

**AGENDA REQUEST AND SUMMARY**

For: May 20, 2014 (Date of Board Meeting)  
\_\_\_\_\_ (Time, if appointment scheduled with the Clerk)

Consent Calendar: Yes \_\_\_\_\_ No X  
Public Hearing: Yes \_\_\_\_\_ No X

1. WORDING FOR AGENDA (Include precise wording for required action, authorizing, etc. as it will appear on the Board Agenda, generally not to exceed 20 words).

**Presentation of the status of Fiscal Year 2014-15 Recommended Budget and consideration of directing staff on changes to the general strategies being used to develop same.**

2. FINANCING-ESTIMATED COUNTY COST: NA

3. FUNDS BUDGETED: NA

4. REVIEWED WITH:

COUNTY ADMINISTRATIVE OFFICER	YES	<u>X</u>	NO	_____
COUNTY COUNSEL	YES	<u>X</u>	NO	_____
ADMINISTRATIVE ANALYST	YES	_____	NO	_____
OTHER DEPARTMENTS (List)				_____

5. THE FOLLOWING OUTSIDE AGENCIES OR INDIVIDUALS TO BE NOTIFIED OF BOARD ACTION: (**Minute Excerpt** – Include complete mailing address and indicate number of copies to whom)

6. Number OF COPIES REQUIRED BY REQUESTING DEPARTMENT:  
(Indicate Minute Excerpt, Resolution, Agreement, etc.)

7. COMMENTS (i.e. has this item come before the Board previously and when?):

Requesting Department: CAO Submitted by: Craig L. Pedro

Approved by:  Date: May 16, 2014  
(Department Head Signature)

**Special Instructions:**

Original Agenda Request and 1 copy of Backup stapled for the Clerk  
Agenda Request and Backup: 7 Copies paper clipped and three hole punched  
Backup: 1 Copies stapled.



## County Administrator's Office

**Craig L. Pedro**  
County Administrator

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May 19, 2013

TO: Board of Supervisors

FROM: Craig L. Pedro, County Administrator

SUBJECT: Status and Direction on Development of the FY 2014-15 Budget

This report reviews the status of development of the FY 2014-15 Recommended Budget. In past years, such initial reviews have been shared with the Board at its first meeting in June. *In light of this report being provided just one day prior to your May 20 meeting, staff expects taking whatever comments the Board may have and returning on June 3 to allow the Board more time to give definitive direction on how to finalize next year's budget.* Final action on the FY 2014-15 Recommended Budget is scheduled for June 17.

Below is a summary of the numbers presented and major discussions that took place during the Budget Workshop held this past February and then a high level review of the "initial" (not yet "recommended") Budget for FY 2014-15 and the major areas where Board direction is needed.

### **BUDGET WORKSHOP**

On February 4, 2014, a Budget Workshop was held that included a review of the following areas:

- The County's *Budget Process* as previously modified per Board direction;
- The County's *Budget Policies*. This review included a presentation of an updated *Liabilities Report* and the progress being made in reducing liabilities as the result of prior Board actions;
- The *Baseline Multi-Year Budget Forecast for FY 2014-15 through FY 2018-19*; and
- Board direction on how to develop a *Modified Multi-Year Budget Forecast* to help guide development of the FY 2014-15 Recommended Budget

On February 18, 2014, staff returned with a Modified Multi-Year Budget Forecast that included corrections to the Baseline Multi-Year Forecast and incorporation of projected costs related to recently completed bargaining with the OE3 represented units. These changes led to the following results in the General Fund, Road Fund and Fire Fund:

*...serving the Board of Supervisors, departments, and the community as good stewards of the County's fiscal and human resources through collaborative, professional and ethical leadership.*

***Modified Multi-Year – Reflecting Corrections & Completed Bargaining***

	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
<b>Net General Fund Shortfall</b>	(\$495,984)	(\$199,268)	\$8,309	\$170,099	\$1,120,461
<b>Road Fund Shortfall</b>	(\$389,458)	(\$736,332)	(\$891,759)	(\$1,029,849)	(\$1,194,263)
<b>Fire Fund Shortfall</b>	(\$324,649)	(\$321,820)	(\$366,234)	(\$368,031)	(\$371,125)
<b>TOTALS</b>	<b>(\$1,210,091)</b>	<b>(\$1,368,420)</b>	<b>(\$1,249,684)</b>	<b>(\$1,227,781)</b>	<b>(\$444,927)</b>

The above depicts: 1) the difference between projected revenues and basic operating expenses; 2) no use of beginning fund balances other than to re-establish the General Fund’s \$1 million contingencies; and 3) no expenses related to new positions, major capital projects (i.e. Juvenile Detention Facility and new County Jail) or replacement of major fire and road equipment.

*The biggest points to take away from these forecasts are that: 1) the General Fund’s ongoing revenues will start covering ongoing expenses by FY 2016-17; 2) operating deficits are expected to grow each year in the Road Fund. This is due to the fund’s primary revenue sources continuing to be dependent on the consumption of gasoline which is on the decline; and 3) the Fire Fund’s primary revenue source (i.e. property tax) is not expected to grow fast enough to offset increasing expenses. This amounts to a structural deficit which will hover around \$350,000 if left unaddressed.*

These forecasted shortfalls only grew as some high priority position restorations (e.g. Deputy County Counsel, Elections Supervisor, Animal Control Officer, Deputy Sheriffs, etc...), essential capital project expenses (e.g. Juvenile Detention Facility and new County Jail) and major operational cost increases (e.g. new County Jail) were added. With these expenses added in, the Modified Multi-Year Budget Forecast for the General Fund, Road Fund and Fire Fund reflected that outlined below:

***Modified Multi-Year – Reflecting Several New Positions & 2 Major Capital Projects***

	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
<b>Net General Fund Shortfall</b>	(\$3,760,136)	(\$1,105,181)	(\$439,364)	(\$877,574)	\$72,788
<b>Road Fund Shortfall</b>	(\$389,458)	(\$736,332)	(\$891,759)	(\$1,029,849)	(\$1,194,263)
<b>Fire Fund Shortfall</b>	(\$324,649)	(\$321,820)	(\$366,234)	(\$368,031)	(\$371,125)
<b>TOTALS</b>	<b>(\$4,474,243)</b>	<b>(\$2,163,333)</b>	<b>(\$1,697,357)</b>	<b>(\$2,275,454)</b>	<b>(\$1,492,600)</b>

Consistent with the modified Budget Process, staff was directed to return with an initial FY 2014-15 Budget for review and modification by the full Board at its May 20 meeting. This initial Budget was not to sacrifice any existing positions in order to add new ones and yet the Board wanted to consider adding high priority positions when the initial Budget was brought back for discussion. The Board agreed that it should stick with its Budget Policy of not funding on-going expenses with one-time money. In stating this, the Board made it clear that use of fund balances in support of ongoing expenses was still on the table to the

extent that increased revenues and/or expense savings supporting fund balances could be counted on in the future.

## **INITIAL FY 2014-15 BUDGET**

Staff has completed its work on an initial FY 2014-15 Budget. This Budget was developed using the most current revenue and expense data available. General revenue estimates were developed by the County's Revenue Team comprised of the Auditor/Controller, Assessor/Recorder, Treasurer/Tax Collector, CAO and Deputy CAO. Personnel expenses in the General Fund reflect existing positions (including those approved by the Board in FY 2013-14) and a number of adjustments that result in a net decrease in FTEs and overall cost to the County. Personnel costs amongst all funds reflect completed bargaining and assume a successful vote on the PERS cost sharing contract by miscellaneous employees. Should the PERS contract vote not pass, the increased cost to the General Fund, Road Fund and Fire Fund would approximate \$300,000.

Exhibits A-C provide the financial summary (Schedule 1s) of this initial Budget for the Governmental Funds, Enterprise Funds and Internal Service Funds, respectively. The personnel changes that are recommended and contained in the Budget are shown on Exhibit D. *Again, the recommended personnel adjustments on Exhibit D result in a net decrease in FTEs and overall cost to the County.* Department personnel requests that have not yet been included in the Budget are shown on Exhibit E. *Exhibit E essentially serves as an updated high priority position restorations list for the Board's consideration.*

### ***Comparison to Multi-Year Forecast***

How does the initial FY 2014-15 Budget for the General Fund, Road Fund and Fire Fund compare to the Multi-Year Forecast (which does not use any fund balance to cover ongoing operational costs)? See the chart below:

	<b>Multi-Year Projection</b>	<b>Initial Budget</b>	<b>Variance</b>
<b>Net General Fund Shortfall</b>	(\$495,984)	(\$773,058)	(\$277,074)
<b>Road Fund Shortfall</b>	(\$389,458)	(\$5,635)	\$383,823
<b>Fire Fund Shortfall</b>	(\$324,649)	(\$87,213)	\$237,436
<b>TOTALS</b>	<b>(\$1,210,091)</b>	<b>(\$865,906)</b>	<b>\$344,185</b>

The General Fund's variance reflects a combination of decreased departmental revenues and increased expenses (particularly internal mandated costs driven by A-87 overhead charges). The Road Fund's variance reflects cost savings from employee turnover and a lack of budgeted expense for replacement vehicles. The Fire Fund's variance also reflects a lack of vehicle replacement funding. Another way to express the variance is that the Multi-Year Forecast was within \$344,000 or 0.5% of the combined \$67 million initial budget for these three funds.

### ***Is the Initial Budget Balanced?***

The initial budget is balanced with the exception of the General Fund, Road Fund and Fire Fund.

The General Fund currently shows a \$1,389,782 deficit on the Exhibit A, Schedule 1. \$616,724 of this deficit is due to: 1) a re-budgeting of funding for preparation of the EIR for the General Plan update (\$100,000); and 2) a transfer out of the General Fund to the Capital Fund for costs necessary to move forward with construction of the Juvenile Detention Facility (\$516,724). Note that General Fund Contingencies have been established at \$1,980,333, the full amount of the fund's estimated beginning balance. \$1,167,631 of the beginning balance is the result of unspent FY 2013-14 Contingencies. Another \$100,000 of the beginning balance comes from unspent one-time funds for the General Plan's EIR. *If your Board were to agree with reducing Contingencies to cover the two one-time uses listed above, the true operating deficit would be established at <\$773,058> with Contingencies set at \$1,363,609.*

The Road Fund currently shows a surplus of \$198,684. *Staff would recommend that the Board direct this money be used to fund replacement road vehicles.*

The Fire Fund shows a surplus of \$316,735. This amount was made available primarily through savings in FY 2013-14 related to the RIM Fire. *Staff would recommend that the Board look for \$83,365 to add to this amount and budget for a replacement fire engine at a total cost of \$400,000.*

### ***Options to Balance the General Fund***

Assuming the Board concurs with reducing Contingencies to re-budget the General Plan's EIR work and costs associated with the Juvenile Detention Facility, the following options are offered to address the remaining \$773,058 gap to achieve balance in the General Fund:

- Direct proportionate cuts be made in all General Fund cost centers
- Use \$363,609 of Contingencies to reduce the operating deficit to \$409,449. This would leave Contingencies at an even \$1 million.
- Review all discretionary transfers out of the General Fund for possible reduction:
  - Road Fund = \$750,000
  - Fire Fund = \$450,000
  - Capital Fund = \$665,000 (major maintenance work allocation)
    - Exhibit F is a summary chart of planned Capital Fund projects
  - Columbia Airport = \$70,609
  - PML Airport = \$41,996
- Add \$83,365 in transfers to County Fire to fully fund a replacement engine
- Consider what portion of the \$387,000 savings in the Sheriff's cost centers in FY 2013-14 might be used in closing this gap or fund other priority one-time projects in FY 2014-15 (e.g. replacement fire engine, replacement fire arms for the Sheriff's Office, new Jail set-aside, etc...)
- Direct staff to go back and work with department heads to prepare alternative revenue and expense adjustments without assigning specific department targets
- Combination of the above

*I would request that any deficit remaining after Board deliberations at tomorrow's meeting be left to staff to go back and work with department heads to prepare alternative revenue and expense adjustments. The result of that work would be brought back for review and approval by the Board at its June 3 meeting.*

### ***Position Changes***

First, the Board should review what staff has built into the initial Budget and affirm or modify same as found on Exhibit D. Again, these position changes result in a net decrease in FTEs and overall cost to the County.

Second, as mentioned above, staff has assembled an updated high priority positions restorations list (Exhibit E). However, in light of the operating deficit outlined above, Board deliberations on this restoration list may best be delayed to the Final Budget Hearing on September 2. At that time, more will be known in important areas such as: 1) final fund balances; 2) updated revenue estimates; 3) the outcome of the miscellaneous PERS cost sharing contract vote (*which could increase County expenses and deficits significantly if it fails*); 4) final State Budget actions with related revenue and expense impacts on the County; and 5) actual savings figures from the PERS Safety Side Fund refinancing. Alternatively, your Board may wish to make additional adjustments to the initial budget to not only close the currently projected General Fund operating deficit, but also make room to fund positions from the list.

### **Recommendation**

After hearing staff's presentation, your Board is encouraged to provide whatever direction it deems appropriate for the CAO to continue work in developing the FY 2014-15 Recommended Budget.

Cc: Department Heads  
CAO & HR Staff  
All Bargaining Groups

EXHIBIT A

STATE CONTROLLER  
COUNTY BUDGET ACT

COUNTY OF TUOLUMNE  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2014-15

COUNTY BUDGE COUNTY BUDGET  
SCHEDULE 1 SCHEDULE 1A

RECOMMENDED BUDGET

5/18/2014

	(1) COUNTY FUNDS	FUND BALANCE		(3) CANCEL OF PRIOR YEAR RESERVES	(4) ESTIMATED ADDITIONAL FINANCING SOURCES	(5) TOTAL AVAILABLE FINANCING	(6) ESTIMATED FINANCING USES	(7) PROV FOR REV AND/OR DESIGNATIONS (NEW/INCR)	(8) TOTAL FINANCING REQMTS	(8a) PROJECTED FUND BALANCE
		(2) UNRESERVED/ UNDESIGNATED 06/30/14	(2) UNRESERVED/ UNDESIGNATED 06/30/14							
0001 General Fund		1,980,333	54,267,246		56,247,579	57,637,361	57,637,361		57,637,361	-1,389,782
1101 County Roads		204,319	5,830,207		6,034,526	5,835,842	5,835,842		5,835,842	198,684
1105 Monument Preservation		0	13,000		13,000	13,000	13,000		13,000	0
1107 Tuolumne County Fire Department		403,948	3,973,887		4,377,835	4,061,100	4,061,100		4,061,100	316,735
1121 Criminal Justice Facility		0	170,000		170,000	170,000	170,000		170,000	0
1124 Courthouse Construction		0	1,200		1,200	1,200	1,200		1,200	0
1125 Fish And Wildlife		11,300	4,700		16,000	11,000	11,000	5,000	16,000	0
1130 Solid Waste Managmt Compliance		239,931	1,340,767		1,580,698	1,580,698	1,580,698		1,580,698	0
1140 Health Fund		1,061,628	4,640,715		5,702,343	5,702,343	5,702,343		5,702,343	0
1145 Mental Health		534,220	7,585,129		8,119,349	8,119,347	8,119,347		8,119,347	2
1150 Department Of Social Services		950,920	19,805,970		20,756,890	20,756,890	20,756,890		20,756,890	0
1185 Tuolumne County BH Housing		3,000	42,520		45,520	45,520	45,520		45,520	0
3301 Road Construction Capital Fund		971,487	16,149,704		17,121,191	17,121,191	17,121,191		17,121,191	0
3310 Airport Construction -Plant Ac		0	0		0	0	0		0	0
3315 County Capital		283,642	17,969,367		18,253,009	18,253,009	18,253,009		18,253,009	0
Total All Funds		6,644,728	131,794,412	0	138,439,140	139,308,501	139,308,501	5,000	139,313,501	-874,361

1,980,333 GF Contingencies  
(100,000) Gen. Plan EIR Re-Budget  
(516,724) Addtl GF for Juv. Det. Fac.  
1,363,609

**EXHIBIT B**

STATE CONTROLLER  
ENTERPRISE FUNDS

COUNTY OF TUOLUMNE  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2014-15

COUNTY BUDGET  
SCHEDULE 1

RECOMMENDED BUDGET

5/18/2014

(1) ENTERPRISE FUNDS	(2) PROJECTED BEGINNING FUND BALANCE	ESTIMATED ADDITIONAL FINANCING SOURCES (3)	(4) TOTAL AVAILABLE FINANCING	(5) ESTIMATED FINANCING USES	(6) PROJECTED ENDING FUND BALANCE
4430 - Columbia Airport	\$37,759	\$445,609	\$483,368	\$401,395	\$81,973
4440 - Pine Mountain Lake Airport	\$15	\$98,446	\$98,461	\$93,965	\$4,496
4450 - Ambulance	\$523,800	\$4,523,942	\$5,047,742	\$4,846,680	\$201,062
	\$561,574	\$5,067,997	\$5,629,571	\$5,342,040	\$287,531

**EXHIBIT C**

STATE CONTROLLER  
INTERNAL SERVICE FUNDS  
RECOMMENDED BUDGET

COUNTY OF TUOLUMNE  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2014-15

COUNTY BUDGET  
SCHEDULE 1

5/18/2014

	(1)	(2)	(3)	(4)	(5)	(6)
	BEGINNING FUND BALANCE	ESTIMATED ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE FINANCING	ESTIMATED FINANCING USES	PROJECTED ENDING FUND BALANCE	
INTERNAL SERVICE FUNDS						
5510 _ Liability Self Insurance	\$189,490	1,365,000	\$1,554,490	1,340,320	\$214,170	
5520 _ Unemployment Insurance	\$254,042	76,000	\$330,042	211,633	\$118,409	
5530 _ Telecommunications	\$450,023	1,057,728	\$1,507,751	1,405,215	\$102,536	
5540 _ Workers Compensation	\$6,863,013	2,675,000	\$9,538,013	2,549,912	\$6,988,101	
5550 _ Purchasing And Special Service	\$113,381	627,151	\$740,532	627,951	\$112,581	
5560 _ Insurance-Employee Group	\$45,000	6,457,477	\$6,502,477	6,456,978	\$45,499	
5570 _ Employee Leave Liability Fund	\$449,707	\$2,001,500	\$2,451,207	\$1,800,000	\$651,207	
5580 _ Post Retirement Insurance Fund	\$3,381,023	830,000	\$4,211,023	579,592	\$3,631,431	
5590 _ Fleet/Radio Services Fund	\$77,232	\$1,136,048	\$1,213,280	\$1,111,228	\$102,052	
	\$11,822,911	\$16,225,904	\$28,048,815	\$16,082,829	\$11,965,986	

Personnel Modifications Included in Initial FY 2014-15 Budget Proposal

FUND	DEPARTMENT	ACTION/SUMMARY OF NEED/JUSTIFICATION	DESCRIPTION	COST	INCUMBENTS	EFF. DATE
General	Agriculture	Conversion (Succession Planning)	Agricultural Biologist II (1.0 FTE) to Sr. Agricultural Biologist (1.0 FTE)	\$2,832	Drew Raymond	10/01/14
General	CRA	Conversion and Addition (Succession Planning)	Sr GIS Technician (0.75 FTE) to GIS Technician III (1.0 FTE)	\$4,935	Ann Milberg (retirement)	11/01/14
General	Probation	Elimination - Reorganization	Probation Technician 1.0 FTE	(\$52,845)	Jesus Cezares-Mendez	06/30/14
General	Probation	Elimination - Reorganization	Probation Technician 1.0 FTE	(\$61,163)	Lisa Domser (expected to bump back to previously held class)	06/30/14
General	Probation	Elimination - Reorganization	Probation Technician 1.0 FTE	(\$60,811)	Lorraine Haley	06/30/14
General	Probation	Elimination - Reorganization	Probation Technician 1.0 FTE	(\$58,481)	Michelle Robles	06/30/14
General	Probation	Addition - Reorganization	Senior Legal Clerk 1.0 FTE	\$58,619	New	07/01/14
General	Probation	Addition - Reorganization	Staff Services Analyst 1.0 FTE	\$64,595	New	07/01/14
General	Recreation	Reclassification - Need Position to Perform Basic Fiscal Skills	Office Assistant II 0.8 FTE to Office Technician 0.8 FTE	\$6,348	Julie Landman	07/01/14
			<b>Fund Sub-Total</b>	<b>(\$95,971)</b>		
Behavioral Health	Behavioral Health	Addition - Capacity and Succession Planning Needs (Offsetting Revenue)	Behavioral Health Program Supervisor (1.0 FTE)	\$97,907	New	07/01/14
Behavioral Health	Behavioral Health	Addition - Capacity (Offsetting Revenue)	Admit Clerk - Medical Receptionist (1.0 FTE)	\$52,503	New	07/01/14
			<b>Fund Sub-Total</b>	<b>\$150,409</b>		
Road	CRA-Adm/Engineering	Addition (Offsetting Revenue - Grant Funded Position)	Civil Engineer II (1.0 FTE)	\$99,677	New	07/01/14
			<b>Fund Sub-Total</b>	<b>\$99,677</b>		
Solid Waste	Solid Waste	Reclassification - Better Reflects Duties Performed	Solid Waste Compliance Officer (1.0 FTE) to Solid Waste Specialist (1.0 FTE)	\$6,915	Dan Hambrick	07/01/14
			<b>Fund Sub-Total</b>	<b>\$6,915</b>		
Social Services	Social Services	Elimination	Social Worker III (1.0 FTE)	(\$75,943)	Vacant	07/01/14
Social Services	Social Services	Elimination	Eligibility Worker II (1.0 FTE)	(\$60,843)	Vacant	07/01/14
Social Services	Social Services	Conversion - Better Reflects Duties Performed	Eligibility Worker II to Integrated Case Worker II (3.0 FTE)	\$3,402	Internal Recruitment	09/01/14
			<b>Fund Sub-Total</b>	<b>(\$133,384)</b>		

Requested Personnel Modifications - Not Included in Initial FY 2014-15 Budget Proposal

FUND	DEPARTMENT	ACTION/SUMMARY OF NEED/JUSTIFICATION	DESCRIPTION	PASS	INCUMBENTS	EFF. DATE
General	Animal Control	Addition - Capacity	Animal Control Officer I	\$50,616	New	07/01/14
General	County Counsel	Addition - Capacity	Deputy County Counsel I	\$86,377	New	07/01/14
General	CRA	Addition - Needed Expertise	Contract-Biologist	\$50,000	N/A	07/01/14
General	District Attorney	Addition - Capacity	Supervising DA Investigator	\$119,007	New	07/01/14
General	Elections	Addition - Capacity and Succession Planning	Elections Supervisor	\$67,284	New	07/01/14
General	Facilities	Addition - Capacity	Building Maintenance Worker I	\$53,576	New	07/01/14
General	IT	Addition - Capacity	Systems Analyst Programmer I (Networks)	\$73,082	New	07/01/14
General	Library (Priority #1)	Conversion and Addition - Capacity	Library Assistant III (0.5 FTE) to Library Assistant III (0.75 FTE)	\$14,437	Vacant	07/01/14
General	Library (Priority #2)	Addition - Capacity at Library and CAO's Office (Relieve for Projects)	Director of Library Services	\$116,768	New	07/01/14
General	Revenue-Recovery	Conversion and Addition - Capacity (Offsetting Revenue)	Collections Officer I (0.5 FTE) to Collections Officer I (1.0 FTE)	\$19,236	Callie Luna	7/1/2014
General	Sheriff-Coroner (Priority #1)	Conversion - Retention and Training	Deputy Sheriff (1.0 FTE) to Sheriff's Sergeant (1.0 FTE)	\$25,171	Internal Recruitment	07/01/14
General	Sheriff-Coroner (Priority #1)	Conversion - Retention and Training	Deputy Sheriff (1.0 FTE) to Sheriff's Corporal (1.0 FTE)	\$5,366	Internal Recruitment	07/01/14
General	Sheriff-Coroner (Priority #2)	Addition - Capacity	Community Services Officer (1.0 FTE)	\$56,734	New	07/01/14
General	Sheriff-Coroner (Priority #2)	Addition - Capacity	Community Services Officer (.5 FTE)	\$23,995	New	07/01/14
General	Sheriff-Coroner (Priority #2)	Conversion - Reorganization	Crime Scene Technician (1.0 FTE) to Community Services Officer (1.0 FTE)	\$0	Jenny Dillon	07/01/14
General	Sheriff-Coroner (Priority #2)	Conversion - Reorganization	Evidence Custodian/Fleet Coord (1.0 FTE) to Community Services Officer (1.0 FTE)	\$0	Tom Aiken	07/01/14
General	Sheriff-Coroner (Priority #2)	Conversion - Reorganization	Evidence Technician (0.5 FTE) to Community Services Officer (0.5 FTE)	\$3,329	Monica Wicks	07/01/14
General	Sheriff-Coroner (Priority #3)	Addition - Implement EMD	Dispatch Call Taker	\$56,151	New	07/01/14
General	Sheriff-Coroner (Priority #3)	Addition - Implement EMD	Dispatch Call Taker	\$56,151	New	07/01/14
General	Treasurer-Tax	Addition - Capacity	Office Assistant I (1.0 FTE)	\$11,602	Vacant	07/01/14
			<b>Fund Sub-Total</b>	<b>\$888,882</b>		
Road	CRA-Adm/Engineering	Salary Adjustment (Internal Equity)	PW Business Manager (1.0 FTE) - 405 to 415	\$4,161	Dana Vaccarezza	07/01/14
			<b>Fund Sub-Total</b>	<b>\$4,161</b>		
Fleet	Fleet Services	Salary Adjustment (External Equity)	PW Fleet Supervisor - 366 to 398	\$12,834	Mike Young	07/01/14
Fleet	Fleet Services	Conversion - Retention	Sr. Fleet Technician (1.0 FTE) to Fleet Lead Technician (1.0 FTE)	\$10,055	Internal Recruitment	07/01/14
Fleet	Fleet Services	Conversion - Retention	Equipment Technician II (1.0 FTE) to Sr. Equipment Technician (1.0 FTE)	\$5,498	Shawn Ambler	09/01/14
Fleet	Fleet Services	Conversion - Retention	Equipment Technician II (1.0 FTE) to Sr. Equipment Technician (1.0 FTE)	\$5,871	William Nelson	10/03/14
			<b>Fund Sub-Total</b>	<b>\$34,258</b>		
Fire	County Fire	Conversion - Retention and Training	Fire Inspector (1.0 FTE) to Sr. Fire Inspector (1.0 FTE)	\$2,708	Steve Gregory	07/01/14
			<b>Fund Sub-Total</b>	<b>\$2,708</b>		
Health	Public Health	Addition - Capacity	Public Health Nurse III (1.0 FTE)	\$96,024	New	07/01/14
			<b>Fund Sub-Total</b>	<b>\$96,024</b>		

# FY 2014-15 Recommended Capital Budget

ATTACHMENT F

Account	Project Name	Expense	Revenue								Totals
		Rec. Budget	Beg. Fund Balance	General Fund	Court Const.	Crim. Justice	Prop 40/ R/H Grant	Other Sources	GIGER		
522132	Maint.-Parking	\$30,000		\$30,000							\$ 30,000.00
522144	Maint. -Flooring	\$ 20,000.00		\$ 20,000.00							\$ 20,000.00
522153	Maint. Building Paint	\$27,700		\$27,700							\$ 27,700.00
522193	Maint.-Bldg Control Upgrade	\$ 50,000.00		\$ 50,000.00							\$ 50,000.00
522517	Repairs and Maint.-City Sewer	\$ 30,000.00		\$ 30,000.00							\$ 30,000.00
522518	Maint.-Termite Repair	\$ 35,000.00		\$ 35,000.00							\$ 35,000.00
529120	Travel-Training and Seminars	\$4,000		\$4,000							\$ 4,000.00
532225	Loan Payments	\$ 381,000.00		\$ 109,800.00	\$ 1,200.00	\$ 170,000.00			\$ 100,000.00		\$ 381,000.00
542014	Reroofing	\$ 70,000.00		\$ 70,000.00							\$ 70,000.00
542075	Generator	\$ 100,000.00		\$ 100,000.00							\$ 100,000.00
542200	Building and Improvements	\$ 50,000.00		\$ 50,000.00							\$ 50,000.00
542262	Law and Justice Center	\$ 100,000.00		\$ 100,000.00							\$ 100,000.00
542267	Courthouse Rehabilitation	\$ 40,000.00		\$ 25,000.00					\$ 15,000.00		\$ 40,000.00
542304	Regional Juvenile Center	\$ 16,800,366.00	\$ 283,642.00	\$ 516,724.00					\$ 16,000,000.00		\$ 16,800,366.00
542312	Tuolumne Pool Heater	\$ 2,125.00						\$ 2,125.00			\$ 2,125.00
542314	Camera	\$ 6,777.00						\$ 6,777.00			\$ 6,777.00
542319	Camera	\$ 6,405.00						\$ 6,405.00			\$ 6,405.00
542340	Veteran Hall Improvements	\$ 3,500.00		\$ 3,500.00							\$ 3,500.00
542345	Camera	\$ 7,008.00						\$ 7,008.00			\$ 7,008.00
542485	HVAC Replacement Projects	\$40,000		\$40,000							\$ 40,000.00
542603	FHWC BH ADA Ramp	\$ 40,000.00							\$ 40,000.00		\$ 40,000.00
542604	BH Remodel	\$ 100,000.00							\$ 100,000.00		\$ 100,000.00
542607	BH Wall Repairs	\$ 20,000.00		\$ 20,000.00							\$ 20,000.00
542618	ANF Sidewalk Repairs	\$ 35,000.00		\$ 35,000.00							\$ 35,000.00
542880	Columbia Pool Chemical Storage	\$ 339,128.00						\$ 339,128.00			\$ 339,128.00
<b>Grand Totals</b>		<b>\$ 18,338,009.00</b>	<b>\$ 283,642.00</b>	<b>\$ 1,266,724.00</b>	<b>\$ 1,200.00</b>	<b>\$ 170,000.00</b>	<b>\$ 361,443.00</b>	<b>\$ 16,155,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 18,338,009.00</b>	