



**MEMORANDUM**  
**OFFICE OF THE**  
**COUNTY EXECUTIVE**  
**COUNTY OF PLACER**

**TO:** Honorable Board of Supervisors

**FROM:** Thomas M. Miller, County Executive Officer  
By Graham Knaus, Finance and Budget Operations Manager

**DATE:** February 28, 2012

**SUBJECT:** FY 2012-13 Budget Update

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**Action Requested**

Receive an update on the County Budget and financial status for purposes of FY 2012-13 budget development and provide direction as appropriate.

**Background**

***What is the County Budget?***

The County Budget is the annual blueprint of the Board's priorities to balance available resources with the service needs of county residents. The Placer County Budget is adopted in two phases: the Proposed Budget is the interim spending plan and is typically approved each June to go into effect upon the start of the fiscal year July 1; the Final Budget is approved each September once final estimates of available resources, including funds dependent upon the State, have been determined.

To meet the Proposed and Final Budget timelines, work begins months in advance. Doing so best positions the Board to make informed decisions related to fiscal and policy issues impacted by the County Budget. Staff estimates assumptions related to impacts of revenue and expenditure changes, identifies significant short and long term fiscal and policy pressures, and ensures the current year budget and fund balance are on track. These efforts enable the Board to see the big picture of County finances as well as highlight detailed implications of the coming budget.

***Budget and Financial Policy***

The Budget and Financial Policy has been in place since 2003 and is intended to guide the budget and long-term financial planning related to preparation and management of the County budget. The policy has been an integral component to creating a successful County approach to respond to the economic downturn. The policy provides a broader context of budget and financial planning to appropriately position County staff to work within parameters set by the Board and to ensure a fiscally sound short-term and long-term framework to the Budget. For additional details, the full text of the Budget and Financial Policy is included as Attachment 1.

**FY 2012-13 Budget**

The Board recently heard presentations on the County's budget condition and challenges entering FY 2012-13; as well as an initial analysis of impacts from the FY 2012-13 Governor's State Budget Proposal. As discussed at the December 13, 2011 Board meeting, entering FY 2012-13 budget development, the *General Fund* faced an initial estimated \$2.3 million

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deficit. Several, generally one-time, adjustments are available and could be implemented to resolve the projected deficit including removing a General Fund set-aside in General Liability (\$500,000), decreasing General Liability and Workers Compensation funding to the 80% confidence level consistent with the Budget and Financial Policy, and removing one-time costs for labor related adjustments and service delivery options (\$1.5 million). The availability of these adjustments reflects the Board's long history of budgeting conservatively. The reliance of one-time solutions to cover ongoing operations has successfully enabled the County to smooth significant revenue declines since FY 2007-08 but cannot be sustained indefinitely. The use of one-time revenues for ongoing expenses peaked in FY 2010-11 and the Board may want to consider when and to what extent their reliance should taper off.

At the December 13, 2011 Board meeting, the *Public Safety Fund* faced a projected operating deficit of \$2.8 million, in addition to substantial ongoing cost pressures related to opening the South Placer Adult Corrections Facility (SPACF) and potential AB 109 (Public Safety Realignment) impacts.

Other operating funds, which include capital and road infrastructure, fire protection, library services, and Tahoe tourism, generally appear status quo with particular challenges for library.

As a result of sound financial stewardship by the Board, the County remains relatively well positioned to respond to strained economic conditions and to the uncertainties with the State budget. However, large local challenges pose significant fiscal and policy issues such as timing and demands of the SPACF, outstanding and future sewer loans, and infrastructure needs. These challenges may color the approach to FY 2012-13 and beyond in order to reflect Board priorities while ensuring sustainable service levels.

### **January Budget Rollout**

On January 6, 2012, departments were provided guidance for development of their FY 2012-13 budget submissions based on the estimated initial deficit of \$5.1 million (\$2.3 million General Fund and \$2.8 million Public Safety Fund) and the following assumptions:

- Revenues
  - Property Tax revenue decrease of one percent (\$1.5 million).
  - Assume three percent increase in Sales Tax revenues impacting General Fund revenue and Public Safety Sales Tax.
- Expenditures
  - Increased retirement and health benefit costs totaling \$1.7 million General Fund.
  - The budget assumes the same number of funded positions as FY 2011-12.
  - Assume AB 109 (Public Safety Realignment) is funded at the State allocation level.
  - Maintain existing General Fund contributions to Public Safety, Health and Human Services, and other priorities at the FY 2011-12 amount.
  - Increase contribution to Capital Projects to \$4.5 million (\$1 million increase) consistent with July 25, 2011 Board affirmed Capital Facilities Financing Plan.

To ensure a balanced budget, Departments were requested to absorb a number of cost increases as has been the approach for much of the past few years, including the following:

- Employee merit increases.
- Increased PERS retirement, OPEB, and other benefit costs.
- Loss of one-time revenues.

**FY 2012-13 Department Budget Submittals**

Departments have submitted their FY 2012-13 Budgets and staff will be analyzing them and working through opportunities and challenges over the coming days and weeks. Some Departments may face service and/or operational impacts to balance their budgets. Staff will update the estimated deficit amount once all Department budgets have been analyzed to provide clarity of available resources (i.e. Federal, State, and grant revenues) and potential impacts. However, based upon an initial review of Department submittals, the FY 2012-13 Operating Budget may reflect the following:

- General Fund
  - Based upon assuming potential one-time adjustments or other Board directed solutions, the General Fund tentatively appears balanced.
  - Department Requested Budgets reflect a slightly improved financial condition compared to what was sent out January 6, 2012 however there are potential staffing and service impacts as a result of cost drivers and lower property tax revenues. State Budget impacts are largely not included at this point.
  - At this time, it appears there could be 4-10 at-risk employees. Solutions may be available to mitigate the impacts. Department budgets were recently submitted and as such, there is significant staff analysis to be done related to revenue and expenditure assumptions of potentially impacted departments.
  - Department Requested Budgets would reduce funded positions in the by 36 funded positions (2.7 percent). Based on the Department Requested Budgets, General Fund positions will have decreased 20.6 percent since FY 2007-08 from 1,608 to 1,277.

Table 1 below displays the FY 2012-13 Budget and supplemental requests impacting the General Fund:

<b>FY 2012-13: General Fund</b>			
<b>Department Budget Requests</b>			
	General Fund without adjustments (in millions)	General Fund adjusted to balance (in millions)	General Fund Supplemental Requests (in millions)
Estimated FY 2012-13 Revenues	\$348.80	\$348.80	\$6.70
Estimated FY 2012-13 Expenditures	\$377.00	\$375.80	\$11.40
	(\$28.20)	(\$27.00)	(\$4.70)
Estimated Fund Balance Rollover	\$27.00	\$27.00	
Use of General Fund Reserves			
Remaining Deficit	(\$1.20)	\$0.00	(\$4.70)

Potential Adjustments to General Fund:

1. Remove one-time costs for Labor related adjustments and Service Delivery options.
2. Reduce General Liability and Workers' Comp liability confidence level from 85% to 80%.
3. Remove General Fund set-aside in General Liability.

➤ Public Safety Fund

- Based upon trends in Public Safety Sales Tax receipts, the initial \$2.8 M deficit identified in the public safety fund appears to be closed.
- The public safety departments have requested a total of 20 newly funded positions (Probation – 9, District Attorney – 2, Sheriff – 9) in their base budgets.

Table 2 below displays the FY 2012-13 Budget and supplemental requests impacting the Public Safety Fund:

<b>FY 2012-13: Public Safety Fund</b>			
<b>Department Budget Requests</b>			
	Public Safety Fund		
	Budget (in millions)	Supplemental Requests (in millions)	Supplemental SPACF (in millions)
Estimated FY 2012-13 Revenues	\$133.30	\$8.40	\$0.00
Estimated FY 2012-13 Expenditures	\$138.70	\$11.40	\$16.04
Estimated Shortfall	(\$5.40)	(\$3.00)	(\$16.04)
Estimated Fund Balance Rollover	\$5.40		
Use of Reserves			
Remaining Deficit	\$0.00	(\$3.00)	(\$16.04)

Supplemental revenue assumes increased General Fund contribution, increased Public Safety Sales Tax (PSST) revenues above current projections, and other miscellaneous revenue.

➤ Public Ways and Facilities Fund (Road Fund)

- The Department Requested Budget reflects a reduction of \$45.4 million due to completions of transportation projects, while continuing the scheduled Foresthill Bridge Seismic and Paint Project, the Cook Riolo Bridge Replacement, the Alpine Meadows Road Bridge Replacement, the Kings Beach CCIP, the Auburn-Folsom Road Widening North Phase, and Highway 49 improvements (federally funded).

➤ Capital Projects Fund

- The Department Requested Budget reduces capital project revenues by \$9.4 million and project expense by \$6.1 million, mostly attributable to the completion of the South Placer Adult Corrections Facility (SPACF). Existing and new projects are funded by \$3.1 million fund balance.

➤ Library Fund

- The Library Fund budget continues to be balanced using reserves and fund balance carryover to fund operations. In spite of continued reduction in funding for new books and materials, to otherwise maintain service levels for FY 2012-13 the Library is requesting an increase in the General Fund contribution of \$100,000.

➤ Fire Fund

- The Fire Fund is balanced with planned use of fund reserves for one time expenditures, such as replacement of system wide equipment. As your Board knows, separate from the Fire Fund, some fire services through County Service

Areas have revenue shortfalls that if not rectified by those districts, such with North Auburn Ophir Fire, may result in service level reductions.

- Other Funds
  - Lake Tahoe Tourism and Promotions Fund - To align the level of expenditures with current fund resources, the North Lake Tahoe Resort Association funding is reduced in the budget. However, it is expected that increased occupancy tax revenues will materialize, warranting a Final Budget adjustment as has been customarily done in prior years.

**Department Supplemental Requests**

As part of the budget development process each year, departments submit a budget and also supplemental budget requests for consideration. Supplemental Requests may include restoration of critical base budget staffing and/or service impacts, department identified needs unable to be funded in the base budget, or emerging fiscal and/or policy issues. Table 3 below displays the supplemental requests by Fund:

Table 3

<b>Department Supplemental Requests</b>		
<b>All Operating Funds</b>	<b>Net Budget</b>	<b>Net County Cost</b>
General Fund	\$ 8,188,972	\$ 1,544,998
Public Safety Fund	27,413,173	19,004,880
Capital Projects Fund	3,060,000	3,060,000 (a)
Other Operating Funds	105,370	105,370 (a)
Internal Service Funds	213,147	213,147
<b>Total Supplemental Requests</b>	<b>\$ 38,980,662</b>	<b>\$ 23,928,395</b>

(a)Requests for General Fund support in addition to the General Fund figures displayed above.

- General Fund
  - Consistent with the August 9, 2011 Board approval of the Health & Human Services (HHS) and Administrative Services Department's Information Technology/Management Information System Consolidation, 31 information technology positions are transferred from HHS to Administrative Services.
  - Departments request funding restorations totaling \$8.2 million of which \$1.6 million is Net County Cost. Requests include restoration of funding for five positions, various services and supplies costs, and IT system maintenance. In addition, the Capital Projects request described below would result in a \$3.1 million General Fund augmentation.
  - Program expenditures and 100 percent federal funding for the Medicaid Coverage Expansion (MCE) in the amount of \$6.7 million and eight new positions are submitted by the Department of Health and Human Services, pending a request for approval to your Board this spring.

- Public Safety Fund

- Supplemental requests for public safety fund departments total \$27.4 million with assumed revenue offsets totaling \$8.4 million for a Net County Cost increase of \$19.0 million.
- All combined the public safety departments have requested a total of 83 newly funded positions including 42 positions for the South Placer Adult Correctional Facility, should your Board direct the opening of the facility to occur in 2014.
- Also included in the department requests are \$16 million in combined salary and benefits and one-time start-up costs for the first phase of bringing the South Placer Adult Correctional Facility into operation. FY 2013-14 would require an additional \$31 million in salary and benefits and other one-time costs for the second phase of bringing the facility on-line.
- Other Funds
  - Capital Project requests include \$3.1 million for various smaller projects in addition to the \$4.5 million included in the Base Budget consistent with the Capital Facilities Financing Plan.
  - Other requests total \$218,517 and include restoration of operational support costs and one position.

For more information, please see Attachment 2 which includes a summary of supplemental requests by Fund and Appropriation. At this point, there are no staff recommendations on these requests. CEO and Department staff will be discussing and analyzing requests over the coming weeks as the broader budget picture and fiscal and policy implications of the requests are refined.

### **Reduction Package**

Due to ongoing uncertainty related to state-imposed and locally driven challenges, General Fund supported budgets were asked to submit a reduction package totaling 5.6 percent of their General Fund support. As has been the case for the past few years, the reduction package is not a specific proposal but rather provides the Board a decision making tool to better enable informed decisions on resources available to fund priorities. For FY 2012-13, the reduction package reflects potential implications of reprioritizing General Fund support to partially fund one-time SPACF costs for FY 2012-13. The reduction package does not address the additional and ongoing costs related to operating the facility which will be discussed at a future meeting. Budgets not receiving General Fund support were not requested to prepare a reduction package.

Reductions totaling \$9.0 million and 22 positions were requested from General Fund supported departments. In addition to these impacts, there would be a remaining funding gap of \$7.5 million which could be addressed through such options as greater General Fund reductions, eliminating the Capital Projects contribution for one year (\$4.5 million), utilization of reserves, or other Board directed solutions. The following summary is displayed in order to frame the impacts of the reductions should the Board desire to examine this budget option. There are no staff recommendations at this point.

- Impacts to Direct County Service
  - Delays to project reviews.
  - Reductions in clinic care, mental health services, and foster care.
  - Increased wait time for veterans' benefits and elimination of homeless veteran outreach.
  - Reduced emergency response preparation.

- Reduced staff support for advisory council public meetings.
- Closure of a County museum.
- Reduced maintenance to County parks and grounds.
- Impacts to Centralized County Support
  - Legal counsel.
  - Personnel.
  - Audit controls.
  - Tax collections.

Impacts to centralized services would likely reduce or delay the delivery of additional direct services across County functions, and may result in a loss of revenues.

### **Fiscal policy issues**

The FY 2012-13 Budget includes challenges but generally appears manageable. The availability of adjustments to resolve at least some of the challenges reflects the County's sound financial health due to the Board's longstanding conservative approach to managing County finances. However, the available adjustments are unlikely to mitigate larger or more sustained challenges that could substantially impact the General Fund and/or county operations such as:

- South Placer Adult Correctional Facility
- Regional sewer/SMD 1 upgrade
- Library Fund sustainability following several years of declining dedicated property tax revenues and state funding.
- Capital Projects deferred maintenance request

These and other challenges will be discussed in future Board meetings and integrated into the budget approach over the next several years as directed by the Board.

### **Next Steps**

Staff will return to the Board in March to seek formal Board direction on the FY 2012-13 Budget including affirming existing policies that guide the County's approach to the budget such as the Budget and Financial Policy and Other Post Employment Benefits Policy. Following formal budget direction, staff will then proceed to prepare the FY 2012-13 Proposed Budget for Board consideration prior to June 30, 2012.

### **Attachments**

Budget and Financial Policy  
Summary of Department Supplemental Budget Requests



# PLACER COUNTY BUDGET & FINANCIAL POLICY

## 1.0 PURPOSE:

To promote financial stability and long-term planning; to direct the County Executive Office in the development and management of the County Budget; and to provide a context to guide Board decisions during the budget process and throughout the fiscal year.

## 2.0 POLICIES:

### 2.1 General

2.1.1 The County Executive Office shall prepare and submit no later than June 30 of each year a Proposed Budget for consideration and adoption by the Placer County Board of Supervisors. A Final Budget will be submitted for consideration and adoption by September 30<sup>th</sup> of each year.

2.1.1.1 The Budget will incorporate direction and input from the Board of Supervisors and County departments as to County operating and capital needs and priorities.

2.1.1.2 The Budget will include the financial status of the County and its key funds, including financial condition and trends, budgetary impacts, and liabilities and issues that may impact future County resources.

2.1.1.3 The Budget will identify expected sources of revenue and other resources, and recommended program and capital expenditure and reserve uses for the next fiscal year.

2.1.1.4 The Budget will include performance information for County programs. Program performance measures will be developed and used for long term planning and decision-making, including future resource allocation and in consideration of new or increased funding requests.

2.1.2 The County Executive Office shall provide periodic reviews of revenue and expenditures, identify significant variances from budget, and recommend actions to address shortfalls or unanticipated increases.

## BUDGET AND FINANCIAL POLICY

- 2.1.3 The County Executive Office shall prepare and/or supervise the preparation of fiscal projections, capital financing plans, costing methodologies,<sup>1</sup> and other studies as will provide for current and future County obligations.

### 2.2 Revenues

- 2.2.1 Ongoing costs will be funded with ongoing revenues to promote fiscal stability, predictability, sustainability, and long-range planning.
- 2.2.1.1 New or increased, ongoing revenues will meet current obligations and reduce reliance on one-time funding and fund balance carryover.
- 2.2.1.2 New programs will identify an ongoing funding source(s) not already obligated for current County operations or for the future costs of current operations.
- 2.2.2 Budget realistic and probable revenue estimates.
- 2.2.2.1 Budgeted revenue will not be based on high levels of anticipated growth or be contingent upon the passage of legislation or future actions by the Board of Supervisors.
- 2.2.2.2 Revenues that are volatile and/or sensitive to changes in the economy should be conservatively estimated.
- 2.2.2.3 State revenues in the Proposed Budget will be budgeted in accordance with the Governor's January Proposed Budget for the upcoming fiscal year.
- 2.2.3 Imposing or adjusting fees or other charges will be periodically evaluated for any service provided by the County where full cost recovery—including department and County administration—is not currently achieved. Budget estimates will not include fee increases unless the Board of Supervisors has approved the increase.
- 2.2.4 County administrative (A-87) costs will be charged to non-General Fund and subvented General Fund appropriations in accordance with the annual Countywide Cost Allocation Plan.
- 2.2.4.1 Funds or budgets that lack sufficient appropriations or reserves to pay A-87 charges, as identified by the Cost Allocation Plan, will prepare and submit to the County Executive Office a written plan to ensure future payment.
- 2.2.4.2 Departments will include estimated A-87 costs in their requested expenditure budgets.

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<sup>1</sup> The Auditor-Controller prepares the annual countywide cost allocation (A-87) plan.

## BUDGET AND FINANCIAL POLICY

- 2.2.4.3 A-87 reimbursements may be credited as general purpose General Fund revenues or applied to offset program costs as determined by the County Executive Office.
- 2.2.4.4 Some funds may be specifically excluded from paying part or all of the A-87 as determined by the County Executive Office.
- 2.2.5 The County Executive Office shall solicit and consider revenue estimates from the Auditor-Controller, and other County departments as appropriate, for major tax and general-purpose revenues and for estimated carryover fund balance in preparation of the Proposed Budget.
- 2.2.6 Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant. Areas of note are matching fund obligations, non-supplanting requirements, required continuation of the program after grant funds are exhausted, and if the program is consistent with the County's long-term goals and objectives. Before discretionary program costs are increased, departments should include recovery of department and county administrative costs of at least ten percent of direct costs for state and federal grants.

### 2.3 Expenditures

- 2.3.1 Annual priority for General Fund funding will be given to capital improvements consistent with the County's Capital Facilities Financing Plan and Road Maintenance Master Plan.
- 2.3.2 Carryover fund balance will be used to fund one-time expenditures, reserves and contingencies and should not be used to finance ongoing operational costs.
- 2.3.3 New position requests will be considered through the budget process and not otherwise during the fiscal year unless urgent circumstances exist.
- 2.3.4 Partial or fully funded State and/or Federal programs, administered by the County will be implemented at the level of funding provided by the State or Federal government. County overmatches for departments with maintenance-of-effort requirements will not increase, and funding levels may be reduced or eliminated.
- 2.3.5 All requests for new program funding should be accompanied with clear and concise statements of the program's mission, performance objectives and intended measurable outcomes.

## BUDGET AND FINANCIAL POLICY

- 2.3.6 Efficiency and economy in the delivery of County services are top priorities; departments are expected to make productivity improvements within their service delivery areas and reduce expenditures for discretionary programs and services.
- 2.3.6.1 County departments are encouraged to consolidate programs and organizations and consider alternatives for service delivery to reduce costs and the need for increased staffing.
- 2.3.6.2 In developing recommendations that may require operational reductions, departments should ensure that administrative and non-service areas have been reduced to the maximum extent possible before reducing direct services.
- 2.3.7 Automation and technology proposals must measurably demonstrate how cost savings will be achieved and/or how services will be improved, along with identifying potential sources of funding.
- 2.3.8 The County Executive Office will annually review rate changes for county internal service funds. Internal services funds are expected to make productivity improvements within their service delivery areas, reduce expenditures for discretionary programs and services, make administrative and non-service area reductions to the extent feasible, consolidate programs and organizations, and consider alternatives for service delivery before cutting direct services or proposing increased rates.
- 2.3.9 The General Fund's Appropriation for Contingencies should be budgeted at not less than 1.5% of the operating budget. Appropriations for Contingencies should be budgeted in all other funds, at not less than ½ of 1% of operating expenditures. In no event will Appropriation for Contingencies exceed the amount prescribed by law.

## 2.4 Capital Budgets

- 2.4.1 Capital Budgets will expand to include a list of capital construction and road projects with brief descriptions; estimated to-date and total project costs; planned project costs for at least three future fiscal years for extended projects; length of time to project completion; and proposed funding sources including current funding available.
- 2.4.2 Capital projects which are not encumbered or completed during the fiscal year, or multi-year projects, will be re-budgeted or carried over to the next fiscal year. Increased project costs for rebudgeted projects must be clearly identified with Final Budget adoption.

## BUDGET AND FINANCIAL POLICY

- 2.4.3 Capital projects will not be budgeted unless there are reasonable expectations that resources will be available to pay for them and a financing plan has been developed.
- 2.4.3.1 Where applicable, assessments, impact fees, user-based fees, and/or contributions should be used to fund capital projects. Projects benefiting other operating, internal services and enterprise funds shall be funded from those funds on a pro-rata basis.
- 2.4.3.2 Where alternative sources of financing are not available or sufficient for full funding, and the project is deemed critical for the provision of services or to meet mandated services levels, debt financing may be used in accordance with the County Debt Policy. Debt will not be used to finance on-going operational costs, including those incurred due to new facilities.
- 2.4.4 Project reimbursements to the County Capital Projects Fund shall not exceed actual expenditures, plus 25% of any encumbered contract balances.
- 2.4.4.1 Facility Services may request advance funding for any project costing less than \$100,000 when the project has begun.
- 2.4.4.2 An accounting of all costs shall be made by Facility Services to the requesting department following project completion.
- 2.4.5 Departments will prepare replacement schedules and develop and implement financing plans for major capital equipment.

### 2.5 Fund Balance Classification and Other Financial Policies

- 2.5.1 The General Fund's total Committed Fund Balance for General Reserve and Committed Fund Balance for Economic Uncertainties should be accumulated over time until a minimum of 5% of the annual operating budget reserve level is achieved (calculation is appropriations less capital outlay, contributions to reserves and operating contingencies times 5% equals combined Committed Fund Balance for General Reserve and Committed Fund Balance for Economic Uncertainties).
- 2.5.2 The Committed Fund Balance for Future Occurrences (previously Designation for Future Occurrences) should be accumulated to a level that would provide for anticipated increases in medically indigent and public assistance caseloads during economic downturns. Reserve amounts may be adjusted periodically due to population, caseload, or funding changes.

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BUDGET AND FINANCIAL POLICY

- 2.5.3 The General Fund allocation to the Committed Fund Balance for Capital Asset Replacement (previously Designation for Fixed Asset Depreciation) will be equivalent to the County's annual equipment facility depreciation expense (estimated at \$1.1 million annually). Accumulated funds may be used in accordance with the long-term County Capital Financing Plan for facility replacement and construction.
- 2.5.4 Moderate increases to Non-General Fund Committed Fund Balance for Contingencies (previously Designation for Contingencies) should be accumulated over time until a minimum 5% reserve level is achieved. Additional reserves should be assigned for equipment replacement and other identified needs. Smaller funds, or funds with uncertain or expected delays in reimbursement, may need to accumulate a larger reserve percentage for cash flow reasons.
- 2.5.5 The Accrued Loss Contingency for self-insurance funds shall be actuarially determined at least every other year. Reserves should be maintained at a confidence level of at least 80%.
- 2.5.6 Loans or transfers to or from internal services and enterprise funds shall be limited to meeting one-time funding requirements in County operating funds, and shall require repayment with interest.
- 2.5.7 Fund balances should be expended in the following order:
1. Restricted Fund Balance (when applicable)
  2. Assigned Fund Balance
  3. Committed Fund Balance
    - a. Refers to amounts that can only be used for specific purposes as imposed by formal action of the Board.
    - b. Formal action is defined by a majority vote of the Board or an affirmative vote of four members when required by the County Budget Act.
  4. Unassigned Fund Balance (applies to the General Fund only)

## FY 2012-13 Budget Development - Department Requests

## GENERAL FUND

Appropriation	#	Total Supplemental	Description
Appropriation for Contingencies	09992	-	None.
Administrative Services	11210	-	Supplemental includes 25 additional funded positions from HHS-MIS. Net expenditures are \$0, made up of \$3.685 million offset by \$3.685 million in charges to other departments.
Administrative Services	11210	19,300	Request is for Executive Secretary, which is not funded in base. The amount is the net expenditures after reducing extra help.
Agricultural Commissioner	22210	15,000	To upgrade the Ag Commission's daily ActivityDatabase from Access to SQL Server. Will provide better backup of all data, allow concurrent users (14) and be a more reliable platform for this critical database.
Assessor	10370	-	None.
Auditor	10250	-	None.
Board of Supervisors	10010	52,000	\$52K in various services and supplies costs.
Clerk of the Board	10020	13,450	The prior year cost level for the Assessment Appeals Board attorney services is covered in Base Submittal. This request would fully fund the contract.
CDRA - Administration	22240	-	None.
CDRA - Engineering and Surveying	11400	-	None.
CDRA - Building Inspection	22220	5,400	LCD Computer Monitors & HDMI Video Cards (Plan Check).
CDRA - Building Inspection	22220	33,868	Restore funding to vacant code enforcement officer.
CDRA - Planning	22330	50,000	\$50K for Foresthill Divide Community Plan.

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## FY 2012-13 Budget Development - Department Requests

## GENERAL FUND

Appropriation	#	Total Supplemental	Description
CDRA - Planning	22330	50,000	\$50K for Housing Element update.
CDRA - Planning	22330	100,000	\$100K for Hidden Fall Regional Park, Doty Ravine Preserve and Harvego Bear River Preserve.
CDRA - Planning	22330	300,000	\$300K for completion of the anticipated preparation and distribution of public review draft documents for the EIR/EIS, conservation strategy, finance plan and implementation agreement.
CDRA - Planning	22330	11,000	EIR for PCCP
County Clerk Recorder	22300	-	None.
County Counsel	10450	310,001	Sick leave payout, OPEB for 2 hires, and various other operating expenditures.
CEO Administration	10040	40,944	Restore funding for land development contracts.
CEO - Community and Agency Support	10070	-	None.
CEO - Contrib. to Facil. & Infrastructure	10790	-	None.
CEO - Economic Dev.	11120	-	None.
CEO - Organizational Development	12000	-	None.
CEO - Criminal Justice Other Programs	21480	-	None.
CEO - Contrib. To Public Safety	21700	-	None.

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## FY 2012-13 Budget Development - Department Requests

## GENERAL FUND

Appropriation	#	Total Supplemental	Description
CEO - Emergency Services	22310	16,155	Employee Benefits (OL3 5310) went from \$26,923 in FY11/12 to \$62,152, an increase of \$35,229. The budget was only able to absorb part of this increase without impact to services. Increase was due to the OES and Community Outreach integration that occurred in FY 11/12. Impact from this change did not show up until this year's charge table was released.
CEO - Disaster Response	22350	-	None.
CEO - Contribution to Other Debt Service	89350	-	None.
Child Support Services	21720	-	None.
Fac Svcs - Building Maintenance	10650	246,095	Maintain current level of service; Restore funding - three filled custodians.
Fac Svcs - Administration	11250	-	None.
Fac Svcs - Parks	74250	53,962	Hidden Falls Expansion work..
Fac Svcs - Parks	74250	23,621	New Building - Foresthill-PCWA.
Fac Svcs - Parks	74250	21,843	Seasonal Extra Help maintenance.
Fac Svcs - Parks	74250	-	\$39,000 Grounds maintenance at SPACF (No Net County Cost increase since cost is charged back to departments receiving service).
Fac Svcs - Parks	74250	-	\$30,660 Customs House snow removal (No Net County Cost increase since cost is charged back to departments receiving service).
Fac Svcs - Parks	74250	-	\$25,000 Counsel Tahoe Beaches (No Net County Cost increase since cost is offset by TOT revenues).
Fac Svcs - Parks	74250	-	\$29,435 New Building - Tahoe Transit Center (No Net County Cost increase since cost is charged back to departments receiving service).

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## FY 2012-13 Budget Development - Department Requests

## GENERAL FUND

Appropriation	#	Total Supplemental	Description
Fac Svcs - Museum	74300	110,317	Restore funding - one vacant Museum Curator.
Farm Advisor	64100	-	None.
HHS - General Fund Contribution	43000	-	None.
HHS - Animal Control	22390	-	None.
HHS Administration	42000	-	\$288k in federal funding for Medicaid Coverage Expansion (MCE) would fund additional staff resources with no net county cost.
HHS - Community Health	42760	-	None.
HHS - Environmental Health	42820	-	None.
HHS - ASOC	42930	-	\$149k in federal funding for MCE would fund additional staff resources with no net county cost.
HHS - Community Clinics	42950	-	\$1.7 million in federal funding for MCE would fund additional staff resources with no net county cost.
HHS - CSOC	42970	-	None.
HHS - Client & Program Aid	53020	-	\$3.9 million in federal funding for MCE would fund direct client services, with no net county cost.
HHS - Human Services	53070	-	\$558k in federal funding for MCE would fund eight additional positions with no net county cost.
Personnel	10500	5,000	Increase contract for applicant testing.
Personnel	10500	4,000	2 personal computers.

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## FY 2012-13 Budget Development - Department Requests

## GENERAL FUND

Appropriation	#	Total Supplemental	Description
Employee Benefits	11480	7,000	Scanner for benefit files.
Public Works -Administration	11280	-	None.
Public Works - NPDES	11410	30,000	For implementation of requirements for new total maximum daily load in Tahoe.
Treasurer- Tax Collector	10340	-	None.
Veterans Services	53650	-	None.
<b>General Fund Totals</b>		<b>1,518,956</b>	

## FY 2012-13 Budget Development - Department Requests

## OTHER FUNDS

Appropriation	#	Total Supplemental	Description
<b>Fund 110 District Attorney</b>			
District Attorney	21710	158,000	Sick Leave payouts for anticipated retirements
District Attorney	21710	385,719	Funding for two existing, but currently unfunded Investigator allocations to continue Cold Case investigation efforts on 35+ open homicide cases.
<b>District Attorney NCC Sub-Total</b>		<b>543,719</b>	
<b>Fund 110 Probation Department</b>			
Probation Officer	22050	250,000	Funding services for two (2) Minors currently housed by the California Department of Juvenile Justice (DJJ). DJJ is proposed to be eliminated in the Governor's FY 2012-13 State Budget.
Probation Officer	22050	158,000	Replacement of five (5) vehicles - Three (3) Sedans and two (2) 4x4's
Probation Officer	22050	10,154	Reclassification of existing clerical staff (Admin Clerk Journey, Sr. Admin Clerk, Admin Supervisor) to Administrative "Legal" Clerk.
Probation Officer	22050	2,777,560	Funding to fully staff and operate the Juvenile Detention Center for a population in excess of 55 (increasing total capacity to 78), if needed. Would include funding for 17 positions (12 DPO's, 2 Senior DPO, 1 Supervising DPO, 1 Probation Assistant, and 1 Clerical Support Staff).
Probation Officer	22050	(109,500)	Assumed revenue off-sets from Institution Care & Services (\$109K) and General Fund Contribution (\$3.1M)
Probation Officer	22050	(3,086,214)	
<b>Probation Officer NCC Sub-Total</b>		<b>0</b>	
<b>Fund 110 Sheriff</b>			
Sheriff - Base Supplemental Req	21800	39,000	Extra Help - Auburn/So Placer Patrol
Sheriff - Base Supplemental Req	Multiple	34,000	Overtime - Adjusted to reflect Prop F increases
Sheriff - Base Supplemental Req	Multiple	691,262	Salaries - Adjusted to reflect Prop F increases

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## FY 2012-13 Budget Development - Department Requests

## OTHER FUNDS

Appropriation	#	Total Supplemental	Description
Sheriff - Base Supplemental Req	22000	1,815,306	Salaries & Benefits associated with AB 109 Implementation Plan
Sheriff - Base Supplemental Req	Multiple	124,834	Comp for Absence-Illness - To match actual FY 2012-13 Sheriff's Office projection
Sheriff - Base Supplemental Req	Multiple	300,321	PERS - To match actual FY 2012-13 Sheriff's Office projection
Sheriff - Base Supplemental Req	Multiple	55,837	FICA - To match actual FY 2012-13 Sheriff's Office projection
Sheriff - Base Supplemental Req	Multiple	136,000	OPEB - To match actual FY 2012-13 Sheriff's Office projection
Sheriff - Base Supplemental Req	Multiple	164,091	Employee Group Insurance increases
Sheriff - Base Supplemental Req	21950	36,700	Profession Services - Nevada County Jail & Coroner contract
Sheriff - Base Supplemental Req	Multiple	56,200	Special Department Expense - Coroner, K-9, Patrol
Sheriff - Base Supplemental Req	22000	139,875	Food Increases for Inmate and Staff meals at Main Jail
Sheriff - Base Supplemental Req	21950	67,800	Equipment Maintenance - Patrol Vehicles
Sheriff - Base Supplemental Req	22000	27,791	Bldg Maint & Improvements - Jail COPSLE grant funding (estimated carryover)
Sheriff - Base Supplemental Req	22000	50,000	Other Supplies - Jail COPSLE grant funding (estimated carryover)
Sheriff - Base Supplemental Req	Multiple	14,470	Bldg Rents & Leases - Increase to match Facility Services charge tables
Sheriff - Base Supplemental Req	Multiple	20,600	Fuel increases - Jail Transportation & Support Services
Sheriff - Base Supplemental Req	22000	46,635	Equipment & Supplies associated with AB 109 Implementation Plan
Sheriff - Base Supplemental Req	22000	17,764	Training associated with AB 109 Implementation Plan
Sheriff - Base Supplemental Req	Multiple	288,800	County Vehicle Mileage - increases per Fleet charge tables
Sheriff - Base Supplemental Req	21790	30,000	Equipment - Tahoe Generator carryover

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## FY 2012-13 Budget Development - Department Requests

## OTHER FUNDS

Appropriation	#	Total Supplemental	Description
Sheriff - Base Supplemental Req	22000	11,000	Benefits - Employee Group Insurance Jail operational increases
Sheriff - Base Supplemental Req	21790	9,250	County Professional Services - Tahoe operations
Sheriff - Base Supplemental Req	22000	120,345	Medical Services - Jail Inmates
Sheriff - Base Supplemental Req	Multiple	42,962	Utilities - Increase per Facility Services charge tables - Jail & Auburn
Sheriff - Base Supplemental Req	Multiple	(2,500,846)	Sheriff's Office estimated Public Safety Sales Tax revenue increase to partially off-set above Supplemental Requests to Base Budget
Sheriff - Base Supplemental Req		(1,879,706)	State AB109 funding (assumed to be on-going) to partially off-set above Supplemental Requests to Base Budget
<b>Sheriff "Base" Supplemental NCC Sub-Total</b>		<b>(39,709)</b>	
Sheriff - "RIFA" List	21930	35,000	Extra Help - Carrying Concealed Weapons (CCW) certifications
Sheriff - "RIFA" List	21930	43,600	Extra Help - Background Investigations
Sheriff - "RIFA" List	21790	94,000	Restore funding for Tahoe Administrative Secretary
Sheriff - "RIFA" List	21930	72,400	ASO Position - Salary & Benefits for <b>NEW</b> Administrative Services Officer (ASO) Allocation
Sheriff - "RIFA" List	21780	156,000	COPS Grant - Up-Front OPEB for 3 Deputy Sheriff positions
Sheriff - "RIFA" List	22000	728,000	AB 109 - Up-Front OPEB for 14 Corrections positions (7 CO's, 7 ALC's)
Sheriff - "RIFA" List	21930	6,600	ASO Position - Salary & Benefits for <b>NEW</b> Administrative Services Officer (ASO) Allocation - start-up equipment & supplies
Sheriff - "RIFA" List	21930	40,000	Human Resources Database
Sheriff - "RIFA" List	Multiple	1,457,400	Replacement Radios

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## FY 2012-13 Budget Development - Department Requests

## OTHER FUNDS

Appropriation	#	Total Supplemental	Description
Sheriff - "RIFA" List	22000	40,500	Radios associated with AB 109 Implementation Plan
Sheriff - "RIFA" List	Multiple	117,000	Replacement PCs - All Dept (annual lease payment)
Sheriff - "RIFA" List	21800	200,000	In Car Cameras (annual lease payment)
Sheriff - "RIFA" List	21930	6,000	6 Replacement Laptops - Training
Sheriff - "RIFA" List	22000	20,000	Computers associated with AB 109 Implementation Plan
Sheriff - "RIFA" List	21950	100,000	Digital Evidence System
Sheriff - "RIFA" List	21950	30,000	Property Evidence System
Sheriff - "RIFA" List	21930	20,000	2 CVSA Laptops - Background Investigations
Sheriff - "RIFA" List	21930	30,000	Livescan for HR/CCW Use
Sheriff - "RIFA" List	22000	100,000	Guardian for Auburn Jail (also listed for SPACF)
Sheriff - "RIFA" List		(104,027)	State AB109 funding (assumed to be on-going) to partially off-set above Supplemental
Sheriff - "RIFA" List		(728,000)	Requests to Base Budget
<b>Sheriff RIFA NCC Sub-Total</b>		<b>2,464,473</b>	
Sheriff - SPACF	22001	3,919,105	"Transition Team" - Partial-Year funding for 6 initial positions to facilitate Sheriff's "stand-up" of the South Placer Adult Correctional Facility, plus partial-year funding for 36 additional Correctional positions for the first phase of inmate transfers to the SPACF. Includes Salary & Benefits (\$1.7M) and Up-Front OPEB (\$2.2MK).
Sheriff - SPACF	22001	8,767,292	Amount estimated by Sheriff's Office for Staff "Ancillary" costs; Supplies; Materials; and "One-Time" costs - not detailed by category at this time.

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**FY 2012-13 Budget Development - Department Requests**

**OTHER FUNDS**

Appropriation	#	Total Supplemental	Description
Sheriff - SPACF	22001	3,200,000	Amount estimated by Sheriff's Office for "Facility Costs" - Prison Rape Elimination Act (PREA) compliance.
Sheriff - SPACF	22001	150,000	Amounted estimated by Sheriff's Office for miscellaneous expenses, including: Consultant Contract (\$50K); Miscellaneous Information Technology (IT) costs (\$100K)
<b>Sheriff SPACF NCC Sub-Total</b>		<b>16,036,397</b>	
<b>Sheriff NCC Sub-Total</b>		<b>18,461,161</b>	
<b>Fund 110 Subtotals</b>		<b>19,004,880</b>	
<b><u>Agricultural Commissioner</u></b>			
Fund 130 Fish and Game	22370	5,370	Funding to support the ongoing operations of the Fish and Game Commission.
<b><u>Auditor-Controller</u></b>			
Fund 190 Debt Service	89360	-	None.
<b><u>County Executive Office</u></b>			
Fund 104 Community Revitalization	22770	-	None.
Fund 110 Criminal Justice CEO	01102	-	None.
Fund 115 Gold Country Advertising	10970	-	None.
Fund 145 Lake Tahoe Tourism	10850	-	None.
Fund 150 Open Space	22400	-	None.

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## FY 2012-13 Budget Development - Department Requests

## OTHER FUNDS

Appropriation	#	Total Supplemental	Description
Fund 170 Fire Protection	22160	-	None.
<b><u>Facility Services</u></b>			
Fund 140 Capital Projects	10780	3,060,000	Lead removal at Lincoln shooting range, BSJC staff moves, and other miscellaneous projects.
<b><u>Health &amp; Human Services</u></b>			
Fund 103 Housing Assistance	53010	-	None.
<b><u>Library Services</u></b>			
Fund 160 Library	64010	100,000	In spite of continued reduction in funding for new books and materials, to otherwise maintain service levels for FY 2012-13 the Library is requesting an increase in the General Fund contribution of \$100,000..
<b><u>Public Works Department</u></b>			
Fund 107 Special Aviation	32760	-	None.
Fund 120 Engineering/Construction	11320	-	None.
Fund 120 Road Maintenance	32600	-	None.
<b><u>Sheriff</u></b>			
Fund 111 Automated Mobile Fingerprint	21960	-	None.
Fund 111 Placer Regional Auto Theft Ta	21970	-	None.
<b><u>Administrative Services</u></b>			
Fund 250 Central Services	06380	8,000	Power Mac G5 Computer - Graphic Design.
Fund 250 Central Services	06380	40,000	Pitney Bowes Mail Machine.
Fund 250 Telecommunications	02100	70,000	Com/IT uninterruptible power supply for enterprise data network.
<b><u>County Executive Office</u></b>			
Fund 270 Workers' Compensation	09810	-	None.

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## FY 2012-13 Budget Development - Department Requests

## OTHER FUNDS

Appropriation	#	Total Supplemental	Description
Fund 270 General Liability	09800	-	None.
<b>Facility Services</b>			
Fund 220 Eastern Regional Landfill	02890	-	None.
Fund 220 Solid Waste Management	04500	-	None.
Fund 260 Environmental Utilities	06280	-	None.
Fund 220 Dewitt Development	06200	95,147	Restore funding - Senior Project Manager; fund required utility services and new fees.
<b>Personnel</b>			
Fund 270 State Unemployment	06220	-	None.
Fund 270 Dental & Vision	02850	-	None.
Fund 270 Retiree Sick Leave	02860	-	None.
<b>Probation</b>			
Fund 250 Food Services	02030	-	None.
<b>Public Works</b>			
Fund 250 Fleet Operations	06300	-	None.
Fund 210 Placer County Transit	06000	-	None.
Fund 210 TART	06020	-	None.
<b>Treasurer - Tax Collector</b>			
Fund 235 mPower	02310	-	None.
<b>Nondepartmental</b>			
Fund 250 Countywide Systems	06240	-	None.
Fund 250 Countywide Radio Project	06246	-	None.
<b>Other Funds Totals</b>		<b>22,383,397</b>	

\*Other Department requested adjustments are offset within their base budget submittals, without additional funding.

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