 308,412 | 56,429 |
| Total Operating Expenses | <u>1,117,477</u> | <u>1,894</u> | <u>1,119,371</u> | <u>39,081,232</u> |
| Operating Income (Loss) | <u>(419,329)</u> | <u>(1,894)</u> | <u>(421,223)</u> | <u>(6,448,739)</u> |
| Non-Operating Revenue (Expenses): | | | | |
| Interest income | 184 | 111 | 295 | 115,127 |
| Interest expense | (216) | -- | (216) | -- |
| Gain (loss) on sale of capital assets | -- | -- | -- | (26,214) |
| Miscellaneous nonoperating revenue | 761 | -- | 761 | 146,467 |
| Miscellaneous nonoperating expense | -- | -- | -- | -- |
| Total Non-Operating Revenue (Expenses) | <u>729</u> | <u>111</u> | <u>840</u> | <u>235,380</u> |
| Income (Loss) Before Transfers and Capital Contributions | (418,600) | (1,783) | (420,383) | (6,213,359) |
| Transfers in | 90,249 | -- | 90,249 | 22,780 |
| Transfers in | (2,776) | -- | (2,776) | -- |
| Capital contributions | <u>15,918</u> | <u>--</u> | <u>15,918</u> | <u>--</u> |
| Change in Net Assets | <u>(315,209)</u> | <u>(1,783)</u> | <u>(316,992)</u> | <u>(6,190,579)</u> |
| Net Assets - Beginning of Year | <u>4,155,014</u> | <u>42,553</u> | <u>4,197,567</u> | <u>(21,768,459)</u> |
| Net Assets - End of Year | <u>\$ 3,839,805</u> | <u>\$ 40,770</u> | <u>\$ 3,880,575</u> | <u>\$ (27,959,038)</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Cash Flows Proprietary Funds For the Year Ended June 30, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|--|---|--------------------------------|------------------------------|------------------------------|
| | County Airports | South Lake Tahoe Transit | Total Enterprise Funds | Internal Service Funds |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash receipts from customers | \$ 693,334 | \$ -- | \$ 693,334 | \$ -- |
| Cash receipts from internal fund services provided | -- | -- | -- | 32,556,798 |
| Cash paid to suppliers for goods and services | (748,353) | (1,894) | (750,247) | (37,739,283) |
| Cash paid to employees for services | (219,653) | -- | (219,653) | (798,884) |
| Net Cash Provided (Used) by Operating Activities | (274,672) | (1,894) | (276,566) | (5,981,369) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Cash received from (paid to) other funds | 54,473 | -- | 54,473 | 22,780 |
| Cash received from (paid to) other governmental agencies | 180,145 | -- | 180,145 | -- |
| Non-operating receipts | 761 | -- | 761 | 146,467 |
| Net Cash Provided (Used) by Noncapital Financing Activities | 235,379 | -- | 235,379 | 169,247 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Principal repayments on debt | (3,567) | -- | (3,567) | -- |
| Proceeds from sale of capital assets | -- | -- | -- | 122,984 |
| Payments related to the acquisition of capital assets | (7,615) | -- | (7,615) | (1,231,493) |
| Interest paid on debt | (312) | -- | (312) | -- |
| Capital contributions | 15,918 | -- | 15,918 | -- |
| Net Cash Provided (Used) by Capital and Related Financing Activities | 4,424 | -- | 4,424 | (1,108,509) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Interest received (paid) | 184 | 111 | 295 | 115,127 |
| Net Cash Provided (Used) by Investing Activities | 184 | 111 | 295 | 115,127 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (34,685) | (1,783) | (36,468) | (6,805,504) |
| Cash and Cash Equivalents, Beginning of Year | 60,531 | 42,553 | 103,084 | 49,278,352 |
| Cash and Cash Equivalents, End of Year | <u>\$ 25,846</u> | <u>\$ 40,770</u> | <u>\$ 66,616</u> | <u>\$ 42,472,848</u> |
| Reconciliation of Cash and Cash Equivalents to the Statement of Fund Net Assets | | | | |
| Cash and investments | \$ 25,846 | \$ -- | \$ 25,846 | \$ 42,278,279 |
| Cash with fiscal agent | -- | -- | -- | 194,569 |
| Restricted cash in Treasury | -- | 40,770 | 40,770 | -- |
| Total Cash and Cash Equivalents | <u>\$ 25,846</u> | <u>\$ 40,770</u> | <u>\$ 66,616</u> | <u>\$ 42,472,848</u> |

continued

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Cash Flows (continued) Proprietary Funds For the Year Ended June 30, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|--------------------------------|------------------------------|-----------------------------|
| | County Airports | South Lake Tahoe Transit | Total Enterprise Funds | Internal Service Fund |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Operating income (loss) | \$ (419,329) | \$ (1,894) | \$ (421,223) | \$ (6,448,739) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation | 308,412 | -- | 308,412 | 56,429 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Receivables | (4,814) | -- | (4,814) | (75,695) |
| Inventory | 5,657 | -- | 5,657 | 453 |
| Deposits and prepaid expenses | (6,072) | -- | (6,072) | (2,200,897) |
| Increase (decrease) in: | | | | |
| Accounts payable | (162,187) | -- | (162,187) | (834,404) |
| Salaries payable | (136) | -- | (136) | (3,698) |
| Liability for compensated absences | 3,797 | -- | 3,797 | (26,487) |
| Liability for self-insurance | -- | -- | -- | (839,714) |
| Liability for other post employment benefits (OPEB) | -- | -- | -- | 4,391,383 |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (274,672)</u> | <u>\$ (1,894)</u> | <u>\$ (276,566)</u> | <u>\$ (5,981,369)</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO
Statement of Fund Net Assets
Fiduciary Funds
June 30, 2012

| | Investment Trust Fund | Agency Funds | Component Unit's Private Purpose Trust |
|--|-----------------------------|-------------------|--|
| Assets | | | |
| Cash and investments | \$ 192,243,555 | \$ 1,172,945 | \$ 635,287 |
| Due from other governments | -- | 7,397 | 1,068,118 |
| Interest receivable | 1,471,986 | -- | -- |
| Taxes receivable | -- | 30,804,476 | -- |
| | <u>193,715,541</u> | <u>31,984,818</u> | <u>1,703,405</u> |
| Liabilities | | | |
| Accounts payable | 2,038,596 | 2,475,156 | -- |
| Accrued salaries and benefits | 1,116,632 | -- | -- |
| Due to other governments | -- | -- | 1,008,075 |
| Fiduciary liabilities | -- | 29,509,662 | -- |
| | <u>3,155,228</u> | <u>31,984,818</u> | <u>1,008,075</u> |
| Net assets | | | |
| Net assets held in trust for investment pool | 190,560,313 | -- | -- |
| Net assets held in trust for investment other purposes | | | |
| Restricted/apportioned: | | | |
| Transportation projects | | | 695,268 |
| Pedestrian and bicycle projects | | | 62 |
| Total Net Assets | <u>\$ 190,560,313</u> | <u>\$ --</u> | <u>\$ 695,330</u> |

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Year Ended June 30, 2012

| | Investment Trust Fund | Component Units' Private Purpose Trust |
|------------------------------------|------------------------------|--|
| Additions: | | |
| Contributions to investment pool | \$ 1,024,344,437 | \$ -- |
| Regional surface transportation | -- | 1,068,118 |
| Interest and investment income | 585,461 | 1,883 |
| Total Additions | <u>1,024,929,898</u> | <u>1,070,001</u> |
| Deductions: | | |
| Distributions from investment pool | 1,036,890,255 | -- |
| Road Maintenance | -- | 1,598,386 |
| Pedestrian and bicycle | -- | 479,233 |
| Total Deductions | <u>1,036,890,255</u> | <u>2,077,619</u> |
| Change in net assets | (11,960,357) | (1,007,618) |
| Net Assets - beginning | <u>202,520,670</u> | <u>1,702,948</u> |
| Net Assets - ending | <u><u>\$ 190,560,313</u></u> | <u><u>\$ 695,330</u></u> |

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS –
NOTES TO THE BASIC FINANCIAL STATEMENTS**

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COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Reporting Entity

The County of El Dorado (the "County") is a political subdivision of the State of California (the "State"). As such, it can exercise the powers specified by the Constitution and statutes of the State. The County's powers are exercised through a Board of Supervisors (the "Board"), which acts as the governing body of the County. The Board is responsible for the legislative and executive control of the County. The County provides various services on a countywide basis including law and justice, education, detention, social, health, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning and tax collection.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial responsibility is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

The financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities, are in substance, part of the County's operations and so data from these units are combined with data of the primary government. The discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon activities taken by the County's Board. Financial information on these component units may be obtained from the County Auditor/Controller's Office.

Blended Component Units: The following component units are blended into the County's financial statements because the governing board members are substantively the same as the County Board of Supervisors.

- The County Service Areas are separate legal entities created to provide services such as water, sewer, lighting and road maintenance throughout the County.
- The County Water Agency is a separate legal entity formed to provide water service within the County.
- The El Dorado Hills Business Park Light and Landscape District was formed to provide lighting and landscaping to the business park in El Dorado Hills.
- The Air Quality Control District was established as a separate legal entity to maintain and improve the County's air quality.
- The El Dorado County Housing Authority was formed to issue certificates and vouchers for Section 8 housing.
- The El Dorado County Bond Authority was established pursuant to a joint exercise of powers agreement between the County and the El Dorado Redevelopment Agency to obtain financing for public capital improvements.
- The In-Home Supportive Services Public Authority was created for the purpose of collective bargaining for in-home supportive services (IHSS) providers.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

A. **Description of the Reporting Entity** (continued)

Discretely Presented Component Units: The following component units are discretely presented because the governing boards are different.

- The El Dorado County Transit Authority (EDCTA) was established pursuant to a joint exercise of powers agreement by and between the County and the City of Placerville to provide transit services. The County Board appoints three of the five EDCTA board members.
- The Children and Families Commission of El Dorado County (the Commission) was established in December 1998, under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code. The County Board appointed all members of the Commission. The Board can remove appointed members at will. The Commission accounts for receipts and disbursements of California Children and First Families Trust Fund (Proposition 10) allocations and appropriations for the Commission. The Commission is a discretely presented component unit as the Commission's governing body is not substantively the same as that of the County.
- The El Dorado County Transportation Commission (EDCTC) was created pursuant to Section 29532 and 29535 of the California Government Code as a local transportation commission for the western slope of the County in 1975 to administer transportation planning and allocate the funds in accordance with the Transportation Development Act. Provided by the law change through California Assembly Bill No. 1204, the County Board appoints four of the seven EDCTC board members.

The reporting entity excludes certain separate legal entities which may have "El Dorado" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts and a variety of special purpose districts for fire protection, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies over which the County Board has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

Also, excluded from the reporting entity are the following Joint Power Authorities (JPA):

- American River Authority. The County participates with Placer County, Placer County Water Agency, El Dorado County Water Agency, and San Joaquin County in this Joint Powers Authority that was created to facilitate construction of a dam, reservoir and hydroelectric power facilities at the Auburn Dam Site. The participants share the costs of operating the JPA equally. The governing board consists of one member from each of the participants and a public resident who alternates among El Dorado, Placer and San Joaquin County.
- El Dorado County-Folsom Joint Powers Agreement. The County participates with the City of Folsom in this JPA, the purpose of which is to manage growth toward the goal of achieving an improved quality of life for the citizens of both political jurisdictions. The governing board consists of two members from each of the participating entities.
- Sacramento-Placerville Transportation Corridor Joint Powers Agreement. The County participates with Sacramento County, the City of Folsom and Regional Transit in this JPA. The agency was formed to acquire the Placerville Branch of the Southern Pacific Railroad Right of Way. The participants share the costs of operating the Joint Powers Authority equally. The board is made up of one member from each participant and one public member at large.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except fiduciary activities. These statements distinguish between the *governmental* and *business-type activities* of the County and between the County and its discretely presented component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expenses reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net assets are available, restricted resources are used just before the unrestricted resources are used.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including blended component units and fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. *Operating* revenues, such as charges for services, result from exchange transactions associated with the principal activities of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. *Operating* expenses include costs of providing services and delivering goods. All other expenses not meeting this definition are reported as nonoperating expenses.

The County reports the following major governmental funds:

- The General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, health and sanitation, public assistance, education, and recreation and cultural services.
- The Road Fund is a special revenue fund used to account for funds allocated for the planning, design, construction, maintenance and administration of County transportation activities (public ways and facilities). The Road Fund's revenues primarily come from intergovernmental sources. The State provides the allocation to the Road Fund from sources such as gas taxes, transportation planning funds and Proposition 1B. The federal government also provides funding through various federal construction funds. In addition, Road Fund receives operating transfers of local revenues generated from road improvement fees and traffic impact mitigations fees charged on new development.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

B. **Basis of Presentation** (continued)

Fund Financial Statements (continued)

- The Silva Valley Interchange Road Impact Fee (RIF) Fund is a special revenue fund used to account for road impact fees received from individual property owners in the El Dorado Hills area to mitigate traffic impacts and to fund the future construction of the Silva Valley interchange. The road impact fees are the primary revenues of the Silva Valley Interchange RIF Fund.

The County reports the following nonmajor enterprise funds:

- The South Lake Tahoe Transit Fund accounts for the costs of providing transit services throughout the unincorporated area in the Tahoe Basin.
- The County Airports Fund accounts for the activities of the County airports.

In addition, the County reports the following additional fund types:

- Internal Service Funds – Fleet Management and Risk Management Authority are internal service funds used to account for the County's fleet maintenance provided to other departments, employee and retiree health benefits and self-insurance programs including workers' compensation, personal injury and property damage on a cost-reimbursement basis.
- Investment Trust Funds – Investment Trust Funds account for the assets, primarily cash and investments, of legally separate entities that deposit cash with the County Treasurer in an investment pool, which commingles resources in an investment portfolio for the benefit of all participants. These participants include school and community college districts, other special districts governed by local boards, regional boards and authorities.
- Agency Funds – Agency Funds are custodial in nature and do not involve measurement of the results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. These funds account for assets held by the County as an agent for individuals and other government units.

Further, EDCTC, the County's Discretely Presented Component Unit, reports the following fiduciary fund type (Private Purpose Trust Funds). The portion of these funds held in the County Treasury investment pool is included in the County's Investment Trust Funds. The funds not held in the County Treasury are reported in a separate column as "Component Units' Private Purpose Trust" in the County's Statement of Fiduciary Net Assets and the Statement of Changes in Fiduciary Net Assets.

- Private Purpose Trust Funds – Private Purpose Trust Funds account for assets held by EDCTC as a Regional Transportation Planning Agency in a trustee capacity for individuals, private organizations and other governments. EDCTC maintains five private purpose trust funds. Among these five funds, Local Transportation Fund and State Transit Assistance Fund participate in the County Treasury investment pool while Bikeway Fund, Regional Surface Transportation Program Fund, and Transportation Enhancement Act Fund do not.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County does not give (or receive) equal value in exchange, includes property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year for which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within 180 days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

For its business-type activities and enterprise funds, the County has elected under Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, to apply all applicable GASB pronouncements, as well as, any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements. The GASB periodically updates its codifications of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitute GAAP for governmental units.

D. Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy. The State of California (State) statutes authorize the County to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund.

Investments are reported at fair value. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller. The fair value of investments is obtained by using quotations obtained from independent published sources.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

D. Cash and Investments (continued)

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accredited discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants every month. This method differs from the fair value method used to value investments in these financial statements, on an annual basis, as unrealized gains or losses are not apportioned to pool participants.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participants' average daily cash balance at month end in relation to the total pool investments.

E. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Mortgages Receivable

Governmental fund expenditures relating to long-term mortgage receivables arising from mortgage subsidiary programs are charged to operations upon funding. Mortgage receivables are recorded with an offset to deferred revenue.

G. Inventories

Inventories of expendable supplies are valued at the lower of cost (first-in, first-out) or market. The cost is recorded as an expenditure at the time individual inventory items are consumed. Reported inventory is equally offset by the nonspendable fund balance to indicate that portion of fund balance is not in spendable form.

H. Capital Assets and Depreciation

Capital assets (including infrastructure) are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The County defines infrastructure and building and improvements as purchases or improvements with an aggregate cost of more than \$10,000 and equipment with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year.

The estimated useful lives are as follows:

| | |
|---|----------------|
| Infrastructure (except for the maintained pavement subsystem) | 15 to 25 years |
| Structures and improvements | 8 to 50 years |
| Equipment | 3 to 20 years |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

H. Capital Assets and Depreciation (continued)

Governmental Funds – Capital assets that the County acquires through the use of resources from a governmental fund are recorded as an outflow/expenditure for the period. Further, since the governmental fund balance sheet presents only those assets that represent financial resources available for current appropriation and expenditure, capital assets are not reported in a specific governmental fund but, rather, are reported in the government-wide statement of net assets. Capital assets of governmental funds are depreciated or amortized (assets under capital leases) in the government-wide statements using the straight-line method over the lesser of the capital lease period or their estimated useful lives.

Proprietary Funds – Capital assets are capitalized and depreciated using the straight-line method over the lesser of the capital lease period or their estimated useful lives; however, the Fleet Management Fund uses the “per mile” depreciation method, which approximates the straight-line method. In fiscal year 2011-2012, the estimated useful lives (target mileages) of most Fleet vehicles were extended to reduce the unrestricted net assets in the Fleet Management Fund to comply with Office of Management and Budget (OMB) Circular A-87.

I. Property Tax Levy, Collection and Maximum Rates

The State Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent (1%) of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value, as defined by Article XIII A, and may be adjusted by no more than two percent (2%) per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a one percent (1%) tax levy among the County, cities, school districts, and other districts. The total 2011-2012 net assessed valuation of the County was \$25,599,999,874.

Secured property taxes are recorded as revenues when levied under the alternate plan described in Division I, Part 8, Chapter 3 of the Revenue and Taxation Code of the State so that fund balances include property taxes apportioned but not collected. Unsecured taxes are recorded as revenues when collected. The County's property tax calendar is as follows:

| | <u>Secured</u> | <u>Unsecured</u> |
|--------------------|----------------|------------------|
| Lien date | January 1 | January 1 |
| Levy date | July 1 | July 1 |
| Due dates: | | |
| First installment | November 1 | January 1 |
| Second installment | February 1 | |
| Delinquent dates: | | |
| First installment | December 10 | August 31 |
| Second installment | April 10 | |

J. Compensated Absences (Accrued Vacation, Sick Leave and Compensatory items)

The County's policy allows employees to accumulate earned but unused vacation, sick leave, and compensatory time-off. Vacation pay may be accumulated to a maximum of six to eight weeks depending on the employee's years of service and is payable upon termination. Employees with at least five years of service receive a percentage of their unused sick leave upon termination ranging from 20% at five years to 100% at twenty years up to a maximum cap between 500-504 hours. Compensated time off may be accumulated up to a maximum of 150 hours and, similar to vacation pay, is payable upon termination.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

J. Compensated Absences (Accrued Vacation, Sick Leave and Compensatory items) (continued)

Governmental Funds – Because vacation and sick leave balances do not require the use of expendable financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net assets.

Proprietary Funds – Vacation, sick leave and compensatory time-off are recorded as an expense and the related salaries and benefits liability in the year earned. Accrued but unpaid liabilities at year-end are recorded in the respective funds.

K. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either “due from/to other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the government-wide financial statements as “internal balances”. Advances to other funds reported in the General Fund financial statement, are offset by the nonspendable fund balance to indicate that they are not in spendable form.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

L. Self-Insurance

The County self-insures for property damage, liability, workers’ compensation, and unemployment claims. Self-insurance programs are accounted for in an internal service fund and interfund charges are treated as quasi-external transactions.

M. Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates and the differences may be material.

NOTE 2: **CASH AND INVESTMENTS**

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, public trust, and yield. The County Board of Supervisors reviews and approves the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the investment pool participants every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2012, total County cash and investments were as follows:

| | Pooled Treasury | External to Pool | Total |
|----------------------------|--------------------|---------------------|----------------|
| Cash: | | | |
| Imprest cash | \$ - | \$ 15,503 | \$ 15,503 |
| Cash on hand | 500 | - | 500 |
| Deposits | 79,501,735 | 8,024,222 | 87,525,957 |
| Total Cash | 79,502,235 | 8,039,725 | 87,541,960 |
| Investments | 348,852,392 | 1,175,689 | 350,028,081 |
| Total Cash and Investments | \$ 428,354,627 | \$ 9,215,414 | \$ 437,570,041 |

Total cash and investments at June 30, 2012 were presented on the County's financial statements as follows:

| | Primary Government | Fiduciary Funds | Component Units | Total |
|--|-----------------------|--------------------|--------------------|----------------|
| County Investment Pool: | | | | |
| Unrestricted | \$ 230,631,727 | \$ 193,214,347 | \$ 2,736,155 | \$ 426,582,229 |
| Restricted | 1,772,398 | - | - | 1,772,398 |
| Total in County Investment Pool | 232,404,125 | 193,214,347 | 2,736,155 | 428,354,627 |
| External to Pool: | | | | |
| Cash with fiscal agents | 194,569 | - | - | 194,569 |
| Other restricted cash and investments | - | - | 2,346,808 | 2,346,808 |
| Other unrestricted cash and investments | - | 202,153 | 5,821,094 | 6,023,247 |
| Other unrestricted cash and investments - held by Component Units | - | 635,287 | - | 635,287 |
| Imprest cash | 15,090 | - | 413 | 15,503 |
| Total External to Pool | 209,659 | 837,440 | 8,168,315 | 9,215,414 |
| Total Cash and Investments | \$ 232,613,784 | \$ 194,051,787 | \$ 10,904,470 | \$ 437,570,041 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

In the Statement of Fiduciary Net Assets, the total cash and investments balance for Investment Trust and Agency Funds in the amount of \$193,416,500 includes, and is decreased by the negative cash balances maintained in certain agency funds used to allocate property taxes under the alternate method of tax apportionment (Teeter Plan). The total cash deficits of these Teeter Plan funds of \$17,275,727 is entirely offset by, and is significantly less than, the total \$24,279,584 that has been recorded by these funds as taxes receivable.

Cash and investments were restricted at June 30, 2012, for the following purposes:

| | Primary Government | Component Units | Total |
|---|-----------------------|---------------------|---------------------|
| Closure and post-closure costs | \$ 1,731,628 | \$ - | \$ 1,731,628 |
| Transit and transportation grant expenditures | 40,770 | 2,331,419 | 2,372,189 |
| Risk financing | - | 15,389 | 15,389 |
| | <u>\$ 1,772,398</u> | <u>\$ 2,346,808</u> | <u>\$ 4,119,206</u> |

Investments

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, whichever is more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer* |
|---|---------------------|---------------------------------------|---|
| U.S. Treasury Obligations | 5 years | 100% | 100% |
| Bankers Acceptances | 180 days | 40% | 5% |
| Domestic Commercial Paper | 31 days | 20% | 5% |
| Certificates of Deposit, Negotiable | 5 years | 30% | 5% |
| Certificates of Deposit, Non-negotiable | 5 years | 100% | 100% |
| Repurchase Agreements | 1 year | 100% | 5% |
| U.S. Agency Obligations | 3 years | 100% | 5% |
| Demand Deposit Savings Accounts | 5 years | 100% | 100% |
| State Warrants | 1 year | 100% | 100% |
| Local Agency Investment Fund (LAIF)** | N/A | 100% | 100% |
| Medium-Term Notes U.S. Corporations under the Temporary Liquidity Guarantee Program (TLGP) | 3 years | 30% | 30% |
| Commercial Paper under TLGP | 270 days | 40% | 40% |
| Money Market Account | N/A | 100% | 5% |
| Certificate of Deposit Account Registry Service | 5 years | 30% | 30% |

*Limitations apply only at the time an investment is purchased.

** Subject to a \$50 million cap set by LAIF.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

Investments (continued)

At June 30, 2012, the County had the following investments:

| | Interest Rates | Maturities | Par Value | Book Value | Fair Value | WAM (Years) |
|--|-------------------|-----------------|-----------------------|-----------------------|-----------------------|----------------|
| Investments in Investment Pool | | | | | | |
| Treasury Securities - Coupon | 0.250%-3.625% | 7/15/12-9/30/16 | \$ 237,550,000 | \$ 239,353,392 | \$ 240,013,132 | 1.06 |
| California Local Agency Investment Fund | 0.363% | On Demand | 50,000,000 | 50,000,000 | 50,000,000 | 0.00 |
| Money Market Account | 0.150%-0.300% | On Demand | 59,499,000 | 59,499,000 | 59,499,000 | 0.00 |
| Total Investments in Investment Pool | | | <u>\$ 347,049,000</u> | <u>\$ 348,852,392</u> | <u>\$ 349,512,132</u> | <u>0.73</u> |
| Investments Outside Investment Pool | | | | | | |
| Component Units: | | | | | | |
| <i>El Dorado County Transit Authority</i> | | | | | | |
| California Local Agency Investment Fund | 0.363% | On Demand | \$ 1,175,689 | \$ 1,175,689 | \$ 1,175,689 | -- |
| Total Investments Outside Investment Pool | | | <u>\$ 1,175,689</u> | <u>\$ 1,175,689</u> | <u>\$ 1,175,689</u> | <u>--</u> |

At June 30, 2012, the difference between the carrying value and fair value of cash and investments was not material (fair value was 100.19% of carrying value). No adjustment has been recorded on the financial statements.

Interest Rate Risk

The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with its investment policy. As of June 30, 2012, the investment pool had a weighted average maturity of 0.73 years.

Credit Risk

State law and the County's investment policy limit investments in commercial paper to the rating of A-1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on government agency securities.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

Credit Risk (continued)

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County investment pool's fair value at June 30, 2012.

| | Standard & Poor's Rating | % of Portfolio |
|------------------------------|-----------------------------|-------------------|
| Treasury Securities - Coupon | AAA | 68.67% |
| Local Agency Investment Fund | Unrated | 14.31% |
| Money Market Account | Unrated | 17.02% |
| Total | | 100.00% |

The Federal Deposit Insurance Corporation (FDIC) sponsored a Temporary Liquidity Guarantee Program (TLGP), which took effect October 14, 2008 and will not extend beyond June 30, 2012. This program established that senior unsecured debt, clearly identified as "guaranteed by the FDIC" would be guaranteed up to 125 percent of the par or face value. The Medium Term Notes held by the County are considered to be senior unsecured debt and therefore guaranteed by the program. Another component to the TLGP is that all funds in non-interest bearing transaction deposit accounts held in domestic offices of FDIC insured financial institutions are fully guaranteed, provided the financial institution did not withdraw from the program.

Custodial Credit Risk

For all investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County had no securities exposed to custodial credit risk.

The custodial credit risk pertaining specifically to deposits is the risk that the County will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The County's bank deposits are insured by FDIC, which serves to mitigate the County's risk.

Local Agency Investment Fund

The County Treasurer's pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by State Statute.

At June 30, 2012, the County's investment position in LAIF was \$50 million, which approximates fair value and is the same as value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$21.9 billion. LAIF is part of the State of California Pooled Money Investment Account (PMIA), whose balance at June 30, 2012 was \$60.5 billion. Of that amount, 3.47% was invested in structured notes and asset-backed securities.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 2: **CASH AND INVESTMENTS** (CONTINUED)

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's investment pool as of June 30, 2012:

Statement of Net Assets

| | |
|---------------------------------------|-----------------------|
| Net assets held for pool participants | <u>\$ 428,354,627</u> |
| Equity of internal pool participants | 236,111,072 |
| Equity of external pool participants | <u>192,243,555</u> |
| Total net assets | <u>\$ 428,354,627</u> |

Statement of Changes in Net Assets

| | |
|--|-----------------------|
| Net assets at July 1, 2011 | \$ 440,161,743 |
| Investment income | 1,742,368 |
| Investment expenses | (565,919) |
| Net contributions (withdrawals) by pool participants | <u>(12,983,565)</u> |
| Net assets at June 30, 2012 | <u>\$ 428,354,627</u> |

NOTE 3: **LONG-TERM NOTES AND ASSESSMENT RECEIVABLES**

The accounts receivable balances reported in other governmental funds include an allowance for uncollectible amounts of \$6,119,694. The governmental funds include notes receivable of \$5,837,709, interest receivable of \$232,416, and special assessment receivables of \$162,394 (net of uncollectible amounts of \$1,737,171), which are not expected to be fully collected in the next fiscal year and are equally offset by the deferred revenue. The governmental activities include a long-term note receivable of \$3,000,000, which is offset by a long-term note payable.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2012 was as follows:

| | Restated Balance July 1, 2011 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2012 |
|---|-------------------------------------|----------------|--------------|----------------------------|--------------------------|
| Governmental Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land and improvements | \$ 49,025,086 | \$ 203,885 | \$ - | \$ - | \$ 49,228,971 |
| Construction in progress | 1,826,120 | 1,171,662 | - | (1,656,495) | 1,341,287 |
| Total capital assets not being depreciated | 50,851,206 | 1,375,547 | - | (1,656,495) | 50,570,258 |
| Capital assets, being depreciated | | | | | |
| Infrastructure | 397,508,455 | 14,007,677 | - | - | 411,516,132 |
| Structures and improvements | 103,525,949 | 665,970 | (27,500) | 1,575,206 | 105,739,625 |
| Equipment | 47,284,343 | 2,956,334 | (3,018,256) | 81,289 | 47,303,710 |
| Total capital assets being depreciated | 548,318,747 | 17,629,981 | (3,045,756) | 1,656,495 | 564,559,467 |
| Less accumulated depreciation for | | | | | |
| Infrastructure | (190,314,693) | (18,418,723) | - | - | (208,733,416) |
| Structures and improvements | (35,409,408) | (2,194,597) | 27,500 | - | (37,576,505) |
| Equipment | (31,472,055) | (2,614,498) | 2,645,862 | 613,062 ¹⁾ | (30,827,629) |
| Total accumulated depreciation | (257,196,156) | (23,227,818) | 2,673,362 | 613,062 | (277,137,550) |
| Total capital assets being depreciated, net | 291,122,591 | (5,597,837) | (372,394) | 2,269,557 | 287,421,917 |
| Governmental activities capital assets, net | \$ 341,973,797 | \$ (4,222,290) | \$ (372,394) | \$ 613,062 | \$ 337,992,175 |

1) \$613,062 represents the cumulative effect of extending the estimated life of fleet vehicles during fiscal year 2011-2012.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 4: **CAPITAL ASSETS** (CONTINUED)

| | Balance July 1, 2011 | Additions | Retirements | Transfers & Adjustments | Balance June 30, 2012 |
|--|-------------------------|---------------------|-------------|----------------------------|--------------------------|
| Business Type Activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | \$ 319,665 | \$ - | \$ - | \$ - | \$ 319,665 |
| Construction in progress | 395,436 | 7,615 | - | (339,849) | 63,202 |
| Total capital assets not being depreciated | 715,101 | 7,615 | - | (339,849) | 382,867 |
| Capital assets, being depreciated | | | | | |
| Structures and improvements | 8,020,063 | - | - | 339,849 | 8,359,912 |
| Equipment | 43,703 | - | - | - | 43,703 |
| Total capital assets being depreciated | 8,063,766 | - | - | 339,849 | 8,403,615 |
| Less accumulated depreciation for | | | | | |
| Structures and improvements | (4,679,721) | (306,622) | - | - | (4,986,343) |
| Equipment | (24,401) | (1,790) | - | - | (26,191) |
| Total accumulated depreciation | (4,704,122) | (308,412) | - | - | (5,012,534) |
| Total capital assets being depreciated, net | 3,359,644 | (308,412) | - | 339,849 | 3,391,081 |
| Business type activities capital assets, net | <u>\$ 4,074,745</u> | <u>\$ (300,797)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,773,948</u> |

Depreciation

Depreciation expense was charged to governmental activities as follows:

| | |
|--|------------------------------------|
| General government | \$ 602,012 |
| Public protection | 1,670,690 |
| Public ways and facilities | 19,257,776 |
| Health and sanitation | 416,088 |
| Public assistance | 252,556 |
| Education | 239,226 |
| Recreation and cultural services | 119,979 |
| Internal Service Funds - depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of service | 56,429 ²⁾ |
| Total depreciation expense governmental activities | <u>\$ 22,614,756 ²⁾</u> |

2) Net of the cumulative effect (-\$613,062) of extending the estimated life of fleet vehicles during fiscal year 2011-2012.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 4: CAPITAL ASSETS (CONTINUED)

Depreciation (continued)

Depreciation expense was charged to the business-type functions as follows:

| | |
|---|-------------------|
| Airports | \$ 308,412 |
| Total depreciation expense business-type activities | <u>\$ 308,412</u> |

NOTE 5: DEFERRED REVENUE

Governmental funds report deferred revenue in connection with receivables for revenues considered unavailable to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of June 30, 2012, the various components of deferred revenue in the governmental funds were as follows:

| | <u>Unavailable</u> | <u>Unearned</u> | <u>Total</u> |
|---|---------------------|---------------------|----------------------|
| Governmental Funds: | | | |
| General Fund: | | | |
| Various grants and charges | \$ - | \$ 41,488 | \$ 41,488 |
| Road Fund: | | | |
| Various grants and charges | - | 730,688 | 730,688 |
| Other Governmental Funds: | | | |
| Various grants, charges, special assessments and loans | <u>8,848,578</u> | <u>2,930,104</u> | <u>11,778,682</u> |
| | <u>\$ 8,848,578</u> | <u>\$ 3,702,280</u> | <u>\$ 12,550,858</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 6: LONG-TERM LIABILITIES

Long-term debt at June 30, 2012 consisted of the following:

| | <u>Date of Issue</u> | <u>Maturity</u> | <u>Interest Rates</u> | <u>Annual Principal Installments</u> | <u>Original Issue Amount</u> | <u>Outstanding at June 30, 2012</u> |
|---------------------------------|--------------------------|-----------------|---------------------------|--|--------------------------------------|---|
| Governmental Activities | | | | | | |
| Notes Payable: | | | | | | |
| California Energy Commission | 2005 | 2013 | 4.00% | \$24,880-\$124,324 | \$ 800,000 | \$ 124,324 |
| HUD HOME Program ³⁾ | 2003 | 2058 | 0.00% | ⁴⁾ | 3,000,000 | <u>3,000,000</u> |
| | | | | | | <u>3,124,324</u> |
| Capital Leases: | | | | | | |
| Banc of America | 2006 | 2012 | 3.36% | \$106,788-\$173,357 | 1,109,188 | <u>44,254</u> |
| (motor graders) | | | | | | |
| Total Governmental Activities | | | | | | <u>\$ 3,168,578</u> |
| Business-Type Activities | | | | | | |
| Notes Payable: | | | | | | |
| Loan #ED-1-87-L-3 | 10/6/87 | 2012 | 6.94% | \$930 | \$ 23,251 | <u>\$ 930</u> |
| | | | | | | <u>\$ 930</u> |

3) Note payable is offset by a long-term note receivable that is secured by a deed of trust.

4) Principal payment is due in total at the end of note maturity.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 6: **LONG-TERM LIABILITIES** (CONTINUED)

The following is a summary of long-term liabilities transactions for the year ended June 30, 2012:

| | Balance July 1, 2011 | Additions | Retirements | Balance June 30, 2012 | Amounts Due Within One Year |
|---|-------------------------|----------------------|----------------------|--------------------------|-----------------------------------|
| Governmental Activities | | | | | |
| Notes payable: | | | | | |
| California Energy Commission II | \$ 243,801 | \$ - | \$ 119,477 | \$ 124,324 | \$ 124,324 |
| HUD Home Program | 3,000,000 | - | - | 3,000,000 | - |
| Compensated absences | 13,117,138 | 1,554,060 | 1,340,677 | 13,330,521 | 1,340,677 |
| Capital lease obligation | 217,611 | - | 173,357 | 44,254 | 44,254 |
| Landfill closure/post-closure liability | 8,109,469 | 8,033,426 | - | 16,142,895 | - |
| Liability for self-insurance claims | 16,707,714 | 33,385,947 | 34,225,661 | 15,868,000 | 4,118,619 |
| Other postemployment benefits | 58,034,507 | 6,582,592 | 2,191,209 | 62,425,890 | - |
| | <u>\$ 99,430,240</u> | <u>\$ 49,556,025</u> | <u>\$ 38,050,381</u> | <u>\$ 110,935,884</u> | <u>\$ 5,627,874</u> |
| Business-Type Activities | | | | | |
| Compensated absences | \$ 22,345 | \$ 6,411 | \$ 2,614 | \$ 26,142 | \$ 2,614 |
| Notes payable | 4,497 | - | 3,567 | 930 | 930 |
| | <u>\$ 26,842</u> | <u>\$ 6,411</u> | <u>\$ 6,181</u> | <u>\$ 27,072</u> | <u>\$ 3,544</u> |

The liability for self-insurance claims is liquidated by the cumulative charge for services recorded in the internal service fund. Compensated absences are generally liquidated by the General Fund and related special revenue funds. Landfill closure / post-closure liability is liquidated from special revenue funds.

As of June 30, 2012, annual debt service requirements of governmental activities having fixed maturities are shown below. The \$3,000,000 HUD Home Program note payable is not included in the schedule.

| Year Ending June 30: | Governmental Activities | |
|-------------------------|-------------------------|-----------------|
| | Notes Payables | |
| | Principal | Interest |
| 2013 | \$ 124,324 | \$ 3,746 |
| | <u>\$ 124,324</u> | <u>\$ 3,746</u> |

As of June 30, 2012, annual debt service requirements of business-type activities to maturity are as follows:

| Year Ending June 30: | Business-Type Activities | |
|-------------------------|--------------------------|--------------|
| | Notes Payables | |
| | Principal | Interest |
| 2013 | \$ 930 | \$ 65 |
| | <u>\$ 930</u> | <u>\$ 65</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 7: LEASES

Operating Lease Obligations

The County leases various office space and buildings under various noncancelable operating leases. Annual rent expenditures were approximately \$3.2 million for the year ended June 30, 2012.

Future minimum operating lease commitments are as follows:

| Year Ending June 30: | |
|-------------------------|---------------------|
| 2013 | \$ 1,942,610 |
| 2014 | 953,155 |
| 2015 | 425,460 |
| 2016 | 259,965 |
| 2017 | 83,109 |
| | <u>\$ 3,664,299</u> |

Capital Lease Obligations

The County accounts for capital leases in the governmental fund types in accordance with the provisions of National Council on Governmental Accounting (NCGA) Statement No. 5. Under this statement, when a capital lease represents the acquisition or construction of a capital asset, the acquisition or construction will be recorded both as a capital expenditure and as an other financing source. Subsequent lease payments are accounted for in a manner consistent with the accounting treatment for payments of general obligation debt. The total lease payments for the fiscal year were \$178,506 for which \$5,149 represented interest cost.

These assets are included in the County's capital assets. Future minimum lease payments relating to these assets are as follows:

| Year Ending June 30: | |
|-----------------------------------|------------------|
| 2013 | <u>\$ 44,626</u> |
| Total minimum lease payments | 44,626 |
| Less amount representing interest | <u>(372)</u> |
| Total | <u>\$ 44,254</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 7: **LEASES** (CONTINUED)

Capital Lease Obligations (continued)

Capital assets and accumulated depreciation held under capital leases are as follows:

| | <u>Governmental Activities</u> |
|--------------------------------|------------------------------------|
| Road equipment | \$ 2,025,339 |
| Less: accumulated depreciation | <u>(886,131)</u> |
| Net Value | <u><u>\$ 1,139,208</u></u> |

NOTE 8: **LIABILITY FOR CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require the County to place a final cover on its Union Mine landfill site and perform certain maintenance and monitoring functions at the site for thirty years after final closure. In addition to operating expenditures related to current activities of the landfill, an estimated liability is being recognized based on the future closure and postclosure maintenance costs that will be incurred near or after the date the landfill no longer accepts waste.

The County ceased accepting waste from the public in 1997 and 8.2 acres or 19.4 percent of the landfill's 42.3 acres remain open to waste generated onsite. The estimated landfill closure care liability of \$2,247,151 reported as of June 30, 2012, is the current cost estimate of closing the remaining 8.2 acres. Because the landfill is no longer accepting waste from the public, the additional liability of \$13,895,744 representing postclosure costs for the entire 42.3 acres has been recognized and is a cumulative amount reported to date based on County staff estimates and adjustments for CPI (Consumer Price Index) rate changes.

State and federal laws require the County to make contributions to a special fund in order to finance closure care. At June 30, 2012, cash and investments held of \$1,731,628 in this special fund are part of the pooled funds held by the County treasurer and are reported as restricted assets on the Statement of Net Assets. Currently, the amount held as restricted cash, combined with due from other funds in the amount of \$515,523 recorded in this special fund, is sufficient to cover the entire closure liability.

The County has filed a Pledge of Revenue with the California Integrated Waste Management Board that waives the requirement to make contributions to a special fund to finance postclosure costs. The estimated postclosure costs of \$13,895,744, to be paid over a 30-year period upon final closure, may need to be funded by charges to future landfill users and/or from future tax revenue.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 9: INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2012 is as follows:

Due From/To Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|--------------------------|--------------------------|---------------------|---|
| General Fund | Other Governmental Funds | \$ 767,110 | Realignment funds |
| | Other Governmental Funds | 331,000 | Advance to Community Services funds to cover cash shortfall |
| | Other Governmental Funds | 35,000 | Advance to Health funds to cover cash shortfall |
| | Other Governmental Funds | 125,784 | Reimbursement for Insurance Fraud program expenditures |
| | Other Governmental Funds | 63,403 | Reimbursement for SB678 expenditures |
| | | <u>1,322,297</u> | |
| Road Fund | Other Governmental Funds | 298,432 | Billing for road improvements |
| | | <u>298,432</u> | |
| Other Governmental Funds | Other Governmental Funds | 60,119 | Sales Tax Realignment funds for Health programs |
| | Other Governmental Funds | 299,611 | Vehicle License Fees for Health programs |
| | | | County Local Revenue funds for Health, Alcohol and Drug program |
| | Other Governmental Funds | 22,157 | |
| | Other Governmental Funds | 1,090 | Health funds match for Alcohol and Drug program |
| | Other Governmental Funds | 266,258 | Mental Health Sales Tax Realignment Funds |
| | Other Governmental Funds | 515,523 | Landfill Closure Funds |
| | Other Governmental Funds | 11,560 | ACO funds due from Courthouse construction |
| | General Fund | 299,611 | Vehicle License Fees Match Health |
| | General Fund | 13,405 | Vehicle License Fees Match Social Services |
| | | <u>1,489,334</u> | |
| | Total | <u>\$ 3,110,063</u> | |

Advance To/From Other Funds:

| Receivable Fund | Payable Fund | Amount | Purpose |
|-----------------|--------------------------|-------------------|------------------------------|
| General Fund | Other Governmental Funds | \$ 100,000 | Advance to Housing Authority |
| | Other Governmental Funds | 330,000 | Advance to Public Authority |
| | | <u>430,000</u> | |
| | Total | <u>\$ 430,000</u> | |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

| Transfer to | Transfer from | Amount | Purpose |
|--------------|--------------------------|------------|--|
| General Fund | Other Governmental Funds | \$ 53,019 | Timber Tax to Sheriff's Office Patrol, Search and Rescue |
| | Other Governmental Funds | 4,476 | Community Services Renaming Funds to General Fund |
| | Other Governmental Funds | 28,350 | Miscellaneous Revenue |
| | Other Governmental Funds | 1,329,155 | Transfer from Public Health Special Revenue Fund to Public Defender for AB109 Costs |
| | Other Governmental Funds | 63,283 | County Service Area #10 Special Tax Revenue to Library General Fund Operating |
| | Other Governmental Funds | 39,573 | State Off-Highway Vehicle Funds to Sheriff Operating and CAO |
| | Other Governmental Funds | 1,448,209 | Indian Gaming Impact Account to District Attorney for Cost Reimbursement |
| | Other Governmental Funds | 490,442 | Tobacco Settlement |
| | Other Governmental Funds | 2,393 | Time Share and Redemption Fees to Auditor/TTC/Assessor |
| | Other Governmental Funds | 206 | Overages Treasurer Tax Collector Operating |
| | Other Governmental Funds | 866,694 | Museum Donations Transfer to Library General Fund Operating |
| | Other Governmental Funds | 442,556 | Grant Revenues to District Attorney General Fund Operating |
| | Other Governmental Funds | 561,630 | Grant Revenues to Sheriff's Operating |
| | Other Governmental Funds | 97,351 | Grant Revenues to Probation Operating |
| | Other Governmental Funds | 467,455 | Commercial Grading to Building Operating |
| | Other Governmental Funds | 250,646 | Micro, Computer System, Vital Health Statistics to Recorder Operating |
| | Other Governmental Funds | 137,233 | Planning Projects Revenues to Planning; Ecological Preserve |
| | Other Governmental Funds | 201,559 | Fee Distribution to Building and Planning |
| | Other Governmental Funds | 47,500 | Engineer Time and Materials to DOT County Engineer |
| | Other Governmental Funds | 9,420 | Park/River Fees to Parks and Rivers General Fund Operating |
| | Other Governmental Funds | 207,918 | License Plate Fees to Veteran Services Operating |
| | Other Governmental Funds | 175,930 | Mountain Democrat Kincade Commuter/Bookmobile Funds to Library Operating |
| | Other Governmental Funds | 8,289,992 | Realignment Funds to Animal Services |
| | Other Governmental Funds | 156,756 | Realignment Funds to Environmental Health |
| | Other Governmental Funds | 2,010,653 | Realignment Funds to Social Services |
| | Other Governmental Funds | 771,846 | Realignment Funds to Probation |
| | Other Governmental Funds | 4,927,279 | County Local Revenue Funds to Sheriff |
| | Other Governmental Funds | 686,409 | County Local Revenue Funds to Probation |
| | Other Governmental Funds | 23,767,933 | County Local Revenue Funds to Social Services |
| | Other Governmental Funds | | Supplemental Law Enforcement Services Fund (SLESF) to Sheriff/Da/Probation Operating |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Transfers (continued)

| Transfer to | Transfer from | Amount | Purpose |
|-----------------------------------|----------------------------|----------------------|--|
| Road Fund | General Fund | \$ 513,052 | General Fund Billing and Contribution |
| | Silva Valley Interchange | | |
| | RIF Fund | 430,078 | Road Impact Fee to Road Fund Operating |
| | Other Governmental Funds | 4,810,318 | Road District Trax to Road Fund Operating |
| | Other Governmental Funds | 1,193 | Close Out Federal Disaster Funds to Road Fund Operating |
| | Other Governmental Funds | 8,553,697 | Road Projects Billing and Traffic Impact Fees to Road Fund Operating |
| | | <u>14,308,338</u> | |
| Internal Services Fund - Fleet | General Fund | 22,780 | General Fund Contribution |
| | | <u>22,780</u> | |
| Enterprise Fund - Airports | General Fund | 70,249 | General Fund Contribution |
| | Other Governmental Funds | 20,000 | Special Aviation Funding |
| | | <u>90,249</u> | |
| Other Governmental Funds | General Fund | 1,101,177 | General Fund Contribution to Community Services |
| | General Fund | 6,753,066 | General Fund Contribution to Public Health |
| | General Fund | 39,724 | General Fund Contribution to IHSS Public Authority Fund |
| | General Fund | 3,198 | General Fund Transfer to Change Difference Shortage |
| | General Fund | 3,518,920 | General Fund Contribution to Meyer's Landfill Fund |
| | General Fund | 25,000 | General Fund Contribution to Human Services |
| | General Fund | 2,820,983 | General Fund Contribution to Health and Welfare |
| | Other Governmental Funds | 115,932 | Health Fund to ACO Fund |
| | Other Governmental Funds | 605,014 | Criminal Justice Facility/Courthouse Construction Fund to ACO Fund |
| | Other Governmental Funds | 413 | Close Out Federal Disaster Funds to ACO Fund |
| | | | Ecological Preserve Special Revenue to Rare Plant Preserve |
| | Other Governmental Funds | 62,038 | Permanent Fund |
| | Enterprise Fund - Airports | 2,775 | Returning Match to ACO Fund |
| | | <u>15,048,240</u> | |
| | Total | <u>\$ 53,237,540</u> | |

NOTE 10: PENSION PLAN

The County contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Copies of PERS' annual financial report may be obtained from their headquarters office located at 400 Q Street, Sacramento, California 95811.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 10: **PENSION PLAN** (CONTINUED)

Funding Policy

Safety employees are required to contribute 9% of their covered compensation and miscellaneous employees are required to contribute 7%. In 2011-2012, the employees paid a portion of their required PERS contribution to PERS and the County paid the remaining portion on their behalf and for their account. Specifically, miscellaneous employees paid 3% of their covered compensation; safety employees paid 3% and 6% of their covered compensation in the first and second half of the fiscal year respectively. Effective the first full pay period of January 2013, safety employees will pay the full 9% of their covered compensation. Further, the County is required to contribute at an actuarially determined rate; the current rate is 14.358% for miscellaneous employees and 26.407% for safety employees. The contribution requirements of plan members and the County are established and may be amended by PERS.

Annual Pension Cost

For fiscal year 2011-2012, the County's annual pension cost of \$16,942,018 for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2009 actuarial. Assumptions included 7.75% investment rate of return (net of administrative expenses) and projected annual salary increases that vary ranging from 3.55% to 14.45% for miscellaneous members and 3.55% to 13.15% for safety members depending on age, service and type of employment. An inflation component of 3.0% was included. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a fifteen year period depending on the size of investment gains and/or losses. PERS unfunded actuarial accrued liability (or surplus) is being amortized as a level percentage of projected payroll on a closed basis.

Three-Year Trend Information for PERS (thousands)

| <u>Fiscal Year</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|--------------------|--|--|---------------------------------------|
| 6/30/10 | \$ 16,181 | 100% | -- |
| 6/30/11 | 15,603 | 100% | -- |
| 6/30/12 | 16,942 | 100% | -- |

Funded Status and Funding Progress

The following is the funded status information for each plan as of June 30, 2011, the most recent actuarial valuation date:

| <u>Valuation Date</u> | <u>Accrued Liability</u> | <u>Market Value of Assets</u> | <u>Unfunded/ (Overfunded) Liability</u> | <u>Funded Ratio</u> | <u>Annual Covered Payroll</u> | <u>UAAL as a % of Payroll</u> |
|---------------------------|------------------------------|---------------------------------------|---|-------------------------|---------------------------------------|-----------------------------------|
| Miscellaneous | \$ 498,510,496 | \$ 365,327,819 | \$ 133,182,677 | 73.3% | \$ 78,603,424 | 169.4% |
| Safety | 232,382,099 | 155,289,700 | 77,092,399 | 66.8% | 25,867,788 | 298.0% |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 10: **PENSION PLAN** (CONTINUED)

Funded Status and Funding Progress (continued)

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Plan Description. The County of El Dorado (County) Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by the County. The Plan provides healthcare insurance benefits to employees who retire from active service after the age of 50 and are eligible to commence pension benefits.

- **County Contribution Subsidy** – The County pays a monthly amount up to a percentage of the premium for the County sponsored Blue Shield Plan plus dental coverage. The applicable percentage is based on the retiree's years of service with the County, and multiplied by a calculated percentage each year for payroll cap adjustment.
- **Implicit Subsidy** – For coverage prior to age 65, the retiree pays premiums that are developed by blending active and retiree costs. Since retirees are older and generally cost more than actives, the premium paid by the retiree is less than the "true cost" of coverage for retirees.

New hires were no longer eligible for the County Contribution Subsidy. The new hire cut off dates ranged from January 2009 to January 2010, depending on the bargaining unit. While not eligible for the County Contribution Subsidy, new hires are allowed to participate in the plan with payment of premiums and, as a result, benefit from the Implicit Subsidy. The County's Retiree Health Plan agreement places a cap on the County's contribution so that the amount paid to each individual retiree will be limited such that total County contributions do not exceed 1.2% of total payroll. This 1.2% payroll cap applies to the County's Contribution Subsidy only, and because this cap is a limitation on the employer's contribution, and not a limitation of retiree benefits, it cannot be considered to reduce the County's liability until the cap is enforced and thereby begins to alter the established pattern of shared costs. Effective July 1, 2011, the County contribution cap (1.2%) has been enforced and the rate has been adjusted to meet the cap.

Funding Policy. The contribution requirements of the plan members and the County are established and may be amended by the County. The annual required contribution (ARC) is an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of 20 years. The 2011-2012 ARC is \$8,536,000.

Annual OPEB Cost and Net OPEB Obligation.

For 2011-2012, the County's annual OPEB cost (expense) was \$6,582,592 and the Net OPEB Obligation was \$62,425,890. Actual contributions made during the year were \$2,191,209.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 11: **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation. (continued)

The County's Annual OPEB Cost, the percentage of Annual OPEB Cost contributed to the Plan (as described in the funding policy above), and the Net OPEB Obligation for the past three fiscal years are as follows (dollar amounts in thousands):

| <u>Fiscal Year Ended</u> | <u>Annual OPEB Cost</u> | <u>Percentage of Annual OPEB Cost Contributed</u> | <u>Net OPEB Obligation</u> |
|----------------------------------|-----------------------------|---|------------------------------------|
| 6/30/10 | \$ 19,467 | 12.0% | \$ 40,204 |
| 6/30/11 | 20,837 | 14.4% | 58,035 |
| 6/30/12 | 6,583 | 33.3% | 62,426 |

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2012, the plan's most recent actuarial valuation date, was as follows (dollar amounts in thousands):

| | |
|--|------------------|
| Actuarial accrued liability (AAL) | \$ 67,924 |
| Market value of plan assets | - |
| Unfunded actuarial accrued liability (UAAL) | <u>\$ 67,924</u> |
| Funded ratio (market value of plan assets/AAL) | 0.0% |
| Covered payroll (active Plan members) | \$ 136,519 |
| UAAL as a percentage of covered payroll | 49.8% |

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the market value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2012 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4% investment rate of return based on the assumption that benefits will be paid from general County assets earmarked for purposes of County Postretirement Benefits, and not invested in a separate trust. This rate includes a 3.0% inflation assumption. The actuarial value of assets is equal to the market value. The UAAL is being amortized as a level percentage of projected payroll over 20 years on a closed basis. The remaining amortization period at June 30, 2012 was 15 years.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 12: **RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established the Risk Management Fund (an internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Risk Management Fund provides coverage for up to a maximum of \$300,000 for each workers' compensation claim, \$1,000,000 for each general liability claim, and \$25,000 for each property damage claim. The County purchases general liability commercial insurance for claims in excess of coverage provided by the Risk Management Fund and for all other risks of loss. The amount of general liability settlements did not exceed coverage provided by the Risk Management Fund in each of the last three years.

All funds of the County participate in the program and make payments to the Risk Management Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. The claims liability of \$15,868,000 reported in the Risk Management Fund at June 30, 2012 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the County's claims liability for the fiscal years ended June 30, 2012 and 2011 were as follows:

| | 2012 | 2011 |
|----------------------------------|----------------------|----------------------|
| Unpaid claims, beginning of year | \$ 16,707,714 | \$ 17,859,247 |
| Plus estimated claims incurred | 33,385,947 | 33,141,237 |
| Less claims payments | (34,225,661) | (34,292,770) |
| Unpaid claims, end of year | <u>\$ 15,868,000</u> | <u>\$ 16,707,714</u> |

Nonincremental claims adjustment expenses have not been included as part of the unpaid claims liability.

The Risk Management Fund also accounts for the health insurance program. Effective July 1, 2011, the County entered into an agreement with CSAC Excess Insurance Authority (Authority) and participated in the Authority's health program. All funds of the County participate in the program and make payments to the Risk Management Fund based on the premiums established by the Authority's health program committee.

NOTE 13: **COMMITMENTS AND CONTINGENCIES**

Grants

The County recognizes as revenue, grant monies received as reimbursement for costs incurred in certain Federal and State programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 13: **COMMITMENTS AND CONTINGENCIES** (CONTINUED)

Pending Litigation

The County is also a defendant in several lawsuits arising in the normal course of business. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued. The outcome of the remaining claims cannot be determined at this time.

Encumbrances

The County uses an encumbrances system to control expenditures for the year and to enhance cash management. Under this system, purchase orders and contracts are recorded in order to reserve that portion of applicable appropriations. Encumbrances still open at the end of the year are not accounted for as expenditures and liabilities but rather as part of the fund balances. As of June 30, 2012, General Fund had a total of \$195,978 in encumbrances, which were reported as part of the assigned fund balances on the governmental fund balance sheet. Road Fund had a total of \$107,279 in encumbrances, which were reported as part of the restricted fund balances. Other (nonmajor) governmental funds had a total of \$446,793 in encumbrances, which were reported as part of the restricted, committed or assigned fund balances.

Construction Commitments and Other Significant Commitments

At June 30, 2012, the County has on going construction commitments that totaled approximately \$15.9 million and other significant commitments that totaled \$4.0 million.

Road Improvement Reimbursement Agreements

The County has entered into reimbursement agreements with various developers and homebuilders (developers) in the El Dorado Hills Traffic Impact Mitigation Fee (TIM Fee) zone. The developers built road improvements in the El Dorado Hills area and the County is required to reimburse the developers in accordance with the terms of the reimbursement agreements. In accordance with the agreements, the County is only required to make reimbursements to the developers if TIM Fee revenues are available. Accordingly, the County is only contingently liable for these reimbursement and these obligations are not included on the County's statement of net assets. The outstanding reimbursement obligations are as follows:

| | |
|---|---------------------|
| Bass Lake Road - Serrano Parkway Intersection | \$ 543,451 |
| Sofia Parkway | 853,826 |
| White Rock Road West | 2,017,945 |
| Bass Lake Road | <u>3,692,150</u> |
| Total | <u>\$ 7,107,372</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 14: NET ASSETS/FUND BALANCES

A. **Net Assets**

The government-wide and proprietary fund financial statements utilize a net assets presentation. Net assets are categorized as invested capital assets (net of related debt), restricted and unrestricted.

- *Invested in Capital Assets, Net of Related Debt:* This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Assets:* This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions enabling legislation. Included in governmental activities restricted net assets at June 30, 2012, are net assets restricted by enabling legislation of \$106.5 million.
- *Unrestricted Net Assets:* This category represents net assets of the County, not restricted for any project or other project.

B. **Fund Balances**

As prescribed by GASB Statement No. 54, governmental funds report fund balances in classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources reported in those funds. As of June 30, 2012, fund balances for governmental funds comprise the followings based on the relative strength of the constraints that control how specific amounts can be spent:

- *Nonspendable Fund Balance:* This category includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories, and prepaid amounts.
- *Restricted Fund Balance:* This category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed Fund Balance:* This category includes amounts that can be used only for the specific purposes determined by a formal action of the County’s highest level of decision-making authority (resolution by the County’s Board). Commitments may be changed or lifted only by the County’s Board taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance:* This category comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the County’s Board or (b) a body (a budget or finance committee, for example) or official to which the County’s Board has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance:* This category is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification was used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 14: NET ASSETS/FUND BALANCES (CONTINUED)

B. Fund Balances (continued)

In circumstances when an expenditure is incurred for purposes for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

Fund balances for all the major and nonmajor governmental funds as of June 30, 2012, were presented as follows:

| | General | Road Fund | Silva Valley Interchange RIF Fund | Other Governmental Funds | Total Governmental Funds |
|--------------------------------|----------------------|----------------------|---|--------------------------------|--------------------------------|
| Nonspendable: | | | | | |
| Advances | \$ 430,000 | \$ - | \$ - | \$ - | \$ 430,000 |
| Inventory | - | 643,685 | - | 81,063 | 724,748 |
| Prepaid expenses | 502,400 | 31,397 | - | 393,703 | 927,500 |
| Permanent fund principal | - | - | - | 2,074,355 | 2,074,355 |
| Subtotal | <u>932,400</u> | <u>675,082</u> | <u>-</u> | <u>2,549,121</u> | <u>4,156,603</u> |
| Restricted for: | | | | | |
| Capital projects | - | - | - | 10,295,472 | 10,295,472 |
| Debt service | - | - | - | 236,684 | 236,684 |
| Public protection | - | - | - | 14,863,981 | 14,863,981 |
| Public ways and facilities | - | 9,713,304 | 21,248,721 | 18,282,923 | 49,244,948 |
| Health and sanitation | - | - | - | 26,514,692 | 26,514,692 |
| Public assistance | - | - | - | 779,437 | 779,437 |
| General government | - | - | - | 3,777,200 | 3,777,200 |
| Education | - | - | - | 762,692 | 762,692 |
| Recreation & Cultural Services | - | - | - | 30,463 | 30,463 |
| Subtotal | <u>-</u> | <u>9,713,304</u> | <u>21,248,721</u> | <u>75,543,544</u> | <u>106,505,569</u> |
| Committed to: | | | | | |
| Capital projects | 8,115,814 | - | - | 10,360,351 | 18,476,165 |
| Public protection | - | - | - | 123,730 | 123,730 |
| Public ways and facilities | - | - | - | 9,406,799 | 9,406,799 |
| General government | - | - | - | 13,927 | 13,927 |
| Recreation & Cultural Services | - | - | - | 38,672 | 38,672 |
| Subtotal | <u>8,115,814</u> | <u>-</u> | <u>-</u> | <u>19,943,479</u> | <u>28,059,293</u> |
| Assigned to: | | | | | |
| Debt service | - | - | - | 1,793,268 | 1,793,268 |
| Public protection | - | - | - | 2,435,148 | 2,435,148 |
| Public ways and facilities | - | - | - | 52 | 52 |
| Health and sanitation | - | - | - | 8,621,258 | 8,621,258 |
| Public assistance | - | - | - | 611,463 | 611,463 |
| General government | 195,978 | - | - | 6,015,990 | 6,211,968 |
| Education | - | - | - | 28,013 | 28,013 |
| Recreation & Cultural Services | - | - | - | 343,203 | 343,203 |
| Subtotal | <u>195,978</u> | <u>-</u> | <u>-</u> | <u>19,848,395</u> | <u>20,044,373</u> |
| Unassigned | <u>33,936,752</u> | <u>-</u> | <u>-</u> | <u>(82,214)</u> | <u>33,854,538</u> |
| Total | <u>\$ 43,180,944</u> | <u>\$ 10,388,386</u> | <u>\$ 21,248,721</u> | <u>\$ 117,802,325</u> | <u>\$ 192,620,376</u> |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 14: **NET ASSETS/FUND BALANCES** (CONTINUED)

C. Prior Period Adjustments

Adjustments resulting from errors or changes to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balances/net assets.

The impact of the restatements on the fund balances/net assets as previously reported is presented below:

| | <u>Primary Government</u> | |
|--|--------------------------------|--------------------------------|
| | <u>Governmental Activities</u> | |
| | <u>Fund Financial</u> | <u>Government-Wide</u> |
| | <u>Statements</u> | <u>Statement of Net Assets</u> |
| | <u>Other</u> | <u>Total</u> |
| | <u>Governmental</u> | <u>Governmental</u> |
| | <u>Funds</u> | <u>Activities</u> |
| Fund Balances/Net assets, June 30, 2011, as previously reported | \$ 110,198,123 | \$ 477,220,463 |
| Restatements: | | |
| Understatement of notes receivable | 1,023,450 | 1,023,450 |
| Understatement of interest receivable | 201,712 | 201,712 |
| Understatement of deferred revenue (unavailable) | <u>(1,225,162)</u> | <u>-</u> |
| Total restatements | <u>-</u> | <u>1,225,162</u> |
| Fund Balances/Net assets, June 30, 2011, as restated | <u>\$ 110,198,123</u> | <u>\$ 478,445,625</u> |

D. Deficit Fund Balances

The following funds had deficit net assets as of June 30, 2012:

| | |
|---------------------------|---------------|
| Internal Service Fund: | |
| Risk Management Authority | \$ 36,328,406 |

This deficit is expected to be eliminated in future years through either a reduction of the benefits or an increase in charges to other funds.

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 15: CONDENSED SEGMENT INFORMATION ON COMPONENT UNITS

The County has three Discretely Presented Component Units. Condensed Segment information as of and for the year ended June 30, 2012, is as follows:

Component Units Statement of Net Assets June 30, 2012

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|--|--|---|---|----------------------|
| <u>ASSETS</u> | | | | |
| Current and other assets | \$ 3,031,701 | \$ 7,412,880 | \$ 671,099 | \$ 11,115,680 |
| Capital assets | 660,570 | 9,936,155 | 42,568 | 10,639,293 |
| Restricted cash | - | 2,241,760 | 105,048 | 2,346,808 |
| Total Assets | \$ 3,692,271 | \$ 19,590,795 | \$ 818,715 | \$ 24,101,781 |
| <u>LIABILITIES</u> | | | | |
| Current liabilities | \$ 173,387 | \$ 6,098,346 | \$ 570,909 | \$ 6,842,642 |
| Long-term liabilities | - | 480,669 | 68,672 | 549,341 |
| Total Liabilities | 173,387 | 6,579,015 | 639,581 | 7,391,983 |
| <u>NET ASSETS</u> | | | | |
| Invested in capital assets, net of related debt | 660,570 | 9,936,155 | 42,568 | 10,639,293 |
| Restricted | 2,858,314 | - | - | 2,858,314 |
| Unrestricted | - | 3,075,625 | 136,566 | 3,212,191 |
| Total Net Assets | 3,518,884 | 13,011,780 | 179,134 | 16,709,798 |
| Total Liabilities and Net Assets | \$ 3,692,271 | \$ 19,590,795 | \$ 818,715 | \$ 24,101,781 |

COUNTY OF EL DORADO

Notes to the Basic Financial Statements For the Year Ended June 30, 2012

NOTE 15: CONDENSED SEGMENT INFORMATION ON COMPONENT UNITS (CONTINUED)

Component Units Statement of Activities For the Year Ended June 30, 2012

| | Children and Families Commission | El Dorado County Transit Authority | El Dorado County Transportation Commission | Total |
|------------------------------------|--|---|---|-----------------------------|
| Revenues: | | | | |
| Program Revenues: | | | | |
| Charges for current services | \$ - | \$ 1,505,140 | \$ - | \$ 1,505,140 |
| Operating grants and contributions | 1,285,374 | 3,731,302 | 1,233,625 | 6,250,301 |
| Capital grants and contributions | - | 1,256,854 | - | 1,256,854 |
| General Revenues: | | | | |
| Interest and investment earnings | 7,762 | 21,563 | 5,762 | 35,087 |
| Other revenues | 23,008 | 203,601 | - | 226,609 |
| Total Revenues | <u>1,316,144</u> | <u>6,718,460</u> | <u>1,239,387</u> | <u>9,273,991</u> |
| Expenses: | | | | |
| Health and sanitation | 1,743,660 | - | - | 1,743,660 |
| Public ways and facilities | - | 6,492,667 | 1,315,194 | 7,807,861 |
| Total Expenses | <u>1,743,660</u> | <u>6,492,667</u> | <u>1,315,194</u> | <u>9,551,521</u> |
| Extraordinary items: | | | | |
| Extinguishment of AB99 liability | <u>2,327,950</u> | <u>-</u> | <u>-</u> | <u>2,327,950</u> |
| Change in net assets | 1,900,434 | 225,793 | (75,807) | 2,050,420 |
| Net Assets - Beginning of Year | <u>1,618,450</u> | <u>12,785,987</u> | <u>254,941</u> | <u>14,659,378</u> |
| Net Assets - End of Year | <u><u>\$ 3,518,884</u></u> | <u><u>\$ 13,011,780</u></u> | <u><u>\$ 179,134</u></u> | <u><u>\$ 16,709,798</u></u> |

NOTE 16: SUBSEQUENT EVENTS

A. Amendment to Memorandum of Understanding with the Shingle Springs Band of Miwok Indians

In September 2006 the County and the Shingle Springs Band of Miwok Indians entered into a Memorandum of Understanding (MOU) and Intergovernmental Agreement in which one of the elements was that the County would receive \$5.2 million annually for 20 years to fund an HOV project. That agreement has now been amended in October 2012. Under the amended MOU, the County will still receive \$5.2 million annually, but the funds are not limited to the HOV project. Funds may be used for public improvements, and not just limited to road improvements. Further, the contribution by the County to the Shingle Springs Band of Miwok Indians Health Program is considered a qualifying public improvement. In consideration for this amendment, the County agreed to make an annual \$2.6 million contribution to the Shingle Springs Band of Miwok Indians to help fund their health services programs. All other conditions of the original MOU remained unchanged.

COUNTY OF EL DORADO

**Notes to the Basic Financial Statements
For the Year Ended June 30, 2012**

NOTE 16: SUBSEQUENT EVENTS (CONTINUED)

B. Animal Control Facility

In May 2006 the County purchased for \$450,000 a 10-acre site with the intent of building a new Animal Control Shelter near the intersection of Mother Lode Drive and Pleasant Valley Road. Included in the purchase agreement was a requirement that the County construct at the County's sole cost and expense (1) a road (2) an eight-inch water line and (3) a fence on the property.

The initial budget for a new animal control facility was established at \$7.3 million. After expending in excess of \$1.5 million for the purchase of the 10-acre site, improvements and architectural design services, and facing the potential of another \$2 million of a budget shortfall for the project, the Board of Supervisors scuttled those plans in March 2012. The decision was made to look for alternative solutions for a facility. Accordingly, approximately \$1,043,000 in architectural design costs and other soft costs were written off during the year ended June 30, 2012. In December 2012, the Board opened escrow to purchase an existing building and acreage for approximately \$1.8 million for the new animal control facility.

REQUIRED SUPPLEMENTARY INFORMATION

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COUNTY OF EL DORADO

Required Supplementary Information
For the Year Ended June 30, 2012

SCHEDULES OF FUNDING PROGRESS

The tables below show a three-year comparison of the market value of plan assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Employee's Retirement Pension Plans as of the actuarial valuation date. Similar to the prior year, as of June 30, 2011 CALPERS reported the actuarial value of plan assets greater than the market value of plan assets. Because the actuarial value of plan assets was significantly greater than the market value in the past two valuations, the market value of plan assets was used in the below schedules of funding progress for each respective year.

Miscellaneous Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 6/30/09 | \$ 442,335,224 | \$266,973,539 | \$ 175,361,685 | 60.4% | \$ 85,641,930 | 204.8% |
| 6/30/10 | 463,646,274 | 304,007,643 | 159,638,631 | 65.6% | 81,538,638 | 195.8% |
| 6/30/11 | 498,510,496 | 365,327,819 | 133,182,677 | 73.3% | 78,603,424 | 169.4% |

Safety Plan

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 6/30/09 | \$ 201,019,662 | \$112,044,378 | \$ 88,975,284 | 55.7% | \$ 27,574,676 | 322.7% |
| 6/30/10 | 213,403,602 | 128,647,899 | 84,755,703 | 60.3% | 26,755,342 | 316.8% |
| 6/30/11 | 232,382,099 | 155,289,700 | 77,092,399 | 66.8% | 25,867,788 | 298.0% |

The table below shows actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Retiree's Health Benefit Plan as of the actuarial valuation date for the past two valuations.

Retiree's Health

| Actuarial Valuation Date | Actuarial Accrued Liability (AAL) | Market Value of Assets | Unfunded AAL (UAAL) | Funded Ratio | Annual Covered Payroll | UAAL as a % of Payroll |
|--------------------------------|--|---------------------------|---------------------------|-----------------|------------------------------|------------------------------|
| 7/1/08 | \$ 112,218,000 | \$ - | \$ 112,218,000 | 0.0% | \$ 129,300,000 | 86.8% |
| 6/30/10 | 167,183,000 | - | 167,183,000 | 0.0% | 134,540,000 | 124.3% |
| 6/30/12 | 67,924,000 | - | 67,924,000 | 0.0% | 136,519,000 | 49.8% |

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| Budgetary fund balances, July 1 | \$ 11,662,067 | \$ 16,004,262 | \$ 16,004,262 | \$ -- |
| Resources (inflows): | | | | |
| Taxes | 82,875,044 | 82,875,044 | 83,316,562 | 441,518 |
| Licenses, permits and franchises | 5,086,351 | 5,086,351 | 5,030,047 | (56,304) |
| Fines, forfeits and penalties | 825,550 | 825,550 | 1,172,428 | 346,878 |
| Use of money or property | 115,412 | 115,412 | 148,712 | 33,300 |
| Intergovernmental revenue - State | 30,769,962 | 31,079,825 | 26,729,849 | (4,349,976) |
| Intergovernmental revenue - Federal | 29,610,480 | 26,672,447 | 21,781,763 | (4,890,684) |
| Revenue other governmental agencies | 4,481,158 | 4,612,278 | 5,221,214 | 608,936 |
| Charges for services | 14,936,197 | 14,936,197 | 14,218,020 | (718,177) |
| Miscellaneous revenue | 1,344,916 | 1,564,438 | 1,379,194 | (185,244) |
| Other financing sources | 16,075,398 | 21,247,016 | 23,778,431 | 2,531,415 |
| | <u>186,120,468</u> | <u>189,014,558</u> | <u>182,776,220</u> | <u>(6,238,338)</u> |
| Amounts available for appropriation | <u>197,782,535</u> | <u>205,018,820</u> | <u>198,780,482</u> | <u>(6,238,338)</u> |
| Charges to appropriations (outflows): | | | | |
| General Government | | | | |
| Board of Supervisors | | | | |
| Salaries and employee benefits | 1,410,309 | 1,403,554 | 1,288,620 | 114,934 |
| Services and supplies | 84,189 | 89,444 | 66,162 | 23,282 |
| Intrafund transfers | 42,833 | 44,333 | 43,903 | 430 |
| Intrafund abatement | (668) | (668) | -- | (668) |
| | <u>1,536,663</u> | <u>1,536,663</u> | <u>1,398,685</u> | <u>137,978</u> |
| County Administrative Office | | | | |
| Salaries and employee benefits | 1,637,312 | 1,692,312 | 1,676,977 | 15,335 |
| Services and supplies | 138,732 | 83,732 | 66,349 | 17,383 |
| Fixed assets | 3,500 | 3,500 | 14,196 | (10,696) |
| Intrafund transfers | 34,103 | 34,103 | 35,675 | (1,572) |
| Intrafund abatement | (127,869) | (127,869) | (30,590) | (97,279) |
| | <u>1,685,778</u> | <u>1,685,778</u> | <u>1,762,607</u> | <u>(76,829)</u> |
| Annual Audit | | | | |
| Services and supplies | <u>91,250</u> | <u>91,250</u> | <u>83,625</u> | <u>7,625</u> |
| | <u>91,250</u> | <u>91,250</u> | <u>83,625</u> | <u>7,625</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Auditor/Controller | | | | |
| Salaries and employee benefits | \$ 2,717,339 | \$ 2,717,339 | \$ 2,437,239 | \$ 280,100 |
| Services and supplies | 126,315 | 126,315 | 93,663 | 32,652 |
| Fixed assets | 6,400 | 6,400 | 5,753 | 647 |
| Intrafund transfers | 302,707 | 302,707 | 295,831 | 6,876 |
| Intrafund abatement | (123,674) | (123,674) | (107,856) | (15,818) |
| | <u>3,029,087</u> | <u>3,029,087</u> | <u>2,724,630</u> | <u>304,457</u> |
| Treasurer/Tax Collector | | | | |
| Salaries and employee benefits | 1,894,536 | 1,894,536 | 1,783,217 | 111,319 |
| Services and supplies | 532,100 | 532,100 | 423,283 | 108,817 |
| Fixed assets | 34,000 | 34,000 | 27,019 | 6,981 |
| Other financing uses | 3,600 | 3,600 | 3,198 | 402 |
| Intrafund transfers | 316,218 | 316,218 | 293,665 | 22,553 |
| Intrafund abatement | (23,011) | (23,011) | (6,968) | (16,043) |
| | <u>2,757,443</u> | <u>2,757,443</u> | <u>2,523,414</u> | <u>234,029</u> |
| Assessor | | | | |
| Salaries and employee benefits | 3,012,281 | 3,012,281 | 2,867,731 | 144,550 |
| Services and supplies | 131,615 | 128,615 | 93,095 | 35,520 |
| Fixed assets | 500 | 500 | -- | 500 |
| Intrafund transfers | 270,538 | 273,538 | 272,629 | 909 |
| | <u>3,414,934</u> | <u>3,414,934</u> | <u>3,233,455</u> | <u>181,479</u> |
| Purchasing | | | | |
| Salaries and employee benefits | 313,686 | 313,686 | 331,434 | (17,748) |
| Services and supplies | 14,785 | 14,785 | 11,555 | 3,230 |
| Intrafund transfers | 16,686 | 16,686 | 9,256 | 7,430 |
| | <u>345,157</u> | <u>345,157</u> | <u>352,245</u> | <u>(7,088)</u> |
| Revenue Recovery | | | | |
| Salaries and employee benefits | 387,261 | 411,761 | 430,803 | (19,042) |
| Services and supplies | 86,890 | 70,890 | 69,915 | 975 |
| Intrafund transfers | 33,631 | 25,131 | 25,718 | (587) |
| Intrafund abatement | (10,500) | (10,500) | (9,712) | (788) |
| | <u>497,282</u> | <u>497,282</u> | <u>516,724</u> | <u>(19,442)</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|------------------|------------------|---|
| County Counsel | | | | |
| Salaries and employee benefits | \$ 2,246,849 | \$ 2,246,849 | \$ 2,156,863 | \$ 89,986 |
| Services and supplies | 300,139 | 297,639 | 214,910 | 82,729 |
| Other charges | 80 | 80 | -- | 80 |
| Intrafund transfers | 34,112 | 36,612 | 35,001 | 1,611 |
| Intrafund abatement | (22,000) | (22,000) | (7,422) | (14,578) |
| | <u>2,559,180</u> | <u>2,559,180</u> | <u>2,399,352</u> | <u>159,828</u> |
| Human Resources | | | | |
| Salaries and employee benefits | 625,758 | 575,758 | 512,169 | 63,589 |
| Services and supplies | 89,480 | 139,480 | 121,481 | 17,999 |
| Intrafund transfers | 27,974 | 27,974 | 27,370 | 604 |
| | <u>743,212</u> | <u>743,212</u> | <u>661,020</u> | <u>82,192</u> |
| Recorder - Elections | | | | |
| Salaries and employee benefits | 917,808 | 934,308 | 824,789 | 109,519 |
| Services and supplies | 574,948 | 619,682 | 386,808 | 232,874 |
| Fixed assets | -- | 46,333 | 46,333 | -- |
| Intrafund transfers | 55,341 | 55,341 | 54,642 | 699 |
| | <u>1,548,097</u> | <u>1,655,664</u> | <u>1,312,572</u> | <u>343,092</u> |
| Communications | | | | |
| Salaries and employee benefits | 615,975 | 615,975 | 678,467 | (62,492) |
| Services and supplies | 1,615,982 | 1,740,482 | 1,365,233 | 375,249 |
| Services and supplies abatements | (406,200) | (406,200) | (241,966) | (164,234) |
| Fixed assets | 291,000 | 291,000 | 46,134 | 244,866 |
| Intrafund transfers | 2,056 | 2,056 | 2,112 | (56) |
| Intrafund abatement | (716,000) | (716,000) | (648,056) | (67,944) |
| | <u>1,402,813</u> | <u>1,527,313</u> | <u>1,201,924</u> | <u>325,389</u> |
| Mail and Courier | | | | |
| Salaries and employee benefits | 81,021 | 81,021 | 79,666 | 1,355 |
| Services and supplies | 24,585 | 24,585 | 15,817 | 8,768 |
| Intrafund transfers | 3,002 | 3,002 | 2,986 | 16 |
| Intrafund abatement | (81,178) | (81,178) | (148,584) | 67,406 |
| | <u>27,430</u> | <u>27,430</u> | <u>(50,115)</u> | <u>77,545</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---------------------------------|--------------------|------------------|------------------|---|
| Buildings and Grounds | | | | |
| Salaries and employee benefits | \$ 2,630,806 | \$ 2,630,806 | \$ 2,429,432 | \$ 201,374 |
| Services and supplies | 2,117,986 | 2,117,986 | 1,683,560 | 434,426 |
| Other charges | 804,977 | 804,977 | 658,961 | 146,016 |
| Fixed assets | 3,200 | 3,200 | -- | 3,200 |
| Intrafund transfers | 75,422 | 75,422 | 65,723 | 9,699 |
| Intrafund abatement | (41,980) | (41,980) | (27,190) | (14,790) |
| | <u>5,590,411</u> | <u>5,590,411</u> | <u>4,810,486</u> | <u>779,925</u> |
| Property Management | | | | |
| Salaries and employee benefits | 34,020 | 34,020 | 20,343 | 13,677 |
| Other charges | 96,785 | 96,785 | 56,321 | 40,464 |
| | <u>130,805</u> | <u>130,805</u> | <u>76,664</u> | <u>54,141</u> |
| County Promotion | | | | |
| Services and supplies | 978,680 | 978,680 | 666,531 | 312,149 |
| Other charges | 8,587 | 8,587 | -- | 8,587 |
| Intrafund transfers | 127,869 | 127,869 | 30,390 | 97,479 |
| | <u>1,115,136</u> | <u>1,115,136</u> | <u>696,921</u> | <u>418,215</u> |
| Information Technologies | | | | |
| Salaries and employee benefits | 3,457,445 | 3,509,445 | 3,445,626 | 63,819 |
| Services and supplies | 1,744,047 | 1,692,047 | 1,613,485 | 78,562 |
| Fixed assets | 304,650 | 304,650 | 285,898 | 18,752 |
| Intrafund transfers | 151,922 | 151,922 | 102,348 | 49,574 |
| Intrafund abatement | (2,661,595) | (2,661,595) | (2,672,817) | 11,222 |
| | <u>2,996,469</u> | <u>2,996,469</u> | <u>2,774,540</u> | <u>221,929</u> |
| Surveyor | | | | |
| Salaries and employee benefits | 1,498,939 | 1,483,939 | 1,251,859 | 232,080 |
| Services and supplies | 93,657 | 103,657 | 95,623 | 8,034 |
| Other charges | -- | 5,000 | 149 | 4,851 |
| Fixed assets | 28,000 | 28,000 | 8,697 | 19,303 |
| Intrafund transfers | 106,995 | 106,995 | 84,800 | 22,195 |
| Intrafund abatement | (6,000) | (6,000) | (690) | (5,310) |
| | <u>1,721,591</u> | <u>1,721,591</u> | <u>1,440,438</u> | <u>281,153</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|-------------------|-------------------|---|
| Employee Benefits | | | | |
| Salaries and employee benefits | \$ 20,000 | \$ 20,000 | \$ 15,818 | \$ 4,182 |
| | <u>20,000</u> | <u>20,000</u> | <u>15,818</u> | <u>4,182</u> |
| Engineer | | | | |
| Services and supplies | 55,000 | 55,000 | 678 | 54,322 |
| Other charges | 1,197,364 | 1,197,364 | 977,313 | 220,051 |
| Intrafund transfers | 20,000 | 20,000 | 7,752 | 12,248 |
| | <u>1,272,364</u> | <u>1,272,364</u> | <u>985,743</u> | <u>286,621</u> |
| Contribution to Other Funds | | | | |
| Services and supplies | 224,000 | 490,089 | 70,168 | 419,921 |
| Other charges | 413,979 | 397,890 | 360,779 | 37,111 |
| Other financing uses | 12,238,552 | 18,755,208 | 14,500,017 | 4,255,191 |
| | <u>12,876,531</u> | <u>19,643,187</u> | <u>14,930,964</u> | <u>4,712,223</u> |
| Contribution to Other Agencies | | | | |
| Other charges | 148,844 | 187,534 | 187,534 | -- |
| | <u>148,844</u> | <u>187,534</u> | <u>187,534</u> | <u>--</u> |
| Contribution to Airports | | | | |
| Other financing uses | 89,224 | 89,224 | 70,249 | 18,975 |
| | <u>89,224</u> | <u>89,224</u> | <u>70,249</u> | <u>18,975</u> |
| Other General | | | | |
| Services and supplies | 30,000 | 30,000 | 9,043 | 20,957 |
| Other financing uses | 237,083 | 237,083 | 233,979 | 3,104 |
| Intrafund abatement | (120,848) | (120,848) | (120,848) | -- |
| | <u>146,235</u> | <u>146,235</u> | <u>122,174</u> | <u>24,061</u> |
| Central Services | | | | |
| Salaries and employee benefits | 100,800 | 100,800 | 96,214 | 4,586 |
| Services and supplies | 265,578 | 265,578 | 141,403 | 124,175 |
| Services and supplies abatements | (250,000) | (250,000) | (133,175) | (116,825) |
| Other charges | -- | -- | 213 | (213) |
| Intrafund transfers | 3,100 | 3,100 | 2,923 | 177 |
| Intrafund abatement | (82,994) | (82,994) | (29,473) | (53,521) |
| | <u>36,484</u> | <u>36,484</u> | <u>78,105</u> | <u>(41,621)</u> |
| General Government | <u>45,782,420</u> | <u>52,819,833</u> | <u>44,309,774</u> | <u>8,510,059</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Public Protection | | | | |
| Superior Court MOE | | | | |
| Services and supplies | \$ 1,155,000 | \$ 1,205,000 | \$ 1,168,805 | \$ 36,195 |
| Other charges | 1,786,283 | 1,723,358 | 1,186,508 | 536,850 |
| Other financing uses | -- | 12,925 | 12,925 | -- |
| | <u>2,941,283</u> | <u>2,941,283</u> | <u>2,368,238</u> | <u>573,045</u> |
| Grand Jury | | | | |
| Salaries and employee benefits | 148 | 148 | 111 | 37 |
| Services and supplies | 43,897 | 96,335 | 93,362 | 2,973 |
| Intrafund transfers | 4,877 | 6,377 | 5,941 | 436 |
| | <u>48,922</u> | <u>102,860</u> | <u>99,414</u> | <u>3,446</u> |
| District Attorney | | | | |
| Salaries and employee benefits | 6,940,392 | 6,914,783 | 6,814,587 | 100,196 |
| Services and supplies | 620,176 | 746,403 | 700,941 | 45,462 |
| Other charges | 2,500 | 2,500 | 1,332 | 1,168 |
| Fixed assets | -- | 96,134 | 32,876 | 63,258 |
| Intrafund transfers | 177,135 | 177,135 | 169,496 | 7,639 |
| Intrafund abatement | (200,000) | (200,000) | (206,589) | 6,589 |
| | <u>7,540,203</u> | <u>7,736,955</u> | <u>7,512,643</u> | <u>224,312</u> |
| Child Support Services | | | | |
| Salaries and employee benefits | 4,170,568 | 4,222,568 | 4,182,655 | 39,913 |
| Services and supplies | 574,871 | 544,871 | 489,378 | 55,493 |
| Fixed assets | 5,000 | 6,000 | 5,668 | 332 |
| Intrafund transfers | 277,790 | 277,790 | 269,770 | 8,020 |
| | <u>5,028,229</u> | <u>5,051,229</u> | <u>4,947,471</u> | <u>103,758</u> |
| Public Defender | | | | |
| Salaries and employee benefits | 2,563,787 | 2,563,787 | 2,508,664 | 55,123 |
| Services and supplies | 310,135 | 310,135 | 234,313 | 75,822 |
| Fixed assets | -- | 30,000 | -- | 30,000 |
| Intrafund transfers | 50,843 | 50,843 | 47,494 | 3,349 |
| | <u>2,924,765</u> | <u>2,954,765</u> | <u>2,790,471</u> | <u>164,294</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Sheriff-Bailiff | | | | |
| Salaries and employee benefits | \$ 3,048,686 | \$ 3,048,686 | \$ 2,546,926 | \$ 501,760 |
| Services and supplies | 206,947 | 206,947 | 129,178 | 77,769 |
| Other charges | -- | -- | 256 | (256) |
| Intrafund transfers | 564 | 564 | 1,996 | (1,432) |
| | <u>3,256,197</u> | <u>3,256,197</u> | <u>2,678,356</u> | <u>577,841</u> |
| Sheriff | | | | |
| Salaries and employee benefits | 24,997,777 | 25,092,291 | 25,090,849 | 1,442 |
| Services and supplies | 5,938,514 | 5,809,305 | 4,058,043 | 1,751,262 |
| Other charges | 32,200 | 214,900 | 151,617 | 63,283 |
| Fixed assets | 453,500 | 762,825 | 373,285 | 389,540 |
| Intrafund transfers | 328,761 | 345,761 | 236,349 | 109,412 |
| Intrafund abatement | -- | -- | (3,528) | 3,528 |
| | <u>31,750,752</u> | <u>32,225,082</u> | <u>29,906,615</u> | <u>2,318,467</u> |
| Central Dispatch | | | | |
| Salaries and employee benefits | 2,218,274 | 2,218,274 | 1,962,747 | 255,527 |
| Services and supplies | 41,952 | 41,952 | 59,453 | (17,501) |
| Fixed assets | -- | -- | 5,923 | (5,923) |
| Intrafund transfers | 12,554 | 12,554 | 11,540 | 1,014 |
| | <u>2,272,780</u> | <u>2,272,780</u> | <u>2,039,663</u> | <u>233,117</u> |
| Jail | | | | |
| Salaries and employee benefits | 10,591,485 | 10,591,485 | 9,995,748 | 595,737 |
| Services and supplies | 2,241,710 | 2,238,110 | 1,583,042 | 655,068 |
| Other charges | 8,528 | 8,528 | -- | 8,528 |
| Fixed assets | 63,200 | 108,609 | 37,026 | 71,583 |
| Intrafund transfers | 89,469 | 89,469 | 48,960 | 40,509 |
| | <u>12,994,392</u> | <u>13,036,201</u> | <u>11,664,776</u> | <u>1,371,425</u> |
| Juvenile Hall | | | | |
| Salaries and employee benefits | 4,797,954 | 4,797,954 | 4,348,136 | 449,818 |
| Services and supplies | 833,720 | 827,852 | 623,498 | 204,354 |
| Other charges | 168,125 | 168,125 | 54,017 | 114,108 |
| Fixed assets | 4,000 | 9,868 | 9,658 | 210 |
| Intrafund transfers | 29,322 | 29,322 | 16,220 | 13,102 |
| | <u>5,833,121</u> | <u>5,833,121</u> | <u>5,051,529</u> | <u>781,592</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|------------------|------------------|---|
| Probation Department | | | | |
| Salaries and employee benefits | \$ 6,515,281 | \$ 6,515,281 | \$ 5,674,273 | \$ 841,008 |
| Services and supplies | 1,016,989 | 1,077,028 | 782,904 | 294,124 |
| Other charges | 7,000 | 7,000 | -- | 7,000 |
| Fixed assets | 30,000 | 5,000 | 2,946 | 2,054 |
| Other financing uses | -- | 25,000 | 22,780 | 2,220 |
| Intrafund transfers | 241,076 | 241,076 | 211,738 | 29,338 |
| | <u>7,810,346</u> | <u>7,870,385</u> | <u>6,694,641</u> | <u>1,175,744</u> |
| Agricultural Commission | | | | |
| Salaries and employee benefits | 1,147,722 | 1,147,722 | 1,066,909 | 80,813 |
| Services and supplies | 304,524 | 301,203 | 205,386 | 95,817 |
| Other charges | 1,500 | 4,821 | 3,223 | 1,598 |
| Intrafund transfers | 54,538 | 54,538 | 45,646 | 8,892 |
| | <u>1,508,284</u> | <u>1,508,284</u> | <u>1,321,164</u> | <u>187,120</u> |
| Building Inspector | | | | |
| Salaries and employee benefits | 3,495,917 | 3,493,017 | 3,129,045 | 363,972 |
| Services and supplies | 345,925 | 345,925 | 224,145 | 121,780 |
| Other charges | 1,000 | 1,000 | -- | 1,000 |
| Fixed assets | -- | 2,900 | -- | 2,900 |
| Intrafund transfers | 642,229 | 642,229 | 521,300 | 120,929 |
| | <u>4,485,071</u> | <u>4,485,071</u> | <u>3,874,490</u> | <u>610,581</u> |
| Coroner | | | | |
| Salaries and employee benefits | 773,945 | 773,945 | 752,145 | 21,800 |
| Services and supplies | 260,653 | 260,653 | 252,060 | 8,593 |
| Intrafund transfers | 1,706 | 1,706 | 2,430 | (724) |
| | <u>1,036,304</u> | <u>1,036,304</u> | <u>1,006,635</u> | <u>29,669</u> |
| Emergency Services | | | | |
| Salaries and employee benefits | 722,734 | 722,734 | 483,228 | 239,506 |
| Services and supplies | 52,640 | 52,640 | 40,628 | 12,012 |
| Other charges | -- | -- | 1,622 | (1,622) |
| Fixed assets | 7,725 | 7,725 | 7,601 | 124 |
| Intrafund transfers | 7,858 | 7,858 | 6,580 | 1,278 |
| | <u>790,957</u> | <u>790,957</u> | <u>539,659</u> | <u>251,298</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Recorder/Clerk | | | | |
| Salaries and employee benefits | \$ 1,137,789 | \$ 1,137,789 | \$ 1,114,252 | \$ 23,537 |
| Services and supplies | 350,456 | 350,456 | 123,253 | 227,203 |
| Intrafund transfers | 120,694 | 120,694 | 118,719 | 1,975 |
| | <u>1,608,939</u> | <u>1,608,939</u> | <u>1,356,224</u> | <u>252,715</u> |
| Planning and Zoning | | | | |
| Salaries and employee benefits | 994,213 | 994,213 | 978,556 | 15,657 |
| Services and supplies | 300,657 | 177,877 | 54,684 | 123,193 |
| Intrafund transfers | 1,790 | 1,790 | 9,132 | (7,342) |
| | <u>1,296,660</u> | <u>1,173,880</u> | <u>1,042,372</u> | <u>131,508</u> |
| Animal Services | | | | |
| Salaries and employee benefits | 1,295,471 | 1,295,471 | 1,179,946 | 115,525 |
| Services and supplies | 641,033 | 641,033 | 450,049 | 190,984 |
| Other charges | 412,396 | 412,396 | 372,744 | 39,652 |
| Fixed assets | 20,745 | 20,745 | 4,964 | 15,781 |
| Other financing uses | 6,000 | 6,000 | -- | 6,000 |
| Intrafund transfers | 78,641 | 78,641 | 69,158 | 9,483 |
| | <u>2,454,286</u> | <u>2,454,286</u> | <u>2,076,861</u> | <u>377,425</u> |
| Public Guardian | | | | |
| Salaries and employee benefits | 968,644 | 968,644 | 985,869 | (17,225) |
| Services and supplies | 71,107 | 71,107 | 65,127 | 5,980 |
| Other charges | 181,000 | 181,000 | -- | 181,000 |
| Intrafund transfers | 30,098 | 30,098 | 27,076 | 3,022 |
| | <u>1,250,849</u> | <u>1,250,849</u> | <u>1,078,072</u> | <u>172,777</u> |
| Cemeteries | | | | |
| Services and supplies | \$ 19,250 | \$ 19,250 | \$ 5,104 | \$ 14,146 |
| Other charges | 55,891 | 55,891 | 38,562 | 17,329 |
| Intrafund transfers | -- | -- | 33 | (33) |
| | <u>75,141</u> | <u>75,141</u> | <u>43,699</u> | <u>31,442</u> |
| Public Protection | <u>96,907,481</u> | <u>97,664,569</u> | <u>88,092,993</u> | <u>9,571,576</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|--------------------------------|--------------------|-------------------|-------------------|---|
| Health and Sanitation | | | | |
| Environmental Management | | | | |
| Salaries and employee benefits | \$ 2,316,715 | \$ 2,206,715 | \$ 2,063,909 | \$ 142,806 |
| Services and supplies | 287,500 | 287,500 | 194,459 | 93,041 |
| Other charges | 2,150 | 2,150 | 976 | 1,174 |
| Intrafund transfers | 409,689 | 519,689 | 467,648 | 52,041 |
| Intrafund abatement | (697,965) | (697,965) | (660,311) | (37,654) |
| | <u>2,318,089</u> | <u>2,318,089</u> | <u>2,066,681</u> | <u>251,408</u> |
| Health and Sanitation | <u>2,318,089</u> | <u>2,318,089</u> | <u>2,066,681</u> | <u>251,408</u> |
| Public Assistance | | | | |
| Social Services Administration | | | | |
| Salaries and employee benefits | 13,667,890 | 13,627,890 | 11,865,082 | 1,762,808 |
| Services and supplies | 1,919,161 | 1,919,161 | 1,674,318 | 244,843 |
| Other charges | 579,500 | 579,500 | 622,549 | (43,049) |
| Fixed assets | 62,700 | 62,700 | 19,648 | 43,052 |
| Intrafund transfers | 784,253 | 824,253 | 807,031 | 17,222 |
| | <u>17,013,504</u> | <u>17,013,504</u> | <u>14,988,628</u> | <u>2,024,876</u> |
| Social Services Programs | | | | |
| Salaries and employee benefits | 4,165,382 | 4,165,382 | 4,018,321 | 147,061 |
| Services and supplies | 1,152,731 | 1,152,731 | 1,013,087 | 139,644 |
| Other charges | 2,094,843 | 2,094,843 | 1,835,473 | 259,370 |
| Other financing uses | 25,000 | 25,000 | 25,000 | -- |
| Intrafund transfers | -- | -- | 450 | (450) |
| | <u>7,437,956</u> | <u>7,437,956</u> | <u>6,892,331</u> | <u>545,625</u> |
| Categorical Aids | | | | |
| Other charges | <u>16,840,359</u> | <u>16,840,359</u> | <u>14,911,361</u> | <u>1,928,998</u> |
| | <u>16,840,359</u> | <u>16,840,359</u> | <u>14,911,361</u> | <u>1,928,998</u> |
| Aids to Indigents | | | | |
| Services and supplies | 42,800 | 42,800 | 13,243 | 29,557 |
| Other charges | <u>49,000</u> | <u>49,000</u> | <u>25,071</u> | <u>23,929</u> |
| | <u>91,800</u> | <u>91,800</u> | <u>38,314</u> | <u>53,486</u> |
| Veterans' Services | | | | |
| Salaries and employee benefits | \$ 272,306 | \$ 272,306 | \$ 225,012 | \$ 47,294 |
| Services and supplies | 60,594 | 69,594 | 56,715 | 12,879 |
| Intrafund transfers | 19,385 | 21,385 | 20,079 | 1,306 |
| | <u>352,285</u> | <u>363,285</u> | <u>301,806</u> | <u>61,479</u> |
| Public Assistance | <u>41,735,904</u> | <u>41,746,904</u> | <u>37,132,440</u> | <u>4,614,464</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information Budgetary Comparison Schedule General Fund (continued) For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|--------------------|----------------------|---|
| Education | | | | |
| County Library | | | | |
| Salaries and employee benefits | \$ 2,448,418 | \$ 2,401,054 | \$ 2,370,785 | \$ 30,269 |
| Services and supplies | 687,587 | 796,313 | 767,625 | 28,688 |
| Other charges | 2,000 | 2,155 | 2,154 | 1 |
| Fixed assets | 6,800 | 10,585 | 10,119 | 466 |
| Intrafund transfers | 93,163 | 93,163 | 85,307 | 7,856 |
| | <u>3,237,968</u> | <u>3,303,270</u> | <u>3,235,990</u> | <u>67,280</u> |
| University of California | | | | |
| Cooperative Extension | | | | |
| Salaries and employee benefits | 28,640 | 28,640 | 27,960 | 680 |
| Services and supplies | 1,432 | 1,432 | 738 | 694 |
| Intrafund transfers | 4,094 | 4,094 | -- | 4,094 |
| | <u>34,166</u> | <u>34,166</u> | <u>28,698</u> | <u>5,468</u> |
| Education | <u>3,272,134</u> | <u>3,337,436</u> | <u>3,264,688</u> | <u>72,748</u> |
| Recreation and Cultural Services | | | | |
| Recreation | | | | |
| Salaries and employee benefits | 223,795 | 223,795 | 197,497 | 26,298 |
| Services and supplies | 523,265 | 548,265 | 495,534 | 52,731 |
| Other charges | 1,349,962 | 1,349,962 | 338,899 | 1,011,063 |
| Fixed assets | 99,500 | 109,500 | 39,576 | 69,924 |
| Intrafund transfers | 53,709 | 53,709 | 83,771 | (30,062) |
| | <u>2,250,231</u> | <u>2,285,231</u> | <u>1,155,277</u> | <u>1,129,954</u> |
| Historical Museum | | | | |
| Salaries and employee benefits | 85,942 | 85,942 | 85,170 | 772 |
| Services and supplies | 26,064 | 26,064 | 20,930 | 5,134 |
| Intrafund transfers | 4,270 | 4,270 | 4,048 | 222 |
| | <u>116,276</u> | <u>116,276</u> | <u>110,148</u> | <u>6,128</u> |
| Recreation and Cultural Services | <u>2,366,507</u> | <u>2,401,507</u> | <u>1,265,425</u> | <u>1,136,082</u> |
| Contingency | | | | |
| Appropriation for contingencies | 5,400,000 | 4,730,482 | -- | 4,730,482 |
| | <u>5,400,000</u> | <u>4,730,482</u> | <u>--</u> | <u>4,730,482</u> |
| Total Charges to Appropriations | <u>197,782,535</u> | <u>205,018,820</u> | <u>176,132,001</u> | <u>28,886,819</u> |
| Budgetary Balances, June 30 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 22,648,481</u> | <u>\$ 22,648,481</u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
General Fund (continued)
For the Year Ended June 30, 2012

An explanation of the differences between budgetary inflows and outflows, and GAAP revenue and expenditures:

Sources/inflows of resources:

| | |
|---|------------------------------|
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparisons schedule | \$ 198,780,482 |
| Difference budget to GAAP | |
| The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (16,004,262) |
| Transfers in from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (23,767,933) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(4,649,176)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 154,359,111</u></u> |

Uses/outflow of resources:

| | |
|--|------------------------------|
| Actual amounts (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 176,132,001 |
| Difference budget to GAAP | |
| Intrafund transfers out are a budgetary use of funds but are not expenditures for financial reporting purposes | (14,868,148) |
| Interfund expenditures from other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(4,649,176)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 156,614,677</u></u> |

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Road Fund
For the Year Ended June 30, 2012

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|----------------------------|---|
| Budgetary fund balances, July 1 | <u>\$ 7,854,112</u> | <u>\$ 7,174,912</u> | <u>\$ 7,174,912</u> | <u>\$ --</u> |
| Resources (inflows): | | | | |
| Taxes and assessments | 500 | 500 | 40,247 | 39,747 |
| Licenses, permits and franchises | 753,343 | 753,343 | 866,386 | 113,043 |
| Revenue from use of money or property | 39,742 | 39,742 | 32,973 | (6,769) |
| Intergovernmental revenue - State | 23,918,642 | 26,003,642 | 26,276,994 | 273,352 |
| Intergovernmental revenue - Federal | 8,220,423 | 8,846,023 | 7,311,049 | (1,534,974) |
| Charges for services | 5,802,088 | 5,944,538 | 3,915,860 | (2,028,678) |
| Miscellaneous revenues | 1,515,406 | 1,514,206 | 133,020 | (1,381,186) |
| Other financing sources | <u>17,952,521</u> | <u>20,585,471</u> | <u>14,349,910</u> | <u>(6,235,561)</u> |
| | <u>58,202,665</u> | <u>63,687,465</u> | <u>52,926,439</u> | <u>(10,761,026)</u> |
| Amounts available for appropriations | <u>66,056,777</u> | <u>70,862,377</u> | <u>60,101,351</u> | <u>(10,761,026)</u> |
| Charges to appropriations (outflows): | | | | |
| Public Ways and Facilities | | | | |
| Salaries and employee benefits | 19,492,068 | 19,492,068 | 18,104,827 | 1,387,241 |
| Services and supplies | 36,873,271 | 41,678,871 | 31,441,418 | 10,237,453 |
| Other charges | 6,940,508 | 6,940,508 | 2,121,973 | 4,818,535 |
| Capital assets | 4,173,600 | 4,173,600 | 1,815,567 | 2,358,033 |
| Intrafund transfers | 5,191,567 | 5,741,567 | 5,475,442 | 266,125 |
| Intrafund abatement | <u>(6,614,237)</u> | <u>(7,164,237)</u> | <u>(6,640,121)</u> | <u>(524,116)</u> |
| Public Ways and Facilities | <u>66,056,777</u> | <u>70,862,377</u> | <u>52,319,106</u> | <u>18,543,271</u> |
| Total Charges to Appropriations | <u>66,056,777</u> | <u>70,862,377</u> | <u>52,319,106</u> | <u>18,543,271</u> |
| Budgetary fund balances, June 30 | <u><u>\$ --</u></u> | <u><u>\$ --</u></u> | <u><u>\$ 7,782,245</u></u> | <u><u>\$ 7,782,245</u></u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Road Fund (continued)
For the Year Ended June 30, 2012

An explanation of the differences between budgetary inflows and outflows, and GAAP revenue and expenditures:

Sources/inflows of resources:

| | |
|--|-----------------------------|
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparisons schedule | \$ 60,101,351 |
| Difference budget to GAAP | |
| The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | (7,174,912) |
| The transfers from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes | (14,308,338) |
| Interfund revenues from other governmental funds are inflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,683,220)</u> |
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 35,934,881</u></u> |
| Uses/outflow of resources: | |
| Actual amounts (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 52,319,106 |
| Difference budget to GAAP | |
| Interfund expenditures from other governmental funds are outflows of budgetary resources, but are eliminated for financial reporting purposes | <u>(2,683,220)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u><u>\$ 49,635,886</u></u> |

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Silva Valley Interchange RIF Fund
June 30, 2012

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|-----------------------------|---|
| Budgetary fund balances, July 1 | <u>\$ 4,460,000</u> | <u>\$ 4,460,000</u> | <u>21,621,532</u> | <u>\$ 17,161,532</u> |
| Resources (inflows): | | | | |
| Revenue from use of money or property | <u>--</u> | <u>--</u> | <u>57,267</u> | <u>57,267</u> |
| | <u>--</u> | <u>--</u> | <u>57,267</u> | <u>57,267</u> |
| Amounts available for appropriations | <u>4,460,000</u> | <u>4,460,000</u> | <u>21,678,799</u> | <u>17,218,799</u> |
| Charges to appropriations (outflows): | | | | |
| Public Ways and Facilities | | | | |
| Other financing uses | <u>4,460,000</u> | <u>4,460,000</u> | <u>430,078</u> | <u>4,029,922</u> |
| Public Ways and Facilities | <u>4,460,000</u> | <u>4,460,000</u> | <u>430,078</u> | <u>4,029,922</u> |
| Total Charges to Appropriations | <u>4,460,000</u> | <u>4,460,000</u> | <u>430,078</u> | <u>4,029,922</u> |
| Budgetary fund balances, June 30 | <u><u>\$ --</u></u> | <u><u>\$ --</u></u> | <u><u>\$ 21,248,721</u></u> | <u><u>\$ 21,248,721</u></u> |

continued

COUNTY OF EL DORADO

Required Supplementary Information
Budgetary Comparison Schedule
Silva Valley Interchange RIF Fund (continued)
June 30, 2012

An explanation of the differences between budgetary inflows and outflows, and GAAP revenue and expenditures:

Sources/inflows of resources:

| | |
|---|---------------|
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparisons schedule | \$ 21,678,799 |
|---|---------------|

Difference budget to GAAP

| | |
|---|---------------------|
| The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes | <u>(21,621,532)</u> |
|---|---------------------|

| | |
|--|------------------|
| Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ 57,267</u> |
|--|------------------|

Uses/outflow of resources:

| | |
|--|------------|
| Actual amounts (budgetary basis) "total charges to appropriations" from budgetary comparison schedule | \$ 430,078 |
|--|------------|

Difference budget to GAAP

| | |
|---|------------------|
| Transfers out to other funds is a budgetary use of funds but are not expenditures for financial reporting purposes | <u>(430,078)</u> |
|---|------------------|

| | |
|--|--------------|
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance governmental funds | <u>\$ --</u> |
|--|--------------|

COUNTY OF EL DORADO

Required Supplementary Information Notes to the Budgetary Comparison Schedule For the Year Ended June 30, 2012

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before October 2. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may legally not exceed appropriations. The County Administrator approves any budget amendments transferring appropriation within object categories such as salaries and benefits or services and supplies. In addition, the County Administrator also approves budget amendments transferring appropriation between object categories. The Board of Supervisors approves budget amendments transferring appropriation between budget units, departments, or funds. The Board of Supervisors also approves appropriations from unappropriated reserves and unanticipated revenues received during the year. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and as amended during the fiscal year.

The County uses an encumbrances system as an extension of normal budgetary accounting for the general, special revenue, and other debt service funds and to assist in controlling expenditures of the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are reported as part of the restricted, committed, or assigned fund balances since they do not constitute expenditures or liabilities. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

The budgets for the governmental funds may include an object level known as "intrafund transfers" in the charges for appropriations. This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP). Annual budgets are prepared on the modified accrual basis of accounting except that current year encumbrances are budgeted as expenditures.

SUPPLEMENTARY INFORMATION

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COUNTY OF EL DORADO

Combining Statement of Fund Net Assets Internal Service Funds June 30, 2012

| | Fleet Management | Risk Management Authority | Total |
|--|----------------------------|---------------------------------|-----------------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and investments | \$ 2,134,038 | \$ 40,144,241 | \$ 42,278,279 |
| Cash with fiscal agent | -- | 194,569 | 194,569 |
| Account receivable | 48,398 | 112,324 | 160,722 |
| Deposits | -- | 83,100 | 83,100 |
| Inventory | 32,866 | -- | 32,866 |
| Prepaid expenses | -- | 2,201,897 | 2,201,897 |
| Total Current Assets | <u>2,215,302</u> | <u>42,736,131</u> | <u>44,951,433</u> |
| Capital assets: | | | |
| Land | 40,000 | -- | 40,000 |
| Structures and improvements | 659,905 | -- | 659,905 |
| Equipment | 10,938,698 | 45,393 | 10,984,091 |
| Accumulated depreciation | (5,434,449) | (22,978) | (5,457,427) |
| Total Capital Assets, net of accumulated depreciation | <u>6,204,154</u> | <u>22,415</u> | <u>6,226,569</u> |
| Total Assets | <u><u>\$ 8,419,456</u></u> | <u><u>\$ 42,758,546</u></u> | <u><u>\$ 51,178,002</u></u> |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts payable | 29,346 | 751,452 | 780,798 |
| Salaries and benefits payable | 12,626 | 13,513 | 26,139 |
| Compensated absences-due within one year | 812 | 2,810 | 3,622 |
| Liability for self-insurance | -- | 4,118,619 | 4,118,619 |
| Total Current Liabilities | <u>42,784</u> | <u>4,886,394</u> | <u>4,929,178</u> |
| Long-Term Liabilities | | | |
| Liability for self-insurance | -- | 11,749,381 | 11,749,381 |
| Liability for other post-employment benefits | -- | 62,425,890 | 62,425,890 |
| Compensated absences-due beyond year one | 7,304 | 25,287 | 32,591 |
| Total Long-Term Liabilities | <u>7,304</u> | <u>74,200,558</u> | <u>74,207,862</u> |
| Total Liabilities | <u>50,088</u> | <u>79,086,952</u> | <u>79,137,040</u> |
| Net Assets | | | |
| Invested in capital assets, net of related debt | 6,204,154 | 22,415 | 6,226,569 |
| Restricted | 2,115,120 | -- | 2,115,120 |
| Unrestricted | 50,094 | (36,350,821) | (36,300,727) |
| Total Net Assets | <u>8,369,368</u> | <u>(36,328,406)</u> | <u>(27,959,038)</u> |
| Total Liabilities and Net Assets | <u><u>\$ 8,419,456</u></u> | <u><u>\$ 42,758,546</u></u> | <u><u>\$ 51,178,002</u></u> |

COUNTY OF EL DORADO

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets Internal Service Funds For the Year Ended June 30, 2012

| | Fleet Management | Risk Management Authority | Totals |
|---|---------------------|---------------------------------|-----------------------|
| Operating Revenues: | | | |
| Service fees | \$ 860,106 | \$ 31,772,387 | \$ 32,632,493 |
| Operating Expenses: | | | |
| Salaries and benefits | 284,344 | 484,355 | 768,699 |
| Services and supplies | 604,130 | 37,651,974 | 38,256,104 |
| Depreciation | 54,027 | 2,402 | 56,429 |
| Total Operating Expenses | 942,501 | 38,138,731 | 39,081,232 |
| Operating Income (Loss) | (82,395) | (6,366,344) | (6,448,739) |
| Non-Operating Revenues (Expenses): | | | |
| Interest income | 7,110 | 108,017 | 115,127 |
| Gain (loss) on sale of capital assets | (26,214) | -- | (26,214) |
| Miscellaneous nonoperating revenue | 31,330 | 115,137 | 146,467 |
| Total Non-Operating Revenues (Expenses) | 12,226 | 223,154 | 235,380 |
| Income (Loss) Before Transfers | (70,169) | (6,143,190) | (6,213,359) |
| Transfers In | 22,780 | -- | 22,780 |
| Change in Net Assets | (47,389) | (6,143,190) | (6,190,579) |
| Net Assets - Beginning of Year | 8,416,757 | (30,185,216) | (21,768,459) |
| Net Assets - End of Year | <u>\$ 8,369,368</u> | <u>\$(36,328,406)</u> | <u>\$(27,959,038)</u> |

COUNTY OF EL DORADO

Combining Statement of Cash Flows Internal Service Funds For the Year Ended June 30, 2012

| | Fleet Management | Risk Management Authority | Total |
|--|---------------------|---------------------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Cash receipts from interfund services provided | \$ 811,708 | \$ 31,745,090 | \$ 32,556,798 |
| Cash paid to suppliers for goods and services | (661,950) | (37,077,333) | (37,739,283) |
| Cash paid to employees for salaries and benefits | (281,425) | (517,459) | (798,884) |
| Net cash provided (used) by operating activities | (131,667) | (5,849,702) | (5,981,369) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | |
| Cash received from (paid to) other funds | 22,780 | -- | 22,780 |
| Non-operating revenues | 31,330 | 115,137 | 146,467 |
| Net cash provided (used) by noncapital financing activities | 54,110 | 115,137 | 169,247 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | |
| Proceeds from sale of capital assets | 122,984 | -- | 122,984 |
| Payments related to the acquisition of capital assets | (1,231,493) | -- | (1,231,493) |
| Net cash provided (used) by capital and related financing activities | (1,108,509) | -- | (1,108,509) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest received | 7,110 | 108,017 | 115,127 |
| Net cash provided by investing activities | 7,110 | 108,017 | 115,127 |
| Net increase (decrease) in cash and Cash Equivalents | (1,178,956) | (5,626,548) | (6,974,751) |
| Cash and Cash Equivalents, Beginning of Year | 3,312,994 | 45,965,358 | 49,278,352 |
| Cash and cash equivalents, end of year | \$ 2,134,038 | \$ 40,338,810 | \$ 42,472,848 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Operating income (loss) | \$ (82,395) | \$ (6,366,344) | \$ (6,448,739) |
| Adjustments to reconcile operating income (loss) to cash flows from operating activities: | | | |
| Depreciation | 54,027 | 2,402 | 56,429 |
| Changes in assets and liabilities: | | | |
| Changes in assets and liabilities: | | | |
| (Increase) decrease in: | | | |
| Accounts receivable | (48,398) | (27,297) | (75,695) |
| Inventory | 453 | -- | 453 |
| Prepaid expenses | -- | (2,200,897) | (2,200,897) |
| Increase (decrease) in: | | | |
| Accounts payable | (58,273) | (776,131) | (834,404) |
| Salaries payable | 2,586 | (6,284) | (3,698) |
| Liability for compensated absences | 333 | (26,820) | (26,487) |
| Liability for self-insurance | -- | (839,714) | (839,714) |
| Liability for other post employment benefits | -- | 4,391,383 | 4,391,383 |
| Net Cash Provided (Used) by Operating Activities | \$ (131,667) | \$ (5,849,702) | \$ (5,981,369) |