

Administrative & Finance Division

RECOMMENDED BUDGET • FY 2018 - 19

MISSION

The mission of the Community Development Services, Administration & Finance Division is to support the provision of great infrastructure for great communities through efficient and courteous customer-oriented service.

DEPARTMENT BUDGET SUMMARY

	16/17 Actuals	17/18 Budget	18/19 Dept Requested	18/19 CAO Recommend	Change from Budget to Recommend	% Change
Taxes	\$ -	\$ -	\$ 1,088,463	\$ 1,088,463	\$ 1,088,463	N/A
License, Permit & Franchises	\$ 146,337	\$ 154,276	\$ 154,000	\$ 154,000	\$ (276)	0%
Use of Money & Property	\$ -	\$ -	\$ 255,819	\$ 255,819	\$ 255,819	N/A
State	\$ -	\$ -	\$ 22,251	\$ 22,251	\$ 22,251	N/A
Federal	\$ -	\$ -	\$ 740,128	\$ 740,128	\$ 740,128	N/A
Charges for Service	\$ 2,948,823	\$ 2,429,007	\$ 2,960,327	\$ 3,303,161	\$ 874,154	36%
Miscellaneous Revenue	\$ 739	\$ -	\$ 454,101	\$ 454,101	\$ 454,101	N/A
Other Financing Sources	\$ 268,242	\$ 780,982	\$ 183,142	\$ 183,142	\$ (597,840)	-77%
Use of Fund Balance	\$ -	\$ -	\$ 2,751,766	\$ 2,751,766	\$ 2,751,766	N/A
Total Revenue	\$ 3,364,141	\$ 3,364,265	\$ 8,609,997	\$ 8,952,831	\$ 5,588,566	166%
Salaries and Benefits	\$ 3,260,006	\$ 3,269,026	\$ 3,791,895	\$ 3,791,895	\$ 522,869	16%
Services & Supplies	\$ 490,060	\$ 1,156,233	\$ 3,802,321	\$ 3,802,321	\$ 2,646,088	229%
Other Charges	\$ 132	\$ -	\$ 880,037	\$ 881,095	\$ 881,095	N/A
Other Financing Uses	\$ 396	\$ -	\$ -	\$ -	\$ -	N/A
Fixed Assets	\$ -	\$ -	\$ 766,865	\$ 766,865	\$ 766,865	N/A
Capitalized Fixed Assets	\$ -	\$ -	\$ (787,365)	\$ (787,365)	\$ (787,365)	N/A
Other Financing Uses	\$ -	\$ -	\$ 20,030	\$ 20,030	\$ 20,030	N/A
Intrafund Transfers	\$ 698,619	\$ 226,449	\$ 628,431	\$ 1,155,323	\$ 928,874	410%
Intrafund Abatements	\$ (1,506,809)	\$ (1,287,443)	\$ (1,629,167)	\$ (1,813,935)	\$ (526,492)	41%
Appropriation for Contingencies	\$ -	\$ -	\$ 434,664	\$ 434,664	\$ 434,664	N/A
Designations of Fund Balance	\$ -	\$ -	\$ 1,261,895	\$ 1,261,895	\$ 1,261,895	N/A
Total Appropriations	\$ 2,942,404	\$ 3,364,265	\$ 9,169,606	\$ 9,512,788	\$ 6,148,523	183%
Net County Cost	\$ (421,737)	\$ -	\$ 559,609	\$ 559,957	\$ 559,957	N/A
FTEs	36.4	33.4	35.4	34.8	1.4	4%

FY 2018-19 includes the move of Airports, Cemeteries and Special Districts / Zones of Benefit to the Admin & Finance Division. The Financial Information by Fund Type section does not reflect these changes.

MAJOR BUDGET CHANGES

For FY 2018-19, all revenues, appropriations and staffing for Airports, Cemeteries, and the Special Districts and Zones of Benefit have been transferred from the Department of Transportation to the Community Development Services Administration and Finance Division. The budget summaries reflect these changes in FY 2018-19.

Community Development Services

RECOMMENDED BUDGET • FY 2018 - 19

Revenue

\$5,588,566 Increase in revenues primarily due to the transfer of Airports, Cemeteries, and the Special Districts and Zones of Benefit from the Department of Transportation to this Division.

Appropriations

\$6,148,523 Increase in appropriations primarily due to the transfer of Airports, Cemeteries, and the Special Districts and Zones of Benefit from the Department of Transportation to this Division.

PROGRAM SUMMARIES

Administration & Finance

The Administration and Finance unit provides centralized administration and fiscal services to Community Development Services (CDS) departments, consisting of the Environmental Management Department, the Planning & Building Department, and the Department of Transportation. The division comprises of seven units:

- Community Development Services Administration and Finance - manages all units of the CDS.
- Contracts & Procurement Unit - prepares contracts for the Departments, 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 facility & space planning functions, and provides IT coordination for the Departments.
- Personnel Unit - administers recruitments for Department 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 Departments, administers the Zone of Benefit program, and coordinates funding for the Department of Transportation's capital projects.
- Payroll & AP/AR - provides accounts payable and accounts receivable functions, and processes payroll for the Departments.
- Business Analysis & Special Projects – develops Departmental policies and procedures, analyzes improvements for Department processes and works on special projects.

Revenue is from overhead allocations charged via interfund transfers to the Department of Transportation, Environmental Management Department's CSA #3 and CSA #10, Special Districts, Fleet Management, and Airports. Additionally, the division transfers administrative costs through intrafund abatements to the Planning & Building Department, the Environmental Management Department, and Cemetery Operations.

Cemetery Operations

Staff in the Administration and Finance unit provide for the administration and maintenance of the County cemeteries. Cemetery Operations receives funding from charges for burial services. Cemetery Operations was combined with the Placerville Union Cemetery for FY 2018-19. This special revenue fund provides for the operation and maintenance of the Placerville Union Cemetery.

Administrative & Finance Division

RECOMMENDED BUDGET • FY 2018 - 19

Airports (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.

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.

Board of Supervisors Governed Districts

Special Districts 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 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 are primarily funded by taxes and special assessments to benefiting parcels.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Admin. & Finance	\$ 3,202,854	\$ 2,795,619	\$ 407,235	31.4
Cemeteries	\$ 214,477	\$ 61,755	\$ 152,722	0.8
Airports	\$ 1,886,032	\$ 1,886,032	-	2.0
Special Aviation	\$ 20,030	\$ 20,030	-	0.0
Special District & Zones of Benefit	\$ 4,189,395	\$ 4,189,395	-	0.6
Total	\$ 9,512,788	\$ 8,952,831	\$ 559,957	34.8

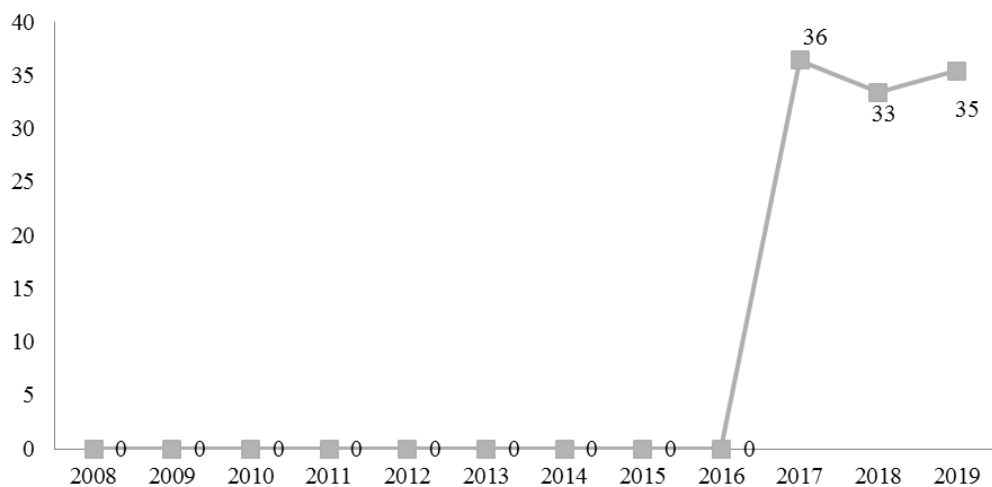
Community Development Services

RECOMMENDED BUDGET • FY 2018 - 19

STAFFING TREND

For FY 2018-19 there are 34.8 FTEs in the Administration and Finance Division. This is an increase of 2.0 FTEs due to the movement of two Airport positions, 0.8 of a position due to the movement of cemeteries, and .6 of a position due to the movement of Zones of Benefit from Department of Transportation to Administration and Finance Division. In the past, the two airport positions and the cemetery position were supervised by Administration and Finance Division staff but budgeted in Transportation. With the new finance software, the positions will now be budgeted in the Administration and Finance Division. The Division also transferred an Office Assistant to the Planning & Building Department, which used the position allocation to provide improved service to the Community Development Services front desk in Placerville.

Before FY 2016-17, the positions in Community Development Services Administration and Finance Division were counted in the Development Services Division. Beginning in FY 2017-18, the positions were counted in the Administrative and Finance Division of the Community Development Agency, which became the Community Development Services Administration and Finance Division.



RECOMMENDED BUDGET

This Budget is recommended at \$9,512,788. The General Fund provides 5.9% of the funding for the department, which is \$559,957.

The significant change in this budget is the transfer of revenues, appropriations and staffing for Airports, Cemeteries, and the Special Districts and Zones of Benefit from the Department of Transportation to the Community Development Services Administration and Finance Division. There are offsetting decreases in revenues and appropriations in the Department of Transportation budget. The Financial Information by Fund Type section does not reflect these changes.

The general Administrative and Finance programs (e.g. contracts, finance, personnel, and ombudsman/special projects) pass their costs to Community Development Services departments (e.g. Administrative and Finance programs provide services to the Environmental Management, Planning and Building, and Transportation departments) based on direct department salaries. All Administrative and

Administrative & Finance Division

RECOMMENDED BUDGET • FY 2018 - 19

Finance Division costs are funded from State, Federal, realignment, fees, and General Fund (with a large majority of the cost funds coming from non-General Fund sources).

The Administration and Finance programs show an overall increase in the General Fund cost of \$407,235, compared to the FY 2017-18. This increase is due to the Administrative and Finance programs charging a higher amount to the Community Development Services departments than what occurred two years ago due to the Administrative and Finance programs having a higher level of position vacancies than anticipated (e.g. the amount is set with budgeted salary dollars and is later fixed with actual salary dollars spent). The extra funds that were collected from the Community Development Services departments in prior years were captured by the General Fund, with this year's cost allocation in essence "paying" those funds back to the Departments that were charged.

The Cemeteries budget is recommended at \$215,602, which is an increase of \$82,903 (62%) when compared to the FY 2017-18 Adopted Budget. The General Fund provides 71% of the funding for the program, and it has increased by \$48,823 (46%) when compared to the FY 2017-18 Adopted Budget. The increase to Cemeteries is primarily due to the liquidation of the Placerville Union Cemetery account, which had a limited amount of funds when the County assumed responsibility for the cemetery. Now all Placerville Union Cemetery costs will be charged to the General Fund.

The budget for the Airports Enterprise Fund is recommended at \$1,888,325, which represents an overall decrease of \$422,991 (18%) when compared to the FY 2017-18 Adopted Budget. For FY 2018-19, a General Fund Contribution of \$68,126 is recommended as property tax offset and to fund the operations of the Airports, and \$94,986 is recommended to be transferred from the Accumulated Capital Outlay Fund for planned capital projects contained in the approved Airport Capital Improvement Plan. Overall, appropriations and revenues decreased primarily due to a reduction in airport capital projects compared to the prior year.

There are no significant changes to the Special Districts and Zones of Benefit budgets. These budgets change with the amount of projects that occur (e.g. zone of benefit road projects, zone of benefit drainage projects, zone of benefit cemetery projects, etc.). All costs within these programs are covered by assessments and fees collected.

CAO Adjustments

The only Chief Administrative Office adjustment was in regards to charges and revenue transfers from other departments. These changes were completed with the assistance of CDS Administration and Finance.

Sources & Uses of Funds

Revenue for this division is from overhead allocations charged via Interfund transfers to the Transportation Department, Environmental Management Department's CSA #3 and CSA #10, Special Districts, Fleet Management, and Airports. Additionally, the division transfers administrative costs through Intrafund transfers: to the Planning & Building Department, Environmental Management Department, and Cemetery Operations. Lastly, the division receive some user fees at the airports and cemeteries and pass-through funds for Special Districts and Zone of Benefit.

Community Development Services

RECOMMENDED BUDGET • FY 2018 - 19

FINANCIAL INFORMATION BY FUND TYPE

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 35 CDS - ADMINISTRATION & FINANCE

		CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
TYPE: R REVENUE					
SUBOBJ	SUBOBJ TITLE				
0260	OTHER LICENSE & PERMITS	154,276	154,000	154,000	-276
CLASS: 02	REV: LICENSE, PERMIT, &	154,276	154,000	154,000	-276
1830	INTERFND REV:ALLOCATED	2,429,007	2,298,796	2,640,920	211,913
CLASS: 13	REV: CHARGE FOR SERVICES	2,429,007	2,298,796	2,640,920	211,913
1920	OTHER SALES	0	700	700	700
CLASS: 19	REV: MISCELLANEOUS	0	700	700	700
2020	OPERATING TRANSFERS IN	780,982	0	0	-780,982
CLASS: 20	REV: OTHER FINANCING SOURCES	780,982	0	0	-780,982
TYPE: R SUBTOTAL		3,364,265	2,453,496	2,795,620	-568,645
TYPE: E EXPENDITURE					
SUBOBJ	SUBOBJ TITLE				
3000	PERMANENT EMPLOYEES / ELECTED	2,152,094	2,199,370	2,199,370	47,276
3001	TEMPORARY EMPLOYEES	21,000	86,430	86,430	65,430
3002	OVERTIME	31,900	31,900	31,900	0
3004	OTHER COMPENSATION	23,500	21,900	21,900	-1,600
3020	RETIREMENT EMPLOYER SHARE	485,136	521,150	521,150	36,014
3022	MEDI CARE EMPLOYER SHARE	31,173	31,892	31,892	719
3040	HEALTH INSURANCE EMPLOYER	425,542	398,818	398,818	-26,724
3041	UNEMPLOYMENT INSURANCE EMPLOYER	0	54,985	5,775	5,775
3042	LONG TERM DISABILITY EMPLOYER	5,376	5,499	5,499	123
3043	DEFERRED COMPENSATION EMPLOYER	10,451	9,462	9,462	-989
3046	RETIREE HEALTH: DEFINED	41,687	38,682	38,682	-3,005
3060	WORKERS' COMPENSATION EMPLOYER	35,037	39,405	39,405	4,368
3080	FLEXIBLE BENEFITS	6,130	18,800	18,800	12,670
CLASS: 30	SALARY & EMPLOYEE BENEFITS	3,269,026	3,458,293	3,409,083	140,057
4040	TELEPHONE COMPANY VENDOR	0	4,320	4,320	4,320
4041	COUNTY PASS THRU TELEPHONE CHARGES	500	500	500	0
4100	INSURANCE: PREMIUM	13,517	16,531	16,531	3,014
4144	MAINT: COMPUTER	16,956	96,621	96,621	79,665
4220	MEMBERSHIPS	2,619	1,490	1,490	-1,129
4260	OFFICE EXPENSE	72,461	75,700	75,700	3,239
4261	POSTAGE	22,000	22,000	22,000	0
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	240	240	240	0
4264	BOOKS / MANUALS	115	125	125	10
4266	PRINTING / DUPLICATING SERVICES	750	750	750	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	788,807	7,825	7,825	-780,982
4400	PUBLICATION & LEGAL NOTICES	1,500	1,500	1,500	0
4420	RENT & LEASE: EQUIPMENT	98,000	98,000	98,000	0
4440	RENT & LEASE: BUILDING &	500	500	500	0
4461	EQUIP: MINOR	8,981	10,140	10,140	1,159
4462	EQUIP: COMPUTER	78,915	41,585	41,585	-37,330
4463	EQUIP: TELEPHONE & RADIO	200	1,625	1,625	1,425
4500	SPECIAL DEPT EXPENSE	0	0	49,210	49,210
4503	STAFF DEVELOPMENT	16,076	16,000	16,000	-76
4529	SOFTWARE LICENSE	19,640	11,425	11,425	-8,215
4600	TRANSPORTATION & TRAVEL	5,174	5,174	5,174	0
4605	RENT & LEASE: VEHICLE	7,382	10,490	10,490	3,108
4606	FUEL PURCHASES	0	1,250	1,250	1,250
4608	HOTEL ACCOMMODATIONS	1,900	1,900	1,900	0
CLASS: 40	SERVICE & SUPPLIES	1,156,233	425,691	474,901	-681,332
7200	INTRAFUND TRANSFERS: ONLY GENERAL	99,376	96,876	623,768	524,392

Administrative & Finance Division

RECOMMENDED BUDGET • FY 2018 - 19

FINANCIAL INFORMATION BY FUND TYPE

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 35 CDS - ADMINISTRATION & FINANCE

	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
7223 INTRAFND: MAIL SERVICE	20,372	16,012	16,012	-4,360
7224 INTRAFND: STORES SUPPORT	6,701	5,348	5,348	-1,353
7231 INTRAFND: IS PROGRAMMING SUPPORT	100,000	100,000	100,000	0
CLASS: 72 INTRAFUND TRANSFERS	226,449	218,236	745,128	518,679
7350 INTRFND ABATEMENTS: GF ONLY	-1,287,443	-1,241,489	-1,426,257	-138,814
CLASS: 73 INTRAFUND ABATEMENT	-1,287,443	-1,241,489	-1,426,257	-138,814
TYPE: E SUBTOTAL	3,364,265	2,860,731	3,202,855	-161,410
FUND TYPE: 10 SUBTOTAL	0	407,235	407,235	407,235
DEPARTMENT: 35 SUBTOTAL	0	407,235	407,235	407,235

PERSONNEL ALLOCATION

Classification Title	2017-18 Adjusted Allocation	2018-19 Dept Request	2018-19 CAO Recm'd	Diff from Adjusted
Accountant I/II	3.0	3.0	3.0	-
Administrative Services Officer	4.0	4.0	4.0	-
Administrative Technician	4.0	4.8	4.8	0.8
Airport Technician	0.0	1.0	1.0	1.0
Airport Operations Supervisor	0.0	1.0	1.0	1.0
Chief Fiscal Officer	1.0	1.0	1.0	-
Department Analyst I/II	4.4	5.0	5.0	0.6
Fiscal Assistant I/II	1.0	1.0	1.0	-
Fiscal Services Supervisor	1.0	1.0	1.0	-
Fiscal Technician	3.0	3.0	3.0	-
Sr. Department Analyst	3.0	3.0	3.0	-
Sr. Fiscal Assistant	3.0	3.0	3.0	-
Sr. Office Assistant	3.0	3.0	3.0	-
Supervising Accountant/Auditor	1.0	1.0	1.0	-
Department Total	31.4	34.8	34.8	3.4