

The background of the slide is a photograph of a field of tall green grass with several yellow flowers. The sky is a clear, bright blue. The text is overlaid on this image.

# FISCAL YEAR 2023-24 RECOMMENDED ADOPTED BUDGET REVISIONS

Presented to the Board of Supervisors  
on September 19, 2023



# BUDGET TIMELINE

6/13	RECOMMENDED BUDGET HEARING
6/30	UPDATED PROJECTED GENERAL FUND SAVINGS FROM DEPARTMENTS
8/15	DEPARTMENTS SUBMIT ADOPTED BUDGET REQUESTS
9/14	FY 2022-23 FINANCIAL RECORDS FINALIZED
9/15	PUBLICATION OF ADOPTED BUDGET RECOMMENDATIONS
9/19	BOARD DIRECTION ON BUDGET
9/26	BOARD RESOLUTION ADOPTING BUDGET

# GENERAL FUND CHANGES

# GENERAL FUND CHANGES

<b>Fund Balance</b>	<b>FY 2023-24 Budget</b>
<b>Recommended Budget</b>	<b>\$45.5 M</b>
<b>Accumulative Capital Outlay Fund Carryover</b>	<b>\$1.0 M</b>
<b>Departmental Savings</b>	<b>\$2.7 M</b>
<b>Excess Discretionary Revenues</b>	<b>\$5.2 M</b>
<b>Discretionary TOT Carryover</b>	<b>\$4.6 M</b>
<b>Discretionary TOT to be Allocated</b>	<b>\$0.8 M</b>
<b>Disaster Expenses Designation</b>	<b>\$2.3 M</b>
<b>Market Value Adjustment</b>	<b>(\$4.9 M)</b>
<b>Total</b>	<b>\$57 M</b>

# GENERAL FUND CHANGES

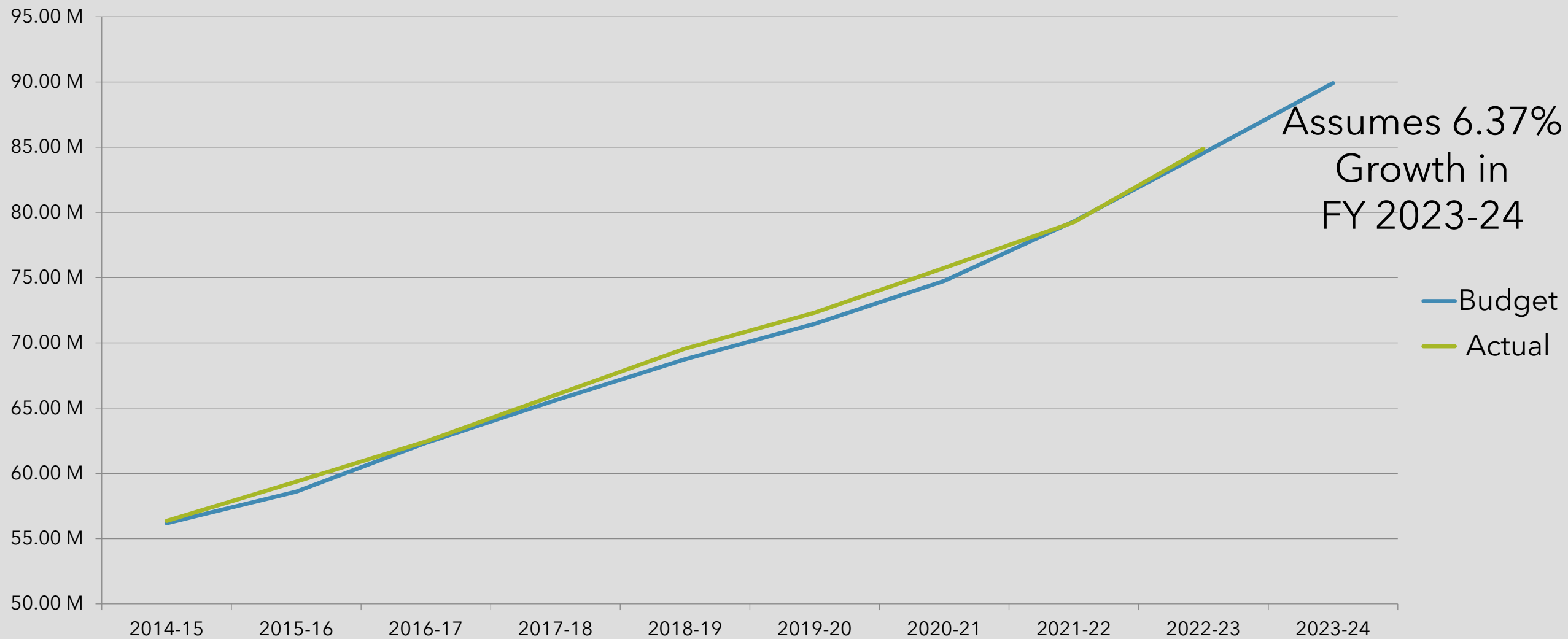
## Market Value Adjustment



*Government Accounting Standards Board (GASB) requires that fund balance only reflect the Fair Market Value of funds when there is a significant difference between the two values.*

# GENERAL FUND CHANGES

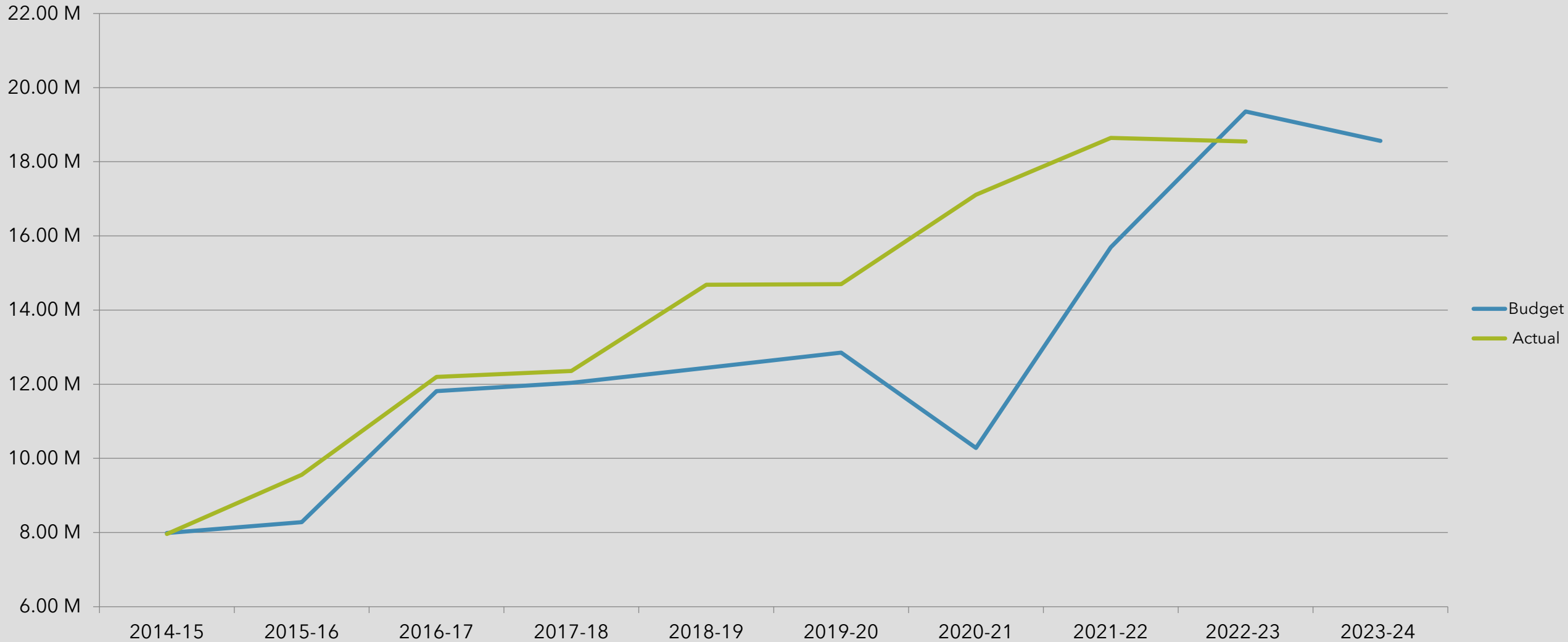
## Property Tax Revenue\*



\*Represents only General Fund Discretionary Current Property Taxes 23-1725 B 6 of 29

# GENERAL FUND CHANGES

## Sales and Use Tax Revenue\*



\*Represents only General Fund Discretionary Sales Tax

# GENERAL FUND CHANGES

## Net County Cost by Functional Group\*

Functional Group	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$59.5 M	\$60.2 M	\$0.6 M	1%
Law & Justice	\$104.4 M	\$103.2 M	(\$1.2 M)	-1%
Land Use / Dev Svc	\$11.8 M	\$11.8 M	\$0.1 M	1%
Health & Human Svc	\$17.7 M	\$18.0 M	\$0.3 M	2%
<b>Net County Cost</b>	<b>\$193.4 M</b>	<b>\$193.2 M</b>	<b>(\$0.2 M)</b>	<b>-0.1%</b>



\*Departmental operating net cost, not adjusting for Transient Occupancy Tax Contributions, excluding Non-Departmental/ACO Fund/CW Special Revenue Funds/ Special Districts/Proprietary Funds



# GENERAL FUND CHANGES

## Supplemental Requests

\$70,000 Assessor  
Scan Project

1.5 FTE Grounds  
Maintenance  
Workers in Facilities

1.0 FTE Sr. Admin  
Analyst in  
Procurement &  
Contracts

Fire Position in EDSO  
for Emergency  
Operations

\$250k Disaster Case  
Management in EMS  
& Emergency  
Preparedness

\$41,330 Increase to  
University of  
California  
Cooperative  
Extension

\$155k of GF to  
Airports, offset by GF  
savings

Assistant T-TC  
overlap, no Net  
County Cost  
increase

\$13k of GF for  
cemetery  
maintenance, offset  
by GF savings

\$18k Extra Help  
increase in Public  
Guardian

\$50k vehicle for  
Office of Wildfire  
Preparedness &  
Resilience

\$20k consultant for  
annexations in CAO



CITY OF  
PLACERVILLE POOL  
DIRECTION

# CITY OF PLACERVILLE POOL DIRECTION



- 76% of Pool Users reside outside the City
- Prior to FY 2022-23 Budgets included \$20,000 to provide aid for maintenance costs
- FY 2022-23 increased funding to \$76,500

# CITY OF PLACERVILLE POOL DIRECTION

## California Government Code: GOV § 25551- 25557 - City Park Maintenance Costs

### City of Placerville must:

- Find its park/rec facility is being used by large numbers of non-City residents
- Find that use by the nonresidents increases the cost of maintenance
- Request financial assistance via resolution adopted by 4/5 vote
- State the nature of the additional maintenance cost
- Provide report showing the disposition of the aid within one year

### El Dorado County must:

- Find that the cost of maintenance is increased due to use by non-City residents
- Extend aid to the city via resolution adopted by 4/5 vote
- Have any aid remaining at the end of the year returned to the County

# CITY OF PLACERVILLE POOL DIRECTION



- The city requested \$110,890.36
- The Adopted budget includes \$77,555 in Parks for Pool Contribution
- Recommended amount excludes utility and fee costs as done in FY 2022-23

# GENERAL FUND RESERVES & DESIGNATIONS

# GENERAL FUND RESERVES & DESIGNATIONS

	FY 2022-23 ENDING BALANCE	FY 2023-24 ADDITIONS	FY 2023-24 USES	FY 2023-24 ENDING BALANCE
GENERAL RESERVE	\$11,000,000	\$ 1,000,000		\$12,000,000
CAPITAL PROJECTS	\$22,107,554	\$ 6,867,066	(\$24,748,481)	\$4,226,139
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,145,100			\$2,145,100
CHILI BAR & DIAMOND SPRINGS PARK	\$4,125,000		(\$4,125,000)	\$0
IT INFRASTRUCTURE	\$0	\$ 500,000		\$500,000
HNSA INDIRECT COST RATE	\$0	\$ 250,000		\$250,000
AUDIT RESERVE	\$861,464	\$ 862,142		\$1,723,606
TOT SPECIAL PROJECTS	\$2,044,627	\$ 500,000		\$2,544,627
CALPERS COST INCREASES	\$2,925,065	\$ 3,824,358		\$6,749,423
DISASTER EXPENSES	\$1,818,486			\$1,818,486
ROAD INFRASTRUCTURE	\$380,000		(\$380,000)	\$0
JUVENILE HALL	\$1,472,556		(\$664,000)	\$808,556

# GENERAL FUND RESERVES & DESIGNATIONS

## General Fund General Reserve & Contingency

### General Reserve

Recommended:

Add \$500k

\$11.5 m for 5%

Adopted:

Add \$500k

\$12m for 5%

### Contingency

Recommended:

\$7m for 3%

\$4.25m excess

Adopted:

\$7.25m for 3%

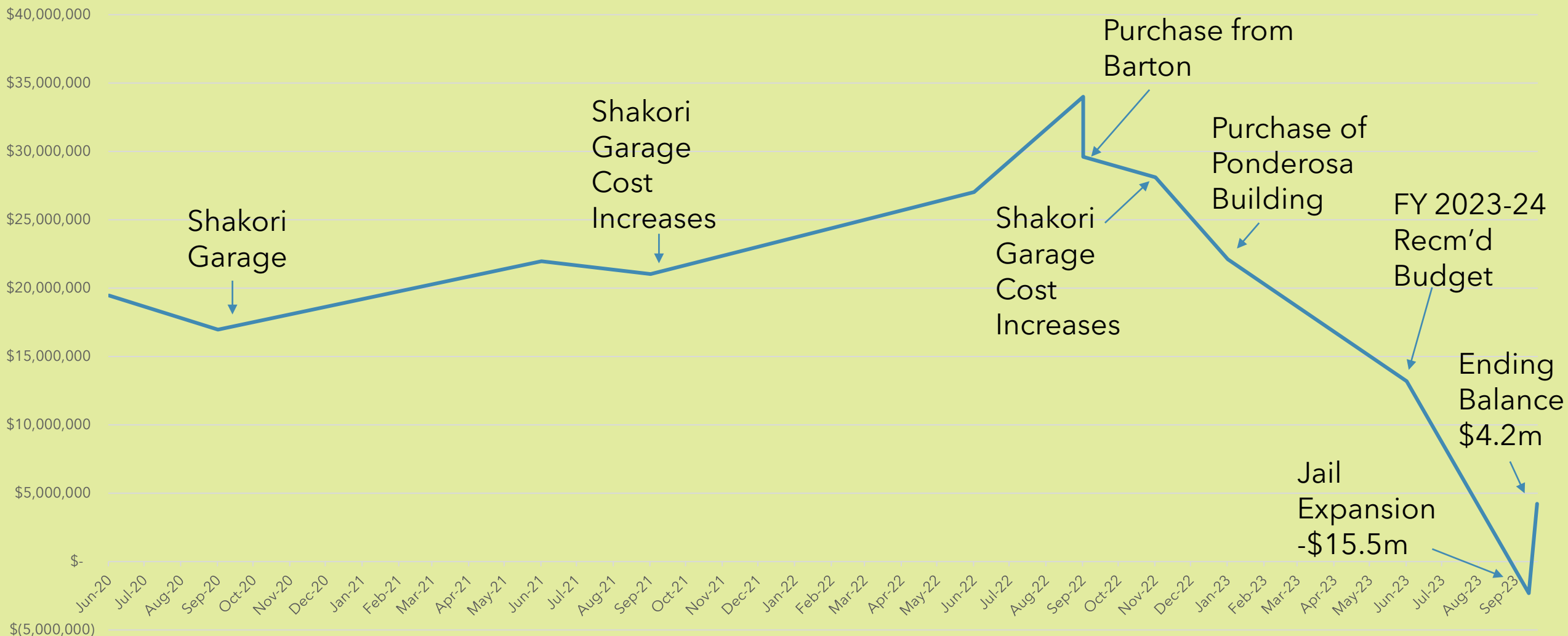


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# GENERAL FUND RESERVES & DESIGNATIONS

## Changes to the Capital Projects Designation



# GENERAL FUND RESERVES & DESIGNATIONS

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**Total Remaining General Fund Reserves & Designations = \$35.06 m**

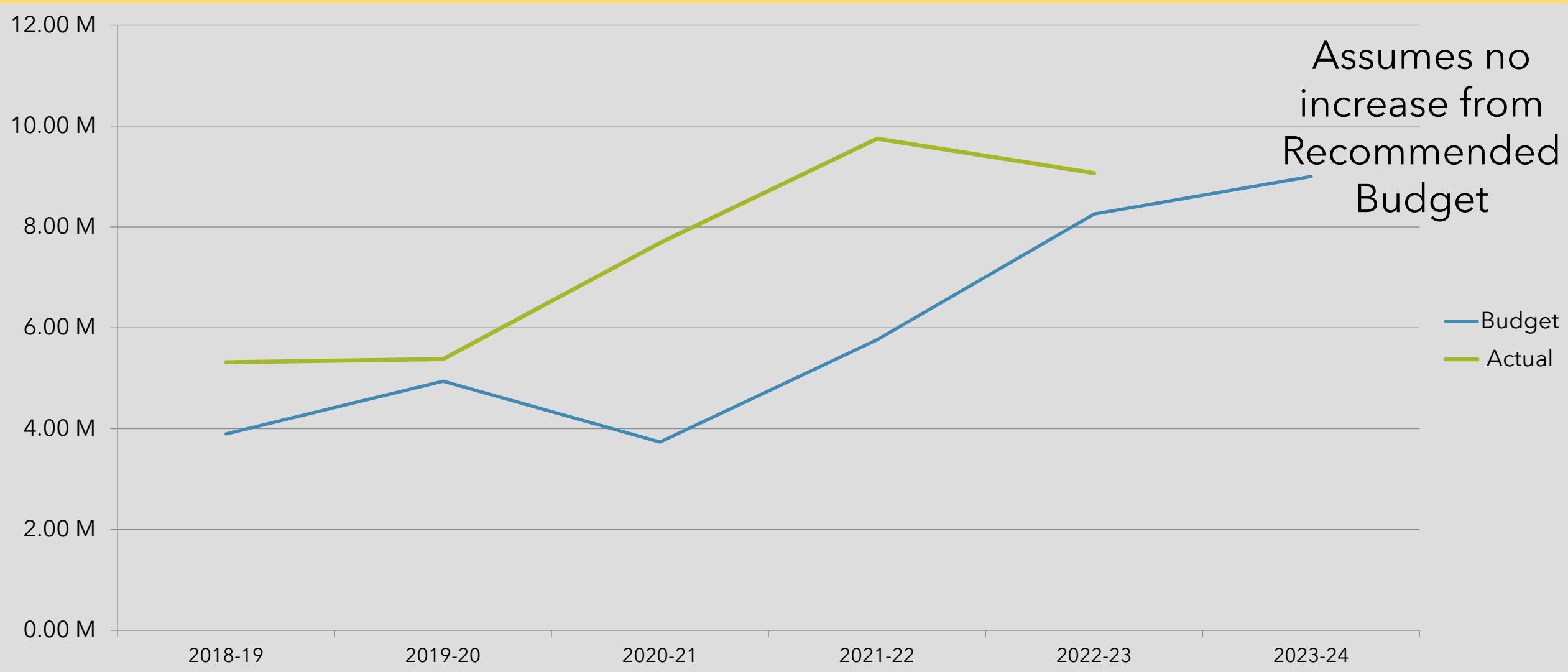


# DISCRETIONARY TRANSIENT OCCUPANCY TAX



# DISCRETIONARY TRANSIENT OCCUPANCY TAX

## Tax Revenue



# DISCRETIONARY TRANSIENT OCCUPANCY TAX

## FY 2022-23 Fund Balance and Carryover Appropriations

<b>Additional Fund Balance</b>	<b>\$5,402,524</b>
<b>Carryover Appropriations</b>	<b>\$4,574,270</b>
Broadband & Parks	(\$80,909)
Barton Interfacility Transfers	\$500,000
Cal Tahoe Ambulance Building	\$2,500,000
Fire District Contributions	\$1,505,179
Tahoe Paradise Recreation & Parks	\$150,000
<b>Code Enforcement Strategic Plan Implementation Costs</b>	<b>\$611,569</b>
<b>Fund Balance to Allocate</b>	<b>\$216,685</b>

# DISCRETIONARY TRANSIENT OCCUPANCY TAX

## Available Funding for Allocation

<b>Available Fund Balance</b>	<b>\$216,685</b>
<b>CAO Recommendation</b>	<b>\$216,685</b>
Replenish Capital Designation for Projects Tied to Tourism Impacts	\$216,685
<b>Deferred TOT Requests</b>	<b>\$235,412</b>
Additional Request from EDC Fire	\$143,912
Coloma Lotus Business Council	\$25,000
Shingle Springs Cameron Park Chamber	\$37,500
Clean Tahoe	\$29,000



# BOARD DIRECTION