Attachment A

Net FY 2009-10 Actuals & Expectations (A&E) Adjustments by Fund and Department

General Fund

Fund No.	Fund Description	Department	Expense	Revenue	NCC	Note
10000	General Fund	HHS	$5,215,245	($6,882,340)	($1,667,095)	1
		Child Support	$161,069	($161,069)	$0	2
		Coroner	$0	$36,750	$36,750	3
		District Attorney	$0	$201,280	$201,280	4
		Fire	$1,108,295	($1,613,193)	($504,898)	5
		Probation	$466,033	$244,204	$710,237	6
		Public Defender	$80,108	$200,920	$281,028	7
		Sheriff	$2,975,563	$930,133	$3,905,696	8
		County Administrator	($263,099)	$17,238	($245,861)	9
		Assessor-Recorder	$119,910	($760,084)	($640,174)	10
		Dept of Finance	$0	($220,215)	($220,215)	11
		Board of Supervisors	$0	($9,600)	($9,600)	12
		County Counsel	$68,432	($95,430)	($26,998)	13
		Human Resources	$0		$0	14
		IST	$707,839	($1,022,238)	($314,399)	15
		Treasurer	$41,592	($606,431)	($564,839)	16
		CDA	$1,062,043	($654,793)	$407,250	17
		Public Works	($3,572,050)	($261,332)	($3,833,383)	18
		Agriculture ,Weights & Measures	$74,793	($7,000)	$67,793	19
		Farm Advisor	$5,789		$5,789	20
		Parks	$74,339		$74,339	21
		Cultural Services	($52,974)	$177,279	$124,305	22
		Non-Departmental	($13,030,052)	($8,619,371)	($21,649,423)	23
	General Fund Total		**($4,757,125)**	**($19,105,292)**	**($23,862,418)**	

Special Funds

Fund No.	Fund Description	Department	Expense	Revenue	Use of Fund Balance	Note
20100	Roads Fund	Public Works	($1,843,009)	$856,131	($986,878)	24
20300	Library Fund	Library	($33,559)	$5,914	($27,645)	25
20500	Child Support Services Fund	Child Support	($69,801)	$23,675	($46,126)	26
20800	Building Inspection Fund	CDA	$28,212		$28,212	27
20900	Environmental Health Services Fund	CDA	($111,392)	$3,434	($107,958)	28
21000	IST Marin.Org Fund	IST	$0		$0	29
21100	Fishnet 4C Fund	County Administrator		($5,000)	($5,000)	30
22010	Federal Grants Fund	HHS	$238,000	($238,000)	$0	31
22020	State Grants Fund	Sheriff	($85,580)	$69,452	($16,128)	32
22050	HUD/CDBG Fund	CDA	($206,082)	$168,474	($37,608)	33
27020	Road & Bridge Rehabilitation Fund	Public Works	$4,000,000	($4,000,000)	$0	34
27900	Capital Projects Fund	County Administrator	$25,000		$25,000	35
		Public Works	$4,261,000	($4,000,000)	$261,000	35
	Capital Projects Fund Total		$4,286,000	($4,000,000)	$286,000	35
27905	Non Motorized Transportation Pilot Program Fund	Public Works	$0		$0	36
28102	1998B COP Debt Service	Non-Departmental	($501)		($501)	37
28103	2001 COP Debt Service Fund	Non-Departmental	$501		$501	38
28600	East Shore Wastewater Debt Service Fund	CDA	$28,486		$28,486	39
31010	Special Aviation	Public Works	($303,404)	$49,000	($254,404)	40
32010	Workers Comp SIF Fund	County Administrator	$0		$0	41
33020	Retirement Fund	Retirement	($145,257)	$145,257	$0	42
80401	Affordable Housing In-Lieu Trust Fund	CDA	$225,047	($250,000)	($24,953)	43
	All Budgeted Funds Total		**$1,250,535**	**($26,276,955)**	**($25,026,420)**	

Notes (Significant budget adjustments)

1 Additional grant, allocation, federal stimulus and other revenue adjustments largely offset with related expenditure adjustments; interdepartmental charge allocations from other departments, including $3.9M charge related to A-87 cost plan. Various transfers within department and among programs
2 Additional financial services expenditures offset with revenues, plus additional interdepartmental charge allocations offset with revenue
3 Some services and supplies adjustments offset with salary savings; loss of Prop 172 revenue
4 Some contract services increases offset with revenue from trust. Additional interdepartmental charge allocations offset with salary savings. Loss of Prop 172 revenue
5 Additional revenues from California Depart. of Forestry offset overtime and extra-hire adjustments for seasonal and baseline fire services
6 Grant expense adjustments offset with related revenues; loss of Prop 172 sales tax dollars and additional bldg maint. interdepartmental allocations
7 An increase in budget related to MOU costs offset in Non-Departmental; loss of Prop 172 sales tax revenues
8 Grant expense adjustments offset with related revenues; increase in budget related to MOU costs offset in Non-Departmental; increase in interdepartmental allocations; loss of Prop 172 sales tax revenues; adjustments related to injury leave and overtime costs for officers on disability
9 An increase of $750,000 in Countywide unemployment claim costs, which have been previously expensed to the CAO department, have been transferred to Non-Departmental as a Countywide expense and will be budgeted in Non-Departmental effective FY 2010-11. These costs are offset with administrative designation relief and reductions in Non-Departmental
10 An increase in budget related to MOU costs, offset in Non-Departmental, is more than offset with additional revenues
11 An increase in interdepartmental allocations is offset with salary savings, as well as the receipt of additional PTAP and mandate reimbursement revenues
12 An increase in interdepartmental allocations is offset with salary savings, as well as the receipt of additional revenues
13 An increase in extra hire and interdepartmental allocations is offset with the receipt of additional revenues and reduction of extra hire in CAO-Risk Mgmt
14 An increase in contract services and interdepartmental allocations is offset with salary savings and non-salary reductions within the department
15 An increase in budget related to MOU costs, offset in Non-Departmental and with additional revenues
16 An increase in budget related to interdepartmental allocations is offset with additional PTAP and election reimb. revenues, leaving the department with reduced NCC overall
17 Approximately $1.2 million in adjustments related to a new permit tracking system are offset with relief of administrative designations in Non-Departmental. Other grant expense adjustments offset with related revenues.
18 Additional interdepartmental recoveries - for example in Building Maintenance, Vehicle Maintenance, Rent and Vehicle Depreciation - and savings in non-sal and additional revenues
19 An increase in budget related to MOU costs, offset in Non-Departmental, and some additional non-sal increases are offset in non-dept. Increase in interdepartmental allocations
20 Minor changes in interdepartmental charges
21 Minor net changes in interdepartmental charges; increase in services and supplies offset with salary savings
22 Reduction in revenues due to the recession is largely, but not entirely, offset with reductions in extra-hire and non-salary expense
23 Various adjustments of expense to transfer MOU and other appropriation to departmental budgets; net increase in interdepartmental recoveries - for example A-87 indirect cost plan recoveries; and revenue adjustments to Countywide revenue sources, including excess ERAF collections
24 Additional interdepartmental allocations, and reduced revenue expectations, offset with reduced operating expense and other interdepartmental recoveries
25 Miscellaneous interdepartmental allocation and internal appropriation transfer or revenue adjustments
26 Miscellaneous interdepartmental allocation and internal appropriation transfer or revenue adjustments
27 Additional interdepartmental allocations will potentially result in additional use of fund balance pending final revenue receipts and actual expenditures
28 Net interdepartmental allocation adjustments result in reduced expectation of use of fund balance
29 Net minor/offsetting adjustments
30 Net expectation of increased revenue
31 Grant expense adjustments offset with related revenues
32 Grant expense adjustments offset with related revenues
33 Grant expense adjustments offset with related revenues
34 Appropriation of project expense adjustments offset with revenue and recovery adjustments
35 $4M in project expenses are offset with $4M in transfers. An additional interdepartmental allocation of $257k may require additional revenue recoveries or use of fund balance. Minor MOU adjustment offset in Non-Departmental for salary and benefit related costs charged to the Capital Fund
36 Appropriation of project expense adjustments offset with revenue and recovery adjustments
37 Transfer of debt service appropriation to Fund 28103
38 Transfer of debt service appropriation from Fund 28102
39 Net increase in expense adjustments offset with use of available fund balance
40 Reduction in overall operating expense to balance with anticipated required fund balance for FY 2010-11
41 Net minor/offsetting adjustments
42 Net minor/offsetting adjustments
43 A newly budgeted fund, a budgeted transfer out expense is offset with a budgeted transfer in