



RESOLUTION NO. 152-2022

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

Resolution Adopting the County Budget
And Budgets for Board Governed County Service Areas for Fiscal Year 2022-23

WHEREAS, Chapter 1, Division 3, Title 3 of the California Government Code beginning with Section 29000 provides the procedure for counties to follow in adopting their annual budgets; and

WHEREAS, the Board of Supervisors of El Dorado County heretofore approved a Recommended Budget for El Dorado County, and, after providing due and legal notice, the Board of Supervisors of El Dorado County has held the required public hearing thereon; and

WHEREAS, said hearings were concluded on June 7, 2022, in the Board of Supervisors Meeting Room in Placerville, California;

WHEREAS, the Chief Administrative Officer has posted publicly a compilation of approved modifications to the Recommended Budget; and

WHEREAS, all approved and recommended modifications to the approved Recommended Budget are incorporated herein, as reflected in this Resolution, Exhibit 1 Recommended Adopted Budget Documents, Exhibit 2 Revised Fixed Asset List, Exhibit 3 Revised Accumulative Capital Outlay Workplan, Exhibit 4 Fund Balance Adjustments, and Exhibit 5 Board direction from September 20, 2022, with further budget detail found in the Adopted Detail Budget Schedules by Department found on the Chief Administrative Office website.

NOW, THEREFORE, BE IT RESOLVED, that in accordance with Section 29089 et seq. of the Government Code, that the Budget of El Dorado County for the fiscal year beginning on July 1, 2022, and ending on June 30, 2023, as submitted to the Board of Supervisors by the Chief Administrative Officer and approved by the Board of Supervisors on June 7, 2022, and as later modified by the Board of Supervisors, is hereby adopted, by reference, as the Adopted Budget of El Dorado County for Fiscal Year 2022-23.

BE IT FURTHER RESOLVED, that the Board of Supervisors hereby authorizes the Auditor-Controller to make the following adjustments to the FY 2022-23 budget where the FY 2021-22 actual year-end closing figures for any fund differ from the FY 2022-23 beginning fund balance budget estimates:

(1) Should the available financing exceed the financing requirements for any individual fund, the excess shall be applied to Increase the Appropriation for Contingency in the respective fund as provided by Government Code Section 29084.

(2) Should the financing requirements for any individual fund exceed available financing, the Auditor shall reduce the Appropriation for Contingency in the respective fund, until exhausted, and then shall reduce Reserves/Designations in the respective fund, excepting the General Fund General Reserve. If financing requirements still exceed available financing, the Auditor-Controller shall inform the Chief Administrative Officer and the Chief Administrative Officer will make recommendations to the Board for adjustments in appropriate operating accounts.

(3) The Auditor-Controller and Chief Administrative Officer shall return to the Board no later than November 8, 2022, with a budget amendment detailing the adjustments as a result of the fund balance differences for each fund, for ratification by the Board of Supervisors.

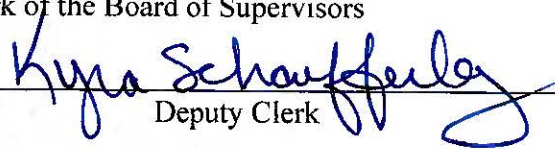
BE IT FURTHER RESOLVED, that the amount specified in said referenced budgets shall be and become appropriated for the several officers, departments, services, institutions and reserves for Fiscal Year 2022-23.

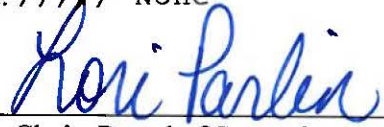
BE IT FURTHER RESOLVED, that the Auditor-Controller is authorized to make cash advances from the General Fund to various funds during Fiscal Year 2022-23 to alleviate negative cash conditions that may occur as a result of the timing of Federal, State, and grant funding.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 27th day of September 2022, by the following vote of said Board:

Ayes: Parlin, Novasel, Hidahl, Turnboo , Thomas
Noes: None
Absent: ~~Thomas~~ None

Attest:
Kim Dawson
Clerk of the Board of Supervisors

By: 
Deputy Clerk


Chair, Board of Supervisors
Lori Parlin

El Dorado County Fiscal Year 2022-23 Recommended Adopted Budget Revisions

Presented to the Board of Supervisors on September 20, 2022



Prepared by the Chief Administrative Office

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IMAGE CREDIT:

El Dorado County Sheriff's Office Sergeant Moke Auwae

Fallen Leaf Lake - El Dorado County, California

Exhibit 1

El Dorado County Fiscal Year 2022-23 Recommended Adopted Budget Revisions



Presented to the Board of Supervisors on September 20, 2022

Prepared by the Chief Administrative Office
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In addition, since the drafting of the Recommended Budget, the Board has made significant adjustments in employee compensation in an effort to improve employee recruitment and retention. The impact of these adjustments is not incorporated into Departmental Budgets in the recommended Adopted Budget. As the County continues to struggle with increased vacancy rates resulting in Salaries and Benefits savings, it is anticipated that much of the increases in this fiscal year can be offset with these savings. However, the full costs of the increases in future years. To plan for this, the Adopted Budget sets aside the amount of revenue available primarily for revenue in FY 2022-23 resulting from higher than anticipated property tax roll growth in FY 2021-22 in the Non-Departmental Salaries and Benefits Budget.

The good news is that due to the fiscal and budget policies developed over the past six years and the Board's commitment to actions to them, we find ourselves better prepared to respond to a possible recession in the upcoming years than we did during the Great Recession. It approved the recommended Adopted Budget with most of departmental needs that were deferred in the recommended budget and includes total General Fund designations, reserves, and contingency equal to 23.26% of total General Fund appropriations (less Social Services and Child Support appropriations). This is a significant improvement from FY 2021-22 when the County had just 10.18% of adjusted General Fund appropriations set aside in these accounts.

In closing, I would like to extend my appreciation to all the Department Heads for their leadership and commitment to our community. Most importantly, especially want to thank all of our dedicated employees who continue to do their best to serve our community during these very challenging times that are causing difficulties at work. Your Board should be proud of the high levels of service provided by your staff even though El Dorado County operates with far fewer staffed resources than many of our neighboring or comparably-sized counties.

Sincerely,
Don Annen MPA
Chief Administrative Officer

cc All Department Heads

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Exhibit 1




IMAGE CREDIT:
El Dorado County Sheriff's Office Sergeant Moke Uwae
Fallen Leaf Lake - El Dorado County, California

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Exhibit 1

Summary of the Recommended Adopted Budget

The recommended Adopted Budget for all Governmental Funds for Fiscal Year (FY) 2022-23 is \$972.1 million, which is \$87.5 million (9%) more than the FY 2021-22 Recommended Budget of \$884.6 million. Total General Fund appropriations are recommended at \$428.9 million, which is \$30.7 million (7%) more than the FY 2021-22 Recommended Budget of \$398.2 million. All dollar amounts are in millions of dollars unless otherwise noted.


The totals presented here reflect all Governmental Funds, including Special Revenue Funds. The increase can primarily be attributed to the use of increased fund balance assets of \$12.2 million in the General Fund and \$12.1 million from the Health and Human Services Agency. The recommended changes to the budget represent an effort to update state and federal funding and other allocations and fund balance amounts to updated job orders and to temporarily funding based positions and practices. The recommended changes primarily represent an effort to prepare the County for a possible recession by increasing contingencies and reserves in order to insure the Board has flexibility to cover unanticipated services in the event of a loss of discretionary revenue, and to cover the potential impacts of the Mosquito Fire.

TOTAL APPROPRIATIONS	FY 2022-23 CAO Rec'd Budget	FY 2022-23 Rec'd Adopted Budget	\$ Increase (Decrease)	Percent Change
Governmental Funds*	\$884.6 M	\$972.1 M	\$87.5 M	9%
General Fund	\$398.2 M	\$428.9 M	\$30.7 M	8%
Net County Cost**	\$175.7 M	\$182.7 M	\$7.0 M	4%

* All Governmental Funds including Special Revenue Funds, including Special Districts & Proprietary Funds
** Departmental operating cost, not including for Personnel Contingency, Job Combinations, including Non-Departmental, and/or Special Revenue Funds, including Special Districts & Proprietary Funds

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS*	FY 2022-23 Rec'd Budget	FY 2022-23 Rec'd Adopted Budget	\$ Increase (Decrease)	Percent Change
Salaries and Benefits	\$766.3 M	\$799.2 M	\$32.9 M	4%
Supplies, Services, & Other Charges	\$215.2 M	\$214.8 M	(\$0.4 M)	0%
Fund Assets	\$50.1 M	\$57.0 M	\$6.9 M	14%
Transfers	\$1,449.9 M	\$1,501.3 M	\$51.3 M	4%
Contingencies	\$2,213.4 M	\$2,141.5 M	(\$71.9 M)	3%
Reserve Designations	\$6.7 M	\$13.0 M	\$6.3 M	93%
Total Appropriations**	\$967.6 M	\$997.2 M	\$29.6 M	3%

* All Governmental Funds including Special Revenue Funds, including Special Districts & Proprietary Funds
** Departmental operating cost, not including for Personnel Contingency, Job Combinations, including Non-Departmental, and/or Special Revenue Funds, including Special Districts & Proprietary Funds



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Exhibit 1

Summary of the Recommended Adopted Budget

The General Fund Contingency is budgeted at \$16.75 million. Most of the contingency has been carried over from FY 2021-22. Of the \$16.75 million of contingency, \$6.75 million is to meet the Board Budget Policy 21-16 which states that General Fund Contingency shall be set, at the time of budget adoption, at an amount not less than 4% of total adjusted General Fund appropriations. In the Recommended Budget, the Board appropriated an additional \$9.9 million in Contingency, which had been carried over from the previous year, to prepare for a possible recession. In August 2022, the Board approved the use of \$1.6 million of Contingency toward road repairs on the Collier Fire area that was not recommended in the RFBM. The Adopted Budget will replenish that Collier Fire area about \$1.2 million, bringing the total Contingency to \$16.75 million to address possible economic impacts that could affect the County over the coming years. The likelihood of a recession has increased since the drafting of the Recommended Budget. The U.S. Bureau of Labor Statistics' June 2022 Consumer Price Index for the San Francisco Area has increased 6.9% over the past year. To control inflation, the Federal Reserve raised interest rates at the end of July for the second straight time, its most aggressive change in more than three decades. Raising interest rates slows spending and increases the likelihood of a recession, which could result in a reduction in the County's discretionary revenues. The additional \$1.6 million in General Fund Contingency will help mitigate the impacts of inflation in a possible recession.

ALLOCATED POSITIONS & STAFFING CHANGES

The revisions made changes include eight full-time equivalent allocations increase from the current FY 2022-23 position. The chart below summarizes the recommended staffing changes. Detail of all allocated positions and recommended position changes is included in departmental budget revisions.

Department	Class Title	Proposed Change
Chief Administrative Office - Public	Administrative Analyst I (1)	+1
Chief Administrative Office - Central Services	Administrative Analyst I (1)	+1
Chief Administrative Office - Central Services	Program Manager	+1
Chief Administrative Office - Central Services	Administrative Analyst	+1
Health & Human Services	Program Manager	+1
Health & Human Services	Manager of Mental Health Programs	+1
Planning and Building	Asst. Building Inspector	+1
Planning and Building	Building Inspector Supervisor	+1
Planning and Building	Building Inspector II	+1
Planning and Building	Building Inspector	+1
Planning and Building	Asst. Planner	+1

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Exhibit 1

County of El Dorado
Chief Administrative Office
330 Fair Lane
Placerville, CA 95667-4187
Phone (530) 621-5590
Fax (530) 626-5790

September 14, 2022

The Honorable Board of Supervisors
300 Fair Lane
Placerville, CA 95667

Honorable Members of the Board of Supervisors:

As you are aware, the Board approved the FY 2022-23 Recommended Budget on June 7, 2022. State law requires formal budget adoption no later than October 2nd. Though the Board technically adopted the Recommended Budget in June, we continue to review the Recommended Budget after the close of the calendar quarter each year in order to be an "Adopted Budget with the State" that includes adjusted final fund balances, addresses department needs identified after approval of the Recommended Budget, and makes necessary adjustments to the State budget impact.

The Recommended Budget was balanced, met all State requirements, and fully funded the General Fund Contingency (\$8.5M plus an additional \$8.8M) and General Reserve (\$10.2M). The Board was also able to meet its policy goals to provide active contributions in the Capital Project Designation (\$8M) and the Road Fund (\$5M) and fund the majority of department supplemental requests.

The likelihood of a recession has increased since the drafting of the Recommended Budget. The U.S. Bureau of Labor Statistics' June 2022 Consumer Price Index for the San Francisco Area has increased 6.9% over the past year. To control inflation, the Federal Reserve raised interest rates at the end of July for the second straight time, its most aggressive change in more than three decades. Raising interest rates slows spending and increases the likelihood of a recession, which could result in a reduction in the County's discretionary revenues. As a result, the first priority in developing the Adopted Budget was to prepare for this possibility. It is recommended that the Board continue to maintain the General Fund Contingency higher than the minimum required by policy. The Recommended Budget included \$8.8M in additional Contingency, the Adopted Budget will increase that to \$10M, bringing General Fund Contingency to 5.0% FBM.

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Exhibit 1

Summary of the Recommended Adopted Budget

Functional Group	FY 2022-23 Rec'd Budget	FY 2022-23 Rec'd Adopted Budget	\$ Increase (Decrease)	Percent Change
General Fund	\$398.2 M	\$428.9 M	\$30.7 M	8%
Law & Justice	\$155.5 M	\$157.2 M	\$1.7 M	1%
Law and Justice - State	\$171.5 M	\$169.4 M	(\$2.1 M)	-1%
Health & Human Serv.	\$203.3 M	\$203.3 M	\$0.0 M	0%
Appropriations	\$884.6 M	\$972.1 M	\$87.5 M	9%

* Departmental operating cost, not including for Personnel Contingency, Job Combinations, including Non-Departmental, and/or Special Revenue Funds, including Special Districts & Proprietary Funds

GENERAL FUND SUMMARY

General Fund Revenues

The recommended changes reflect an increase of \$2.6 million (2%) in general fund major discretionary revenue sources. Revenue from Property Tax (including General, Secured and Property Tax In-Lieu of 15.0% or provided to increase by 7% in FY 2021-22, based on the expected increase in assessed value in the County) Sales and Use Tax is projected at \$114 million, a projected increase of 1% growth from FY 2021-22 revenue, based upon the State's State and Tax Commission's statewide growth projections.

General Fund Expenditures

At the close of each fiscal year, the unspent balance available on the General Fund is determined and referred to as "Carryover Fund Balance." The fund balance is allocated for a reserve source to fund the following fiscal year budget, and is composed of operational savings across all departments, unexpended revenues, and unspent appropriations designated for capital project work. Contingency and other specific activities such as Collier Fire Relief activities. It is important to note that, although these funds are considered to be state or federal, the County still returns as a portion of these carryover funds to help balance its operating budget.

The carryover fund balance included in the Adopted Budget is \$69.2 million. The amount committed for capital projects is \$6.5 million, contingency is \$17.5 million, \$1.6 million of the fund balance amount is from the Collier Fire Relief Designation that is being carried over on Collier Fire Relief activities in FY 2022-23. Due to change in operating position, high receipt, and carry over Broadband funding, \$8.2 million of fund balance is from Transport Occupancy Taxes. If the remaining \$34.4 million in fund balance, \$8.5 million is from general discretionary revenue, which represents 2% of discretionary revenue receipts, including Transport Occupancy Tax. The remaining \$25.9 million carryover fund balance is from

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Exhibit 1

Summary of the Recommended Adopted Budget

Departmental savings, representing 6% of total General Fund appropriations in the FY 2021-22 Adopted Budget.

General Fund Cost & General Fund Contributions

The General Fund Cost also referred to as Net County Cost represents the part of a budget unit's expense that is (usually) local general expense (revenue, which are predominantly made up of property taxes, Sales and Use Tax, general purpose fees, and interest earnings). Many departments that are budgeted in funds other than the General Fund also receive General Fund Contributions. Funding for the General Fund Contributions to other funds is also financed by general purpose revenues. The chart below reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group.

The increased General Fund Cost to the General Government functional group is primarily due to a cost recovery accounting methodology change implemented by the Auditor-Controller beginning in Fiscal Year 2021-22. The Chief Administrative Officer Central Fund, however, which uses both state budget and finance support to departments, is no longer applying direct charges to departments. This is due to a change in budgeting methodology whereby the charges will instead be reflected in the Countywide Cost Allocation Plan (C-CAP). The changes to departments will be incorporated into the Fiscal Year 2022-23 budget as part of the Countywide Cost Allocation Plan (C-CAP) Fiscal Year 2022-23 actual costs. In the Cost Allocation Plan, funding is transferred from departments receiving the services to the General Fund, which is seen as revenue in the General Revenues and Other Operations Budget and will no longer offset Net County Cost or Central Services.

The primary reason for the increased General Fund Cost for the Law and Justice functional group is the realignment of purchases that were not operational in FY 2021-22. The increase in General Fund Cost for the Law and Justice Department Services functional group is primarily due to the \$4.2 transfer of funding from the General Fund to the Road Fund in the Collier Fire Relief Budget Program as approved by the Board on August 23, 2022, with funding from 22-1414. The average of the General Fund from the Health and Human Services functional group is primarily from the \$215.02 million Contingency Staffing Support Program (C-CAP) participation fee that has been reduced to roughly offset by a \$4.96 million contractual increase to the contract with Wellpath that provides occupational medical care for the county adult and juvenile detention facilities.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2022-23 Rec'd Budget	FY 2022-23 Rec'd Adopted Budget	\$ Increase (Decrease)	Percent Change
Law & Justice	\$155.5 M	\$157.2 M	\$1.7 M	1%
Law & Justice	\$94.2 M	\$94.7 M	\$0.5 M	1%
Law and Justice - State	\$114.2 M	\$118.0 M	\$3.8 M	3%
Health & Human Serv.	\$203.3 M	\$203.3 M	\$0.0 M	0%
Net County Cost	\$175.7 M	\$182.7 M	\$7.0 M	4%

* Departmental operating cost, not including for Personnel Contingency, Job Combinations, including Non-Departmental, and/or Special Revenue Funds, including Special Districts & Proprietary Funds

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Board of Supervisors
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended change for the Board of Supervisors is a decrease in Net County Cost of \$46,335

Beginning in Fiscal Year 2021-22, the Chief Administrative Office Central Fiscal Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Intrafund Transfer for Central Fiscal charges in the amount of \$46,335, which were included in the Recommended Budget, have been removed.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2021-22 Actual, CAO Budget FY 2022-23, CAO Budget Adopted Budget, Difference from Recommended. Rows include Sewer Charges, Miscellaneous Fee, Other Fee Sources, Salaries & Benefits, Services & Supplies, Intrafund Transfers, and Total Department.



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Chief Administrative Office – Administration & Budget
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office – Administration & Budget result in an increase in Net County Cost of \$319,994 when compared to the approved Recommended Budget.

Salary and benefits are increasing by \$125,000 due to retirement payout and Extra Help for the Office of Wildlife Preparedness & Resiliency.

Services and Supplies are increasing by \$275,000 due to \$15,000 for the County Strategic Plan & Good Governance Consultant and \$200,000 for the Office of Wildlife Preparedness & Resiliency risk assessment and strategic plan.

Beginning in Fiscal Year 2021-22, the Chief Administrative Office Central Fiscal Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Intrafund Transfer for Central Fiscal charges in the amount of \$50,000, which were included in the Recommended Budget, have been removed.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2021-22 Actual, CAO Budget FY 2022-23, CAO Budget Adopted Budget, Difference from Recommended. Rows include Miscellaneous Fee, Other Fee Sources, Salaries & Benefits, Services & Supplies, Intrafund Transfers, and Total Department.

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Central Services
ADOPTED BUDGET REVISIONS • FY 2022-23

DIVISION ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2021-22 Actual, CAO Budget FY 2022-23, CAO Budget Adopted Budget, Difference from Recommended. Rows include Sewer Charges, Miscellaneous Fee, Other Fee Sources, Salaries & Benefits, Services & Supplies, Other Charges, and Total Division.

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Chief Administrative Office – EMS & Emergency Preparedness
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the EMS & Emergency Preparedness Division result in a decrease of \$1,602 in Net County Cost when compared to the approved Recommended Budget.

Revenue is increasing by \$530,438 due to carryover of Federal Block Grant funding of \$256,000 and one-up of Proposition Special Revenue Bonding of \$287,236, which is offset by grant-funded services and supplies of \$536,000 in Expenditures.

Services and Supplies are increasing by \$492,964 for grant activities carried forward (\$225,064) and the funding of the EMS System Evaluation from County Service Area 3 & 7 (\$267,900).

Beginning in Fiscal Year 2021-22, the Chief Administrative Office Central Fiscal Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Intrafund Transfer for Central Fiscal charges in the amount of \$75,741, which were included in the Recommended Budget, have been removed. Additionally, the decrease of \$207,328 is the recovery of administrative costs from County Service Areas 3 & 7.

Intrafund Transfer Abatement decreased by \$75,741 due to the decrease in Intrafund Transfers of Central Fiscal charges identified above.

Other Charges in County Service Area 7 increased by \$810,000 due to the amended contract with the Ambulance IPA, which is offset by a decrease in contingency.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2021-22 Actual, CAO Budget FY 2022-23, CAO Budget Adopted Budget, Difference from Recommended. Rows include Grants, Pmt. Fees, Other Fee Sources, Salaries & Benefits, Services & Supplies, Intrafund Transfers, and Total Department.

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EMS & Emergency Preparedness
ADOPTED BUDGET REVISIONS • FY 2022-23

DIVISION ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2021-22 Actual, CAO Budget FY 2022-23, CAO Budget Adopted Budget, Difference from Recommended. Rows include Fees & Charges, Other Fee Sources, Salaries & Benefits, Services & Supplies, Other Charges, and Total Division.

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Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Revised FY 2022-23 Budget, CAO Revised Adopted Budget, Difference from Recommended. Rows include items like Term, Fire & Insurance, Fire Use (Fire/Eng), etc.

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Chief Administrative Office – Parks
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the Parks Division result in a decrease of \$695,803 in appropriations and a decrease of \$684,698 in revenues, for a total Net County Cost reduction of \$11,105.

Beginning in Fiscal Year 2021-22, the Chief Administrative Office Central Fiscal Division, which provides budget and finance support to the Parks Division, will no longer apply direct charges to departments. This is due to a change in budgeting methodology where the charges will instead be reflected in the Countywide Cost Allocation Plan (CAP).

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Chief Administrative Office – Parks
ADOPTED BUDGET REVISIONS • FY 2022-23

DEPARTMENT ADOPTED BUDGET SUMMARY

Table for Department Adopted Budget Summary showing FY 2022-23 Actual, CAO Revised FY 2022-23 Budget, CAO Revised Adopted Budget, and Difference from Recommended. Rows include items like 1000 GENERAL FUND, 1000-0000 GENERAL FUND, etc.

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Accumulative Capital Outlay Fund
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The Accumulative Capital Outlay (ACT) Fund is increasing by \$981,580, including an additional \$3,942,977 in additional General Fund contributions, of which \$2,131,993 is carryforward General Fund contributions for projects approved in Fiscal Year 2021-22 that are continuing in Fiscal Year 2022-23.

The changes include new projects related to fire and life safety projects: \$285,000 for new doors and locks in the Placer (de) jail, \$225,000 for replacement in the work on freer and and for showers at the South Lake Tahoe Jail, \$60,000 for upgrades to the locks in South Lake Tahoe Jail, \$70,000 for replacement windows at the Placerville Jail, and \$20,500 for increased costs for a generator at Spring Street.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table for Department Adopted Budget Summary showing FY 2022-23 Actual, CAO Revised FY 2022-23 Budget, CAO Revised Adopted Budget, and Difference from Recommended. Rows include items like 1000 GENERAL FUND, 1000-0000 GENERAL FUND, etc.

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General Fund – General Revenues & Other Operations
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the General Revenues and Other Operations budget include increased revenue of \$35,465,596 and increased appropriations of \$21,078,958, leaving \$24,386,578 in available General Fund revenue to fund County operations in the General Fund. The Adopted Budget also includes \$5,557,600 in American Rescue Plan (ARP) appropriations and revenue from carryforward projects in FY 2021-22.

General Fund Summary of Changes

The recommended changes include \$21,099,126 in additional discretionary revenue (including new revenues and carryover (and balance)). This includes \$1,432,480 in additional revenue from Property Tax and \$606,782 in additional revenue from Property Tax on Loss of Vehicle License Fee, reflecting \$1,944,177 reduction in sales and use tax revenue as a result of the 2021-22 tax rate reduction.

The recommended changes include an additional \$18.5 million in General Fund fund balance, excluding Transient Occupancy Tax and Calaveras Fire Relief Designation fund balance. The additional revenue is the first amount available after the close of the Fiscal Year 2021-22 financial records. The specified fund balance reflects \$2.2 million in Accumulative Capital Outlay carryforward fund balance, \$17.3 million in additional departmental unexpended fund balance in accrued discretionary revenue.

The recommended changes for the non-departmental operations budget reflect an additional \$21,451,528 in appropriations. An additional \$290,000 is recommended to be added to the General Reserve to account for General Fund Reserve. The General and General Reserve shall be set, at the time of budget adoption, at an amount not less than 9% of total adjusted General Fund appropriations. General Fund Contingency is recommended to be set at \$16.75 million. Of this amount, \$6.75 million is to meet the Budget Policy (Policy 1) of total adjusted General Fund appropriations. The other \$10 million in Contingency is to address possible unforeseen impacts that could affect the County over the coming years. The likelihood of a recession has increased since the beginning of the Recession ended Budget. The 1% Reserve of Labor Statistics June 2022 Consumer Price Index for the San Francisco Area has increased 0.9% over the past year.

The County has several large-scale projects and property organizations, as outlined in the Board on August 31, 2022, with the largest item 22-1482. It is anticipated that these initiatives provide, for example, Shasta State University, the Jail Expansion Project, and the South Lake Tahoe (L) Dam and Dam Contingency would need to be a significant amount of the Capital Projects Designated Reserve. In anticipation of this, the recommended changes on-line adding an additional \$7 million to the Capital Projects Designated Reserve.

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General Fund – General Revenues & Other Operations
ADOPTED BUDGET REVISIONS • FY 2022-23

General Fund – General Revenues & Other Operations

Recommended changes include putting \$4 million in a General Fund designation for Calaveras Fire Relief Designation County Park, with the remaining \$122,000 from the sale of the Lake Tahoe Property. The \$4 million does not fully cover the designated grant funding but will allow the Parks Division to move forward on the project.

The recommended changes include a \$10,000 increase in the Public Safety Facility loan payment to reflect the actual amount to be paid in fiscal year 2022-23. The recommended budget amount was an estimate due to the fact that the first project change had not been completed. The project has now been officially closed out and a final amount can be determined. The estimated budget amount had to be adjusted slightly to match the final amount on schedule. The adjustment is not due to any increased costs. If the County had needed to use all the loan funds, the annual payment would have been approximately \$2.3 million. Because the project is on a multi-year budget, the annual payment has been reduced for approximately \$2.3 million and the loan will be paid off 2 years earlier than anticipated with the final payment scheduled for July 31, 2026.

The recommended changes include the addition of \$24,000 to the County Fire Funding Reserve budget to bring the total amount to \$79,000 for Fiscal Year 2022-23. The General Fund Revenue Contingency Fund is funding from the State that the Board approved a pending one for with a quarter item 22-0655 on May 17, 2022, after the drafting of the Recommended Budget. The recommended changes include maintaining \$566,000 of that funding in the Probation Department and Sheriff's Office. Other minor changes were made, and these changes can be seen in the Non-Departmental Designation detail sheet provided below.

Transient Occupancy Tax Summary of Changes

The recommended changes to the Transient Occupancy Tax (TOT) budget reflect an additional \$2.4 million in land balance from excess TOT in Fiscal Year 2021-22, primarily due to a change in accounting practices that resulted in additional revenue recorded in Fiscal Year 2021-22 and average from T.O.T. Landmark Planning and Building sales fees. The change in accounting practices was initiated by the Auditor-Controller when a audit finding for fiscal year 2020-21.

It is recommended that \$1 million of the excess funding be used for broadband and business expansion incentives. It is anticipated that this will result in increased revenue for the County and provide enough funding to accomplish the full scope of the projects. The Board has not yet committed any funding for business efforts. These projects are all funded projects included in the County Strategic Plan. The support for TOT funding for broadband and business expansion incentives will further the County Strategic Plan and contribute to economic development.

Towards the Fiscal Policy priority of using TOT for economic development, the recommended changes include \$250,000 of appropriations for a Fire Lab Innovation Development Project. A web job is a laboratory equipped with appropriate planning, ventilation, and equipment to allow for hands-on scientific research and experimentation in a controlled environment. The project is anticipated to be completed in the future and will be a great asset to the County. It will be brought to the Board for approval before any funding is expended.

To address current projects, it is recommended the \$288,750 of TOT funding go to the Reserve Fire Department to fund a project of a new engine that will replace the existing one. The County Fire Department is in need of a new engine that will replace the existing one. The County Fire Department is in need of a new engine that will replace the existing one. The County Fire Department is in need of a new engine that will replace the existing one.

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General Fund – General Revenues & Other Operations
ADOPTED BUDGET REVISIONS • FY 2022-23

General Fund – General Revenues & Other Operations

population due to tourism. The recommended changes include \$500,000 in TOT to further health to develop a strategy to reduce the impacts of intercity air transportation on the ambient system in the basin.

Other minor changes were made, and these changes can be seen in the Transient Occupancy Tax detail sheet provided below.

American Rescue Plan Act Summary of Changes

The recommended changes include \$5,657,600 in additional American Rescue Plan Act (ARPA) carryover funds that were anticipated to be used in Fiscal Year 2021-22. The carryover funding is primarily for the South Lake Tahoe (L) Dam and Dam Contingency project and funding for organizational improvements. The second allocation of ARPA funding was received in Fiscal Year 2021-22 for the amount of \$5,657,600. This will allow the County to continue to fund the project and other projects that were anticipated to be funded in Fiscal Year 2021-22.

Calaveras Fire Relief Designation Summary of Changes

The Calaveras Fire Relief Designation was created by the Board with the fiscal year 2021-22 budget for the Calaveras Fire Relief. The designations that are not eligible for FEMA reimbursement or cannot be covered without certain departmental approvals during Fiscal Year 2021-22, a total of \$2.3 million was added for use in the \$5 million designation. Of that funding, just over \$100,000 was expended in Fiscal Year 2021-22 due to delays in being and updated program conditions for rebuilding. This resulted in \$1 million in Calaveras Fire Relief Designation funding that can be used in Fiscal Year 2022-23 for the Calaveras Fire relief activities, including the amount that results in the designation by \$1,000,000 in Fiscal Year 2022-23. This will allow \$1.8 million in the designation which aligns with the program provided to the Board by the Sheriff's Office on July 28, 2022, with language on 22-1482.

The recommended changes include a transfer of \$4.2 million in funding to the Department of Transportation for the Calaveras Fire Relief Project as approved by the Board on August 23, 2022, with language item 22-1418. As outlined in the Board memo, to reverse the designation while allowing funding for the project, the County will not be recommended the \$4.2 million in funding through 2022-23. The County will be recommended \$2.2 million in appropriations, \$2 million in the new fund, and \$1 million in General Fund Contingency. This will allow the department to continue to fund the project, the recommended changes will be recommended to the Board for approval.

Other minor changes were made, and these changes can be seen in the Calaveras Fire Relief Designation detail sheet provided below and described in the department memo where the planned activities will occur.

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General Fund – General Revenues & Other Operations
ADOPTED BUDGET REVISIONS • FY 2022-23

GENERAL FUND ADOPTED BUDGET SUMMARY
FUND : 1000 GENERAL FUND

Table with 5 columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference from Recommended. Rows include items like Salary, Fringe, Office Supplies, etc.

AMERICAN RESCUE PLAN ACT ADOPTED BUDGET SUMMARY
FUND : 1215 COUNTYWIDE 96 - NON DEPARTMENT

Table with 5 columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference from Recommended. Rows include items like Salary, Fringe, Office Supplies, etc.

General Fund – General Revenues & Other Operations
ADOPTED BUDGET REVISIONS • FY 2022-23

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

Table with 5 columns: Description, FY 2021-22 Ending Balance, FY 2022-23 Adoptions, FY 2022-23 Unexp. Bal., FY 2022-23 Ending Balance. Rows include General Fund Reserves & Designations, Capital Projects, Public Safety Facility, etc.

NON-DEPARTMENTAL EXPENSES DETAIL

Table with 2 columns: Description, Amount Adopted Budget. Rows include General Fund Contingency, General Fund Contributions to, American Rescue Plan Act, etc.

General Fund – General Revenues & Other Operations
ADOPTED BUDGET REVISIONS • FY 2022-23

Table with 2 columns: Description, Amount. Rows include Am and Other E Donor, Revenue Contingency, General Fund Contributions to Health - Public Health Programs, etc.

CALDORE FIRE RELIEF DESIGNATION DETAIL

Table with 2 columns: Description, Amount Adopted Budget. Rows include Designation Fund Balance, Fire for CalFire Fire Relief Designation, etc.

General Fund – General Revenues & Other Operations
ADOPTED BUDGET REVISIONS • FY 2022-23

Table with 2 columns: Description, Amount. Rows include General Fund Calfire Relief Trans - Shows as an increase in Net County, Fire in the Department, etc.

TRANSIENT OCCUPANCY TAX DETAIL

Table with 4 columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference from Recommended. Rows include Hotel and Lodging, Professional & Organizational Services, etc.



Human Resources & Risk Management
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Human Resources and Risk Management budget result in a net reduction to Net County Cost of \$95,775. Decreasing in Fiscal Year 2022-23, the Chief Administrative Officer (CAO) General Fund Division, which provides budget and finance support to the Department, is no longer applying direct charges to departmental costs. This is due to a change in budgeting methodology where the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Internal Transfer for Central Facility Insurance in the amount of \$56,775 for Human Resources and \$342,113 for Risk Management, which were included in the Recommended Budget, have been removed. To balance the Risk Management, Grade Insurance (Claims) appropriations were increased across all Risk Funds in the Liability Program, \$35,702 as appropriations for a security system project was moved from Services and Supplies to Fund Asset Building Improvements as approved by the Board on August 30, 2022.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference from Recommended. Rows include Net County Cost, Services & Supplies, Internal Transfers, etc.

DEPT 100 RISK MANAGEMENT

Table with 5 columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference from Recommended. Rows include Risk Use Money/Trans, Service Changes, Hardware/Soft, etc.

Information Technologies
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Information Technologies budget result in a net reduction of Net County Cost of \$177,940. Beginning in Fiscal Year 2021-22, the Chief Administrative Officer (CAO) Central Facility Division, which provides budget and finance support to the Department, is no longer applying direct charges to departmental costs. This is due to a change in budgeting methodology where the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Internal Transfer for Central Facility charges in the amount of \$245,820, which were included in the Recommended Budget, have been removed.

Services and Supplies are increasing by \$55,465. This includes an increase of \$183,380 for projects and purchases approved as part of the Fiscal Year 2021-22 Budget that were delayed due to continued supply chain issues. These projects include network (internal) improvements, switch equipment, computers and docks, and various access points. The increased projects costs are offset by a reduction in Services and Supplies for Microsoft 365 program support and the move of a physical security system upgrade from Services and Supplies to a transfer to the Facilities Division of the Chief Administrative Officer.

ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference from Recommended. Rows include Hardware/Soft, Services & Supplies, Fund Assets, etc.



Registrar of Voters
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the Registrar of Voters is a decrease in Net County Cost of \$475 when compared to the approved Recommended Budget.

Service Charges increased by \$475 due to election changes in special districts.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 19 REGISTRAR OF VOTERS
FUND : 1000 GENERAL FUND
Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended.



Alternate Public Defender
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Alternate Public Defender budget result in a Net County Cost reduction of \$104,649.

Beginning in Fiscal Year 2021-22, the Chief Administrative Officer Central Fiscal Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Intrafund Transfer for Central Fiscal charges in the amount of \$104,649, which were included in the Recommended Budget, have been removed.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 20 ALTERNATE PUBLIC DEFENDER
FUND : 1000 GENERAL FUND
Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended.

District Attorney
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the District Attorney budget result in a Net County Cost reduction of \$97,878.

Services and Supplies are increasing by \$213,383 in order to accommodate purchases and projects that were approved but not completed in FY 2021-22. Fixed Assets are increasing by \$56,071 to complete the installation of cameras and security projects started but not completed in FY 2021-22. Other Financing Use is increasing by \$39,400, to rebudget an operating transfer to Fleet for the purchase of a vehicle that was ordered in FY 2021-22 but not received before the end of the fiscal year.

Beginning in Fiscal Year 2021-22, the Chief Administrative Officer Central Fiscal Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Intrafund Transfer for Central Fiscal charges in the amount of \$406,732, which were included in the Recommended Budget, have been removed.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 23 DISTRICT ATTORNEY
FUND : 1000 GENERAL FUND
Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended.



Probation
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Probation budget result in a Net County Cost reduction of \$464,407.

Revenues are increasing by \$799,262 adjustments to block grant funding amounts based on FY 2021-22 approved final balances total \$151,000. Other adjustments in State funding as a result of the State's final budget adoption result in an increase of \$164,000. The remainder of the increase (\$485,262) is due to the receipt of funds from the State to offset the loss in revenue from the State's elimination of fees for adult and juvenile offenders.

Total appropriations are increasing by \$332,655. Salaries and Benefits are increasing by \$121,379, due to the addition of one FTE Administrative Analysts to perform grant research, management, and analysis. This position was requested in the Recommended Budget but deferred, pending identification of a revenue source to fund it. Funding for the first year of this position is offset by increased State revenue. The department anticipates the position can be funded through grants received in future years. Services and Supplies and Fixed Assets are increasing by \$42,888 and \$168,588, respectively, mainly to accommodate purchases and projects that were approved but not completed in FY 2021-22.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 25 PROBATION
FUND : 1000 GENERAL FUND
Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended.



Public Defender
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Public Defender budget result in a Net County Cost reduction of \$63,683.

Beginning in Fiscal Year 2021-22, the Chief Administrative Officer Central Fiscal Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Intrafund Transfer for Central Fiscal charges in the amount of \$63,683, which were included in the Recommended Budget, have been removed.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 26 PUBLIC DEFENDER
FUND : 1000 GENERAL FUND
Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended.

ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the Sheriff's Office budget result in a Net County Cost increase of \$739,016.

Services and Supplies and Fixed Assets are increasing by \$323,000 and \$1,194,000, respectively, in order to accommodate purchases and projects that were approved but not completed in FY 2021-22. Other Charges is increasing by \$130,000 to carry over the funding to reimburse local agencies. Household Security Grant purchase, Other Financing Use is increasing by \$109,400, to rebudget an operating transfer to Fleet for the purchase of vehicles that were ordered in FY 2021-22 but not received before the end of the fiscal year.

Revenues are increasing by \$927,000. The Sheriff budgeted the use of special revenue funds for several purchases of fixed assets and other equipment in FY 2021-22. Those items that were not received by the end of the fiscal year have been rebudgeted as noted above. The revenue to fund these purchases is also being reallocated, increasing Other Financing Source by \$740,000 and Intergovernmental Revenue - State by \$187,000. Intergovernmental Revenue - State is decreasing by \$90,384 to recognize revenue from the Parks Division for Sheriff panels on the Sacramento-Facerville Transportation Corridor (SFTC).

The Sheriff has requested, and the CAO recommends, the addition of one FTE Sheriff's Sergeant to manage the Incident Narcotics Task Force, a multi-jurisdictional task force. It is anticipated the Sheriff's budget can fund the position for the remainder of FY 2022-23 with accumulated Salaries & Benefits savings. The future year's annual cost is approximately \$250,000.



ADOPTED BUDGET REVISIONS • FY 2022-23

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 24 SHERIFF FUND : 1000 GENERAL FUND

Table with columns: Description, FY 2021-22 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference From Recommended. Rows include Travel, Licenses, Print, Mail, Review of Hearings, Review of Hearings, K-9, State, 30 Row - Police, Other Law Agency, Sheriff's Charge, MacIntosh Box, Sheriff's Source, Salaries & Benefits, Services & Supplies, Other Charges, Fixed Assets, Other Fin Uses, Estimated Transfers, Estimated Allowance, Total Appropriations, FUND 1000 GENERAL FUND TOTAL.

DEPT : 24 SHERIFF FUND : 1118 COMMISSARY

Table with columns: Description, FY 2021-22 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference From Recommended. Rows include Rec Use Money/Prog, Household, Fund Balance, Total Revenue, Services & Supplies, Contingency, Total Appropriations, FUND 1000 COMMISSARY TOTAL.

Agricultural Commissioner ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

There was no change to the Agricultural Commissioner Budget in order to fund an advisory position at the University of California Cooperative Extension (UCCE) portable building to occur prior to capital replacement. As such, \$500 in Capital Fund was added to the budget in Intergovernmental Transfers to increase the budget and net County cost by \$500.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 31 AGRICULTURAL COMMISSIONER FUND : 1000 GENERAL FUND

Table with columns: Description, FY 2021-22 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference From Recommended. Rows include License, Print, Mail, Rec Use Money/Prog, K-9, State, K-9 - Federal, Other Gov Agency, Service Charges, Miscellaneous Rev, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Estimated Transfers, Total Appropriations, FUND 1000 GENERAL FUND TOTAL.



Environmental Management ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for Environmental Management result in a decrease of \$201,864 in appropriations and revenue. The Department continues to have no Net County Cost for any of its programs.

The Department attempted spreading all Director and Environmental Health costs to the non-General Fund programs rather than charging costs to Solid Waste only in FY 2021-22. This method did not result in the total cost recovery, and per the direction of the Auditor's Office, the direct charging methodology will change.

Beginning in Fiscal Year 2021-22, the Community Development Finance and Administration (CDFFA) Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (A-87). The Interfund Transfer for CDFFA charges in the amount of \$201,864, which were included in the Recommended Budget, have been removed from the Administration Fund (General Fund), along with a like reduction in the transfer into Administration from CSA #10 Solid Waste. The cost savings for Environmental Management, were placed in Fund Balance Disposition in CSA #10 along with \$136,953 from Contingency (\$338,819) in order to not seek funding for the A-87 changes, which will be charged to the Department in FY 2024-25.

State Revenue is increased by \$106,664, offset by the same amount in Fixed Assets, to budget for a grant to purchase a Portable Mass Spectrometer as approved by the Board on July 19, 2022, with Legislat 22-1196.

Each year, EM transfers a portion of the fees collected on CSA #10 Litter Abatement to Clean Tahoe for services in the Tahoe Basin. This transfer was accrued because it could not post in FY 2021-22 and both revenue from Service Charges and Services and Supplies are being increased to allow for payment in FY 2022-23.

There were no changes to CSA #3.

Environmental Management ADOPTED BUDGET REVISIONS • FY 2022-23

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 38 ENVIRONMENTAL MANAGEMENT FUND : 1000 GENERAL FUND

Table with columns: Description, FY 2021-22 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference From Recommended. Rows include License, Print, Mail, Service Charges, Miscellaneous Rev, Other Fin Sources, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Estimated Transfers, Total Appropriations, FUND 1000 GENERAL FUND TOTAL.

Environmental Management ADOPTED BUDGET REVISIONS • FY 2022-23

DEPT : 38 ENVIRONMENTAL MANAGEMENT FUND : 1340 County Service Area #10

Table with columns: Description, FY 2021-22 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference From Recommended. Rows include License, Print, Mail, Review of Hearings, Review of Hearings, Service Charges, Miscellaneous Rev, Other in source, Fund Balance, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Fixed Assets, Other Fin Uses, Estimated Transfers, Contingency, Reserve Budgetary, Total Appropriations, FUND 1340 County Service Area #10 TOTAL.

FUND : 1340 County Service Area #10 TOTAL

DEPT : 38 ENVIRONMENTAL MANAGEMENT FUND : 1353 County Service Area #2

Table with columns: Description, FY 2021-22 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd FY 2022-23 Adopted Budget, Difference From Recommended. Rows include License, Print, Mail, Review of Hearings, Review of Hearings, Service Charges, Fund Balance, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Contingency, Total Appropriations, FUND 1353 County Service Area #2 TOTAL.

FUND : 1353 County Service Area #2 TOTAL



Planning and Building
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The Adopted Budget for the Planning and Building Department reflects a change in budgeting methodology and several program-related changes for the year, resulting in a Net County Cost decrease of \$71,762.

The Adopted Budget includes two changes to budgeting methodology. Beginning in Fiscal Year 2021-22, the Chief Administrative Office Community Development Finance and Administration Division (CDFA), which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be included in the Countywide Cost Allocation Plan (V-87). The Interfund Transfer for CDFA changes in the amount of \$711,286, which were included in the Recommended Budget, have been removed. Additionally, costs from the Director's Account, which were previously budgeted to be spread to all other general fund programs within the Department, have been removed. This will show a larger general fund contribution for the Director and a reduced contribution in the other General Fund programs. Although this change does not affect overall net county cost, it contributes to the large decrease in interfund transfers, and large increase in interfund allocations. Additional operating transfer is received from the new special revenue fund in the amount of \$1,419,111 for scoring street bonds for construction projects, and a like amount for Professional Services appropriations was added to Current Planning. In the Code Enforcement program, \$120,000 has been re-budgeted for three new vehicles that were not delivered in FY 2021-22. Salary and benefits appropriations are increasing by \$183,995 due to the addition of a Sr. Planner in Long Range Planning to assist on projects on the program's workload, as well as the addition of a Building Inspection Supervisor, Assistant Building Inspector, and Development Aide III to the Building Division. These increases are offset in part due to the deletion of a Building Inspector III position and a reduction in costs help employee salary costs. This change will add building staff to the Tahoe Basin office and provide for more permanent positions in lieu of extra help position, which have been difficult to fill.

The Housing, Community and Economic Development (HCEED) program reflects an increase of \$1,496,000 to Special Department Expense, offset by an increase in Federal Revenue to allow for Community Development Block Grant (CDBG) funding to be received (Legitem Item 922-1400).

In Airport, depreciation charges were added for certain year fixed assets and improvements that were completed in FY 2021-22. The increase is offset by a reduction in fund balance for Overhead (545,000) and Placework (515,000) and salaries and benefits due to vacancies in the program (56,724). There was also requests for Airport user security camera and tree removal work, which would require additional funding from the General Fund. These requests are not included, but will be evaluated as part of the forthcoming plan for this program, which is being developed by the Department.

Planning and Building
ADOPTED BUDGET REVISIONS • FY 2022-23

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended. Rows include: 1000 GENERAL FUND, Various Services, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Interfund Transfers, Interfund Allocations, Total Appropriations, Net Countywide Fund Total.

Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended. Rows include: 1300 HOUSING, COMMUNITY DEVELOPMENT, Various Services, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Interfund Transfers, Interfund Allocations, Total Appropriations, Net Countywide Fund Total.

Planning and Building
ADOPTED BUDGET REVISIONS • FY 2022-23

DEPT 136 CDS ADMIN & FINANCE
FUND 1514 AIRPORTS

Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended. Rows include: Rev Use Money/Prop, 30 Rev - State, 30 Rev - Federal, Miscellaneous Rev, Other Fin Sources, Fund Balance, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Fixed Assets, Other Fixed Assets, Interfund Transfers, Interfund Allocations, Total Appropriations, Net Countywide Fund Total.



Surveyor
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the Surveyor's Office result in a decrease of \$46,222 in Net County Cost.

Beginning in Fiscal Year 2021-22, the Chief Administrative Office Central Fiscal Division, which provides budget and finance support to the Department, is no longer applying direct charges to departments. This is due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan (V-87). The Interfund Transfer for Central Fiscal changes in the amount of \$46,222, which were included in the Recommended Budget, have been removed.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended. Rows include: 1000 GENERAL FUND, Survey Changes, Miscellaneous Rev, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Interfund Transfers, Interfund Allocations, Total Appropriations, Net Countywide Fund Total.



Transportation
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The Adopted Budget for the Department of Transportation reflects several program-related changes for the year, resulting in an increase of \$15,658 in Road Fund Appropriations and revenues. The majority of the Road Fund changes are due to the updated Capital Improvement Program (CIP), which was adopted by the Board on June 14, 2022 (Legitem Item 922-9211). The increase in cost for the Ongoing Water Quality Project (Legitem Item 923-1147) and the San Bernardino Class 1 bike trail project (22-1185) have also been included. These changes are reflected in the Capital Improvements and Engineering programs as well as the Erosion Control fund.

Salary and benefits funding for two Highway Maintenance Workers III and a Highway Maintenance Supervisor have been added to create a maintenance unit responsible for vegetation clearing and maintenance along roadways and transit-oriented projects that were purchased by Transportation (S225-9211). Two new bicycle/pedestrian counters for South Lake Tahoe bike trails to be funded by the City of South Lake Tahoe (Mowens Sales Tax funding) were also added at a cost of \$14,000. The Budget also reflects \$448,966 in reduced revenue to Highway Users Tax Account (HUTA) and Road Maintenance and Rehabilitation Account (RMRA) revenues based on the latest CMAA estimate letter received in May 2022. Road Maintenance and Construction appropriations were reduced accordingly but will be funded with FY 2021-22 unspent fund balance. An Operating Transfer from the General Fund to Road Maintenance and Construction of \$4,200,000 was added to fund the 2022 Calder Fire Road Repair Project, and appropriations were also added to Road Maintenance and Construction to allow for this project to occur. Funding for sleeping quarters to be included in the Tahoe Basin Building was added as an operating transfer from Transportation Taxpayer Tax in the amount of \$500,000.

An additional \$743,000 was added to the Fleet Enterprise Fund budget for re-budgeted vehicles that were included in the FY 2021-22 Budget but not delivered by year-end, as well as Board-approved changes to the Fleet fund asset list for increased vehicle units, and cars-over-funding for the new heating and air conditioning system at the Fleet building. Similarly, \$1,437,549 in Maintenance equipment fund asset costs are also being re-budgeted as the equipment was not able to be delivered prior to year-end.

There are no changes to the General Fund (County Engineer) budget.

Transportation
ADOPTED BUDGET REVISIONS • FY 2022-23

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended. Rows include: 1000 GENERAL FUND, Various Services, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Interfund Transfers, Interfund Allocations, Total Appropriations, Net Countywide Fund Total.

Transportation
ADOPTED BUDGET REVISIONS • FY 2022-23

DEPT 136 TRANSPORTATION
FUND 1103 ROAD FUND

Table with columns: Description, FY 2022-23 Actual, CAO Rec'd FY 2022-23 Budget, CAO Rec'd Adopted Budget, Difference from Recommended. Rows include: Taxes, License, Print, Fuel, Rev Use Money/Prop, 30 Rev - State, 30 Rev - Federal, Service Charges, Miscellaneous Rev, Other Fin Sources, Fund Balance, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Fixed Assets, Other Fixed Assets, Interfund Transfers, Interfund Allocations, Total Appropriations, Net Countywide Fund Total.

Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Health and Human Services Agency budget result in an \$81,639 reduction in Net County Cost. This reduction reflects the \$770,402 reduction of General Fund Contributions to Public Health primarily from the closure of the County Medical Services Program (CMS) for the \$61,639 increase in Net County Cost for Asset Management Software and approved improvements for the Administration and Financial Services, and the \$1,201 of the General Fund Capital Expenditure Program for replacement of a medical and nursing records, the changes result in \$30,463,344 more in operating appropriations when compared to the Recommended Budget.

SUMMARY OF REALIGNMENT FUNDS

Table with 6 columns: Program, CAG Record FY 2022-23 Starting Fund Balance, CAG Record FY 2022-23 Adopted Budget, CAG Record FY 2022-23 Ending Fund Balance, Difference from Starting Fund Balance, Difference from Recommended Budget. Rows include Behavioral Health, Public Health, Social Services, and Total.

Due to realignment savings in FY 2022-23 and higher than anticipated revenue growth, there is an overall increase of \$9.5 million in realignment fund balances for use in Fiscal Year 2022-23. HHS is proposing that they will increase fund balances in Public Health and Behavioral Health and use \$2.7 million of (and balance in Social Services) Fiscal Year 2022-23 will end with \$1.1 million more in fund balance than what was included in the Recommended Budget across the realigned programs. This has decreased the impact of the 10% transfer of realignment funds to Behavioral Health from Public Health and Social Services that is still included in the budget.

The impact of realignment funding has improved over the past year due to increased state and federal allocations to realigned programs, including the American Rescue Plan Act and other economic stimulus-related funding. In addition, increased economic activity has resulted in realignment revenue growth. HHS continues to implement improvements to the Behavioral Health continuum of care to reduce realignment financial burden and improve outcomes for clients. Addressing realignment structural budget deficits is essential as the probability of a recession continues to increase. Realignment funding is dependent upon a recession. If realignment revenue decreases due to a recession, the program may need to utilize some of the fund balance amounts to provide realigned services. In addition, the County is exploring ways that may need to utilize realignment fund balance to fund a portion of facilities projects, like the South Lake Tahoe facility and the possible move of the Psychiatric Health Facility.



Administration and Financial Services
ADOPTED BUDGET REVISIONS • FY 2022-23

Social Services
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Administration and Financial Services budget result in a net increase to Net County Cost of \$60,133. The increased cost will be funded by HHS's programs through the Admin. Incentive Fund Rate. There is a \$60,000 increase in Software costs related to the expansion and implementation of a Cloud Management Software to improve efficiency in applying for, managing, and tracking grant funding. These recommendations implemented in HHS's software will not be expected to affect County departments for a comprehensive Grant Management Software solution. The project is currently being reviewed by the Information Technology Steering Committee before a final decision will be made to move forward. If the Cloud Management Software project moves forward, the contract for the project will be brought to the Board for approval. Formerly supplemental, totaling \$6,663, approved for purchase in Fiscal Year 2022-23 were delayed due to supply chain issues and are being carried over to Fiscal Year 2023-24. This cost is offset with General Fund savings in Fiscal Year 2023-24. Replacement security systems components are being installed at Howe Road. The cost of replacement is allocated across existing programs and shows a \$11,000 increase to Service and Supply. Additionally, shown as a negative expense, and an increase to Intangible Transfers to the Facilities Division.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2022-21 Actual, CAG Record FY 2022-23 Budget, CAG Record FY 2022-23 Adopted Budget, Difference from Recommended Budget. Rows include Service & Support, Service & Supplies, and Total Appropriations.



Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2022-23

Community Services
ADOPTED BUDGET REVISIONS • FY 2022-23

Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Community Services budget result in a net increase to Net County Cost in the Community Services Fund, \$1.5 million of additional state and federal funding as outlined in the recommended changes. This includes \$96,746 for the Supplemental Low-income Home Energy Assistance Program (SEHEAP) and \$847,273 for Area Agency on Aging (AAA) funding. The SEHEAP funding is appropriated at \$20,000 in additional staff development with the rest going to direct support to eligible residents. The additional AAA funding is multi-year, restricted to specific purposes, and is to be used to supplement and not supplant services to the senior population. The plan for spending includes temporary staffing of \$217,500, increased food supplies of \$25,000, and additional client support services of \$233,138.

In the Community Services Fund, the recommended changes include an additional \$59,845 in Fund Balance, primarily from the homeless grant programs as the planned uses for the funding were delayed. The increase in fund balance is primarily offset by increased housing assistance appropriations.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2022-21 Actual, CAG Record FY 2022-23 Budget, CAG Record FY 2022-23 Adopted Budget, Difference from Recommended Budget. Rows include Rent Use Housing/Paid, IC Rent - Federal, Other Gov Agency, Services Charge, and Total Appropriations.

SUMMARY OF CHANGES

The recommended changes to the Social Services budget result in a net change to Net County Cost. The changes include increased staff funding and offsetting expenses in the amount of \$600,000 for Family Urgent Response System, \$11,000 for caregiver allowances for the Child Welfare Department of Social Services Project Room Key program, \$1,200,000 in CALWORKS Assistance, \$45,000 in Foster Care Assistance, and \$400,000 in Adoption Assistance. In addition to the increased and carryover these allocations the Department had \$149,700 in increased CALWORKS fund balance that is shown as an increased Operating Transfer from the CALWORKS Child Welfare and Family Support Special Revenue Fund and offset with CALWORKS Assistance appropriations.

The SEHEAP Supplemental Program had \$1,993 less fund balance than what was proposed in the Recommended Budget. The recommended changes include a reduction of fund balance and a reduction in balance and therein, as the revenue of \$3,993, in specialized staff working with high-risk youth and their families. These fund balance has been allocated in this fund this position will likely be allocated and funded through Child Welfare Services.

DEPARTMENT ADOPTED BUDGET SUMMARY

Table with 5 columns: Description, FY 2022-21 Actual, CAG Record FY 2022-23 Budget, CAG Record FY 2022-23 Adopted Budget, Difference from Recommended Budget. Rows include Rent Use Housing/Paid, IC Rent - Federal, Other Gov Agency, Services Charge, and Total Appropriations.

Behavioral Health
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Behavioral Health budget result in no change to Net County Cost. The recommended changes include an additional \$6 million in Fund Balance, \$2.5 million in Mental Health Services Act, \$3.3 million in Realignment with \$2.4 million shown as an Operating Transfer from the Realignment Special Revenue Fund, and \$463,000 of Realignment on Substance Use Disorders (SUD) Program. Due to updated projections, Realignment revenue is expected to just under \$10,000,000.

Mental Health Services Act Student Services Act funding is increasing by \$90,000 and is offset by an increase in appropriations to fund through the funding to the school systems. Mental Health Services Act funding is used for a \$175,000 State Fund Support Statement and a \$2.1 million increase to Continuity. The increased funding in SUD is used to increase Health Services by \$404,977, consisting of \$1,300 from Interlocal Transfers across SUD, the remaining Realignment funding is used for a \$179,677 State Fund Support Statement, \$1,500 in Interlocal Transfers to fund for Professional Health Facility costs, and \$14 million is appropriated to Continuity. Finally, the recommended changes include the addition of a 1.0 FTE vacant Program Manager position and the addition of 1.0 FTE Manager of Mental Health Programs allocation. This change in allocation will not have an impact on the budget and will ensure that services provided by the allocation are eligible for Medi-Cal reimbursement and access charging programmatic need.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT 169 Behavioral Health
FUND 1100 MENTAL HEALTH

Description	FY 2022-23 Actual	CAO Revised FY 2022-23 Budget	CAO Revised Adopted Budget	Difference from Recommended
Person & Services	4,950	42,400	42,400	0
Rev Use Money/Prog	4,950	77,750	25,700	0
Realign - SUD	3,300,000	11,283,900	3,812,200	40,000
Realign - SUD	3,300,000	11,283,900	3,812,200	0
Services Charge	386,250	440,000	68,000	0
Professional Fee	12,200	18,000	28,000	0
Other Fee Source	1,420,000	1,420,000	1,420,000	0
Fund Balance	0	1,379,500	1,348,500	31,000
Total Revenue	5,057,200	23,937,500	20,480,800	3,457,700
Salaries & Benefits	5,057,200	11,772,000	8,222,500	0
Services & Supplies	602,600	4,441,300	3,682,100	0
Other Charges	3,742,000	36,283,200	24,666,200	400,000
Other Fee Uses	43,000	1,600,000	160,000	0
Interlocal Transfer	4,747,000	1,779,000	3,300,000	0
Interlocal Agreement	1,233,000	1,233,000	1,233,000	0
Continuity	0	1,420,000	1,420,000	0
Total Appropriations	16,385,800	44,758,500	34,923,800	1,462,000
FUND 1100 MENTAL HEALTH TOTAL	16,385,800	44,758,500	34,923,800	1,462,000

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Public Health
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Public Health budget result in a \$179,492 reduction to Net County Cost. The recommended changes include the \$235,492 County Medical Services Program (CMSP) participation fee that has been waived that is partially offset by a \$56,000 contractual increase to the contract with Westcott that provides preventative medical care for the unmet need population of the County adult and juvenile dependent facilities.

Public Health Reimbursement fund balance is increasing by \$1.5 million and Realignment revenue is projected to increase by \$2.1 million. This results in an increase in Public Health Realignment Revenue of \$1.6 million. \$100,000 of Tobacco Settlement funding is being transferred to the Assessor's Capital Assets Fund for improvements to the County Health Facility. As approved by the Board on August 30, 2022, with Legislative Item 22-1501, the recommended change includes an additional \$1,375,604 in Title of Public Health State funding that is offset by increases to Salaries and Benefits and Professional and Specialized Services.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT 168 PUBLIC HEALTH
FUND 1100 PUBLIC HEALTH

Description	FY 2022-23 Actual	CAO Revised FY 2022-23 Budget	CAO Revised Adopted Budget	Difference from Recommended
License, Print, Fax	2,500	17,000	17,000	0
Person & Services	6,700	12,900	12,900	0
Rev Use Money/Prog	2,500	10,000	10,000	0
Realign - SUD	3,000,000	11,400,000	4,800,000	1,100,000
Realign - SUD	3,000,000	11,400,000	4,800,000	0
Other Fee Agency	2,000,000	2,000,000	2,000,000	0
Other Fee Agency	2,000,000	2,000,000	2,000,000	0
Professional Fee	1,300	1,300	1,300	0
Other Fee Source	1,000,000	1,000,000	1,000,000	0
Realigned Equity	0	10,000,000	10,000,000	0
Fund Balance	0	1,379,500	1,348,500	31,000
Total Revenue	10,000,000	23,937,500	20,480,800	3,457,700
Salaries & Benefits	10,000,000	11,772,000	8,222,500	0
Services & Supplies	2,000,000	4,441,300	3,682,100	0
Other Charges	2,000,000	36,283,200	24,666,200	400,000
Other Fee Uses	43,000	1,600,000	160,000	0
Interlocal Transfer	4,747,000	1,779,000	3,300,000	0
Interlocal Agreement	1,233,000	1,233,000	1,233,000	0
Continuity	0	1,420,000	1,420,000	0
Total Appropriations	16,385,800	44,758,500	34,923,800	1,462,000
FUND 1100 PUBLIC HEALTH TOTAL	16,385,800	44,758,500	34,923,800	1,462,000

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Animal Services
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes to the Animal Services budget result in a net increase to Net County Cost of \$31,200. The increase is a use of the Calstar Fire Relief Designation for reimbursement to mutual aid persons who assisted Animal Services during the Calstar Fire. If FEMA issues reimbursement for this aid, the revenue will be used to offset other countywide Calstar Fire Recovery expenses.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT 169 ANIMAL SERVICES
FUND 1200 GENERAL FUND

Description	FY 2022-23 Actual	CAO Revised FY 2022-23 Budget	CAO Revised Adopted Budget	Difference from Recommended
License, Print, Fax	300,000	700,000	240,000	0
Person & Services	16,000	12,500	12,500	0
Rev Use Money/Prog	75,000	1,000,000	400,000	0
Services Charge	75,000	0	210,000	0
Professional Fee	10,000	10,000	10,000	0
Other Fee Source	1,000,000	700,000	210,000	0
Total Revenue	1,170,000	1,712,500	1,192,500	0
Salaries & Benefits	1,170,000	1,170,000	1,170,000	0
Services & Supplies	16,000	12,500	12,500	0
Other Charges	1,000,000	1,000,000	1,000,000	0
Other Fee Uses	10,000	10,000	10,000	0
Interlocal Transfer	1,000,000	1,000,000	1,000,000	0
Interlocal Agreement	5,000	1,000,000	1,000,000	0
Total Appropriations	1,170,000	1,170,000	1,192,500	22,500
FUND 1200 GENERAL FUND TOTAL	1,170,000	1,712,500	1,192,500	22,500

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Library & Museum
ADOPTED BUDGET REVISIONS • FY 2022-23

SUMMARY OF CHANGES

The recommended changes for the Library Services budget resulted in no change to Net County Cost. Revenue is increasing by \$65,574 which includes new state grant funding, increased library donations, and a transfer of funds from County Service Area (CSA) 10. The new grant funding and donations are offset by Services and Supplies (\$27,795) and Salary and Benefits (\$880). CSA 10 fund transfer offsets the operational cost of the Covington Library lease renewal (\$2,000) and unexpected computer-related equipment replacements at the El Dorado Hills Library (\$3,000).

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT 140 LIBRARY
FUND 1300 GENERAL FUND

Description	FY 2022-23 Actual	CAO Revised FY 2022-23 Budget	CAO Revised Adopted Budget	Difference from Recommended
Person & Services	960,700	1,050,000	1,050,000	479
Services Charge	398,120	113,100	113,100	0
Professional Fee	1,000,000	1,000,000	1,000,000	0
Other Fee Source	1,000,000	1,000,000	1,000,000	0
Total Revenue	2,358,920	3,163,100	2,163,100	1,195,820
Salaries & Benefits	1,000,000	1,000,000	1,000,000	0
Services & Supplies	640,000	1,000,000	1,000,000	0
Other Fee Uses	750,000	0	0	0
Interlocal Transfer	1,000,000	1,150,000	1,150,000	0
Interlocal Agreement	648,920	1,163,100	1,163,100	0
FUND 1300 GENERAL FUND TOTAL	2,358,920	3,163,100	2,163,100	1,195,820

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Fixed Assets
ADOPTED BUDGET REVISIONS • FY 2022-23

A fixed asset is an asset of long-term character such as land, buildings and equipment exceeding a \$50,000 value, also referred to as a "capital asset." The County's Budget Policy D-16, item 14, states that "Fixed Assets" requested and approved through the annual Budget Process will be included in the Department's recommended approved budget and reported on the Fixed Asset list submitted for approval with the Recommended Budget.

The list below represents all Fixed Assets with the exception of projects outlined in the Administrative Capital Outlay Fund narrative and workplan. Further explanation on individual fixed assets can be found in the department narratives.

FIXED ASSET EQUIPMENT

Sub-Object	Qty	Item Description	Unit Cost	Total Cost	
Fund Type 10: General Fund					
Chief Administrative Office					
Central Services - Facilities					
6040	1	Tractor	\$15,000	\$15,000	
	1	Truck Utility Bed	\$12,000	\$12,000	
Central Services - Parks					
	1	Credit Card Payment Kiosk	\$16,250	\$16,250	
Health and Human Services Agency					
Animal Services					
6040	1	Dog Box Replacement	\$45,000	\$45,000	
	1	Kennel Replacement	\$130,000	\$130,000	
Health and Human Services Agency Total					\$175,000
Information Technologies					
6040	1	Data Center Hardware	\$130,000	\$130,000	
	1	Network Security Hardware	\$70,000	\$70,000	
	1	MUNIS Software Implementation	\$80,000	\$80,000	
Information Technologies Total					\$300,000
Library					
6040	1	Shelving & Furniture	\$50,000	\$50,000	
Library Total					\$80,000
Planning & Building					
6042	1	Large Format Scanner	\$18,000	\$18,000	
Planning & Building Total					\$18,000
Probation					
6040	1	Camera Upgrade Equipment	\$13,950	\$13,950	
	4	E-Mountain Bike	\$6,000	\$24,000	
	1	Pod Camera Replacement	\$6,000	\$6,000	
	1	Security Video Viewing Station	\$25,300	\$25,300	
6042	1	Camera Upgrade Computers	\$20,000	\$20,000	
	1	Server Storage	\$40,262	\$40,262	

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Fixed Assets
ADOPTED BUDGET REVISIONS • FY 2022-23

6045	1	JTC Vehicle	\$25,000	\$25,000
1		Outreach Vehicle	\$40,000	\$40,000
		Probation Total	\$202,538	

Sheriff

6040	1	Avon Respirator	\$15,000	\$15,000
1		Computer Voice Stress Analysis (CVSA)	\$7,000	\$7,000
1		Machine (for employee backgrounds)	\$32,000	\$32,000
1		Drone	\$15,000	\$15,000
1		Drone	\$15,000	\$15,000
1		Explosives Ordnance Disposal (EOD) System	\$160,000	\$160,000
1		Food Processor	\$14,000	\$14,000
1		Forklift	\$18,000	\$18,000
1		Gym Equipment	\$8,000	\$8,000
1		License Plate Reader (LPR) Expansion	\$350,000	\$350,000
1		LPR Trailer System	\$62,000	\$62,000
1		Microfilm Reader	\$8,000	\$8,000
1		Radios	\$245,000	\$245,000
1		Robot Disruptor	\$10,000	\$10,000
1		Simulcast Phase I	\$300,000	\$300,000
1		Simulcast Phase II	\$300,000	\$300,000
1		Temper Control System	\$36,000	\$36,000
1		Training Mat	\$6,500	\$6,500
6042	1	Briefcase	\$42,000	\$42,000
1		Calendric Annual	\$113,000	\$113,000
1		Critical Archive Equipment	\$50,000	\$50,000
1		Digital Storage Battery Backup	\$6,000	\$6,000
1		Digital Storage Expansion	\$23,000	\$23,000
30		In Car Video Systems	\$6,000	\$180,000
3		Liexcan Machines	\$30,000	\$30,000
1		Boat	\$133,000	\$133,000
6045	1	Chevy 350 SWAT Equipped	\$250,000	\$250,000
1		CSI Van	\$250,000	\$250,000
1		Dish Van	\$50,000	\$50,000
1		Helicopter	\$1,100,000	\$1,100,000
1		Personal Watercrafts / Trailers	\$94,000	\$94,000
1		Off Highway Vehicle Jeep	\$150,000	\$150,000
1		Replacement SUV	\$60,000	\$60,000
1		RICKY Tactical Vehicle	\$20,000	\$20,000
1		Search & Rescue Truck	\$75,000	\$75,000
1		Snowcat Vehicle / Trailer	\$160,000	\$160,000
2		Truck	\$40,000	\$130,000
		Sheriff Grant/Special Revenue Funds	\$4,338,300	

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Fixed Assets
ADOPTED BUDGET REVISIONS • FY 2022-23

		Sheriff General Fund		\$2,320,000
		Sheriff Total		\$7,058,500
Treasurer-Tax Collector				
6040	1	Computer Workstation	\$10,500	\$10,500
		Treasurer-Tax Collector Total		\$10,500
		General Fund Total		\$7,837,898

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency

Community Services

6040	1	Drug Kits	\$24,200	\$24,200
1		Server for Security Footage	\$6,050	\$6,050
1		Temporary Structures for Homelessness	\$769,750	\$769,750

Public Health

6045	1	Mobile Public Health Van West Slope	\$250,000	\$250,000
		Health and Human Services Total		\$1,050,000

Transportation - Road Fund

6040	1	3 Axle Dump Truck	\$284,633	\$284,633
1		6x4 Utility Trailer	\$6,000	\$6,000
1		Aerial Bucket Truck	\$175,000	\$175,000
1		Air Compressor for SLT	\$15,000	\$15,000
2		ALDIS/Groundset Camera Signal System	\$32,000	\$64,000
1		Animal Removal Truck	\$99,000	\$99,000
2		Blow Protection Counter	\$7,000	\$14,000
1		Cab & Chassis	\$102,720	\$102,720
1		Coarse Shaker for Materials Lab	\$5,500	\$5,500
1		Computer Truck Loader	\$141,652	\$141,652
1		Diesel Exhaust Fluid (DEF) Fill Station	\$10,000	\$10,000
1		Dump Truck	\$215,812	\$215,812
2		Fuel Cell Engine/Storage	\$30,000	\$60,000
1		Fuel Tank 6,000 Gallon	\$72,000	\$72,000
1		Generator	\$400,000	\$400,000
2		IT Loader	\$195,000	\$390,000
1		Mechanic Shop Service Truck	\$180,000	\$180,000
1		Metro Tech Utility Truck	\$6,000	\$6,000
2		Nuclear Gauge	\$10,000	\$20,000
2		Plow	\$25,000	\$50,000
8		Portable Lifts	\$14,500	\$116,000
1		Pressure Washer for Wash Rack	\$6,500	\$6,500
2		Processor	\$17,800	\$35,600
2		Roll-Off Chopper Box	\$65,000	\$130,000

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Fixed Assets
ADOPTED BUDGET REVISIONS • FY 2022-23

1		Roll-Off Water Tank 2000 Gallon	\$60,000	\$60,000
1		Sched Cold Placer	\$35,000	\$35,000
1		Service Truck Crimping Station	\$6,000	\$6,000
2		Strip-In Sawder	\$44,000	\$88,000
1		Snow Blower	\$250,000	\$250,000
1		Snow Plow Brine Unit	\$16,330	\$16,330
1		Sweeper	\$330,826	\$330,826
1		Vector Truck	\$660,000	\$660,000
1		Wheel Loader	\$280,970	\$280,970
		Transportation Total		\$4,350,499

11 Special Revenue Funds Total \$5,400,499

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management

6040	2	Cargo Containers	\$15,000	\$30,000
1		Portable Mass Spectrometer	\$106,664	\$106,664
4		20-yard Skidgr Box	\$6,250	\$12,500
		Environmental Management Total		\$161,664

13 Special Revenue Funds: Districts Total \$161,664

FUND TYPE 51: ENTERPRISE FUNDS

Planning & Building - Airports

6040	1	Compact Utility Tractor	\$27,937	\$27,937
1		John Deere Zero Turn Mower	\$5,083	\$5,083
1		Generac 43kw Protector Generator	\$15,530	\$15,530
1		Fuel Dispensers	\$22,019	\$22,019
		Airports Total		\$71,189

Enterprise Fund Total \$71,189

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet

6045	1	1 Ton Diesel Pickup	\$65,000	\$65,000
2		1/2 Ton 4x4 Pickup	\$56,000	\$112,000
3		1/2 Ton Pickup	\$43,000	\$129,000
1		1/2 Ton Pickup	\$51,000	\$31,000
1		1/2 Ton Pickup	\$31,000	\$31,000
2		3/4 Ton 4x4 Pickup	\$60,000	\$120,000

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Fixed Assets
ADOPTED BUDGET REVISIONS • FY 2022-23

2		AWD Minivan	\$50,000	\$100,000
1		Compact EV	\$35,000	\$35,000
1		1/2 Ton Pickup	\$55,000	\$55,000
1		Full size AWD Van	\$50,000	\$50,000
10		Full-size SUV	\$39,000	\$390,000
3		Full-size Van	\$62,000	\$186,000
1		Hybrid Truck	\$44,500	\$44,500
1		Mid-size Pickup	\$40,000	\$40,000
3		Mid-size Sedan	\$38,500	\$115,500
6		Mid-size SUV	\$39,400	\$236,400
1		Mid-size SUV	\$32,000	\$32,000
1		Mid-size SUV (crossover)	\$32,000	\$32,000
9		Mid-size SUV/CDV	\$42,000	\$378,000
		Fleet Total	\$2,434,400	

Internal Service Funds Total \$2,434,400

Fixed Asset Equipment Total \$15,925,640

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund				
Chief Administrative Office				
Central Services - Facilities				
6045	1	Security System	\$43,738	\$43,738
Parks				
6020	1	Old Depot Bike Park	\$1,808,776	\$1,808,776
1		Forebay Park	\$240,667	\$240,667
1		Rail Park	\$62,500	\$62,500
1		Dog Park	\$62,500	\$62,500
6021	1	Diamond Springs Park	\$300,000	\$300,000
1		Rubicon Building	\$215,000	\$215,000
		Chief Administrative Office Total		\$2,733,201
District Attorney				
6045	1	Security System	\$36,071	\$36,071
		District Attorney Total		\$36,071
Information Technologies				
6045	1	Government Center Fiber Replacement	\$85,000	\$85,000
		Information Technologies Total		\$85,000

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Fixed Assets
ADOPTED BUDGET REVISIONS • FY 2022-23

6045	1	Security System	\$31,468	\$31,468
		Recorder-Clerk Total		\$31,468
		General Fund Total		\$2,905,740

FUND TYPE 11: SPECIAL REVENUE FUNDS

Transportation - Road Fund

6040	1	Tahona Building Sleeping Quarters	\$500,000	\$500,000
1		Tahona Building Shop	\$850,000	\$850,000
1		Generator for Bullen Band location	\$40,000	\$40,000
1		Replace asbestos flooring	\$250,000	\$250,000
1		Replace windows at Headington Location	\$100,000	\$100,000
1		Repair Concrete Apron at Equipment Shop	\$200,000	\$200,000
6027	1	Board Approved CBP	\$6,733,147	\$6,733,147
		Transportation Total		\$8,679,147
		11 Special Revenue Funds Total		\$8,673,147

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management

6040	1	Roll Up Doors	\$35,000	\$35,000
1		Headworks Construction	\$1,600,000	\$1,600,000
1		Headworks Engineering	\$325,000	\$325,000
		Environmental Management Total		\$1,960,000

13 Special Revenue Funds: Districts Total \$1,960,000

FUND TYPE 51: ENTERPRISE FUNDS

Planning & Building - Airports

6021	1	Placerville On-Airport Obstruction Removal	\$20,000	\$20,000
1		Georgetown On-Airport Obstruction Removal	\$26,000	\$26,000
		Airports Total		\$46,000
		Enterprise Fund Total		\$46,000

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Fixed Assets
ADOPTED BUDGET REVISIONS • FY 2022-23

FUND TYPE 52: INTERNAL SERVICE FUNDS

Risk Management

6045	1	Security System	\$35,702	\$35,702
		Risk Total		\$35,702

Transportation - Fleet

6045	1	Split HVAC System	\$50,000	\$50,000
		Fleet Total		\$50,000

Internal Service Funds Total \$85,702

Fixed Asset Equipment Total \$13,670,589

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

SPECIAL REVENUE FUND SCHEDULES

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating department budgets (e.g., Sheriff's) for expenditure. The purpose of any associated expenses is therefore discussed on each Department's budget narrative.

CHIEF ADMINISTRATIVE OFFICE

Countywide Special Revenue Fund in the Chief Administrative Office

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

Criminal Justice Facility Temporary Construction

The Criminal Justice Facility Temporary Construction subfund was created for the purpose of financing the County on the construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities and for improvement of criminal justice related information systems. The Board of Supervisors by resolution established the Criminal Justice Facility Construction Fund. For purposes of this fund, "county criminal justice facilities" includes, but is not limited to jails, law enforcement, detention facilities, pretrial halls and courthouses.

ORG : 0670710 CAD: CWSR - CRJL JST FAC CONST

Description	FY 2021-22 Actual	CAD Recommended	CAD Proposed Adopted	Difference from Recommended
Fees & Penalties	19,943	20,000	19,000	0
Rev Use Money/Prop	790	0	0	0
Fund Balance	0	0	12,967	-12,967
Total Revenue	19,943	20,000	31,967	-12,967
Other Fin Uses	130,486	10,000	192,500	12,000
Total Appropriations	146,486	10,000	192,500	12,000
ORG 0670710 CAD: CWSR - CRJL JST FAC CONST TOTAL	(11,977)	0	0	0

Off-Highway Vehicle Fees

The State Off-Highway Vehicle Fees subfund is used to implement the off-highway motor vehicle registration program and for the planning, acquisition, development, construction, maintenance, and operation, operation, maintenance, and construction of funds in the system. These fees are used by the Public Utilities and Public Works divisions.

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Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

SPECIAL REVENUE FUND SCHEDULES

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating department budgets (e.g., Sheriff's) for expenditure. The purpose of any associated expenses is therefore discussed on each Department's budget narrative.

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ORG : 0670710 CAD: CWSR - CRJL JST FAC CONST

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Rev Use Money/Prop	790	0	0	0
Fund Balance	0	0	12,967	-12,967
Total Revenue	19,943	20,000	31,967	-12,967
Other Fin Uses	130,486	10,000	192,500	12,000
Total Appropriations	146,486	10,000	192,500	12,000
ORG 0670710 CAD: CWSR - CRJL JST FAC CONST TOTAL	(11,977)	0	0	0

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Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

ORG : 0670719 CAD: CWSR - ST OFF-HIGHWAY VEH

Description	FY 2021-22 Actual	CAD Recommended	CAD Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	2,276	0	0	0
IG Rev - Jata	98,835	93,000	93,000	0
Fund Balance	0	579,174	579,174	0
Total Revenue	101,111	672,174	672,174	0
Other Fin Uses				

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

Hemlock Lake Park

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

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses, Contingency, Total Appropriations.

Ever 1.4a Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RM207). The program regulates commercial and non-commercial water motor recreation activities on the 20-mile segment of the South Fork of the American River between the Chad Day near State Highway 149 and Johnson Falls Road at the upper coast of Folsom Reservoir.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include License, Pmt, Fee, Rev Use Money/Prop, Fund Balance, Total Revenue, Other Fin Uses, Contingency, Total Appropriations.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

Emergency Medical Services and Emergency Preparedness and Response Fund

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

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include IG Rev - Federal, Total Revenue, Other Fin Uses, Total Appropriations.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include IG Rev - Federal, Total Revenue, Other Fin Uses, Total Appropriations.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include IG Rev - Federal, Total Revenue, Other Fin Uses, Total Appropriations.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include IG Rev - Federal, Total Revenue, Other Fin Uses, Total Appropriations.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

County Service Area 3 Fund in the Chief Administrative Office

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

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Fines & Penalties, Rev Use Money/Prop, Service Charges, Miscellaneous Rev, Fund Balance, Total Revenue, Other Changes, Other Fin Uses, Contingency, Total Appropriations.

County Service Area 7 Special Revenue Fund in the Chief Administrative Office

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 the Board-governed district.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Taxes, Fines & Penalties, Rev Use Money/Prop, IG Rev - State, Service Charges, Miscellaneous Rev.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Fund Balance, Total Revenue, Services & Supplies, Other Changes, Other Fin Uses, Contingency, Total Appropriations.

GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Countywide Special Revenue Fund - 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 11214. This fund accounts for American Rescue Plan Act funding and associated appropriate use.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include IG Rev - Federal, Fund Balance, Total Revenue, Services & Supplies, Other Changes, Other Fin Uses, Contingency, Total Appropriations.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

SHERIFF

Countywide Special Revenue in the Sheriff's Office

The Countywide Special Revenue in the Sheriff's Office includes the following subaccounts:

The Juvenile Shoring Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties funds are Law Enforcement related and non-appropriated. A percentage of State Asset Seizure funds may be used for subfund and Rural Counties funds cannot be used for corrections.

The Civil Equipment (CE2711) subfund allocates 95% of the revenues in this fund to supplement the costs of the Sheriff's Civil divisions, and five percent of the revenues to supplement the expenses of the Sheriff's civil divisions in administering the fund.

The Countywide Special Revenue subfund consists of discretionary funds received from other jurisdictions who utilize jail bed space, this fund is used for jail facilities.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Fines & Penalties, Rev Use Money/Prop, Fund Balance, Total Revenue, Other Fin Uses, Contingency, Total Appropriations.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Contingency, Total Appropriations.

ORG 2470713 SH: CWSR - CIVIL EQUIPMENT

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses, Contingency, Total Appropriations.

ORG 2470712 SH: CWSR - RURAL COUNTY

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, IG Rev - State, Fund Balance, Total Revenue, Other Fin Uses, Contingency, Total Appropriations.

ORG 2470715 SH: CWSR - STATE ASSET SEIZURE

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Fines & Penalties, Rev Use Money/Prop, Fund Balance, Total Revenue.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Other Fin Uses, Contingency, Total Appropriations.

Countywide Special Revenue - Supplemental Law Enforcement Services Fund in the Sheriff's Office

The Countywide Special Revenue - Supplemental Law Enforcement Services Fund in the Sheriff's Office provides for the purchase of law enforcement services at the state-operated sites of the County.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, IG Rev - State, Fund Balance, Total Revenue, Other Fin Uses, Contingency, Total Appropriations.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, IG Rev - State, Fund Balance, Total Revenue, Other Fin Uses, Contingency, Total Appropriations.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

FUND 1278 COUNTYWIDE SR - SLEEF TOTAL

PROBATION

Countywide Special Revenue in the Probation Department

The Countywide Special Revenue in the Probation Department includes the following subfunds:

Assistance for Youth (AY) funds consist of donations made to the Juvenile Detention Facilities for at-risk youth in custody.
SB878-10-000000 - Corrections Performance Incentive Fund (CPIFI) was established, following the passage of the California 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 operations.

OFT - 25 PROBATION

ORG 2470701 PR: CWSR - ASSISTANCE FOR YTH

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, Fund Balance, Total Revenue, Other Fin Uses, Total Appropriations.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, IG Rev - State, Total Revenue, Other Fin Uses.

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Total Appropriations.

ORG 2470716 PR: CWSR - PUBLIC TELEPHONE

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include Rev Use Money/Prop, Fund Balance, Total Revenue, Other Fin Uses, Total Appropriations.

Countywide Special Revenue - Local Revenue in the Probation Department

The Countywide Special Revenue - Local Revenue in the Probation Department includes the following subfunds:

The Juvenile Justice Fund uses allocations from the Youthful Offender Block Grant (YOBG) to provide appropriate rehabilitative and protective services to youthful offenders, providing all necessary services related to the custody and care of these offenders outside the YOBG system.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Rows include IG Rev - State, Fund Balance, Total Revenue, Other Fin Uses, Total Appropriations.

Countywide Special Revenue - Supplemental Law Enforcement Services Fund in the Probation Department

The Countywide Special Revenue - Supplemental Law Enforcement Services Fund in the Probation Department provides for the purchase of law enforcement services at the state-operated sites of the County.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

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 includes the Probation Department's operations of the Community Alliance to Reduce Traffic (CART) program.

FUND : 1278 COUNTYWIDE SR - SLESP
ORG : 2568800 PB: CWSA - SLESP JUVENILE

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, IG Rev - State, Fund Balance, Total Revenue, Other Fin Uses, Total Appropriations, and SLESP JUVENILE TOTAL.

TRANSPORTATION

Zone 8 El Dorado Hills Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TDM 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.

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses, and Contingency.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TDM 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.

FUND : 3670715 DOT: TIM ZONE 8
ORG : 3670715 DOT: TIM ZONE 8

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses, and Contingency.

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Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses, and Contingency.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

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ORG : 3670717 DOT: TIM ZONE 1 TO 7

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses, and Contingency.

Single Springs Band of Muck Indians Memorandum of Understanding (Tribal Funds)

In 2006, the County and the Tribe entered into an MOU in settlement of their ongoing litigation related to the Tribe's proposed construction of the Red Rock Casino on Tribe land. In exchange for the County's agreement to drop its pending lawsuit 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.

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Other Gov Agency, Fund Balance, Total Revenue, Other Fin Uses, and Contingency.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

State Bill No. 1

The Senate Bill No. 1 - SB 1 is a bill that is 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.

ORG : 3670761 DOT: SENATE BILL NO. 1 - SB1

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, IG Rev - State, Fund Balance, Total Revenue, Other Fin Uses, and Contingency.

Revenue Control Fund

The primary objective of the Revenue Control Program is to stabilize general funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement project and environmental restoration project contained within the Lake Tahoe Basin Environmental Improvement Program, which is administered by the Capital Improvement Program.

DEPT : 36 TRANSPORTATION

FUND : 1101 EROSION CONTROL

ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, IG Rev - State, IG Rev - Federal, Service Charges, Other Fin Sources, Total Revenue, Salaries & Benefits, and Services & Supplies.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Other Charges, Total Appropriations, and FUND 1101 EROSION CONTROL TOTAL.

Road Fund

The Road Fund Special Revenue Fund is the largest portion of the Transportation Budget and includes department Administrations, Capital Improvement, Engineering, and Road Maintenance Detail for the Road Fund in provided in the Transportation budget narrative.

FUND : 1103 ROAD FUND

ORG : 3600000 DOT: ADMINISTRATION

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Salaries & Benefits, Services & Supplies, Other Charges, Total Appropriations, and FUND 1103 ROAD FUND TOTAL.

ORG : 3600000 DOT: GENERAL DEPARTMENT

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Taxes, License, Pmt, Fran, IG Rev - Money/Prop, IG Rev - State, IG Rev - Federal, Maintenance Inv, and Other Fin Sources.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Fund Balance, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Fixed Assets, Other Fin Uses, Total Appropriations, and FUND 3600000 DOT: GENERAL DEPARTMENT TOTAL.

ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Taxes, IG Rev - State, IG Rev - Federal, Service Charges, Miscellaneous Rev, Other Fin Sources, Total Revenue, Salaries & Benefits, Services & Supplies, Fixed Assets, Intertfund Transfers, Total Appropriations, and FUND 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL.

ORG : 3620200 DOT: ENGINEERING

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include License, Pmt, Fran, IG Rev - State, IG Rev - Federal, Service Charges, Total Revenue, and FUND 3620200 DOT: ENGINEERING TOTAL.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Other Fin Sources, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Total Appropriations, and FUND 3620200 DOT: ENGINEERING TOTAL.

ORG : 3630300 DOT: MAINTENANCE

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include IG Rev - State, IG Rev - Federal, Service Charges, Miscellaneous Rev, Other Fin Sources, Total Revenue, Salaries & Benefits, Services & Supplies, Other Charges, Fixed Assets, Total Appropriations, and FUND 3630300 DOT: MAINTENANCE TOTAL.

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include IG Rev - Federal, Service Charges, Miscellaneous Rev, Other Fin Sources, Total Revenue, and Salaries & Benefits.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Services & Supplies, Other Charges, Fund Assets, Total Appropriations, and FUND 1103 ROAD FUND TOTAL.

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Sources, and FUND 1103 ROAD FUND TOTAL.

County Service Area 3 Fund in the Transportation Department

The County Service Area 3 Fund in the Department of Transportation consists of the West Shore, South Shore, and Cascade (Zone 9) Zone of Benefit. Administration resources are committed to provide road and drainage maintenance, lighting, conveyance services and other localized services to this specific area.

ORG : 3560100 CSA #3 CASCADE DRAINAGE Zn 9

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Taxes, Rev Use Money/Prop, Fund Balance, Total Revenue, Services & Supplies, Other Charges, Intertfund Transfers, Contingency, Total Appropriations, and FUND 3560100 CSA #3 CASCADE DRAINAGE Zn 9 TOTAL.

PLANNING AND BUILDING

Countywide Special Revenue - Development Services Fund

The Countywide Special Revenue - Development Services Fund for Planning and Building includes on-site consultants.

Oak Woodlands Conservation

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

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

ORG : 3707515 DOT: OAK WOODLANDS CONSERVATION

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Service Charges, Fund Balance, Total Revenue, Other Fin Uses, Residual Equity, Contingency, Total Appropriations, and FUND 3707515 DOT: OAK WOODLANDS CONSERVATION TOTAL.

Oak Woodlands Administration Fee

The Oak Woodlands Administration Fee is funded by In Lieu of Fees charged when a development project receives oak canopy over the retention amount. These funds are used for fund administration of the fees and management of lands.

ORG : 3707590 OAK ADMIN FEE: OAK WOODLAND

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Residual Equity, Other Fin Uses, Contingency, Total Appropriations, and FUND 3707590 OAK ADMIN FEE: OAK WOODLAND TOTAL.

ORG : 3707590 OAK ADMIN FEE: OAK WOODLAND

Table with 5 columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference From Recommended. Rows include Rev Use Money/Prop, Residual Equity, Other Fin Uses, Contingency, Total Appropriations, and FUND 3707590 OAK ADMIN FEE: OAK WOODLAND TOTAL.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Services & Supplies, Other Charges, and various fund balances.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Salaries & Benefits, Services & Supplies, and various fund balances.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Salaries & Benefits, Services & Supplies, and various fund balances.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for IG Rev - State, IG Rev - Federal, and various fund balances.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Other Fin Sources, Fund Balance, and various fund balances.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Rev Use Money/Prop, IG Rev - Federal, and various fund balances.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Intrafund Abatement, Total Appropriations, and various fund balances.

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Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Rev Use Money/Prop, IG Rev - State, and various fund balances.

22-1866 G 125 of 136

Special Revenue Funds ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for Rev Use Money/Prop, IG Rev - State, and various fund balances.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5320210 BH: ADP DRUNK DRIVER SRF.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5320215 BH: ADP DRUG FINE SRF.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF.

Public Health Fund

The Public Health division has multiple subfunds within the Public Health Fund.

The Public Health subfund consists of program accounts that do not require a separate subfund, including: Communicable Disease Unit, Tobacco, Maternal Child and Adolescent Health (MCAH), California Children's Services (CCS), Oral Health and Trauma Prevention Program (OTPP), Immunization Program (IP), Adult Block Grant, CVAT-19-01-C, Enduring Streets Program, CVAT-19-01-B, Immunization Response Grant, Immunization Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Reorganization fund balance resides.

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

The Domestic Violence Centers subfund is the result of CA W&G Code 18290-18299.8, which establishes the Domestic Violence Shelter Grant Program Act. The fund from a portion of cigarette license fees are 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.

The Medical Administration subfund consists of a medical fund balance from the former Title XIX M&A activities, and then funded Public Health Administration activities. The fund balance is distributed for Public Health use and now accounted for in the Public Health subfund.

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

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

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.

The Prom 16 Tobacco Use Prevention subfund receives funding per the Tobacco Tax and Health Protection Act of 2016, this state law authorizes a tax of three dollars (\$3) per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

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

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for DEPT 54 PUBLIC HEALTH and ORG 5400000 PH: ADMINISTRATION.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5400000 PH: M&A SRF.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5400010 PH: M&A SRF.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5400010 PH: M&A SRF.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5430030 PH: JAIL.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440040 PH: DOMESTIC VIOLENCE.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440040 PH: CARSEAT PROGRAM.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5400010 PH: CARSEAT PROGRAM.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440030 PH: BIKE HELMET PROGRAM.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440040 PH: TOBACCO SETTLEMENT.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440040 PH: TOBACCO USE PREVENTION.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440050 PH: TOBACCO USE PREVENT.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440060 PH: CMSP GRANT.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 5440070 PH: PROP 56 TOBACCO USE PREVENT.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Countywide Special Revenue Fund in the Animal Services Department

The Countywide Special Revenue Fund in the Animal Services Department includes three subfunds: The Animal Services Fund, the Animal Services Fund, and the Animal Services Fund.

The Animal Services Fund is established to provide adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship.

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

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

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for DEPT 55 ANIMAL SERVICES and ORG 557070 AS: CWSR ANIMALS 4 RETIRED FND.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Countywide Special Revenue Fund in the Veterans Services Department

The Countywide Special Revenue Fund in the Veterans Services Department includes two subfunds: The Veterans Affairs Commission subfund and the Veterans Affairs Commission subfund.

The Veterans Affairs Commission subfund holds balances for special projects that are determined by the Veterans Affairs Commission. Funding includes the annual Treatment Occupancy Tax allocations to Veterans Affairs and any private donations.

The License Plate Fees MLC 9727 Fund is restricted for use to expand the support of assistive military service-related. The license plate fee revenue is typically used for Extra Help Staffing in Veterans Services.

Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for DEPT 42 VETERAN AFFAIRS and ORG 420700 VET: CWSR - VETERAN AFFAIRS.

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Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2022-23

Countywide Special Revenue Fund in the Veterans Services Department

The Countywide Special Revenue Fund in the Veterans Services Department includes two subfunds: The Veterans Affairs Commission subfund and the Veterans Affairs Commission subfund.

The Veterans Affairs Commission subfund holds balances for special projects that are determined by the Veterans Affairs Commission. Funding includes the annual Treatment Occupancy Tax allocations to Veterans Affairs and any private donations.

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Table with columns: Description, FY 2021-22 Actual, CAO Recommended, CAO Proposed Adopted, Difference from Recommended. Includes rows for ORG 427000 VET: CWSR - VETERAN AFFAIRS and ORG 427001 VET: CWSR - LICENSE PLATES.

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Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2022-23

A fixed asset is an asset of long-term character such as land, buildings and equipment exceeding a \$5,000 value, also referred to as a “capital asset.” The County’s Budget Policy B-16, item 14, states that “Fixed Assets requested and approved through the annual Budget Process will be included in the Departments’ recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget.”

The list below represents all fixed assets with the exception of projects outlined in the Accumulative Capital Outlay Fund narrative and workplan. Further explanation on individual fixed assets can be found in the department narratives.

FIXED ASSET EQUIPMENT

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund				
Chief Administrative Office				
Central Services - Facilities				
6040	1	Tractor	\$15,000	\$15,000
	1	Truck Utility Bed	\$12,000	\$12,000
Central Services - Parks				
	1	Credit Card Payment Kiosk	\$16,350	\$16,350
Chief Administrative Office Total				\$43,350
Health and Human Services Agency				
Animal Services				
6040	1	Dog Box Replacement	\$45,000	\$45,000
	1	Kennel Replacement	\$130,000	\$130,000
Health and Human Services Agency Total				\$175,000
Information Technologies				
6040	1	Data Center Hardware	\$150,000	\$150,000
	1	Firewall Security Hardware	\$70,000	\$70,000
	1	MUNIS Software Implementation	\$80,000	\$80,000
Information Technologies Total				\$300,000
Library				
6040	1	Shelving & Furniture	\$50,000	\$50,000
Library Total				\$50,000
Planning & Building				
6042	1	Large Format Scanner	\$18,000	\$18,000
Planning & Building Total				\$18,000
Probation				
6040	1	Camera Upgrade Equipment	\$13,950	\$13,950
	4	E-Mountain Bike	\$8,000	\$32,000
	1	Pod Camera Replacement	\$6,000	\$6,000
	1	Security Video Viewing Station	\$25,326	\$25,326
6042	1	Camera Upgrade Computers	\$20,000	\$20,000
	1	Server Storage	\$40,262	\$40,262

Exhibit 2

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2022-23

6045	1	JTC Vehicle	\$25,000	\$25,000
	1	Outreach Vehicle	\$40,000	\$40,000
		Probation Total		\$202,538
Sheriff				
6040	1	Avon Respirator	\$15,000	\$15,000
	1	Computer Voice Stress Analysis (CVSA) Machine (for employee backgrounds)	\$7,000	\$7,000
	1	Drone	\$32,000	\$32,000
	1	Drone	\$15,000	\$15,000
	1	Explosives Ordinance Disposal (EOD) System	\$160,000	\$160,000
	1	Food Processor	\$14,000	\$14,000
	1	Forklift	\$16,000	\$16,000
	1	Gym Equipment	\$8,000	\$8,000
	1	License Plate Reader (LPR) Expansion	\$350,000	\$350,000
	1	LPR Trailer System	\$62,000	\$62,000
	1	Microfiche Reader	\$6,000	\$6,000
	1	Radios	\$245,000	\$245,000
	1	Robot Disruptor	\$10,000	\$10,000
	1	Simulcast Phase I	\$300,000	\$300,000
	1	Simulcast Phase II	\$300,000	\$300,000
	1	Tamper Proof Control System	\$36,000	\$36,000
	1	Training Mat	\$6,500	\$6,500
6042	1	Briefcam	\$42,000	\$42,000
	1	Cellebrite Annual	\$111,000	\$111,000
	1	Critical Archive Equipment	\$50,000	\$50,000
	1	Digital Storage Battery Backup	\$6,000	\$6,000
	1	Digital Storage Expansion	\$23,000	\$23,000
	30	In Car Video Systems	\$6,000	\$180,000
	3	Livescan Machines	\$30,000	\$90,000
6045	1	Boat	\$135,000	\$135,000
	1	Chevy 350 SWAT Equipped	\$250,000	\$250,000
	1	CSI Van	\$250,000	\$250,000
	1	Dive Van	\$60,000	\$60,000
	1	Helicopter	\$3,100,000	\$3,100,000
	1	Personal Watercrafts / Trailers	\$94,000	\$94,000
	1	Off Highway Vehicle Jeep	\$150,000	\$150,000
	1	Replacement SUV	\$60,000	\$60,000
	1	ROOK Tactical Vehicle	\$520,000	\$520,000
	1	Search & Rescue Truck	\$75,000	\$75,000
	1	Snowcat Vehicle / Trailer	\$160,000	\$160,000
	2	Truck	\$60,000	\$120,000
		Sheriff Grant/Special Revenue Funds		\$4,538,500

ADOPTED BUDGET REVISIONS • FY 2022-23

			Sheriff General Fund	\$2,520,000
			Sheriff Total	\$7,058,500
<hr/> Treasurer-Tax Collector				
6040	1	Computer Whiteboard	\$10,500	\$10,500
		Treasurer-Tax Collector Total		\$10,500
		General Fund Total		\$7,857,888

FUND TYPE 11: SPECIAL REVENUE FUNDS

<hr/> Health and Human Services Agency				
Community Services				
6040	1	Dog Kennels	\$24,200	\$24,200
	1	Server for Security Footage	\$6,050	\$6,050
	1	Temporary Structures for Homelessness	\$769,750	\$769,750
Public Health				
6045	1	Mobile Public Health Van West Slope	\$250,000	\$250,000
		Health and Human Services Total		\$1,050,000
<hr/> Transportation - Road Fund				
6040	1	3 Axle Dump Truck	\$284,653	\$284,653
	1	6x14 Utility Trailer	\$6,000	\$6,000
	1	Aerial Bucket Truck	\$175,000	\$175,000
	1	Air Compressor for SLT	\$15,000	\$15,000
	2	ALDIS/Gridsmart Camera Signal System	\$32,000	\$64,000
	1	Animal Removal Truck	\$90,000	\$90,000
	2	Bike/ Pedestrian Counter	\$7,000	\$14,000
	1	Cab & Chassis	\$102,720	\$102,720
	1	Coarse shaker for Materials Lab	\$5,500	\$5,500
	1	Compact Track Loader	\$141,652	\$141,652
	1	Diesel Exhaust Fluid (DEF) Fill Station	\$10,000	\$10,000
	1	Dump Truck	\$215,812	\$215,812
	2	Fuel Cell Engine/Storage	\$30,000	\$60,000
	1	Fuel Tank 6,000 Gallon	\$72,910	\$72,910
	1	Grader	\$400,000	\$400,000
	2	IT Loader	\$195,000	\$390,000
	1	Mechanic Shop Service Truck	\$180,000	\$180,000
	1	Metro Tech Utility Locator	\$8,000	\$8,000
	2	Nuclear Gauge	\$10,000	\$20,000
	2	Plow	\$25,000	\$50,000
	8	Portable Lifts	\$14,500	\$116,000
	1	Pressure Washer for Wash Rack	\$6,500	\$6,500
	2	Processors	\$17,800	\$35,600
	2	Roll-Off Chipper Box	\$65,000	\$130,000

Exhibit 2

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2022-23

1	Roll-Off Water Tank 2000 Gallon	\$60,000	\$60,000
1	Schibeci Cold Planer	\$55,000	\$55,000
1	Service Truck Crimping Station	\$8,000	\$8,000
2	Slip-In Sander	\$44,000	\$88,000
1	Snow Blower	\$250,000	\$250,000
1	Snow Plow Brine Unit	\$16,350	\$16,350
1	Sweeper	\$338,826	\$338,826
1	Vactor Truck	\$660,000	\$660,000
1	Wheel Loader	\$280,976	\$280,976
		Transportation Total	\$4,350,499

11 Special Revenue Funds Total \$5,400,499

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management

6040	2	Cargo Containers	\$15,000	\$30,000
	1	Portable Mass Spectrometer	\$106,664	\$106,664
	4	20-yard Sludge Box	\$6,250	\$25,000
			Environmental Management Total	\$161,664

13 Special Revenue Funds: Districts Total \$161,664

FUND TYPE 51: ENTERPRISE FUNDS

Planning & Building - Airports

6040	1	Compact Utility Tractor	\$27,937	\$27,937
	1	John Deere Zero Turn Mower	\$5,683	\$5,683
	1	Generac 45kw Protector Generator	\$15,550	\$15,550
	1	Fuel Dispensers	\$22,019	\$22,019
			Airports Total	\$71,189

Enterprise Fund Total \$71,189

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet

6045	1	1 Ton Diesel Pickup	\$65,000	\$65,000
	2	1/2 Ton 4x4 Pickup	\$56,000	\$112,000
	3	1/2 Ton Pickup	\$43,000	\$129,000
	1	1/2 Ton Pickup	\$51,000	\$51,000
	1	1/2 Ton Pickup	\$31,000	\$31,000
	1	1/2 Ton Pickup	\$32,000	\$32,000
	2	3/4 Ton 4x4 Pickup	\$60,000	\$120,000

Exhibit 2

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2022-23

2	AWD Minivan	\$50,000	\$100,000
1	Compact EV	\$35,000	\$35,000
1	1/2 Ton Pickup	\$55,000	\$55,000
1	Full-size AWD Van	\$50,000	\$50,000
10	Full-size SUV	\$59,000	\$590,000
3	Full-size Van	\$62,000	\$186,000
1	Hybrid Truck	\$44,500	\$44,500
1	Mid-size Pickup	\$40,000	\$40,000
3	Mid-size Sedan	\$38,500	\$115,500
6	Mid-size SUV	\$39,400	\$236,400
1	Mid-size SUV	\$32,000	\$32,000
1	Mid-size SUV (carryover)	\$32,000	\$32,000
9	Mid-size SUV/COV	\$42,000	\$378,000
	Fleet Total		\$2,434,400

Internal Service Funds Total \$2,434,400

Fixed Asset Equipment Total \$15,925,640

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund				
Chief Administrative Office				
Central Services - Facilities				
6045	1	Security System	\$43,758	\$43,758
Parks				
6020	1	Old Depot Bike Park	\$1,808,776	\$1,808,776
	1	Forebay Park	\$240,667	\$240,667
	1	Rail Park	\$62,500	\$62,500
	1	Dog Park	\$62,500	\$62,500
6021	1	Diamond Springs Park	\$300,000	\$300,000
	1	Rubicon Building	\$215,000	\$215,000
		Chief Administrative Office Total		\$2,733,201
District Attorney				
6045	1	Security System	\$56,071	\$56,071
		District Attorney Total		\$56,071
Information Technologies				
6045	1	Government Center Fiber Replacement	\$85,000	\$85,000
		Information Technologies Total		\$85,000
Recorder-Clerk				

Exhibit 2

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2022-23

6045	1	Security System	\$31,468	\$31,468
			Recorder-Clerk Total	\$31,468
			General Fund Total	\$2,905,740

FUND TYPE 11: SPECIAL REVENUE FUNDS

Transportation - Road Fund

6040	1	Tahoma Building Sleeping Quarters	\$500,000	\$500,000
	1	Tahoma Building Shop	\$850,000	\$850,000
	1	Generator for Bullion Bend location	\$40,000	\$40,000
	1	Replace asbestos flooring	\$250,000	\$250,000
	1	Replace windows at Headington Location	\$100,000	\$100,000
	1	Repair Concrete Apron at Equipment Shop	\$200,000	\$200,000
6027	1	Board Approved CIP	\$6,733,147	\$6,733,147
			Transportation Total	\$8,673,147

11 Special Revenue Funds Total \$8,673,147

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management

6040	1	Roll Up Doors	\$35,000	\$35,000
	1	Headworks Construction	\$1,600,000	\$1,600,000
		Headworks Engineering	\$325,000	\$325,000
			Environmental Management Total	\$1,960,000

13 Special Revenue Funds: Districts Total \$1,960,000

FUND TYPE 51: ENTERPRISE FUNDS

Planning & Building - Airports

6021	1	Placerville On-Airport Obstruction Removal	\$20,000	\$20,000
	1	Georgetown On-Airport Obstruction Removal	\$26,000	\$26,000
			Airports Total	\$46,000

Enterprise Fund Total \$46,000

FUND TYPE 52: INTERNAL SERVICE FUNDS

Risk Management				
6045	1	Security System	\$35,702	\$35,702
			Risk Total	\$35,702
Transportation - Fleet				
6045	1	Split HVAC System	\$50,000	\$50,000
			Fleet Total	\$50,000
Internal Service Funds Total				\$85,702
Fixed Asset Equipment Total				\$13,670,589

Exhibit 3
Facilities Capital Budget Workplan
ADOPTED BUDGET • FY 2022-23

CAO FY 2022-23 Facilities Capital Budget PROPOSED WORKPLAN as of September 20, 2022		
Project Title	Requested Amount for FY 2022-23	Funding Source
Countywide Special Projects	150,000	ACO Fund
Facilities Planning	150,000	ACO Fund
New Facility Asset Management System	312,000	ACO Fund
Placerville Jail Expansion	18,196,959	SB844 Grant
- Staff time not billable to grant	100,000	ACO Fund
- Match requirement	180,284	General Fund
Juvenile Hall Replacement planning/design	800,000	\$550K General Fund, \$250K JH reserve
El Dorado Center - SLT	50,000	ACO Fund
Shakori Garage	3,332,542	General Fund - Capital Reserve
Deferred Maintenance (see below)	6,499,580	\$3,004,283 ACO Fund, \$192,597 CJ Funding, \$100,000 Tobacco Settlement, \$3,252,700 GF
Parks and Trails (see detail below)	366,000	\$100,000 General Fund, \$260,850 ACO Fund, \$5,150 Quimby Funds
AQMD Charging Stations	0	AQMD funds
Sheriff Various Projects	1,085,000	Sheriff
Facilities Planning Spring Street/Courts/PHF/Elections	500,000	General Fund
Placerville Jail Safety Upgrades	600,000	General Fund
SLT Jail Safety Upgrades	375,000	General Fund
SLT JTC outdoor heating	167,529	Probation
Public Health Lab expansion	100,000	Public Health ARPA Funds
Chili Bar	250,000	General Fund (Org 1560620)
New El Dorado Center Project	10,000,000	Capital Designation \$4,389,981, EDC Designation \$2,310,019, PH Fund Balance \$800K, Tobacco Settlement \$800K, ARPA \$1.7M
Total ACO Workplan	43,214,894	

Totals by Funding Source	
ACO	4,027,133
Criminal Justice SRF	192,597
General Fund (Org 1550500)	5,507,984
General Fund (Chili Bar - Org 1560620)	250,000
Capital Designation	7,722,523
Designation for El Dorado Center	2,310,019
Juvenile Hall Designated Reserve	250,000
Quimby Funds	5,150

Exhibit 3

Facilities Capital Budget Workplan

ADOPTED BUDGET • FY 2022-23

HHSА Tobacco Settlement Funds	900,000
Sheriff	1,085,000
Probation	167,529
SB 844 Funds	18,196,959
Public Health ARPA Funds	1,800,000
Public Health Fund Balance	800,000
Total	43,214,894

Parks / Trails Workplan	Budget	Funding Source
Forebay Park Playground	40,000	General Fund
Forebay Park ADA	43,000	ACO Fund
Bradford Park Playgroud Cover	35,000	General Fund
SPTC Natural Trail Permits	43,000	ACO Fund
Pioneer Park Skatepark Pad	50,000	\$44,850 ACO Fund, Quimby \$5,150
HLP Shade Structure	25,000	General Fund
Joe's Skatepark Lighting	30,000	ACO Fund
HLP New Septic System for new bathroom	100,000	ACO Fund
Parks / Trails Total	366,000	

Deferred Maintenance Subtotals by Building:	
Building A	281,000
Building B	163,000
Building C	229,000
Ag	150,000
Placerville Jail (\$219K Criminal Justice)	1,635,000
Main Library	200,000
Cameron Park Library	78,000
El Dorado Hills Library	50,000
El Dorado Hills Sr. Center	542,000
Spring Street (\$100K Tobacco Settlement)	320,580
Veteran's Building	150,000
Placerville Animal Shelter	50,000
SLT Johnson Center	100,000
SLT JTC	25,000
SLT Jail	1,728,000
SLT Library	443,000
DOT Shakori (General Fund)	30,000
SLT Animal Shelter	50,000
SLT HHSА Sandy Way	275,000
Deferred Maintenance Total	6,499,580

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
11010001 - EROSION CONTROL	-	49,804.80	49,804.80	3610150	DOT: ENVIRONMENTAL IMPROVEMENT	0001	\$ 49,805	DEC	D		DEC Fund Balance
				3610150	DOT: ENVIRONMENTAL IMPROVEMENT	4300	\$ 49,805	DEC	C		DEC Professional Services
11030001 - ROAD FUND	(6,704,206.00)	(8,363,047.03)	(1,658,841.03)	3600010	DOT: GENERAL DEPARTMENT	0001	\$ 1,658,842	INC	C		INC Fund Balance
				3630300	DOT: MAINTENANCE	4303	\$ 1,689,515	INC	D		INC Road Maint & Const
				3600010	DOT: GENERAL DEPARTMENT	2024	\$ 30,673	INC	C		INC Operating Transfer In RDT
				3630300	DOT: MAINTENANCE	1856	\$ 22,725	INC	C		INC Interfund Spec Dist Maint
				3630300	DOT: MAINTENANCE	4303	\$ 22,725	INC	D		INC Road Maint & Const
11040001 - COUNTY ROAD DISTRICT	-	(30,672.28)	(30,672.28)	3600020	DOT: ROAD DISTRICT TAX	0001	\$ 30,673	INC	C		INC Fund Balance
				3600020	DOT: ROAD DISTRICT TAX	7000	\$ 30,673	INC	D	DOT	INC Operating Transfer Out
11050001 - SPECIAL AVIATION	(770.00)	(772.58)	(2.58)	3545450	SPECIAL AVIATION	0001	\$ 3	INC	C		INC Fund Balance
				3545450	SPECIAL AVIATION	7700	\$ 3	INC	D		INC Contingency
11060001 - FISH AND GAME PRESERVATION	-	(6,467.36)	(6,467.36)	3200000	FG: FISH AND GAME PRESERVATION	0001	\$ 6,468	INC	C		INC Fund Balance
				3200000	FG: FISH AND GAME PRESERVATION	7700	\$ 6,468	INC	D		INC Contingency
11080001 - HCED ECONC DEV	-	4,092.15	4,092.15	3735350	BP: HOUSING, COMM, & ECON DEV	0001	\$ 4,093	DEC	D		DEC Fund Balance
				3735350	BP: HOUSING, COMM, & ECON DEV	4500	\$ 4,093	DEC	C		DEC Special Department Expense
11080010 - HCED AFFORDABLE HOUSING	(21,022.00)	(180,027.32)	(159,005.32)	3735351	BP: AFFORDABLE HOUSING	0001	\$ 159,006	INC	C		INC Fund Balance
				3735351	BP: AFFORDABLE HOUSING	7700	\$ 159,006	INC	D		INC Contingency
11080020 - HCED CDBG REVOLVING LOAN ACCT	(360,469.00)	(524,293.55)	(163,824.55)	3735352	BP: CDBG REVOLVING LOAN	0001	\$ 163,825	INC	C		INC Fund Balance
				3735352	BP: CDBG REVOLVING LOAN	7700	\$ 163,825	INC	D		INC Contingency
11080030 - HCED HOME REVOLVING LOAN ACCT	(407,719.00)	(670,711.20)	(262,992.20)	3735353	BP: HOME REVOLVING LOAN	0001	\$ 262,993	INC	C		INC Fund Balance
				3735353	BP: HOME REVOLVING LOAN	7700	\$ 262,993	INC	D		INC Contingency
11160001 - FEDERAL FOREST RESERVE	(132,500.00)	(253,269.69)	(120,769.69)	1321000	DC: FEDERAL FOREST RESERVE	0001	\$ 120,770	INC	C		INC Fund Balance
				1321000	DC: FEDERAL FOREST RESERVE	4501	\$ 120,770	INC	D		INC Special Projects
11180001 - JAIL COMMISSARY	(2,245,576.00)	(2,359,000.12)	(113,424.12)	2430350	SH: CUSTODY - COMMISSARY	0001	\$ 113,425	INC	C		INC Fund Balance
				2430350	SH: CUSTODY - COMMISSARY	7700	\$ 113,425	INC	D		INC Contingency
11190001 - PLACERVILLE UNION CEMETERY	(38,494.00)	(38,653.02)	(159.02)	3535350	PLACERVILLE UNION CEM	0001	\$ 160	INC	C		INC Fund Balance
				3535350	PLACERVILLE UNION CEM	7700	\$ 160	INC	D		INC Contingency
11200100 - EMERGENCY MEDICAL SERVICES	-	(783.51)	(783.51)	1210150	EMS: AMBULANCE BILLING	0001	\$ 784	INC	C		INC Fund Balance
				1210150	EMS: AMBULANCE BILLING	7000	\$ 784	INC	D		INC Ops Tfr Out
				1230100	EMS: EMERGENCY MEDICAL SERVICE	2020	\$ 784	INC	C		INC Ops Tfr In
				1230100	EMS: EMERGENCY MEDICAL SERVICE	4500	\$ 784	INC	D		INC Special Dept Exp
11200160 - MADDY EMS	(386,551.00)	(228,377.88)	158,173.12	1210160	EMS: MADDY EMS	0001	\$ 158,173	DEC	D		DEC Fund Balance
				1210160	EMS: MADDY EMS	7700	\$ 158,173	DEC	C		DEC Contingency
12030306 - OVERPAYMENTS GC29375.1	(6,000.00)	(6,592.10)	(592.10)	0370706	AU: CWSR - OVERPAYMENTS	0001	\$ 593	INC	C		INC Fund Balance
				0370706	AU: CWSR - OVERPAYMENTS	7700	\$ 593	INC	D		INC Contingency
12030309 - AUDITOR EQUIPMENT AUTOMATION	(23,045.00)	(23,025.60)	19.40	0370709	AU: CWSR - AUDITOR EQUIP AUTO	0001	\$ 19	DEC	D		DEC Fund Balance
				0370709	AU: CWSR - AUDITOR EQUIP AUTO	7700	\$ 19	DEC	C		DEC Contingency
12050300 - ASSESSOR AB1653	(23,500.00)	(73,594.68)	(50,094.68)	0570700	AS: CWSR - AB1653	0001	\$ 50,095	INC	C		INC Fund Balance
				0570700	AS: CWSR - AB1653	7700	\$ 50,095	INC	D		INC Contingency

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variations	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
12060100 - PUBLIC SAFETY FACILITY LOAN	-	(69.56)	(69.56)	0670100	CAO: CWSR - PUB SAF FAC LOAN	0001	\$ 70	INC	C		INC Fund Balance
				0670100	CAO: CWSR - PUB SAF FAC LOAN	7000	\$ 70	INC	D	FAC	INC Ops Tfr Out
				0640450	CAO: FACILITIES - ACO	2020	\$ 70	INC	C		INC Ops Tfr In
				0640450	CAO: FACILITIES - ACO	0400	\$ 70	DEC	D		DEC Interest
12060309 - ALTERNATIVE DISPUTE RESOLUTION	(79,399.00)	(103,699.84)	(24,300.84)	0670715	CAO: CWSR - ALTERNATIVE DISPT	0001	\$ 24,301	INC	C		INC Fund Balance
				0670715	CAO: CWSR - ALTERNATIVE DISPT	4300	\$ 24,301	INC	D		INC Prof Svcs
12060313 - CHILD WAITING ROOM	-	(149.71)	(149.71)	0670716	CAO: CWSR - CHILD WAITING RM	0001	\$ 150	INC	C		INC Fund Balance
				0670716	CAO: CWSR - CHILD WAITING RM	7700	\$ 150	INC	D		INC Contingency
12060315 - PUBLIC SAFETY IMPACT FEE	(47,173.00)	(925.31)	46,247.69	0670718	CAO: CWSR - EDH PUBLIC SAFETY	0001	\$ 46,247	DEC	D		DEC Fund Balance
				0670718	CAO: CWSR - EDH PUBLIC SAFETY	7700	\$ 46,247	DEC	C		DEC Contingency
12060316 - STATE OFF-HIGHWAY VEHICLE FEES	(579,174.00)	(585,993.57)	(6,819.57)	0670719	CAO: CWSR - ST OFF-HIGHWAY VEH	0001	\$ 6,820	INC	C		INC Fund Balance
				0670719	CAO: CWSR - ST OFF-HIGHWAY VEH	7700	\$ 6,820	INC	D		INC Contingency
12060317 - EL DORADO - SMUD COOP AGRMNT	(4,364,179.00)	(4,364,205.90)	(26.90)	0670720	CAO: CWSR - ED SMUD COOP AGR	0001	\$ 27	INC	C		INC Fund Balance
				0670720	CAO: CWSR - ED SMUD COOP AGR	7700	\$ 27	INC	D		INC Contingency
12060318 - VETERAN'S HOUSE COMMITTEE FAC	(29,395.00)	(44,283.75)	(14,888.75)	0670721	CAO: CWSR - VETS HOUSE	0001	\$ 14,889	INC	C		INC Fund Balance
				0670721	CAO: CWSR - VETS HOUSE	4501	\$ 14,889	INC	D		INC Special Projects
12060319 - GILMORE EDH SENIOR CENTER	(932,659.00)	(933,441.85)	(782.85)	0670722	CAO: CWSR - GILMORE EDH SR CTR	0001	\$ 783	INC	C		INC Fund Balance
				0670722	CAO: CWSR - GILMORE EDH SR CTR	7700	\$ 783	INC	D		INC Contingency
12060403 - QUIMBY: MOTHERLODE	(13,772.00)	(9,970.63)	3,801.37	0670734	CAO: CWSR - MOTHERLODE	0001	\$ 3,801	DEC	D		DEC Fund Balance
				0670734	CAO: CWSR - MOTHERLODE	7700	\$ 3,801	DEC	C		DEC Contingency
12060404 - QUIMBY: PONDEROSA	(90,108.00)	(100,598.78)	(10,490.78)	0670735	CAO: CWSR - PONDEROSA	0001	\$ 10,491	INC	C		INC Fund Balance
				0670735	CAO: CWSR - PONDEROSA	7700	\$ 10,491	INC	D		INC Contingency
12060408 - TRAILS COMMITTEE	(2,135.00)	(2,139.60)	(4.60)	0670739	CAO: CWSR - TRAILS COMMITTEE	0001	\$ 5	INC	C		INC Fund Balance
				0670739	CAO: CWSR - TRAILS COMMITTEE	7000	\$ 5	INC	D		INC Ops Tfrs Out
				0620200	CS: PARKS/RIVER/TRAIL	2020	\$ 5	INC	C		INC Ops Tfrs In
				0620200	CS: PARKS/RIVER/TRAIL	4500	\$ 5	INC	D		INC Special Dept Exp
12060410 - HENNINGSEN LOTUS PARK	(170,713.00)	(208,967.47)	(38,254.47)	0670731	CAO: CWSR - HENNINGSEN LOTUS	0001	\$ 38,255	INC	C		INC Fund Balance
				0670731	CAO: CWSR - HENNINGSEN LOTUS	7700	\$ 38,255	INC	D		INC Contingency
12060411 - PIONEER PARK	(5,910.00)	(6,049.76)	(139.76)	0670732	CAO: CWSR - PIONEER PARK	0001	\$ 140	INC	C		INC Fund Balance
				0670732	CAO: CWSR - PIONEER PARK	7700	\$ 140	INC	D		INC Contingency
12060414 - RIVER USE PERMIT	(323,937.00)	(329,596.86)	(5,659.86)	0670740	CAO: CWSR - RIVER USE PERMITS	0001	\$ 5,660	INC	C		INC Fund Balance
				0670740	CAO: CWSR - RIVER USE PERMITS	7700	\$ 5,660	INC	D		INC Contingency
12150001 - NON DEPARTMENTAL SPEC REVENUE	(32,330,092.00)	(32,331,091.67)	(999.67)	1570710	ND: AMERICAN RESCUE PLAN	0001	\$ 1,000	INC	C		INC Fund Balance
				1570710	ND: AMERICAN RESCUE PLAN	7700	\$ 1,000	INC	D		INC Contingency
12180300 - MICRO GC27361.4A	(788,645.00)	(950,438.44)	(161,793.44)	1870700	RC: CWSR - MICRO	0001	\$ 161,794	INC	C		INC Fund Balance
				1870700	RC: CWSR - MICRO	7700	\$ 161,794	INC	D		INC Contingency
12180301 - COMPUTER SYSTEM GC273612.C	(1,377,149.00)	(1,559,942.10)	(182,793.10)	1870701	RC: CWSR - COMPUTER SYSTEM	0001	\$ 182,794	INC	C		INC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
				1870701	RC: CWSR - COMPUTER SYSTEM	7700	\$ 182,794	INC	D		INC Contingency
12180302 - NOTARY CONFIDENTIAL MARRIAGE	(9,944.00)	(10,788.79)	(844.79)	1870702	RC: CWSR - NOTARY PBLIC CNF MRG	0001	\$ 845	INC	C		INC Fund Balance
				1870702	RC: CWSR - NOTARY PBLIC CNF MRG	7700	\$ 845	INC	D		INC Contingency
12180303 - VITAL HEALTH STATS H5103640B.3	(88,840.00)	(109,036.88)	(20,196.88)	1870703	RC: CWSR - VITAL HEALTH STATS	0001	\$ 20,197	INC	C		INC Fund Balance
				1870703	RC: CWSR - VITAL HEALTH STATS	7700	\$ 20,197	INC	D		INC Contingency
12180305 - SS TRUNCATION GC27361(D)(1)	(532,062.00)	(534,671.70)	(2,609.70)	1870705	RC: CWSR - SOC SEC TRUNCATION	0001	\$ 2,610	INC	C		INC Fund Balance
				1870705	RC: CWSR - SOC SEC TRUNCATION	7700	\$ 2,610	INC	D		INC Contingency
12180306 - ELECTRONIC RECORDING (ERDS)	(647,319.00)	(612,543.67)	34,775.33	1870706	RC: CWSR - ELCT RCRO DLVRY SYS	0001	\$ 34,775	DEC	D		DEC Fund Balance
				1870706	RC: CWSR - ELCT RCRO DLVRY SYS	7700	\$ 34,775	DEC	C		DEC Contingency
12220300 - NARCO SHARE STATE	(38,896.00)	(49,240.56)	(10,344.56)	2270700	DA:CWSR - STATE	0001	\$ 10,345	INC	C		INC Fund Balance
				2270700	DA:CWSR - STATE	7700	\$ 10,345	INC	D		INC Contingency
12220303 - NARCO SHAR FED 6/3/07	(257,458.00)	(521,206.15)	(263,748.15)	2270703	DA:CWSR - FEDERAL AGRMT 6/3/07	0001	\$ 263,749	INC	C		INC Fund Balance
				2270703	DA:CWSR - FEDERAL AGRMT 6/3/07	7700	\$ 263,749	INC	D		INC Contingency
12220306 - ASSET SEIZURE TREASURY FUNDS	(23,455.00)	(23,451.93)	3.07	2270706	DA:CWSR - ASSET SEIZURE	0001	\$ 3	DEC	D		DEC Fund Balance
				2270706	DA:CWSR - ASSET SEIZURE	7700	\$ 3	DEC	C		DEC Contingency
12220331 - AUTO FRAUD PROGRAM 2007/08	-	(54,813.79)	(54,813.79)	2270731	DA:CWSR - AUTO FRAUD	0001	\$ 54,814	INC	C		INC Fund Balance
				2270731	DA:CWSR - AUTO FRAUD	7700	\$ 54,814	INC	D		INC Contingency
12220341 - WORKERS' COMP FRAUD 2007/08	-	(99,616.58)	(99,616.58)	2270741	DA:CWSR - WORKERS COMP FRAUD	0001	\$ 99,617	INC	C		INC Fund Balance
				2270741	DA:CWSR - WORKERS COMP FRAUD	7700	\$ 99,617	INC	D		INC Contingency
12220361 - ENVIRONMENTAL TRUST	(55,799.00)	(67,034.29)	(11,235.29)	2270761	DA:CWSR - ENVIRONMENTAL TRUST	0001	\$ 11,236	INC	C		INC Fund Balance
				2270761	DA:CWSR - ENVIRONMENTAL TRUST	7700	\$ 11,236	INC	D		INC Contingency
12220362 - REAL ESTATE FRAUD PROSECUTION	(569,670.00)	(602,874.97)	(33,204.97)	2270762	DA:CWSR - REAL EST FRD PROSCTN	0001	\$ 33,205	INC	C		INC Fund Balance
				2270762	DA:CWSR - REAL EST FRD PROSCTN	7700	\$ 33,205	INC	D		INC Contingency
12220363 - PROPOSITION 64	(8,344.00)	(10,281.54)	(1,937.54)	2270763	DA:CWSR - PROPOSITION 64	0001	\$ 1,938	INC	C		INC Fund Balance
				2270763	DA:CWSR - PROPOSITION 64	7700	\$ 1,938	INC	D		INC Contingency
12220364 - 15% ASSET FORFEITURE	(40,814.00)	(50,741.06)	(9,927.06)	2270764	DA:CWSR - 15% ASSET FORFEITURE	0001	\$ 9,928	INC	C		INC Fund Balance
				2270764	DA:CWSR - 15% ASSET FORFEITURE	7700	\$ 9,928	INC	D		INC Contingency
12240303 - EQUITABLE SHARING ASSETS	(1,076,000.00)	(1,076,050.72)	(50.72)	2470703	SH: CWSR - FED EQUITABLE JUSTC	0001	\$ 51	INC	C		INC Fund Balance
				2470703	SH: CWSR - FED EQUITABLE JUSTC	7700	\$ 51	INC	D		INC Contingency
12240306 - ASSET SEIZURE TRUST	(56,136.00)	(56,368.77)	(232.77)	2470706	SH: CWSR - FED EQUITABLE TRSRY	0001	\$ 233	INC	C		INC Fund Balance
				2470706	SH: CWSR - FED EQUITABLE TRSRY	7700	\$ 233	INC	D		INC Contingency
12240309 - CIVIL EQUIPMENT GC26731	(229,000.00)	(229,036.63)	(36.63)	2470709	SH: CWSR - CIVIL EQUIPMENT	0001	\$ 37	INC	C		INC Fund Balance
				2470709	SH: CWSR - CIVIL EQUIPMENT	7700	\$ 37	INC	D		INC Contingency
12240310 - CALMMET	(1,404,960.00)	(1,064,051.70)	340,908.30	2470710	SH: CWSR - CALMMET	0001	\$ 340,908	DEC	D		DEC Fund Balance
				2470710	SH: CWSR - CALMMET	7700	\$ 340,908	DEC	C		DEC Contingency
12240311 - CUSTODY SERVICES	(659,726.00)	(666,404.27)	(6,678.27)	2470711	SH: CWSR - CUSTODY SERVICES	0001	\$ 6,679	INC	C		INC Fund Balance
				2470711	SH: CWSR - CUSTODY SERVICES	7700	\$ 6,679	INC	D		INC Contingency

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
12240312 - RURAL COUNTIES	(2,330,000.00)	(2,331,552.10)	(1,552.10)	2470712	SH: CWSR - RURAL COUNTY	0001	\$ 1,553	INC	C		INC Fund Balance
				2470712	SH: CWSR - RURAL COUNTY	7700	\$ 1,553	INC	D		INC Contingency
12240315 - STATE ASSET SEIZURE	(751,300.00)	(753,966.35)	(2,666.35)	2470715	SH: CWSR - STATE ASSET SEIZURE	0001	\$ 2,667	INC	C		INC Fund Balance
				2470715	SH: CWSR - STATE ASSET SEIZURE	7700	\$ 2,667	INC	D		INC Contingency
12240351 - SEARCH AND RESCUE DONATIONS	(1,685.00)	(1,687.31)	(2.31)	2470751	SH: CWSR - SEARCH AND RESCUE	0001	\$ 3	INC	C		INC Fund Balance
				2470751	SH: CWSR - SEARCH AND RESCUE	7700	\$ 3	INC	D		INC Contingency
12240353 - FINGERPRINT ID VC9250.19	(228,297.00)	(572,143.41)	(343,846.41)	2470753	SH: CWSR - FINGERPRINT ID	0001	\$ 343,847	INC	C		INC Fund Balance
				2470753	SH: CWSR - FINGERPRINT ID	7700	\$ 343,847	INC	D		INC Contingency
12240354 - DNA IDENTIFICATION GC76104.6	(47,581.00)	(82,653.68)	(35,072.68)	2470754	SH: CWSR - DNA ID	0001	\$ 35,073	INC	C		INC Fund Balance
				2470754	SH: CWSR - DNA ID	7700	\$ 35,073	INC	D		INC Contingency
12250326 - PROBATION AUTOMATION TRUST	(129,519.00)	(129,822.90)	(303.90)	2570726	PB: CWSR - PB AUTOMATION TRUST	0001	\$ 304	INC	C		INC Fund Balance
				2570726	PB: CWSR - PB AUTOMATION TRUST	7700	\$ 304	INC	D		INC Contingency
12310300 - VITICULTURAL	(47,078.00)	(47,244.36)	(166.36)	3170700	AG: CWSR - VITICULTURE	0001	\$ 167	INC	C		INC Fund Balance
				3170700	AG: CWSR - VITICULTURE	7700	\$ 167	INC	D		INC Contingency
12320300 - SAWMILL POND RESTOCKING PROJ	(2,162.00)	(0.69)	2,161.31	3270700	FG: CWSR - SAWMILL POND RESTCK	0001	\$ 2,161	DEC	D		DEC Fund Balance
				3270700	FG: CWSR - SAWMILL POND RESTCK	7700	\$ 2,161	DEC	C		DEC Contingency
12353301 - TIME & MATERIAL DEVLPR DEPOS	-	(50.52)	(50.52)	3570701	CDS: CNTY ENGINEER TIME/MAT	0001	\$ 51	INC	C		INC Fund Balance
				3570701	CDS: CNTY ENGINEER TIME/MAT	7700	\$ 51	INC	D		INC Contingency
12360304 - ROAD CONSTRUCT IMPRV IN LIEU	(58,300.00)	(59,410.11)	(1,110.11)	3670704	DOT: ROAD CONSTR IMPRV IN LIEU	0001	\$ 1,111	INC	C		INC Fund Balance
				3670704	DOT: ROAD CONSTR IMPRV IN LIEU	7700	\$ 1,111	INC	D		INC Contingency
12360355 - ITS PROGRAM	(169,231.00)	(344,044.22)	(174,813.22)	3670755	DOT: ITS PROGRAM	0001	\$ 174,814	INC	C		INC Fund Balance
				3670755	DOT: ITS PROGRAM	7700	\$ 174,814	INC	D		INC Contingency
12360360 - CASINO AGREMNT - HOV PROJECT	(6,621,073.00)	(7,435,529.92)	(814,456.92)	3670760	DOT: TRIBE AGMT-PUBLIC IMPRV	0001	\$ 814,457	INC	C		INC Fund Balance
				3670760	DOT: TRIBE AGMT-PUBLIC IMPRV	7700	\$ 814,457	INC	D		INC Contingency
12360361 - DOT SENATE BILL NO 1 - SB1	(4,838,639.00)	(6,461,147.51)	(1,622,508.51)	3670761	DOT: SENATE BILL NO1 - SB1	0001	\$ 1,622,509	INC	C		INC Fund Balance
				3670761	DOT: SENATE BILL NO1 - SB1	7700	\$ 1,622,509	INC	D		INC Contingency
12360362 - DOT RSTP STBGP	(1,224,943.00)	(2,130,164.72)	(905,221.72)	3670762	DOT:RSTP STBGP-EDCTC	0001	\$ 905,222	INC	C		INC Fund Balance
				3670762	DOT:RSTP STBGP-EDCTC	7700	\$ 905,222	INC	D		INC Contingency
12360363 - DOT RSTP MATCH	(499,440.00)	(600,689.74)	(101,249.74)	3670763	DOT:RSTP COUNTY MATCH	0001	\$ 101,250	INC	C		INC Fund Balance
				3670763	DOT:RSTP COUNTY MATCH	7700	\$ 101,250	INC	D		INC Contingency
12360364 - DOT RSTP EXCHANGE	(517,636.00)	(1,171,733.16)	(654,097.16)	3670764	DOT:RSTP COUNTY EXCHANGE	0001	\$ 654,098	INC	C		INC Fund Balance
				3670764	DOT:RSTP COUNTY EXCHANGE	7700	\$ 654,098	INC	D		INC Contingency
12360427 - BASS LAKE HILLS SPCFC PLAN ADM	(42.00)	(82,415.15)	(82,373.15)	3670727	DOT: BASS LK HILLS SPCFC PLN	0001	\$ 82,374	INC	C		INC Fund Balance
				3670727	DOT: BASS LK HILLS SPCFC PLN	7700	\$ 82,374	INC	D		INC Contingency
12360428 - SILVER SPRINGS	-	(139,091.71)	(139,091.71)	3670728	DOT: SILVER SPRINGS	0001	\$ 139,092	INC	C		INC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variations	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
				3670728	DOT: SILVER SPRINGS	4500	\$ 139,092	INC	D		INC Special Department Expense
12360510 - TIM ZN 8 EL DORADO HILLS	(9,891,965.00)	(12,811,338.39)	(2,919,373.39)	3670715	DOT: TIM ZN 8 EL DORADO HILLS	0001	\$ 2,919,374	INC	C		INC Fund Balance
				3670715	DOT: TIM ZN 8 EL DORADO HILLS	7700	\$ 2,919,374	INC	D		INC Contingency
12360511 - TIM - SILVA VALLEY INTERCHANGE	(2,164,186.00)	(3,344,093.41)	(1,179,907.41)	3670716	DOT: TIM SILVA VALLEY INTRCHNG	0001	\$ 1,179,908	INC	C		INC Fund Balance
				3670716	DOT: TIM SILVA VALLEY INTRCHNG	7700	\$ 1,179,908	INC	D		INC Contingency
12360512 - TIM ZNS 1 TO 7	(9,262,728.00)	(2,299,540.33)	6,963,187.67	3670717	DOT: TIM ZNS 1 TO 7	0001	\$ 6,963,187	DEC	D		DEC Fund Balance
				3670717	DOT: TIM ZNS 1 TO 7	0003	\$ 6,726,615	INC	C		INC From Designation OBJ 341
				3670717	DOT: TIM ZNS 1 TO 7	7700	\$ 236,572	DEC	C		DEC Contingency
12360513 - TIM HIGHWAY 50	(13,783,210.00)	(11,847,999.35)	1,935,210.65	3670718	DOT: TIM HIGHWAY 50	0001	\$ 1,935,210	DEC	D		DEC Fund Balance
				3670718	DOT: TIM HIGHWAY 50	7700	\$ 1,935,210	DEC	C		DEC Contingency
12360514 - DOT TIF ZONE A	(126,482.00)	(531,927.70)	(405,445.70)	3670719	DOT: TIF ZONE A	0001	\$ 405,446	INC	C		INC Fund Balance
				3670719	DOT: TIF ZONE A	7700	\$ 405,446	INC	D		INC Contingency
12360515 - DOT TIF ZONE B	(396,715.00)	(1,591,153.53)	(1,194,438.53)	3670720	DOT: TIF ZONE B	0001	\$ 1,194,439	INC	C		INC Fund Balance
				3670720	DOT: TIF ZONE B	7700	\$ 1,194,439	INC	D		INC Contingency
12360516 - SERRANO VILLAGE J7 FRONTG IMPR	(76,922.00)	(77,241.40)	(319.40)	3670721	DOT: SERRANO VILLAGE J7 FRONT	0001	\$ 320	INC	C		INC Fund Balance
				3670721	DOT: SERRANO VILLAGE J7 FRONT	7700	\$ 320	INC	D		INC Contingency
12360518 - BASS LK & BRIDLEWOOD INTERSECT	(6,154.00)	(148,037.16)	(141,883.16)	3670722	DOT: BASS LK & BRIDWD INTERSCT	0001	\$ 141,884	INC	C		INC Fund Balance
				3670722	DOT: BASS LK & BRIDWD INTERSCT	7700	\$ 141,884	INC	D		INC Contingency
12370306 - ABATE DANGEROUS BUILDINGS	(43,157.00)	(43,336.05)	(179.05)	3770706	BP: ABATEMENT DANGEROUS BLDGS	0001	\$ 180	INC	C		INC Fund Balance
				3770706	BP: ABATEMENT DANGEROUS BLDGS	7700	\$ 180	INC	D		INC Contingency
12370400 - TRPA BUILDING ALLOCATIONS	(114,000.00)	(104,000.00)	10,000.00	3770740	BP: TRPA BUILDING ALLOCATIONS	0001	\$ 10,000	DEC	D		DEC Fund Balance
				3770740	BP: TRPA BUILDING ALLOCATIONS	7700	\$ 10,000	DEC	C		DEC Contingency
12370504 - ECOLOGICAL PRESERVE FEE	(434,189.00)	(650,168.76)	(215,979.76)	3770754	BP: ECOLOGICAL PRESERVE FEE	0001	\$ 215,980	INC	C		INC Fund Balance
				3770754	BP: ECOLOGICAL PRESERVE FEE	7700	\$ 215,980	INC	D		INC Contingency
12370505 - OAK WOODLANDS CONSERVATION	(450,776.00)	(950,397.06)	(499,621.06)	3770755	BP: OAK WOODLANDS CONSERVATION	0001	\$ 499,622	INC	C		INC Fund Balance
				3770755	BP: OAK WOODLANDS CONSERVATION	7700	\$ 499,622	INC	D		INC Contingency
12370507 - STMS FEES BASS LAKE HILLS SP	(11.00)	(13.92)	(2.92)	3770757	BP: STMS FEES BASS LAKE HLS SP	0001	\$ 3	INC	C		INC Fund Balance
				3770757	BP: STMS FEES BASS LAKE HLS SP	7700	\$ 3	INC	D		INC Contingency
12370508 - CERTIFIED ACCESS SPECIALIST	(29,552.00)	(70,759.49)	(41,207.49)	3770758	BP: CERTIFIED ACCESS SPECIALST	0001	\$ 41,208	INC	C		INC Fund Balance
				3770758	BP: CERTIFIED ACCESS SPECIALST	7700	\$ 41,208	INC	D		INC Contingency
12370509 - OAK ADMIN FEE: OAK WOODLAND	-	(45,190.36)	(45,190.36)	3770759	OAK ADMIN FEE: OAK WOODLAND	0001	\$ 45,191	INC	C		INC Fund Balance
				3770759	OAK ADMIN FEE: OAK WOODLAND	7700	\$ 45,191	INC	D		INC Contingency
12380301 - CO HAZARDOUS WASTE MNGMNT PLAN	(2,025.00)	(2,023.12)	1.88	3870702	EM: COUNTY HAZ WASTE MGMT PLAN	0001	\$ 1	DEC	D		DEC Fund Balance
				3870702	EM: COUNTY HAZ WASTE MGMT PLAN	7000	\$ 1	DEC	C		DEC Operating Transfer Out
				3810130	EM: CSA #10 HAZARDOUS WASTE	2020	\$ 1	DEC	D		DEC Operating Transfer In
				3810130	EM: CSA #10 HAZARDOUS WASTE	7700	\$ 1	DEC	C		DEC Contingency

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
12380304 - UPA ENFORCEMENT PENALTIES	(40,375.00)	(43,534.31)	(3,159.31)	3870706	EM: UPA ENFORCEMENT PENALTIES	0001	\$ 3,160	INC	C		INC Fund Balance
				3870706	EM: UPA ENFORCEMENT PENALTIES	7700	\$ 3,160	INC	D		INC Contingency
12380305 - OIL PAYMENT PROGRAM GRANT	-	(1,589.05)	(1,589.05)	3870705	EM: OIL PAYMENT PROGRAM GRANT	0001	\$ 1,590	INC	C		INC Fund Balance
				3870705	EM: OIL PAYMENT PROGRAM GRANT	7000	\$ 1,590	INC	D		INC Operating Transfer Out
				3810130	EM: CSA #10 HAZARDOUS WASTE	2020	\$ 1,590	INC	C		INC Operating Transfer In
12380307 - CIVIL PENALTIES PHILLIPS 66	(83,625.00)	(93,285.33)	(9,660.33)	3810130	EM: CSA #10 HAZARDOUS WASTE	7700	\$ 1,590	INC	D		INC Contingency
				3870704	EM: PHILLIPS 66 SETTLEMENT	0001	\$ 9,661	INC	C		INC Fund Balance
				3870704	EM: PHILLIPS 66 SETTLEMENT	7700	\$ 9,661	INC	D		INC Contingency
12380308 - CITY/COUNTY PAYMENT PROGRAM	-	38,786.91	38,786.91	3870708	CITY/COUNTY PAYMNT PROGRAM	0001	\$ 38,786	DEC	D		DEC Fund Balance
				3870708	CITY/COUNTY PAYMNT PROGRAM	0880	\$ 38,786	INC	C		INC State Other
12430305 - BOOKMOBILE	(16,863.00)	(16,932.88)	(69.88)	4370705	LB: CWSR - BOOKMOBILE	0001	\$ 70	INC	C		INC Fund Balance
				4370705	LB: CWSR - BOOKMOBILE	7700	\$ 70	INC	D		INC Contingency
12430306 - GLORIA HAROOTUNIAN TRUST	(162,463.00)	(154,260.62)	8,202.38	4370706	LB: CWSR - SLT HAROOTUNIAN TR	0001	\$ 8,202	DEC	D		DEC Fund Balance
				4370706	LB: CWSR - SLT HAROOTUNIAN TR	7700	\$ 8,202	DEC	C		DEC Contingency
12430307 - PLACERVILLE LIBRARY FUND	(186,539.00)	(187,313.31)	(774.31)	4370707	LB: CWSR - PLACERVILLE LIBRARY	0001	\$ 775	INC	C		INC Fund Balance
				4370707	LB: CWSR - PLACERVILLE LIBRARY	7700	\$ 775	INC	D		INC Contingency
12430308 - SLT MYERS TRUST	(346,005.00)	(427,746.16)	(81,741.16)	4370708	LB: CWSR SLT MYERS TRUST	0001	\$ 81,742	INC	C		INC Fund Balance
				4370708	LB: CWSR SLT MYERS TRUST	7700	\$ 81,742	INC	D		INC Contingency
12430309 - POLLOCK PINES LIBRARY FUND	(42,622.00)	(42,798.10)	(176.10)	4370709	LB: CWSR - PP LIBRARY FUND	0001	\$ 177	INC	C		INC Fund Balance
				4370709	LB: CWSR - PP LIBRARY FUND	7700	\$ 177	INC	D		INC Contingency
12430350 - MUSEUM DONATIONS	(30,752.00)	(31,851.86)	(1,099.86)	4370760	LB: CWSR - MUSEUM DONATIONS	0001	\$ 1,100	INC	C		INC Fund Balance
				4370760	LB: CWSR - MUSEUM DONATIONS	7700	\$ 1,100	INC	D		INC Contingency
12770210 - TRIAL COURT SECURITY LESA	(250,000.00)	(464,189.98)	(214,189.98)	0270710	CAO: CWSR - TRIAL COURT LESA	0001	\$ 214,190	INC	C		INC Fund Balance
				0270710	CAO: CWSR - TRIAL COURT LESA	7700	\$ 214,190	INC	D		INC Contingency
12770230 - COMMUNITY CORRECTIONS SUB ACCT	(2,000,000.00)	(5,840,155.44)	(3,840,155.44)	2570730	PB: CWSR - CMNTY CORRECTIONS	0001	\$ 3,840,156	INC	C		INC Fund Balance
				2570730	PB: CWSR - CMNTY CORRECTIONS	7700	\$ 3,840,156	INC	D		INC Contingency
12770240 - DA/PUBLIC DEFENDER SUB ACCOUNT	(637,081.00)	(730,315.77)	(93,234.77)	0270740	CAO: CWSR - DA/PUBLIC DEFENDER	0001	\$ 93,235	INC	C		INC Fund Balance
				0270740	CAO: CWSR - DA/PUBLIC DEFENDER	7700	\$ 93,235	INC	D		INC Contingency
12770250 - JUVENILE JUSTICE	(240,000.00)	(556,673.56)	(316,673.56)	2570750	PB: CWSR - JUVENILE JUSTICE	0001	\$ 316,674	INC	C		INC Fund Balance
				2570750	PB: CWSR - JUVENILE JUSTICE	7700	\$ 316,674	INC	D		INC Contingency
12770270 - JUVENILE RE-ENTRY	(417,529.00)	(250,983.90)	166,545.10	2570770	PB: CWSR - JUVENILE RE-ENTRY	0001	\$ 166,545	DEC	D		DEC Fund Balance
				2570770	PB: CWSR - JUVENILE RE-ENTRY	7000	\$ 166,545	DEC	C		DEC Op Trns Out
				2520250	PB: SLT JUVENILE TREATMENT CTR	2020	\$ 166,545	DEC	D		DEC Op Trns In
12780302 - SLESF: DISTRICT ATTORNEY	(486,965.00)	(443,518.08)	43,446.92	2280780	DA: CWSR - SLESF	0001	\$ 43,446	DEC	D		DEC Fund Balance
				2280780	DA: CWSR - SLESF	7700	\$ 43,446	DEC	C		DEC Contingency
12780303 - SLESF: SHERIFF	(1,714,600.00)	(1,714,540.57)	59.43	2480803	SH: CWSR - SLESF SHERRIF	0001	\$ 59	DEC	D		DEC Fund Balance
				2480803	SH: CWSR - SLESF SHERRIF	7700	\$ 59	DEC	C		DEC Contingency

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
12780304 - SLESF: JAIL	(297,315.00)	(496,709.27)	(199,394.27)	2480804	SH: CWSR - SLESF JAIL	0001	\$ 199,395	INC	C		INC Fund Balance
				2480804	SH: CWSR - SLESF JAIL	7700	\$ 199,395	INC	D		INC Contingency
12780311 - SLESF: JUV JUSTICE FY 07/08	(530,000.00)	(861,317.81)	(331,317.81)	2580800	PB: CWSR - SLESF JUVENILE	0001	\$ 331,318	INC	C		INC Fund Balance
				2580800	PB: CWSR - SLESF JUVENILE	7700	\$ 331,318	INC	D		INC Contingency
13520002 - ARROWBEE (ZN A)	(203,428.00)	(210,425.01)	(6,997.01)	3582802	CSA #2 ARROWBEE Zn A	0001	\$ 6,998	INC	C		INC Fund Balance
				3582802	CSA #2 ARROWBEE Zn A	5330	\$ 3,000	INC	D		INC Interfnd: Allocated Salary
				3582802	CSA #2 ARROWBEE Zn A	7700	\$ 3,998	INC	D		INC Contingency
13520003 - HIDDEN LAKES (ZN B)	(36,989.00)	(41,613.11)	(4,624.11)	3582803	CSA #2 HIDDEN LAKES Zn B	0001	\$ 4,625	INC	C		INC Fund Balance
				3582803	CSA #2 HIDDEN LAKES Zn B	5330	\$ 1,500	INC	D		INC Interfnd: Allocated Salary
				3582803	CSA #2 HIDDEN LAKES Zn B	7700	\$ 3,125	INC	D		INC Contingency
13530003 - WEST SHORE	(316,833.00)	(447,226.27)	(130,393.27)	3583808	CSA #3 W SHORE SNW RMVL Zn 504	0001	\$ 130,394	INC	C		INC Fund Balance
				3583808	CSA #3 W SHORE SNW RMVL Zn 504	4420	\$ 130,394	INC	D		INC Rent & Lease: Equipment
13530004 - SOUTH SHORE	(198,852.00)	(270,443.04)	(71,591.04)	3583809	CSA #3 S SHORE SNW RMVL Zn 501	0001	\$ 71,592	INC	C		INC Fund Balance
				3583809	CSA #3 S SHORE SNW RMVL Zn 501	4420	\$ 71,592	INC	D		INC Rent & Lease: Equipment
13530005 - CASCADE (DR ZN 93)	(156,650.00)	(167,066.64)	(10,416.64)	3583810	CSA #3 CASCADE DRAINAGE Zn 93	0001	\$ 10,417	INC	C		INC Fund Balance
				3583810	CSA #3 CASCADE DRAINAGE Zn 93	7700	\$ 10,417	INC	D		INC Contingency
13530100 - AMBULANCE	(487,800.00)	(506,018.18)	(18,218.18)	1210100	EMS: CSA 3 SLT	0001	\$ 18,219	INC	C		INC Fund Balance
				1210100	EMS: CSA 3 SLT	7700	\$ 18,219	INC	D		INC Contingency
13530200 - VECTOR CONTROL	(2,741,239.00)	(3,063,549.64)	(322,310.64)	3830300	EM: VECTOR CONTROL	0001	\$ 322,311	INC	C		INC Fund Balance
				3830300	EM: VECTOR CONTROL	7700	\$ 322,311	INC	D		INC Contingency
13530201 - CITY SOUTH LAKE TAHOE	-	(45,760.00)	(45,760.00)	3830350	EM: CITY OF SLT SNOW REMOVAL	0001	\$ 45,760	INC	C		INC Fund Balance
				3830350	EM: CITY OF SLT SNOW REMOVAL	5240	\$ 45,760	INC	D		INC Contri: Non-County Gov't
13550001 - COUNTY SERVICE AREA # 5	(466,031.00)	(777,303.74)	(311,272.74)	3585815	CSA #5 TAHOMA DG Zn Cty Area 5	0001	\$ 311,273	INC	C		INC Fund Balance
				3585815	CSA #5 TAHOMA DG Zn Cty Area 5	7700	\$ 311,273	INC	D		INC Contingency
13570001 - COUNTY SERVICE AREA # 7	(12,410,550.00)	(14,125,889.43)	(1,715,339.43)	1210120	EMS: CSA 7 AMBULANCE	0001	\$ 1,715,340	INC	C		INC Fund Balance
				1210120	EMS: CSA 7 AMBULANCE	7700	\$ 1,715,340	INC	D		INC Contingency
13590001 - RYAN RANCH (RD ZN 2)	(38,571.00)	(47,554.11)	(8,983.11)	3591830	CSA #9 RYAN RANCH Zn 2	0001	\$ 8,984	INC	C		INC Fund Balance
				3591830	CSA #9 RYAN RANCH Zn 2	5330	\$ 2,000	INC	D		INC Interfnd: Allocated Salary
				3591830	CSA #9 RYAN RANCH Zn 2	7700	\$ 6,984	INC	D		INC Contingency
13590002 - SUNDANCE TRAIL (RD ZN 9)	(77,479.00)	(77,937.66)	(458.66)	3591831	CSA #9 SUNDANCE TRAIL Zn 9	0001	\$ 459	INC	C		INC Fund Balance
				3591831	CSA #9 SUNDANCE TRAIL Zn 9	5330	\$ 459	INC	D		INC Interfnd: Allocated Salary
13590003 - HOLLY DRIVE (RD ZN 11)	(41,444.00)	(42,209.92)	(765.92)	3591832	CSA #9 HOLLY DRIVE Zn 11	0001	\$ 766	INC	C		INC Fund Balance
				3591832	CSA #9 HOLLY DRIVE Zn 11	5330	\$ 766	INC	D		INC Interfnd: Allocated Salary
13590004 - TEXAS HILL (RD ZN 12)	(12,297.00)	(59,777.48)	(47,480.48)	3591833	CSA #9 TEXAS HILL Zn 12	0001	\$ 47,481	INC	C		INC Fund Balance
				3591833	CSA #9 TEXAS HILL Zn 12	5330	\$ 2,000	INC	D		INC Interfnd: Allocated Salary
				3591833	CSA #9 TEXAS HILL Zn 12	7700	\$ 45,481	INC	D		INC Contingency
13590005 - OAKLEAF CIRCLE (RD ZN 13)	(22,530.00)	(23,980.63)	(1,450.63)	3591834	CSA #9 OAKLEAF CIRCLE Zn 13	0001	\$ 1,451	INC	C		INC Fund Balance
				3591834	CSA #9 OAKLEAF CIRCLE Zn 13	7700	\$ 1,451	INC	D		INC Contingency
13590006 - FERNWOOD COTHRIN (RD ZN 14)	(14,885.00)	(22,449.43)	(7,564.43)	3591835	CSA #9 FERNWOOD-COTHRIN Zn 14	0001	\$ 7,565	INC	C		INC Fund Balance
				3591835	CSA #9 FERNWOOD-COTHRIN Zn 14	5330	\$ 3,000	INC	D		INC Interfnd: Allocated Salary
				3591835	CSA #9 FERNWOOD-COTHRIN Zn 14	7700	\$ 4,565	INC	D		INC Contingency
13590007 - CARLSON DRIVE (RD ZN 15)	(17,552.00)	(28,457.35)	(10,905.35)	3591836	CSA #9 CARLSON DRIVE Zn 15	0001	\$ 10,906	INC	C		INC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBI	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
				3591836	CSA #9 CARLSON DRIVE Zn 15	5330	\$ 1,000	INC	D		INC Interfnd: Allocated Salary
				3591836	CSA #9 CARLSON DRIVE Zn 15	7700	\$ 9,906	INC	D		INC Contingency
13590008 - EAST EL LARGO (RD ZN 21)	(6,282.00)	(14,793.21)	(8,511.21)	3591837	CSA #9 EAST EL LARGO Zn 21	0001	\$ 8,512	INC	C		INC Fund Balance
				3591837	CSA #9 EAST EL LARGO Zn 21	5330	\$ 1,000	INC	D		INC Interfnd: Allocated Salary
				3591837	CSA #9 EAST EL LARGO Zn 21	7700	\$ 7,512	INC	D		INC Contingency
13590009 - GILMORE VISTA (RD ZN 22)	(9,253.00)	(9,731.62)	(478.62)	3591838	CSA #9 GILMORE VISTA Zn 22	0001	\$ 479	INC	C		INC Fund Balance
				3591838	CSA #9 GILMORE VISTA Zn 22	7700	\$ 479	INC	D		INC Contingency
13590010 - TEGRA (RD ZN 23)	(16,190.00)	(17,129.03)	(939.03)	3591839	CSA #9 TEGRA Zn 23	0001	\$ 940	INC	C		INC Fund Balance
				3591839	CSA #9 TEGRA Zn 23	7700	\$ 940	INC	D		INC Contingency
13590011 - WALNUT DRIVE (RD ZN 24)	(52,868.00)	(57,487.45)	(4,619.45)	3591840	CSA #9 WALNUT DRIVE Zn 24	0001	\$ 4,620	INC	C		INC Fund Balance
				3591840	CSA #9 WALNUT DRIVE Zn 24	5330	\$ 1,000	INC	D		INC Interfnd: Allocated Salary
				3591840	CSA #9 WALNUT DRIVE Zn 24	7700	\$ 3,620	INC	D		INC Contingency
13590012 - MEADOW VIEW ACRES (RD ZN 25)	(11,969.00)	(18,918.38)	(6,949.38)	3591841	CSA #9 MEADOWVIEW ACRES Zn 25	0001	\$ 6,950	INC	C		INC Fund Balance
				3591841	CSA #9 MEADOWVIEW ACRES Zn 25	7700	\$ 6,950	INC	D		INC Contingency
13590013 - DOLLY VARDEN LANE (RD ZN 26)	(18,518.00)	(18,340.47)	177.53	3591842	CSA #9 DOLLY VARDEN LANE Zn 26	0001	\$ 177	DEC	D		DEC Fund Balance
				3591842	CSA #9 DOLLY VARDEN LANE Zn 26	4303	\$ 177	DEC	C		DEC Road Maint & Const
13590014 - CREEKSIDE DRIVE (RD ZN 27)	(21,917.00)	(22,968.16)	(1,051.16)	3591843	CSA #9 CREEKSIDE DRIVE Zn 27	0001	\$ 1,052	INC	C		INC Fund Balance
				3591843	CSA #9 CREEKSIDE DRIVE Zn 27	5330	\$ 500	INC	D		INC Interfnd: Allocated Salary
				3591843	CSA #9 CREEKSIDE DRIVE Zn 27	7700	\$ 552	INC	D		INC Contingency
13590015 - PINEOAKIO (RD ZN 29)	(1,176.00)	(34,106.21)	(32,930.21)	3591844	CSA #9 PINEOAKIO Zn 29	0001	\$ 32,931	INC	C		INC Fund Balance
				3591844	CSA #9 PINEOAKIO Zn 29	4303	\$ 32,931	INC	D		INC Road Maint & Const
13590016 - LYNX TRAIL (RD ZN 30)	(39,095.00)	(46,500.16)	(7,405.16)	3591845	CSA #9 LYNX TRAIL Zn 30	0001	\$ 7,406	INC	C		INC Fund Balance
				3591845	CSA #9 LYNX TRAIL Zn 30	5330	\$ 2,500	INC	D		INC Interfnd: Allocated Salary
				3591845	CSA #9 LYNX TRAIL Zn 30	7700	\$ 4,906	INC	D		INC Contingency
13590017 - MANY OAKS LANE (RD ZN 32)	(14,710.00)	(28,413.06)	(13,703.06)	3591846	CSA #9 MANY OAKS LANE Zn 32	0001	\$ 13,704	INC	C		INC Fund Balance
				3591846	CSA #9 MANY OAKS LANE Zn 32	5330	\$ 2,000	INC	D		INC Interfnd: Allocated Salary
				3591846	CSA #9 MANY OAKS LANE Zn 32	7700	\$ 11,704	INC	D		INC Contingency
13590018 - PILOT VIEW DRIVE (RD ZN 35)	(49,187.00)	(51,878.92)	(2,691.92)	3591847	CSA #9 PILOT VIEW DRIVE Zn 35	0001	\$ 2,692	INC	C		INC Fund Balance
				3591847	CSA #9 PILOT VIEW DRIVE Zn 35	7700	\$ 2,692	INC	D		INC Contingency
13590019 - GREENSPRINGS (RD ZN 37)	(14,802.00)	(14,630.38)	171.62	3591848	CSA #9 GREENSPRINGS Zn 37	0001	\$ 171	DEC	D		DEC Fund Balance
				3591848	CSA #9 GREENSPRINGS Zn 37	4303	\$ 171	DEC	C		DEC Road Maint & Const
13590020 - KING OF MOUNTAIN (RD ZN 38)	(19,998.00)	(12,342.78)	7,655.22	3591849	CSA #9 KING OF THE MTN Zn 38	0001	\$ 7,655	DEC	D		DEC Fund Balance
				3591849	CSA #9 KING OF THE MTN Zn 38	4303	\$ 7,655	DEC	C		DEC Road Maint & Const
13590021 - RANDOLPH CANYON (RD ZN 39)	(13,796.00)	(15,518.41)	(1,722.41)	3591850	CSA #9 RANDOLPH CANYON Zn 39	0001	\$ 1,723	INC	C		INC Fund Balance
				3591850	CSA #9 RANDOLPH CANYON Zn 39	7700	\$ 1,723	INC	D		INC Contingency
13590022 - ROLLING RANCH (RD ZN 40)	(24,247.00)	(25,385.94)	(1,138.94)	3591851	CSA #9 ROLLING RANCH Zn 40	0001	\$ 1,139	INC	C		INC Fund Balance
				3591851	CSA #9 ROLLING RANCH Zn 40	7700	\$ 1,139	INC	D		INC Contingency
13590023 - BLANCHARD ESTATES (RD ZN 45)	(1,213.00)	(903.55)	309.45	3591852	CSA #9 BLANCHARD ESTATES Zn 45	0001	\$ 309	DEC	D		DEC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBI	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
				3591852	CSA #9 BLANCHARD ESTATES Zn 45	4303	\$ 309	DEC	C		DEC Road Maint & Const
13590024 - RIVER PINES (RD ZN 46)	(64,471.00)	(23,132.61)	41,338.39	3591853	CSA #9 RIVER PINES EST Zn 46	0001	\$ 41,338	DEC	D		DEC Fund Balance
				3591853	CSA #9 RIVER PINES EST Zn 46	4303	\$ 41,338	DEC	C		DEC Road Maint & Const
13590025 - RANCHO PONDEROSA (RD ZN 54)	(36,255.00)	(40,605.35)	(4,350.35)	3591854	CSA #9 RANCHO PONDEROSA Zn 54	0001	\$ 4,351	INC	C		INC Fund Balance
				3591854	CSA #9 RANCHO PONDEROSA Zn 54	7700	\$ 4,351	INC	D		INC Contingency
13590026 - NANCE DRIVE (RD ZN 56)	(5,515.00)	(6,276.10)	(761.10)	3591855	CSA #9 NANCE DRIVE Zn 56	0001	\$ 762	INC	C		INC Fund Balance
				3591855	CSA #9 NANCE DRIVE Zn 56	7700	\$ 762	INC	D		INC Contingency
13590028 - GREEN VALLEY OAKS (RD ZN 69)	(98,077.00)	(106,837.95)	(8,760.95)	3591857	CSA #9 GREEN VALLEY OAKS Zn 69	0001	\$ 8,761	INC	C		INC Fund Balance
				3591857	CSA #9 GREEN VALLEY OAKS Zn 69	7700	\$ 8,761	INC	D		INC Contingency
13590029 - MAVERICK (RD ZN 88)	(61,273.00)	(64,218.57)	(2,945.57)	3591858	CSA #9 MAVERICK Zn 88	0001	\$ 2,946	INC	C		INC Fund Balance
				3591858	CSA #9 MAVERICK Zn 88	7700	\$ 2,946	INC	D		INC Contingency
13590030 - SHADOW LANE (RD ZN 88)	(9,608.00)	(10,613.96)	(1,005.96)	3591859	CSA #9 SHADOW LANE Zn 98101	0001	\$ 1,006	INC	C		INC Fund Balance
				3591859	CSA #9 SHADOW LANE Zn 98101	7700	\$ 1,006	INC	D		INC Contingency
13590101 - CREEKSIDE (DR ZN 28)	(34,354.00)	(36,235.26)	(1,881.26)	3592890	CSA #9 CREEKSIDE Zn 28	0001	\$ 1,882	INC	C		INC Fund Balance
				3592890	CSA #9 CREEKSIDE Zn 28	7700	\$ 1,882	INC	D		INC Contingency
13590102 - STONEGATE VILLAGE (DR ZN 31)	(90,245.00)	(91,337.72)	(1,092.72)	3592891	CSA #9 STONEGATE VILLAGE Zn 31	0001	\$ 1,093	INC	C		INC Fund Balance
				3592891	CSA #9 STONEGATE VILLAGE Zn 31	7700	\$ 1,093	INC	D		INC Contingency
13590103 - LA CRESTA (DR ZN 42)	(64,126.00)	(64,578.74)	(452.74)	3592892	CSA #9 LA CRESTA Zn 42	0001	\$ 453	INC	C		INC Fund Balance
				3592892	CSA #9 LA CRESTA Zn 42	7700	\$ 453	INC	D		INC Contingency
13590104 - BAR J RANCH (DR ZN 43)	(60,810.00)	(65,591.74)	(4,781.74)	3592893	CSA #9 BAR J RANCH Zn 43	0001	\$ 4,782	INC	C		INC Fund Balance
				3592893	CSA #9 BAR J RANCH Zn 43	7700	\$ 4,782	INC	D		INC Contingency
13590105 - WATERFORD (DR ZN 44)	(182,264.00)	(185,832.49)	(3,568.49)	3592894	CSA #9 WATERFORD Zn 44	0001	\$ 3,569	INC	C		INC Fund Balance
				3592894	CSA #9 WATERFORD Zn 44	7700	\$ 3,569	INC	D		INC Contingency
13590106 - PARKVIEW HEIGHTS (DR ZN 48)	(69,374.00)	(70,220.42)	(846.42)	3592895	CSA #9 PARKVIEW HEIGHTS Zn 48	0001	\$ 847	INC	C		INC Fund Balance
				3592895	CSA #9 PARKVIEW HEIGHTS Zn 48	7700	\$ 847	INC	D		INC Contingency
13590107 - STONERIDGE VILLAGE (DR ZN 50)	(61,221.00)	(56,551.65)	4,669.35	3592896	CSA #9 STONERIDGE VLLGE Zn 50	0001	\$ 4,669	DEC	D		DEC Fund Balance
				3592896	CSA #9 STONERIDGE VLLGE Zn 50	7700	\$ 4,669	DEC	C		DEC Contingency
13590108 - RIDGEVIEW ESTATES (DR ZN 51)	(74,160.00)	(74,194.57)	(34.57)	3592897	CSA #9 RIDGEVIEW ESTATES Zn 51	0001	\$ 35	INC	C		INC Fund Balance
				3592897	CSA #9 RIDGEVIEW ESTATES Zn 51	7700	\$ 35	INC	D		INC Contingency
13590109 - CRESCENT RIDGE (DR ZN 52)	(27,905.00)	(28,494.16)	(589.16)	3592898	CSA #9 CRESCENT RIDGE Zn 52	0001	\$ 590	INC	C		INC Fund Balance
				3592898	CSA #9 CRESCENT RIDGE Zn 52	7700	\$ 590	INC	D		INC Contingency
13590110 - GREENVALLEY HILLS (DR ZN 53)	(84,596.00)	(78,494.23)	6,101.77	3592899	CSA #9 GREENVALLEY HILLS Zn 53	0001	\$ 6,101	DEC	D		DEC Fund Balance
				3592899	CSA #9 GREENVALLEY HILLS Zn 53	7700	\$ 6,101	DEC	C		DEC Contingency
13590111 - VILLAGE CENTER (DR ZN 55)	(391.00)	(285.08)	105.92	3592900	CSA #9 VILLAGE CENTER Zn 55	0001	\$ 105	DEC	D		DEC Fund Balance
				3592900	CSA #9 VILLAGE CENTER Zn 55	7700	\$ 105	DEC	C		DEC Contingency
13590112 - WINTERHAVEN (DR ZN 58)	(86,406.00)	(85,933.12)	472.88	3592901	CSA #9 WINTERHAVEN Zn 58	0001	\$ 472	DEC	D		DEC Fund Balance
				3592901	CSA #9 WINTERHAVEN Zn 58	7700	\$ 472	DEC	C		DEC Contingency
13590113 - FAIRCHILD VILLAGE (DR ZN 59)	(71,788.00)	(72,831.00)	(1,043.00)	3592902	CSA #9 FAIRCHILD VILLAGE Zn 59	0001	\$ 1,043	INC	C		INC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
13590115 - SOUTHPOINTE (DR ZN 62)	(18,987.00)	(18,573.24)	413.76	3592902	CSA #9 FAIRCHILD VILLAGE Zn 59	7700	\$ 1,043	INC	D		INC Contingency
				3592904	CSA #9 SOUTHPOINTE Zn 62	0001	\$ 413	DEC	D		DEC Fund Balance
				3592904	CSA #9 SOUTHPOINTE Zn 62	7700	\$ 413	DEC	C		DEC Contingency
13590116 - MARINA HILLS (DR ZN 63)	(19,390.00)	(18,230.62)	1,159.38	3592905	CSA #9 MARINA HILLS Zn 63	0001	\$ 1,159	DEC	D		DEC Fund Balance
				3592905	CSA #9 MARINA HILLS Zn 63	7700	\$ 897	DEC	C		DEC Contingency
				3592905	CSA #9 MARINA HILLS Zn 63	4190	\$ 262	DEC	C		DEC Maint: Drainage
13590118 - MARINA WOODS (DR ZN 65)	(215,804.00)	(214,492.81)	1,311.19	3592906	CSA #9 MARINA WOODS Zn 65	0001	\$ 1,311	DEC	D		DEC Fund Balance
				3592906	CSA #9 MARINA WOODS Zn 65	7700	\$ 1,311	DEC	C		DEC Contingency
13590119 - SUMMIT (DR ZN 66)	(166,656.00)	(170,846.30)	(4,190.30)	3592907	CSA #9 SUMMIT Zn 66	0001	\$ 4,191	INC	C		INC Fund Balance
				3592907	CSA #9 SUMMIT Zn 66	7700	\$ 4,191	INC	D		INC Contingency
13590120 - CROWN VALLEY (DR ZN 67)	(56,954.00)	(47,530.46)	9,423.54	3592908	CSA #9 CROWN VALLEY Zn 98367	0001	\$ 9,423	DEC	D		DEC Fund Balance
				3592908	CSA #9 CROWN VALLEY Zn 98367	7700	\$ 9,423	DEC	C		DEC Contingency
13590121 - FRANCISCO OAKS (DR ZN 68)	(92,577.00)	(86,999.74)	5,577.26	3592909	CSA #9 FRANCISCO OAKS Zn 98368	0001	\$ 5,577	DEC	D		DEC Fund Balance
				3592909	CSA #9 FRANCISCO OAKS Zn 98368	7700	\$ 5,577	DEC	C		DEC Contingency
13590123 - EASTWOOD PARK (DR ZN 71)	(74,167.00)	(70,631.06)	3,535.94	3592910	CSA #9 EASTWOOD PARK Zn 71	0001	\$ 3,535	DEC	D		DEC Fund Balance
				3592910	CSA #9 EASTWOOD PARK Zn 71	7700	\$ 3,535	DEC	C		DEC Contingency
13590124 - OAK TREE MEADOWS (DR ZN 73)	(910.00)	(839.28)	70.72	3592911	CSA #9 OAK TREE MEADOWS Zn 73	0001	\$ 70	DEC	D		DEC Fund Balance
				3592911	CSA #9 OAK TREE MEADOWS Zn 73	4190	\$ 70	DEC	C		DEC Maint: Drainage
13590127 - LONG VIEW ESTATES (DR ZN3 76)	(14,828.00)	(11,943.77)	2,884.23	3592912	CSA #9 LONG VIEW ESTATES Zn 76	0001	\$ 2,884	DEC	D		DEC Fund Balance
				3592912	CSA #9 LONG VIEW ESTATES Zn 76	7700	\$ 2,884	DEC	C		DEC Contingency
13590128 - SIERRA SUNRISE (DR ZN 77)	(1,814.00)	(1,794.98)	19.02	3592913	CSA #9 SIERRA SUNRISE Zn 77	0001	\$ 19	DEC	D		DEC Fund Balance
				3592913	CSA #9 SIERRA SUNRISE Zn 77	7700	\$ 19	DEC	C		DEC Contingency
13590129 - SUNDOWN ESTATES (DR ZN 78)	(2,792.00)	(2,132.28)	659.72	3592914	CSA #9 SUNDOWN ESTATES Zn 78	0001	\$ 659	DEC	D		DEC Fund Balance
				3592914	CSA #9 SUNDOWN ESTATES Zn 78	7700	\$ 254	DEC	C		DEC Contingency
				3592914	CSA #9 SUNDOWN ESTATES Zn 78	4190	\$ 405	DEC	C		DEC Maint: Drainage
13590130 - CAVALRY MEADOWS (DR ZN 79)	(4,372.00)	(3,073.65)	1,298.35	3592915	CSA #9 CAVALRY MEADOWS Zn 79	0001	\$ 1,298	DEC	D		DEC Fund Balance
				3592915	CSA #9 CAVALRY MEADOWS Zn 79	7700	\$ 851	DEC	C		DEC Contingency
				3592915	CSA #9 CAVALRY MEADOWS Zn 79	7803	\$ 447	DEC	C		DEC Designation Drain 345
13590132 - CREEKSIDE GREENS (DR ZN)	(10,790.00)	(10,681.72)	108.28	3592917	CSA #9 CREEKSIDE GREENS Zn 89	0001	\$ 108	DEC	D		DEC Fund Balance
				3592917	CSA #9 CREEKSIDE GREENS Zn 89	7700	\$ 108	DEC	C		DEC Contingency
13590134 - CAMERON RIDGE (DR ZN 82)	(175,963.00)	(167,561.24)	8,401.76	3592918	CSA #9 CAMERON RIDGE Zn 82	0001	\$ 8,401	DEC	D		DEC Fund Balance
				3592918	CSA #9 CAMERON RIDGE Zn 82	7700	\$ 8,401	DEC	C		DEC Contingency
13590136 - CAMBRIDGE OAKS (DR ZN 91)	(429,701.00)	(423,460.75)	6,240.25	3592920	CSA #9 CAMBRIDGE OAKS Zn 91	0001	\$ 6,240	DEC	D		DEC Fund Balance
				3592920	CSA #9 CAMBRIDGE OAKS Zn 91	7700	\$ 6,240	DEC	C		DEC Contingency
13590137 - CAMERON VALLEY (DR ZN 92)	(188,555.00)	(185,959.30)	2,595.70	3592921	CSA #9 CAMERON VALLEY Zn 92	0001	\$ 2,595	DEC	D		DEC Fund Balance
				3592921	CSA #9 CAMERON VALLEY Zn 92	7700	\$ 2,595	DEC	C		DEC Contingency
13590138 - WOODLEIGH HEIGHTS (DR ZN 94)	(44,996.00)	(45,457.92)	(461.92)	3592922	CSA #9 WOODLEIGH HEIGHTS Zn 94	0001	\$ 462	INC	C		INC Fund Balance
				3592922	CSA #9 WOODLEIGH HEIGHTS Zn 94	7700	\$ 462	INC	D		INC Contingency
13590139 - THE PLATEAU (DR ZN 95)	(45,584.00)	(43,560.27)	2,023.73	3592923	CSA #9 THE PLATEAU Zn 95	0001	\$ 2,023	DEC	D		DEC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
13590140 - TWIN CANYON (DR ZN 96)	(17,781.00)	(16,525.59)	1,255.41	3592923	CSA #9 THE PLATEAU Zn 95	7700	\$ 2,023	DEC	C		DEC Contingency
				3592924	CSA #9 TWIN CANYON EST Zn 96	0001	\$ 1,255	DEC	D		DEC Fund Balance
13590141 - HIGHLAND VIEW (DR ZN 97)	(208,538.00)	(192,625.70)	15,912.30	3592924	CSA #9 TWIN CANYON EST Zn 96	7700	\$ 1,255	DEC	C		DEC Contingency
				3592925	CSA #9 HIGHLAND VIEW Zn 97	0001	\$ 15,912	DEC	D		DEC Fund Balance
13590143 - CAMINO VISTA (DR ZN)	(13,230.00)	(12,070.24)	1,159.76	3592925	CSA #9 HIGHLAND VIEW Zn 97	7700	\$ 15,912	DEC	C		DEC Contingency
				3592926	CSA #9 CAMINO VISTA Zn 99	0001	\$ 1,159	DEC	D		DEC Fund Balance
13590144 - HIGHLAND VIEW 3B & 4 (DR ZN)	(43,636.00)	(31,915.89)	11,720.11	3592926	CSA #9 CAMINO VISTA Zn 99	7700	\$ 1,159	DEC	C		DEC Contingency
				3592927	CSA #9 HILAND VW 3B&4 Zn 98302	0001	\$ 11,720	DEC	D		DEC Fund Balance
13590145 - HIGHLAND VIEW 5 & 6 (DR ZN)	(138,501.00)	(132,847.55)	5,653.45	3592927	CSA #9 HILAND VW 3B&4 Zn 98302	7700	\$ 10,952	DEC	C		DEC Contingency
				3592928	CSA #9 HILAND VW 5&6 Zn 98303	4190	\$ 768	DEC	C		DEC Maint: Drainage
13590146 - RIDGEVIEW WEST 1&2 (DR ZN)	(145,735.00)	(134,978.17)	10,756.83	3592928	CSA #9 HILAND VW 5&6 Zn 98303	0001	\$ 5,653	DEC	D		DEC Fund Balance
				3592929	CSA #9 RDGVW WST 1&2 Zn 98304	0001	\$ 10,756	DEC	D		DEC Fund Balance
13590147 - BASS LAKE VILLAGE 8-13 (DR ZN)	(192,057.00)	(173,029.09)	19,027.91	3592929	CSA #9 RDGVW WST 1&2 Zn 98304	7700	\$ 10,756	DEC	C		DEC Contingency
				3592930	CSA #9 BASS LK V 8-13 Zn 98305	0001	\$ 19,027	DEC	D		DEC Fund Balance
13590148 - HILAND VILLAGE #4 (DR ZN)	(11,753.00)	(10,081.27)	1,671.73	3592930	CSA #9 BASS LK V 8-13 Zn 98305	7700	\$ 19,027	DEC	C		DEC Contingency
				3592931	CSA #9 HILAND VLLGE 4 Zn 98306	0001	\$ 1,671	DEC	D		DEC Fund Balance
13590149 - THE WATERMARK (DR ZN)	(41,179.00)	(37,700.72)	3,478.28	3592931	CSA #9 HILAND VLLGE 4 Zn 98306	4190	\$ 29	DEC	C		DEC Maint: Drainage
				3592932	CSA #9 HILAND VLLGE 4 Zn 98306	7700	\$ 1,642	DEC	C		DEC Contingency
13590150 - EUER RANCH UNITS 1-5 (DR ZN)	(482,827.00)	(433,941.32)	48,885.68	3592932	CSA #9 WATERMARK Zn 98307	0001	\$ 3,478	DEC	D		DEC Fund Balance
				3592933	CSA #9 WATERMARK Zn 98307	7700	\$ 3,478	DEC	C		DEC Contingency
13590151 - EUER RANCH UNITS 6&7 (DR ZN)	(420,005.00)	(389,578.83)	30,426.17	3592933	CSA #9 EUER RANCH 1-5 Zn 98308	0001	\$ 48,885	DEC	D		DEC Fund Balance
				3592934	CSA #9 EUER RANCH 1-5 Zn 98308	7700	\$ 48,885	DEC	C		DEC Contingency
13590152 - CRSN CRSSNG DR ZN 98310	(57,224.00)	(69,437.32)	(12,213.32)	3592934	CSA #9 EUER RANCH 6&7 Zn 98309	0001	\$ 30,426	DEC	D		DEC Fund Balance
				3592935	CSA #9 EUER RANCH 6&7 Zn 98309	7700	\$ 30,426	DEC	C		DEC Contingency
13590201 - GEORGETOWN CEMETERY (ZN 80)	(59,716.00)	(95,461.98)	(35,745.98)	3592935	CSA #9 CRSN CRSSNG DR Zn 98310	0001	\$ 12,214	INC	C		INC Fund Balance
				3592936	CSA #9 CRSN CRSSNG DR Zn 98310	7700	\$ 12,214	INC	D		INC Contingency
13590204 - EMERALD MEADOWS	(31,899.00)	(28,439.28)	3,459.72	3593960	CSA #9 GEORGETOWN CEMETRY Zn 3	0001	\$ 35,746	INC	C		INC Fund Balance
				3593960	CSA #9 GEORGETOWN CEMETRY Zn 3	7700	\$ 35,746	INC	D		INC Contingency
13590251 - HIGHLANDS VILLAGE 1&2 (ZN 7)	(1,681.00)	(677.59)	1,003.41	3596990	CSA #9 EMERALD MEADOWS Zn 80	0001	\$ 3,459	DEC	D		DEC Fund Balance
				3596990	CSA #9 EMERALD MEADOWS Zn 80	4303	\$ 3,459	DEC	C		DEC Road Maint & Const
13590252 - BARNETT BUSINESS PARK (ZN 34)	(26,973.00)	(28,716.02)	(1,743.02)	3594965	CSA #9 HIGHLAND VILLAGE Zn 7	0001	\$ 1,003	DEC	D		DEC Fund Balance
				3594965	CSA #9 HIGHLAND VILLAGE Zn 7	4700	\$ 1,003	DEC	C		DEC Utilities
13590253 - DIAMOND SPRINGS (ZONE 49)	(748,091.00)	(784,678.52)	(36,587.52)	3594966	CSA #9 BARNETT BSNSS PRK Zn 34	0001	\$ 1,744	INC	C		INC Fund Balance
				3594966	CSA #9 BARNETT BSNSS PRK Zn 34	7700	\$ 1,744	INC	D		INC Contingency
				3594967	CSA #9 DIAMOND SPRINGS Zn 49	0001	\$ 36,588	INC	C		INC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	OBJ	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
				3594967	CSA #9 DIAMOND SPRINGS Zn 49	5330	\$ 1,000	INC	D		INC Interfnd: Allocated Salaries
				3594967	CSA #9 DIAMOND SPRINGS Zn 49	7700	\$ 35,588	INC	D		INC Contingency
13590271 - EASTWOOD PARK UNIT 5	(86,151.00)	(78,387.11)	7,763.89	3595970	CSA #9 EASTWOOD PRK 5 Zn 98601	0001	\$ 7,763	DEC	D		DEC Fund Balance
				3595970	CSA #9 EASTWOOD PRK 5 Zn 98601	7700	\$ 7,763	DEC	C		DEC Contingency
13590272 - PIONEER PLACE	(15,429.00)	(16,427.95)	(998.95)	3595971	CSA #9 PIONEER PLACE Zn 64	0001	\$ 999	INC	C		INC Fund Balance
				3595971	CSA #9 PIONEER PLACE Zn 64	7700	\$ 999	INC	D		INC Contingency
13590273 - BLACK OAKS ESTATES	(60,810.00)	(39,251.96)	21,558.04	3595972	CSA #9 BLACK OAK ESTATES Zn 70	0001	\$ 21,558	DEC	D		DEC Fund Balance
				3595972	CSA #9 BLACK OAK ESTATES Zn 70	7700	\$ 14,052	DEC	C		DEC Contingency
				3595972	CSA #9 BLACK OAK ESTATES Zn 70	7802	\$ 7,506	DEC	C		DEC Designation Road 344
13590274 - BLACK OAKS ESTATES #6	(26,839.00)	(20,412.09)	6,426.91	3595973	CSA #9 BLK OAK EST 6 Zn 98604	0001	\$ 6,426	DEC	D		DEC Fund Balance
				3595973	CSA #9 BLK OAK EST 6 Zn 98604	7700	\$ 4,576	DEC	C		DEC Contingency
				3595973	CSA #9 BLK OAK EST 6 Zn 98604	4190	\$ 1,850	DEC	C		DEC Maint: Drainage
13590275 - DEERFIELD ESTATES	(32,396.00)	(28,160.79)	4,235.21	3595974	CSA #9 DEERFIELD EST Zn 98605	0001	\$ 4,235	DEC	D		DEC Fund Balance
				3595974	CSA #9 DEERFIELD EST Zn 98605	7700	\$ 4,235	DEC	C		DEC Contingency
13590276 - HOLLOW OAKS	(248,595.00)	(218,429.66)	30,165.34	3595975	CSA #9 HOLLOW OAK Zn 98606	0001	\$ 30,165	DEC	D		DEC Fund Balance
				3595975	CSA #9 HOLLOW OAK Zn 98606	7700	\$ 30,165	DEC	C		DEC Contingency
13590278 - CREEKSIDE UNITS 2 & 3	(135,926.00)	(93,150.13)	42,775.87	3595976	CSA #9 CREEKSIDE 2&3 Zn 98608	0001	\$ 42,775	DEC	D		DEC Fund Balance
				3595976	CSA #9 CREEKSIDE 2&3 Zn 98608	7700	\$ 42,775	DEC	C		DEC Contingency
13590279 - HIGHLAND VIEW UNIT 3A	(60,040.00)	(53,482.58)	6,557.42	3595977	CSA #9 HIGHLAND VW 3A Zn 98609	0001	\$ 6,557	DEC	D		DEC Fund Balance
				3595977	CSA #9 HIGHLAND VW 3A Zn 98609	7700	\$ 6,557	DEC	C		DEC Contingency
13590280 - TRAVOIS	(44,496.00)	(33,738.41)	10,757.59	3595978	CSA #9 TRAVOIS Zn 98610	0001	\$ 10,757	DEC	D		DEC Fund Balance
				3595978	CSA #9 TRAVOIS Zn 98610	7700	\$ 8,136	DEC	C		DEC Contingency
				3595978	CSA #9 TRAVOIS Zn 98610	4190	\$ 2,621	DEC	C		DEC Maint: Drainage
13590281 - SILVER SPRINGS	(69,844.00)	(27,282.41)	42,561.59	3595979	CSA #9 SILVER SPRINGS Zn 98611	0001	\$ 42,561	DEC	D		DEC Fund Balance
				3595979	CSA #9 SILVER SPRINGS Zn 98611	7700	\$ 15,975	DEC	C		DEC Contingency
				3595979	CSA #9 SILVER SPRINGS Zn 98611	7802	\$ 5,955	DEC	C		DEC Designation Road 344
				3595979	CSA #9 SILVER SPRINGS Zn 98611	7803	\$ 13,730	DEC	C		DEC Designation Drain 345
				3595979	CSA #9 SILVER SPRINGS Zn 98611	4303	\$ 6,901	DEC	C		DEC Road Maint & Const
13590282 - WEST VALLEY	(914,551.00)	(716,293.57)	198,257.43	3595980	CSA #9 W VALLEY VLLG Zn 98612	0001	\$ 198,257	DEC	D		DEC Fund Balance
				3595980	CSA #9 W VALLEY VLLG Zn 98612	7700	\$ 198,257	DEC	C		DEC Contingency
13590300 - INSURANCE RESERVE PARK & REC	(98,927.00)	(51,416.03)	47,510.97	0680893	CAO: CSA #9 - INS RSV PARK/REC	0001	\$ 47,510	DEC	D		DEC Fund Balance
				0680893	CAO: CSA #9 - INS RSV PARK/REC	7700	\$ 47,510	DEC	C		DEC Contingency
13590301 - ROAD ZONE	(46,934.00)	(56,772.52)	(9,838.52)	3590821	CSA #9 INSURANCE RSRV ROAD ZN	0001	\$ 9,839	INC	C		INC Fund Balance
				3590821	CSA #9 INSURANCE RSRV ROAD ZN	7700	\$ 9,839	INC	D		INC Contingency
13590302 - NON ROAD ZONE	(432,261.00)	(531,954.14)	(99,693.14)	3590822	CSA #9 INSURANCE RSRV NONRD ZN	0001	\$ 99,694	INC	C		INC Fund Balance
				3590822	CSA #9 INSURANCE RSRV NONRD ZN	7700	\$ 99,694	INC	D		INC Contingency
13600001 - SOLID WASTE	(1,397,543.00)	(2,494,827.74)	(1,097,284.74)	3810100	EM: CSA #10 SOLID WASTE	0001	\$ 1,097,285	INC	C		INC Fund Balance
				3810100	EM: CSA #10 SOLID WASTE	7700	\$ 1,097,285	INC	D		INC Contingency
13600002 - LIQUID WASTE	(1,233,319.00)	(2,041,952.81)	(808,633.81)	3810120	EM: CSA #10 LIQUID WASTE	0001	\$ 808,634	INC	C		INC Fund Balance
				3810120	EM: CSA #10 LIQUID WASTE	7700	\$ 808,634	INC	D		INC Contingency
13600003 - HOUSEHOLD AND HAZMAT WASTE	(363,464.00)	(773,787.12)	(410,323.12)	3810130	EM: CSA #10 HAZARDOUS WASTE	0001	\$ 410,324	INC	C		INC Fund Balance

Exhibit 4 - Fiscal Year 2022-23 Fund Balance Budget Adjustments

SUB FUND	Budgeted Use of Fund Balance	Ending Fund Balances	Variances	Org	Org Name	Obj	Gross	INC or DEC	Debit Credit	PROJ ECT	Notes
				3810130	EM: CSA #10 HAZARDOUS WASTE	7700	\$ 410,324	INC	D		INC Contingency
13600004 - TAHOE CLEAN PROGRAM	(296.00)	(18.49)	277.51	3810140	EM: CSA #10 LITTER - SLT	0001	\$ 277	DEC	D		DEC Fund Balance
				3810140	EM: CSA #10 LITTER - SLT	1740	\$ 277	INC	C		INC Charges for Services
13600005 - WASTE MANAGEMENT PLAN AB 939	(209,404.00)	(215,488.26)	(6,084.26)	3810110	EM: CSA #10 SOLID WASTE - SLT	0001	\$ 6,085	INC	C		INC Fund Balance
				3810110	EM: CSA #10 SOLID WASTE - SLT	7700	\$ 6,085	INC	D		INC Contingency
13600100 - MAIN PLACERVILLE LIBRARY	(140,387.00)	(140,969.75)	(582.75)	4360610	LB: CSA#10 - MAIN LIBRARY	0001	\$ 583	INC	C		INC Fund Balance
				4360610	LB: CSA#10 - MAIN LIBRARY	7700	\$ 583	INC	D		INC Contingency
13600101 - SOUTH LAKE TAHOE	(355,070.00)	(440,334.97)	(85,264.97)	4360620	LB: CSA#10 - SLT LIBRARY	0001	\$ 85,265	INC	C		INC Fund Balance
				4360620	LB: CSA#10 - SLT LIBRARY	7700	\$ 85,265	INC	D		INC Contingency
13600102 - CAMERON PARK	(285,089.00)	(352,461.76)	(67,372.76)	4360630	LB: CSA#10 - CP LIBRARY	0001	\$ 67,373	INC	C		INC Fund Balance
				4360630	LB: CSA#10 - CP LIBRARY	7700	\$ 67,373	INC	D		INC Contingency
13600103 - GEORGETOWN	(119,043.00)	(164,098.98)	(45,055.98)	4360640	LB: CSA#10 - GT LIBRARY	0001	\$ 45,056	INC	C		INC Fund Balance
				4360640	LB: CSA#10 - GT LIBRARY	7700	\$ 45,056	INC	D		INC Contingency
13600104 - EL DORADO HILLS	(285,531.00)	(286,031.42)	(500.42)	4360650	LB: CSA#10 - EDH LIBRARY	0001	\$ 501	INC	C		INC Fund Balance
				4360650	LB: CSA#10 - EDH LIBRARY	7700	\$ 501	INC	D		INC Contingency
13600300 - UNION MINE CLOSE/POST CLOSURE	-	87,829.62	87,829.62	3898980	EM: UNION MINE CLOSURE/POST CL	0001	\$ 87,829	DEC	D		DEC Fund Balance
				3898980	EM: UNION MINE CLOSURE/POST CL	7801	\$ 32,044	DEC	C		DEC Designation of Fund Balance
				3898980	EM: UNION MINE CLOSURE/POST CL	0003	\$ 55,785	INC	C		INC From Designation OBJ 349
13740001 - MISSOURI FLAT	(185,559.00)	(186,329.23)	(770.23)	3780801	DEV DIST - MISSOURI FLAT	0001	\$ 771	INC	C		INC Fund Balance
				3780801	DEV DIST - MISSOURI FLAT	7700	\$ 771	INC	D		INC Contingency
13740002 - MISSOURI FLAT PROJECT MINGMNT	(15,415.00)	(15,478.92)	(63.92)	3780802	DEV DIST - MO FLAT PM	0001	\$ 64	INC	C		INC Fund Balance
				3780802	DEV DIST - MO FLAT PM	7700	\$ 64	INC	D		INC Contingency
18000001 - ACO FACILITY CONSTRUCTION	(2,209,010.00)	(2,209,064.97)	(54.97)	0640450	CAO: FACILITIES - ACO	0001	\$ 55	INC	C		INC Fund Balance
				0640450	CAO: FACILITIES - ACO	0400	\$ 55	DEC	D		DEC Interest
30950400 - RARE PLANT PRESERVE	(450,651.00)	(464,230.18)	(13,579.18)	3799900	BP: RARE PLANT ENDOWMENT	0001	\$ 13,580	INC	C		INC Fund Balance
				3799900	BP: RARE PLANT ENDOWMENT	7700	\$ 13,580	INC	D		INC Contingency
12060302 - AUTO FINGERPRINT ID GC76102	\$ -	\$ (155,680.35)	(155,680.35)	0670711	CAO: CWSR - AUTO FNG ID	0001	\$ 155,681	INC	C		INC Fund Balance
				0670711	CAO: CWSR - AUTO FNG ID	7700	\$ 155,681	INC	D		INC Contingency
12360429 - UPPER BASS LAKE OVERLAY	\$ -	\$ (245,193.01)	(245,193.01)	3670729	DOT: UPPER BASS LAKE OVERLAY	0001	\$ 245,194	INC	C		INC Fund Balance
				3670729	DOT: UPPER BASS LAKE OVERLAY	7700	\$ 245,194	INC	D		INC Contingency

Exhibit 5
Board Direction from September 20, 2022
ADOPTED BUDGET • FY 2022-23

BOARD DIRECTION FROM THE REVIEW OF THE RECOMMENDED ADOPTED BUDGET REVISIONS

The Board directed a change during the review of the recommended Adopted Budget revisions, with Legistar 22-1668. The change is outlined as:

- Increase From Designations revenue from the TOT Special Projects General Fund Designation 336 by \$204,000 – org 1560620 and object 0003
- Increase Contribution to Non-County Government appropriations to EDH Fire for a Rescue Boat in the amount of \$204,000 – org 1560620 and object 5240

PURCHASE OF 1111 AND 1119 EMERALD BAY ROAD IN SOUTH LAKE TAHOE

On September 20, 2022, with Legistar item 22-1684, the Board approved a budget transfer to enable the purchase and tenant improvements of 1111 AND 1119 Emerald Bay Road in South Lake Tahoe. This item resulted in \$10 million in additional funding in the Accumulative Capital Outlay Fund and altered the budget in the following way:

ORG	OBJECT	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION
0640450	2020	INC	\$ 10,000,000	INC OP TFR IN SLT CTR
0640450	6020	INC	\$ 10,000,000	INC FIXED ASSET SLT ED CTR
1570710	7700	DEC	\$ 1,700,000	DEC CONTG SLT ED CTR
1570710	7000	INC	\$ 1,700,000	INC OP TFR OUT SLT ED CTR
1560600	0003	INC	\$ 4,389,981	INC USE OF CAPITAL DESIG
1560600	0003	INC	\$ 2,310,019	INC USE OF ED CTR DESIG
1550500	7000	INC	\$ 6,700,000	INC TFR OUT SLT ED CTR
5440440	7700	DEC	\$ 800,000	DEC CONTG SLT ED CTR
5440440	7000	INC	\$ 800,000	INC TFR OUT SLT ED CTR
5400000	7700	DEC	\$ 800,000	DEC CONTG SLT ED CTR
5400000	7000	INC	\$ 800,000	INC TFR OUT SLT ED CTR

This budget amendment will be incorporated into to Fiscal Year 2022-23 Adopted Budget. These changes are not included in the Budget Transfer attached to this item as the Board approved a budget transfer with these amounts with Legistar item 22-1684.

