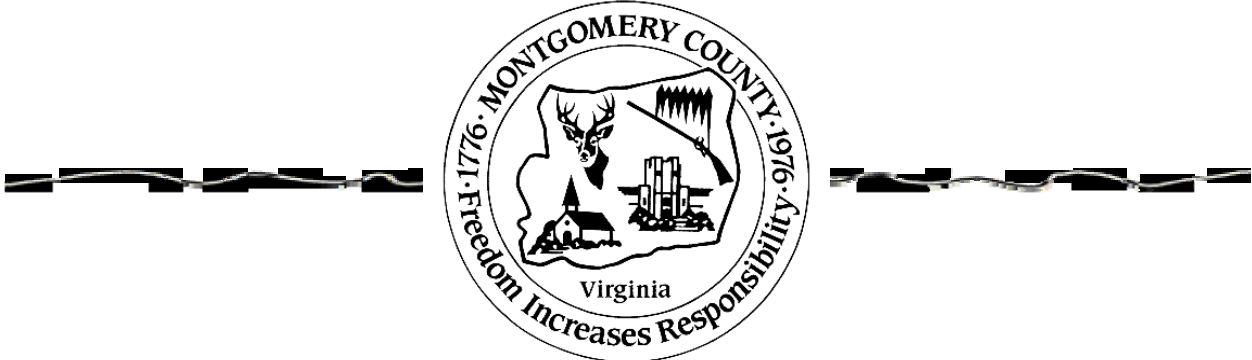
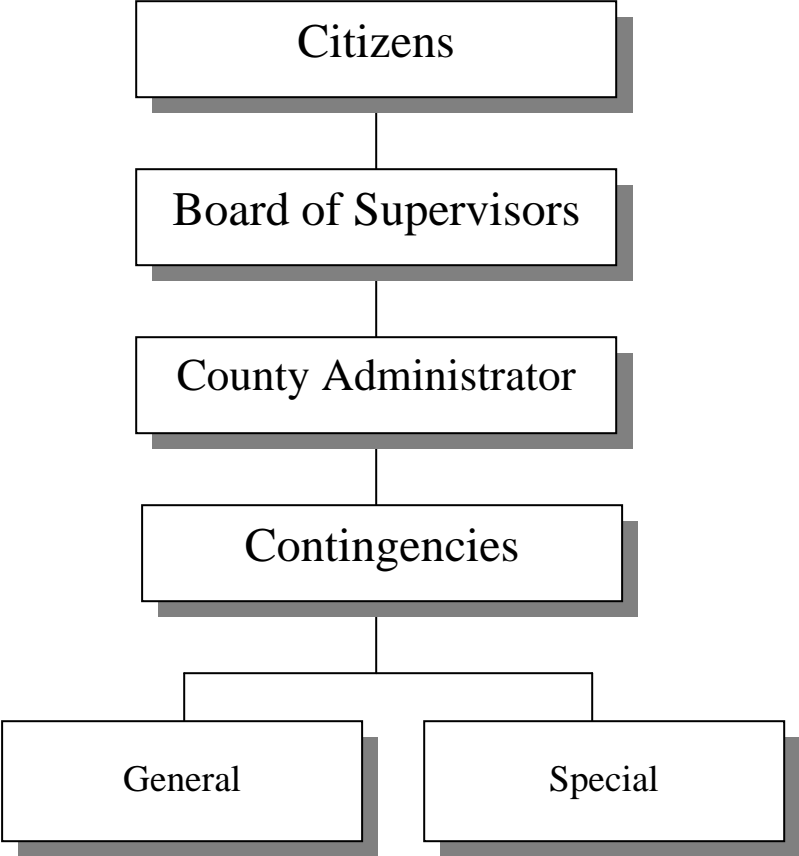


CONTINGENCIES - SPECIAL



CONTINGENCIES - SPECIAL

Budget Summary

	FY 09 Revised	FY 09 Actual	FY 10 Approved	FY 11 Base	+	FY 11 Addenda	=	FY 11 Recommended	Change App 10/ Rec 11
EXPENDITURES BY DEPARTMENT									
Contingencies-Special	\$ 127,258	\$ -	\$ 50,000	\$ 50,000		\$ 262,500		\$ 312,500	\$ 262,500
TOTAL EXPENDITURES	\$ 127,258	\$ -	\$ 50,000	\$ 50,000		\$ 262,500		\$ 312,500	\$ 262,500
EXPENDITURES BY CLASSIFICATION									
Contingencies-Special	\$ 127,258	\$ -	\$ 50,000	\$ 50,000		\$ 262,500		\$ 312,500	\$ 262,500
TOTAL EXPENDITURES	\$ 127,258	\$ -	\$ 50,000	\$ 50,000		\$ 262,500		\$ 312,500	\$ 262,500
REVENUE BY CLASSIFICATION									
Local Recovered Costs	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
TOTAL DESIGNATED REVENUE	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
TOTAL UNDESIGNATED REVENUE	\$ 127,258	\$ -	\$ 50,000	\$ 50,000		\$ 262,500		\$ 312,500	\$ 262,500
TOTAL REVENUES	\$ 127,258	\$ -	\$ 50,000	\$ 50,000		\$ 262,500		\$ 312,500	\$ 262,500

CONTINGENCIES - SPECIAL

Division Description

This Division provides for contingency reserves to pay for unanticipated expenditures that arise during the year that have not been included in the budget or expenditures that have been approved but the details of the expenditure have yet to be resolved. The County has two types of contingencies – General and Special. The General Contingency is established to pay for unknown and unanticipated expenditures that arise during the year that have not been included in the budget. The Special Contingency serves as a holding account for known issues/expenditures of which the details have yet to be resolved.

Base Budget Discussion

Special Contingencies serves as a “holding account” by setting dollars aside until issues are resolved, and monies—if needed—are distributed among the appropriate functions. There is no actual base budget for this Division. Funds held in Special Contingencies that are not used within the fiscal year revert to General Fund Balance at year end. For fiscal year 2010, funds were held in this account and distributed among departments as needed for the following:

- \$50,000 is Held to Cover Additional Local Matching Costs for the Comprehensive Services Act – A total of \$50,000 is held in abeyance for local matching costs in excess of the amount included in the Comprehensive Services Act Division Budget-510 based on historical expenditures and the County's 28.34% local match. If these funds are not needed, the funding will return to the County's General Fund Balance. This amount was reduced 50% from the \$100,000 previously held. A detailed explanation can be found under the Comprehensive Services Act budget (Tab 510).

Addenda and Reduction Discussion

Addenda consist of dollars over and above the base budget target for operating and capital. Recommended addenda items are generally for new and/or expanded services/initiatives. Reductions reflect dollars reduced in revenue and/or expense necessary to address a shortfall in the general fund revenue.

- \$262,500 is Added for Retirement Incentives – This increase is included in the Special Contingencies budget to reflect dollars included for a retirement incentive program. Suggested incentives such as sharing in the cost of health insurance premiums may result in future budget savings should employees chose to retire and their positions be held vacant. This program is included based on an approved four cent real estate tax rate increase for FY 11.

CONTINGENCIES - SPECIAL

Department Description and Financial Data

Contingencies - Special

The Special Contingency serves as a holding account for known issues/expenditures of which the details have yet to be resolved. Should the funds not be needed, they will revert to General Fund Balance.

	<u>FY 09</u> <u>Revised</u>	<u>FY 09</u> <u>Actual</u>	<u>FY 10</u> <u>Approved</u>	<u>FY 11</u> <u>Base</u>	+	<u>FY 11</u> <u>Addenda</u>	=	<u>FY 11</u> <u>Recommended</u>	<u>Change</u> <u>App 10/ Rec 11</u>
EXPENDITURES BY DEPARTMENT									
Contingencies-Special	\$ 127,258	\$ -	\$ 50,000	\$ 50,000		\$ 262,500		\$ 312,500	\$ 262,500