

Other County Departments Using "Reserve" Funds				February 2010
Director	Fiscal Contact/Phone	County/Departme	Current Program	Comments
Gary Erbeck		San Diego	Reserve Designation Program	Needs to receive approval from the Deputy Chief Administrative Officer and the Board before using it
Dave Avera		San Bernadino	Fund Program	Can roll over money from property assessments
Rebecca Ing		Marin	Reserve Fund - EHS	EHS has a reserve fund. Any revenue left over after expenses goes into this fund. It is used in the event that we take in less revenue than our expenses. We can use funds for other purposes if the Community Development Agency Director approves the expenditure.
Arturro Aguirre		Los Angeles	Enterprise Funds	Result of a law suit filed by the employee union
Joan Mulcare		Merced		Several 'trust' funds for fines and penalties. If we were to receive revenue over budgeted amount it would go to off set the General Fund contribution which is almost 30% of the EHS budget. We will be working to reduce this GF amount over time but in this budget climate it will be a slow process.
Brad Banner	Jodi Nicholas	Butte	Trust Fund for Dept.	
Richard Sanchez		Orange		Last year, we went for a multi year fee package and a special revenue account for any carry over. We were told because we are in the public health department which is a general fund department we could not have enterprise fund status. Special revenue account status approved and carry over is in an account for use in the specific program the monies came from.
Ariu Levi		Alameda		No umbrella enterprise fund for the Department but several individual and program specific trust accts. We have an enforcement trust acct for CUPA activities (AEO, etc), tipping rate accounts for the household hazardous waste collection program and solid waste, and Prop 218 AFB for Vector Control.
Bruce Sarazin	Aaron Burton (530) 666-8551	Yolo	3 Trust funds	Yolo County has three 'trust' funds into which all fines and penalties and back when we had them any un-spent program funds. Trusts are set up for the CUPA, Solid Waste and one for all other programs.
Ben Gale		Santa Clara		We have a fund balance carry-over for each cost center. Basically, we view each Program as having their separate revenue and expenditure accountability. You don't spend foods revenue for hazmat expenses and vice versa.
Wesley Nicks		Nevada		Nevada County has an enterprise fund for EH as we do not receive any GF money. We do receive a little realignment funding that is in a specialized account, and a penalties fund also in a specialized account
Melissa Martel	Cynthia Chason (707)268-2229	Humboldt	Trust Fund for Fee collecting programs	LOP, HazMat CUPA fees, CUPA enforcement monies, LEA tipping fees, solid waste fees and grants

Tim Casagrande	Pilar Vasquez, Senior Staff Analyst at (559) 445-3391	Fresno	Reoccurring trust fund accounts set up for our CUPA and Solid Waste penalties, as well as, accounts for EH and OES Homeland Security Grant Funds, for use in those programs.	We do use several cost centers and separate revenues accounts to keep track of revenues by program. Also, over the past six years we've been able to reduce our Realignment expenditures to just under \$300K, primarily by some new fees and increases in existing fees, along with returning the Employee Housing and Small Water System programs back to the state. The only general fund is a \$990K SPCA contract for pound and animal control services, which is slated for the chopping block this next year...
John Rogers		Sacramento		We're the same as Santa Clara – fund balance carry-over for each cost center
Steve McCalley		Kern County	Budget Savings Incentive Program (over 10 years)	1) Allows department to retain 70% of unspent expenditures and 50% of revenue; 2) Open to all departments
Dean Peterson		San Mateo	Fund Program	1) Can only carry over 75% money for specific projects and then lose 25%; 2) Required to maintain 2% reserve that gets carried over year to year; 3) The reserve can be used for one-time expenses
Jill Yaeger	Jill Yaeger (559)675-7823 x3451	Madera County		Similar to Merced County. Trust funds for CUPA fines and penalties. Any revenue received over budgeted amount would go to off set the General Fund contribution which is almost 30% of the EHS budget. We are working to reduce this GF amount.
Departments Without Fund Programs				
Brian Moss		Calaveras	None	There are interest bearing Designated Funds (Trust Funds) for some of our grant funded programs or for program specific funds (Unified Program), but no "reserve funds".
Richard Lee		San Francisco	None	San Francisco does not have Fee Stabilization fund. Any fees collected during the fiscal year goes to the General Fund. Our fees do not usually cover our costs. We do have an enforcement fund where penalties and fines are collected. The enforcement fund can be carried over from year to year but can only be used for enforcement related purposes (ie training for enforcement staff, equipment, payments to City Attorney, etc).
Rick Merrifield		Santa Barbara	None	No trust funds here. We get about 15% from Gen Fund, the rest from fees and balance each year
Terry Schmidtbauer		Solano	None	Solano does not have a fee stabilization trust fund. Any \$\$ over budget are used to reduce the Division's general fund contribution, which we have had recently. We have trusts for CUPA enforcement payments and biosolids trust fund.
Steve Van Stockum		Riverside	None	Any "unspent" revenues from our fee-based programs will get eaten-up by other Agency Departments which are running short.

Steve Lederer		Napa	None	Napa DEM does not operate as a trust fund (we get about 25% of our revenue from the general fund each year). We recently shifted our Animal Shelter from General fund to a Trust account. Be careful figuring out your real bottom line. It could have a large impact on what you need to charge for fees once you change to a trust account.
Jill Pahl	Lori Boone at 530-886-1833 for most fiscal, but fees is me.	Placer	None	Placer County is in year three of fee increases and looking at what the future holds. Year three was to bring us to within only \$300K of general fund input. Well that was based on a conservative land use revenues, that is a million dollars short. Other conservative estimates cut \$200K off of that. I've been requesting an enterprise fund for all three years. My reduction of general fund has been internalized in our HHS dept, i.e. the less GF impact I have offsets other HHS Dept. GF impacts, so that has been good for health programs here. But now land is not performing, so ... we are in a state of discussions about that \$800K.
Louis Molina	Patricia McGee (760) 932-5587	Mono	None	To my knowledge we have no trust or reserve accounts for our EH programs. After hearing some discussion on this lately, I think we may need to look more closely into this in order to be sure we are meeting legal requirements (food program fees, etc.).
Walt Kruse	Kiergan Pegg (707) 565-4705	Sonoma	None	Sonoma County EH Realignment Funds has been reduced by over \$500K in the last few years. The Division now has less than 2% support by General/Realignment Funds. A reserve fund system is being explored.