



**AGENDA REQUEST FORM**  
BOARD OF SUPERVISORS  
COUNTY OF INYO

For Clerk's Use Only:  
**AGENDA NUMBER**

- Consent     Departmental     Correspondence Action     Public Hearing  
 Scheduled Time for     Closed Session     Informational

**FROM:** Ronald Juliff, County Administrator

**FOR THE BOARD MEETING OF:** September 11, 2007

**SUBJECT:** Adoption of the Fiscal Year 2007-2008 Final Board Approved Budget

**DEPARTMENTAL RECOMMENDATION:**

Request your Board:

- A. Conduct a review and discussion of the Fiscal Year 2007-2008 Final Board Approved Budget, including but not limited to:
- 1) those changes to the CAO Recommended Budget that were directed by your Board to be included in the Final Budget;
  - 2) any other changes which may be made as a result of this discussion.
- B. Adopt the FY 2007-2008 Final Budget as recommended by the County Administrator and as amended, if necessary.
- C. Approve Resolution adopting the Final Budget for FY 2007-2008.
- D. Authorize the County Administrator to sign contracts with FY 2007-2008 Grants-In-Support Program applicants without deviation with regard to funding amount, in the amounts provided for in the FY 2007-2008 Final Board Approved County Budget, and contingent upon appropriate signatures being obtained.

**SUMMARY DISCUSSION:**

On August 28, 2007, your Board closed Budget Hearings for FY 2007-2008 and directed the County Administrator to make all changes necessary to compile the Final Board Approved Budget for FY 2007-2008. Consequently, the budget document contains a countywide estimated revenue total of \$75,525,670, and \$81,024,382 in projected expenditures. The amount of the General Fund portion of the Budget is \$43,536,203 in revenues, and \$46,670,805 in expenditures. This includes \$26,303 in Contingencies. Fund Balance covers the \$3,134,602 gap between General Fund revenues and expenditures. The Auditor Controller has certified Final Fund Balance as \$3,134,602.

**FY 2007-2008 Recommended Board Approved Budget for the General Fund**

The expenditure total in this recommended Final Board Approved Budget for the General Fund is \$46,670,805, which is \$11,500 higher than the CAO Recommended Budget. Revenues are \$43,536,203, which

is \$11,500 higher than the CAO Recommended Budget. A summary of the General Fund is included as Attachment A. The increase in expenditures and revenues are due to the net effect of the following changes:

*Actions Directed By Your Board During Budget Hearings – General Fund*

1. Increased Operating Transfers from the Criminal Justice Facilities Trust by \$11,500 to fund the cost of replacing the dirt floor and installing an eye wash station at the County's juvenile detention facility.
2. Approve Career Ladder move from Deputy Probation Officer II to Deputy Probation Officer III in Juvenile Institutions (Budget Unit 023100). Funding for the move comes from expenditures already included in the CAO Recommended Budget, however, identification of the personnel action was inadvertently omitted from Attachment B "CAO/Personnel Director Recommended Position Adjustments" in the CAO Recommended Budget.

*Actions Recommended By Staff After Budget Hearings – General Fund*

Staff has no subsequent recommendations to change expenditures the General Fund Budget from those comprising the CAO Recommended Budget or otherwise directed by your Board during the Budget Hearings.

As reported to your Board on August 28, 2007, once the actual amounts are determined, possible shortfalls in Library revenues (Budget Unit 066700) resulting from reductions to the State Budget will be compensated for by delaying the filling of vacant positions necessary to generate any additional salary savings.

**FY 2007-2008 Recommended Board Approved Budget for Other Funds**

The expenditure total in this recommended Final Board Approved Budget for Other Funds is \$34,353,577, which is the same as the CAO Recommended Budget. A summary of the Non-General Fund budgets is included as Attachment B to this report. Your Board directed no actions during the Budget Hearings, and staff has no subsequent recommendations, that would change the expenditures in the Non General Fund Budget from those comprising the CAO Recommended Budget.

*Actions Directed By Your Board During Budget Hearings – Non General Fund*

1. Approve Career Ladder move from Administrative Analyst II to Administrative Analyst III in Child Support Services (Budget Unit 022501). Funding for the adjustment was already included in CAO Recommended Budget, however, identification of the personnel action was inadvertently omitted from Attachment B "CAO/Personnel Director Recommended Position Adjustments" in the CAO Recommended Budget.

*Actions Recommended By Staff After Budget Hearings – Non General Fund*

Staff has no subsequent recommendations to change expenditures the Non General Fund Budget from those comprising the CAO Recommended Budget or otherwise directed by your Board during Budget Hearings.

As reported to your Board on August 28, 2007, additional revenue in the Road budget (Budget Unit 034600) resulting from the adoption of the State Budget will be recognized through a budget amendment once the department has determined the guidelines for use of the additional funding.

The actions directed by your Board during Budget Hearings are also summarized in the attached table (Attachment C).

**ALTERNATIVES:**

Your Board has the alternative to not approve the recommended Final Board Approved Budget for FY 2007-2008, in whole or in part, and/or modify the presented budget and provide additional direction to staff.

**OTHER AGENCY INVOLVEMENT:**

The Final Board Approved Budget for FY 2007-2008 is based on the direction provided by your Board during Budget Hearings, and developed with significant support from the Auditor-Controller, Personnel and Information Services staff, and input from all County departments.

**FINANCING:**

This items sets the FY 2007-2008 countywide spending plan in a total amount of \$81,024,382. The General Fund portion totals \$46,670,805.

**APPROVALS**

COUNTY COUNSEL:	AGREEMENTS, CONTRACTS AND ORDINANCES AND CLOSED SESSION AND RELATED ITEMS <i>(Must be reviewed and approved by county counsel prior to submission to the board clerk.)</i>  Approved: _____ Date _____
AUDITOR/CONTROLLER:	ACCOUNTING/FINANCE AND RELATED ITEMS <i>(Must be reviewed and approved by the auditor-controller prior to submission to the board clerk.)</i>  Approved: _____ Date _____
PERSONNEL DIRECTOR:	PERSONNEL AND RELATED ITEMS <i>(Must be reviewed and approved by the director of personnel services prior to submission to the board clerk.)</i>  Approved: _____ Date _____

**DEPARTMENT HEAD SIGNATURE:**

(Not to be signed until all approvals are received) \_\_\_\_\_ Date: \_\_\_\_\_  
 (The Original plus 20 copies of this document are required)