

Subfund Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

El Dorado County’s Budget contains over 300 subfunds to segregate County funds for the purpose of carrying on specific activities or attaining certain objectives, as is outlined in Governmental Accounting Standards Board Code Section 1300. Many of the County’s subfunds are created as is outlined in the State Controller’s Accounting Standards and Procedures for Counties (ASP) manual.

Each of the subfunds begins the fiscal year with a balance, which represents the amount unspent in the fund during the prior year. Fund balance can be classified in two primary ways: unassigned fund balance that is available for use and assigned fund balance. Assigned fund balance has been set aside for specific purposes in reserves and designations. Through the budget process the Board can add to a reserve or designation, shown as an expense in the budget, or use funding from a reserve or designation, shown as revenue in the budget. As outlined by the State Controller, the budget includes the amount of unassigned fund balance for each subfund at the end of the prior year as a fund balance revenue. The assigned fund balance that is being held in reserves and designations for use in future year budgets is not shown as a revenue in the budget, but the amount remains in the subfund and is recorded on the general ledger and reflected as an asset in financial statements.

In an effort to increase transparency of assigned and unassigned fund balances, the Chief Administrative Office has prepared the following information for each of the County’s subfunds, outlining the fund balances at the time of adoption of the Fiscal Year 2022-23 Adopted Budget. These tables do not include any changes made after the adoption of the Fiscal Year 2022-23 Budget. The term “Fund Balance” in the document below describes the unassigned balance in a subfund at the end of the prior year that is shown as revenue in the budget.

GENERAL FUND

The General Fund is the chief operating fund of the County. Many County programs do not have a dedicated revenue stream to fully offset operating costs and are accounted for in the County’s General Fund and supported by general purpose revenues such as property or sales taxes. Not all appropriations in the General Fund are funded by general purpose revenues as many County programs have state and federal funding or transfers in from other County funds to offset appropriations.

The difference between program expenditures and program revenues is known as the General Fund Contribution or Net County Cost (NCC). Some departmental programs are able to generate substantial revenues, such as state or federal reimbursements for social services programs. The County also uses general purpose revenues to provide a required match to receive these state or federal revenues. This is often referred to as a General Fund contribution. When appropriate, departments charge fees for services. The County’s reliance on general purpose revenues increases if the County loses revenue from state and federal sources, or if fee revenue does not keep pace with the cost of providing services.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
10000001 - GENERAL FUND	32,396,154	33,410,522	50,099,235	69,187,588

The unassigned Fund Balance in the General Fund is composed of operational savings across all departments, unanticipated revenues, and unspent appropriations designated for capital project work, Contingency, and other specific activities such as Caldor Fire Relief activities. In anticipation of an economic downturn in FY 2020-21, as a result of the newly emerged coronavirus pandemic, the County

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conservatively budgeted slower discretionary revenue growth that resulted in increased fund balance at the end of the year when discretionary revenues grew at a rate higher than budgeted, increasing the amount of Fund Balance available for use in FY 2021-22. The County used this additional Fund Balance to add \$13.6 million to General Fund Contingency in FY 2021-22 in anticipation of an economic downturn and to prepare for the unknown financial impacts of the Caldor Fire. State and federal assistance in responding to the Caldor Fire and coronavirus pandemic, high economic activity, and Salaries and Benefits savings across departments due to recruitment and retention difficulties resulted in \$69 million in Fund Balance at the end of FY 2021-22 for use in FY 2022-23.

Reserves and Designations

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
GENERAL FUND TOTAL	41,332,191	52,903,554	58,926,435	58,727,642
310 - General Reserve	9,015,108	10,000,000	10,300,000	11,000,000
312 - Capital Projects	14,431,645	16,931,645	20,992,188	29,607,554
318 - Workers Comp & General Liability	-	3,000,000	3,000,000	-
319 - Public Safety Facility Last Payment Reserve	2,300,000	2,300,000	2,300,000	2,300,000
332 - Chili Bar & Diamond Springs Park	-	250,000	125,000	4,125,000
333 - El Dorado Center	-	2,310,019	2,310,019	-
334 - Public Safety Facility Loan Payments	-	2,300,000	2,145,100	2,145,100
335 - Audit Designated Reserve	144,430	944,430	861,464	861,464
336 - TOT Special Projects	1,854,965	1,854,965	2,276,417	2,072,417
337 - CalPERS Cost Increases	4,602,440	4,028,893	4,931,589	2,925,065
338 - CalPERS OPEB	1,368,765	1,368,765	1,368,765	-
339 - Caldor Fire Relief	-	-	2,864,039	1,818,486
343 - Ray Lawyer Drive	3,000,000	3,000,000	3,000,000	-
344 - Road Infrastructure	1,651,282	1,651,282	380,000	380,000
347 - Juvenile Hall	1,722,556	1,722,556	1,722,556	1,472,556
349 - Other: Industrial Drive	1,241,000	1,241,000	349,299	-

General Reserve

Board Policy B-16, Section II.10 directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds

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are required, and functions as a cash flow reserve during the year. The FY 2022-23 Budget sets the General Reserve at \$11 million, 5% of the adjusted General Fund appropriations. The General Reserve may be established, increased, or decreased during the adoption of the budget. During the fiscal year, these funds may only be appropriated for use in the case of a legally declared emergency.

Capital Projects Designated Reserve

Prior to FY 2016-17, the Capital Projects Designated Reserve was used to save for specific Capital Projects. Once enough funding was acquired to complete a project, the funds were expended. This resulted in years where the Capital Project Designated Reserve was empty. Beginning in FY 2016-17, with the adoption of Board Policy B-16, Budget Policies, the Board set a goal of adding an additional \$5 million to the designation annually to address future large capital infrastructure projects. The annual contribution goal was increased to \$6 million in FY 2022-23.

The Capital Projects Designated Reserve was used in FY 2019-20 for the new voting system and the continued implementation of the countywide ERP system, FENIX. In FY 2020-21, \$2.5 million of Capital Projects funding was used for the Shakori Garage building projects, and due to cost increases an additional \$1.1 million was used from the Capital Projects Designated Reserve. With the FY 2022-23 Budget, the Board approved adding an additional \$7 million, above the annual goal, to the Capital Projects Designated Reserve due to expected increases in project costs as a result of high inflation and the use of \$4.3 million for the purchase of replacement building for the El Dorado Center in South Lake Tahoe.

Workers' Compensation and General Liability Designation

In FY 2020-21, due to an excess of program reserves, it was determined that a General Liability rate holiday would be enacted to bring the program funding to an acceptable confidence level. The FY 2021-22 Budget resumed department charges, utilizing reserves for some of the program costs. In FY 2021-22, due to an excess of program reserves, it was determined that a Workers' Compensation rate holiday would be enacted to bring the program funding to an acceptable confidence level. In FY 2020-21, during the General Liability rate holiday, the Board established a General Fund Designation of \$3 million to use in future budget years to mitigate the impact of the resumption of charges on the budget. With General Liability and Workers' Compensation charges increasing by \$9.2 million in the FY 2022-23 Budget, the budget included the use of the \$3 million designation.

Public Safety Facility Last Payment Reserve

As a condition of the USDA loan for the Public Safety Facility, the County must hold an amount equal to one-year's principal payment, \$2.3 million, in a reserve for the duration of the loan. In February 2017, the Public Safety Facility Loan Last Payment Reserve was established, and the funding will be held in this reserve until 2055, when the last payment comes due.

Chili Bar & Diamond Springs Park

As directed by the Board on January 28, 2020, with Legistar item 19-1872, a designation for parks acquisition and development was created as a result of the sale of property to the El Dorado Hills Community Services District totaling \$250,000. On March 2, 2022, with Legistar item 22-0471, the Board approved the use of \$125,000 of the designation for California Environmental Quality Act (CEQA) analysis and design work for the Diamond Springs Community Park. In the FY 2022-23 Budget, the Board approved the addition of \$4 million to the designation for the Chili Bar property and Diamond Springs Community Park.

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El Dorado Center

With the FY 2020-21 Budget, the Board designated \$979,861 in a new El Dorado Center Designation for the South Lake Tahoe El Dorado Center Campus Project. Later in FY 2020-21, the Board added an additional \$1,341,000 to the designation. On September 20, 2022, with Legistar item 22-1684, the Board approved the use of the full amount of funding in the designation, \$2,310,019, for the purchase and improvements on a new facility in South Lake Tahoe.

Public Safety Facility Loan Payments

With the FY 2020-21 Budget, the Board designated \$2.3 million into a new Public Safety Facility Designation for the purpose of putting aside the first Public Safety Facility Loan payment that was due July 2, 2021. In FY 2021-22 the amount of funding was adjusted to total \$2,145,100, based on the finalized loan payment schedule. To date the County has not needed to utilize funding from this designation for the annual loan payment and is using the designation to keep this funding available if needed to make the payment during an economic downturn.

Audit Designated Reserve

In FY 2016-17, the Board established an Audit Reserve in response to the likelihood of significant Targeted Case Management (TCM) audit payback. Funding from the reserve has been used over the years for TCM audit paybacks. In FY 2020-21, \$800,000 was added to the designation in the event the County has an audit finding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Transient Occupancy Tax (TOT) Special Projects

In Fiscal Year 2017-18, the Board established the TOT Special Projects designation to designate TOT funding for use in future years. The designation has been added to and used in alignment with the Board Budget Policy on the use of Transient Occupancy Tax.

CalPERS Cost Increases

Board Policy B-16, Section II.15 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appreciations, the Board may transfer remaining discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs. The designation was established in FY 2017-18 and has been adjusted annually to comply with Board policy.

CalPERS OPEB

In FY 2017-18, the Board created a General Fund Other Post-Employment Benefits (OPEB) designation for the purpose of exploring prefunding of County pension liabilities. The FY 2022-23 Budget includes the use of the \$1.4 million in remaining funding and the discontinuation of this designation, as the Board has adopted Board Policy B-15, Section II (15), which does not include prefunding pension liabilities.

County Disaster Relief

The County Disaster Relief Designation was created by the Board with the FY 2021-22 Budget for Caldor Fire Relief activities that are either not eligible for FEMA reimbursement or cannot be covered within current department appropriations.

Ray Lawyer Drive Courthouse

As part of the FY 2019-20 Recommended Budget, \$3 million was placed in a General Fund Designation for the purpose of roadway improvements for access to a potential new courthouse facility. There is currently no estimated date for approval or construction of the new courthouse facility, so with the FY 2022-23 Budget the designation will be transferred in its entirety to the Road Fund for road maintenance.

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Road Infrastructure

In FY 2017-18, the Board set aside \$3.5 million dollars for emergency projects and improvements to cover costs incurred for the emergency projects that are not eligible for Federal Emergency Management Agency (FEMA) reimbursement, and to help cover any additional ineligible expenses or County match requirement for the FEMA projects. Over the years funding has been added to and used from this designation for the intended purposes. The designation currently has \$380,000 remaining, which the Board has approved for use as the Department of Transportation's local match for a FEMA Hazard Mitigation Grant Program project in FY 2023-24, with Legistar item 21-0465.

Juvenile Hall

In FY 2016-17, the Board set aside \$1.2 million as the County contribution and grant match for the replacement of the West Slope Juvenile Hall facility. In FY 2019-20, the Board brought the General Fund designation for the Juvenile Hall Project to \$1,722,556. The FY 2022-23 Budget includes the use of \$250,000 of the Juvenile Hall General Fund Designation for preparing bridging documents if Board direction is received to continue moving forward with the project.

Industrial Drive

The Board established an \$1.2 million Industrial Drive Designation in FY 2019-20 for improvements to the Missouri Flat Road and Industrial Drive Intersection. The final funds in the designation will be transferred to the Department of Transportation in FY 2022-23.

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CHIEF ADMINISTRATIVE OFFICE FUNDS

Countywide Special Revenue Funds in the Chief Administrative Office

The Countywide Special Revenue – Local Revenue in the Chief Administrative Office (Fund 1277) includes the following subfunds:

Trial Court Security

The Trial Court Security subfund is used to account for state funding for court security services. Beginning in Fiscal Year 2011-12, as part of Trial Court Realignment, the State of California Superior Court Act of 2012 established the Trial Court Security Account to fund court security. The Sheriff negotiates the MOU with the Superior Court specifying an agreed-upon level of court security services and any other agreed-upon governing or operating procedures and brings it to the Board for consideration. The State of California Court Security Realignment monies fund the Sheriff's Office personnel used to provide Security for the Courts and the equipment and supplies necessary to perform the services.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770210 - TRIAL COURT SECURITY LESA	72,772	0	519,241	464,190

The Trial Court Security Fund has seen increases in fund balance in FY 2021-22 primarily due to higher than anticipated Sales and Use Tax receipts and court closures during the prior year. This fund balance can be used in future years when Sales and Use Tax disbursements from the State do not cover the cost of the Sheriff's Office personnel used to provide Security for the Courts and the equipment and supplies necessary to perform the services.

Reserves and Designations

There are no reserves or designations for this subfund.

Public Safety Facility Loan

The Public Safety Facility Loan subfund (Fund 1206) was created to receive disbursements from the County's USDA loan for the construction of the Public Safety Facility. Depositing of funds into a separate account is a condition of the USDA loan. The subfund will not be used after FY 2021-22 with the completion of the Public Safety Facility.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060100 - PUBLIC SAFETY FACILITY LOAN	0	0	0	70

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Reserves and Designations

There are no reserves or designations for this subfund.

UCCE Farm Advisor Research

The UCCE Farm Advisor Research subfund contains funding for the University of California Cooperative Extension Farm Advisor.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060300 - UCC FARM ADVISOR RESEARCH	1,244	1,245	1,245	1,245

Reserves and Designations

There are no reserves or designations for this subfund.

Criminal Justice Facility Temporary Construction

The Criminal Justice Facility Temporary Construction subfund was created for the purpose of assisting the County in the construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities and for improvement of criminal justice automated information systems, the Board of Supervisors by resolution established the Criminal Justice Facilities Construction Fund. For purposes of this fund, "county criminal justice facilities" includes, but is not limited to, jails, women's centers, detention facilities, juvenile halls, and courtrooms.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060301 - CRIM JUST FAC TEMP CONSTRUCTN	2,051	51,066	2	12,597

Reserves and Designations

There are no reserves or designations for this subfund.

Warrant Assessment PC853.7A

The Warrant Assessment PC853.7A subfund was established per Penal Code 853.7A, which states that "a county may, by resolution of the board of supervisors, require the courts of that county to impose an assessment of fifteen dollars (\$15) upon every person who violates his or her written promise to appear or a lawfully granted continuance of his or her promise to appear in court or before a person authorized to receive a deposit of bail, or who otherwise fails to comply with any valid court order for a violation of any provision of this code or local ordinance adopted pursuant to this code. The funds can be "used first for the development and operation of an automated county warrant system. If sufficient funds are available

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after appropriate expenditures to develop, modernize, and maintain the automated warrant system, a county may use the balance to fund a warrant service task force for the purpose of serving all bench warrants within the county.”

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060303 - WARRANT ASSESSMENT PC853.7A	224,226	239,079	252,735	259,032

Reserves and Designations

There are no reserves or designations for this subfund.

Courthouse Temporary Construction

The Courthouse Temporary Construction subfunds have all been returned to the State and is no longer used.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060304 - COURTHOUSE TEMP CONSTRUCTION	291,335	296,832	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Indian Gaming Impact

The Indian Gaming Impact subfund was used to account for State funds that are no longer utilized.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060305 - INDIAN GAMING IMPACT	63,989	65,197	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

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Alternate Dispute Resolution

The Alternate Dispute Resolution subfund receives funds and is used to pay the Court for Alternate Dispute Resolution cases as provided for in California Business and Professions Code Section 465-471.5.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060309 - ALTERNATIVE DISPUTE RESOLUTION	216,697	182,274	139,399	103,700

Reserves and Designations

There are no reserves or designations for this subfund.

Child Waiting Room Countywide Special Revenue Fund

The Child Waiting Room subfund accounts for residual funding from the transfer of the Court facilities to the State in 2009. The subfund only contains a remaining fund balance amount. The details of the transfer of the Courts to the State can be found in the General Fund – General Revenues and Other Operations section of the budget book.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060313 - CHILD WAITING ROOM	145	149	149	150

Reserves and Designations

There are no reserves or designations for this subfund.

El Dorado Hills Public Safety

The El Dorado Hills Public Safety subfund accounts for fees that are restricted to land acquisition, facility and building construction, associated equipment, and vehicle purchases in order to provide public safety facilities accessible to additional residents and workers associated with new development in the communities of El Dorado Hills, Cameron Park, Latrobe, Shingle Springs, and Rescue.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060315 - PUBLIC SAFETY IMPACT FEE	474,113	483,056	486,042	926

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Reserves and Designations

There are no reserves or designations for this subfund.

State Off-Highway Vehicle Fees

The State Off-Highway Vehicle Fees subfund is used to implement the off-highway motor vehicle recreation program and for the planning, acquisition, development, construction, maintenance, administration, operation, restoration, and conservation of lands in the system. These fees are used by the Parks Division for Rubicon activities.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060316 - STATE OFF-HIGHWAY VEHICLE FEES	448,878	452,148	524,106	585,994

Reserves and Designations

There are no reserves or designations for this subfund.

El Dorado –SMUD Cooperative Agreement

The El Dorado –SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District for the Upper American River Project (UARP) and its impacts on facilities owned or services provided by, or any resource or other interest within the jurisdiction of the County. Funds are transferred to the Sheriff's Office, Parks Division, and Department of Transportation to mitigate impacts. Funds may be carried over from one year to another by a department with approval from the Chief Administrative Office to allow for larger projects. The allocation is as follows:

- Georgetown Divide Public Utility District (GDPUD): 9/59ths as outlined in the GDPUD Transition Agreement
- Parks, Trails, and River Management Division of the Chief Administrative Office: \$150,000
- El Dorado County Sheriff's Office: \$100,000
- Department of Transportation - Road Maintenance: \$500,000
- Mosquito Pedestrian Bridge \$13,000

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060317 - EL DORADO - SMUD COOP AGRMNT	3,184,611	3,667,938	3,890,049	4,364,206

Reserves and Designations

There are no reserves or designations for this subfund.

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Veteran's House Committee

The Veterans House Committee subfund accounts for the annual \$15,000 General Fund Contribution to the Veterans House Council for the maintenance of the House Council-occupied areas of the Veteran's Memorial Building.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060318 - VETERAN'S HOUSE COMMITTEE FAC	44,090	14,867	29,395	44,284

Reserves and Designations

There are no reserves or designations for this subfund.

Gilmore El Dorado Hills Senior Center

The Gilmore El Dorado Hills Senior Center subfund is utilized in the Health and Human Services Agency for the purposes of planning, building, maintenance and/or administration of the Gilmore Senior Center in El Dorado Hills.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060319 - GILMORE EDH SENIOR CENTER	907,900	925,026	929,583	933,442

Reserves and Designations

There are no reserves or designations for this subfund.

BSCC Recidivism Reduction Subfund

The BSCC Recidivism Reduction subfund was moved into the Probation Department in FY 2021-22. A description of the subfund is found in the Probation Department section.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060320 - BSCC-RECIDIVISM REDUCTION GRNT	0	0	(9,500)	0

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Reserves and Designations

There are no reserves or designations for this subfund.

Certified Access Specialist

The Certified Access Specialist subfund has been transferred to the Planning and Building Department. A description of the subfund and current budget can be found in the Planning and Building section.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370508 - CERTIFIED ACCESS SPECIALIST	0	0	28,802	70,760

Reserves and Designations

There are no reserves or designations for this subfund.

Energy Retrofit

The Energy Retrofit subfund is residual funding from the County's Energy Retrofit Project that has not been utilized since completion of the project.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060325 - ENERGY RETROFIT TRUST FUND	2,823	2,878	2,892	2,904

Reserves and Designations

There are no reserves or designations for this subfund.

Henningsen Lotus Park

The Henningsen Lotus Park subfund account for park fees paid for by users that are then appropriated for the maintenance and operation of the park.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060410 - HENNINGSEN LOTUS PARK	169,226	107,850	175,713	208,968

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12060497 - HENNINGSSEN LOTUS PARK	0	0	0	0
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Reserves and Designations

There are no reserves or designations for this subfund.

Pioneer Park

The Pioneer Park subfund account for park fees paid for by users that are then appropriated for the maintenance and operation of the park.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060411 - PIONEER PARK	11,911	1,343	2,120	6,050
12060498 - PIONEER PARK	0	0	0	0

Reserves and Designations

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
349 - FB DESIGNATE: OTHER	3,780	3,780	750	750

Skateboard Ordinance

The Skateboard Ordinance subfund is residual funding from the County’s Skateboard Project that has not been utilized since completion of the project.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060402 - SKATEBOARD ORDINANCE	349	377	379	379

Reserves and Designations

There are no reserves or designations for this subfund.

Motherlode Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of

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the approval of a tentative or parcel subdivision map, if specified requirements are met. The Motherlode Quimby subfunds are for the collections of park fees imposed upon new development within the Motherlode region of the County. Funds can be expended only for new or expanded park facilities within the same region.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060403 - QUIMBY: MOTHERLODE	11,515	11,733	11,791	9,971

Reserves and Designations

There are no reserves or designations for this subfund.

Ponderosa Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Ponderosa Quimby subfunds are for the collections of park fees imposed upon new development within the Ponderosa region of the County. Funds can be expended only for new or expanded park facilities within the same region.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060404 - QUIMBY: PONDEROSA	29,625	30,184	89,928	100,599

Reserves and Designations

There are no reserves or designations for this subfund.

Gold Trail Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Gold Trail Quimby subfunds are for the collections of park fees imposed upon new development within the Gold Trail region of the County. Funds can be expended only for new or expanded park facilities within the same region.

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SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060406 - QUIMBY: GOLD TRAIL	154	158	158	159

Reserves and Designations

There are no reserves or designations for this subfund.

Tahoe Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Tahoe Quimby subfunds are for the collections of park fees imposed upon new development within the Tahoe region of the County. Funds can be expended only for new or expanded park facilities within the same region.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060407 - QUIMBY: TAHOE	911	912	912	912

Reserves and Designations

There are no reserves or designations for this subfund.

Trails Committee

The Trails Committee subfund is residual funding for trails planning and is no longer active. Funds can be spent on trail development and maintenance.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060408 - TRAILS COMMITTEE	2,081	2,121	2,131	2,140

Reserves and Designations

There are no reserves or designations for this subfund.

River Use Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 20.7-mile

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segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12060414 - RIVER USE PERMIT	170,404	217,331	261,613	329,597
12060499 - RIVER USE PERMIT	0	0	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Maddy Emergency Medical Services Fund

Maddy EMS Funds were authorized by the Legislature to reimburse physicians/surgeons and hospitals the cost of uncompensated emergency care and for other discretionary EMS purposes. It includes the Richie's Fund, which provides funding for pediatric trauma centers and access.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11200160 - MADDY EMS	0	0	386,551	228,378

Reserves and Designations

There are no reserves or designations for this subfund.

Emergency Medical Services and Emergency Preparedness and Response Fund

Public Health Emergency Preparedness, City Readiness, Hospital Preparedness, and Pandemic Flu subfunds are revenue pass-through accounts to comply with grant accounting standards.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11200100 - EMERGENCY MEDICAL SERVICES	0	0	0	784
11090012 - EMS FUND	323,427	323,997	0	0

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Reserves and Designations

There are no reserves or designations for this subfund.

County Service Area 3 Special Revenue Fund in Parks

Golden Bear Park Administration and Recreation

The County Service Area 3 Fund in the Chief Administrative Office contains the Park Administration and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Golden Bear Park

The Golden Bear Park subfund no longer receives revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13530002 - RECREATION	222	228	228	229
13530001 - PARK ADMINISTRATION	0	0	3,268	3,268

Reserves and Designations

There are no reserves or designations for this subfund.

County Service Area 9 Special Revenue Fund in Parks

The County Service Area 9 Fund in the Chief Administrative Office (Fund 1359) contains the Pollock Pines / Camino Recreation and Insurance Reserve Park and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13590262 - POLK PINES/CAMINO REC (ZN18)	9	10	10	10

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Reserves and Designations

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
310 - FND BAL: RSVD GENERAL for 13590300 - INSURANCE RESERVE PARK & REC	47,743	47,743	47,743	47,743

County Service Area 3 Fund in Emergency Medical Services and Emergency Preparedness

The County Service Area 3 Fund in the Emergency Medical Services and Emergency Preparedness and Response Division refers to the funding for the fire-based ambulance service in this Board-governed district.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13530100 - AMBULANCE	3,064,615	2,384,975	1,672,691	506,019

Reserves and Designations

There are no reserves or designations for this subfund.

County Service Area 7 Special Revenue Fund in Emergency Medical Services and Emergency Preparedness

The County Service Area 7 Fund in the Emergency Medical Services and Emergency Preparedness and Response Division is for funding for fire-based ambulance service in this Board-governed district.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13570001 - COUNTY SERVICE AREA # 7	8,051,530	9,530,501	11,181,603	14,125,890

Reserves and Designations

There are no reserves or designations for this subfund.

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Accumulative Capital Outlay (ACO) Fund in the Chief Administrative Office

The ACO fund is the County budget unit used to accumulate capital project funding and to plan and track major maintenance and capital improvements to County-owned facilities. This fund does not include roads or standard maintenance projects. Projects included in the ACO fund are typically greater than \$25,000 and must be an improvement that adds value and life to the facility.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
18000001 - ACO FACILITY CONSTRUCTION	792,982	2,742,340	3,546,981	2,209,065

Reserves and Designations

There are no reserves or designations for this subfund.

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GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES FUNDS

Countywide Special Revenue Fund in General Revenues and Non-Departmental Expenses

The Countywide Special Revenue Fund in the General Revenues and Non-Departmental Expenses includes the American Rescue Plan Act subfund (1215). This fund accounts for American Rescue Plan Act funding and associated appropriations.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12150001 - NON DEPARTMENTAL SPEC REVENUE	0	0	0	32,331,092

Reserves and Designations

There are no reserves or designations for this subfund.

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AUDITOR-CONTROLLER FUNDS

Countywide Special Revenue Fund in the Auditor-Controller's Office

Overpayments GC29375.1 Subfund

The Overpayments GC29375.1 subfund is used to comply with Government Code 29375.1 which states that "when an amount paid to any county officer exceeds the amount due the county for any account, and such excess does not exceed ten dollars (\$10), the officer may deposit the excess in the overage fund in the county treasury. If the excess is not so deposited, it shall be refunded to the person making the payment."

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12030306 - OVERPAYMENTS GC29375.1	7,848	10,592	11,482	6,593

Reserves and Designations

There are no reserves or designations for this subfund.

Auditor Equipment Automation Subfund

Auditor Equipment Automation subfund is administered by the Auditor-Controller's Office and is utilized to automate processes within the Auditor's Office.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12030309 - AUDITOR EQUIPMENT AUTOMATION	22,395	22,818	22,931	23,026

Reserves and Designations

There are no reserves or designations for this subfund.

Timeshare Assessment Subfund

The Timeshare Assessments subaccount includes the maintenance fees assessed to time shares to cover the costs of the Assessor, Tax Collector and Auditor for their respective services relative to time shares, allocated to each department based on their ratio of attributable costs. It is shown in the budget as an Operating Transfer In for each of the three departments. Any balance remaining at the end of the year is factored into the budget for the next fiscal year.

Subfunds Reserves, Designations, and Fund Balance

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Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12030415 - TIMESHARE ASSESSMENTS	0	0	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Reserve for Cost Subfund

The Reserve for Cost subfund is funded by a \$10 fee levied upon delinquent taxes for the Tax Collector. It is placed in the budget each year as an Operating Transfer In to the Tax Collector's budget from the subfund in the Auditor's Office. The subfund transfers all funding to the Tax Collector's budget so there has not been any fund balance for the past four years. The subfund does not have any reserves or designations.

Subfunds Reserves, Designations, and Fund Balance

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TREASURER-TAX COLLECTOR FUNDS

Countywide Special Revenue Fund in the Treasurer-Tax Collector's Office

The Countywide Special Revenue Funds in the Treasurer-Tax Collector's Office (Fund 1204) includes the following subfunds Assessment Trust, Change Difference Treasurer, Change Difference Tax Collector, and Tax Collector Overage. These funds are isolated due to restrictions for use.

(Bond) Assessment Trust – SubFund 300

The original purpose of this fund relates to the sale of 1911 Bonds. With the bonds long matured since the early 2000's, the balance reflects unclaimed bond revenue. The department plans to continue researching the proper disposition of these funds in the coming year to determine if the funds may be transferred to the General Fund.

Change Difference Treasurer – SubFund 304

Pursuant to Government Code Sections 29371 and 29375, this fund accounts for any overages or shortages reported to the county officer or administrative head of a county department. The current balance is a nominal amount to keep the account open in the general ledger.

Change Difference Tax Collector -SubFund 511

Pursuant to Government Code Sections 29373 and 29375, this fund is used to increase short tax payments made by taxpayers within the legal threshold of \$20. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The shortages are recorded as a departmental operating expense which has not exceeded \$2,900 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

Tax Collector Overage - SubFund 512

Pursuant to California Government Code Sections 29371, 29373, and Revenue and Taxation Section 2611.5, this fund is used record overages of tax payments made by taxpayers within the legal threshold of \$20 per assessment. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The overages are recorded as a departmental operating revenue which has not exceeded \$ 2,200 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12040300 - ASSESSMENT TRUST	5,526	5,527	5,527	5,527
12040304 - CHANGE DIFFERENCE TREASURER	45	45	45	45
12040511 - CHANGE DIFFERENCE TAX COLLCTR	225	225	225	225
12040512 - TAX COLLECTOR OVERAGE:	0	0	0	0

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Reserves and Designations

There are no reserves or designations for these subfunds.

Subfunds Reserves, Designations, and Fund Balance

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HUMAN RESOURCES AND RISK MANAGEMENT FUNDS

Internal Service Funds in Risk Management

Liability Program Internal Services Fund

The Liability Program, which includes Loss Control and Operations Support, is funded by revenues from cost applied charges to County departments that are transferred to Liability Internal Service Fund.

Liability management focuses on identifying and correcting the County's exposure to accidental losses, analyzing the risk factors associated with those losses, identifying trends in losses, and managing their reduction. This program also coordinates procurement of County insurance such as excess insurance, airport liability, medical malpractice, property, and other types of risk transfer. Program elements include insurance, risk transfer, fitness-for-duty exams, ergonomics, employee safety, and violence prevention.

The Loss Control program focuses on identifying and correcting the County's exposure to accidental losses, analyzing the risk factors associated with those losses, and the development of programs to prevent or reduce losses to both County employees and assets. Program elements include employee safety, Injury and Illness Prevention Program (IIPP), and attention to workplace violence prevention and other critical incidents.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
52500001 - LIABILITY	1,343,281	4,207,205	1,074,532	0

As an Internal Service Fund, the Liability subfund is not required by the State Controller to have the full fund balance amount included in the budget. The funds are closely monitored by Risk Management through actuarial studies to ensure there is sufficient funding for the programs.

Reserves and Designations

There are no reserves or designations for this subfund.

Workers' Compensation Internal Service Fund

The Workers' Compensation Program includes the administration of all employee disability management programs, such as early return to work as promoted through a modified work program, reasonable accommodation in accordance with the Americans with Disabilities Act (ADA), and coordination with employees on medical leaves and their respective department supervisors and managers. The program is funded by revenues from cost applied charges to County departments.

Subfunds Reserves, Designations, and Fund Balance

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Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
52500002 - WORKERS' COMPENSATION	2,317,000	8,786,053	8,971,367	1,523,175

As an Internal Service Fund, the Workers' Compensation subfund is not required by the State Controller to have the full fund balance amount included in the budget. The funds are closely monitored by Risk Management through actuarial studies to ensure there is sufficient funding for the programs.

Reserves and Designations

There are no reserves or designations for this subfund.

Health and Retiree Health Internal Service Funds

The Department of Human Resources manages employee benefits contracts and administers employee benefits programs to include employee and retiree health and dental plans; employee assistance program (EAP); life insurance; flexible spending arrangements (FSA), including health care and dependent care reimbursement accounts (HCRA and DCRA); and health savings accounts (HSA). Benefits are delivered through a number of contracts establishing and administering both fully insured and self-insured health plans.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
52500003 - HEALTH	55,000	2,483,107	0	0
52500004 - RETIREE HEALTH PREFUNDING	11,500	12,948,844	12,890,755	12,522,964

As an Internal Service Fund, the Health and Retiree Health subfunds are not required by the State Controller to have the full fund balance amount included in the budget. The funds are closely monitored by Risk Management to ensure there is sufficient funding for the programs.

Reserves and Designations

There are no reserves or designations for these subfunds.

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ASSESSOR FUNDS

Countywide Special Revenue Fund in the Assessor's Office

The Assessor AB1653 subfund. Revenue collected by the Assessor for providing property information per AB1653 shall be used solely to support, maintain, improve, and provide for the creation, retention, automation, and retrieval of assessor information.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12050300 - ASSESSOR AB1653	21,613	39,712	55,807	73,595

Reserves and Designations

There are no reserves or designations for this subfund.

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RECORDER-CLERK FUNDS

Countywide Special Revenue Fund in the Recorder-Clerk's Office

Micro GC27361.4A Subfund

The Micro GC27361.4A subfund is funded by the fee collected for the filing of every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's document storage system to micrographics. Upon completion of the conversion and payment of the costs therefor, the fee shall no longer be imposed.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12180300 - MICRO GC27361.4A	306,383	487,013	773,645	950,439

Reserves and Designations

There are no reserves or designations for this subfund.

Computer System GC273612.C Subfund

The Computer System GC273612.C fund is available to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12180301 - COMPUTER SYSTEM GC273612.C	500,732	746,951	1,261,878	1,559,943

Reserves and Designations

There are no reserves or designations for this subfund.

Notary Confidential Marriage Subfund

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12180302 - NOTARY CONFIDENTIAL MARRIAGE	7,141	8,398	9,944	10,789

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Reserves and Designations

There are no reserves or designations for this subfund.

Vital Health Statistics HS103640B.3 Subfund

The Vital Health Statistics HS103640B.3 subaccount funds the Modernization of vital records operations, including improvement, automation, and technical support of vital records systems. It is the intent of the legislature that funds collected pursuant to subdivision (f) be used to enhance service to the public.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12180303 - VITAL HEALTH STATS HS103640B.3	39,787	59,448	85,840	109,037

Reserves and Designations

There are no reserves or designations for this subfund.

Social Security Truncation GC27361(D)(1) Subfund

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder collecting the fee for the purpose of implementing a Social Security Number Truncation program.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12180305 - SS TRUNCATION GC27361(D)(1)	521,546	531,444	534,062	534,672

Reserves and Designations

There are no reserves or designations for this subfund.

Electronic Recording Delivery System (ERDS) Subfund

The Electronic Recording Delivery System (ERDS) fund shall pay for the direct cost of regulation and oversight by the Attorney General. A fee of up to and including one dollar for each instrument that is recorded by the county may be imposed.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12180306 - ELECTRONIC RECORDING (ERDS)	514,911	557,067	655,319	612,544

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Reserves and Designations

There are no reserves or designations for this subfund.

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DISTRICT ATTORNEY FUNDS

Countywide Special Revenue Fund in the District Attorney's Office

The Countywide Special Revenue in the department of the District Attorney includes multiple subfunds, including those which fund the prosecution of specific cases, including those related to narcotics, automobile fraud, workers' compensation fraud, vehicle theft, environmental fraud, real estate fraud, and consumer protection. The Multi-Disciplinary Interview Center (MDIC) project subfund receives grant funding through the California Governor's Office of Emergency Services and supports the Fausel House Child Advocacy Center.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12220350 - MDIC PROJECT	12	13	0	0
12220300 - NARCO SHARE STATE	1,777	17,185	38,045	49,241
12220301 - NARCO SHAR FED PRIOR 6/5/07	73	76	0	0
12220303 - NARCO SHAR FED 6/3/07	210,474	229,741	250,579	521,207
12220331 - AUTO FRAUD PROGRAM 2007/08	13,202	9,434	1,243	54,814
12220341 - WORKERS' COMP FRAUD 2007/08	72,460	105,697	357,703	99,617
12220360 - VEHICLE THEFT VC9250.14	372	380	0	0
12220361 - ENVIRONMENTAL TRUST	44,379	38,869	44,800	67,035
12220362 - REAL ESTATE FRAUD PROSECUTION	400,034	431,341	535,111	602,875
12220306 - ASSET SEIZURE TREASURY FUNDS	22,810	23,241	23,355	23,452
12220364 - 15% ASSET FORFEITURE	3,763	18,826	39,815	50,742
12220363 - PROPOSITION 64	5,434	5,566	8,244	10,282
12220327 - FORECLOSURE CRISIS FUND	0	0	0	0
12770240 - DA/PUBLIC DEFENDER SUB ACCOUNT	481,195	364,150	517,459	730,316

Reserves and Designations

There are no reserves or designations for these subfunds.

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Supplemental Law Enforcement Services Subfund

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the department of the District Attorney provides frontline law enforcement services in the unincorporated areas of the county in response to written requests submitted to the Board by the District Attorney. Any request submitted shall specify the frontline law enforcement needs of the requesting entity and those personnel, equipment and programs that are necessary to meet those needs.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12780302 - SLESF: DISTRICT ATTORNEY	187,071	269,179	354,344	443,519

Reserves and Designations

There are no reserves or designations for this subfund.

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SHERIFF FUNDS

Countywide Special Revenue Funds in the Sheriff's Office

Civil Fees Subfund

The Civil Fees subfund shall be expended to supplement the County's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations, including data systems and consultant services. The funds are used annually to offset staff time under the allowance of civil process operations. Staff costs exceed the monies received; therefore, the fund balance is often zero at the start of each fiscal year.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240301 - CIVIL FEES	0	13	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties Subfunds

The Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties funds are Law Enforcement related and non-supplanting. Equitable Sharing and Asset Seizure can be used for investigations, training, equipment, and memorials so long as there is a link to law enforcement. A percentage of State Asset Seizure funds must be used for education and Rural Counties funds cannot be used for surveillance. Seizure funds fluctuate year to year due to the applicable cases, monies seized, and updated legislation that limits when an agency is entitled to expend seized funds. Rural Counties is far more consistent as it tied to Government Code 30070 and provides an allocated percentage of funding each fiscal year.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240303 - EQUITABLE SHARING ASSETS	1,723,094	1,656,784	1,544,666	1,076,051
12240306 - ASSET SEIZURE TRUST	54,826	55,861	56,136	56,369
12240315 - STATE ASSET SEIZURE	717,128	945,986	917,161	753,967
12240312 - RURAL COUNTIES	2,630,321	2,934,830	2,638,351	2,331,553

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Reserves and Designations

There are no reserves or designations for these subfunds.

Board of Corrections Subfund

The Board of Corrections subfund includes Standards and Training funding to improve the professional competence of local corrections staff.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240304 - BOARD OF CORRECTIONS	0	0	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Civil Equipment GC26731 Subfund

The Civil Equipment GC26731 subfund allocates 95% of the moneys in this fund to supplement the costs of the depositor for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary by the Sheriff's civil division, and five percent of the moneys to supplement the expenses of the Sheriff's civil division in administering the funds. The funds drawn down from this fund are consistent year to year causing the balance to be consistent each year.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240309 - CIVIL EQUIPMENT GC26731	239,643	231,500	250,390	229,037

Reserves and Designations

There are no reserves or designations for this subfund.

California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) Subfund

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funding is used for equipment and staff time related to methamphetamine investigations.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240310 - CALMMET	1,247,017	1,448,863	1,586,660	1,064,052

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Reserves and Designations

There are no reserves or designations for this subfund.

Custody Services Subfund

The Custody Services subfund consists of discretionary funds received from other jurisdictions who utilize jail bed space; this fund is used for jail facilities to purchase equipment for inmate and staff use.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240311 - CUSTODY SERVICES	495,418	556,363	634,726	666,405

Reserves and Designations

There are no reserves or designations for this subfund.

Search and Rescue Donations Subfund

The Search and Rescue Donations subfund consists of donations to be used for Search and Rescue missions. Donations have lately come in the form of equipment causing the only changes in this account to be interest that has been earned.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240351 - SEARCH AND RESCUE DONATIONS	1,641	1,673	1,681	1,688

Reserves and Designations

There are no reserves or designations for this subfund.

Fingerprint ID VC9250.19 Subfund

The Fingerprint ID VC9250.19 funds are used exclusively for the purchase and operation of equipment that is compatible with the Department of Justice's Cal-ID master plan, as described in Section 11112.2 of the Penal Code. The Sheriff's Office has utilized these funds to provide livescan machines throughout the County, this coincides with the master plan in that there is a direct means of sending direct image fingerprints between the livescan machine and DOJ. Annually, the RAN Board determines the use of the remaining funds and presents that to the Board of Supervisors.

Subfunds Reserves, Designations, and Fund Balance

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Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240353 - FINGERPRINT ID VC9250.19	286,781	416,163	548,297	572,144
12060302 - AUTO FINGERPRINT ID GC76102	0	0	0	155,681

Reserves and Designations

There are no reserves or designations for this subfund.

DNA Identification GC76104.6 Subfund

The DNA Identification GC76104.6 fund reimburses local sheriff, police, district attorney, and regional state crime laboratories for expenditures and administrative costs made or incurred in connection with the processing, analysis, tracking, and storage of DNA crime scene samples from cases in which DNA evidence would be useful in identifying or prosecuting suspects, including the procurement of equipment and software for the processing, analysis, tracking, and storage of DNA crime scene samples from unsolved cases.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12240354 - DNA IDENTIFICATION GC76104.6	0	37,273	92,581	82,654

Reserves and Designations

There are no reserves or designations for this subfund.

Supplemental Law Enforcement Services Subfunds in the Sheriff's Office

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Sheriff's Office provides frontline law enforcement services in the unincorporated areas of the County. These funds are used for training and law enforcement equipment.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12780303 - SLESF: SHERIFF	790,504	1,000,788	1,360,467	1,714,541
12780304 - SLESF: JAIL	234,068	321,898	407,315	496,710

Reserves and Designations

There are no reserves or designations for these subfunds.

Subfunds Reserves, Designations, and Fund Balance

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Special Revenue Funds in the Sheriff's Office

Jail Commissary Fund

The Commissary fund is administered by the Sheriff's Office to comply with Penal Code 4025 which states that the Sheriff may establish an Inmate Welfare Fund where any profit shall be deposited in an Inmate Welfare Fund and expended by the Sheriff primarily for the benefit, education and welfare of the inmates confined within the jail.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11180001 - JAIL COMMISSARY	1,720,718	1,973,436	2,245,576	2,359,001

Reserves and Designations

There are no reserves or designations for this subfund.

Federal Forest Reserve Fund

Federal Forest Reserve fund is a special revenue fund that accounts for the Secure Rural Schools program that provides critical funding for schools, roads, and other municipal services to more than 700 counties across the U.S. and Puerto Rico. A portion of Forest Service funds generated through multi-use activities, such as grazing, timber production and special use permits, are distributed to eligible counties.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11160001 - FEDERAL FOREST RESERVE	247,367	288,894	131,784	253,270

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

PROBATION FUNDS

Countywide Special Revenue Subfunds in the Probation Department

Assistance for Youth Subfund

Assistance for Youth fund consists of donations made to the Juvenile Detention Facilities for at-risk youth in custody.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12250301 - ASSISTANCE FOR YOUTH	879	896	545	47

Reserves and Designations

There are no reserves or designations for this subfund.

SB678-Community Corrections Performance Incentives Subfund

SB678-Community Corrections Performance Incentives Fund (CCPIF) was established following the passage of the California Community Corrections Performance Incentives Act of 2009, which established a system of performance-based funding for county probation departments to implement and maintain evidence-based practices in adult felony probation supervision.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12250302 - SB678-CCPIF	112,107	8,238	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Board of State and Community Corrections (BSCC) Mental Health Training Grant Subfund

The Board of State and Community Corrections (BSCC) Mental Health Training Grant provides funding to local corrections agencies, through the Edward Byrne Memorial Justice Assistance Grant (JAG), for a statewide mental health training initiative. The funding is distributed on a per capita basis to probation departments, sheriff's offices, and police departments for mental health related training delivered to their staff from May 1, 2019, through September 30, 2021 (extended from September 30, 2020). El Dorado County Probation received \$26,460.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12250310 - BSCC MENTAL HLTH TRAIN GRANT	0	0	26,627	0

Reserves and Designations

There are no reserves or designations for this subfund.

Public Telephone Rebate Subfund

The Public Telephone Rebate fund consists of the rebate of a percentage of collect calls made by detained juveniles, funding the purchase of commissary items as part of a reward program and recreational equipment for the juveniles detained.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12250325 - PUBLIC TELEPHONE REBATE	9,135	9,309	6,339	1,065

Reserves and Designations

There are no reserves or designations for this subfund.

Probation Automation Trust Subfund

The Probation Automation Trust fund was established for Probation to implement a fully integrated case management system for field services and detention management, including continued work with the system vendor for module installation, system updates and integration, report construction and staff training.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12250326 - PROBATION AUTOMATION TRUST	126,270	128,653	129,287	129,823

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Enhancing Law Enforcement Act Subfund

The Enhancing Law Enforcement Act Subaccount is for growth on Juvenile Funding (Juvenile Probation Funding, JPF). The Probation Department utilizes this funding to offset costs for the Juvenile Treatment Center.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770220 - ENHANCING LAW ENFORCEMENT ACT	455,094	256,263	285,456	280,709

Reserves and Designations

There are no reserves or designations for this subfund.

Community Corrections Subfund

The Community Corrections Subaccount was established as part of the 2011 Public Safety Realignment that transferred responsibility and funding for various adult offender populations and vested county Community Corrections Partnerships from the state to the counties. This subfund is funded with a dedicated portion of state sales tax revenue and Vehicle License Fees.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770230 - COMMUNITY CORRECTIONS SUB ACCT	3,765,319	3,502,220	4,281,171	5,840,156

Reserves and Designations

There are no reserves or designations for this subfund.

Juvenile Justice Subfund

The Juvenile Justice fund uses allocations from the Youthful Offender Block Grant (YOBG) to provide appropriate rehabilitative and supervision services to youthful offenders, including all necessary services related to the custody and parole of those offenders subject to the YOBG legislation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770250 - JUVENILE JUSTICE	143,024	181,017	350,304	556,674

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Local Innovation Subaccount Subfund

The Local Innovation Subaccount funds local needs to promote local innovation and County decision making with respect to specified law enforcement activities realigned in 2011.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770260 - LOCAL INNOVATION SUB ACCOUNT	89,967	122,820	122,820	75,759

Reserves and Designations

There are no reserves or designations for this subfund.

Juvenile Re-Entry Subfund

The Juvenile Re-Entry fund is part of the SB 823 Juvenile Justice Realignment and funds the placement of youth in probation institutions, as well as institutional programming, treatment, and other services for youth.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770270 - JUVENILE RE-ENTRY	0	0	0	250,984

Reserves and Designations

There are no reserves or designations for this subfund.

Law Enforcement Services Subfund

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Probation department is administered through the Board of State and Community Corrections (BSCC) and enables the Probation department to operate the Community Alliance to Reduce Truancy (CART) program.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12780311 - SLESEF: JUV JUSTICE FY 07/08	615,562	803,675	914,016	861,318

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

AGRICULTURAL COMMISSIONER FUNDS

Countywide Special Revenue Fund under the Agricultural Commissioner

The Countywide Special Revenue Fund under the Agricultural Commissioner accounts for the Glassy-Winged Sharpshooter (GWSS) Grape Pest Detection Unclaimed Gas Tax revenue, which funds the pest-monitoring program preventing the introduction of the glassy-winged sharpshooter insect to El Dorado County. Funds are restricted for delimitation and treatments in the event of a required quarantine.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12310300 - VITICULTURAL	45,979	46,847	47,078	47,245

Reserves and Designations

There are no reserves or designations for this subfund.

FISH AND WILDLIFE FUNDS

Countywide Special Revenue fund in the Fish and Wildlife Department

The Countywide Special Revenue fund in the Fish and Wildlife Department funds the Sawmill Pond Restocking Project. The subfund was originally set up for South Lake Tahoe's Fishing Derbies. The funding from outside agencies has halted and all Fishing Derbies are being funded through the Fish and Wildlife Preservation Funds.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12320300 - SAWMILL POND RESTOCKING PROJ	4,508	4,598	2,435	1

Reserves and Designations

There are no reserves or designations for this subfund.

Fish and Game Special Revenue Fund

The Fish and Wildlife Commission oversees the expenditure of fish and game funds received from fines collected by the Courts. The El Dorado County Fish and Wildlife Commission advises the Board of Supervisors on matters pertaining to the conservation of Fish, Game and Wildlife. The Commission also makes recommendation to the Board pertaining to the expenditure of Fish and Wildlife Preservation funds and fine revenues. One of the key initiatives of the Commission is the eradication of poaching in El Dorado County. The goals of the Fish and Wildlife Commission include serving El Dorado County

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Board of Supervisors and the community, encouraging responsible stewardship of EDC's fish, game and wildlife resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11060001 - FISH AND GAME PRESERVATION	20,339	19,874	12,548	6,468

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

TRANSPORTATION FUNDS

Erosion Control Fund

The primary objective of the Erosion Control Program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the Capital Improvement Program.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11010001 - EROSION CONTROL	(45,668)	9,719	73,930	(49,805)

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, a portion of the available balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
349 - FB DESIGNATE: OTHER	16,930	16,930	16,930	16,930

Road Fund

The Road Fund Special Revenue Fund is the largest portion of the Transportation budget and includes department Administration, Capital Improvement, Engineering, and Road Maintenance.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11030001 - ROAD FUND	5,269,785	5,704,961	5,825,079	8,363,048

Reserves and Designations

There are no reserves or designations for this subfund.

Road District Fund

The Road District fund receives all revenue from property taxes and homeowners' tax relief funds, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11040001 - COUNTY ROAD DISTRICT	383,956	40,669	0	30,673

Reserves and Designations

There are no reserves or designations for this subfund.

Special Revenue Funds in the Transportation Department

Road Construction Improvement In Lieu Subfund

The Road Construction Improvement In Lieu subfund receives cash payments from developers made in lieu of construction to prevent “throw away” construction costs when capital improvements will be constructed in the area.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360304 - ROAD CONSTRUCT IMPRV IN LIEU	52,061	56,989	58,300	59,411

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, part of the balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
12360304 - ROAD CONSTRUCT IMPRV IN LIEU 349 - FB DESIGNATE: OTHER	209,152	209,152	209,152	209,152

Department of Transportation (DOT) RSTP STBGP Subfund

Regional Surface Transportation Program (RSTP) Surface Transportation Block Grant Program (STBGP) funding is received annually and is nominated and awarded for specific capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system. The advance funding received can only be used to reimburse road fund for costs incurred for the

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

nominated projects and requires annual reporting to the El Dorado County Transit Commission (EDCTC) detailing project specific funding utilized and remaining balances.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360362 - DOT RSTP STBGP	0	0	0	2,130,165

Reserves and Designations

There are no reserves or designations for this subfund.

Department of Transportation (DOT) RSTP Match Subfund

RSTP County Match Program funding is received annually as advance funding to be utilized for the purpose of fulfilling county obligations to provide matching funding for federal grants received through Caltrans Local Assistance. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360363 - DOT RSTP MATCH	0	0	0	600,690

Reserves and Designations

There are no reserves or designations for this subfund.

Department of Transportation (DOT) RSTP Exchange Subfund

RSTP County Exchange Program funding is received annually as advance funding to be utilized for the purpose of funding capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360364 - DOT RSTP EXCHANGE	0	0	0	1,171,734

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Zone 8 El Dorado Hills Traffic Impact Fees Subfund

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 8 El Dorado Hills Traffic Impact Fees fund construction and improvements in El Dorado Hills (TIF Zone C).

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360510 - TIM ZN 8 EL DORADO HILLS	7,055,877	9,483,128	11,694,305	12,811,339

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, part of the balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
341 - FND BAL: DESG CAPITAL PRJCT	7,489,010	7,489,010	7,489,010	7,489,010

Silva Valley Traffic Impact Fees Subfund

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Silva Valley Interchange Traffic Impact Fees are only collected for projects located in TIF Zone C (El Dorado Hills). These fees fund construction and improvements at the Silva Valley Interchange.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360511 - TIM - SILVA VALLEY INTERCHANGE	3,311,971	2,882,819	2,938,401	3,344,094

Reserves and Designations

There are no reserves or designations for this subfund.

Zone 1-7 Traffic Impact Fees Subfund

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 1-7 (Zone A) Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. The funds in this account will be used for projects in this area and the account will be close when the funds are fully expended,

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360512 - TIM ZNS 1 TO 7	3,501,427	3,422,130	2,536,114	2,299,541

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, part of the balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
341 - FND BAL: DESG CAPITAL PRJCT	6,726,615	6,726,615	6,726,615	6,726,615

Highway 50 Traffic Impact Fees Subfund

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Highway 50 Traffic Impact Fees are collected on all development projects and fund construction and improvements along Highway 50.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360513 - TIM HIGHWAY 50	3,479,441	7,377,743	10,492,525	11,848,000

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, part of balance of the subfund was placed in this designation account. The funds will transfer to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
341 - FND BAL: DESG CAPITAL PRJCT	15,861,066	15,861,066	15,861,066	15,861,066

Zone A Traffic Impact Fees Subfund

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program

Subfunds Reserves, Designations, and Fund Balance

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is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone A Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360514 - DOT TIF ZONE A	0	0	0	531,928

Reserves and Designations

There are no reserves or designations for this subfund.

Zone B Traffic Impact Fees Subfund

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone B Traffic Impact Fees fund construction and improvements in the Cameron Park / Shingle Springs and El Dorado / Diamond Springs areas.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360515 - DOT TIF ZONE B	0	0	0	1,591,154

Reserves and Designations

There are no reserves or designations for this subfund.

Shingle Springs Band of Miwok Indians Memorandum of Understanding (Tribe Funds)

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360360 - CASINO AGREMNT - HOV PROJECT	10,251,661	8,856,520	8,380,106	7,435,530

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, a portion of the available balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
341 - FND BAL: DESG CAPITAL PRJCT	4,168,942	4,168,942	4,168,942	4,168,942

Senate Bill No 1 Subfund

The Senate Bill No 1 (SB 1) subfund is for funds designated by California Senate Bill 1 (SB1) to fix roads, freeways and bridges. These funds are deposited into the subfund and then transferred to the Road Fund.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360361 - DOT SENATE BILL NO 1 - SB1	0	0	4,929,006	6,461,148

Reserves and Designations

There are no reserves or designations for this subfund.

Intelligence Transportation System

The Intelligence Transportation System (ITS) Program subfund is for the County's Intelligence Transportation System Master Plan Program. Developers are required to pay their fair share into the cost of ensuring a traffic signal is installed and maintained. The adopted 2022 Annual Traffic Impact Fee (TIF) Program included an ITS Elements line item that will allow for the collection of TIF to go toward the implementation of multiple ITS projects. Therefore, the ITS Fee is no longer applicable and will not be charged. The funds in this account will be used for ITS projects but no new funds will be deposited.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360355 - ITS PROGRAM	165,283	168,401	169,231	344,045

Reserves and Designations

There are no reserves or designations for this subfund.

Subdivision Improvement Agreement Indian Creek Subfund

The Indian Creek Ranch project, TM 08-1472, executed Subdivision Improvement Agreement #22-5023 in order to meet the Conditions of Approval prior to issuance of Final Map TM-F22-0001. The subdivision Map Act requires a security against the construction of improvements, which most developers provide in the form of surety bonds. However, the Map Act also allows for a cash deposit, which the owners of the Indian Creek Ranch opted to provide instead. This fund will hold the cash security for the duration of the project, to be held for approximately 2-5 years depending on construction timelines, with refunds made at several points during the final 12 months as part of the initiation, and subsequent completion, of the warranty period.

This subfund was created after the adoption of the FY 2022-23 budget so there is no fund balance, reserves or designations.

Marble Valley Area of Benefit Subfund

The Marble Valley Road Area of Benefit (AOB) was established by Resolution 118-2000 on May 2, 2000. Fees are collected with the building permit application for properties within the boundaries of the AOB. The funds will be used to reimburse Developer(s) that build the future roadway known as Marble Valley Road. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened.

This subfund was created after the adoption of the FY 2022-23 budget so there is no fund balance, reserves or designations.

Frontage Improvement Deferral Subfund

The Cool General Retail Project, DR 19-0009, was required to construct a segment of Class II Bike Path along the parcel's frontage on CA-49, per Condition of Approval #13 for the project. The segment of bike path is part of a larger bicycle network included in the El Dorado County Transportation Commission's Active Transportation Plan (ATP), which has not yet been constructed. Due to the lengthy permitting process to encroach on the Caltrans right of way, the lack of connection to adjacent bike paths, and plans for future improvements to the CA-49/CA-193 intersection in the immediate vicinity of the project, it was determined that the frontage improvements would be delayed, and the developer pay an in-lieu fee rather than construct the improvements at the time of building permit issuance. This special revenue fund holds the in-lieu payment, subject to Agreement #22-55007 (recorded as Doc #2022-0009093), until the CA-49/CA-193 intersection improvement project moves forward.

Subfunds Reserves, Designations, and Fund Balance

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Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360365 - FRONTAGE IMPROVEMENT DEFERRAL	0	0	0	20,919

Reserves and Designations

There are no reserves or designations for this subfund.

Serrano Village J7 Frontage Improvements Subfund

Chapter 12.09 of the El Dorado County Frontage Improvement Ordinance allows County Engineer to require concurrent construction of frontage improvements such as curb, gutter, sidewalk and conform paving. Condition of approval #13 for Serrano Village J7 Bass Lake Road: required a Deferred Frontage Agreement with the County, and that the developer deposit funds representing the Village J7 fair share portion of the future frontage improvements (\$76,907,88). These funds are dedicated to future construction of the project's fair share frontage improvements, at such time as the ultimate alignment of Bass Lake Road is constructed.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360516 - SERRANO VILLAGE J7 FRONTG IMPR	0	0	0	77,242

Reserves and Designations

There are no reserves or designations for this subfund.

Bass Lake and Bridlewood Intersection Subfund

The Deferred Road Improvement agreement dated March 18, 2021, required the Serrano Village J7 developer to pay a total of \$200,000 (65 payments of \$3,077) to be made before the issuance of the last building permit for Serrano J7. The funds are to be used as a "fair share" contribution to improvements to the Bass Lake Road/Bridlewood Drive Intersection. This subfund holds these funds. Reimbursement is made in accordance with conditions of agreement.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360518 - BASS LK & BRIDLEWOOD INTERSECT	0	0	0	148,038

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Latrobe Road Widening Phase 1 Subfund

The Latrobe Road Widening Phase 1 subfund was created for the Capital Improvement Program project 72335, Latrobe Road Widening, White Rock to Suncastr. When the project was complete, the remaining funds were transferred to the TIF account. The remaining balance is residual interest that will be transferred out in FY 2023-24.

Reserves and Designations

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
12360306 - LATROBE RD WIDENING PHASE 1	2	2	2	2

Bass Lake Hill Specific Plan Subfunds

The Bass Lake Hills Specific Plan (BLHSP) was approved in 1996 and included a Public Facilities Financing Plan (PFFP), which was updated in 2016. The PFFP identifies funding mechanisms to pay for a specific list of large backbone infrastructure and other public facilities. The Plan Area Fee is to be collected from developers of areas within the BLHSP and to be used to fund the cost of transportation, sewer and water public improvements required to meet the increased demand of vehicular, pedestrian and bike traffic, sewer conveyance and water transmission. An additional fee is collected for the administrative costs of fee collection, accounting, and updates.

Administration Subfund

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360427 - BASS LAKE HILLS SPCF PLAN ADM	40	42	42	82,416

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Bass Lake Hill Specific Plan – PFFP Subfund

This subfund is intended to fund the backbone infrastructure improvements. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened. The special revenue fund was established after the FY 2022-23 Budget, and there is no fund balance or reserves or designations associated with this subfund.

Silver Springs Subfund

Road Improvement Agreement 12-53452 Section 15, for Silver Springs Parkway, indicates that the Developer shall advance the remaining costs of the Right-of-Way for the off-site portion of Silver Springs Parkway. This fund retains this amount.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360428 - SILVER SPRINGS	0	0	182,777	139,092

Reserves and Designations

There are no reserves or designations for this subfund.

Upper Bass Lake Overlay Subfund

Per the Community Benefit and Development Agreement between County of El Dorado and Lennar Winncrest, LLC for the Development known as the Hawk View Residential Project; Section 3.2.4; this fund is for improvements to Bass Lake Road. The work was completed in FY 2022-23 and this fund should be closed out within two years.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360429 - UPPER BASS LAKE OVERLAY	0	0	0	245,194

Reserves and Designations

There are no reserves or designations for this subfund.

County Engineer Grading Deposits Subfund

The County Engineer Grading Deposits subfund, 12360425, is for securing deposits from property owners for grading projects with the County, which are later refunded once the grading project is completed. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened. The special revenue fund was established after the FY 2022-23 Budget, and there is no fund balance or reserves or designations associated with this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Utility Bond Subfund

The Utility Bond subfund, 12360426, is for securing a deposit on a utility project with the county. Property owners pay a refundable deposit when the project begins. After final inspections and billing, the county refunds any remaining deposit to the property owner. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened. The special revenue fund was established after the FY 2022-23 Budget, and there is no fund balance or reserves or designations associated with this subfund.

Road Commission Subfund

The Road Commissions subfund, 12360430, includes deposits paid for wide load permits. This fund is used to reimburse Road Fund for costs incurred. There is no fund balance, reserves, or designations associated with this subfund.

Encroachment Prepayments Subfund

The Encroachment Prepayments subfund, 12360353, includes deposits paid by individuals for inspection fees for utility encroachment permits. This fund is used to reimburse Road Fund for costs incurred, with residual funds refunded to owner. There is no fund balance, reserves, or designations associated with this subfund.

Time & Material Developer Deposits Subfund

The Time & Material Developer Deposits subfund was used in prior fiscal years to hold developer deposits from multiple departments for draw down when staff time is earned on projects throughout the County. A new subfund, 12360799 – Developer Deposits, was created to more clearly segregate Transportation funds. The balance remaining will be transferred to the appropriate subfund.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12353301 - TIME & MATERIAL DEVLPR DEPOSI	(3,010)	0	0	51

Reserves and Designations

There are no reserves or designations for this subfund.

Developer Deposits Subfund

The Developer Deposits subfund is to hold developer deposits for draw down when staff time is earned on projects throughout the County.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12360799 - DEVELOPER DEPOSITS	0	(5,978)	(1,600)	(1,600)

Reserves and Designations

There are no reserves or designations for this subfund.

Fleet Management Internal Service Fund in the Transportation Department

The Fleet Services unit is overseen by the Department of Transportation’s Maintenance Division. Fleet Services manages the planning, acquisition, and replacement of County vehicles, as well as the sale or disposal of surplus vehicles, and manages the fleet pool. This unit also provides auto maintenance and repair services for County vehicles both in and out of the fleet pool. This internal service fund charges costs for services to other County departments.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
52600001 - FLEET MANAGEMENT	0	107,057	(157,677)	0

Reserves and Designations

There are no reserves or designations for this subfund.

Board Governed Districts in the Transportation Department

County Service Area 2 Fund in the Transportation Department

The County Service Area 2 Fund in the Department of Transportation includes three subfunds:

The Zone Clearing subfund is an administrative clearing account used to charge expenses that benefit all the Zones. The costs posted to this account will be spread to all the Zones.

The Arrowbee (Zone A) and Hidden Lakes (Zone B) accounts are Zone of Benefit Administration accounts established to provide road maintenance to a specific area.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13520002 - ARROWBEE (ZN A)	59,418	111,908	160,828	210,426

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

13520003 - HIDDEN LAKES (ZN B)	38,218	44,743	73,249	41,614
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Reserves and Designations

There are no reserves or designations for these subfunds.

County Service Area 3 Funds in the Transportation Department

The County Service Area 3 Funds in the Department of Transportation consists of the West Shore Snow Removal and the South Shore Snow Removal Zone of Benefit Administration accounts, which were established to provide snow removal to this specific area. The Cascade Drainage Zone (Zone 93) Zone of Benefit Administration account was established to provide drainage maintenance to this specific area.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13530003 - WEST SHORE	161,815	255,985	412,911	447,227
13530004 - SOUTH SHORE	292,570	164,139	453,271	270,444
13530005 - CASCADE (DR ZN 93)	59,989	68,323	162,275	167,067

Reserves and Designations

There are no funds currently held in designation for these accounts.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
349 - FB DESIGNATE: OTHER for 13530003 - WEST SHORE	89,756	0	0	0
349 - FB DESIGNATE: OTHER for 13530004 - SOUTH SHORE	480,271	0	0	0
349 - FB DESIGNATE: OTHER for 13530005 - CASCADE (DR ZN 93)	82,056	0	0	0

County Service Area 5 Fund in the Transportation Department

The County Service Area 5 Fund in the Department of Transportation consists of the Zone of Benefit Administration account established to provide drainage maintenance for the Tahoma Drainage Zone of Benefit.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13550001 - Tahoma DG	166,661	194,145	709,655	777,304

Reserves and Designations

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
349 - FB DESIGNATE: OTHER	452,986	0	0	0

County Service Area 9 Funds in the Transportation Department

The County Service Area 9 Funds in the Department of Transportation consists of 96 individual Zone of Benefit Administration accounts established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area.

CSA #9 includes the Zone of Benefit Administration account, Insurance Reserve accounts and the Georgetown Cemetery Zone 3 as well as the following Zones of Benefit: Ryan Ranch Zone 2, Sundance Trail Zone 9, Holly Drive Zone 11, Texas Hill Zone 12, Oakleaf Circle Zone 13, Fernwood-Cothrin Zone 14, Carlson Drive Zone 15, East El Largo Zone 21, Gilmore Vista Zone 22, Tegra Zone 23, Walnut Drive Zone 24, Meadowview Acres Zone 25, Dolly Varden Lane Zone 26, Creekside Drive Zone 27, Pineoakio Zone 29, Lynx Trail Zone 30, Many Oaks Lane Zone 32, Pilot View Drive Zone 35, Greensprings Zone 37, King Of The Mountain Zone 38, Randolph Canyon Zone 39, Rolling Ranch Zone 40, Blanchard Estates Zone 45, River Pines Est Zone 46, Rancho Ponderosa Zone 54, Nance Drive Zone 56, Devil's Gate Zone 60, Green Valley Oaks Zone 69, Maverick Zone 88, Shadow Lane, Creekside Zone 28, Stonegate Village Zone 31, La Cresta Zone 42, Bar J Ranch Zone 43, Waterford Zone 44, Parkview Heights Zone 48, Stoneridge Village Zone 50, Ridgeview Estates Zone 51, Crescent Ridge Zone 52, Greenvally Hills Zone 53, Village Center Zone 55, Winterhaven Zone 58, Fairchild Village Zone 59, Bass Lake Village Zone 61, Southpointe Zone 62, Marina Hills Zone 63, Marina Woods Zone 65, Summit Zone 66, Crown Valley, Francisco Oaks, Eastwood Park Zone 71, Oak Tree Meadows Zone 73, Long View Estates Zone 76, Sierra Sunrise Zone 77, Sundown Estates Zone 78, Cavalry Meadows Zone 79, Serrano Zone 87, Creekside Greens Zone 89, Cameron Ridge Zone 82, Highland Hills Zone 83, Cambridge Oaks Zone 91, Cameron Valley Zone 92, Woodleigh Heights Zone 94, The Plateau Zone 95, Twin Canyon Est Zone 96, Highland View Zone 97, Camino Vista Zone 99, Highland View 3b&4, Highland View 5&6, Ridgeview West 1&2, Bass Lk V 8-13, Highland Village 4, Watermark Zone, Euer Ranch 1-5, Euer Ranch 6&7, Carson Crossing Dr, Highlands Lighting Zone 7, Barnett Business Park Zone 34, Diamond Springs Zone 49, Eastwood Park 5, Pioneer Place Zone 64, Black Oak Estates Zone 70, Black Oak Est 6, Deerfield Est, Hollow Oak, Creekside 2&3, Highland View 3a, Travois, Silver Springs, W Valley Village, and Emerald Meadows.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13590201 - GEORGETOWN CEMETERY (ZN 80)	81,099	72,985	84,971	95,462
13590240 - ZONE ADMINISTRATION	0	(60,318)	(252)	0
13590301 - ROAD ZONE INSURANCE	55,560	56,347	56,568	56,773
13590302 - NON ROAD ZONE INSURANCE	423,546	432,181	434,479	531,955
13590001 - RYAN RANCH (RD ZN 2)	70,628	134,553	165,101	47,555
13590002 - SUNDANCE TRAIL (RD ZN 9)	30,740	41,111	69,265	77,938
13590003 - HOLLY DRIVE (RD ZN 11)	25,061	31,047	36,824	42,210
13590004 - TEXAS HILL (RD ZN 12)	64,035	19,436	98,278	59,778
13590005 - OAKLEAF CIRCLE (RD ZN 13)	7,310	13,363	18,693	23,981
13590006 - FERNWOOD COTHRIN (RD ZN 14)	74,747	33,974	27,235	22,450
13590007 - CARLSON DRIVE (RD ZN 15)	86,778	55,287	10,467	28,458
13590008 - EAST EL LARGO (RD ZN 21)	34,516	14,497	21,246	14,794
13590009 - GILMORE VISTA (RD ZN 22)	4,345	7,402	8,322	9,732
13590010 - TEGRA (RD ZN 23)	17,375	7,808	12,163	17,130
13590011 - WALNUT DRIVE (RD ZN 24)	30,941	20,608	40,244	57,488
13590012 - MEADOW VIEW ACRES (RD ZN 25)	89,631	55,271	78,928	18,919
13590013 - DOLLY VARDEN LANE (RD ZN 26)	16,721	17,471	17,681	18,341
13590014 - CREEKSIDE DRIVE (RD ZN 27)	18,587	18,909	20,895	22,969

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13590015 - PINEOAKIO (RD ZN 29)	43,234	13,187	23,406	34,107
13590016 - LYNX TRAIL (RD ZN 30)	21,481	18,746	30,480	46,501
13590017 - MANY OAKS LANE (RD ZN 32)	25,462	27,325	8,746	28,414
13590018 - PILOT VIEW DRIVE (RD ZN 35)	84,120	28,333	39,595	51,879
13590019 - GREENSPRINGS (RD ZN 37)	44,308	7,273	11,202	14,631
13590020 - KING OF MOUNTAIN (RD ZN 38)	16,407	29,314	16,204	12,343
13590021 - RANDOLPH CANYON (RD ZN 39)	12,891	18,089	10,812	15,519
13590022 - ROLLING RANCH (RD ZN 40)	17,784	8,752	16,958	25,386
13590023 - BLANCHARD ESTATES (RD ZN 45)	9,130	9,181	4,125	904
13590024 - RIVER PINES (RD ZN 46)	104,165	99,230	112,936	23,133
13590025 - RANCHO PONDEROSA (RD ZN 54)	28,357	12,438	35,189	40,606
13590026 - NANCE DRIVE (RD ZN 56)	6,968	3,547	4,567	6,277
13590027 - DEVIL'S GATE (RD ZN 60)	4	4	4	4
13590028 - GREEN VALLEY OAKS (RD ZN 69)	56,761	61,526	84,847	106,838
13590030 - SHAWDOW LANE (RD ZN 88)	13,688	17,342	6,891	10,614
13590029 - MAVERICK (RD ZN 88)	27,865	26,080	55,620	64,219
13590101 - CREEKSIDE (DR ZN 28)	25,881	30,031	34,622	36,236
13590102 - STONEGATE VILLAGE (DR ZN 31)	23,757	28,771	90,425	91,338
13590103 - LA CRESTA (DR ZN 42)	32,202	35,715	64,375	64,579
13590104 - BAR J RANCH (DR ZN 43)	27,183	34,148	60,978	65,592

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13590105 - WATERFORD (DR ZN 44)	53,613	61,506	182,453	185,833
13590106 - PARKVIEW HEIGHTS (DR ZN 48)	23,664	27,021	69,572	70,221
13590107 - STONERIDGE VILLAGE (DR ZN 50)	23,562	26,131	60,988	56,552
13590108 - RIDGEVIEW ESTATES (DR ZN 51)	22,179	26,692	73,835	74,195
13590109 - CRESCENT RIDGE (DR ZN 52)	15,874	19,558	28,106	28,495
13590110 - GREENVALLEY HILLS (DR ZN 53)	23,331	27,034	84,745	78,495
13590111 - VILLAGE CENTER (DR ZN 55)	470	433	391	286
13590112 - WINTERHAVEN (DR ZN 58)	19,777	23,475	86,114	85,934
13590113 - FAIRCHILD VILLAGE (DR ZN 59)	16,591	19,887	72,037	72,831
13590114 - BASS LAKE VILLAGE (DR ZN 61)	15	16	16	16
13590115 - SOUTHPOINTE (DR ZN 62)	13,293	15,166	19,090	18,574
13590116 - MARINA HILLS (DR ZN 63)	17,310	16,552	19,201	18,231
13590118 - MARINA WOODS (DR ZN 65)	50,066	62,718	215,802	214,493
13590119 - SUMMIT (DR ZN 66)	43,871	52,681	166,905	170,847
13590120 - CROWN VALLEY (DR ZN 67)	22,108	26,287	57,203	47,531
13590121 - FRANCISCO OAKS (DR ZN 68)	34,453	39,760	92,799	87,000
13590123 - EASTWOOD PARK (DR ZN 71)	27,681	31,383	74,074	70,632
13590124 - OAK TREE MEADOWS (DR ZN 73)	953	939	910	840
13590127 - LONG VIEW ESTATES (DR ZN3 76)	11,663	13,654	14,744	11,944
13590128 - SIERRA SUNRISE (DR ZN 77)	1,743	1,791	1,814	1,795

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13590129 - SUNDOWN ESTATES (DR ZN 78)	2,202	2,454	2,688	2,133
13590130 - CAVALRY MEADOWS (DR ZN 79)	3,863	4,060	4,284	3,074
13590131 - SERRANO (DR ZN 87)	4	5	5	5
13590132 - CREEKSIDE GREENS (DR ZN)	8,358	10,022	11,036	10,682
13590134 - CAMERON RIDGE (DR ZN 82)	39,351	58,840	176,200	167,562
13590135 - HIGHLAND HILLS (DR ZN 83)	48	50	50	50
13590136 - CAMBRIDGE OAKS (DR ZN 91)	106,510	133,370	429,928	423,461
13590137 - CAMERON VALLEY (DR ZN 92)	69,272	85,360	188,249	185,960
13590138 - WOODLEIGH HEIGHTS (DR ZN 94)	24,400	26,928	44,903	45,458
13590139 - THE PLATEAU (DR ZN 95)	30,094	32,661	45,039	43,561
13590140 - TWIN CANYON (DR ZN 96)	11,611	12,793	17,645	16,526
13590141 - HIGHLAND VIEW (DR ZN 97)	70,020	83,954	207,705	192,626
13590143 - CAMINO VISTA (DR ZN)	11,291	12,318	13,095	12,071
13590144 - HIGHLAND VIEW 3B & 4 (DR ZN)	28,416	32,848	43,833	31,916
13590145 - HIGHLAND VIEW 5 & 6 (DR ZN)	41,804	50,221	137,890	132,848
13590146 - RIDGEVIEW WEST 1&2 (DR ZN)	52,627	65,246	145,053	134,979
13590147 - BASS LAKE VILLAGE 8-13 (DR ZN)	62,418	76,352	192,304	173,030
13590148 - HILAND VILLAGE #4 (DR ZN)	10,111	10,949	12,003	10,082
13590149 - THE WATERMARK (DR ZN)	27,645	31,383	40,538	37,701
13590150 - EUER RANCH UNITS 1-5 (DR ZN)	181,871	222,842	482,617	433,942

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13590151 - EUER RANCH UNITS 6&7 (DR ZN)	141,748	174,573	419,870	389,579
13590252 - BARNETT BUSINESS PARK (ZN 34)	15,650	19,079	26,916	28,717
13590253 - DIAMOND SPRINGS (ZONE 49)	95,796	144,452	747,473	784,679
13590271 - EASTWOOD PARK UNIT 5	67,535	74,249	86,429	78,388
13590272 - PIONEER PLACE	(99,118)	8,186	15,655	16,428
13590273 - BLACK OAKS ESTATES	50,667	57,788	60,997	39,252
13590274 - BLACK OAKS ESTATES #6	22,383	25,484	26,924	20,413
13590275 - DEERFIELD ESTATES	22,541	30,555	32,683	28,161
13590276 - HOLLOW OAKS	155,505	178,387	247,901	218,430
13590278 - CREEKSIDE UNITS 2 & 3	89,806	130,242	136,213	93,151
13590279 - HIGHLAND VIEW UNIT 3A	52,908	53,967	60,337	53,483
13590280 - TRAVOIS	39,544	42,627	44,090	33,739
13590281 - SILVER SPRINGS	42,226	66,964	70,120	27,283
13590282 - WEST VALLEY	286,529	399,193	914,824	716,294
13590283 - HAWK VIEW ROAD	1,763	1,799	1,806	0
13590204 - EMERALD MEADOWS	39,729	21,508	31,346	28,440
13590152 - CRSN CRSSNG DR ZN 98310	27,245	35,949	57,103	69,438
13590251 - HIGHLANDS VILLAGE 1&2 (ZN 7)	6,087	4,216	1,827	678

Reserves and Designations

Fund balance designations for the Zones of Benefit are established to ensure that there will be adequate funding for future repairs. The amount and time frame are determined by the Engineer's Report for each Zone.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590002 - SUNDANCE TRAIL (RD ZN 9) 349 - FB DESIGNATE: OTHER	20,000	0	0	0
13590004 - TEXAS HILL (RD ZN 12) 349 - FB DESIGNATE: OTHER	42,010	0	0	0
13590025 - RANCHO PONDEROSA (RD ZN 54) 349 - FB DESIGNATE: OTHER	17,450	0	0	0
13590028 - GREEN VALLEY OAKS (RD ZN 69) 344 - FND BAL: DESG RD INFRASTRURE	79,251	79,251	79,251	79,251
13590029 - MAVERICK (RD ZN 88) 349 - FB DESIGNATE: OTHER	27,152	0	0	0
13590101 - CREEKSIDE (DR ZN 28) 345 - FND BAL:DESG DRAIN INFRASTRUC	15,296	15,899	17,708	19,517
13590102 - STONEGATE VILLAGE (DR ZN 31) 345 - FND BAL:DESG DRAIN INFRASTRUC	19,485	20,066	21,815	23,564
13590102 - STONEGATE VILLAGE (DR ZN 31) 349 - FB DESIGNATE: OTHER	57,387	0	0	0
13590103 - LA CRESTA (DR ZN 42) 345 - FND BAL:DESG DRAIN INFRASTRUC	13,355	13,719	14,808	15,897
13590103 - LA CRESTA (DR ZN 42) 349 - FB DESIGNATE: OTHER	26,426	0	0	0
13590104 - BAR J RANCH (DR ZN 43) 345 - FND BAL:DESG DRAIN INFRASTRUC	34,874	36,244	40,354	44,464

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590104 - BAR J RANCH (DR ZN 43) 349 - FB DESIGNATE: OTHER	25,281	0	0	0
13590105 - WATERFORD (DR ZN 44) 345 - FND BAL:DESG DRAIN INFRASTRUC	32,860	33,685	36,160	38,635
13590105 - WATERFORD (DR ZN 44) 349 - FB DESIGNATE: OTHER	118,788	0	0	0
13590106 - PARKVIEW HEIGHTS (DR ZN 48) 345 - FND BAL:DESG DRAIN INFRASTRUC	14,279	14,607	15,522	16,437
13590106 - PARKVIEW HEIGHTS (DR ZN 48) 349 - FB DESIGNATE: OTHER	40,309	0	0	0
13590107 - STONERIDGE VILLAGE (DR ZN 50) 345 - FND BAL:DESG DRAIN INFRASTRUC	23,050	24,215	29,286	34,357
13590107 - STONERIDGE VILLAGE (DR ZN 50) 349 - FB DESIGNATE: OTHER	33,269	0	0	0
13590108 - RIDGEVIEW ESTATES (DR ZN 51) 345 - FND BAL:DESG DRAIN INFRASTRUC	21,092	21,774	23,388	25,002
13590108 - RIDGEVIEW ESTATES (DR ZN 51) 349 - FB DESIGNATE: OTHER	45,138	0	0	0
13590109 - CRESCENT RIDGE (DR ZN 52) 345 - FND BAL:DESG DRAIN INFRASTRUC	18,039	18,805	21,097	23,389
13590109 - CRESCENT RIDGE (DR ZN 52) 349 - FB DESIGNATE: OTHER	5,000	0	0	0
13590110 - GREENVALLEY HILLS (DR ZN 53) 345 - FND	16,027	16,471	25,276	34,081

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
BAL:DESG DRAIN INFRASTRUC				
13590110 - GREENVALLEY HILLS (DR ZN 53) 349 - FB DESIGNATE: OTHER	54,738	0	0	0
13590111 - VILLAGE CENTER (DR ZN 55) 345 - FND BAL:DESG DRAIN INFRASTRUC	403	434	527	620
13590112 - WINTERHAVEN (DR ZN 58) 345 - FND BAL:DESG DRAIN INFRASTRUC	15,547	15,961	17,203	18,445
13590112 - WINTERHAVEN (DR ZN 58) 349 - FB DESIGNATE: OTHER	63,000	0	0	0
13590113 - FAIRCHILD VILLAGE (DR ZN 59) 345 - FND BAL:DESG DRAIN INFRASTRUC	15,418	15,887	17,288	18,689
13590113 - FAIRCHILD VILLAGE (DR ZN 59) 349 - FB DESIGNATE: OTHER	50,000	0	0	0
13590115 - SOUTHPOINTE (DR ZN 62) 345 - FND BAL:DESG DRAIN INFRASTRUC	12,128	12,481	13,513	14,545
13590115 - SOUTHPOINTE (DR ZN 62) 349 - FB DESIGNATE: OTHER	2,500	0	0	0
13590116 - MARINA HILLS (DR ZN 63) 345 - FND BAL:DESG DRAIN INFRASTRUC	7,192	7,440	8,184	8,928
13590116 - MARINA HILLS (DR ZN 63) 349 - FB DESIGNATE: OTHER	2,000	0	0	0

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590118 - MARINA WOODS (DR ZN 65) 345 - FND BAL:DESG DRAIN INFRASTRUC	33,704	34,738	44,338	53,938
13590118 - MARINA WOODS (DR ZN 65) 349 - FB DESIGNATE: OTHER	146,000	0	0	0
13590119 - SUMMIT (DR ZN 66) 345 - FND BAL:DESG DRAIN INFRASTRUC	32,008	33,032	36,104	39,176
13590119 - SUMMIT (DR ZN 66) 349 - FB DESIGNATE: OTHER	107,000	0	0	0
13590120 - CROWN VALLEY (DR ZN 67) 345 - FND BAL:DESG DRAIN INFRASTRUC	50,027	53,809	65,155	76,501
13590120 - CROWN VALLEY (DR ZN 67) 349 - FB DESIGNATE: OTHER	30,000	0	0	0
13590121 - FRANCISCO OAKS (DR ZN 68) 345 - FND BAL:DESG DRAIN INFRASTRUC	68,931	72,682	83,935	95,188
13590121 - FRANCISCO OAKS (DR ZN 68) 349 - FB DESIGNATE: OTHER	50,000	0	0	0
13590123 - EASTWOOD PARK (DR ZN 71) 345 - FND BAL:DESG DRAIN INFRASTRUC	32,585	34,643	40,817	46,991
13590123 - EASTWOOD PARK (DR ZN 71) 349 - FB DESIGNATE: OTHER	40,060	0	0	0
13590124 - OAK TREE MEADOWS (DR ZN 73) 345 - FND BAL:DESG DRAIN INFRASTRUC	443	463	523	583
13590127 - LONG VIEW ESTATES (DR ZN3 76) 345 - FND BAL:DESG DRAIN INFRASTRUC	14,332	15,401	18,428	21,455

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590128 - SIERRA SUNRISE (DR ZN 77) 345 - FND BAL:DESG DRAIN INFRASTRUC	420	440	500	560
13590129 - SUNDOWN ESTATES (DR ZN 78) 345 - FND BAL:DESG DRAIN INFRASTRUC	1,462	1,482	1,542	1,602
13590130 - CAVALRY MEADOWS (DR ZN 79) 345 - FND BAL:DESG DRAIN INFRASTRUC	4,955	5,275	6,235	6,748
13590132 - CREEKSIDE GREENS (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	5,649	5,933	6,758	7,583
13590132 - CREEKSIDE GREENS (DR ZN) 349 - FB DESIGNATE: OTHER	2,950	2,950	2,950	2,950
13590134 - CAMERON RIDGE (DR ZN 82) 345 - FND BAL:DESG DRAIN INFRASTRUC	138,007	145,625	168,479	191,333
13590134 - CAMERON RIDGE (DR ZN 82) 349 - FB DESIGNATE: OTHER	109,283	0	0	0
13590136 - CAMBRIDGE OAKS (DR ZN 91) 345 - FND BAL:DESG DRAIN INFRASTRUC	229,945	241,609	277,018	312,427
13590136 - CAMBRIDGE OAKS (DR ZN 91) 349 - FB DESIGNATE: OTHER	275,000	0	0	0
13590137 - CAMERON VALLEY (DR ZN 92) 345 - FND BAL:DESG DRAIN INFRASTRUC	202,958	209,692	229,894	250,096
13590137 - CAMERON VALLEY (DR ZN 92) 349 - FB DESIGNATE: OTHER	90,000	0	0	0
13590138 - WOODLEIGH HEIGHTS (DR ZN 94) 345 -	7,080	7,402	8,368	9,334

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
FND BAL:DESG DRAIN INFRASTRUC				
13590138 - WOODLEIGH HEIGHTS (DR ZN 94) 349 - FB DESIGNATE: OTHER	15,800	0	0	0
13590139 - THE PLATEAU (DR ZN 95) 345 - FND BAL:DESG DRAIN INFRASTRUC	25,172	26,464	30,340	34,216
13590139 - THE PLATEAU (DR ZN 95) 349 - FB DESIGNATE: OTHER	10,000	0	0	0
13590140 - TWIN CANYON (DR ZN 96) 345 - FND BAL:DESG DRAIN INFRASTRUC	10,792	11,354	13,040	14,726
13590140 - TWIN CANYON (DR ZN 96) 349 - FB DESIGNATE: OTHER	4,000	0	0	0
13590141 - HIGHLAND VIEW (DR ZN 97) 345 - FND BAL:DESG DRAIN INFRASTRUC	200,600	210,630	240,720	270,810
13590141 - HIGHLAND VIEW (DR ZN 97) 349 - FB DESIGNATE: OTHER	112,000	0	0	0
13590143 - CAMINO VISTA (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	9,254	9,741	11,202	12,663
13590144 - HIGHLAND VIEW 3B & 4 (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	105,773	111,340	128,041	144,742
13590144 - HIGHLAND VIEW 3B & 4 (DR ZN) 349 - FB DESIGNATE: OTHER	5,600	0	0	0
13590145 - HIGHLAND VIEW 5 & 6 (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	95,646	100,680	115,782	130,884

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590145 - HIGHLAND VIEW 5 & 6 (DR ZN) 349 - FB DESIGNATE: OTHER	80,000	0	0	0
13590146 - RIDGEVIEW WEST 1&2 (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	125,970	135,438	163,842	192,246
13590146 - RIDGEVIEW WEST 1&2 (DR ZN) 349 - FB DESIGNATE: OTHER	69,973	0	0	0
13590147 - BASS LAKE VILLAGE 8-13 (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	205,524	216,952	251,236	285,520
13590147 - BASS LAKE VILLAGE 8-13 (DR ZN) 349 - FB DESIGNATE: OTHER	106,021	0	0	0
13590148 - HILAND VILLAGE #4 (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	10,584	11,172	12,936	14,700
13590149 - THE WATERMARK (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	35,275	37,350	43,575	49,800
13590149 - THE WATERMARK (DR ZN) 349 - FB DESIGNATE: OTHER	7,214	0	0	0
13590150 - EUER RANCH UNITS 1-5 (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	523,080	557,952	662,568	767,184
13590150 - EUER RANCH UNITS 1-5 (DR ZN) 349 - FB DESIGNATE: OTHER	227,782	0	0	0
13590151 - EUER RANCH UNITS 6&7 (DR ZN) 345 - FND BAL:DESG DRAIN INFRASTRUC	309,308	335,270	413,156	491,042
13590151 - EUER RANCH UNITS 6&7 (DR ZN) 349 - FB DESIGNATE: OTHER	216,548	0	0	0

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590152 - CRSN CRSSNG DR ZN 98310 345 - FND BAL:DESG DRAIN INFRASTRUC	558	837	1,674	2,511
13590152 - CRSN CRSSNG DR ZN 98310 349 - FB DESIGNATE: OTHER	10,000	0	0	0
13590204 - EMERALD MEADOWS 349 - FB DESIGNATE: OTHER	10,000	0	0	0
13590252 - BARNETT BUSINESS PARK (ZN 34) 349 - FB DESIGNATE: OTHER	5,000	0	0	0
13590253 - DIAMOND SPRINGS (ZONE 49) 349 - FB DESIGNATE: OTHER	561,920	0	0	0
13590271 - EASTWOOD PARK UNIT 5 344 - FND BAL: DESG RD INFRASTRURE	45,544	48,290	56,528	64,766
13590271 - EASTWOOD PARK UNIT 5 345 - FND BAL:DESG DRAIN INFRASTRUC	62,947	66,260	76,199	83,138
13590271 - EASTWOOD PARK UNIT 5 349 - FB DESIGNATE: OTHER	7,000	0	0	0
13590272 - PIONEER PLACE 344 - FND BAL: DESG RD INFRASTRURE	80,866	93,258	105,650	118,042
13590272 - PIONEER PLACE 345 - FND BAL:DESG DRAIN INFRASTRUC	43,890	45,603	47,316	49,029
13590272 - PIONEER PLACE 349 - FB DESIGNATE: OTHER	0	0	0	0
13590273 - BLACK OAKS ESTATES 344 - FND BAL: DESG RD INFRASTRURE	73,170	78,134	93,026	100,412

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590273 - BLACK OAKS ESTATES 345 - FND BAL:DESG DRAIN INFRASTRUC	108,731	114,610	132,247	149,884
13590274 - BLACK OAKS ESTATES #6 344 - FND BAL: DESG RD INFRASTRURE	17,422	18,697	22,522	26,347
13590274 - BLACK OAKS ESTATES #6 345 - FND BAL:DESG DRAIN INFRASTRUC	37,729	39,590	45,173	50,756
13590274 - BLACK OAKS ESTATES #6 349 - FB DESIGNATE: OTHER	0	0	0	0
13590275 - DEERFIELD ESTATES 344 - FND BAL: DESG RD INFRASTRURE	32,034	34,177	40,606	47,035
13590275 - DEERFIELD ESTATES 345 - FND BAL:DESG DRAIN INFRASTRUC	9,720	10,260	11,880	13,500
13590275 - DEERFIELD ESTATES 349 - FB DESIGNATE: OTHER	(5,063)	(5,063)	(5,063)	(5,063)
13590276 - HOLLOW OAKS 344 - FND BAL: DESG RD INFRASTRURE	159,298	172,960	213,946	254,932
13590276 - HOLLOW OAKS 345 - FND BAL:DESG DRAIN INFRASTRUC	114,712	123,536	150,008	176,480
13590276 - HOLLOW OAKS 349 - FB DESIGNATE: OTHER	49,251	0	0	0
13590278 - CREEKSIDE UNITS 2 & 3 344 - FND BAL: DESG RD INFRASTRURE	131,004	141,174	171,684	202,194
13590278 - CREEKSIDE UNITS 2 & 3 345 - FND BAL:DESG DRAIN INFRASTRUC	211,826	224,769	263,598	302,427

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13590278 - CREEKSIDE UNITS 2 & 3 349 - FB DESIGNATE: OTHER	(29,008)	(29,008)	(29,008)	(29,008)
13590279 - HIGHLAND VIEW UNIT 3A 344 - FND BAL: DESG RD INFRASTRURE	13,094	16,324	26,014	35,704
13590279 - HIGHLAND VIEW UNIT 3A 345 - FND BAL:DESG DRAIN INFRASTRUC	12,756	13,793	16,904	20,015
13590280 - TRAVOIS 344 - FND BAL: DESG RD INFRASTRURE	29,241	33,810	47,517	61,224
13590280 - TRAVOIS 345 - FND BAL:DESG DRAIN INFRASTRUC	26,316	27,367	30,520	33,673
13590281 - SILVER SPRINGS 344 - FND BAL: DESG RD INFRASTRURE	71,424	77,376	83,328	83,328
13590281 - SILVER SPRINGS 345 - FND BAL:DESG DRAIN INFRASTRUC	82,380	89,245	102,975	102,975
13590282 - WEST VALLEY 344 - FND BAL: DESG RD INFRASTRURE	569,843	634,112	826,919	1,019,726
13590282 - WEST VALLEY 345 - FND BAL:DESG DRAIN INFRASTRUC	657,964	732,140	952,667	1,173,197
13590282 - WEST VALLEY 349 - FB DESIGNATE: OTHER	421,401	0	0	0
13590302 - NON ROAD ZONE 310 - FND BAL: RSVD GENERAL	34,208	34,208	34,208	34,208

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

PLANNING AND BUILDING FUNDS

Countywide Special Revenue – Development Services Fund

Abate Dangerous Buildings

The Abate Dangerous Buildings funds consist of fines collected from parcel owners for violations of the County building ordinance and funds that are grant awarded for code enforcement to purchase fixed assets, supplies and equipment.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370301 - ABATE DANGEROUS BUILDINGS	331,407	331,408	331,408	331,408
12370306 - ABATE DANGEROUS BUILDINGS	42,150	42,946	43,157	43,337

Reserves and Designations

There are no reserves or designations for these subfunds.

Planning Project Fund

The Planning Project subfund is used to hold developer deposits for draw down when staff time is earned on projects throughout the County.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12373302 - PLANNING PROJECTS	0	0	(241,932)	(241,932)

Reserves and Designations

There are no reserves or designations for this subfund.

Commercial Grading

The Commercial Grading subfund is used to hold developer deposits for draw down when staff time is earned for permits for grading over 1,500 cubic yards.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12373305 - COMMERCIAL GRADING	(17,729)	0	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Tahoe Regional Planning Agency (TRPA) Allocations

The Tahoe Regional Planning Agency (TRPA) Allocations subfund accounts for funds from Tahoe Regional Planning Agency for building and planning projects in South Lake Tahoe.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370400 - TRPA BUILDING ALLOCATIONS	78,000	69,500	114,000	104,000

Reserves and Designations

There are no reserves or designations for this subfund.

Surface Mining Reclamation

The Surface Mining Reclamation Act (SMARA) requires that every surface mining operation have a permit, a reclamation plan, and financial assurances. A fundamental purpose of SMARA is that surface mine operators, rather than the taxpaying public, bear the expense of reclaiming lands disturbed by surface mining. The financial assurances must remain in effect for the duration of the mining operation and until reclamation is complete and are made payable to the lead agency and the Department.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370501 - SURFACE MINING	15,139	15,140	15,140	15,140

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Ecological Preserve Fee

The Ecological Preserve Fee fund is funded by In-Lieu-of Fees charged for developing in the five designated rare plant areas of El Dorado County; these funds are used to purchase land to preserve rare plant habitats.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370504 - ECOLOGICAL PRESERVE FEE	136,626	293,741	434,189	650,169
30950400 - RARE PLANT PRESERVE	150,000	471,577	450,651	464,231

Reserves and Designations

There are no reserves or designations for this subfund.

Oak Woodlands Conservation

The Oak Woodlands Conservation fund is funded by In-Lieu-of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to purchase land.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370505 - OAK WOODLANDS CONSERVATION	36,681	214,409	450,776	950,398

Reserves and Designations

There are no reserves or designations for this subfund.

Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal

The Supplemental Tentative Map Submittal (STMS) Fees Bass Lake Hills Specific Plan subfund is per County Code Ordinance 130.70.040, which states a Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal (BLHSP STMS) Fee is established to reimburse the County and/or Initial Participation Developers for expenses associated with preparing and adopting the Bass Lake Hills Specific Plan.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370507 - STMS FEES BASS LAKE HILLS SP	0	11	11	14

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Certified Access Specialist

Per Legistar item 19-1210 approved on August 8, 2019, the Certified Access Specialist subfund was created for Certified Access Specialist (CASp) remaining fees for certification and training for the Planning and Building Department to utilize. The funds were previously held in a subfund in the Chief Administrative Office and were moved to the Planning and Building Department in FY 2021-22.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370508 -Certified Access Specialist	0	0	47,316	70,760

Reserves and Designations

There are no reserves or designations for this subfund.

Oak Woodlands Administration Fee

The Oak Administration Fee fund is funded by In-Lieu-of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to fund administration of the fees and management of lands.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12370509 - OAK ADMIN FEE: OAK WOODLAND	0	0	0	45,191

Reserves and Designations

There are no reserves or designations for this subfund.

Special Revenue Funds in Planning and Building

Special Aviation Fund

The Special Aviation pass-through fund where State Aviation revenue and interest income is recognized in the Special Revenue Fund and allocated equally to both the Placerville and Georgetown Airports for operations.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11050001 - SPECIAL AVIATION	455	773	773	773

Reserves and Designations

There are no reserves or designations for this subfund.

Placerville Union Cemetery Fund

The primary source of funding for the Cemeteries Division is provided by the General Fund, with a portion of costs offset by charges for burial services. With the combination of Cemetery Operations and the Placerville Union Cemetery in FY 2018-19, the Placerville Union Cemetery Special Revenue fund was designated for the operation and maintenance of the Placerville Union Cemetery.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11190001 - PLACERVILLE UNION CEMETERY	37,595	38,305	38,494	38,654

Reserves and Designations

There are no reserves or designations for this subfund.

Housing, Community, and Economic Development Subfunds

Housing, Community, and Economic Development (HCED) administers and works to expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. This fund includes HCED Affordable Housing, HCED Community Development Block Grant Revolving Loan Account, HCED Home Revolving Loan Account, and Home Construction Rehabilitation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11080001 - HCED ECONC DEV	(2,433)	(5,656)	(2,103)	(4,093)
11080010 - HCED AFFORDABLE HOUSING	167,511	20,672	21,022	180,028
11080020 - HCED CDBG REVOLVING LOAN ACCT	230,523	263,403	360,469	524,294
11080030 - HCED HOME REVOLVING LOAN ACCT	48,492	155,519	407,719	670,712

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

11080040 - HCED HOME CONSTRUCTION REHAB	43,454	3,502	3,514	3,515
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Reserves and Designations

There are no reserves or designations for these subfunds.

Environmental Impact Report Development Fees Fund

The Environmental Impact Report Development Fees Special Revenue fund was created as a pass-through account to collect funds from developers for subdivisions, commercial grading, and parcel maps. Funds were collected and deposited into this special revenue fund, then transferred to the Current Planning Division as work was completed. The Planning and Building Department (Department) no longer uses this methodology and fund as the process has changed to billing developers or project applicants on a time and materials basis for Department staff time and/or consultant costs, and there are funds remaining in this fund that were not previously transferred when the work was complete. These funds will be transferred in FY 2022-23 and the fund will be closed.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11140001 - EIR DEVELOPMENT FEES	25,836	25,837	25,837	25,837

Reserves and Designations

There are no reserves or designations for this subfund.

El Dorado Development Project Fund in the Planning and Building Department

The El Dorado Development Fund in the Planning and Building Department includes two subfunds the Missouri Flat and Missouri Flat Project Management subfunds.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13740001 - MISSOURI FLAT	160,038	163,058	185,559	186,330
13740002 - MISSOURI FLAT PROJECT MNGMNT	15,055	15,340	15,415	15,479

Reserves and Designations

There are no reserves or designations for these subfunds.

Airport Enterprise Funds

The Placerville and Georgetown Airport Enterprise Funds provide for the operation and maintenance of the general aviation facilities located at the Placerville and Georgetown airports.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
51140001 - AIRPORT: PLACERVILLE	277,131	1,566,264	363,665	387,644
51141021 - AIRPORT: GEORGETOWN	65,000	473,834	61,030	110,000

Reserves and Designations

There are no reserves or designations for these subfunds.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

ENVIRONMENTAL MANAGEMENT FUNDS

Countywide Special Revenue Funds in Environmental Management

The Solid Waste account funds State mandated solid waste diversion initiatives; solid waste contracts and agreements; the maintenance, operation, and compliance of landfills; and enforces ordinances related to solid waste. This fund also supports various recycling programs.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12380301 - CO HAZARDOUS WASTE MNGMNT PLAN	2,023	2,024	2,025	2,024
12380304 - CUPA ENFORCEMENT PENALTIES	7,985	8,136	40,200	43,535
12380305 - OIL PAYMENT PROGRAM GRANT	0	0	0	1,590
12380307 - CIVIL PENALTIES PHILLIPS 66	90,732	92,445	92,900	93,286
12380308 - CITY/COUNTY PAYMENT PROGRAM	0	39,245	0	(38,786)

Reserves and Designations

There are no reserves or designations for these subfunds.

County Service Area 3 Fund in the Environmental Management Department

The County Service Area 3 Fund (Fund 1353) in the Environmental Management Department consists of two subfunds for localized services to specific areas.

Vector Control

The Vector Control account funds activities for the control of mosquitos, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin on a seasonal basis. Revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13530200 - VECTOR CONTROL	1,889,696	2,236,423	2,604,315	3,063,550

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, a portion of the available balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13530200 - VECTOR CONTROL 349 - FB DESIGNATE: OTHER	705,018	705,018	705,018	705,018

City of South Lake Tahoe Snow Removal

The City of South Lake Tahoe Snow Removal account is a pass-through account to the City of South Lake Tahoe. Revenue is derived from special tax assessment fees levied against properties within the incorporated area of South Lake Tahoe, collected by the County, and passed on to the City.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13530201 - CITY SOUTH LAKE TAHOE	0	0	0	45,760

Reserves and Designations

There are no reserves or designations for this subfund.

County Service Area 10 Fund in the Environmental Management Department

Solid Waste

The Solid Waste account funds State mandated solid waste diversion initiatives, solid waste contracts and agreements, the maintenance, operation, and compliance of landfills, and enforces ordinances related to solid waste. This fund also supports various recycling programs.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13600001 - SOLID WASTE	1,849,460	1,205,148	1,741,288	2,494,828

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, a portion of the available balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
349 - FB DESIGNATE: OTHER	122,867	122,867	122,867	122,867

Solid Waste South Lake Tahoe

The Clean Tahoe Program (pass-through) provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13600004 - TAHOE CLEAN PROGRAM	(4)	(4)	296	19

Reserves and Designations

There are no reserves or designations for this subfund.

Liquid Waste

The Liquid Waste account funds the Union Mine Wastewater Treatment Facility. Revenue for this account is derived from special assessments on improved parcels and charges for services for disposal of septage at the Union Mine Wastewater Treatment Facility.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13600002 - LIQUID WASTE	1,418,398	1,520,044	1,708,501	2,041,953

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, a portion of the available balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13600002 - LIQUID WASTE	1,495,320	1,495,320	1,495,320	1,495,320

Household and Hazardous Waste

The Household and Hazardous Waste account funds the administration of the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities supporting safe recycling of used and refined oil, electronic waste, universal waste, and latex-based paint. The account also funds the hazardous materials incident response team. Revenue is primarily sourced from special assessments on improved parcels within the County; one-time grant funding sources come from State grants.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13600003 - HOUSEHOLD AND HAZMAT WASTE	521,084	619,814	660,917	773,788

Reserves and Designations

With the transition to the new fiscal system in FY 2017-18, a portion of the available balance of the subfund was placed in this designation account. The funds will be transferred to fund balance in FY 2023-24.

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
349 - FB DESIGNATE: OTHER	210,866	210,866	210,866	210,866

Litter Abatement

The Litter Abatement fund supports the South Lake Tahoe Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13600006 - LITTER ABATEMENT	0	0	0	0

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Union Mine Closure Account

The Union Mine Closure Account provides required funding set aside for the 30-year "Pledge of Revenue" for post-closure maintenance for the Union Mine landfill and Class II closures. Every five years, an updated estimate of the total costs for the closure is prepared and each year that amount is adjusted using an annual inflation factor. Funds are placed in a designation to match to the estimated cost of the closure.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13600300 - UNION MINE CLOSE/POST CLOSURE	(13,950)	171,454	(24,198)	(87,829)

Reserves and Designations

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
13600300 - UNION MINE CLOSE/POST CLOSURE	2,728,725	2,959,179	3,034,981	3,034,981

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

LIBRARY FUNDS

Countywide Special Revenue fund in the Library Department

The Countywide Special Revenue fund in the Library Department includes the following subaccounts:

The Placerville Library subfund and Pollock Pines Library subfund support the respective library branches.

The Gloria Harootunian Trust and South Lake Tahoe Myers Trust both fund the South Lake Tahoe library branch. The South Lake Tahoe Library was named as a trust beneficiary for both the Harootunian Trust and Myers Trust, these Countywide Special Revenue funds were established when the estate funds were distributed to the Library.

The Bookmobile subfund supports Bookmobile maintenance and operation.

The Museum Donations subfund collects donations and supports the Museum.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12430307 - PLACERVILLE LIBRARY FUND	201,763	195,568	186,539	187,314
12430309 - POLLOCK PINES LIBRARY FUND	41,750	42,413	42,622	42,799
12430306 - GLORIA HAROOTUNIAN TRUST	178,206	171,610	162,463	154,261
12430308 - SLT MYERS TRUST	59,658	121,921	346,005	427,747
12430305 - BOOKMOBILE	0	0	6,863	16,933
12430350 - MUSEUM DONATIONS	52,062	30,432	30,752	31,852

Reserves and Designations

There are no reserves or designations for these subfunds.

County Service Area 10 Fund in the Library Department

The County Service Area 10 Fund in the Library Department includes five subfunds, supporting each of five branches of the El Dorado County Library (Placerville Library, South Lake Tahoe Library, Cameron Park Library, Georgetown Library, and the El Dorado Hills Library) in the designated area. Revenue sources include library taxes and library assessments.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13600100 - MAIN PLACERVILLE LIBRARY	139,744	139,694	140,387	140,970
13600101 - SOUTH LAKE TAHOE	242,074	250,478	355,070	440,335
13600102 - CAMERON PARK	177,740	180,833	285,089	352,462
13600103 - GEORGETOWN	85,621	92,405	119,043	164,099
13600104 - EL DORADO HILLS	243,641	243,433	285,531	286,032

Reserves and Designations

There are no reserves or designations for these subfunds.

Permanent Fund in the Library Department

The Jensen Memorial Endowment supports the Pollock Pines library branch. The principal amount of \$16,000 cannot be spent, only the interest earned is available to access.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
30960400 - JENSEN MEMORIAL ENDOWMENT	17,029	17,112	17,183	17,264

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Countywide Special Revenue fund in the Social Services Department

Children's Trust Fund Subfund

Children's Trust Fund subfund from which the Child Abuse Prevention Council is authorized to spend money for child abuse prevention efforts, in coordination with the El Dorado County Office of Education according to Welfare and Institutions Code 18969. It is funded with a portion of vital statistic fees and state revenue.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12510313 - COUNTY CHILDREN	20,237	12,614	50,011	45,517

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue – Realignment Fund

The Countywide Special Revenue – Realignment fund in Social Services consists of three subfunds.

Social Services Realignment Subfund

The Social Services Realignment fund consists of 1991 realignment funds that are restricted for use for the county share of Social Services Administrative and Assistance costs that were realigned according to legislation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12760302 - SOCIAL SERVICES REALIGNMENT	2,456,237	2,433,155	2,882,798	2,883,086

Reserves and Designations

There are no reserves or designations for this subfund.

CalWORKS Maintenance of Effort Subfund

The CalWORKs Maintenance of Effort (MOE) is part of the Budget Act of 2011 Realignment Legislation (AB 118 and ABX 116). Mental Health funds from 1991 Realignment were replaced with 2011 Realignment, freeing up 1991 Realignment to be redirected to offset State General Fund costs for CalWORKs cash assistance.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12760303 - CALWORKS MOE	2,700	134,208	0	29,018

Reserves and Designations

There are no reserves or designations for this subfund.

Health and Welfare Realignment - Family Support Subfund

The Health and Welfare Realignment - Family Support subfund consists of a portion of 1991 Health Realignment that was shifted to Social Services to offset State General Fund costs for CalWORKs cash aid payment increases and some administrative cost increases.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12760304 - REALNG HLTH WELF FMLY SPRT	4,027	23,376	0	521,191

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue – Local Revenue in the Social Services Department

The Countywide Special Revenue – Local Revenue in the Social Services Department includes the Protective Services subfund. This consists of 2011 Protective Services Realignment funds that are restricted for use to fund the former state share of specific Protective Services Administrative Programs and Assistance that were realigned according to legislation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770110 - PROTECT SERVICES SUB ACCOUNT	979,873	992,365	2,203,217	4,398,488

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

SB 163 Fund

Wraparound Program SB163

The SB 163 Wraparound Special Revenue Fund includes a residual balance from SB163 Wraparound Program participation that was discontinued in 2008 and the Victim Services Grant subfund.

SB163 subfund contains fund balance that is restricted to Social Services Child Welfare and currently funds an Extra Help Behavioral Health Specialist providing specialty Behavioral Health services to CPS children. Once funds are exhausted, the services will be provided using Child Welfare Services funding.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11130002 - WRAPAROUND PROGRAM SB163	37,349	28,648	17,327	6,780

Reserves and Designations

There are no reserves or designations for this subfund.

Victim Services Grant CASA

The Victim Services Grant subfund accounts for CalOES Grants that fund CASA of El Dorado and provides support for court appointed special advocates who assist foster care youth. HHSA acts as a passthrough agency between CalOES and CASA. There is no fund balance associated with this account in the past four years or any reserves or designations.

Countywide Special Revenue fund in Community Services

The Countywide Special Revenue fund in the Community Services Department consists of the Ronald Newman Trust, split in five equal parts to support the El Dorado County Senior Nutrition Program, the El Dorado County “You Are Not Alone” (YANA) Program, the El Dorado County Senior Day Care, El Dorado County Senior Legal Services, and the El Dorado County Family Caregiver Support Program.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12520420 - RONALD NEWMAN TRUST	148,073	150,867	151,610	152,240

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

In-Home Supportive Services Board Governed Public Authority in the Community Services Department

The mission of the In-Home Support Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding is Federal, State, and County General Fund and is ongoing in nature. The County Board of Supervisors acts as the governing body of this “Authority” and HHS administers the program.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13750001 - EDC - IHSS PUBLIC AUTHORITY	7,512	454	500	500

Reserves and Designations

There are no reserves or designations for this subfund.

Community Services Fund

Grant Programs

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11070001 - GRANT PROGRAMS	7,076	1,000	500	1,096

Reserves and Designations

There are no reserves or designations for this subfund.

Non-Grant Programs

Non-Grant Programs subfund includes the Senior Day Care (SDC) Services Program, a moderately priced fee-for-service therapeutic day program offering a comprehensive and coordinated system of care for dependent adults.

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11070002 - NON GRANT PROGRAMS	1,389	1,000	500	1,000

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Targeted Case Management

Targeted Case Management includes the Medi-Cal Administrative Activities (MAA) program, which reimburses for activities such as Outreach, Assistance with Facilitating Medi-Cal applications, Referral and Monitoring, and Program Planning and Policy Development related to Medi-Cal Covered Services. Agencies that have programs participating in MAA/TCM are required to designate a Local Government Agency (LGA) Coordinator. The Public Guardian Program participates in and receives MAA reimbursements, and this subfund accounts for the cost and reimbursement of the LGA Coordinator for El Dorado County.

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11070010 - TARGETED CASE MANAGEMENT	151,129	142,201	145,790	141,850

Reserves and Designations

There are no reserves or designations for this subfund.

Homeless Emergency Assistance Program

Homeless Emergency Assistance Program includes homeless aid programs that have received multiyear grants to help aid in the prevention and care for the homeless. Funding includes capital improvements for homeless shelters, homeless youth set aside, rental assistance, and assistance for persons experiencing or at risk of homelessness.

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11070021 - COMMUNITY SERVICES - HEAP	1,456,853	3,381,099	1,867,756	2,894,010

Area Agency on Aging

The Area Agency on Aging (AAA) is responsible for the administration of senior programs for El Dorado County residents 60 years of age and older. The AAA develops and implements the Area Plan for Senior Services in El Dorado County, which is required to receive Federal and State Funding for the Aging Programs. The AAA also administrates memorandum of understating for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11070100 - AREA AGENCY ON AGING (AAA)	72,625	48,253	500	500

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Community Based Services Programs

The Community Based Services Program subfund holds the residual fund balance from participation in the Area Agency on Aging (AAA) Targeted Case Management (TCM) Linkages program that was discontinued in FY 2010-11. The Center for Medicaid Services (CMS) has an outstanding open audit of this program with the Department of Health Care Services (DHCS) that dates back to FY 2003-04 through FY 2006-07. The fund balance must be retained in the event that the funds are owed back once the audit has been settled. HHSa has no control over the timing or outcome of the audit.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11070101 - COMMUNITY BASED SERVICE PROGS	139,201	141,827	142,526	143,118

Reserves and Designations

There are no reserves or designations for this subfund.

Multipurpose Senior Services Program (MSSP)

The MSSP moved to the Public Health division; the fund is now used to facilitate pass through funding per Board of Supervisor Resolution 323-82 from the California Department of Housing and Community Development to Mother Lode Rehab Enterprises Inc. for the annual Rental Housing Grant, to provide affordable rental housing to disabled adults.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090021 - MSSP	500	722	500	500

Reserves and Designations

There are no reserves or designations for this subfund.

Public Housing Authority Fund in the Community Services Department

The Public Housing Authority Fund in the Community Services Department supports the Public Housing Authority (PHA) administering the Housing Choice Voucher Program. This program is funded with federal revenues and county general fund and enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
13760001 - EDC - PUBLIC HOUSING AUTHORITY	90,156	137,160	265,758	690,642

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue – Realignment Fund in the Behavioral Health Department

The Countywide Special Revenue – Realignment fund in the Behavioral Health Department includes 1991 realignment funds from the state for Mental Health; these funds are deposited into this account and transferred to the Mental Health operating fund on a regular basis to net expenditures.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12760301 - MENTAL HEALTH REALIGNMENT	244,345	269,331	232,227	1,336,479

Reserves and Designations

There are no reserves or designations for this subfund.

Mental Health Fund Special Revenue Fund in Behavioral Health

The Behavioral Health division has multiple special revenue subfunds within the Mental Health fund.

Mental Health Subfund

The Mental Health subfund consists of mandated programs in effect prior to the passage of the Mental Health Services Act in November 2004; these programs are primarily funded by Medi-Cal and both 1991 and 2011 Realignment, with minor funding coming from insurance, self-pay clients, and other California counties who place clients in the County's Psychiatric Health Facility.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11100001 - MENTAL HEALTH	1,864,735	1,491,239	496,261	4,140,391

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Mental Health Services Act

The Mental Health Services Act (MHSA), which places a 1% income tax on incomes in excess of \$1,000,000, was passed by CA voters in November 2004 (Proposition 63). This revenue is used by the State and counties to provide programs and services that were created after the passage of the MHSA. As required by the MHSA, El Dorado County uses its MHSA funding to provide a myriad of program as identified in its Board-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal and two federal Substance Abuse and Mental Health Services Administration (SAMHSA) block grant allocations. The State allocates the MHSA funds to the counties and these funds are deposited in the MHSA subfund. These funds can only be used for MHSA programs.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11100003 - MENTAL HEALTH SERVICES ACT	12,097,283	10,040,151	11,935,995	13,263,483

Reserves and Designations

Designation / Reserve	FY 2019-20 ENDING BALANCE	FY 2020-21 ENDING BALANCE	FY 2021-22 ENDING BALANCE	FY 2022-23 ENDING BALANCE
324 - FND BAL: RSVC PRUDENT RESERVE	1,655,402	1,655,402	1,655,402	1,655,402

Per WIC 5847(b)(7), counties are required to establish and maintain a prudent reserve to ensure continuation of services at current levels in the event of an economic downturn. The Prudent Reserve is funded with monies allocated to the Community Services and Supports component and cannot exceed 33% of a county's average distribution for the previous five years.

Alcohol Drug Program

The Alcohol Drug Program, recently renamed Substance Use Disorder Services (SUDS), provides substance use prevention and treatment services in both outpatient and inpatient settings. Funding for these programs come primarily from Medi-Cal, 2011 Realignment, the federal Substance Abuse and Mental Health Services Administration's (SAMHSA) Substance Abuse Block Grant (SABG) allocation, and the County's Community Corrections Program (CCP).

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11100004 - ALCOHOL DRUG PROGRAM (ADP)	185,747	6,831	73,370	403,434

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

AB 2086 Drunk Driver Special Revenue Subfund

The AB 2086 Drunk Driver Special Revenue subfund receives fifty dollars (\$50) of each DUI fine collected to help fund alcohol programs in the County.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11100005 - AB 2086 DRUNK DRIVER	1,117	501	501	501

Reserves and Designations

There are no reserves or designations for this subfund.

Drug Fines HS 11372.7 Subfund

The Drug Fines HS 11372.7 subfund receives up to a one hundred fifty-dollar (\$150) drug program fee, per offense, that is levied by the courts to persons convicted of a drug offense. This Special Revenue fund provides funding for the County's drug abuse programs in schools and the community, with at least 33% required to be spent on primary prevention programs.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11100006 - DRUG FINES HS 11372.7	3,067	501	501	501

Reserves and Designations

There are no reserves or designations for this subfund.

Alcohol Abuse Education and Prevention Subfund

The Alcohol Abuse Education and Prevention subfund receives up to a fifty-dollar (\$50) alcohol abuse education and prevention penalty assessment levied by the courts to persons convicted for a DUI and funds the County's alcohol abuse education and prevention programs.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11100007 - ALCOHOL ABUSE EDUC & PREVNTN	612	501	501	501

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue Local Revenue Fund in Behavioral Health

The Countywide Special Revenue – Local Revenue in the Behavioral Health Department includes the Behavioral Health Services subfund. This consists of 2011 Behavioral Health Realignment funds that are restricted for use to fund the former state share of specific Behavioral Health Programs and Services that were realigned according to legislation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12770120 - BEHAVIORAL HEALTH SUB ACCOUNT	1,034,905	648,779	0	821,310

Reserves and Designations

There are no reserves or designations for this subfund.

Special Revenue Funds in Public Health

Public Health Subfund

The Public Health subfund consists of program accounts that do not require a separate subfund, including Communicable Disease, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090001 - PUBLIC HEALTH	6,592,458	8,465,484	8,532,937	11,154,130

Reserves and Designations

There are no reserves or designations for this subfund.

Tobacco Settlement Subfund

The Tobacco Settlement subfund consists of discretionary funds made available through the County's allocation from the State's Tobacco Settlement Agreement and are designated for capital improvements for Health Programs per prior Board direction.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090004 - TOBACCO SETTLEMENT	1,302,086	1,364,889	1,448,090	1,574,155

Reserves and Designations

There are no reserves or designations for this subfund.

Domestic Violence Centers Subfund

The Domestic Violence Centers subfund is the result of CA W&I Code 18290-18309.8, which establishes the Domestic Violence Shelter-Based Programs Act. The fund from a portion of marriage license fees is deposited here and distributed to approved Domestic Violence Shelter Programs. Funds are currently distributed equally to two organizations, one each in the Western Slope and South Lake Tahoe.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090007 - DOMESTIC VIOLENCE CENTERS	105	106	621	174

Reserves and Designations

There are no reserves or designations for this subfund.

Medical Administrative Claiming Subfund

The Medical Administrative Claiming subfund consists of a residual fund balance from the former Title XIX MAA activities, and then funded Public Health Accreditation Activities. The fund balance is discretionary for Public Health use and now accounted for in the Public Health subfund.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090010 - MEDICAL ADMIN CLAIMING	124,171	117,002	110,678	106,401

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Car Seat Restraint Subfund

The Car Seat Restraint subfund receives a portion of the fines from car seat violations. Funds are used for education for securely installing car seats and to provide car seats to qualified families.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090013 - CAR SEAT RESTRAINT	16,712	21,537	26,993	30,476

Reserves and Designations

There are no reserves or designations for this subfund.

Bicycle Helmet Subfund

The Bicycle Helmet subfund receives funds from bicycle helmet violations; this fund has not had activity for several years.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090014 - BICYCLE HELMET FINES	2	3	3	16

Reserves and Designations

There are no reserves or designations for this subfund.

Tobacco Use Prevention Program Subfund

The Tobacco Use Prevention Program subfund receives funding per the Tobacco Tax and Health Protection Act of 1988; this state law authorizes a tax of 25 cents per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090020 - TOBACCO USE PREVENTION PROGRAM	1,000	9,842	500	500

Reserves and Designations

There are no reserves or designations for this subfund.

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Prop 56 Tobacco Use Prevention Subfund

The Prop 56 Tobacco Use Prevention subfund receives funding per the Tobacco Tax and Health Protection Act of 2016; this state law authorizes a tax of two dollars (\$2) per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090022 - PROP 56 TOBACCO USE PREVENTION	1,000	500	500	500

Reserves and Designations

There are no reserves or designations for this subfund.

Emergency Medical Services and Emergency Preparedness Subfunds

The Emergency Medical Services, Centers for Disease Control and Prevention (CDC) Bioterrorism City Readiness, and Public Health Emergency Preparedness Ebola Grant funds have been transferred from the Public Health Division to the Chief Administrative Office.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
11090023 - CITY READINESS	0	0	0	0
11090009 - CDC/ BT FUNDING	17	1	0	0

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue Realignment Fund in Public Health

The Countywide Special Revenue – Realignment fund in Public Health Department includes the Health Realignment Fund. This consists of 1991 Public Health Realignment funds that are restricted for use to fund the former state share of specific Health Programs and Assistance that were realigned according to legislation.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12760300 - HEALTH REALIGNMENT	0	1	357,514	811,733

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue Fund in the Animal Services Department

Animals for Retired Friends Subfund

The Animals for Retired Friends funds are utilized to provide adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12550700 - ANIMALS FOR RETIRED FRIENDS	13,418	16,496	17,258	16,716

Reserves and Designations

There are no reserves or designations for this subfund.

Neuter Deposits Subfund

The Neuter Deposits account is funded by penalties collected from the animal's owner whenever an unaltered animal is impounded. Funds are used for spay/neuter education and services.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12550701 - NEUTER DEPOSITS	22,053	30,732	35,852	48,918

Reserves and Designations

There are no reserves or designations for this subfund.

Pet Aid Program

The Pet Aid Program consists of donations from the public that support the care and needed equipment for shelter animals.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12550702 - PET AID PROGRAM	262,782	260,780	257,217	257,617

Subfunds Reserves, Designations, and Fund Balance

FY 2022-23 BUDGET

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue Fund in the Public Guardian Department

The Countywide Special Revenue fund in the Public Guardian Department includes the Board and Care Fund, a fund established to be drawn down by the Public Guardian to make payments for clients residing in board and care facilities and used only when all other manner of funds are exhausted; clients would then pay back any fund used when assets are liquidated. This fund has not been used in several years.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12560401 - BOARD AND CARE FUND	12,400	12,401	12,400	12,400

Reserves and Designations

There are no reserves or designations for this subfund.

Countywide Special Revenue Fund in the Veteran Services Department

The Countywide Special Revenue fund in the Veteran Services Department includes two subfunds.

The Veteran Affairs Commission subfund holds balances for special projects that are determined by the Veteran Affairs Commission, funding includes the annual Transient Occupancy Tax allocation to Veteran Affairs and any private donations.

The License Plate Fees MVC 972.2 fund is restricted for use to expand the support of county veteran service offices. The license plate fee revenue is typically used for Extra Help Staffing in Veteran Services.

Beginning of Year Fund Balance

SUBFUND	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
12420300 - VETERAN AFFAIRS COMMISSION	93,966	24,707	84,253	205,450
12420301 - LICENSE PLATE FEES MVC 972.2	9,020	10,342	19,404	30,050

Reserves and Designations

There are no reserves or designations for these subfunds.