



EL DORADO COUNTY

Fiscal Year 2023-24

Recommended Budget



Exhibit 1

Prepared by the
Chief Administrative Office
Published on June 2, 2023

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IMAGE CREDIT: American River at Cronan Ranch from Zachary Kragel

PRESENTED TO THE

El Dorado County Board of Supervisors

JUNE 2023

TIFFANY SCHMID
INTERIM CHIEF ADMINISTRATIVE OFFICER



(L-R) District II Supervisor George Turnboo, District III Supervisor Wendy Thomas, District I Supervisor John Hidahl, District V Supervisor Brooke Laine, District IV Supervisor Lori Parlin

*Safe, healthy and vibrant communities,
respecting our natural resources and historical
heritage*

BOARD OF SUPERVISORS

District I: John Hidahl
District II: George Turnboo

District V: Brooke Laine

District III: Wendy Thomas
District IV: Lori Parlin

ELECTED COUNTY OFFICIALS

Assessor Jon DeVille
Auditor-Controller Joe Harn
District Attorney Vern Pierson
Recorder-Clerk.....Janelle K. Horne
Sheriff/Coroner/Public Administrator Jeff Leikauf
Surveyor..... Brian Frazier
Treasurer-Tax Collector.....Karen E. Coleman

APPOINTED COUNTY OFFICIALS

Agriculture Commissioner/Director of Weights and Measures..... LeeAnne Mila
Alternate Public DefenderElvira Lua
Interim Chief Administrative Officer Tiffany Schmid
Chief Probation OfficerBrian Richart
Clerk of the Board of Supervisors Kim Dawson
Child Support Services Director Ron Ladage
County Counsel..... David Livingston
Environmental Management Director..... Jeffrey Warren
Health & Human Services Agency Interim Director Olivia Byron-Cooper
Human Resources Director Joseph Carruesco
Information Technologies Director Tonya Digiorno
Library Services Director.....Bryce Lovell
Planning & Building Director..... Karen L. Garner
Public Defender Teri Monterosso
Registrar of Voters..... Bill O'Neill
Transportation Director.....Rafael Martinez



The County of El Dorado

Chief Administrative Office

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Placerville, CA 95667-4197

Tiffany Schmid
Interim Chief Administrative Officer

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June 2, 2023

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

Honorable Members of the Board of Supervisors:

With this letter, I submit for your consideration the Fiscal Year (FY) 2023-24 Recommended Budget for El Dorado County. A public budget hearing is scheduled for June 13, 2023, to consider the recommended spending plan, at which time the Board may make any additions, deletions or modifications to the Recommended Budget.

The total Recommended Budget for all Governmental Funds for FY 2023-24 is \$1.01 billion, which is \$25.7 million (3%) more than the FY 2022-23 Adopted Budget of \$986.8 million. It should be noted these totals reflect all Governmental Funds, including Special Revenue Funds and excludes Special Districts and Proprietary Funds.

Total General Fund appropriations are recommended at \$420.2 million, which is \$14.9 million (3%) less than the FY 2022-23 Adopted Budget of \$435.2 million approved by the Board in September 2022.

As a result of the efforts of your staff, the budget is balanced, meets State requirements, and fully funds the General Fund Contingency (\$11.25 million) and General Reserves (\$11.5 million). In addition, the recommended budget exceeds the Board's policy goal of contributing \$5 million of discretionary revenues to road maintenance by \$4.4 million through the Board-directed use of Tribe funding, for a total contribution to road maintenance and snow removal services of \$9.4 million.

In addition, based on prior Board direction the Recommended Budget includes the following priorities:

- Allocates \$55.5 million to the Accumulative Capital Outlay Workplan for facility improvements.
- Allocates \$3.2 million for the Sheriff's helicopter program, including \$800,000 in ongoing operational costs, funded by \$400,000 from Transient Occupancy Tax revenue and \$400,000 from the General Fund.
- Allocates \$7 million for Diamond Springs Community Park, Chili Bar Park, and other park projects.
- Allocates \$1 million of Transient Occupancy Tax to local fire districts.
- Sets aside an additional \$4.25 million in contingency to address future, unknown cost increases relative to inflation, economic uncertainty, and disaster response costs.

- Allocates \$28.42 million in federal revenue and expenditures to continue construction of the Mosquito Bridge.
- Allocates \$20 million in state and federal revenue to be used to help address and prevent homelessness in El Dorado County.

Due to the Board's adherence to fiscal and budget policies developed over the past six years, the Recommended Budget is able to fund your Board priorities and current service levels in the fiscal year with projected slowing of discretionary revenue growth. The Recommended Budget meets all Board Budget Policy goals with the exception of the Designations for Capital Projects, and the newly established Information Technologies Infrastructure, and Disaster Expenses goals. The Chief Administrative Office will prioritize meeting these Budget Policy Goals in the Adopted Budget if additional discretionary revenue is identified after the close of the financial records for FY 2022-23.

While the County has done an outstanding job in increasing reserves and designations, those funds are not nearly sufficient to meet all of our current demands related to the deferred maintenance and replacement costs of County buildings, road maintenance, CalPERS liabilities, and employee compensation to recruit and retain employees. Based on current inflation trends, the Board should anticipate that most, if not all, of the estimated costs for capital replacement, deferred maintenance, and road maintenance will see substantial increases. In addition, day-to-day operational cost increases, such as fuel costs, may have a higher-than-anticipated impact on the budgets of individual departments.

Following the close of the FY 2022-23 financial records, we will return to your Board in September for the formal adoption of the Budget.

I would like to express my sincere appreciation to your executive leadership team of Department Heads and their staff for their commitment to the County's core value of fiscal responsibility. They have spent countless hours partnering with the Chief Administrative Office to present this budget to you.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Tiffany Schmid', is written over a horizontal line.

Tiffany Schmid
Interim Chief Administrative Officer

Welcome to the Recommended Budget for the Fiscal Year 2023-24, which begins July 1, 2023. This section of the budget book is designed to help readers understand the purpose and content of the budget, as well as to locate data and information they may be looking for.

THE PURPOSE OF THE BUDGET

The budget is the County's annual funding plan for how it will provide services to the public within available resources and is developed based on policy direction given by the Board of Supervisors. It is a vehicle for presenting plans and strategies that will ensure the long-term provision of necessary services, provide recommendations for new opportunities when possible, and provide a foundational record of decisions and policy directions recommended to and approved by the Board of Supervisors.

El Dorado County acts as an administrative agent for three types of services: municipal services, countywide local services, and countywide services provided on behalf of the state and federal governments.

Municipal services pertain mainly to unincorporated areas of the County and include emergency services and planning, Sheriff's law enforcement, building and land use regulations, road maintenance, parks, and refuse collection and disposal. These are services that will also be found in incorporated cities, provided by the city government.

The County also provides a number of local services that are common to most counties in the state. These include services of the County Clerk, Registrar of Voters/Elections, Assessor, Auditor-Controller, Treasurer-Tax Collector, as well as criminal prevention and prosecution, public defense, probation, and detention.

Services provided on behalf of the state and federal governments, for the most part, are generally related to health and human services. These programs are funded primarily through state and federal revenue sources.

BALANCED BUDGET REQUIREMENT

County budgets are prepared pursuant to and in conformance with the State of California, County Budget Act, Chapter 1, Division 3, Title 3 of the Government Code (§29000, et. sec.). Government Code §29009 requires that,

“In the recommended, adopted, and final budgets the funding sources shall equal the financing uses.”

This is known as the balanced budget requirement.

BUDGET DEVELOPMENT PROCESS

Each year, the County goes through a collaborative budget development process between the Chief Administrative Office and the County's departments to ensure the preparation of a balanced budget for the coming fiscal year.

The El Dorado County Charter, Article III 304C, states that the Chief Administrative Officer shall:

Recommend an annual budget after reviewing requests of all departments and agencies for which the Board is responsible or which request County funds.

Each year, all County departments prepare and submit a “budget request” to the Chief Administrative Office, including financial and program information relative to the department programs and goals. Once received, the Chief Administrative Office reviews and analyzes each request along with other factors that may impact County operations. Examples of factors that are considered in the development of the Recommended Budget are: Board of Supervisors policy direction, available financing, state and federal policies, changes in the cost of doing business, capital asset needs, Strategic Plan Goal areas, and the Board of Supervisors policy priorities. Once produced, the

Chief Administrative Officer's Recommended Budget represents a comprehensive financial operating plan, which fits within the constraints of available financing and conforms to established policy.

Government Code requires that the Recommended Budget be submitted to the Board on or before June 30 of each year.

Pursuant to the California Budget Act, a public hearing is held each year, for the Board of Supervisors to consider the approval of the Recommended Budget and receive testimony from Department Heads and members of the public. During their consideration, the Board of Supervisors may direct modifications to the Recommended Budget as it sees fit or as may be necessary for the furtherance of County priorities. At the conclusion of this meeting, and prior to October 2 of each year, the Board approves the result as the Adopted Budget for the fiscal year.

READING THE BUDGET BOOK

Department Budget Narrative

Each Department has its own Budget Narrative, which provides basic information about the department and its programs and discusses the recommended budget. Each budget narrative includes the mission of the department or program, a budget summary, major budget changes, a 10-year staffing trend, program summaries, and details and analysis in the CAO recommendation.

General Fund Contribution

Many County programs do not have a dedicated revenue stream to fully offset operating costs. As a result, these programs are supported by general purpose revenues such as property or sales and use taxes. The difference between program expenditures and program revenues is known as the General Fund Contribution or Net County Cost (NCC). Some departmental programs are able to generate substantial revenues, such as state or federal reimbursements for social services programs. The County also uses general purpose revenues to provide a required match to receive these state or federal revenues. This is often also referred to in the budget document as a General Fund contribution. When appropriate, departments charge fees for services. The County's reliance on general purpose revenues increases if the County loses revenue from state and federal sources or if fee revenue does not keep pace with the cost of providing services.

Special Revenue Funds

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. These schedules represent Countywide Special Revenue Funds. The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating budgets for expenditure. The purpose of any associated expenses is therefore discussed in each Department's budget narrative.

Some Special Revenue Funds are shown as part of a Department's Budget Narrative, especially in cases where the Fund provides an important revenue source for the Department. Other Special Revenue Funds are shown in the Countywide Special Revenue Fund Section of the Budget. Please note that Revenues are reflected at the top of each schedule, and expenses (primarily in the form of Operating Transfers Out) are shown at the bottom of the schedule. Fund balance is shown as a revenue, and all fund balance that is not intended to be spent within the Fiscal Year is shown as Contingency in appropriations. Each special revenue fund balances revenue and expenses.

Countywide Personnel Allocation

The Budget Book contains a comprehensive listing of all positions that are recommended to be approved along with the Recommended Budget. This listing is found in a separate tab following the Summary Schedules section of the book and is organized by department.

Summary of the Recommended Budget

The Recommended Budget for all Governmental Funds for FY 2023-24 is \$1.01 billion, which is \$25.7 million (3%) more than the FY 2022-23 Adopted Budget of \$986.8 million.

Total General Fund appropriations are recommended at \$420.2 million, which is \$14.9 million (3%) less than the FY 2022-23 Adopted Budget of \$435.2 million.

The totals presented here reflect all Governmental Funds, including Special Revenue funds. The increase in the total Recommended Budget can be attributed to the Parks and Facilities Projects in the Chief Administrative Office and Capital Improvement Projects in Transportation such as the Mosquito Bridge, Diamond Springs Parkway, and Ice House Road Pavement Rehabilitation Project.

The Recommended Budget represents an effort to fund Board policies, priorities, and current service levels for the fiscal year with a projected slowing of discretionary revenue growth.

TOTAL APPROPRIATIONS

	FY 2022-23 CAO Recm'd Budget	FY 2023-24 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
Total Appropriations	\$1,132.9 M	\$1,158.2 M	\$25.4 M	2%
Governmental Funds*	\$986.8 M	\$1,012.5 M	\$25.7 M	3%
General Fund	\$435.2 M	\$420.2 M	(\$14.9 M)	-3%
Net County Cost**	\$183.6 M	\$193.4 M	\$9.76 M	5%

* All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds

** Departmental operating net cost, not adjusting for Transient Occupancy Tax Contributions, excluding Non-Departmental/Accumulative Capital Outlay (ACO) Fund/ Countywide Special Revenue Funds/ Special Districts/Proprietary Funds

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

Expenditure Class	FY 2022-23 Adopted Budget	FY 2023-24 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
Salaries and Benefits	\$269.9 M	\$283.3 M	\$13.4 M	5%
Services, Supplies, & Other Charges	\$305.9 M	\$292.0 M	(\$14.0 M)	-5%
Fixed Assets	\$67.0 M	\$77.0 M	\$10.0 M	15%
Transfers	\$169.9 M	\$195.2 M	\$25.2 M	15%
Contingencies	\$156.0 M	\$161.2 M	\$5.2 M	3%
Reserves / Designations	\$18.0 M	\$3.8 M	(\$14.2 M)	-79%
Total Appropriations*	\$986.8 M	\$1,012.5 M	\$25.7 M	3%

* All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds



Summary of the Recommended Budget

TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

Functional Group	FY 2022-23 Adopted Budget	FY 2023-24 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$63.2 M	\$69.2 M	\$6.1 M	10%
Law & Justice	\$157.4 M	\$174.9 M	\$17.5 M	11%
Land Use / Dev Svc	\$190.7 M	\$192.8 M	\$2.0 M	1%
Health & Human Svc	\$222.2 M	\$223.0 M	\$0.9 M	0%
Appropriations	\$633.5 M	\$660.0 M	\$26.5 M	4%

* Departmental operating appropriations, excluding Non-Departmental/ACO Fund/Countywide Special Revenue Funds/Special Districts/Proprietary Funds



GENERAL FUND SUMMARY

General Fund Revenues

The Recommended Budget reflects an increase of \$5.2 million (3.7%) in General Fund major revenue sources. Revenue from Property Tax (including Current Secured and Property Tax In-Lieu of VLF) is projected to increase by 4% in FY 2023-24 (\$4.4 million), based on the projected increase in assessed value in the County. Transient Occupancy Tax is projected to increase by 9% in FY 2023-24 (\$745,423) from the FY 2022-23 Adopted Budget. Sales and Use Tax is projected to increase by 0.5% in FY 2023-24 (\$96,000) from the FY 2022-23 Adopted Budget.

Carryover Fund Balance

The Recommended Budget anticipates \$45,515,597 in Fund Balance carryover in the General Fund, which is \$23.7 million (34%) less than what was included in the FY 2022-23 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2022-23 as a result of operational savings, unanticipated revenues, unspent appropriations designated for capital project work, and unspent Contingency. It is important to note that, although these funds are considered to be one-time in nature, the County still relies on a portion of these carryover funds to help balance its operating budget. Further detail on the source of Fund Balance can be found in the General Fund – General Revenues and Other Operations section of the Recommended Budget documents.

It should be noted that across all County funds, budgeted Fund Balance amounts are estimates and are subject to change with the close of the FY 2022-23 financial records in the fall.

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 expenses that is financed by local general purpose revenues, 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.

Summary of the Recommended Budget

The overall cost to the General Fund, made up of General Fund/Net County Cost and General Fund Contributions to other funds, is increasing by 6%. The chart below reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group.

The General Government Functional Group is increasing Net County Cost by \$9.8 million primarily due to the Diamond Springs Community Park and Chili Bar Park Projects, a change in budget methodology where Central Fiscal costs are recouped through the Countywide Cost Allocation Plan, causing an increased Net County Cost until the costs are recovered in two years through the Cost Plan, and Board-approved compensation increases across all departments.

The Law and Justice Functional Group is increasing Net County Cost by \$9.7 million primarily due to the Jail Expansion Project, the California Forensic Medical Group (CFMG) contract being moved to the Sheriff's Office budget from the Health and Human Services Agency, increased General Liability costs in the Sheriff's Office, and Board-approved compensation increases across all departments.

The Land Use and Development Functional Group is decreasing Net County Cost by \$7 million primarily due to fire recovery activities in the prior year and the use of the Ray Lawyer Drive General Fund Designation for road maintenance in the prior year.

The Health and Human Services Functional Group is decreasing Net County Cost by \$2.7 million primarily due to the California Forensic Medical Group (CFMG) contract being moved to the Sheriff's Office budget from the Health and Human Services Agency which is partially offset by increases from Board-approved compensation increases.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2022-23 Adopted Budget	FY 2023-24 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$49.8 M	\$59.5 M	\$9.8 M	20%
Law & Justice	\$94.7 M	\$104.4 M	\$9.7 M	10%
Land Use / Dev Svc	\$18.7 M	\$11.8 M	(\$7.0 M)	-37%
Health & Human Svc	\$20.4 M	\$17.7 M	(\$2.7 M)	-13%
Net County Cost	\$183.6 M	\$193.4 M	\$9.8 M	5%

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



BOARD POLICIES & PRIORITIES

The Board of Supervisors adopted 10 budget policies in 2015. Those policies were updated and expanded over the years, with the last update approved by the Board on April 18, 2023. As with prior years, the Chief

Summary of the Recommended Budget

Administrative Office approached the development of the FY 2022-23 Recommended Budget with the direction and intent to recommend funding in line with these policies.

Of particular note are Budget Policies 8, 10, 11, 12, 13, 15, 16 and 17 which establish targets for funding the General Fund Appropriation for Contingency, General Fund reserves and designations, and other annual goals. It is with these policies in mind that the following Board priorities are recommended for funding in the FY 2023-24 Recommended Budget.

General Fund Contingency funded at 3% of the adjusted General Fund appropriations: Board Budget Policy #8 directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations. This funding is a set-aside to provide resources in the event of unforeseen needs throughout the year. In FY 2022-23, additional Contingency, in the amount of \$10 million, was budgeted to address possible economic impacts that could affect the County over the coming years. On December 6, 2022, the Board approved the use of \$5 million of this additional Contingency for Mosquito Fire debris removal.

The Recommended Budget sets General Fund Contingency at \$11,250,000. Of this amount, \$7 million is to meet the 3% of adjusted General Fund appropriations goal, leaving \$4.25 million in additional contingency. The additional Contingency amount is recommended in the event the economic growth slows during FY 2023-24, that general revenues do not meet projected levels, and/or if inflation results in Services and Supplies appropriations not being sufficient to cover program costs. Additional Contingency can also be used to fund disaster response and recovery efforts as has been needed in the past two years.

General Reserve funded at 5% of adjusted General Fund appropriations: Board Budget Policy #10 directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year. The FY 2023-24 Recommended Budget adds an additional \$500,000 to the General Reserve, bringing it to \$11.5 million, 5% of the adjusted General Fund appropriations.

Contribution to Capital Reserves funded at \$6 million: Board Budget Policy #11 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations the Board may transfer remaining discretionary resources to the Designation for Capital Projects. The Recommended Budget does not include an increase to the General Fund Designation for Capital Projects in the amount of \$6 million. There were not sufficient discretionary resources after funding departmental Net County Cost to meet this goal. It is recommended that meeting this goal be a top priority in the event additional fund balance becomes available with the Adopted Budget.

Pension Funding: Board Budget Policy #15 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board may transfer remaining discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs. The Recommended Budget does not alter the funding in this designation as there are currently at least two years of projected General Fund CalPERS cost increases in the designation. The CalPERS actuarial that determines the rates for FY 2023-24 is based upon the 21.3% investment returns of FY 2020-21 and does not reflect the -6.1% investment returns of FY 2021-22 which will impact rates in FY 2024-25. The Adopted Budget will include an update of these projected CalPERS Cost Increases based on the CalPERS Actuarial Reports released in July 2023.

Summary of the Recommended Budget

Transient Occupancy Tax: Policy #13 outlines the use of Transient Occupancy Tax revenue. The Recommended Budget has been prepared in alignment with this policy and with Board direction provided on April 18, 2023.

Contribution to Road Maintenance funded at \$9.4 million: Board Budget Policy #15 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board has a goal of setting aside \$5 million in discretionary resources annually for road maintenance. The Recommended Budget includes a contribution of discretionary resources for Road Maintenance in the amount of \$9.4 million. This includes \$4.4 million of discretionary funding from the Shingle Springs Band of Miwok Indians as directed by the Board on April 11, 2023, and nearly \$5 million in Transit Occupancy Tax as directed by the Board on April 18, 2023.

Designation for Information Technologies (IT) Infrastructure and Designation for Disaster Expenses: Board Budget Policy #16 and #17 were approved by the Board on April 18, 2023, and direct that funding be held in Designations for IT Infrastructure and Disaster Expenses. The Recommended Budget does not include funding for these designations. There were not sufficient discretionary resources after funding departmental Net County Cost to meet this goal. It is recommended that meeting these goals be a top priority if additional fund balance becomes available with the Adopted Budget.

The following priorities are currently recommended for funding in the FY 2023-24 Recommended Budget, based on prior Board direction or to continue implementation of ongoing projects:

Community Planning

As in FY 2021-22 and FY 2022-23, the Recommended Budget includes \$350,000 for staffing Community Planning efforts, including Rural Centers, as directed by the Board on March 30, 2021. The budget makes use of this \$350,000 with two Senior Planner positions and a Professional Services contract to aid in this effort.

Compensation Philosophy

The current compensation philosophy of the Board of Supervisors is to attempt to compensate all employees at the median of the total compensation paid to employees in Butte, Napa, Nevada, Placer, Sacramento, Solano, Sutter and Yolo counties and the State of California. During FY 2021-22 and FY 2022-23, the Board brought multiple bargaining unit classifications to the median and approved a 2% compensation increase countywide. Primarily due to these compensation increases, Salaries and Benefits in the budget are increasing by \$13.9 million (5%) when compared to the FY 2022-23 Adopted Budget.

El Dorado County Homelessness

The Health and Human Services Agency Community Services Department continues to be the Administrative Entity for the El Dorado Opportunity Knocks Continuum of Care (CoC) in support of El Dorado County Homeless programs. The expected outcomes include but are not limited to, capital improvements for temporary and permanent housing, rental subsidies, landlord incentives, a youth homeless prevention set aside, and other public services including coordinated entry for the homeless and those at risk of becoming homeless. The County has received a number of grants to support the homeless population. The FY 2023-24 Recommended Budget includes \$20 million in state and federal revenue to be used to help address and prevent homelessness in El Dorado County.

Sheriff's Office Helicopter

On April 25, 2022, the Board directed the CAO to include the helicopter program in the FY 2022-23 Budget. The helicopter is anticipated to be delivered in early FY 2023-24, with a portion of the

Summary of the Recommended Budget

purchase cost having occurred during FY 2022-23. The Recommended Budget includes the purchase of a used helicopter and related equipment totaling \$2.4 million, which is being funded through the use of Special Revenue Funds, including Federal Asset Seizure, Rural Counties, and Citizens' Option for Public Safety (COPS). The ongoing annual operating costs of the program, including staffing, are estimated at \$800,000. Half of this will be funded through General Fund Transient Occupancy Tax, anticipating that this program will help mitigate the impacts of tourism.

Facilities Investments

The Recommended Budget includes an Accumulative Capital Outlay (ACO) Workplan totaling \$55.5 million. This workplan includes \$25.3 million for the Placerville Jail Expansion Project, \$5.4 million for the renovation of space in Building C to accommodate the Superior Court relocation, \$2.6 million for the renovation of the newly purchased buildings in South Lake Tahoe, \$4 million for the construction of a permanent Navigation Center, and \$1.2 million in grant-funded library improvements. In addition, the Workplan includes \$8.3 million in maintenance for County-owned facilities.

In addition to the ACO Workplan, the Chief Administrative Office Parks Division has \$7 million in park investments and improvements in the Recommended Budget. These improvements include \$1 million for Chili Bar Park, \$1.2 million for the continued development of the Bike Park, \$4.2 million for Diamond Springs Community Park, and other investments including the Dog Park, Forebay Park, Parks Workshop, and Henningsen Lotus Park.

BUDGET PRESSURES & POLICY CONSIDERATIONS

This section includes a discussion of ongoing issues that have had an impact on the Recommended Budget in prior years and/or continue to evolve and impact the County's annual budget and priorities. Additionally, several departments have identified pending issues and policy considerations unique to their operations. These policy matters are outlined in the respective department budget summaries.

Slowing Discretionary Revenue Growth and Inflation-Driven Cost Increases

El Dorado County has been preparing for the possibility of a recession or economic slowing since the onset of the coronavirus pandemic in FY 2019-20. It is projected that FY 2023-24 will see significant slowing of discretionary revenue growth with initial slowing reflected in the current fiscal year. This can be seen in the projected 0.5% growth of Sales and Use Tax in FY 2023-24. Property Tax is projected to grow 4% in FY 2023-24, where 7% growth was included in the FY 2022-23 Adopted Budget. Once the Assessor's local assessment roll is finalized in July, a more accurate growth amount can be determined. The slowing in discretionary revenue growth impacts the County's ability to fund ongoing services and costs that are growing due to inflation-driven cost increases.

Over the past year, inflation has continued to grow beyond the Federal Reserve's target rate of 2% growth. The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. For Northern California, the CPI has increased 4.2% from April 2022 to April 2023. Inflation has positively impacted tax and interest revenues, but it has also increased the costs for Services and Supplies. Pursuant to the Legislative Analyst's Office FY 2023-24 Budget Multiyear Assessment, "Although the state faces a budget problem this year, anticipated revenue shortfalls this year do not yet reflect a recession. Rather, revenues have declined relative to their recent peaks due to Federal Reserve actions taken to cool an overheated economy. We do, however, think there is a heightened risk of this cooldown progressing to a recession. As a result, planning for further revenue declines would be prudent."

The FY 2023-24 Recommended Budget includes slowing revenue growth and increased costs related to inflation while trying to retain the reserves, designations and Contingency needed to protect the County if

Summary of the Recommended Budget

further economic impacts occur. As a result, the Recommended Budget does not fund all of the Board Policies as outlined above. In addition, more than \$3 million in departments' supplemental requests have been deferred. The Recommended Budget includes a conservative estimate of Fund Balance in the General Fund. If additional Fund Balance is identified during the Adopted Budget revisions, it is anticipated that the Chief Administrative Office will first recommend fully funding Board Budget Policies before considering departments' supplemental requests.

Facilities Investments & Ongoing Needs

As stated above, the Recommended Budget invests \$55.5 million into County facilities through the ACO Workplan. In addition, the County has \$14.7 million in the General Fund Designation for Capital Projects. The Board has made significant progress in improving County facilities over the past five years with the build of the Public Safety Facility, purchase of the new facility in South Lake Tahoe, and purchase of the Shingle Springs facility on Ponderosa Road.

Despite these investments and savings, the County will need to make further facility investments in the coming years that exceed available funding. As presented to the Board on April 18, 2023, it is estimated that the replacement of County buildings with a low condition rating could cost \$247 million. The County still has one end-of-life building that needs to be replaced within the next five years. The Spring Street facility is estimated at a replacement cost of \$27 million. This project alone would fully deplete the existing General Fund Designation for Capital Projects and the County would still have a \$13 million dollar funding gap to be filled prior to beginning the project. To meet these upcoming facilities needs it is important that the Board continue to invest in County facilities and increase funding in the General Fund Designation for Capital Projects for future improvements. This should be a top priority for use of additional fund balance, if available, during the Adopted Budget process.

Disaster Response and Recovery

The County has needed to devote resources to natural disasters every year for the past three years and in the current year declared emergencies for the Caldor Fire, Mosquito Fire, December 2022 Storms, and March 2023 Storms. Disaster response and recovery have put a burden upon the General Fund and the Road Fund to fund disaster response and recovery activities. If eligible for reimbursement, disaster response can take years to receive reimbursement. On February 14, 2023, the Board directed the assessment and evaluation of the delivery of emergency preparedness, operations, and response given the increased workload that has developed as a result of the increasing number of disasters in the County. The result of this assessment could have impacts on the budget that are not included in the Recommended Budget. Lastly, if another disaster occurs during FY 2023-24, the Board may need to utilize General Fund Contingency, designations, or reserves for disaster response and recovery activities.

ALLOCATED POSITIONS & STAFFING CHANGES

The FY 2023-24 Recommended Budget includes 2,000.78 Full-Time Equivalent allocations (FTEs). This represents an 8.0 FTE net increase from the current FY 2022-23 Position Allocation (as of May 11, 2023). The chart below summarizes the recommended staffing changes. Detail of all allocated positions and recommended position changes are included in a later section of the Recommended Budget and is discussed in departmental budget narratives.

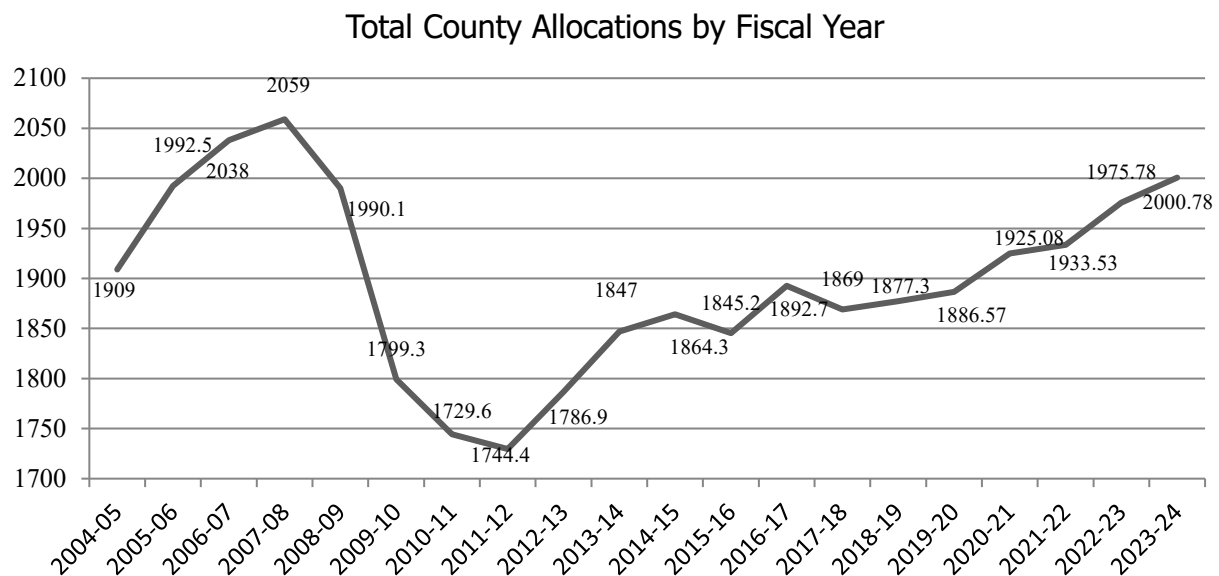
Summary of Recommended Position Changes

Department	Net Change
Auditor-Controller	(1.00)

Summary of the Recommended Budget

Board of Supervisors	0.50
CAO - Central Services	1.00
Child Support Services	(2.00)
Environmental Management	(2.00)
Health and Human Services Agency	11.00
Probation	(1.00)
Public Defender	1.00
Recorder-Clerk	(1.50)
Registrar of Voters	1.00
Sheriff	(1.00)
Transportation	1.00
Treasurer-Tax Collector	1.00
Total	8.00

The chart below presents the total authorized positions, countywide, by fiscal year since FY 2003-04. Total authorized positions decreased significantly during the recession, beginning in FY 2008-09, and gradually increased during the recovery.



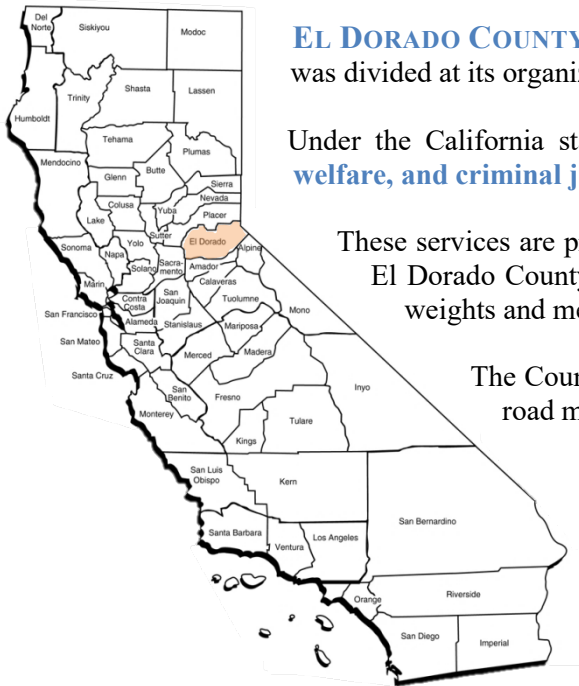
Summary of the Recommended Budget

NEXT STEPS FOR BUDGET ADOPTION

The Chief Administrative Office anticipates submitting a modified budget for consideration by the Board of Supervisors in September, incorporating changes based on state and federal action, and recording actual fund balances after the close of the FY 2022-23 financial records.



EL DORADO COUNTY PROFILE & DEMOGRAPHICS



EL DORADO COUNTY is one of the original 27 counties into which the state of California was divided at its organization and admission to the union in 1850.

Under the California state constitution, **counties are required to provide health care, welfare, and criminal justice programs**, and enforce state and federal laws as applicable.

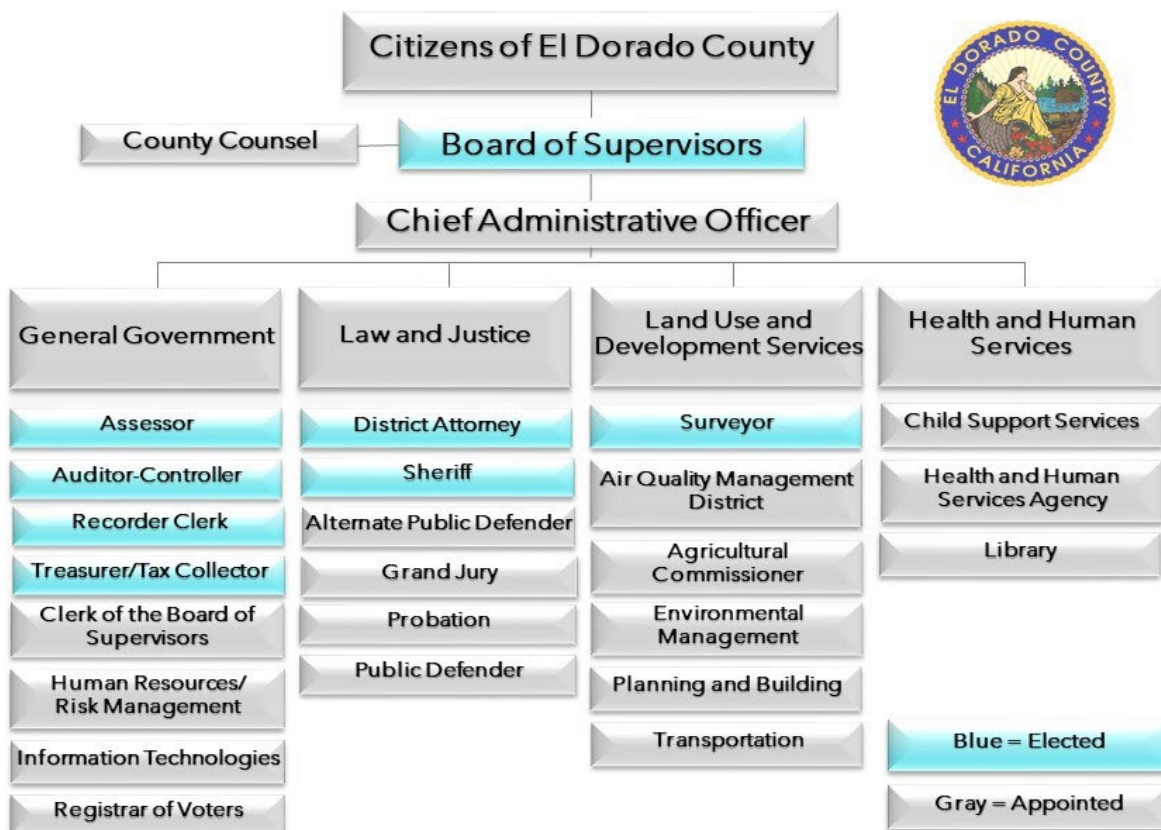
These services are provided to all residents within the county's jurisdiction. In addition, El Dorado County provides regional services such as libraries, parks and recreation, weights and measures inspection, and pesticide regulation.

The County also provides municipal services such as building inspection and road maintenance for residents of unincorporated areas.

Two incorporated cities are located within El Dorado County: Placerville and South Lake Tahoe.

COUNTY ORGANIZATION

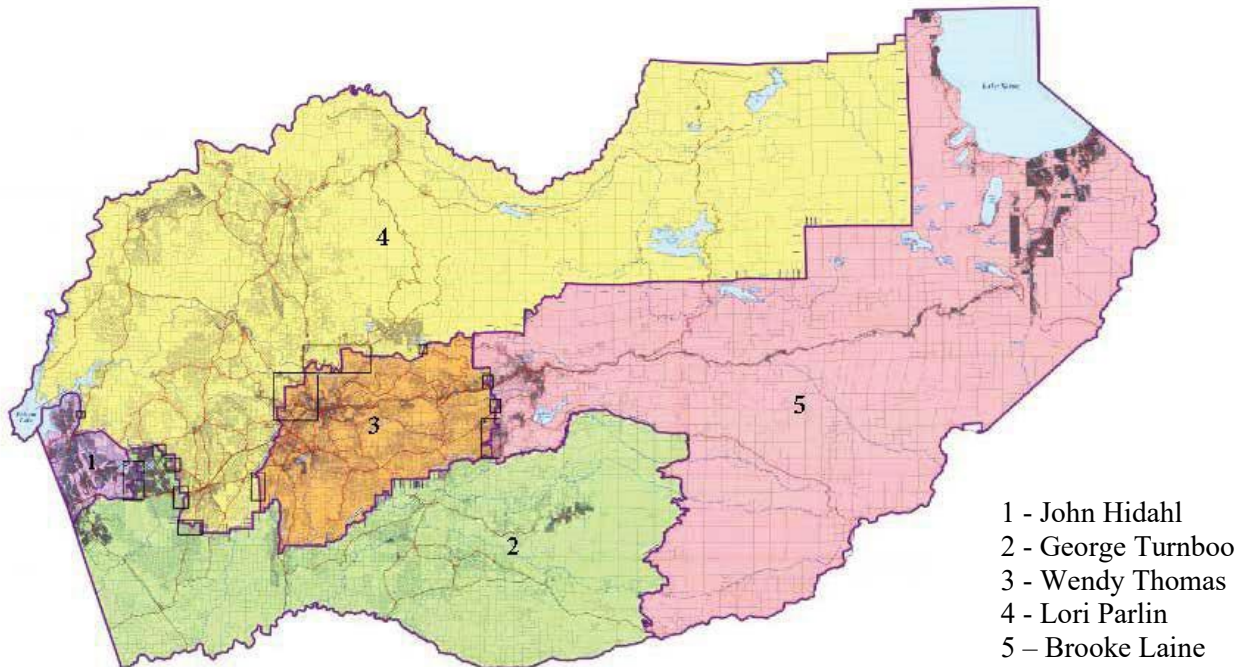
The County is divided into four functional areas that represent services to residents. El Dorado is one of 14 California counties that operate under a charter, allowing the County a limited degree of control over the number and duties of the governing board and some officials. A majority of the department directors are appointed by the Board of Supervisors, while other officials are elected to serve a four-year term.



As of October 2022

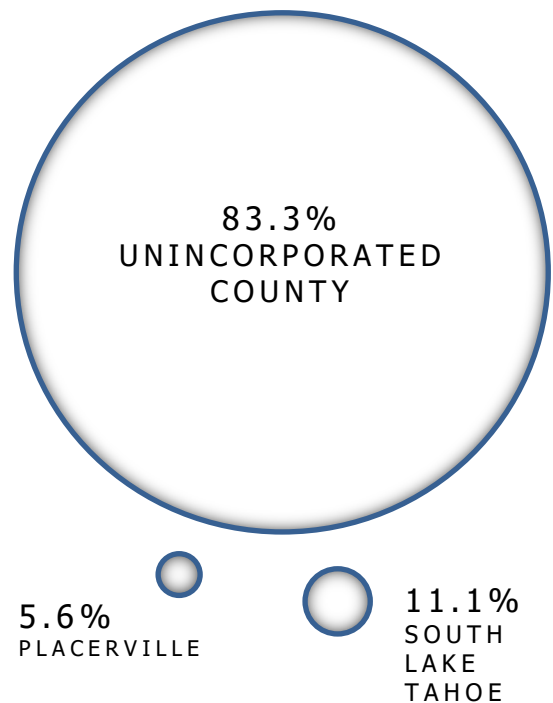
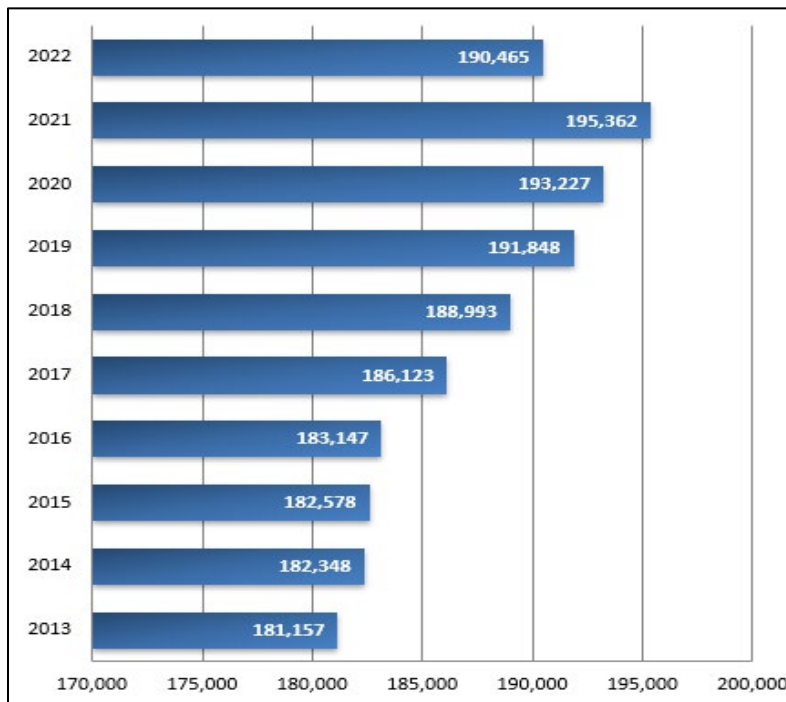
BOARD OF SUPERVISORS

The Board of Supervisors has the authority to perform all the duties vested in it by the Constitution, general law, and the charter. The Board of Supervisors appoints the Chief Administrative Officer, members of boards and commissions, and nonelected department heads. The Board of Supervisors is comprised of five members, one elected from each County district.



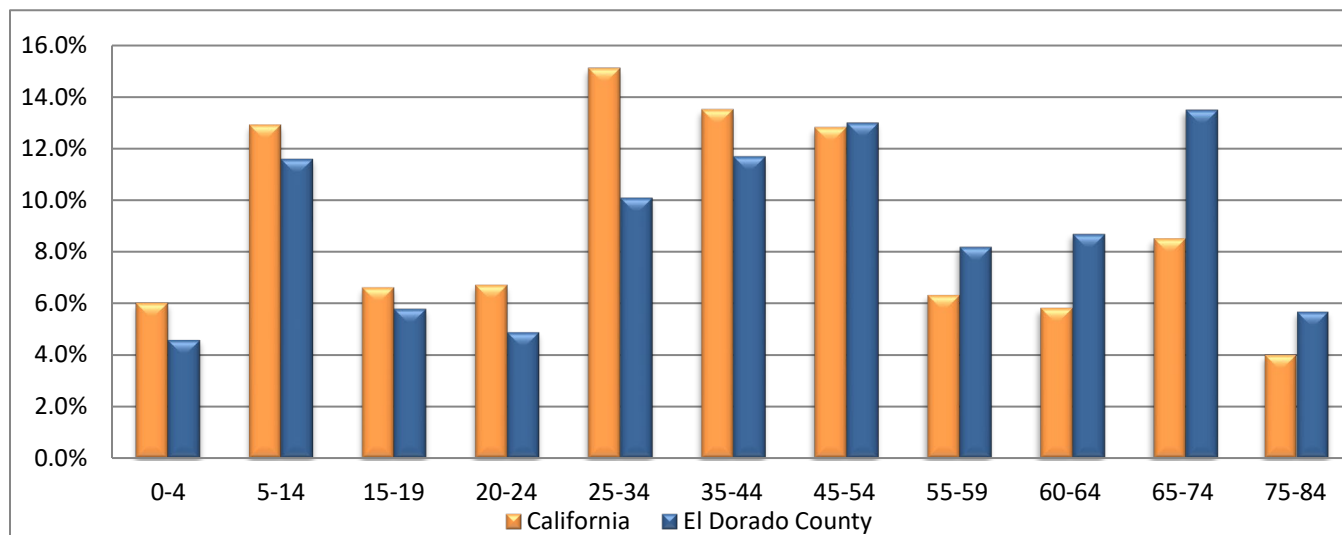
TOTAL POPULATION

Over the last 10-year period, El Dorado County grew 5 percent. Most El Dorado County citizens (158,620) reside outside the two incorporated cities of Placerville and South Lake Tahoe.

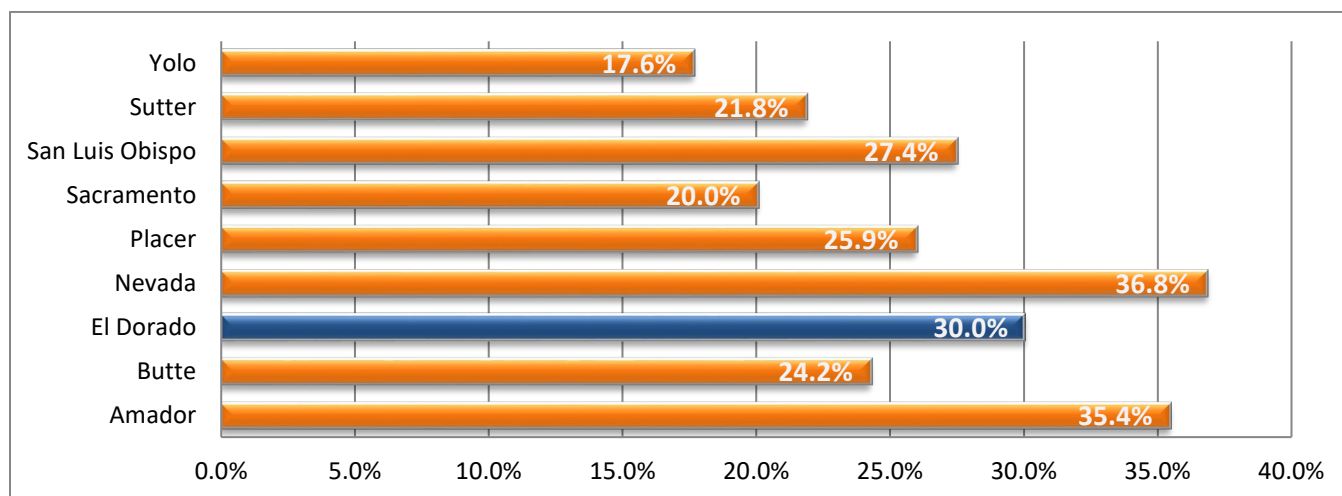


Source: State of California, Department of Finance, 2021-22 E-1 Population Estimates.

POPULATION BY AGE GROUP ⁽¹⁾



PERCENT OF POPULATION 60 YEARS AND OVER ⁽¹⁾



Source: (1) U.S. Census Bureau, 2021 American Community Survey 1-Year Estimates

HOUSING

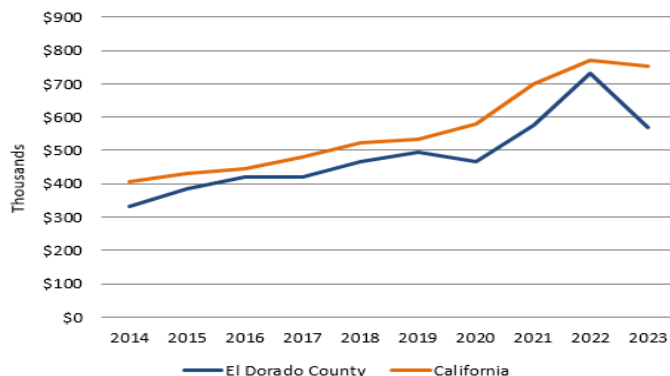
In El Dorado County there are approximately 94,179 housing units. For the County as a whole, 76.2% of homes are owner-occupied. However, this number is affected by only 44.3% of housing units in the City of South Lake Tahoe being owner-occupied. Many homes in that area of the County are second homes and not the owner's primary residence.

Source: U.S. Census Bureau Quickfacts: El Dorado County V2021

SINGLE-FAMILY MEDIAN HOME SALE PRICES

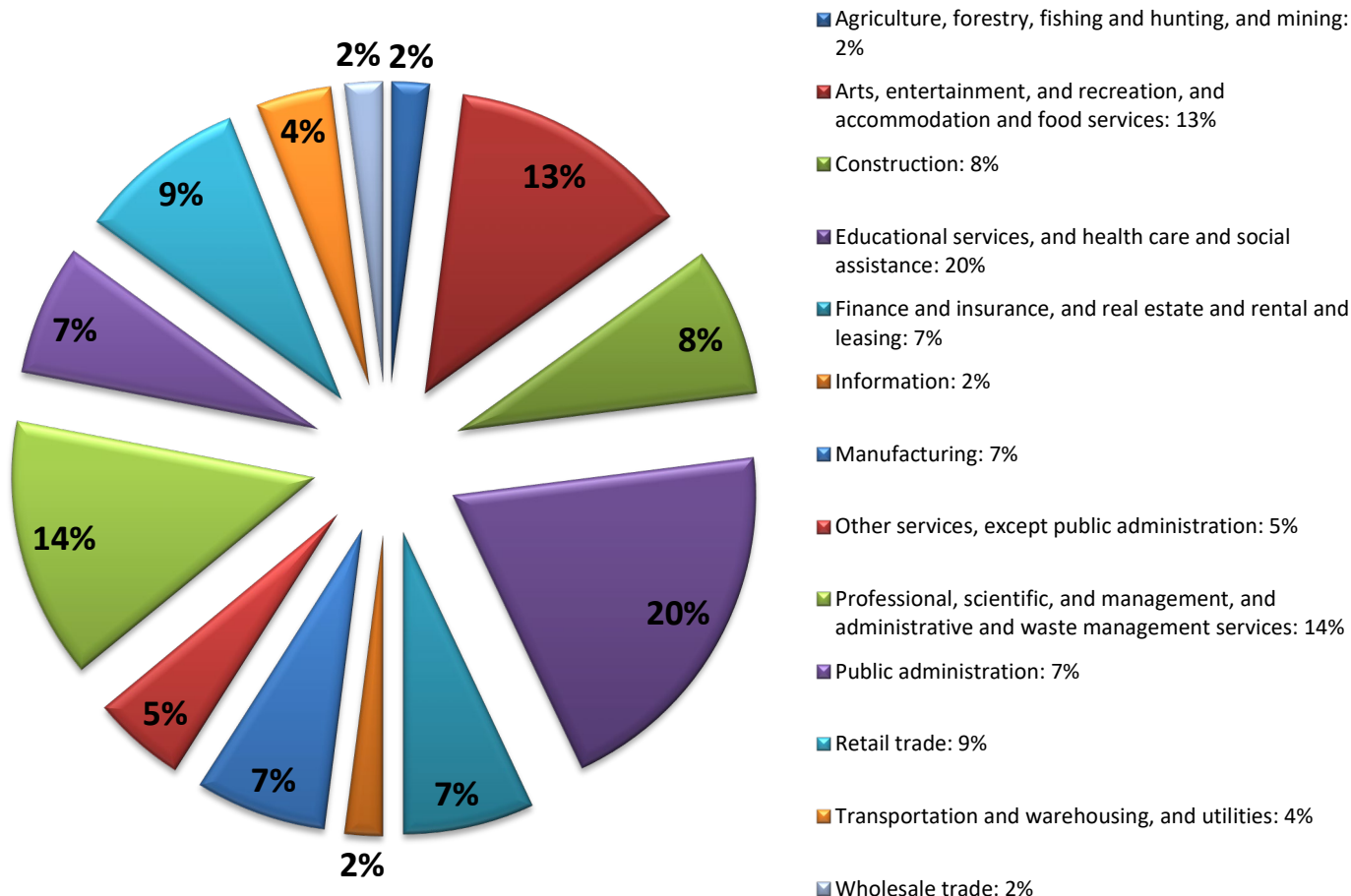
El Dorado County home values have decreased **22.3%** over the past year. The median home value of owner-occupied housing is \$567,500. The median list price per square foot in El Dorado County is \$314, which is lower than the State of California average of \$371.

Source: California Association of Realtors, Jan 2023



ECONOMY

El Dorado County enjoys an economy as diverse as its landscape ⁽¹⁾.



The County's largest employment sector is Educational Services, Health Care, and Social Assistance, employing 17,236.

Professional, Scientific and Management, and Administrative and Waste Management Services employ 12,272.

Arts, entertainment and recreation, and accommodation and food services come in third, employing 11,576.

The County's poverty rate is 8.8% compared to California's rate of 12.3%. ⁽²⁾

COUNTY EMPLOYEES ⁽⁵⁾ (Per 1,000 residents; excluding city populations ⁽⁴⁾)

	El Dorado
12.5	Nevada
12.6	Amador
18.1	Sacramento
22.3	San Luis Obispo
23.8	Placer
24.8	Butte
39.0	Yolo
50.5	Sutter
53.2	

MEDIAN HOUSEHOLD INCOME ⁽²⁾

California	El Dorado
\$84,097	\$88,770

UNEMPLOYMENT RATE ⁽³⁾

California	El Dorado
4.2%	3.9%

PER CAPITA INCOME ⁽²⁾

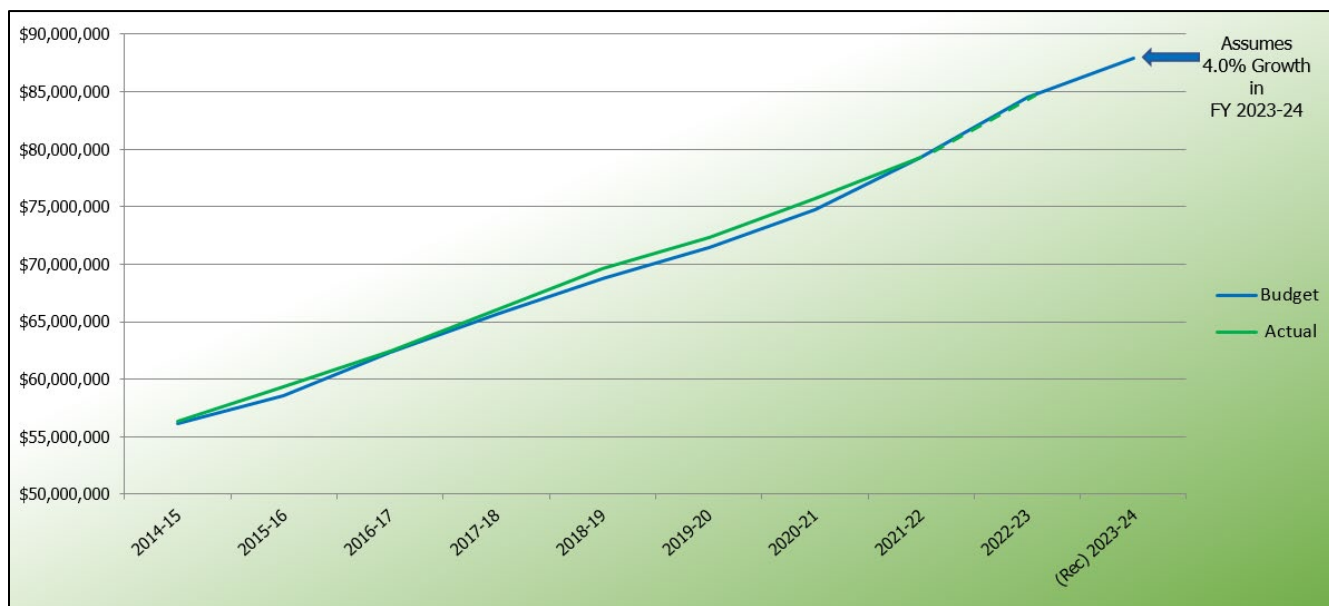
California	El Dorado
\$41,276	\$48,953

Sources:

- (1) U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates
- (2) U.S. Census Bureau Quickfacts: El Dorado County V2021
- (3) California Employment Development Department (EDD)
- (4) California Department of Finance, E-1 Cities, Counties, and the State Population Estimates
- (5) FY 2021-22 Recommended Budgets

PROPERTY TAX

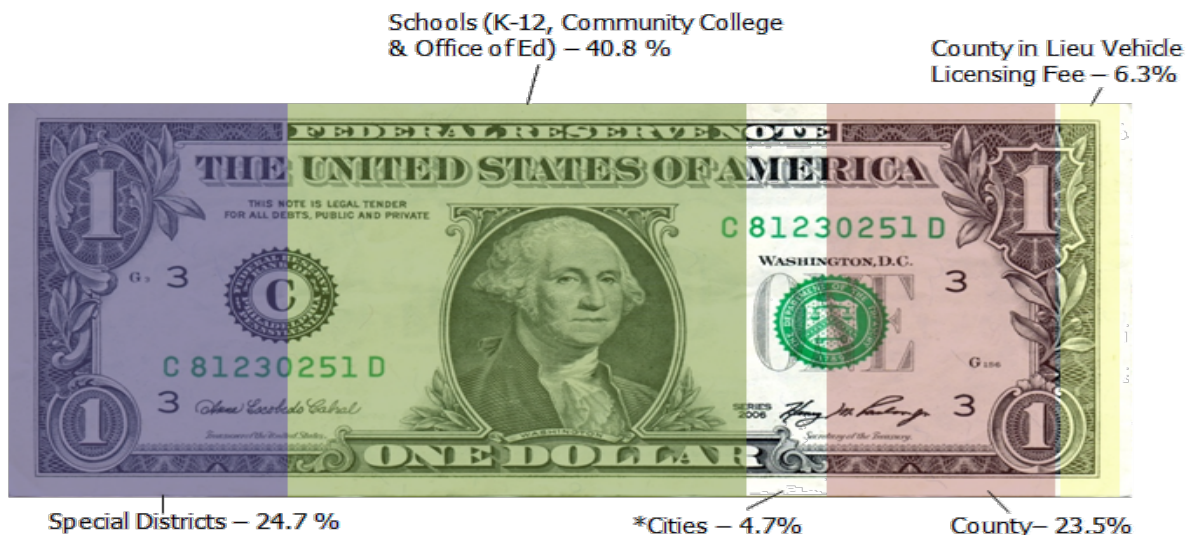
All real and some personal property (unless exempted), is assessed and taxed under the State Constitution and Revenue & Taxation Code.



Property taxes are a major source of unrestricted revenue for the County General Fund, schools, cities, and special districts. Proposition 13 establishes the current method of assessment. Property owners may also vote to include certain types of additional special assessments along with property taxes. The County Assessor maintains the inventory of assessable property and prepares the assessment rolls. The Auditor maintains the tax rates, calculates the taxes due, and adds any special assessments.

How is property tax revenue distributed?

Property taxes are allocated within a county based on the historical share of property tax received by local agencies prior to Proposition 13. Under certain conditions, taxes may be reallocated.



Graphic developed by the Treasurer-Tax Collector Department. (Source El Dorado County Auditor-Controller's Office)

*includes the Cities of Placerville and South Lake Tahoe (2.5%), Cities in Lieu Vehicle Licensing fees (.9%) and City of So. Lake Tahoe Redevelopment Successor Agency (1.3%)

EL DORADO COUNTY PROFILE & DEMOGRAPHICS

SALES TAX

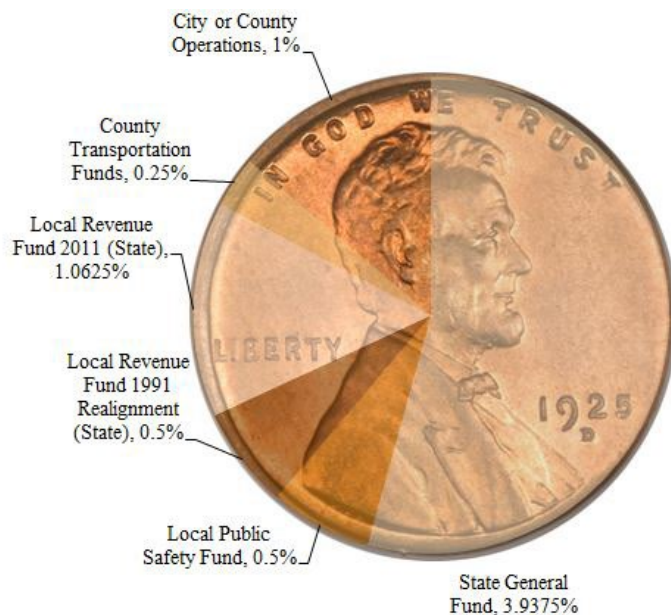
The Bradley-Burns Uniform Sales and Use Tax Law provides for a city/county rate of 1.25%. One-quarter cent of the levy is sent to the county-wide regional transportation fund. The balance goes to support local government general funds.



*Represents only the General Fund Discretionary Sales tax Source: El Dorado County Final Budget, 2012-13 through 2022-23

How is Sales Tax Allocated?

El Dorado County receives 1% of the 7.25% statewide sales tax rate for general County operations. The City of South Lake Tahoe imposes an additional 1.50% tax over the state rate, and Placerville imposes an additional 1%.



Data source: California State Board of Equalization, Sales & Use Tax Rate, Effective April 1, 2023

TAXES COLLECTED

(Total FY 2022-23, in millions)

Sacramento	\$812.52
Placer	\$294.13
San Luis Obispo	\$249.71
El Dorado	\$152.91
Butte	\$85.28
Yolo	\$77.75
Nevada	\$58.53
Sutter	\$37.06
Amador	\$31.10

(FY 2022-23, Per Resident, excludes cities)

Placer	\$2,610.13
Yolo	\$2,165.79
San Luis Obispo	\$2,047.44
Sutter	\$1,844.89
Amador	\$1,380.87
Butte	\$1,353.49
Sacramento	\$1,344.62
El Dorado	\$963.97
Nevada	\$871.17

Source: FY 2022-23 Adopted Budgets, Summary Schedule 5 estimates

County Core Values

Accountability

Responsible for our decisions and behavior. Creating a safe work environment where we are answerable to our citizens, co-workers, superiors, direct reports and other stakeholders.

Collaboration

Cross-functional teamwork, communication, and cooperation countywide, while creating a silo-free organization.

Integrity

Doing what is right legally and morally at all times regardless of whether or not someone is watching.

Service Excellence

(Citizen-Oriented Service) – Provide comprehensive service to all citizens of El Dorado County while loyally doing our job without expectation of recognition or personal gain.

Fiscal Responsibility

Develop and maintain a fiscally conservative budget that ensures financial resiliency while meeting the capital and operational needs of the organization and the citizens of El Dorado County.

The Fiscal Year 2023-24 Recommended Budget was created with the County's Core Values as a guide for how to prepare and present the budget. The Budget provides accountability and transparency to the Board of Supervisors and the public on how County resources are accounted for and expended. The book is prepared in collaboration with all County departments that submit requests and work with staff to inform the Chief Administrative Officer's recommendations. The integrity of the budget preparation process lies in ensuring compliance with all applicable laws and regulations. The budget is prepared in service to the taxpayers and people of El Dorado County. Lastly, the budget is key to ensuring El Dorado County develops and maintains "a fiscally conservative budget that ensures financial resiliency while meeting the capital and operational needs of the organization and the citizens of El Dorado County."

County Vision

Safe, healthy and vibrant communities, respecting our natural resources and historical heritage.



County Mission

El Dorado County government shall provide efficient, courteous and effective services and infrastructure for the safety, protection and well-being of our residents, businesses and visitors.

County Strategic Plan & Budget Policies

RECOMMENDED BUDGET - FY 2023-24

The Fiscal Year 2023-24 Recommended Budget furthers the County's Economic Development Strategic Plan Goal.

- \$1.6 million in Transient Occupancy Tax funding for the Economic Development Division of the Planning and Building Department.
- \$1 million in Transient Occupancy Tax funding for the Diamond Springs Sports Complex working toward the theme of promoting and expanding recreation and tourism.
- \$2.1 million for Broadband projects that develop high speed internet services.
- \$50,000 of Transient Occupancy Tax funding for an Airport Economic Development Study to help leverage the County's Airports' ability to become an economic driver.
- The continuation of the use of a retired annuitant to explore the feasibility of biomass and cogeneration plants.

The County is currently revising the County Strategic Plan. This document is based on the Strategic Plan as approved on March 22, 2022.

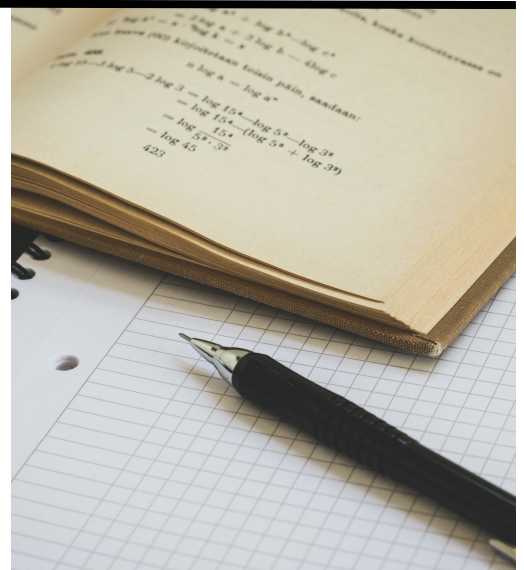
Economic Development

Enable a prosperous and vibrant community.



The Fiscal Year 2023-24 Recommended Budget implements system-wide processes and maintains a supportive culture for all employees by:

- A \$663,000 investment in countywide phone system and devices to ensure employees and programs have the tools necessary to further the County's mission.
- Incorporating Board-approved compensation increases, bringing many employees to the median of the market in compensation.
- The addition of a second Enterprise Resource Planning Analyst within the Auditor-Controller's Office.
- An additional \$96,500 for a Countywide training program provided by Human Resources.

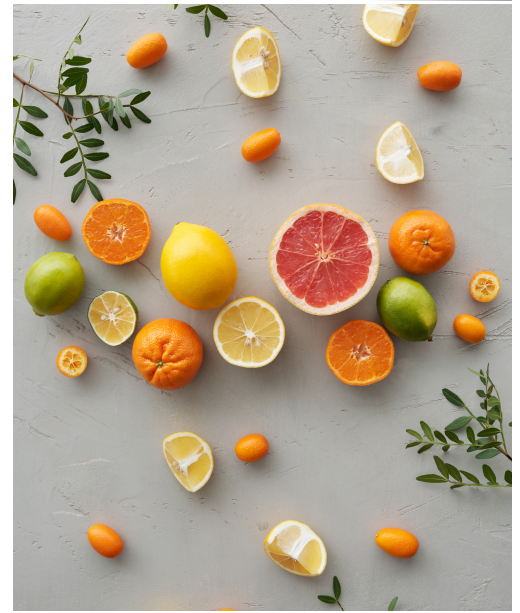


Good Governance

Achieving the best possible process for making and implementing decisions in accordance with the County's core values, legal requirements and industry best practices.

The Fiscal Year 2023-24 Recommended Budget:

- Includes \$20 million in state and federal revenue address and help prevent homelessness in El Dorado County. This includes the build of a permanent Navigation Center and other solutions to address and reduce homelessness in El Dorado County.
- The addition of 3.0 FTE allocations in Social Services due to a California Advancing and Innovating Medi-Cal mandate regarding pre-release services for the justice-involved populations of El Dorado and neighboring counties.
- Improves the Behavioral Health Continuum of Care by leveraging American Rescue Plan Act and Behavioral Health Continuum Infrastructure Programs to implement a Crisis Care Mobile Unit and a Crisis Residential Treatment Program.
- Provides \$250,000 of County funding to the County Office of Education to provide staffing and operational support to the El Dorado County Commission on Youth and Families' goal of establishing an integrated, transparent, and data-driven system of services so that the burden of navigating across partners is on the system itself rather than young people and their families.
- Continues to fund the Mental Health Worker and Social Worker limited-term allocations and Disaster Case Management services to assist those who were impacted by the Caldor Fire.
- An additional 1.0 FTE Allocation in Community Services to support the Senior Nutrition Program.



**Healthy
Communities**
*Improved health, well-
being and self-
sufficiency of El
Dorado County
residents while
enhancing the safety
and quality of life for
our communities,
businesses and visitors.*

The Health and Human Services functional group leverages \$103.8 million in state, federal and other government funding to build healthy communities, 47% of the total funding for the Health and Human Services functional group.



County Strategic Plan & Budget Policies

RECOMMENDED BUDGET - FY 2023-24



The Fiscal Year 2023-24 Recommended Budget includes strategic investments in the County's infrastructure including:

- A contribution of discretionary resources to improve road maintenance in the amount of \$9.4 million.
- A Capital Projects Work Plan totaling \$55.5 million in appropriations for the ongoing maintenance, operations and replacement of County facilities.
- The continuation of construction of the Mosquito Bridge, which accounts for \$28.2 million in revenue and expenditures.
- The Diamond Springs Parkway Phase 1B Project, which accounts for \$10.48 million in revenue and expenditures.
- The Ice House Road Pavement Rehabilitation Project Phase 2 Project, which accounts for \$13.1 million in revenue and expenditures.

Infrastructure

Provide, operate and maintain our infrastructure, public facilities, and associated services that protect our community, environment and economic well-being.

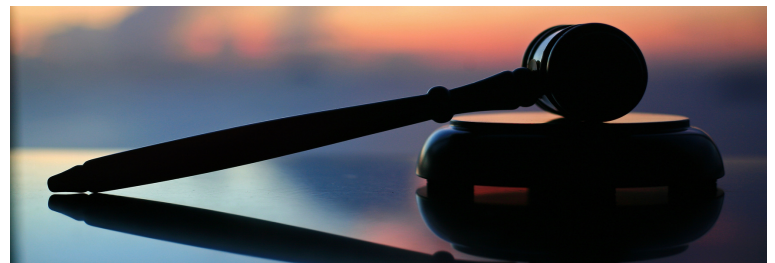


Public Safety

Protects the community, prevents crime, enforces the law, administers justice, provides rehabilitative services, and promptly responds to emergencies and calls for service.

The Fiscal Year 2023-24 Recommended Budget includes the following investments in Public Safety:

- \$2.4 million for a Helicopter in the Sheriff's Office that is equipped to aid in and improve Sheriff response capabilities.
- \$25.3 million for the Jail expansion project in the Facilities Work Plan to enhance jail services to better comply with regulations.
- The addition of a Social Worker allocation in the Public Defender's Office.
- \$1 million in Transient Occupancy Tax funding to Fire Districts for tourism impacts.





COUNTY OF EL DORADO, CALIFORNIA

BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 1 of 6
	Date Adopted: 04/18/2023	Effective Date: 04/18/2023

I. PURPOSE

The County Budget Policies were originally adopted May 19, 2015.

The County Budget Policies provide a framework for budgetary decision making regarding the use of County funds, to ensure prudent County fiscal management and to direct the Chief Administrative Officer in the development and management of the County Budget.

II. POLICY

1. Pursue Operational Efficiencies: Eliminate, combine or reorganize programs or processes to reduce expenditures and/or respond to changing needs or priorities. Identify lower priority programs that can be reduced or eliminated to free up resources to fund higher priority programs. Carefully review and justify all expenditure line items to identify possible cost reductions. Identify and implement training programs, utilize Information Technologies and promote interdepartmental cooperation to maximize operational efficiencies.
2. Maximize the Board's Discretion: Except where the Board has previously made a decision to earmark revenues for a particular purpose, wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service, in order to provide the Board as much flexibility as possible in allocating resources to local priorities, based on the Strategic Plan.
3. Pursuit of New Revenues: Pursue new revenues to the fullest extent possible for all services, as well as total cost identification (including departmental overhead and indirect costs) for fee setting purposes. Any new revenues for programs receiving General Fund support should be used to offset the cost of existing staff and programs, rather than funding new staff or programs.
4. Grant Funding: Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant, including matching fund obligations, non-supplanting requirements, required continuation of a program after grant funds are exhausted, and if the program is consistent with the County's Strategic Plan goals and objectives.



COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 2 of 6
	Date Adopted: 04/18/2023	Effective Date: 04/18/2023

5. New or Enhanced Discretionary Programs: Departments should not propose new or enhanced programs unless those programs are fully funded (including overhead costs) by a grant or other dedicated revenue source. Departments submitting requests for new or enhanced discretionary-funded programs should identify lower priority programs in the Department that can be reduced or eliminated to generate discretionary resources to fund the new programs. New or enhanced discretionary funded programs will only be recommended/approved to the extent the annual General Fund Five Year Forecast identifies sufficient funding capacity.
6. County Share: If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources unless increased County share is mandated or the Board of Supervisors has previously determined that this program is a high priority for use of limited General Fund dollars.
7. Vacant and New Positions: All unfunded positions should be clearly identified and discussed with the Chief Administrative Office. New positions will not be considered unless the positions are funded by secure, ongoing, non-General Fund sources or there is a significant and compelling reason that the position is needed.
8. General Fund Contingency: The General Fund Appropriation for Contingency shall be set, at the time of budget adoption, at an amount not less than 3% of total adjusted General Fund appropriations, as adjusted for non-General Fund programs (e.g., State mandated Social Services, Child Support Services) and one-time expenditures. The Appropriation for Contingency is to be used during the fiscal year to address unanticipated expenditure increases or revenue decreases.
9. Budget Controlled at Expenditure Class/Object Level: California statute requires that county budgets are controlled at the object of expenditure level, except for capital assets, which are appropriated at the sub-object level (29006, 29008, 29089). The Board may authorize additional controls for the administration of the budget (29092).
10. General Reserves: The General Fund General Reserve shall be set, at the time of budget adoption, at an amount not less than 5% of total adjusted General Fund appropriations. The General Reserve shall be established, canceled, increased, or decreased as provided for in Government Code Section 29086.



COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 3 of 6
	Date Adopted: 04/18/2023	Effective Date: 04/18/2023

11. Designation for Capital Projects: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Capital Projects to be retained to assist in addressing unmet capital needs and building a replacement reserve. The goal is to set aside \$6,000,000 each year. The Designation for Capital Projects may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet capital replacement and maintenance projects.
12. Pension funding: El Dorado County shall continue the policy of “pay as you go” to fund the County’s pension liability. To mitigate the impacts of annual increases in pension costs to the County, a General Fund designation has been established.

Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs. The projected increases are based upon the CalPERS actuarial reports, published in July of every year.

The Chief Administrative Officer may recommend the use of any portion of the Designation for CalPERS Cost Increases to help mitigate the impact of cost increases in any given budget year.

If funding in the Designation for CalPERS Cost Increases exceeds the minimum two years of projected increases, the designation may also be used to fund a discretionary contribution to CalPERS to pay off an individual amortization base or make a one-time discretionary payment to reduce the total Unfunded Accrued Liability.

13. Discretionary Transient Occupancy Tax: Transient Occupancy Tax revenue, excluding voter-approved Tahoe area-specific revenue, shall be directed toward the impact of tourism and economic development, with consideration for support of tourism and promotion activities within the County and for continued support for grant fund allocations to support Veteran programs within the County.



COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 4 of 6
	Date Adopted: 04/18/2023	Effective Date: 04/18/2023

14. Fixed (Capital) Assets: This policy establishes additional controls for the administration of Fixed Asset (Capital Asset) equipment.
- All additions to Fixed Assets must be approved by the Board. The agenda item must ask the Board to add the item(s) to the Fixed Asset listing and may be accompanied by a Board-approved budget transfer.
 - Fixed Assets requested and approved through the annual Budget Process will be included in the Departments' recommended/approved budgets and itemized on the Fixed Asset list submitted for approval with the Recommended Budget.
 - Fixed Assets approved as an addition to the Recommended Budget, before the approval of the Adopted Budget, will be included in the Adopted Budget package submitted to the Board for approval in September and included in the Fixed Asset list published with the Adopted Budget.
 - If a department already has two or more Fixed Asset items approved, and simply needs to adjust funding amounts between approved items within Fixed Assets, this does not need to go to the Board. The Chief Administrative Office will approve a budget amendment to reallocate funds between items, if necessary for processing.
 - An increase in cost for an already approved Fixed Asset, where there is not savings available in another already approved Fixed Asset(s), will require a budget amendment approved by the Board. However, the item does not need to be approved by the Board a second time.
 - The Chief Administrative Office will provide the Auditor-Controller and Purchasing offices with copies of all approved Fixed Asset listings and subsequent additions to that listing. All purchases of Fixed Assets will be made and invoices paid pursuant to the approved Fixed Asset list.
15. Designation for Road Maintenance: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Road Maintenance to be retained to assist in addressing unmet road maintenance needs. The goal is to set aside \$5,000,000 each year, in addition to the maintenance of effort amount required by the Road Repair and Accountability Act of 2017. The Designation for Road Maintenance may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet road maintenance needs.



COUNTY OF EL DORADO, CALIFORNIA

BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 5 of 6
	Date Adopted: 04/18/2023	Effective Date: 04/18/2023

16. Designation for Information Technologies (IT) Infrastructure: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for IT Infrastructure. The designation will be used to ensure the County has the funding needed for the improvements and maintenance necessary for the countywide information technology infrastructure that will support the business objectives of County departments.

The goal is to maintain funding in this designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance as determined by the Information Technology Governance Committees.

The Designation for IT Infrastructure may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to fund IT Infrastructure.

17. Designation for Disaster Expenses: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Unreimbursed Disaster Expenses to be retained to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations. This funding may also be used to temporarily cover disaster response and recovery costs that are awaiting reimbursement when there are not sufficient appropriations in a budget unit. The goal is to set aside a total of \$5,000,000.

The Designation for Unreimbursed Disaster Expenses may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations.

IV. REFERENCES

Board Adopted Budget Policies, May 19, 2015 (Item 31)

Board Adopted Budget Policies, February 23, 2021 (Item 27)

Board Adopted Budget Policies, April 25, 2022 (Item 4)

V. RESPONSIBLE DEPARTMENT

Chief Administrative Office



COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 6 of 6
	Date Adopted: 04/18/2023	Effective Date: 04/18/2023

VI. DATES ISSUED AND REVISED; SUNSET DATES:

Issue Date:	05/19/2015	Sunset Review Date:	N/A
Revision Date:	04/18/2023	Next Review Date:	04/18/2027

MISSION

The Assessor is responsible for discovering, inventorying, valuing and assessing all taxable real property in the County, including residential, commercial and industrial properties, and undeveloped land. The office is also responsible for assessing taxable business property, boats, airplanes, mining claims and other assessable interests in property. The Assessor prepares and maintains the master property records and parcel maps. The office is charged with the administration of a number of exemption programs benefiting homeowners and certain qualifying organizations. The Assessor prepares and submits the secured, unsecured and supplemental assessment rolls for use in the preparation of assessments for taxation by the various taxing agencies.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	637,362	405,000	305,000	(100,000)
Miscellaneous Rev	1,715	15,000	15,000	0
Other Fin Sources	216,071	267,708	244,124	(23,584)
Total Revenue	855,148	687,708	564,124	(123,584)
Salaries & Benefits	4,331,167	4,716,064	5,054,168	338,104
Services & Supplies	158,767	286,949	323,222	36,273
Other Charges	4,166	500	500	0
Intrafund Transfers	9,992	11,473	11,473	0
Total Appropriations	4,504,092	5,014,986	5,389,363	374,377
FUND 1000 GENERAL FUND TOTAL	3,648,944	4,327,278	4,825,239	497,961

MAJOR BUDGET CHANGES

Revenues

- (\$100,000) Decrease in Service Charges due to decreases in projections for supplemental assessment processing administration fees based on a projected reduction in real property sales activity.
- (\$23,584) Decrease in Operating Transfers In from the Auditor's Office due to decreases in the Assessor's share of charges for the separate assessment of timeshares.

Appropriations

Salaries and Benefits

- \$293,257 Increase in Salaries and Benefits costs due to Board-approved compensation increases.
- \$42,500 Increase in Other Compensation due to retirement payouts that will take place in FY 2023-24.

Assessor

RECOMMENDED BUDGET • FY 2023-24

\$15,000	Increase in Temporary Employees costs due to impacts of Prop 19 and the creation of an internship program to assist in recruiting quality fee appraisers and GIS professionals.
\$10,000	Increase in Overtime expenses due to projects related to document scanning, automating business workflows, and cross-training efforts.
(\$22,653)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

\$21,750	Increase in Software License and Subscription costs due to increases in fees for real estate information to perform comparable sales analysis.
\$8,423	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years increasing their Liability insurance premium expense.
\$6,100	Increase due to adjustments in multiple objects to align with actual costs.

PROGRAM SUMMARIES

Administration & Management

Provides leadership, oversight, direction and support for the Department and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support, and clerical operations.

Appraisal

This function is responsible for determining the fair market value of real property that has undergone a complete or partial change of ownership, new construction, or other events that trigger a reappraisal under California Property Tax law. Conducts field appraisal work, enrolls unpermitted construction and performs special appraisals of Williamson Act and Timber Production Zone property. Real Property includes land, mines, quarries, timber, structures, buildings, fixtures, fences, fruit- or nut-bearing trees and vines not exempted. Responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/hotel/motel furnishings, and possessory interests. Under Proposition 8, this function also determines the lower of factored base year value or market value. This function also includes the audit of reporting, appraisal and assessment of business property, and determines the value of property acquired by public agencies when necessary or requested. Appraisers and Auditor/Appraisers also research, negotiate, prepare and defend values and represent the Assessor before the Assessment Appeals Board. All staff in this function making value determinations are required to maintain valid certification through the State Board of Equalization and meet State continuing education requirements.

Assessment

Upon receipt of reappraised property value from the appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record-keeping, and assessment transmission to the Auditor for tax calculation. Processes all

assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system.

Discovery & Inventory

Discovery is responsible for locating and identifying potential changes in the ownership, character, and configuration of all assessable property. Reviews recorded documents; recorded maps; unrecorded information from property owners, lessors, and federal, state, county, and city governments. Catalogs and determines appropriate processing to be applied to identified changes in ownership, new construction, partial interest transfers and business assets, possessory interests, mining claims, boats, aircraft, and others. Initiates inquiries to clarify the assessable nature of various transactions of indeterminate nature.

Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann re-appraisability determinations. Responds to public inquiries about the re-assessability of proposed actions and initiate inquiries where clarification is required. Processes exemption applications from homeowners, veterans and disabled veterans, and transactions qualifying for exclusion as parent/child or replacement residence transfers as well as entities meeting the requirements for educational, welfare, religious or other organizational exemptions. Maintains the inventory of more than 100,000 parcels, 37,000 timeshares, 4,500 businesses, 4,000 boats, mining claims, mutual water companies, apartments, possessory interests, and other assessable personal property.

IT & GIS Technology

The Assessor's computerized property system consists of the Megabyte computer property system and additional systems operating on the Intranet. A portion of this function is responsible for the operation, maintenance, and enhancement of these systems. The GIS Analyst position is responsible for all parcel map activity, as well as mapping-related tasks unique to the Assessor such as Tax Rate Area changes, parcel renumber operations and the library of historical parcel maps. A small amount of revenue is derived from the sale of assessment data. This function continues to provide leadership in the transition to the new property system including responsibility for data conversion, business process analysis, process modification, system training, and implementation.

FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

The Assessor's office continues to be impacted by the volume of Prop 19 transfers submitted by property owners for processing. Although the Assessor's office has gained ground in reducing the number of outstanding applications to process, and the time it takes to complete base year and intergenerational transfers, they are not yet caught up to the "days behind the Recorder's office" metric used to measure transfer processing. Reallocating staff resources and presenting solutions to the Board of Supervisors at a later date are options the Assessor is weighing. However, it is going to take more time for the newly elected Assessor to conduct a thorough review of the Assessor's Office operational model.

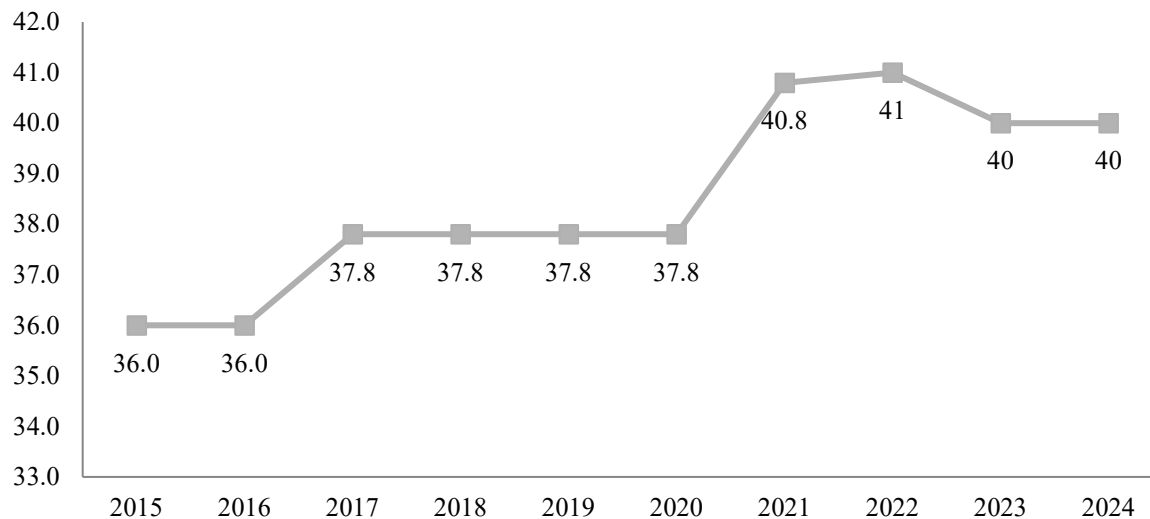
The Assessor's office is also working diligently to optimize El Dorado County's Property Tax Administration System and Megabyte, which was implemented in 2018. El Dorado County is an active member of the Megabyte Users' Group and collaborates with the other 35 "Megabyte Counties" in the State of California, on a regular basis to maximize system efficiencies and adopt best practices.

Assessor

RECOMMENDED BUDGET • FY 2023-24

STAFFING TREND

The Recommended Budget for the Assessor is 40 FTEs, which is the same as FY 2022-23. The newly elected Assessor has yet to complete a comprehensive review of how staff is allocated within the Assessor's Office, therefore, there have not been any requests for additional staffing at this time.



RECOMMENDED BUDGET

The Assessor's Budget is recommended at \$5,389,363, which is an increase of \$374,377 (7.5%) when compared to the FY 2022-23 Adopted Budget.

The General Fund provides 89.5% of the funding for this Department and is increased by \$497,961 (11.5%) when compared to the FY 2022-23 Adopted Budget. The increase is due primarily to Salaries and Benefits, specifically, the Board-approved compensation increases, retirement payouts expected due to planned retirements, and the employer's share of retirement costs. It should also be mentioned, the Assessor's Office submitted a supplemental request of \$600,000 for a comprehensive scanning project for the purpose of digitizing property records kept in file rooms at the Placerville and South Lake Tahoe Assessor's Office locations. The Assessor's Office maintains paper property records for all parcels located in El Dorado County. Although this supplemental request is not being considered in the FY 2023-24 Recommended Budget, the Assessor's Office is working with the CAO's office and the Department of Information Technologies to identify Countywide needs for digitizing documents, for the purpose of finding economies of scale. The goal is to have a precise figure for the Board of Supervisors to consider before the final budget is approved in the fall.

Sources & Uses of Funds

The Assessor is primarily funded with General Fund discretionary revenues but also receives a share of the fees charged for the separate assessment of timeshares and a share of the 5% administration fee for the supplemental property tax roll. Revenues are also derived from the Modernization special revenue fund. Expenditures are primarily related to staffing and costs associated with operating the office.

Auditor-Controller

RECOMMENDED BUDGET • FY 2023-24

MISSION

The Auditor-Controller serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include pre-audits and payment of claims made by the County for goods and services; property control for County government fixed assets; accounting for and issuance of payroll to County employees; maintenance of revenue and expenditure accounts for all units of County government and special districts; financial control over fund balances and property tax collections; development and implementation of accounting systems; technical assistance in budget preparation; preparation of the A-87 Cost Allocation Plan and other special budgetary information; preparation of claims for State-mandated costs (SB90); preparation of draft annual financial statements for the County's external auditors, review of financial reports for departments prior to their submission to the State, banking administration for all checks issued, and assistance in the development of long-range financial planning.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	493,345	392,200	412,200	20,000
Other Fin Sources	38,702	39,788	38,824	(964)
Total Revenue	532,047	431,988	451,024	19,036
Salaries & Benefits	4,275,342	4,923,923	5,209,876	285,953
Services & Supplies	101,450	90,989	131,428	40,439
Other Charges	2,658	0	0	0
Intrafund Transfers	20,854	11,284	2,000	(9,284)
Intrafund Abatement	(100,039)	(89,550)	(89,625)	(75)
Total Appropriations	4,300,264	4,936,646	5,253,679	317,033
FUND 1000 GENERAL FUND TOTAL	3,768,218	4,504,658	4,802,655	297,997

MAJOR BUDGET CHANGES

Revenues

\$19,036 Increase in total revenue mainly due to projected increases in Assessment and Tax Collection Fees.

Appropriations

Salaries and Benefits

\$101,783 Increase in Salaries and Benefits costs due to vacancies in the department that are budgeted to accommodate hiring experienced staff with the maximum cost of employee benefit elections.

\$110,000 Increase in Temporary Employee and Overtime costs due to multiple retirements and staff promoting outside of the Accounts Payable (AP) Division during FY 2022-23 that had major impacts on the department. This increase will allow for hiring Retired Annuitants

Auditor-Controller

RECOMMENDED BUDGET • FY 2023-24

with the required experience and knowledge to assist the AP Division through year-end close.

\$86,663 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

(\$12,493) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.

Services and Supplies

\$20,500 Increase in Computer Equipment and Maintenance costs for the replacement of end-of-life equipment and software maintenance price increases.

\$9,494 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

\$7,280 Increase in travel-related costs for training and conferences based on actual costs due to increasing prices in the travel industry.

Intrafund Transfers

(\$9,284) Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

PROGRAM SUMMARIES

Administration

This Division trains and organizes workgroups to perform basic accounting and governmental record-keeping tasks; coordinates bookkeeping activities of and provides general supervision over the accounts of all organizations under the fiscal control of the County Board of Supervisors. This Division prescribes accounting forms and methods of keeping the County's accounts and is responsible for the preparation and publication of the annual final budget schedules for the County.

Property Tax

This Division calculates over 147,000 property tax liabilities, including changes/refunds, based upon assessed value generating approximately \$425 million in taxes. The Division places more than 665,000 line items of direct charges totaling almost \$41 million on the secured tax bills by working with 60 different taxing agencies with over 240 different types of direct charges. The Division calculates and distributes property tax revenues to over 80 local taxing agencies. The Division files various state-required reports and continually implements new legislation related to property taxes, redevelopment agencies, Educational Revenue Augmentation Fund (ERAF), Vehicle License Fee (VLF) Swap, etc.

Financial Reporting

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as the fiscal liaison between County, state and federal funding agencies, and assists departmental managers in the design and

Auditor-Controller

RECOMMENDED BUDGET • FY 2023-24

implementation of accounting and bookkeeping procedures. This Division provides a professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs an analytical review of cost-applied rates such as the fleet rates and workers' compensation rates. Staff prepares the annual A87 Cost Plan and the annual draft financial statements for the County's external auditors. The County's fixed asset accounting is managed by this Division as well as the accounting and distribution of the State Transportation Development Act (TDA) funds to the various claimants. Staff within this Division are responsible for the daily management of Positive Pay with the County's bank to provide validation of daily checks issued. This Division prepares the State's required annual financial reports on behalf of 35 independent special districts as well as all of the Board governed districts.

Payroll

Payroll accounting prepares biweekly payroll instruments and "wage/tax reports" for the County and 20 affiliated local governmental agencies; processes "gross to net" deductions for health insurance and other benefits, association dues, credit union banking, retirement, and legal attachments (garnishments); and administers the deferred compensation program for over 1,000 county employees.

Accounting

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and processes transactions for 45 special districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County's purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (401 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 16,900 purchase card transactions that amount to over \$10.58 million in charges annually, reconciliation and distribution of biweekly purchase card statements and the posting of the purchase card charges to the department budgets. This Division is responsible for the records management of the Department. This Division administers 11 bond issues for Mello-Roos districts providing all accounting services, annual reports, calculation of the annual special tax levy, debt service management, and administration of all delinquencies. Staff administers funding for the Missouri Flat Area Master Circulation and Financing Plan (MC&FP) development through an analysis of the quarterly sales tax reports from the California State Board of Equalization (BOE) to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project. This Division has assumed the added responsibility from Information Technologies for the daily printing of accounts payable vendor checks which total approximately 28,000 on an annual basis. In addition, the accounting staff printed approximately 14,000 Social Service C-IV checks and Social Service general assistant checks this past year. The Division's Enterprise Resource Planning Analyst supports and trains departmental staff, audits security, and performs all testing and troubleshooting in FENIX. Beginning in FY 2021-22, this Division also assumed all the accounting functions for the Recorder-Clerk's office.

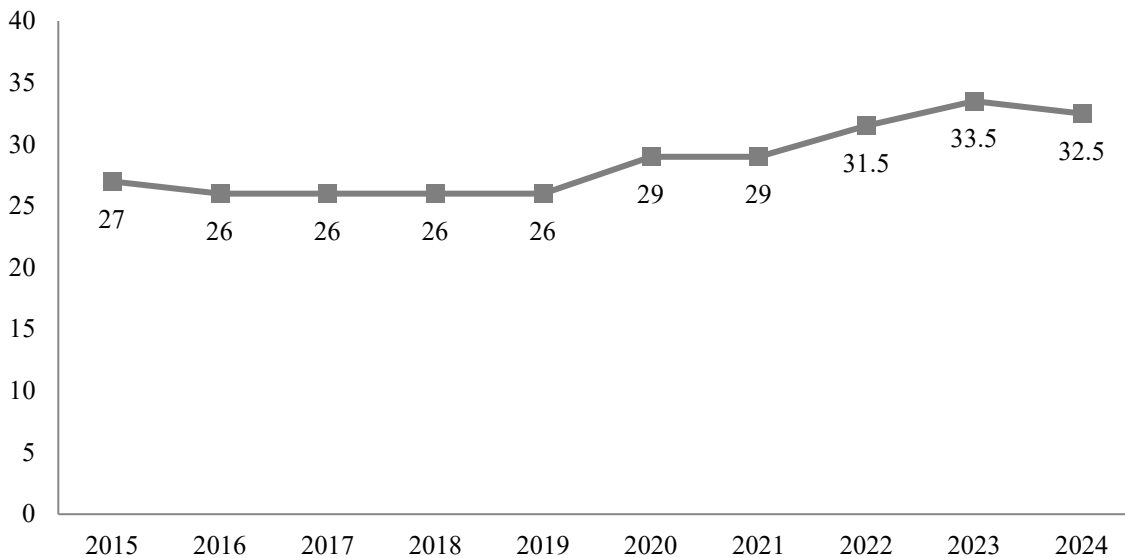
STAFFING TREND

The Recommended Budget for the Auditor-Controller's office is 32.5 FTEs. This represents a decrease in 1.0 FTE from the prior year, which is due to the deletion of 1.0 FTE Chief Assistant Auditor-Controller that was added in preparation for the retirement of the primary Chief Assistant Auditor-Controller. That retirement took place in December 2022.

Auditor-Controller

RECOMMENDED BUDGET • FY 2023-24

During FY 2022-23, 1.0 FTE Accountant/Auditor was reclassified as 1.0 FTE Cost Accountant and 2.0 FTE Fiscal Technicians were reclassified as 2.0 FTE Administrative Technicians. Also during FY 2022-23, one vacant Administrative Analyst I/II was alternately filled with an Accountant/Auditor, one vacant Fiscal Technician was alternately filled with an Enterprise Resource Planning Analyst, and two vacant Sr. Administrative Analysts were alternately filled with an Administrative Analyst Supervisor and a Supervising Accountant/Auditor due to changing programmatic needs and difficulties in recruiting. The Recommended Budget revises the allocations to match the current classifications of the allocations.



RECOMMENDED BUDGET

This Budget is recommended at \$5,253,679, which is an increase of \$317,033 (6.4%) when compared to the FY 2022-23 Adopted Budget.

The General Fund provides 91% of the funding for this Department and is increased by \$297,997 (6.6%) when compared to the FY 2022-23 Adopted Budget.

Sources & Uses of Funds

The Auditor-Controller is primarily funded with General Fund discretionary revenues, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget).

The Department receives revenue for accounting services provided to departments, special districts, and Mello-Roos districts in the amount of \$111,750. Revenues to the department for property tax administration cost recovery are estimated at \$300,000. The Department also receives a share of the fees charged for the separate assessment of timeshares estimated at \$33,824.

Expenditures are related to staffing and costs associated with operating the office.

Board of Supervisors

RECOMMENDED BUDGET • FY 2023-24

MISSION

The Board of Supervisors is the five-member governing body of the County, serving a population of approximately 190,000 residents and operating within the County Charter and State Law. Each Board member is elected for a four-year term and represents a geographic jurisdiction referred to as a District. The presiding official is the Board Chair, who is selected annually among the five members.

Pursuant to its constitutional and statutory power, the El Dorado County Board of Supervisors sets policy for County departments, approves the County's budget, and adopts ordinances on local matters as well as on land use policies that affect unincorporated areas. The Board also sits as the El Dorado County Bond Authority and In Home Supportive Services Public Authority and is the Governing Board of the County Air Quality Management District, Public Housing Authority and County Service Areas. In the area of planning oversight, the Board acts as an Appeals Board for the County Planning Commission.

The Board of Supervisors Department also includes the office of the Clerk of the Board. The Clerk of the Board provides services to the Board, all County departments and the public.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,450	2,000	1,200	(800)
Miscellaneous Rev	239	0	0	0
Other Fin Sources	207	216	1,800	1,584
Total Revenue	1,896	2,216	3,000	784
Salaries & Benefits	1,551,795	1,889,895	2,053,212	163,317
Services & Supplies	148,942	293,215	336,782	43,567
Other Charges	8,668	0	0	0
Intrafund Transfers	4,662	3,718	625	(3,093)
Total Appropriations	1,714,066	2,186,828	2,390,619	203,791
FUND 1000 GENERAL FUND TOTAL	1,712,170	2,184,612	2,387,619	203,007

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

\$24,716	Increase in Salaries and Benefits due to increasing the Storekeeper allocation by 0.5 FTE to 1.0 FTE.
\$153,970	Increase in Salaries and Benefits due to Board-approved compensation increases.
(\$15,369)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Board of Supervisors

RECOMMENDED BUDGET • FY 2023-24

Services and Supplies

\$16,637	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
\$11,330	Increase in Office Expense for one-time purchases related to the Records Center, which was moved to the Board of Supervisors in FY 2022-23.
\$10,000	Increase in Professional and Specialized Services for document destruction for the Records Center, which was moved to the Board of Supervisors in FY 2022-23.
\$5,600	Increase in travel costs based on current projections.

Intrafund Transfers

(\$3,093)	Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.
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PROGRAM SUMMARIES

Board of Supervisors

The Board of Supervisors Department is comprised of five Members of the Board of Supervisors, each elected from each of the five supervisorial districts, and five appointed Supervisor's Assistant positions.

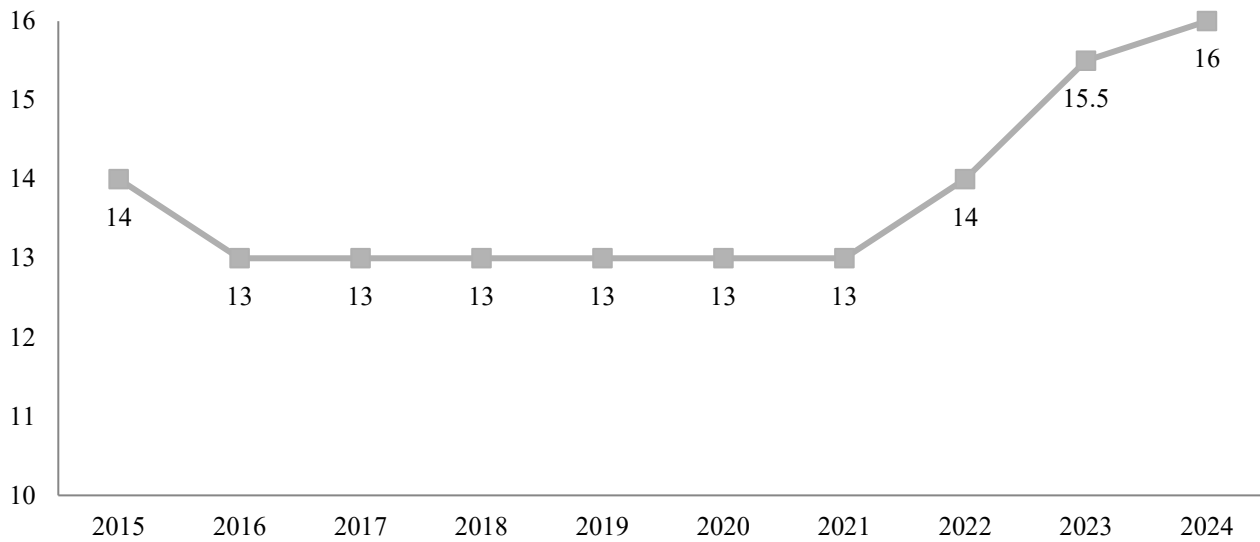
Clerk of the Board

The Office of the Clerk of the Board (COB) is comprised of four and a half (4.5) staff members and provides services to the Board, all County departments and the public. The COB maintains accurate records of all actions taken by the Board of Supervisors. The COB also directs business functions of the Board and compiles, publishes and distributes Board meeting agendas consistent with the open meetings provisions of the Ralph M. Brown Act. The COB prepares and publishes actions taken by the Board, records and maintains meeting minutes, and acts as custodian of the BOS official records from 1850 to the present. The COB maintains the current status of filled and vacant positions of more than 70 Board-appointed boards and commissions. In addition, the Clerk of the Board administers the Assessment Appeals Board Program.

With the Recommended Budget, the COB continues to manage the countywide records management program that ensures that all county records comply with Board Policy A-9 Records Management Program.

STAFFING TREND

The recommended staff allocation for FY 2023-24 is 16 FTEs. This is a net increase of 0.5 FTEs when compared to the FY 2022-23 Adopted Budget. The Recommended Budget includes the increase of 0.5 FTE Storekeeper I/II allocation to increase the total allocation to 1.0 FTE.



RECOMMENDED BUDGET

This Budget is recommended at \$2,390,619, which is an increase of \$203,791 (9.3%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 99.87% of the funding for the Department and is increased by \$203,007 (9.3%) when compared to the FY 2022-23 Adopted Budget.

Sources & Uses of Funds

The Department is primarily funded with discretionary General Fund revenue, with small amounts of revenue from charges for services and operating transfers.



MISSION

The mission of the Chief Administrative Office (CAO) is to ensure the sound and effective management of overall County government, pursuant to the Board of Supervisors' policy and direction. The CAO is responsible for the proper and efficient administration of the affairs of the County as prescribed in the County Charter, ordinance code, and state law, and by formal action of the Board. The CAO is responsible for coordinating the work of all offices and departments, and identifying ways to achieve efficiency and economy in all county operations.

In addition to the responsibility for overall County administration, the CAO oversees the Emergency Medical Services (EMS) and Emergency Preparedness Response Division, Office of Wildfire Preparedness and Resilience, Parks Division, and Central Services Division. The Central Services Division provides fiscal and administrative services to the divisions of the Office and several other County departments and provides countywide procurement, mail, stores and facilities services.

The Office also coordinates the distribution of general county public information to ensure effective communication with the public and County departments.



Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

MISSION

The mission of the Chief Administrative Office – Administration and Budget Division is to ensure the sound and effective management of overall County government, pursuant to Board policy and direction, through effective leadership; coordination between departments, the Board of Supervisors, and local, state and federal agencies; development of policy and procedures; providing budgetary and legislative analyses and recommendations; planning for County facilities, assets and recreation; and ensuring timely, accurate and comprehensive information to the public.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	13	0	0	0
Other Fin Sources	0	1,000	1,000	0
Total Revenue	13	1,000	1,000	0
Salaries & Benefits	1,829,859	2,057,883	2,244,337	186,454
Services & Supplies	280,285	506,321	182,468	(323,853)
Other Charges	4,448	0	0	0
Intrafund Transfers	8,952	4,330	1,125	(3,205)
Intrafund Abatement	0	(29,000)	(26,000)	3,000
Total Appropriations	2,123,543	2,539,534	2,401,930	(137,604)
FUND 1000 GENERAL FUND TOTAL	2,123,530	2,538,534	2,400,930	(137,604)

MAJOR BUDGET CHANGES ADMINISTRATION & BUDGET

Appropriations

Salaries and Benefits

\$189,093	Increase in Salaries and Benefits due to the addition of 1.0 FTE Principal Management Analyst in Fiscal Year 2022-23.
\$116,359	Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.
(\$75,000)	Decrease in Other Compensation charges due to retirement payouts that happened in Fiscal Year 2022-23.
(\$38,184)	Decrease in Temporary Employee costs due to the movement of a Retired Annuitant out of Administration & Budget to the Office of Wildfire Preparedness and Resilience.
(\$5,814)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Administration & Budget

RECOMMENDED BUDGET • FY 2023-24

Services and Supplies

(\$316,253) Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

(\$7,600) Decrease due to adjustments in multiple objects to align with actual costs.

Intrafund Transfers

(\$3,205) Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

Intrafund Abatement

\$3,000 Decrease in Abatements (shown as a negative expense) due to a projected reduction in reimbursable time of the Deputy Chief Administrative Officer overseeing Emergency Medical Services and Emergency Preparedness activities.

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	0	175,000	50,000	(125,000)
Total Revenue	0	175,000	50,000	(125,000)
Salaries & Benefits	0	596,736	607,167	10,431
Services & Supplies	0	480,900	546,350	65,450
Total Appropriations	0	1,077,636	1,153,517	75,881
FUND 1000 GENERAL FUND TOTAL	0	902,636	1,103,517	200,881

MAJOR BUDGET CHANGES OFFICE OF WILDFIRE PREPAREDNESS AND RESILIENCE

Revenue

(\$125,000) Decrease in Miscellaneous Revenue due to reduced grant funding from the Fire Safe Council.

Appropriations

Salaries and Benefits

\$30,277 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

(\$19,846) Decrease in Temporary Employees costs based on actual costs.

Services and Supplies

\$219,000 Increase in Fire Prevention & Inspection costs for new contracts throughout the County for wildfire prevention services.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

\$11,450	Increase due to adjustments in multiple objects to align with actual costs.
(\$165,000)	Decrease in Professional & Specialized Services due to reduced grant funding from the Fire Safe Council, which covered the costs of the Fire Safe Coordinator.

PROGRAM SUMMARIES

The Chief Administrative Office exercises overall responsibility for the coordination of County department activities to ensure the sound and effective management of County government, pursuant to Board policy and the annual Adopted Budget.

Primary areas of responsibility for this Division are effective overall management of County resources; long-range financial and organizational planning; ensuring that County departments are producing services and results in accordance with Board goals, policies and budgets; improving management and information systems to ensure the most effective use of County personnel, money, facilities and equipment; providing leadership and developing a County management team that can plan for and meet future challenges; and performing other duties as assigned by the Board.

The Chief Administrative Office acts as an advisor to the Board of Supervisors and in this role provides objective analysis and recommendations regarding policy and management matters. The Chief Administrative Office is responsible for recommending an annual County budget and administering the budget after its adoption by the Board of Supervisors.

The office also coordinates the distribution of general county public information to ensure effective communication with the public and across County departments.

The FY 2022-23 Budget included the addition of the Office of Wildfire Preparedness & Resilience into the Administration and Budget Division, as approved by the Board on March 22, 2022. The Office will develop and implement a countywide wildfire protection strategy that will align with state and federal plans and priorities; emphasize large multi-stakeholder efforts; and facilitate the prioritization of scarce and limited resources. The Office responsibilities will include preparing wildfire and vegetation management updates to the Hazard Mitigation Plan and General Plan, engaging on building code changes related to wildland/urban interface building standards, managing the Hazard Mitigation Grant Program grant, if received, facilitating program priorities and stakeholder coordination for the County Hazardous Vegetation and Defensible Space Ordinance, and convening a broad countywide wildfire resiliency stakeholder group.

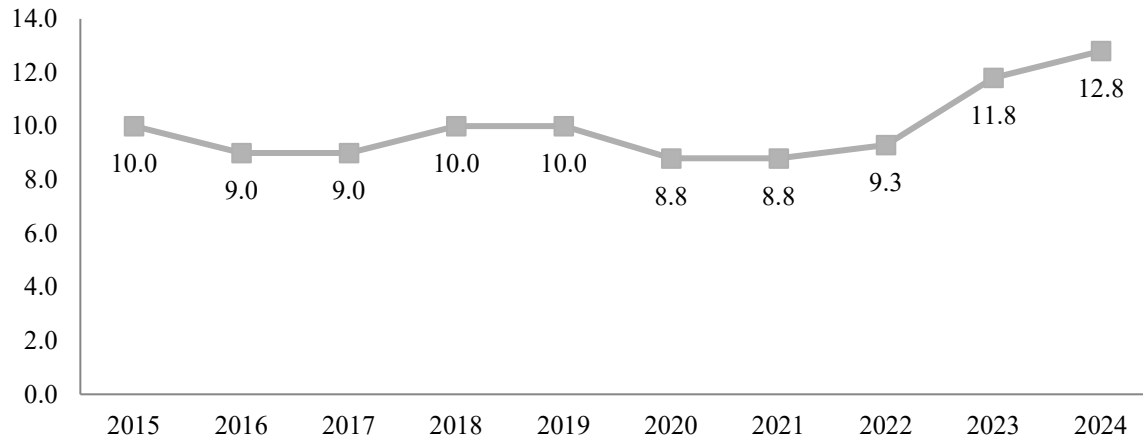
STAFFING TREND

Changes in staffing for the Administration and Budget Division have fluctuated slightly over the past years, reflecting the changing roles and responsibilities of the Chief Administrative Office. 1.0 FTE Principal Management Analyst during FY 2022-23 to assist with administrative and budget functions, as 1.0 FTE Management Analyst was shifted away from these functions to focus mainly on disaster recovery and communications. The FY 2023-24 Recommended Budget includes a total of 12.8 FTEs, all located on the West Slope.

One vacant Deputy Chief Administrative Officer in the Office of Wildfire Preparedness and Resilience was alternately filled during FY 2022-23 with a Program Manager due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.

Administration & Budget

RECOMMENDED BUDGET • FY 2023-24



RECOMMENDED BUDGET

The budget for the Administration and Budget Division is recommended at \$3,555,447, which is a decrease of \$61,723 (1.7%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 98.6% of the funding for the division and is increased by \$63,277 (1.8%) when compared to the FY 2022-23 Adopted Budget.

Sources & Uses of Funds

The budget for the Administration and Budget Division is primarily funded with discretionary General Fund revenue, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget).

Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

MISSION

In addition to being responsible for overall County administration, the Chief Administrative Office oversees countywide Procurement and Contracts, Facilities, and two centralized fiscal units, the Central Fiscal Unit and the Community Development Finance and Administration Unit, through the Central Services Division. The mission of the Chief Administrative Office – Central Services Division is to provide a centralized and consistent service model resulting in the highest level of customer service to internal and external customers.

DIVISION BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	53,768	23,600	23,500	(100)
IG Rev - State	153,222	137,694	54,094	(83,600)
Service Charges	1,408,499	2,063,360	261,844	(1,801,516)
Miscellaneous Rev	14,411	0	0	0
Other Fin Sources	529,760	484,995	429,169	(55,826)
Total Revenue	2,159,660	2,709,649	768,607	(1,941,042)
Salaries & Benefits	9,182,019	10,221,419	10,802,264	580,845
Services & Supplies	4,225,273	5,441,297	5,799,035	357,738
Serv/Supply Abate	(318,447)	(428,000)	(434,500)	(6,500)
Other Charges	79,630	14,000	14,000	0
Fixed Assets	133,572	70,758	120,000	49,242
Other Fin Uses	39,457	120,000	120,000	0
Intrafund Transfers	558,387	269,342	58,225	(211,117)
Intrafund Abatement	(863,062)	(680,833)	(338,300)	342,533
Total Appropriations	13,036,830	15,027,983	16,140,724	1,112,741
FUND 1000 GENERAL FUND TOTAL	10,877,170	12,318,334	15,372,117	3,053,783

MAJOR BUDGET CHANGES

Revenue

State Revenue

(\$83,600) Decrease in Facilities State Revenue due to the expiration of the CAL FIRE facility use agreement payments for 299 Fair Lane.

Service Charges

\$24,000 Increase in Facilities Interfund Charges due to increasing salary costs for the division that are billed to non-General Fund departments.

(\$42,620) Decrease in Mail and Stores Intrafund Transfers due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

Central Services

RECOMMENDED BUDGET • FY 2023-24

(\$68,646) Decrease in Central Fiscal charges mainly due to a decrease in American Rescue Plan Act direct labor billing based on current projections.

(\$1,714,250) Decrease in Community Development Finance and Administration (CDFA) charges due to a change in budgeting methodology wherein all departments served by the CDFA, except for special districts and the Housing, Community, and Economic Development Division, will be charged in future years through the Countywide Cost Allocation Plan.

Other Financing Sources

(\$55,826) Decrease in Facilities Operating Transfers In due to a projected decrease in time of Facilities staff performing work on Accumulative Capital Outlay (ACO) projects.

Appropriations

Salaries & Benefits

\$662,205 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

\$116,164 Increase in Facilities Division Salaries and Benefits costs due to the addition of 1.0 FTE Building Maintenance Worker I/II for the South Lake Tahoe Facilities.

\$39,317 Increase in Temporary Employees and Overtime costs to align with actual costs.

(\$68,709) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

(\$168,132) Decrease in Other Compensation costs due to payouts for retirements that took place in FY 2022-23.

Services & Supplies

\$179,232 Increase in Janitorial/Custodial Services, Refuse Disposal, and Utilities costs due to increased services needed from the purchase of a building in Shingle Springs.

\$80,755 Increase in Rent & Lease of Vehicles for Fleet charges due to increased rates.

\$32,000 Increase in Fuel costs based on current year actuals and anticipated higher gas prices.

\$30,000 Increase in Snow Removal costs to align with actuals and an increased need for snow removal at the facilities in the South Lake Tahoe area.

\$25,155 Increase due to adjustments in multiple objects to align with actual costs.

\$14,788 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

\$13,000 Increase in Postage costs for CDFA and the Mail-Courier units.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

(\$17,192) Decrease in Facilities Division Services and Supplies mainly due to anticipated decreases in contracted services used for Facilities projects.

Service and Supply Abatements

(\$6,500) Increase in Postage Abatements (shown as a negative expense) due to projected increases in postage costs that are direct billed to departments.

Fixed Assets

\$49,242 Increase in Facilities Division Fixed Assets due to the purchase of a replacement tractor, the purchase of a Fleet vehicle for the additional Building and Maintenance Worker to be assigned in South Lake Tahoe, and unanticipated fixed assets for building maintenance needs not accounted for in the ACO fund. These increases are offset by a reduction in appropriations for purchases budgeted in FY 2022-23.

Intrafund Transfers

(\$180,992) Decrease in CDFA Intrafund charges due to a change in budgeting methodology wherein all departments served by the CDFA, except for special districts and the Housing, Community, and Economic Development Division, will be charged in future years through the Countywide Cost Allocation Plan.

(\$30,125) Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

Intrafund Abatement

\$226,598 Decrease in Mail and Stores Abatements due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

\$101,735 Decrease in Facilities Abatements due to projected decreased service requests from General Fund departments.

\$14,200 Decrease in Central Fiscal Abatements due to projected decreases in the allocation of direct labor for the Deputy Chief Administrative Officer.

PROGRAM SUMMARIES

Central Fiscal and Community Development Finance and Administration

The Central Fiscal and Administration unit was established in FY 2011-12 within the Chief Administrative Office. This unit provides services to all divisions of the Chief Administrative Office, and to the Departments of Human Resources/Risk Management and Information Technologies, and the offices of the Surveyor, District Attorney, Public Defender, Alternate Public Defender, and the Board of Supervisors, as well as Court Maintenance of Effort.

In October 2018, a second finance unit was added that provides centralized administration and fiscal services to the Environmental Management Department, the Planning & Building Department, and the Department of Transportation. These fiscal and administrative divisions' services include processing accounts payable/receivable, payroll, journal entries, budgeting, billing, and financial reporting.

Central Services

RECOMMENDED BUDGET • FY 2023-24

This unit also includes one Enterprise Resource Program (ERP) Analyst that serves as part of a team including staff from the Auditor's Office and Information Technologies. This team provides support for the countywide systems of FENIX and KRONOS.

Procurement and Contracts

Procurement and Contracts provides purchasing and contract processing services countywide. The Division is also responsible for administering the County's surplus property program, central stores program, and mail and courier service to all County departments.

Facilities

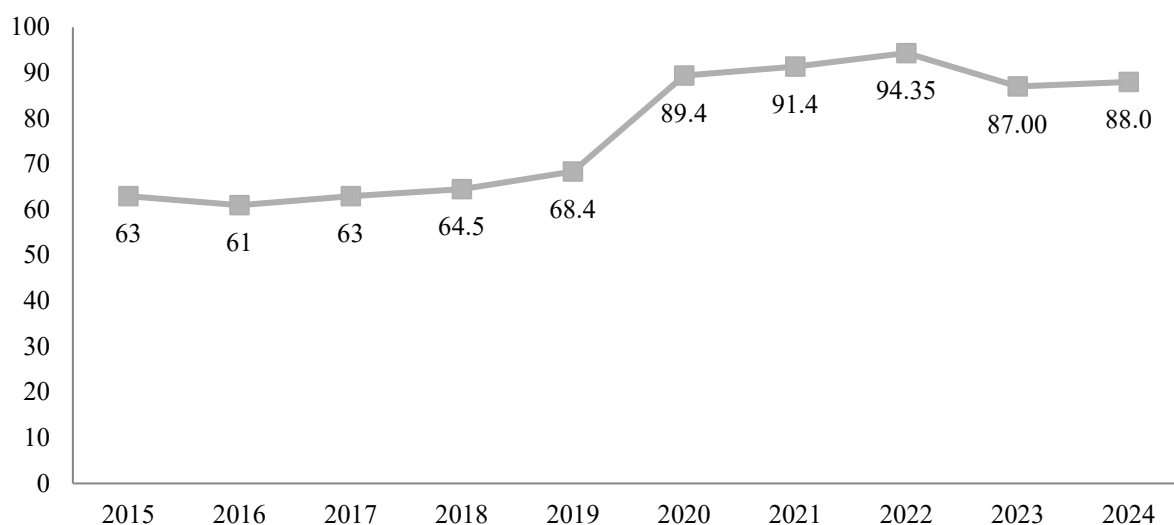
The Facilities Division manages the County Accumulative Capital Outlay Program and provides building and grounds maintenance services as well as real property services.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Central Fiscal	\$ 2,753,431	\$ 39,800	\$ 2,713,631	20
Procurement & Contracts	\$ 1,795,276	\$ 500	\$ 1,794,776	14
Facilities	\$ 8,673,927	\$ 648,512	\$ 8,025,415	34
Community Development Finance	\$ 2,918,090	\$ 79,795	\$ 2,838,295	20
Total	\$ 16,140,724	\$ 768,607	\$ 15,372,117	88

STAFFING TREND

The total recommended allocation for FY 2023-24 is 88.0 FTEs, which is an increase of 1.0 FTE from FY 2022-23. It is recommended that 1.0 FTE Building Maintenance Worker I/II be added in South Lake Tahoe. The County recently purchased four new buildings in the South Lake Tahoe area and current South Lake Tahoe Facilities staff are at their maximum workload capacity.



RECOMMENDED BUDGET

The total Central Services Division budget is recommended at \$16,140,724, an increase of \$1,112,741 (7.4%) when compared with the FY 2022-23 Adopted Budget. The General Fund provides \$15,372,117 for this Division and is increased by \$3,053,783 (24.8%) when compared with the FY 2022-23 Budget.

Central Fiscal

The total budget for the Central Fiscal Unit serving the CAO, Human Resources/Risk Management, Information Technologies, Surveyor, District Attorney, Public Defender, Board of Supervisors, and Court Maintenance of Effort is \$2,753,431, an increase of \$219,873 (8.7%) when compared with the FY 2022-23 Adopted Budget, resulting in a total Net County Cost of \$2,713,631. The increase in cost is mainly due to Board-approved compensation increases.

Community Development Finance and Administration

The total budget for the Fiscal unit serving the Departments of Transportation, Environmental Management, and Planning & Building is recommended at \$2,918,090, a \$63,110 (2.2%) increase when compared with the FY 2022-23 Budget. While in prior years, there normally is no direct General Fund contribution for this unit, as all costs for administration and finance are allocated to the departments served, the unit is budgeting a \$2,838,295 Net County Cost for FY 2023-24. This is due to a change in budgeting methodology wherein all departments served by the CDFA, except for special districts and the Housing, Community, and Economic Development Division, will be charged in future years through the Countywide Cost Allocation Plan.

Procurement and Contracts including Mail - Courier and Central Stores

The budget for the Procurement and Contracts is recommended at \$1,795,276, an increase of \$345,151 (23.8%) when compared with the FY 2022-23 Adopted Budget. This unit is funded entirely with General Fund. The increase can be attributed to increased Salaries and Benefits costs as well as a change in budgeting methodology for Mails and Stores costs from departments wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

Facilities

The Facilities Division budget is recommended at \$8,673,927, a total increase of \$484,607 (5.9%) when compared with the FY 2022-23 Adopted Budget, resulting in a total Net County Cost of \$8,025,415. The increase is primarily due to Board-approved compensation increases, the addition of 1.0 FTE Building Maintenance Worker I/II in South Lake Tahoe, and increases in janitorial services, refuse disposal, and utilities costs from the purchase of a building in Shingle Springs.

Sources & Uses of Funds

Revenue for the Central Services Divisions is from County departments via transfers between Departments and Funds and through the Countywide Cost Allocation Plan (A-87 Plan), discretionary General Fund revenue and the Accumulative Capital Outlay Fund.



Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

MISSION

In addition to the responsibility for overall County administration, the Chief Administrative Office oversees the County's Emergency Medical Services Agency and Emergency Preparedness and Response (EMS/EPR) Program.

Emergency Medical Services (EMS): The mission of El Dorado County EMS Agency is to provide a cost effective, sustainable, collaborative, and data-driven EMS system.

Emergency Preparedness and Response (EPR): El Dorado County Emergency Preparedness and Response provides services mandated by the California Department of Public Health to prepare the residents of El Dorado County for natural and intentional public health disasters and public health emergencies through improved operational readiness, planning, and mitigation activities, to ensure timely response and successful recovery as a collaborative and resilient community.

DEPARTMENT BUDGET SUMMARY

General Fund

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	32,239	35,000	20,000	(15,000)
IG Rev - Federal	74,539	0	0	0
Service Charges	15,444	17,000	0	(17,000)
Miscellaneous Rev	18,707	0	250	250
Other Fin Sources	1,243,776	2,156,569	2,133,506	(23,063)
Total Revenue	1,384,704	2,208,569	2,153,756	(54,813)
Salaries & Benefits	1,095,660	1,172,808	1,280,387	107,579
Services & Supplies	485,212	831,646	505,873	(325,773)
Other Charges	1,544	0	0	0
Other Fin Uses	13,976	0	0	0
Intrafund Transfers	274,663	489,731	913,080	423,349
Intrafund Abatement	(148,371)	(245,093)	(457,139)	(212,046)
Total Appropriations	1,722,685	2,249,092	2,242,201	(6,891)
FUND 1000 GENERAL FUND TOTAL	337,981	40,523	88,445	47,922

MAJOR BUDGET CHANGES

Revenue

License and Permits

(\$15,000) Decrease in EMS revenue due to a projected decrease in Ground Emergency Medical Transport Quality Assurance Fees.

Service Charges

(\$17,000) Decrease in Interfund Transfers In due to the exhaustion of Public Safety Power Shutoff funding.

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2023-24

Other Financing Sources

\$221,821	Increase in Operating Transfers In to the EMS program from County Service Areas (CSAs) 3 & 7 due to increased costs for the administration of the EMS program.
\$2,666	Increase in Operating Transfers In to the Ambulance Billing program from CSAs 3 & 7 due to projected higher administration costs for the program.
(\$247,550)	Decrease in Operating Transfers In from Emergency Preparedness and Response Grants that are ending in FY 2022-23.

Appropriations

Salaries and Benefits

\$110,497	Increase in Salaries and Benefits costs due to Board-approved compensation increases.
(\$2,918)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

(\$46,000)	Decrease in Professional & Specialized Services due to a one-time cost of \$46,000 in FY 2022-23 for the ambulance billing review.
(\$279,773)	Decrease in Services and Supplies for grant-funded Preparedness programs due to the one-time nature of the expenditures in these programs. If any funding and expenditures are carried forward from FY 2022-23, they will be added to the Adopted Budget.

Intrafund Transfers

\$212,046	Increase in Intrafund Transfers for EMS/EPR administration cost recovery which is completely offset in Intrafund Abatements.
\$209,775	Increase in Intrafund Transfers due to increased Countywide Cost Allocation Plan charges.
\$8,000	Increase in Intrafund Transfers due to increased charges from County Counsel.
(\$3,000)	Decrease in Intrafund Transfers due to a projected reduction in reimbursable time for the Deputy Chief Administrative Officer who oversees Emergency Medical Services and Emergency Preparedness activities.
(\$3,472)	Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

Intrafund Abatements

(\$212,046)	Increase in Abatements (shown as a negative expense) for EMS/EPR administration cost recovery from Emergency Preparedness grant programs which is completely offset in Intrafund Transfers.
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Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

EMS Preparedness Fund

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	257,264	324,000	280,000	(44,000)
Rev Use Money/Prop	(8,387)	2,000	5,950	3,950
IG Rev - State	62,612	67,000	66,000	(1,000)
IG Rev - Federal	380,638	670,000	421,000	(249,000)
Fund Balance	0	229,162	244,378	15,216
Total Revenue	692,127	1,292,162	1,017,328	(274,834)
Services & Supplies	415,523	307,000	345,000	38,000
Other Charges	1,822	3,000	3,000	0
Other Fin Uses	444,620	737,784	490,950	(246,834)
Contingency	0	244,378	178,378	(66,000)
Total Appropriations	861,966	1,292,162	1,017,328	(274,834)
FUND 1120 EMS PREPAREDNESS TOTAL	169,838	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fines & Penalties

(\$44,000) Decrease in projected Maddy/Ritchie Fund Court Fine revenue.

Federal Revenue

(\$81,000) Decrease in Hospital Preparedness Program grant funds.

(\$168,000) Decrease in Federal Block Grant revenues for the Public Health Emergency Preparedness and City Readiness Block Grants.

Appropriations

Services and Supplies

\$58,000 Increase in Special Department Expense due to projected increases in reimbursements to local hospitals for the cost of uncompensated emergency care for children using Ritchie Funds.

(\$8,000) Decrease in Emergency Medical Services payments due to projected decreases in reimbursements to hospitals and physicians for the cost of uncompensated emergency care using Maddy Funds.

(\$12,000) Decrease in Software Maintenance costs based on contracted amounts.

Other Financial Uses

(\$246,834) Decrease in Operating Transfers Out to the General Fund operating accounts due to Emergency Preparedness and Response Grants that are ending in FY 2022-23.

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2023-24

Contingency

(\$66,000) Decrease in Contingency based upon current projected use of funds.

County Service Area 3 Fund

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,042	108,100	108,500	400
Fines & Penalties	2,298	2,700	2,900	200
Rev Use Money/Prop	(18,612)	4,000	0	(4,000)
Service Charges	3,152,789	4,336,500	3,174,500	(1,162,000)
Miscellaneous Rev	0	96,000	0	(96,000)
Other Fin Sources	0	0	2,120,707	2,120,707
Fund Balance	0	506,019	0	(506,019)
Total Revenue	3,244,517	5,053,319	5,406,607	353,288
Services & Supplies	214,693	286,125	148,100	(138,025)
Other Charges	4,053,232	4,379,140	4,912,900	533,760
Other Fin Uses	164,890	364,901	345,607	(19,294)
Contingency	0	23,153	0	(23,153)
Total Appropriations	4,432,815	5,053,319	5,406,607	353,288
FUND 1353 County Service Area #3 TOTAL	1,188,299	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money / Property

(\$4,000) Decrease in Interest Revenue due to a beginning fund balance of \$0 causing very little, if any, interest to be generated.

Service Charges

(\$1,162,000) Decrease in Service Charge revenue mainly due to projected Ambulance Services revenue coming in much lower than anticipated.

Miscellaneous Revenue

(\$96,000) Decrease in Miscellaneous Revenue due to the uncertainty of funding in FY 2023-24 for the Ground Emergency Medical Transport (GEMT) program. As more information is currently being gathered, this amount may change with the Adopted Budget.

Other Financing Sources

\$2,120,707 Increase in Operating Transfers In from American Rescue Plan Act due to a shortfall in ambulance revenue.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

Fund Balance

(\$506,019) Decrease in Fund Balance due to the anticipated use of the entire Fund Balance in FY 2022-23.

Appropriations

Services and Supplies

\$1,500 Increase in Audit & Accounting Service fees due to increased fees for audits.

(\$46,025) Decrease in Collection Services and Agency Administration Fee costs to align projections with prior three years' actuals.

(\$93,500) Decrease in Other Governmental Agency costs due to the uncertainty of funding for the GEMT program. This expenditure may increase in Adopted Budget once more information about the program is available.

Other Charges

\$530,760 Increase in Contributions to non-County Government Agencies due to increases in payments to ambulance providers primarily due to annual contract increases with CalTahoe and increased costs from the annual Ambulance Inflation Factor.

\$3,000 Increase in Interfund Transfers Out due to projected increases in County Counsel charges.

Other Financial Uses

(\$19,294) Decrease in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

(\$23,153) Decrease in Contingency based on the anticipated use of fund balance due to funding shortfall.

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2023-24

County Service Area 7 Fund

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,695,594	5,604,000	5,847,200	243,200
Fines & Penalties	8,709	9,000	8,700	(300)
Rev Use Money/Prop	(417,274)	50,000	50,000	0
IG Rev - State	29,018	30,000	29,000	(1,000)
Service Charges	9,966,208	9,224,000	8,818,400	(405,600)
Miscellaneous Rev	367,000	275,000	300,000	25,000
Fund Balance	0	14,125,890	13,800,000	(325,890)
Total Revenue	15,649,254	29,317,890	28,853,300	(464,590)
Services & Supplies	819,563	817,400	442,900	(374,500)
Other Charges	11,722,215	13,120,000	14,940,996	1,820,996
Other Fin Uses	634,265	923,473	1,166,538	243,065
Contingency	0	14,457,017	12,302,866	(2,154,151)
Total Appropriations	13,176,043	29,317,890	28,853,300	(464,590)
FUND 1357 County Service Area #7 TOTAL	(2,473,211)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

\$271,200 Increase in Taxes due to projected growth in Property Taxes.

(\$28,000) Decrease in Taxes due to projected decreases in Special Taxes revenues due to the removal of properties destroyed by the Caldor Fire from the levy.

Service Charges

(\$405,600) Decrease in Service Charges due to decreased projected Ambulance Services charges.

Miscellaneous Revenue

\$25,000 Increase in Miscellaneous Revenue due to an increase in the amount received from the Shingle Springs Band of Miwok Indians.

Fund Balance

(\$325,890) Decrease in Fund Balance based on FY 2022-23 projected use of funds.

Appropriations

Services and Supplies

(\$374,500) Decrease in Services and Supplies primarily due to the termination of the Ground Emergency Medical Transport Quality Assurance Fee program.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24

Other Charges

\$1,815,996	Increase in Contributions to non-County Government Agencies due to increases in payments to the West Slope Ambulance JPA due to contractual increases including a capital asset payment.
\$5,000	Increase in Interfund Transfers Out due to projected increases in County Counsel charges.

Other Financial Uses

\$243,065	Increase in Operating Transfers Out for EMS Program administration cost recovery.
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Contingency

(\$2,154,151)	Decrease in Contingency based upon current projected use of funds.
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PROGRAM SUMMARIES

Emergency Medical Services Agency (EMS)

The EMS Agency, governed by Health & Safety Code Division 2.5 Emergency Medical Services and California Code of Regulations Title 22, Division 9, serves to coordinate and maintain an integrated system of rapid emergency response, high-quality pre-hospital care, and transportation services to victims of illness or injury in El Dorado County. The EMS Agency is fully funded by a combination of property taxes, certification fees, Maddy/Richie Fund, and Ground Emergency Medical Transport (GEMT) funds.

County Service Areas

The County is the provider of pre-hospital emergency medical services within County Service Area (CSA) 7 for the West Slope and CSA 3 for South Lake Tahoe and the Tahoe West Shore. The County provides these services through contracts for operational services. The CSAs are funded through property taxes, special taxes, benefit assessments, payments from the Shingle Springs Band of Miwok Indians, and ambulance service fees.

Emergency Preparedness and Response

The Emergency Preparedness & Response Program's focus is to build community resilience and disaster preparedness through education and action. In coordination with the EMS Agency, the Emergency Preparedness & Response Program operates the Medical Health Operational Area Coordinator (MHOAC) Program, which helps coordinate medical and health resources during an emergency or disaster. The Emergency Preparedness and Response Program is responsible for the oversight and implementation of the following programs and funding streams: Public Health Emergency Preparedness (PHEP), Hospital Preparedness Program (HPP), Cities Readiness Initiative (CRI), and State Pandemic Influenza (Pan Flu). These programs serve all El Dorado County residents and visitors.

Staff in the EMS & Emergency Preparedness Programs are instrumental in carrying out the Chief Administrative Office's responsibilities under Board of Supervisors Policy K-3, "Emergency Management," and are responsible for the planning, training, and evaluation of the County's Continuity of Operations/Government (COOP) Plan. These staff lead the Continuity Coordination and Implementation

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2023-24

Group and coordinate with all County departments and the Sheriff's Office of Emergency Services to ensure continuity of government essential functions during an emergency.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing FTEs
EMS Administration	\$ -	\$ -	\$ -	0.10
Emergency Preparedness & Response	\$ 1,197,756	\$ 1,109,311	\$ 88,445	3.35
Emergency Medical Services	\$ 1,904,736	\$ 1,904,736	\$ -	4.00
Ambulance Billing	\$ 157,037	\$ 157,037	\$ -	1.05
County Service Area 3- EMS	\$ 5,406,607	\$ 5,406,607	\$ -	
County Service Area 7- EMS	\$ 28,853,300	\$ 28,853,300	\$ -	
Total	\$ 37,519,436	\$ 37,430,991	\$ 88,445	8.50

STAFFING TREND

The Emergency Medical Services and Emergency Preparedness and Response Division was moved from the Health and Human Services Agency into the Chief Administrative Office in July 2019, with a total of 6.15 FTE included in the FY 2019-20 Recommended Budget.

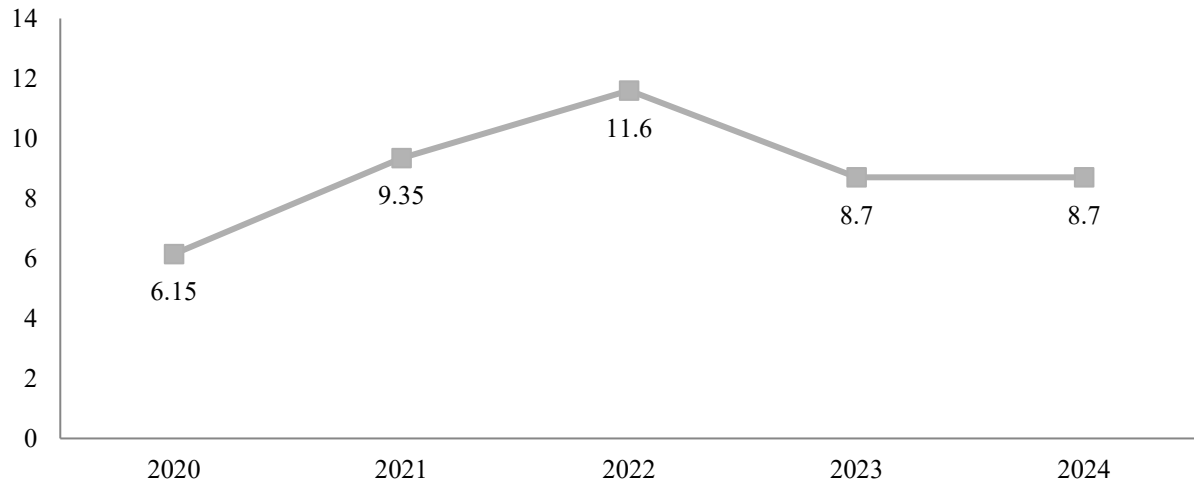
During FY 2019-20, 1.0 FTE Medical Billing Technician position was added to the Division with the transfer of Ambulance Billing services, and 2.0 FTEs were added for the Vegetation Management Program. One Deputy CAO was allocated to Emergency Medical Services and Emergency Preparedness Division at 0.2 FTE bringing the position allocation to 9.35 FTE.

During FY 2020-21, the Board approved adding 1.0 FTE Health Educator in Emergency Preparedness with increased grant funding in Public Health Emergency Preparedness and Hospital Preparedness and 0.25 FTE EMS Specialist to bring that position to full-time. The FY 2021-22 Recommended Budget included the addition of one Limited Term, grant-funded Administrative Assistant I/II, bringing the total allocation to 11.6 FTE.

During FY 2021-22, the Board approved the addition of 0.1 FTE EMS Agency Medical Director and the replacement of a Community Health Advocate allocation with an Administrative Technician allocation. The FY 2022-23 Recommended Budget included the move of 1.0 FTE Administrative Analyst and 1.0 Sr. Defensible Space Inspector allocations to the Administration and Budget Division. In addition, with the end of grant funding, the FY 2022-23 Recommended Budget included the deletion of a vacant 1.0 FTE Administrative Assistant allocation which brought the staff allocation to 8.7 FTE. The FY 2023-24 Recommended Budget remains at a total of 8.7 FTE allocations for the Emergency Medical Services and Emergency Preparedness and Response Division.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2023-24



RECOMMENDED BUDGET

EMS, Preparedness, & Response

This Budget is recommended at \$3,259,529, which is a decrease of \$281,725 (8%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides \$88,445 (2.7%) of funding for EMS and Emergency Preparedness & Response Programs. General Fund support for the EMS and Emergency Preparedness & Response program is limited to countywide continuity of operations planning and training expenses that are not claimable through grants or other sources.

County Service Areas

The total budget for the CSAs is recommended at \$35,259,907, which is an increase of \$888,698 (2.6%) when compared to the FY 2022-23 Adopted Budget. This is mainly due to contractual compensation increases, including the Ambulance Inflation Factor, which is 8.7% for FY 2023-24. The budget for CSA 3 includes an Appropriation for Contingency of \$0 due to the anticipated use of fund balance in FY 2022-23 and FY 2023-24. The funding shortfall in CSA 3 is due to a structural funding deficit from charges for services not covering the costs of the ambulance contracts. The structural deficit can mostly be attributable to the timing of revenue received being much later than when the service was provided and the complexity of medical billing reimbursements from private insurance and public medical coverage. A fee increase was implemented in June 2022; however, it is not clear whether this will be sufficient to address the structural deficit. The County will continue to gather information regarding projections of revenue and services provided to better estimate the Adopted Budget amounts. The budget for CSA 7 includes an Appropriation for Contingency of \$12,302,866, approximately 88% of the operating cost of the ambulance services in that area.

Sources & Uses of Funds

The Emergency Preparedness and Response program is funded primarily through state and federal grants (\$487,000) but also continues to receive some Public Health Realignment funding (\$130,411).

The Emergency Medical Services and Ambulance Billing programs are funded through interfund transfers from the County Service Areas.

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2023-24

The County Service Areas are funded by property taxes (\$4,121,200), special taxes (\$1,834,500), benefit assessments (\$561,900), payments from the Shingle Springs Band of Miwok Indians (\$300,000), and ambulance service fees (\$11,431,000). The budgeted use of fund balance is \$13,800,000 with \$12,302,866 budgeted in Contingency.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2023-24

MISSION

In addition to the responsibility for overall County administration, the Chief Administrative Office oversees the Parks Division. The mission of the Chief Administrative Office – Parks Division is to manage the County's recreational assets and opportunities.

DIVISION BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	282,663	2,927,018	2,068,953	(858,065)
IG Rev - Federal	7,150	9,200	9,200	0
Service Charges	163,508	125,000	175,000	50,000
Miscellaneous Rev	1,528	38,040	0	(38,040)
Other Fin Sources	338,665	930,238	845,601	(84,637)
Total Revenue	793,513	4,029,496	3,098,754	(930,742)
Salaries & Benefits	509,441	796,186	868,287	72,101
Services & Supplies	894,297	2,096,068	791,950	(1,304,118)
Other Charges	106,753	136,496	56,990	(79,506)
Fixed Assets	207,894	2,705,793	7,011,934	4,306,141
Other Fin Uses	0	1,500	0	(1,500)
Intrafund Transfers	29,493	158,850	101,566	(57,284)
Intrafund Abatement	0	(1,000,000)	(1,000,000)	0
Total Appropriations	1,747,879	4,894,893	7,830,727	2,935,834
FUND 1000 GENERAL FUND TOTAL	954,366	865,397	4,731,973	3,866,576

MAJOR BUDGET CHANGES

Revenue

State Revenue

(\$858,065) Decrease in Proposition 68, Off-Highway Vehicle, and Sacramento Placerville Transportation Corridor State funding due to project and grant timelines.

Service Charges

\$50,000 Increase in park and recreation fee revenue due to an agreement with the State of California for State Park fee collection, this revenue is offset by appropriations in Services and Supplies, Other Government Agencies, to account for the fees passed through to the State.

Miscellaneous Revenue

(\$38,040) Decrease in donation revenue to align budget with projected revenue.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2023-24

Other Financing Sources

(\$84,637) Decrease in Operating Transfers from Parks Special Revenue Funds including \$95,960 less from Off Highway Vehicle Green Sticker, \$422 more from Henningsen Lotus Park, \$389 less from Skateboard Ordinance, \$2,190 less from Trails Committee, and \$13,480 more from River Use Permits.

Appropriations

Salaries and Benefits

\$54,993 Increase in Salaries and Benefits for the first full year of budget for the Administrative Analyst allocation added with the FY 2022-23 Adopted Budget; only six months of the position was included in the FY 2022-23 Budget.

\$17,108 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Services and Supplies

(\$1,186,623) Decrease in Professional and Specialized Services primarily due to \$1,000,000 of appropriations for the Diamond Springs Community Park being moved to Fixed Assets and a decrease in Rubicon Grant activities.

(\$50,883) Decrease in Trail Maintenance cost due to additional El Dorado Trail natural trail improvements completed in the prior year.

(\$155,127) Decrease in Special Department Expense for Rubicon Trail improvements completed in the prior year.

\$50,000 Increase in Other Government Agencies expense due to an agreement with the State of California for State Park fee collection; this is offset by park and recreation fee revenue.

\$38,515 Increase due to adjustments in multiple objects to align with actual costs.

Other Charges

(\$76,500) Decrease due to the request for a contribution to the City of Placerville Pool not being submitted to the County prior to the finalization of the Recommended Budget. If requested by the City, this contribution would be considered with the Adopted Budget.

(\$3,006) Decrease in Interfund Transfers due to a reduction in Fleet charges.

Fixed Assets

\$4,306,141 Increase in Fixed Assets due to the Diamond Springs Community Park and Chili Bar Park development, funded by the General Fund Designation for the parks and Transient Occupancy Taxes.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2023-24

Intrafund Transfers

(\$57,284) Decrease in Intrafund Transfers primarily due to the decrease of State Off-Highway Vehicle Grant activities provided by the Sheriff's Office.

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	155,808	130,000	0	(130,000)
Rev Use Money/Prop	(34,905)	60	0	(60)
IG Rev - State	59,635	63,000	0	(63,000)
Service Charges	91,402	80,000	0	(80,000)
Fund Balance	0	1,244,769	961,309	(283,460)
Total Revenue	271,941	1,517,829	961,309	(556,520)
Other Fin Uses	139,230	785,388	0	(785,388)
Residual Equity Xfer	0	0	961,309	961,309
Contingency	0	732,441	0	(732,441)
Total Appropriations	139,230	1,517,829	961,309	(556,520)
FUND 1206 COUNTYWIDE SR - CENTRAL SRV TOTAL	(132,710)	0	0	0

MAJOR BUDGET CHANGES PARKS SPECIAL REVENUE FUNDS 1206

Revenue

(\$273,060) Decrease in revenue due to a change in budgeting methodology where Parks will be isolated in a separate accounting structure from other Chief Administrative Office Divisions starting in FY 2023-24, with all new revenue accounted for in the Fund 1214, as described below.

Fund Balance

(\$283,460) Decrease in Fund Balance available in Parks Special Revenue Funds primarily due to the use of State Off-Highway Vehicle Fees funding in the prior year.

Appropriations

(\$1,517,829) Decrease Special Revenue Fund 1206 appropriations due to a change in budgeting methodology where Parks will be isolated in a separate accounting structure from other Chief Administrative Office Divisions starting in FY 2023-24, with appropriations accounted for in the Fund 1214, as described below.

Other Financing Uses

\$961,309 Increase in Residual Equity Transfers Out of Fund 1206 to Fund 1214 to move the funding to Fund 1214 due a change in budgeting methodology where Parks will be isolated in a separate accounting structure from other Chief Administrative Office Divisions starting in FY 2023-24.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2023-24

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	0	0	140,000	140,000
IG Rev - State	0	0	62,000	62,000
Service Charges	0	0	89,167	89,167
Residual Equity	0	0	961,309	961,309
Total Revenue	0	0	1,252,476	1,252,476
Other Fin Uses	0	0	698,923	698,923
Contingency	0	0	553,553	553,553
Total Appropriations	0	0	1,252,476	1,252,476
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	0	0	0	0

MAJOR BUDGET CHANGES PARKS SPECIAL REVENUE FUND 1214

Revenue

License, Permit, and Franchise Fees

\$140,000 Increase in River Use Permits revenue, a \$10,000 increase from the prior year with revenue budgeted in Fund 1206.

State Revenue

\$62,000 Decrease in Off-Highway Vehicle Fee State Revenue to support Parks projects, a \$1,000 decrease from the prior year to align budget with actual revenue.

Service Charges

\$89,167 Increase in park and recreation fee revenue from Henningsen Lotus Park fees, a \$9,167 increase from the prior year due to projected increases in revenue.

Residual Equity Transfers In

\$961,309 Increase in Residual Equity Transfers In from Fund 1206 to Fund 1214 to move the funding to Fund 1214 due to a change in budgeting methodology where Parks will be isolated in a separate accounting structure from other Chief Administrative Office Divisions starting in FY 2023-24.

Appropriations

Other Financing Uses

\$698,923 Increase in Operating Transfers Out due to the budget in the prior year appropriated in Fund 1206, an actual decrease of \$86,465, when compared to Fund 1206, primarily due to a decrease of Off-Highway Vehicle Fee State Revenue to support Parks projects.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2023-24

Contingency

\$553,553 Increase in Contingency due to the budget in the prior year appropriated in Fund 1206, an actual decrease of \$178,888, when compared to Fund 1206, primarily due to remaining Off-Highway Vehicle Fee revenue.

PROGRAM SUMMARY

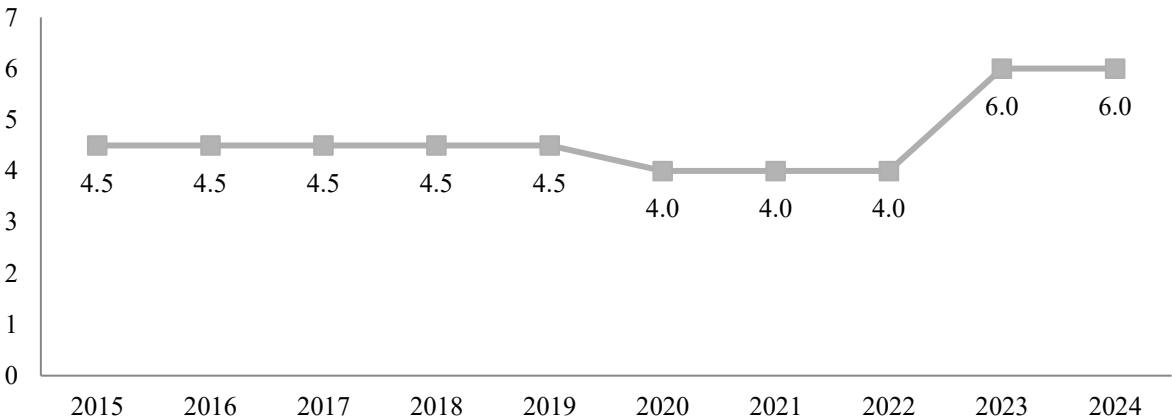
The Parks & Trails Division, in accordance with El Dorado County’s General Plan Goal 9.1, directs the County to provide adequate recreation opportunities and facilities, including parks, trails, and resource-based recreation areas for the health and welfare of El Dorado County residents and visitors. This includes overseeing the operations of the established parks and trails in the County as well as acquiring and overseeing the development of new park facilities. These parks include Henningsen Lotus Park, Pioneer Park, Forebay Community Park, Bradford Park, and Joe’s Skate Park. The Division also oversees the El Dorado Trail, the Sacramento-Placerville Transportation Corridor (SPTC), the Rubicon Trail and the River Program. The Parks Division also provides education on conservation and protection of the County’s natural resources.

The Rubicon program is responsible for monitoring, maintenance, education, restoration, and preservation of the world-renowned Rubicon Trail. The program provides community outreach and develops educational resources for the public to educate users on safe and responsible practices that promote the preservation and conservation of the trail and natural resources. The division is responsible for maintenance and monitoring activities, grant writing and administration, and compliance with the easement with the U.S. Forest Service. The division also works directly with the community, user groups, vendors, and other County departments and government agencies to coordinate activities on the Rubicon Trail.

Parks is also responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. This program administers the established operational rules for commercial and non-commercial/private boaters navigating the river, along with health and safety objectives identified in the RMP and other County Ordinances. The division provides private boat education at the put-ins along the river corridor.

STAFFING TREND

The recommended staff allocation for FY 2023-24 is 6.0 FTEs, which remains unchanged from FY 2022-23.



Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2023-24

RECOMMENDED BUDGET

The Parks budget includes an operating budget in the General Fund and several Special Revenue Funds that fund specific programs.

The General Fund budget for the Division is recommended at \$7,830,727, which is an increase of \$2,935,834 (60%) compared to the FY 2022-23 Adopted Budget. The increase is primarily related to the development of the Diamond Spring Community Park and Chili Bar Park. Revenues total \$3,098,754 in the General Fund, a decrease of \$930,742 (23%) compared to FY 2022-23 Adopted Budget. The decrease in the budget is due to changes in programming, which were primarily funded through grants and funding from the Special Revenue Funds in FY 2022-23.

The Recommended Budget includes the use of the \$4.125 million General Fund Diamond Springs and Chili Bar Park Designation. The revenue is shown in Department 15 – General Revenues and Other Operations. The funding was put in the General Fund Designation in FY 2022-23 and is anticipated to be used in FY 2023-24 for the development of these parks.

The total General Fund Contribution of \$4,731,973 represents approximately 60% of the Parks budget, an increase of \$3,866,576 compared to the prior year. This increase is due to the use of the General Fund Diamond Springs and Chili Bar Park Designation where the revenue from this designation is not reflected in the Parks Budget but reflected in Department 15 – General Revenues and Other Operations.

CAO Adjustments

At the recommendation of the Parks and Recreation Commission, there were several requests for funding for Parks improvements and Parks acquisitions. These requests are not included in the Recommended Budget but may be added should the year end with a higher-than-anticipated General Fund balance, and the Board determines that they should be prioritized over other needs.

Sources & Uses of Funds

Parks and Trails funds come from a variety of sources, including donations, state, and federal grant funding, and the General Fund. Parks currently receives \$150,000 each year from Sacramento Municipal Utility District (SMUD) Fund Revenues to fund the Rubicon program. Funding is also provided by State Off-Highway Vehicle (OHV/Green Sticker) fees, which also fund the Rubicon program. Funding for American River programs is funded by commercial rafting user fees. Parks also generate some revenue from Parks use fees and fees for services provided by the Division.

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2023-24

MISSION

This program directs funding for the project development and construction of facilities that support County functions. In addition, the program performs major maintenance projects on existing County buildings, parks, and paved trails. The Capital Projects Work Plan is produced by the Facilities Division of the Chief Administrative Office, and the program is staffed by the Facilities unit. All expenses for the facility Capital Work Plan are captured in the Accumulative Capital Outlay (ACO) fund.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,769,157	1,783,505	1,950,140	166,635
Fines & Penalties	874	226	1,000	774
Rev Use Money/Prop	(87,218)	11,875	12,000	125
IG Rev - State	13,148	15,892	15,000	(892)
Other Gov Agency	6,363	6,500	6,500	0
Other Fin Sources	1,398,850	39,187,831	50,752,114	11,564,283
Fund Balance	0	2,209,065	2,794,224	585,159
Total Revenue	3,101,175	43,214,894	55,530,978	12,316,084
Salaries & Benefits	402,577	561,755	645,941	84,186
Fixed Assets	3,745,049	42,187,724	54,474,019	12,286,295
Other Fin Uses	449,197	465,415	411,018	(54,397)
Total Appropriations	4,596,823	43,214,894	55,530,978	12,316,084
FUND 1800 ACO FUND TOTAL	1,495,648	0	0	0

CAPITAL WORK PLAN SUMMARY

The ACO fund is the County budget unit used to accumulate capital project funding and to plan and track major maintenance and capital improvements to County-owned facilities. This budget unit does not include roads (please see Department of Transportation) or standard maintenance projects (please see Facilities – Maintenance). Projects identified in the Work Plan are typically greater than \$25,000 and must be improvements that add value and life to the facility. Funds are budgeted to be transferred to the ACO fund and appropriated from that fund throughout the year based on the approved Work Plan. However, funds that are budgeted to be transferred from the General Fund or special revenue funds and which are not spent during the year are not transferred to the ACO fund. Any unspent General Fund contribution is identified each year as that portion of the General Fund Carryover Fund Balance that is designated for capital projects.

Continuing Projects

Countywide Special Projects/Facilities Planning

Funding from the annual ACO fund is set aside annually for capital projects that have not been specifically identified. For FY 2023-24, a total of \$150,000 is set aside for emergency projects, security upgrades, HVAC repairs, painting, and Americans with Disabilities Act (ADA) compliance needs that may come up throughout the year.

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2023-24

Additionally, \$150,000 is budgeted for facilities planning costs, such as environmental assessments, ADA assessments, real estate negotiations, or other miscellaneous costs associated with future facility planning.

Parks Projects

\$419,000 in funding has been budgeted for various projects at Forebay Park, Bradford Park, Pioneer Park, Henningsen Lotus Park, and the El Dorado Trail at Jacquier.

Asset Management System

The budget includes \$200,000 for a new asset management system; this is a carryforward project from FY 2021-22 and FY 2022-23. The Department has identified a system and is working with Information Technologies and the vendor to move toward the purchase and implementation of the system.

Placerville Jail Expansion

The County received a \$25 million SB 844 grant from the Board of State and Community Corrections for the expansion/improvement of the Placerville Jail facility. The FY 2023-24 ACO work plan includes \$25 million for the Placerville Jail Expansion. The ACO work plan also includes \$280,284 for staff time not billable to the grant and the match requirement.

Juvenile Hall

In FY 2016-17, the Board set aside \$1.2 million as the County contribution and grant match for the replacement of the West Slope Juvenile Hall facility. Facilities continues to work with the State and the U.S. Federal Department of Justice on funding possibilities for the new Juvenile Hall. Initially, the County's plan was to rebuild a West Slope Juvenile Hall and to close the South Lake Tahoe Juvenile Hall once complete. However, the Board of Supervisors approved the plan to repurpose the West Slope Juvenile Hall into a Navigation Center to serve the unhoused population of El Dorado County. With this change in direction, the South Lake Tahoe Juvenile Hall remains the sole detention facility serving the youth of El Dorado County. The facility will need improvements to make it a suitable, more homelike environment.

Shakori Garage

The Board directed that \$2.5 million be set aside out of the Capital Reserve in FY 2020-21 for the replacement of the Shakori garage for the Department of Transportation. On June 7, 2021 (Legistar Item 21-0889), the Board authorized the use of an additional \$1 million of the Capital Projects Designated Reserve due to increasing costs. On October 18, 2022 (Legistar Item 22-1831), the Board authorized an additional \$1.5 million for a total budget of \$5 million. Demolition of the existing building has been completed and construction has begun on the new facility. The project is estimated to be completed in 2023.

Deferred Maintenance

The FY 2023-24 Work Plan includes approximately \$8.3 million to fund deferred maintenance projects in the coming year. The majority of these projects are related to the jails, generators, carpet, and parking lot and roof repairs.

Placerville and South Lake Tahoe Jail

The FY 2023-24 Work Plan includes \$900,000 for both the Placerville and South Lake Tahoe Jails. The majority of improvements are safety upgrades.

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2023-24

Recommended New Projects

New projects recommended in FY 2023-24 are projects for the HHSA Senior Nutrition program, tenant improvements for the South Lake Tahoe Johnson Center, library projects for Cameron Park, Pollock Pines, and South Lake Tahoe, kennels for the South Lake Tahoe Animal Control facility, and the Court renovation project in Building C.

Sources of Funds

The General Fund contribution is currently recommended at \$17,558,263, which includes \$7,159,782 of General Fund Balance carryforward, \$1,150,000 of the Juvenile Hall designation, \$5,300,000 from the Capital Designation for the Building C Redesign, and \$3,948,481 from the Capital Projects Designation primarily for ACO Maintenance. The following funding sources are also included: \$25,000,000 from SB 844 for the Jail Expansion, \$2,794,224 of ACO fund balance and \$1,984,640 of new ACO revenue, \$1,171,000 from the Sheriff for various projects, \$167,529 from the Probation Department, \$4,300,000 from Public Health, \$100,000 from Health and Human Services Tobacco Settlement funds, \$225,000 from Health and Human Services Agency Sr. Nutrition grant, \$600,000 from the American Rescue Plan Act audit reserve, \$160,000 from the Criminal Justice Construction Special Revenue Fund, \$1,157,000 from Library grants, \$250,000 from General Fund for Chili Bar, \$35,000 from Animal Services, \$25,000 in TOT funds and \$3,322 from Quimby funds.

Pending Issues and Policy Considerations

The County continues to make steady progress in replacing end-of-life buildings and keeping up with deferred maintenance. A standard measurement metric used within the facilities industry for determining the required budget to properly maintain public facilities is two to four percent of the replacement value. Our current replacement value for County facilities is estimated at \$527 million. With this metric applied at two percent of the replacement value, the County would be appropriating approximately \$10.5 million, invested annually into our assets. The FY 2023-24 Recommended Budget includes approximately \$8.3 million towards projects in the ACO Fund identified as deferred maintenance, and approximately \$4.9 million in the maintenance division budget (labor and projects less than \$25,000), for a total of \$13.2 million included in the Recommended Budget toward what are identified as deferred maintenance projects on the County's public facilities.

The budget policy recommends adding an additional \$6 million annually to the Capital Projects Designation. The FY 2023-24 Recommended Budget only includes new funding of approximately \$331,000 from Child Support Services for the rent of the Carlton building. The recommended budget includes uses of the Capital Projects designation of \$9,248,481, leaving a balance of \$13,190,406. These funds have been set aside annually for large capital projects and for future building replacement needs. These funds have been discussed as possible funding sources for the possible replacement of the Spring Street facility, which houses several County Health and Human Services programs including the Psychiatric Health Facility. However, in addition to Spring Street, Facilities has also noted several other County buildings that will need either a full replacement or major refurbishment over the next 10-15 years. Estimates for the replacement of County buildings which are at 50% of their useful life exceed \$247 million.

Construction costs continue to increase. There are several large projects currently in process which may require additional funding. Some examples are the Placerville Jail expansion project, costs for tenant improvements at the newly acquired buildings in South Lake Tahoe, the Court renovation in Building C and the South Lake Tahoe Juvenile Treatment Center improvements. The County must remain diligent in setting funds aside for current and future facility needs.

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2023-24

CAPITAL PROJECTS WORKPLAN

CAO FY 2023-24 Facilities Capital Budget PROPOSED WORKPLAN as of May 9, 2023		
Project Title	Requested Amount for FY 2023-24	Funding Source
Countywide Special Projects	150,000	ACO Fund
Facilities Planning	150,000	ACO Fund
New Facility Asset Management System	200,000	ACO Fund
Placerville Jail Expansion	25,000,000	SB844 Grant
- Staff time not billable to grant	100,000	ACO Fund
- Match requirement	180,284	General Fund
Juvenile Hall Replacement planning/design	1,325,000	\$1.15M Juv. Hall Designation, \$175K GF (JHD RO)
SLT Johnson Center TI's / Move	300,000	Capital Designation (NEW)
Shakori Garage	2,778,048	General Fund - ROCD
Deferred Maintenance (see below)	8,337,667	\$4,039,186 ACO Fund, \$160,000 CJ Funding, \$100,000 Tobacco Settlement, \$4,038,481 GF
Parks and Trails (see detail below)	419,000	\$276,000 General Fund, \$139,678 ACO Fund, \$3,322 Quimby Funds
Sheriff Various Projects	1,171,000	Sheriff
Court renovation/move	5,370,000	\$370K GF, \$5M Capital Designation (NEW)
Placerville Jail Safety Upgrades	550,000	General Fund
SLT Jail Safety Upgrades	350,000	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)
Barton properties remodel	2,590,450	General Fund (ROCD) \$2,090,450, PH Fund Balance \$500K
Permanent Navigation Center	4,000,000	\$2.8M HHAP, \$200K PHLA, \$600K ARPA Audit Reserve, \$400K Public Health ARPA
HHSA Sr. Nutrition projects (Dishwasher & HVAC)	225,000	HHSA Sr. Nutrition Infrastructure grant
Carlton TI's	600,000	General Fund - ROCD
Library Grants	1,157,000	Library
Veterans Rebuild Flood Damage	25,000	General Fund
Animal Services Kennels	35,000	Animal Services - HHSA
Total ACO Workplan	55,530,978	

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2023-24

Totals by Funding Source	
ACO	-
Criminal Justice SRF	160,000
General Fund (Org 1550500)	11,133,263
General Fund (Chili Bar - Org 1560620)	250,000
ARPA General Fund Audit Reserve	600,000
Capital Designation	5,300,000
Juvenile Hall Designation	1,150,000
Quimby Funds	3,322
HHSa Tobacco Settlement Funds	100,000
Sheriff	1,171,000
Probation	167,529
SB 844 Funds	25,000,000
Public Health ARPA Funds	800,000
Public Health HHAP (\$2.8M) and PHLA (\$200K)	3,000,000
Public Health Fund Balance	500,000
HHSa Sr. Nutrition Grant	225,000
Library Grant Funds	1,157,000
HHSa - Animal Services Kennels	35,000
Total	50,752,114

Parks / Trails Workplan	Budget	Funding Source
Forebay Park Playground	40,000	General Fund
Forebay Park Backflow Preventer	25,000	ACO Fund
Bradford Park Playgroud Cover	26,000	General Fund
El Dorado Trail Jacquier Crack & Fill Seal coat	150,000	General Fund
Pioneer Park Dry Rot Paint repair	40,000	ACO Fund
HLP Ballfield Rehab	60,000	General Fund
HLP New Septic System for new bathroom	78,000	ACO Fund
Parks / Trails Total	419,000	

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2023-24

Deferred Maintenance Subtotals by Building:	
Building A	105,000
Building B	201,000
Building C	260,000
Ag	405,000
Placerville Jail (\$219K Criminal Justice)	1,460,000
Main Library	260,000
Temporary Navigation Center	50,000
DOT Headington	60,000
Cameron Park Library	360,000
El Dorado Hills Library	300,000
Pollock Pines Library	68,667
El Dorado Hills Sr. Center	570,000
Spring Street (\$100K Tobacco Settlement)	410,000
Veteran's Building	100,000
Placerville Animal Shelter	60,000
SLT Johnson Center	300,000
SLT El Dorado Center	100,000
SLT JTC	50,000
SLT Jail	1,928,000
SLT Library	30,000
DOT Shakori (General Fund)	50,000
SLT Animal Shelter	140,000
SLT HHSA Sandy Way	475,000
Facilities House 2	60,000
Facilities House 3	60,000
Public Safety Facility	60,000
SLT Barton property	415,000
Deferred Maintenance Total	8,337,667

RECOMMENDED BUDGET

This Budget is recommended at \$55,530,978. The Recommended Budget reflects an increase of \$12,316,084 when compared to the FY 2022-23 Adopted Budget. The budget fluctuates annually based on the funding and resources available and projects completed.

General Fund – Designation for Capital projects

The FY 2023-24 Budget includes a recommended \$331,333 increase to the General Fund Designation for Capital Projects, to set one-time monies aside to fund future capital projects and deferred maintenance. These funds are rental revenue from Child Support based on the space used in the building recently purchased by the County in Shingle Springs. The Recommended budget does not include any additional funds made pursuant to Board Budget Policy No. 11, Designation for Capital Projects, which provides, in part:

Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Capital Projects to be retained to assist in addressing unmet capital needs and building a replacement reserve. The goal is to set aside \$6,000,000 each year. The Designation for Capital Projects may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet capital replacement and maintenance projects.

MISSION

County Counsel is the legal advisor to the Board of Supervisors and is legal counsel in civil law matters for all County departments, boards and commissions. General duties of the County Counsel include: representing the County in all civil legal proceedings and administrative hearings; preparing ordinances, resolutions and contracts for the County; advising the Board of Supervisors, other County officials, and Department Heads on legal issues; representing the Health and Human Services Agency in juvenile court dependency hearings and administrative hearings concerning eligibility; advising on legal issues regarding workers' compensation, tort and liability cases; and instituting conservatorships for probate and for gravely-disabled individuals, under the Lanterman-Petris-Short (LPS) Act.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	399,778	476,300	503,800	27,500
Other Fin Sources	5,941	0	0	0
Total Revenue	405,718	476,300	503,800	27,500
Salaries & Benefits	3,444,545	3,799,088	3,925,548	126,460
Services & Supplies	202,693	382,847	309,665	(73,182)
Other Charges	3,247	0	0	0
Fixed Assets	5,941	0	0	0
Intrafund Transfers	6,139	7,013	700	(6,313)
Intrafund Abatement	(50,327)	(62,500)	(60,500)	2,000
Total Appropriations	3,612,237	4,126,448	4,175,413	48,965
FUND 1000 GENERAL FUND TOTAL	3,206,519	3,650,148	3,671,613	21,465

MAJOR BUDGET CHANGES

Revenues

\$27,500 Increase in legal service charges, primarily to the EMS Preparedness and Transportation departments.

Appropriations

Salaries and Benefits

\$135,761 Increase in Salaries and Benefits costs from Board-approved compensation increases.

(\$9,301) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Service and Supplies

(\$42,500) Decrease in contracts for outside counsel costs due to most of the expenses being funded through the Risk Fund.

County Counsel

RECOMMENDED BUDGET • FY 2023-24

(\$41,000)	Decrease in online legal subscriptions and law book costs due to more cost-effective vendors being used.
\$4,132	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years increasing their Liability insurance premium expense.
\$6,186	Increase due to adjustments in multiple objects to align with actual costs.

Intrafund Transfers

(\$6,313)	Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.
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Intrafund Abatements

(\$2,000)	Increase in legal service charges (shown as a negative expense) to align with current rates, primarily to the EMS Preparedness Department.
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PROGRAM SUMMARIES

The programs set forth below highlight the core legal functions of the particular area described. Allocation of Full Time Equivalent (FTE) represents an equivalent of full-time employees since most duties are performed by multiple attorneys depending on current staffing. In addition to those primary duties, all of the attorneys in the office appear and advise on a wide variety of matters including all aspects of civil litigation, including writ proceedings, court hearings, and public records and subpoena/deposition requests. All attorneys are involved in the development and rendering of both oral and written legal advice regarding the resolution of issues that may have far-reaching implications for County operations and programs. County Counsel acts as general legal advisor to the assigned County department and supervises and participates in the resolution of difficult or complex legal questions regarding the Department's respective powers, duties, procedures, and operations. All attorneys draft and review contracts, ordinances, resolutions, and other legal instruments as part of the day-to-day operations of this Department.

Statutory / State Programs

Public Guardian and Elder Protection

These attorneys represent the Public Guardian in all facets of litigation on behalf of the County, including Probate, Limited and Lanterman-Petris-Short (LPS) Conservatorships from early disposition to judgment after jury or court trial, and appeals to the Appellate and Supreme Courts. These attorneys also represent Behavioral Health in connection with restoration to competency actions and other criminal diversion programs. These attorneys also represent the Health and Human Services Agency (HHSA) in areas of Elder Protection, which represents the interests of senior citizens on conservatorship with the Public Guardian in all facets of litigation involving elder abuse, including detection and investigation of alleged elder abuse, and the preparation of complex civil litigation for asset recovery from perpetrators. Staff provide training and render advice to the Deputy Public Guardian staff concerning clients. When an estate or trust has assets, fees are requested and collected. Representation of the Public Guardian also encompasses advising Adult Protective Services, In-Home Supportive Services Programs, and Multipurpose Senior Services Program/Linkages. When there are sufficient assets to pay for conservatees' needs, County Counsel will receive attorneys' fees commensurate with a conservatee's ability to pay. The attorneys may provide backup to the Child Protective Services (CPS) caseloads.

Child Protective Services

The attorneys for Health and Human Services Agency and Child Protective Services represent the Agency in all facets of litigation of Welfare & Institutions Code 300 cases from early disposition to disposition/judgment after trial and appeals to the Appellate and Supreme Courts. The attorneys provide in-depth training, establish and review policies and procedures, and review and comment on current and proposed legislation and case law to the Agency personnel to improve case handling and outcomes including after-hours consultations on warrants and placement of endangered minors. The cost of County Counsel representation for the Agency is allocated through the A-87 Cost Plan and is applied toward the County's match requirements for Social Services programs.

Land Use/Transportation/Capital Improvement Programs

Transportation, Planning & Land Use, and EMS

These attorneys support Transportation, Planning and Building, Environmental Management, Air Quality Management, and other Land Use departments, as well as Emergency Management and Ambulance Services. These attorneys represent the County in regard to Capital Improvement Programs, including the coordination of these projects from planning and design to the right of way acquisition/condemnation and utility relocation phase, through construction and claims management, and to resolution. Staff represent the County in administrative claims and civil litigation regarding project approval, facilities and complex project development. These attorneys provide legal advice and support for all aspects of work for the Transportation Department, inclusive of airports and trails. These duties include the preparation, implementation, review and defense of the County's General Plan, Zoning and Use Permits, development denials and approvals, and California Environmental Quality Act (CEQA) compliance issues.

Staff advises on complex land use issues such as Rare Plants, Affordable Housing, and Integrated Natural Resource Management Plans. They review and guide the implementation and defense of policies, procedures and programs such as the mitigation fee programs, and review County CEQA documents for Capital Improvement Projects. These attorneys advise the Economic and Business Relations Manager on Land Use issues and Human Services on Affordable Housing issues. These attorneys oversee, participate in, and/or perform defense of administrative and writ proceedings on Land Use policies and approvals. These attorneys sit with and advise various Land Use commissions, including the Planning Commission and the Agricultural Commission. These attorneys advise on complex funding requirements through State and Federal sources. They also participate in, advise on, and coordinate complex projects for other departments, such as the selection of and contract for ambulance services, which involve the potential for significant liability.

General Government

County Counsel and Assistant County Counsel

The County Counsel and Assistant County Counsel plan and direct the activities and operations of the County Counsel's Office and serve as the legal representatives to the Board of Supervisors and all County departments, boards and commissions, and on assigned litigation and business matters and mandated functions (e.g., County election proceedings and writs of habeas corpus), providing highly responsible and complex administrative support to the Board of Supervisors. In addition to evaluating day-to-day and long-range legal matters having an impact on the County, the County Counsel and Assistant County Counsel establish countywide legal controls and procedures, and communicate these goals, programs, policies and procedures to staff, the public, the CAO, other County departments and state and local agencies. They

County Counsel

RECOMMENDED BUDGET • FY 2023-24

maintain current knowledge of changes in directives, policies, statutes, and regulations that affect operations, and make suggestions on proposed legislation and regulations concerning the County.

Human Resources, Sheriff, Risk Management, and Related Law and Justice Departments

These attorneys provide legal advice and support to all departments regarding personnel issues, grievances and disciplinary actions. These attorneys appear on behalf of departments at civil service hearings and represent the County at Public Employment Relations Board (PERB) hearings. These attorneys also sit as part of the County's Threat Assessment Team and advise on medical and disability issues in negotiations. This may include the review of outside litigation claims and overseeing and assisting in directing the litigation being handled by outside counsel. These attorneys provide advice and assist in the labor relations functions of the Human Resources Department, including negotiations, Equal Employment Opportunity Commission (EEOC) matters, and Department of Fair Employment and Housing (DFEH) matters. The attorney advising Risk Management advises in the implementation of the Affordable Care Act, health care, and benefit contracts. As counsel for the Sheriff, in addition to advising on personnel issues, this position reviews policy manuals and attends the Sheriff's Section meetings.

General Law, Contracts, and all other Departments

The attorneys in this assignment provide legal advice and support on a wide variety of legal issues that are encountered by any County Department. They also review and develop responses to subpoenas and Public Records Act requests and represent employees who have been subpoenaed as witnesses in various civil, criminal or administrative proceedings. These attorneys represent various County Departments in writ proceedings in civil court, and administrative proceedings, including with the California Office of Administrative Hearings, the U. S. Department of Housing and Urban Development, the Air Quality Management District Hearing Board, and the County's Assessment Appeals Board. In addition to litigation-related duties, these attorneys also provide support services for many County Departments and Agencies with contract review, review and advice on project bid reviews, and advice regarding proposed rule adoption and ordinances. They also advise the Procurement and Contracts office and County Facilities Management.

Administrative, Operations Support

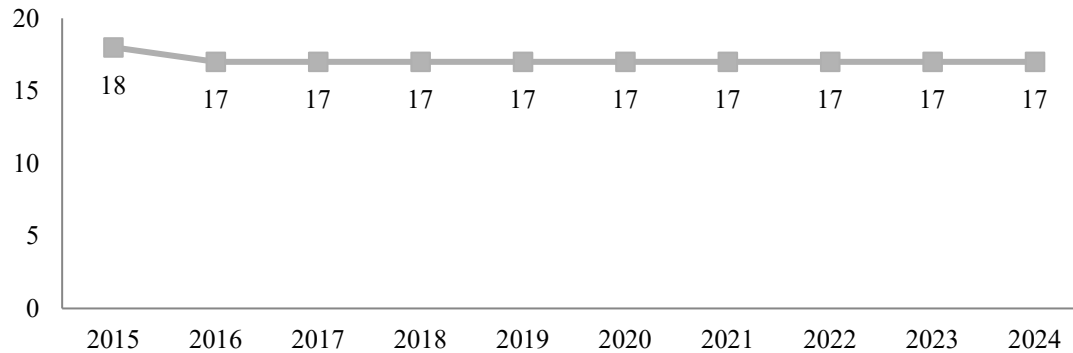
One Administrative Analyst provides administrative and fiscal support, including budgeting, accounting, payroll, purchasing, personnel, and contract coordination. Three Senior Legal Secretaries and one Legal Secretary II provide secretarial services for 12 attorneys, along with direct interaction with client departments and the general public. In addition to direct attorney support, each secretarial position is dedicated to a specific support function that works directly with client departments in facilitating their individual programs such as Public Guardian, Child Protective Services and General Government.

STAFFING TREND

County Counsel staffing has remained relatively static over the past 10 years and is currently at 17 FTEs. All staff are located on the West Slope, with travel to South Lake Tahoe as needed.

County Counsel

RECOMMENDED BUDGET • FY 2023-24



RECOMMENDED BUDGET

This Budget is recommended at \$4,175,413, which is an increase of \$48,965 (1%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 87.9% of the funding for the Department and is increased by \$21,465 (1%) when compared to the FY 2022-23 Adopted Budget.

A net increase of \$126,460 in Salaries and Benefits costs is primarily due to Board-approved compensation increases.

Sources & Uses of Funds

The budget for County Counsel is primarily funded with discretionary General Fund revenue. These revenues are collected in Department 15 – General Fund Other Operations.

The Department also charges County departments with outside funding sources to recoup a portion of the cost of its services. The Department also receives revenues for legal services provided to conservatees.



General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

MISSION

The General Revenues and Other Operations budget unit collects and accounts for the General Fund discretionary revenues that fund the Net County Cost allocations in the departments. In addition, this budget appropriates monies for Contingency, General Fund contributions to departments, and other outside programs. This budget unit includes appropriations for countywide expenses that are not otherwise assigned to individual departments, also referred to as Non-Departmental Expenses.

The County's Court Maintenance of Effort (MOE) Budget is included in the General Revenues and Other Operations budget unit. The purpose of the County's Court Maintenance of Effort (MOE) budget is to provide a level of financial support to the State of California, as required by law, for the Superior Court of California, El Dorado County. The State of California is now responsible for the overall funding and operation of trial courts, including Court employees; however, County Boards of Supervisors throughout the State are responsible for providing a level of ongoing funding support through annual "maintenance of effort" payments to the State.

BUDGET SUMMARY GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	142,028,869	143,453,077	148,663,560	5,210,483
License, Pmt, Fran	2,254,534	2,200,000	2,200,000	0
Fines & Penalties	571,347	500,000	500,000	0
Rev Use Money/Prop	(5,056,263)	402,311	1,284,000	881,689
IG Rev - State	2,822,023	2,610,000	6,360,000	3,750,000
IG Rev - Federal	970,732	3,170,670	970,670	(2,200,000)
Other Gov Agency	7,837,468	7,788,428	5,166,715	(2,621,713)
Service Charges	6,824,183	7,849,611	8,201,106	351,495
Miscellaneous Rev	342,243	0	0	0
Other Fin Sources	0	0	862,142	862,142
Residual Equity	1,805	0	0	0
Fund Balance	0	87,410,910	60,419,078	(26,991,832)
Total Revenue	158,596,942	255,385,007	234,627,271	(20,757,736)
Salaries & Benefits	42,526	2,230,000	30,000	(2,200,000)
Services & Supplies	448,769	6,654,509	4,147,068	(2,507,441)
Other Charges	6,217,014	11,649,899	3,998,813	(7,651,086)
Other Fin Uses	10,476,380	39,060,985	31,011,134	(8,049,851)
Intrafund Transfers	2,507,337	4,879,705	4,337,288	(542,417)
Intrafund Abatement	(7,233,862)	(7,770,464)	(8,660,276)	(889,812)
Contingency	0	16,750,000	11,250,000	(5,500,000)
Reserves Budgetary	0	18,004,528	2,193,475	(15,811,053)
Total Appropriations	12,458,164	91,459,162	48,307,502	(43,151,660)
FUND 1000 GENERAL FUND TOTAL	(146,138,778)	(163,925,845)	(186,319,769)	(22,393,924)

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

MAJOR BUDGET CHANGES

Revenue

Taxes

\$4,369,060 Increase in Property Taxes and the Property Tax In-Lieu of Vehicle License Fee revenue based on the projected increase in total assessed value of taxable property, currently estimated at a 4.75% increase over FY 2022-23 projected receipts.

\$96,000 Increase in Sales and Use Tax revenue based on projected increase estimated at a 0.5% increase over FY 2022-23 projected receipts.

\$745,423 Increase in Transient Occupancy Tax (TOT) to align with FY 2022-23 projected receipts.

Use of Money and Property

\$597,689 Increase in Interest Revenue to align budget with current investment returns.

\$284,000 Increase in Rent revenue from a tenant at the newly purchased Shingle Springs Facility on Ponderosa Road.

State Intergovernmental

\$3,750,000 Increase in State Disaster Reimbursement for Mosquito Fire Debris Removal.

Federal Intergovernmental

(\$2,200,000) Decrease in Federal FEMA revenue due to Caldor Fire Response and Recovery activities that were reimbursed in the prior year.

Other Intergovernmental

(\$2,621,713) Decrease in revenue from the Shingle Springs Band of Miwok Indians primarily due to Amendment III to the Memorandum of Understanding that removed the revenue and expenses for Qualifying Healthcare Contributions as approved by the Board on November 8, 2022.

Services Charges

(\$70,000) Decrease in Recording Fees to align budget with actuals.

\$421,495 Increase in Interfund Transfers In due to the Countywide Cost Allocation Plan as provided by the Auditor-Controller's Office.

Other Financing Sources

\$862,142 Increase in Operating Transfers In from the American Rescue Plan Act (ARPA) Special Revenue to transfer the Local Assistance and Tribal Consistency Fund (LATCF) funding to offset the cost of government operations, with the resulting savings to be put in the General Fund Audit Designation.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

Fund Balance

(\$21,319,398)	Decrease in estimated carryover Fund Balance available for general operations, as compared to the FY 2022-23 Adopted Budget, based on current projections.
(\$3,228,514)	Decrease in estimated carryover Transient Occupancy Tax Fund Balance due to a change in accounting practice in FY 2021-22 that resulted in additional Fund Balance in FY 2022-23.
\$206,358	Increase in estimated carryover Fund Balance from the Caldor Fire Designation that was programmed for use but is not anticipated to be used in FY 2022-23.
\$669,563	Increase in estimated carryover Fund Balance committed for Accumulative Capital Outlay (ACO) projects.
\$4,858,500	Increase in use of the Capital Projects Reserve, as \$5.3 million of the reserve is being used for the redesign of the lower level of Building C for the Superior Court and \$3.95 million is being used to fund the ACO Workplan.
\$900,000	Increase in use of the Juvenile Hall Designation for the redesign of the South Lake Tahoe Juvenile Hall Facility.
\$380,000	Increase in use of the Road FEMA Designation for the Fire Hazard Mitigation Project in Transportation.
\$4,125,000	Increase in use of the remaining Diamond Springs and Chili Bar Park Designation for development of and improvements to the Diamond Springs and Chili Bar Parks.
(\$1,045,553)	Decrease in the use of the Caldor Fire Designation for Caldor Fire Recovery activities.
(\$204,000)	Decrease in the use of the Transient Occupancy Tax Special Projects Designation for Board-directed TOT-funded activities.
(\$12,333,788)	Decrease in use of General Fund designations from the prior year primarily due to the use of \$3 million from the Ray Lawyer Drive designation, \$3 million from the Workers' Compensation and General Liability designation, \$2.3 million El Dorado Center Designation, \$2.3 million CalPERS Cost Increases Designation, and \$1.4 million OPEB Funding Designation in FY 2022-23.

Appropriations

Salaries and Benefits

(\$2,200,000)	Decrease in Salaries and Benefits due to funding being held in FY 2022-23 in the event that departments could not absorb Board-approved compensation increases.
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Services and Supplies

\$1,100	Increase in Membership costs for the California State Association of Counties (CSAC), California Association of County Executives (CACE), and National Association of Counties (NACO) memberships.
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General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

(\$270,270) Decrease in Professional and Specialized Services for Transient Occupancy Tax-funded Broadband projects due to movement of the appropriations to Operating Transfers Out to Transportation for Broadband Project activities.

(\$490,000) Decrease in Contributions to Non-Governmental Agencies for Transient Occupancy Tax-funded activities to align the budget with the Board-directed plan for Transient Occupancy Tax funds.

(\$1,748,271) Decrease in Special Department Expenses for the Hazard Mitigation Grant Program County match for the Office of Wildfire Preparedness & Resilience and Transportation projects.

Other Charges

(\$2,958,722) Decrease Other Charges primarily due to Amendment III to the Shingle Springs Band of Miwok Indians Memorandum of Understanding that removed the revenue and expenses for Qualifying Healthcare Contributions, as approved by the Board on November 8, 2022.

(\$4,692,364) Decrease in Transient Occupancy Tax-funded Other Charges per Board direction provided on April 18, 2023.

Other Financing Uses

\$2,807,960 Increase in Operating Transfers Out of Transient Occupancy Tax funds per Board direction provided on April 18, 2023.

(\$3,473,503) Decrease in Operating Transfers Out of discretionary General Fund revenues to the Department of Transportation for road maintenance primarily due to use of the \$3 million from the Ray Lawyer Drive Designation in FY 2022-23 and increased funding for road maintenance from Transient Occupancy Tax funding.

\$1,767,737 Increase in Operating Transfers Out to the ACO fund for Capital Improvements as outlined in the ACO Workplan.

(\$3,874,783) Decrease in Operating Transfers Out to Public Health due to movement of the Jail and Juvenile Hall Medical Contract increase to the Sheriff's Office, increasing the Sheriff's Net County Cost.

(\$15,000) Decrease in Operating Transfers Out to the Fish and Wildlife Commission.

(\$36,335) Decrease in Operating Transfers Out to the Georgetown and Placerville Airports to support operations as costs exceed estimated revenues in the Airports Enterprise Funds.

\$130,566 Increase in Operating Transfers Out to Community Services primarily due to an increase in the General Fund share of Area Agency on Aging Programs.

(\$500,695) Decrease in Operating Transfers Out due to the creation of the Criminal Fee Backfill Special Revenue Fund to account for and distributed State Criminal Fee Backfill funding to impacted departments, where the funding was in the General Fund during FY 2022-23.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

(\$4,855,798) Decrease in Operating Transfers Out to County departments for fire recovery activities primarily due to the hazardous tree removal and road repair activities completed in Transportation in the prior year.

Intrafund Transfers

(\$542,417) Decrease in Intrafund Transfers Out of Transient Occupancy Tax funds per Board direction provided on April 18, 2023.

Intrafund Abatements

(\$889,812) Increase in Intrafund Abatements, shown as a negative expense, due to the cost allocation plan as provided by the Auditor-Controller's Office.

Contingency

(\$5,500,000) Decrease in Contingency primarily due to the use of excess Contingency in FY 2022-23 and available General Fund needed to meet the department's Net County Cost in the Recommended Budget.

Reserves Budgetary

\$500,000 Increase in additions to reserves to meet 5% of adjusted General Fund appropriations for the General Reserve.

\$862,142 Increase in additions to the Audit Designation due to General Fund savings from the use of the ARPA LACTF funding.

(\$17,673,195) Decrease in additions to designations and reserves as compared to the FY 2022-23 Adopted Budget, directly related to carryover Fund Balance designated for future uses during the September budget adoption. Similar increases to Designations/Reserves will be considered in September 2023, based on the actual carryover Fund Balance available.

\$500,000 Increase in additions to the TOT Special Projects Designation to hold funding for the replacement of the Tahoma Transportation Facility.

BUDGET SUMMARY AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	5,126,400	0	23,711,194	23,711,194
Fund Balance	0	32,331,092	0	(32,331,092)
Total Revenue	5,126,400	32,331,092	23,711,194	(8,619,898)
Services & Supplies	1,415,932	3,096,128	135,170	(2,960,958)
Other Charges	247,798	6,045,776	975,025	(5,070,751)
Other Fin Uses	3,462,670	9,798,650	11,645,239	1,846,589
Contingency	0	13,390,538	10,955,760	(2,434,778)
Total Appropriations	5,126,400	32,331,092	23,711,194	(8,619,898)
FUND 1215 COUNTYWIDE SR - NON				
DEPARTMENT TOTAL	0	0	0	0

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

MAJOR BUDGET CHANGES

Revenue

Fund Balance

(\$32,331,092) Decrease in projected American Rescue Plan Act (ARPA) Fund Balance due to a change in accounting practice where ARPA revenue is not budgeted until the funding has been expended and shown as Federal Revenue instead of Fund Balance.

Federal Revenue

\$23,711,194 Increase in projected American Rescue Plan Act (ARPA) federal revenue due to the change in accounting practice described above.

Appropriations

Services & Supplies

(\$2,960,958) Decrease in Contributions to Non-Governmental Agencies due to funding provided for pandemic economic impacts to nonprofits, small businesses, and the fair in FY 2022-23.

Other Charges

(\$5,070,751) Decrease in Other Charges primarily based upon Water Agency ARPA-funded projects in the prior year.

Other Financing Uses

\$1,846,589 Increase in Operating Transfer Out primarily due to Board-directed use of ARPA funding for ambulance services in CSA 3.

Contingency

(\$2,434,778) Decrease in Contingency based upon projected ARPA funding remaining at the end of FY 2023-24 in alignment with Board direction.

BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	326,762	373,000	411,000	38,000
Service Charges	645,267	703,800	644,030	(59,770)
Total Revenue	972,029	1,076,800	1,055,030	(21,770)
Other Charges	1,082,593	1,202,606	1,185,000	(17,606)
Total Appropriations	1,082,593	1,202,606	1,185,000	(17,606)
FUND 1000 GENERAL FUND TOTAL	110,564	125,806	129,970	4,164

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

MAJOR BUDGET CHANGES

Revenue

Fines and Penalties

\$38,000 Increase in projected Court Fine revenue.

Service Charges

(\$59,770) Decrease in projected Court service charges, particularly for traffic school services.

Appropriations

Other Charges

(\$17,606) Decrease in Contribution to Non-County Governmental Agency for annual County Facilities Payment as required by the State Trial Court Facilities Act.

GENERAL FUND REVENUES AND OTHER OPERATIONS

Property Tax

Property Tax is the County's largest source of revenue in the General Fund. The property tax is levied annually on the assessed value of real property including land and permanently attached improvements, and tangible personal property (movable property). El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County in accordance with state law. The County receives an estimated \$23 for every \$100 collected from County taxpayers. Total Property Tax revenue is projected at \$89 million, a \$3.3 million increase (4%) over FY 2022-23 Adopted Budget and projected actual receipts.

Education Revenue Augmentation Fund (ERAF)

In FY 1992-93, the State took action to reduce its obligation for school funding, as mandated by Proposition 98, by shifting local property tax revenues to school districts via the Education Revenue Augmentation Fund (ERAF I). This was followed by two subsequent shifts in property taxes in FY 1993-94 (ERAF II) and FY 2004-05 (ERAF III). Fiscal Year 2005-06 represented the second and last year of ERAF III, where the County was obligated to shift \$1.45 million to the State as part of the State's budget solution in FY 2004-05.

Upon adoption of ERAF II, the voters were asked to approve Proposition 172 (Public Safety Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation, and Public Defender) with statutory anti-supplanting language. The total estimated Public Safety Sales Tax revenue for FY 2023-24 is \$16.8 million; however, more than \$27 million in County General Fund property tax revenue was shifted to the State as a result of ERAF II in FY 2022-23.

Proposition 13

Proposition 13, passed by voters in 1978, limits the real property tax rate to one percent of assessed value, plus any rates imposed to fund indebtedness approved by the voters. Proposition 13 also allows increases

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

to the value of real property at the rate of the Consumer Price Index (CPI), not to exceed two percent per year based on the 1975 value, unless the property is improved or sold, at which time the property is reassessed at market value. Since most property tax is guaranteed by placing a lien on the real property, properties are classified as secured or unsecured.

Secured property includes real and personal property located upon the property of the same owner. Secured roll property taxes are paid in two installments, due on December 10 and April 10. Unsecured property is property for which the value of the lien is not sufficient to assure payment of the tax. Unsecured roll taxes are due on August 31.

Current Secured Property Tax revenue is recommended at \$86,764,080 for FY 2023-24. The Recommended Budget for Property Tax revenue assumes an increase of 4% in the Current Secured Roll over the FY 2022-23 Adopted Budget and projected actual receipts.

Sales and Use Tax

The California Department of Tax and Fee Administration (CDTFA) administers revenues from Sales and Use taxes. Sales and Use Tax is collected at the point of sale, and then forwarded to CDTFA. The County receives monthly Sales and Use Tax revenue payments based on estimates, with quarterly adjustments made for actual receipts. Sales and Use Tax revenue can be used for any governmental purpose.

Sales and Use Tax revenue is recommended at \$19.45 million for FY 2023-24. The Recommended Budget for Sales and Use Tax assumes a 0.5% increase from the projected Sales and Use Tax Revenue for FY 2022-23. The County's Sales and Use Tax consultant, HDL Companies, projects statewide growth in Sales and Use Tax of 0.5% in FY 2023-24, increasing to 2.7% growth in FY 2024-25. The FY 2023-24 Recommended Budget increases Sales and Use Tax budgeted revenue by \$96,000 when compared to the FY 2022-23 projected receipts.

Property Tax In-Lieu of VLF (Motor Vehicle License Fees)

Prior to 2004, a primary source of revenue for California counties was the motor vehicle in-lieu tax. Due to the voter-approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle in-lieu revenues and has "swapped" that revenue for property tax. That revenue is budgeted in the Property Tax In-Lieu of Vehicle License Fee (VLF) account. The intent of Proposition 1A was to protect revenues collected by local governments (cities, counties, and special districts) from being transferred to the California state government for statewide use. This was a permanent change to the County-State relationship regarding these revenues, and the County will continue to receive Property Tax revenues in lieu of VLF. Property Tax In-Lieu of VLF revenues are calculated each year by a formula determined by the State Controller's Office. It should be noted that the In-Lieu Property Tax revenue grows in relation to each jurisdiction's assessed valuation but should not in any way impact the amount received in the Property Tax–Secured account.

Property Tax In-Lieu of VLF revenue is recommended at \$26,831,480 for FY 2023-24, increasing by 4% when compared to the FY 2022-23 projected receipts.

Transient Occupancy Tax (TOT)

The Transient Occupancy Tax (TOT), or Hotel/Motel Tax, is imposed on the daily rental price of a room in a lodging facility, including vacation home rentals, when used by visitors staying in the unincorporated portions of El Dorado County for fewer than 30 days. The tax rate for the County is currently 10% of gross room receipts on the west slope of the County and 14% in the Lake Tahoe area. Only 10% of Tahoe Area

General Fund – General Revenues & Other Operations

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receipts are for discretionary purposes with 4% of receipts going towards road maintenance, per voter-approved Measure S.

Discretionary TOT revenue is recommended at \$9 million for FY 2023-24. As discussed with the Board on April 18, 2023, this is a conservative projection based upon projected FY 2022-23 receipts and reflects a 9% increase from the FY 2022-23 Adopted Budget.

Other Taxes

Other miscellaneous taxes include property transfer taxes, tax loss reserve, Cannabis Activities Tax, and timber yield. Cannabis Activities Tax was added in FY 2019-20 and is recommended at \$500,000 for FY 2023-24, the same as the previous year. The remaining miscellaneous taxes' combined revenues are anticipated to remain relatively flat in FY 2023-24.

License/Permit/Franchise

The County receives franchise fees from a number of garbage and cable companies. Garbage franchise fees total \$1,300,000 and Cable franchise fees total \$900,000.

Fines/Forfeitures/Penalties

Revenue recorded in this category represents delinquent property tax payments. This revenue is anticipated to remain relatively flat in FY 2023-24 and is recommended at \$500,000.

State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment. This revenue is anticipated to remain relatively flat in FY 2023-24 and is recommended at \$1,850,000.

El Dorado County also receives one source of state subvention revenues, homeowner property tax relief (\$600,000). A minor amount for mandate payments (SB90) of \$100,000 and Motor Vehicle In-Lieu Tax (\$60,000) is also included in this category.

Federal Revenue

The County receives federal revenue for Payments in Lieu of Taxes (PILT). This revenue is budgeted at \$970,670 for FY 2023-24 in alignment with FY 2021-22 actual receipts, as FY 2023-24 amounts have not been announced by the federal government.

Other Governmental

This category includes Tribe funding in the amount of \$4.9 million, as well as funding from other governmental agencies (\$245,000). This annual payment from the Shingle Springs Band of Miwok Indians is budgeted pursuant to the current Agreements.

Charges for Service

Charges for service includes a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe and a number of special districts under the account name "Assessment/Tax Collection Fees" (\$2,100,000); the General Fund Countywide Cost Allocation Plan charges to various non-General Fund operations, which used to be referred to as A-87 (\$5.97 million); and recording fees of \$130,000. The

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combined revenue in this category is anticipated to increase by \$351,495 in FY 2023-24, primarily due to increased Cost Plan charges.

Fund Balance

The Recommended Budget anticipates \$45,515,597 in Fund Balance carryover in the General Fund, which is \$23.7 million (34%) less than what was included in the FY 2022-23 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2022-23 as a result of operational savings, unanticipated revenues, and unspent appropriations designated for capital project work and Contingency.

The carryover Fund Balance committed for capital projects is estimated at \$7,159,782 for FY 2023-24. In FY 2022-23 carryover Fund Balance was used to increase Contingency by \$10 million above the Board Policy of 3% of adjusted General Fund appropriations, for a total Contingency of \$16.75 million for FY 2022-23, of which \$5 million was used for Mosquito Fire Debris Removal during FY 2022-23 with other minor adjustments during the fiscal year. The remaining balance of \$11.98 million is carried forward into FY 2023-24 as Fund Balance. Transient Occupancy Tax Fund Balance is projected at \$5 million, as discussed with the Board on April 18, 2023.

In the FY 2021-22 Adopted Budget, the Board set aside \$5 million in a Caldor Fire Relief Designation. Of this amount, it is projected that \$1.7 million will be unspent at the end of FY 2022-23 and will be carried into FY 2023-24 as fund balance in addition to \$1.8 million remaining in the designation.

After accounting for the carryover items described above, \$19.7 million of projected FY 2022-23 fund balance is available to meet operational funding requirements for FY 2023-24. Of this, \$2.1 million is from unanticipated general revenue increases, which represents 1.3% of total general revenues in the FY 2022-23 Adopted Budget. There is \$4.4 million in Fund Balance from projects programmed in FY 2022-23 that are being carried over into FY 2023-24. The FY 2022-23 Budget included \$6 million in appropriations in Non-Departmental Expenses that will not be spent in the fiscal year, including the Hazard Mitigation Grant Program County Match amounts and appropriations to cover compensation increases that departments could not absorb. The remaining \$7.2 million of carryover fund balance is from departmental savings, representing 3% of Net County Cost in the FY 2022-23 Adopted Budget. It should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2022-23 financial records in the fall.

General Reserve and Appropriation for Contingency

The General Reserve and Contingency calculations are determined based on adjusted General Fund appropriations. The General Fund Appropriation for Contingency is recommended at \$7 million to meet Board Budget Policies B-16, Section II (8), which directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations. In addition to meeting the Board Policy, the budget includes carrying over \$4.25 million in additional contingency from FY 2022-23. This funding is a set aside to provide resources in the event of unforeseen needs throughout the year.

The General Fund General Reserve is recommended at \$11.5 million. Board Budget Policies B-16, Section II (10) directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year.

General Fund – General Revenues & Other Operations

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Use of Designations (Reserved Fund Balance)

The Recommended Budget includes the use of \$14.9 million of funds previously set aside in General Fund Designations. This includes \$9.2 million from the Capital Projects Designation for the \$5.3 million reconfiguration in Building C for the Superior Court and \$3.95 million to fund the ACO Workplan. The Recommended Budget does not meet Board Budget Policies B-16, Section II (11) which sets a goal of adding \$6 million to the Capital Projects Designation annually if funding allows. The Chief Administrative Office will prioritize meeting this goal with the Adopted Budget if funding allows.

In FY 2016-17, the Board set aside \$1.2 million as the County contribution and grant match for the replacement of the West Slope Juvenile Hall facility, which has evolved into the redesign of the South Lake Tahoe Facility. In FY 2019-20, the Board brought the General Fund designation for the Juvenile Hall Project to \$1,722,556. The budget includes the use of \$1.15 million of the Juvenile Hall General Fund Designation for the project, leaving \$322,556 left in the designation at the end of the year.

The Recommended Budget includes using the final \$380,000 from the Road Instructure Designation for the Fire Hazard Mitigation Project in Transportation as directed by the Board. The Recommended Budget also includes using the final \$4.125 million from the Chili Bar and Diamond Springs Parks Designation to fund the development of and improvements to the parks. As this is the last of the designated funds, these designations will not be shown in future budgets unless more funding is added to them with the Adopted Budget.

Community Funding Requests

The Recommended Budget includes \$75,000 for Community Funding Requests. Requests are for one-time funding allocations for cultural and community events or efforts that benefit residents. Some may have an economic development or promotions-related impact; however, it is not required for consideration. The maximum amount for an individual request is \$5,000, and funds may be provided to private nonprofits, public organizations, or community-based associations without formal nonprofit status. The Chief Administrative Office does not make recommendations for funding on these requests, as these funding decisions are made solely at the discretion of the Board.

SUPERIOR COURT MAINTENANCE OF EFFORT (MOE)

Court Facilities

Appropriations for court facilities are provided in compliance with statutory requirements that the County pay for the operation and maintenance of court facilities. This budget provides funding for the County Facility Payment (CFP) under AB1491.

AB1491 (formerly SB1732), the State Trial Court Facilities Act, required the County to transfer Court-occupied facilities and properties to the State either by title or responsibility. The County completed the transfer of Court facilities in November 2008, with the transfer becoming effective January 2, 2009. Upon transfer of the facilities and properties, an annual County Facilities Payment (CFP) was established requiring the County to sustain a level of financial support for the ongoing maintenance and utilities of the State's court facilities.

Superior Court Maintenance of Effort

The Court Maintenance of Effort budget reflects the County's share of fines and forfeitures levied during Court proceedings, some of which are collected and distributed by the State Superior Court, El Dorado County branch. The Court MOE budget unit also includes appropriations for the County's payment of the

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

mandated revenue “maintenance of effort” for the ongoing support of the State Superior Court. Appropriations for local Court operations are not reflected in the County Budget since the Court is now a part of the State system. The State’s appropriations to the local courts Statewide are determined by the State Judicial Council based upon recommendations from the State Administrative Office of Courts.

RECOMMENDED BUDGET

The Recommended Budget for General Fund Other Operations is \$73,203,696, including \$23.7 million in ARPA appropriations, \$1.2 million in Court MOE appropriations, and the remaining in Non-Departmental Expenses. The total revenue in the unit is recommended at \$259,393,495. This reflects a decrease in revenue of \$29,339,404 and a decrease in appropriations of \$51,789,164 when compared to the FY 2022-23 Adopted Budget. This decrease is primarily due to the actual fund balance amounts accounted for in the Adopted Budget when compared to conservative projections in the Recommended Budget.

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2022-23 ENDING BALANCE	FY 2023-24 ADDITIONS	FY 2023-24 USES	FY 2023-24 ENDING BALANCE
GENERAL RESERVE	\$11,000,000	\$ 500,000		\$11,500,000
CAPITAL PROJECTS	\$22,107,554	\$ 331,333	(\$9,248,481)	\$13,190,406
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,145,100			\$2,145,100
CHILI BAR & DIAMOND SPRINGS PARK	\$4,125,000		(\$4,125,000)	\$0
AUDIT RESERVE	\$861,464	\$ 862,142		\$1,723,606
TOT SPECIAL PROJECTS	\$2,072,417	\$ 500,000		\$2,572,417
CALPERS COST INCREASES	\$2,925,065			\$2,925,065
CALDOR FIRE RELIEF	\$1,818,486			\$1,818,486
ROAD INFRASTRUCTURE	\$380,000		(\$380,000)	\$0
JUVENILE HALL	\$1,472,556		(\$1,150,000)	\$322,556

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Budget
General Fund Contingency	\$ 11,250,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 17,558,263
Transportation for HMGP Grant Match	\$ 614,901
Transportation for Industrial Drive Project	\$ 1,073,905
Georgetown Airport	\$ 131,140
Placerville Airport	\$ 181,730
HCED	\$ 115,000
LAFCO	\$ 183,000
Tahoe Regional Planning Agency (TRPA) Compact	\$ 46,000
El Dorado Hills Fire ERAF	\$ 102,000
Arts and Culture El Dorado	\$ 95,600
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 227,000
Public Health California Children's Services (CCS)	\$ 464,552
General Fund Contribution to Human Services - Community Services	\$ 3,684,256
Area Agency on Aging Programs	\$ 2,602,087
Senior Day Care	\$ 753,370
In-Home Supportive Services (IHSS) Public Authority	\$ 97,451
Community Services Administration	\$ 139,848
Public Housing Authority	\$ 91,500
General Fund Contribution Health - State Local Program Realignment Match	\$ 704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	\$ 16,510
Annual Audit Contract	\$ 80,000
Sales Tax Audit Services	\$ 40,000
Arch Social	\$ 8,000
CalPERS annual bill	\$ 30,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
A87 Charges to Child Support (expenditure abatement)	\$ (366,051)
A87 Charges to Social Services	\$ (3,619,630)
A87 Charges to HHSA Admin, Planning & Building, CDA Admin, Animal Services, EMS EP&R & Public Guardian	\$ (4,674,595)
Countywide Legislative Memberships (CSAC, NACO, CACE)	\$ 36,900
Hazard Mitigation Grant Program County Match	\$ 1,931,919
Public Safety Facility Loan Payment	\$ 2,147,000
Potential Security at Government Facilities Services	\$ 250,000
Community Funding Requests	\$ 75,000

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

DISASTER RECOVERY DETAIL

Description	Recommended Budget
Revenues	\$ 5,522,077
Fund Balance	\$ 1,772,077
FEMA & State Reimbursement	\$ 3,750,000
Operating Transfers to Non-General Fund Departments	\$ 202,375
Behavioral Health LT Mental Health Worker	\$ 60,000
Transportation Bridge Repair Project	\$ 142,375
General Fund Caldor Relief Uses - Shown as an increase to Net County Cost in the Department	\$ 226,000
Library Extra Help Hubs Community Health Advocates	\$ 29,000
HHSA Disaster Case Management Contract	\$ 70,000
HHSA LT Social Worker	\$ 127,000

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

TRANSIENT OCCUPANCY TAX DETAIL

Description	Recommended Budget
Revenues	\$ 14,000,000
Fund Balance	\$ 5,000,000
Transient Occupancy Taxes	\$ 9,000,000
Professional & Specialized Services	\$ 1,344,589
Broadband Grant Match	\$ 329,730
Broadband & Biomass	\$ 1,014,859
Special Department Expense	\$ 250,000
Wet Lab Economic Development Project	\$ 250,000
Contribution to a Non-Governmental Agency	\$ 10,000
Tahoe Fund Billboard Campaign	\$ 10,000
Contribution to a Non-County Governmental Agency	\$ 1,293,813
County Fire Tourism Response	\$ 121,081
Georgetown Fire	\$ 17,232
Lake Valley Fire	\$ 621,410
North Tahoe / Meeks Bay Fire	\$ 264,090
South Tahoe Transit	\$ 270,000
Operating Transfers Out to Non-General Fund Departments	\$ 6,264,310
Accumulative Capital Outlay - Chili Bar	\$ 250,000
Veterans House Council	\$ 15,000
Veterans' Building Repairs	\$ 25,000
Veterans Affairs Commission	\$ 175,000
Airport Study	\$ 50,000
Transportation Tahoe-Area Road Maintenance	\$ 870,000
Transportation Tahoma Sleeping Quarter Design	\$ 500,000
Transportation Pioneer Trail Repair & Maintenance	\$ 1,300,000
Transportation Countywide Road Maintenance	\$ 1,379,040
Transportation EDA Broadband Project	\$ 270,270
Transportation Bike Path Snow Removal	\$ 50,000
Transportation Snow Removal Equipment	\$ 1,380,000
Intrafund Transfer to General Fund Departments	\$ 4,337,288
Treasurer-Tax Collector Collection of TOT	\$ 446,500
Veterans Services Position	\$ 90,700
Planning & Building Sr. Development Technician	\$ 85,500
Community Planning	\$ 350,000
Economic Development Division	\$ 1,597,088
Code Enforcement VHR Officer	\$ 102,500
Sheriff Search & Rescue & Helicopter Operations	\$ 665,000
Parks - Diamond Springs Community Park	\$ 1,000,000
Designate Funding for Tahoma Replacement	\$ 500,000

General Fund – General Revenues & Other Operations

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AMERICAN RESCUE PLAN ACT DETAIL

Description	Recommended Budget
Revenues	\$ 23,711,194
APRA Revenue	\$ 23,711,194
Fair Projects	\$ 135,170
Contributions to Non-County Governmental Agency	\$ 938,225
Fire District Projects	\$ 399,575
Water Agency	\$ 400,000
Cal Tahoe	\$ 38,650
EDCOE Youth & Families Commission	\$ 100,000
Interfund Transfer to Central Fiscal for Administration	\$ 36,800
Operating Transfers Out to County Departments	\$ 11,645,239
Navigation Center ACO Project	\$ 1,000,000
CSA 3 Ambulance Services	\$ 2,120,707
LACTF Funds to Dept 15	\$ 862,142
Planning & Building Broadband Projects	\$ 1,500,000
DOT South Upper Truckee Project	\$ 375,000
Environmental Management Headworks	\$ 1,925,000
HHSA Public Health	\$ 2,062,390
HHSA Behavioral Health	\$ 1,800,000
Contingency	\$ 10,955,760

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2023-24

MISSION

The mission of the Department of Human Resources is to promote the power of public service by fostering a positive, productive and collaborative workplace where all employees are qualified, empowered, respected and valued. The vision of the Department, as an employer of choice, is to maximize individual and organizational success through strategic partnerships and collaboration by implementing and supporting programs, processes and services that add value to both the County of El Dorado's employees and the community.

DEPARTMENT BUDGET SUMMARY

Human Resources

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	206	0	0	0
Total Revenue	206	0	0	0
Salaries & Benefits	1,722,675	2,065,797	2,227,837	162,040
Services & Supplies	369,417	394,340	717,090	322,750
Other Charges	4,649	0	0	0
Intrafund Transfers	4,765	5,798	2,000	(3,798)
Total Appropriations	2,101,507	2,465,935	2,946,927	480,992
FUND 1000 GENERAL FUND TOTAL	2,101,301	2,465,935	2,946,927	480,992

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

\$162,040 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Services and Supplies

\$153,223 Increase in Services and Supplies due to increased Civil Service Commission Investigation costs that are projected to continue into FY 2023-24.

\$96,500 Increase in Professional Services and training costs primarily related to the Countywide training program where this is the first full year of training program costs being included in the budget.

\$45,000 Increase in Services and Supplies related to an anticipated increase in unit labor contract negotiation costs due to memoranda of understanding expiring.

\$28,027 Increases and adjustments in multiple objects to align the budget with actual costs.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2023-24

Intrafund Transfers

(\$3,798) Decrease in Mail and Stores Intrafund Transfers due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

DEPARTMENT BUDGET SUMMARY

Risk Management

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(878,874)	0	0	0
Service Charges	35,115,753	56,724,136	50,507,950	(6,216,186)
Miscellaneous Rev	824,110	0	775,000	775,000
Fund Balance	0	14,046,139	18,563,251	4,517,112
Total Revenue	35,060,990	70,770,275	69,846,201	(924,074)
Salaries & Benefits	873,108	1,029,111	1,143,347	114,236
Services & Supplies	39,895,349	56,805,800	52,897,305	(3,908,495)
Other Charges	(1,274,576)	406,698	1,058,298	651,600
Fixed Assets	178,116	35,702	0	(35,702)
Intrafund Transfers	3,187,039	3,193,811	3,845,998	652,187
Intrafund Abatement	(3,187,039)	(3,193,811)	(3,845,998)	(652,187)
Contingency	0	12,492,964	14,747,251	2,254,287
Total Appropriations	39,671,997	70,770,275	69,846,201	(924,074)
FUND 5250 RISK TOTAL	4,611,007	0	0	0

MAJOR BUDGET CHANGES

Revenue

Service Charges

(\$5,265,830) Decrease in Service Charges for Health Benefit costs to align budget with actuals. Although health premiums are increasing, actual health benefit costs have been lower than budgeted amounts due to vacancies and employee elections.

\$2,255,779 Increase in General Liability Program rates and reimbursements.

(\$3,280,135) Decrease in Service Charges due to a \$3.3 million decrease in Workers' Compensation rates.

\$74,000 Increase in Retiree Health Program rates and reimbursements.

Miscellaneous Revenue

\$775,000 Increase in reimbursements from Workers' Compensation Insurance.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2023-24

Fund Balance

\$3,862,825 Increase in use of Workers' Compensation fund balances, based on actuarial recommendations. Use of fund balance effectively reduces charges to departments.

\$654,287 Increase in Retiree Health fund balance from the prior year available to fund the program.

Appropriations

Salaries and Benefits

\$114,236 Increase in Salaries and Benefits primarily from Board-approved compensation increases.

Services and Supplies

(\$5,367,521) Decrease in Health Benefit premium costs to align budget with actual costs.

\$1,432,372 Increase in Workers' Compensation and Liability insurance premiums due to rising premiums across multiple insurance programs.

\$26,654 Increase due to adjustments in multiple objects to align budget with actual costs.

Other Charges

\$651,600 Increase primarily to Countywide Cost Allocation Plan charges.

Fixed Assets

(\$35,702) Decrease due to the completion of a security camera project in the prior year.

Intrafund Transfers

\$652,187 Increase in Intrafund Transfers primarily due to the increased Countywide Cost Allocation Plan charges that are transferred to the Risk Administration program from other Risk programs.

Intrafund Abatements

(\$652,187) Increase in Intrafund Abatements primarily due to the increased Countywide Cost Allocation Plan charges that are transferred to the Risk Administration program from other Risk programs.

Contingency

\$1,600,000 Increase in Contingency in the Liability Program based on the actuarial recommendation to increase fund balance for the Liability subfund.

\$654,287 Increase in Contingency in the Retiree Health Program due to a projected increased ending fund balance for the Retiree Health subfund.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2023-24

PROGRAM SUMMARIES

The Department of Human Resources manages and administers a variety of programs and services that are comprised of three primary divisions: Talent Acquisitions and Services; Risk and Safety Management Services; and Labor Relations, Employee Relations, Benefits, and Leave Management Services.

Talent Acquisition and Services

Recruitment and Selection

Effectively recruits and identifies applicants with the qualifications and characteristics needed for each job; maximizes reasonable competition, ensures compliance with the County's Personnel Rules as well as federal and state laws; and contributes to the overall effectiveness of County services and operations. This is accomplished by conducting recruitments and administering selection activities for County classifications, which include advertising, targeted outreach, participation in job fairs, and development and administration of various employment exams. Successful candidates are placed on a certified employment list utilizing the results of the recruitment and selection processes, and then Department of Human Resources staff coordinate pre-employment medical examinations for selected candidates.

Classification and Compensation

The Department of Human Resources administers the County's Classification Plan by developing and updating County classification specifications, reviewing positions for possible reclassification, and collaborating with County departments on the structure of their respective departments. In addition, the Department of Human Resources administers the Salary Schedule by collecting salary and benefits information and recommending to the Board of Supervisors new and revised salaries for County classifications. Additionally, the department interprets and corrects the implementation of wage and hour requirements mandated by the Fair Labor Standards Act and labor contracts.

Training and Organizational Development

The Department of Human Resources develops, coordinates and administers countywide training with the goal of employee and organizational development by providing or managing skills-based training programs and employee development services. Further, the Department administers internship programs and conducts new employee orientation sessions for new hires.

Labor Relations, Employee Relations, Benefit, and Leave Management Services

Employee Relations and Labor Relations

The Department of Human Resources promotes and achieves collaboration through the development of harmonious relationships with labor organizations and oversees all bargaining unit modifications. Under the Meyers-Millias-Brown Act, the Department of Human Resources is also responsible for preparing and conducting labor negotiations; interpreting Memoranda of Understanding and policy provisions; investigating, advising on, and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances and policies. The Department utilizes the services of a third-party administrator on an "as needed" basis to provide legal advice, serve as a chief negotiator, and provide County representation in employment and labor relation matters.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2023-24

Employee Benefits

The Department of Human Resources manages employee benefits contracts and administers employee benefits programs including employee and retiree health and dental plans; employee assistance program (EAP); life insurance; flexible spending arrangements (FSA), including health care and dependent care reimbursement accounts (HCRA and DCRA); health savings accounts (HSA); Internal Revenue Service Section 125 Cafeteria Plan Consolidated Omnibus Reconciliation Act; disability management leaves; and deferred compensation (Internal Revenue Code Section 457). Benefits are delivered through a number of contracts establishing and administering both fully insured and self-insured health plans.

Performance Management

Provides consultative advice and assistance to supervisors and managers on employee relations and performance management matters, monitors the completion of employee performance evaluations, and reviews performance evaluations for completeness and clarity where appropriate.

Risk and Safety Management Services

Liability Program

Liability management focuses on identifying and correcting the County's exposure to accidental losses, analyzing the risk factors associated with those losses, identifying trends in losses, and managing their reduction. This program also coordinates the procurement of County insurance such as excess insurance, airport liability, medical malpractice, property, and other types of risk transfer. Program elements include insurance, risk transfer, fitness-for-duty exams, ergonomics, employee safety, and violence prevention. The Liability Program, that includes Loss Control and Operations Support, is funded by revenues from cost-applied charges to County departments.

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

Risk Management reviews all County contracts to ensure regulations are followed and that risks are transferred to the extent possible in protecting the County's interests. This includes reviewing indemnification language and ensuring that appropriate insurance is provided at appropriate levels for the respective contract scope of services.

Workers' Compensation and Medical Leave Management

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

Leave Management

This program includes the administration of all employee-protected leaves such as Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), Pregnant Disability Leave (PDL), Military Leave Act, etc.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2023-24

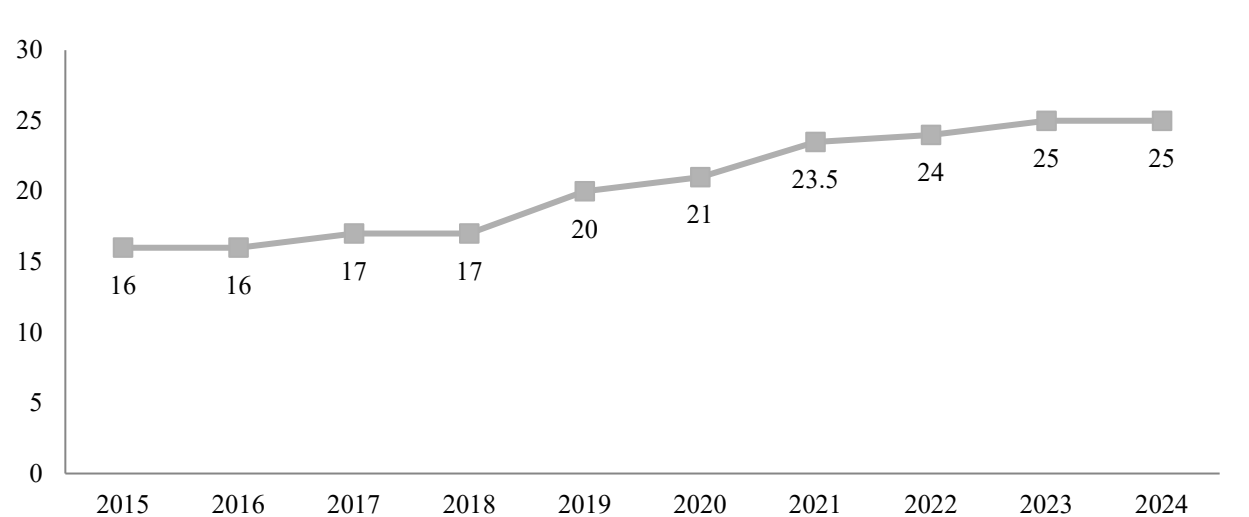
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Human Resources	\$ 2,946,927	\$ -	\$ 2,946,927	16
Risk Management			\$ -	
Liability	\$ 8,267,960	\$ 8,267,960	\$ -	2.9
Workers' Compensation	\$ 10,252,936	\$ 10,252,936	\$ -	3.9
Self-Insured Health	\$ 35,592,054	\$ 35,592,054	\$ -	2.2
Retiree Health Prefunding	\$ 15,733,251	\$ 15,733,251	\$ -	
Total	\$ 72,793,128	\$ 69,846,201	\$ 2,946,927	25.0

STAFFING TREND

On November 17, 2020, with Legistar item 20-1553, the Board approved the addition of a Limited-Term Risk Manager due to the military deployment of the County's Risk Manager. The Limited-Term Risk Manager allocation is a four-year position and will end during FY 2024-25.

The Recommended Budget does not change the allocations with a total of 25 full-time equivalent positions in the FY 2023-24 Recommended Budget.



RECOMMENDED BUDGET

Human Resources

The budget for the Human Resources Division is recommended at \$2,946,927, which is an increase of \$480,992 (19.5%) when compared to the FY 2022-23 Adopted Budget. The increased costs are related to Board-approved compensation increases, implementation of the countywide training program, and increased Civil Service Commission-related costs. The Human Resources Division is entirely funded by the General Fund, so General Fund costs have also increased by \$480,992 (19.5%) when compared to the FY 2022-23 Adopted Budget.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2023-24

Risk Management

The budget for the Risk Management Division is recommended at \$72,793,128, which is a decrease of \$443,082 (0.6%) when compared to the FY 2022-23 Adopted Budget. The Risk Management budget is funded entirely through charges to other departments and there is no direct General Fund contribution.

El Dorado County self-insures its General Liability and Workers' Compensation Programs. To maintain the General Liability and Workers' Compensation Funds, annual actuarial studies are conducted to determine program funding confidence levels. The actuarial study, conducted in Fall 2022, determined that a decrease in Worker's Compensation premium charges paid by departments and an increased use of Workers' Compensation fund balance in FY 2023-24 could be used to bring the program funding levels to an acceptable confidence level. This year's Workers' Compensation charges to departments total \$4,091,936 and General Liability charges total \$6,954,664.

Sources & Uses of Funds

The Human Resources Division is primarily funded with discretionary General Fund revenues. These revenues are collected in Department 15 – General Fund Other Operations. A portion of the costs for Human Resources is recovered from other County departments through the Countywide Cost Allocation Plan. This reimbursement to the General Fund is shown in Department 15 – General Fund Other Operations.

The Risk Management Division operates as an Internal Service Fund and must balance revenues to expenditures within the Risk Management fund. All costs for the Risk Management Fund are recouped from County departments through charges, with some cost sharing by employees/retirees, based on the relative use of these programs. The Interfund Risk Management account represents the total of all charges made to County departments for services provided by Risk Management programs.



Information Technologies

RECOMMENDED BUDGET • FY 2023-24

MISSION

Provide secure, reliable, sustainable, modern, flexible and effective information technology infrastructure to support the business objectives of County departments.

The vision of Information Technologies (IT) staff is a commitment to deliver creative, practical solutions and services in support of the current and future technological needs of El Dorado County.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,959	0	0	0
Total Revenue	1,959	0	0	0
Salaries & Benefits	5,669,370	6,923,216	7,328,083	404,867
Services & Supplies	3,913,309	5,641,743	5,937,005	295,262
Other Charges	2,689	0	0	0
Fixed Assets	675,392	385,000	471,000	86,000
Intrafund Transfers	5,635	26,803	2,850	(23,953)
Total Appropriations	10,266,394	12,976,762	13,738,938	762,176
FUND 1000 GENERAL FUND TOTAL	10,264,436	12,976,762	13,738,938	762,176

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

- \$274,218 Increase in Salaries and Benefits due to Board-approved compensation increases.
- \$83,571 Increase in Health Insurance costs due to vacancies in the department that are budgeted with the maximum cost of employee benefit elections.
- \$47,078 Increases and adjustments in multiple objects to align with actual costs and posted retiree health, CalPERS, and unemployment insurance rates.

Services and Supplies

- \$295,262 Increase in equipment primarily due to the implementation of the Countywide device refresh program. Replacement phones and computers for departments are funded in the Information Technologies Department with cost recovery in future years through the Countywide Cost Allocation Plan. This increase is partially offset by decreases in projects that were funded and completed in the prior year.

Fixed Assets

- \$86,000 Increase in Fixed Assets primarily from the telephone system hardware upgrade that is required due to the old hardware no longer being supported by the vendor.

Information Technologies

RECOMMENDED BUDGET • FY 2023-24

Intrafund Transfers

(\$23,953) Decrease in Intrafund Transfers to the Facilities Division primarily due to a physical security project in the prior year.

PROGRAM SUMMARIES

Administration

Administration

Provides overall direction and support for all divisions and groups within IT, including financial planning, administrative support, policy development, asset management and implementation, and administration of County technology solutions. This area also performs technology research.

Security Officer

Establishes policies and procedures to ensure the County conforms to state, federal and local regulations with regard to information security. Develops, promotes and presents security awareness training and education.

Project Management & Applications

Project Management Office (PMO)

Provides services to manage and control project development, which includes the five stages of project management: Initiate, Plan, Execute, Monitor and Control, and Close-Out. The Project Management Office has formalized IT Governance to ensure the IT department works on the projects offering the most business value to El Dorado County. This function also provides business process analysis, requirements gathering, and risk management.

Application Development

Provides complete life-cycle custom application design, development, support and maintenance, using a variety of technologies to meet the Department's needs. This includes the design and maintenance of databases and interfaces between custom and vendor applications.

Application Support

Provides support to multiple vendor applications countywide. The team continues to have a significant role in supporting the countywide ERP systems for financial management, payroll processing, timecard entry, human resources management, and the land use system TRAKiT.

EDCGOV (internet) and EDCNET (intranet)

Provides support for the design and maintenance of the Countywide web presence and most departmental websites. This area is responsible for presenting a cohesive, easy-to-use web portal to all County services and information. Standards are maintained that allow easy navigation and content management of pertinent and reliable information for all users and County constituents.

Communications

Telecommunications

Provides installation and support for the Voice Over Internet Protocol (VOIP) phone system, including support for over 2,000 telephones in over 35 locations throughout the County. The unit is responsible for supporting Countywide voicemail services, managing E-fax, and coordinating with vendors who provide local and long-distance services.

Network/Server/Desktop Support

Network Administration

Provides technical support for the County's data network, including network security, support for Wide-Area Network (WAN) and Local Area Networks (LANs), planning and installation of networks, troubleshooting and maintenance of network hardware and software, and coordination with vendors for problem resolution. Manages wireless access points around the County. Works with the telecommunications staff on VOIP implementation. Works with Facilities on IT-related wiring contracts throughout the County. Greater emphasis will be needed as the County moves toward newer technology that will require significantly higher use of network services and support.

Server Administration

Provides technical support for over 300 servers throughout the County, including server security, hardware and software specifications and configurations, application installation and customization, troubleshooting and maintenance, daily backup of County data to offsite storage, County computer and user account administration, and coordination with vendors for problem resolution.

Desktop/PC Support

Provides hardware and software support for approximately 1,800 County employees and over 2,300 devices, including installation, maintenance, upgrades, troubleshooting of problems, problem tracking, and reporting. The Help Desk provides first- and second-level telephone support for server, network and application-reported problems. Provides support for all mobile devices.

Technology Research

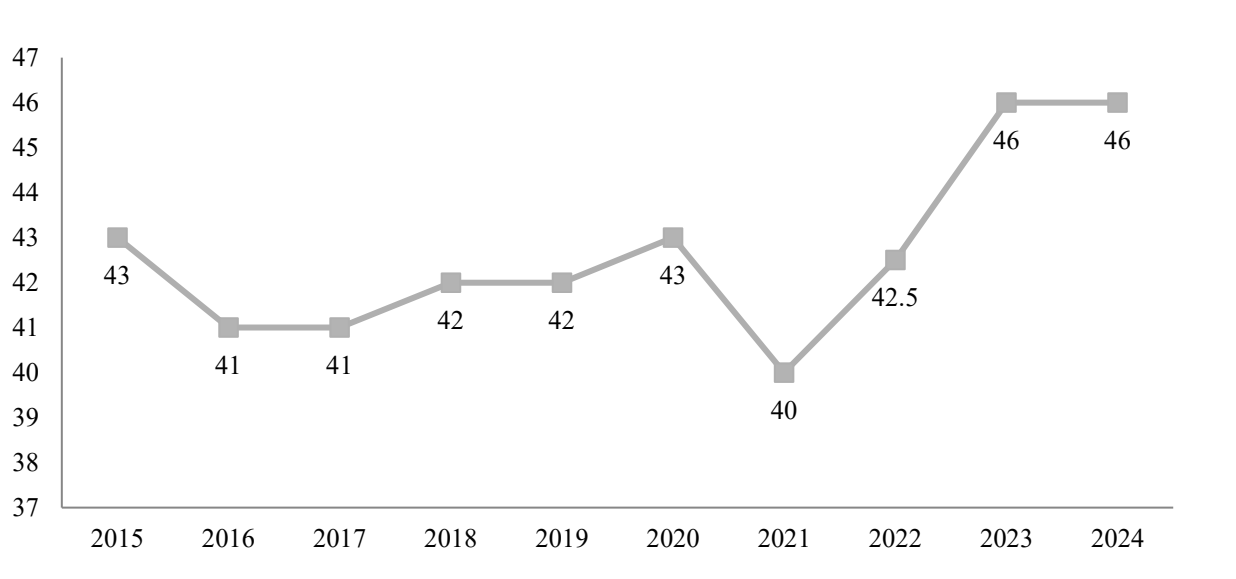
Provides research and analysis to individual County departments regarding hardware, software and various technologies available to the County for current and future implementation. This function also reviews all technology purchased throughout the County for compliance with established County standards and to ensure procurements are optimized for cost.

STAFFING TREND

Staffing for Information Technologies for FY 2023-24 is recommended at 46 FTEs, which is the same as the FY 2022-23 adjusted personnel allocation. One vacant Information Technology Customer Support Specialist I/II was alternately filled during FY 2022-23 with an Information Technology Analyst I/II – Server Design and Administration due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.

Information Technologies

RECOMMENDED BUDGET • FY 2023-24



RECOMMENDED BUDGET

The Budget for Information Technologies is recommended at \$13,738,938, which is an increase of \$762,176 (5.9%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 100% of the funding for the Department, with partial cost recovery in subsequent years through the Countywide Cost Allocation Plan. The bulk of the increases are in Salaries and Benefits, due to Board-approved compensation increases as discussed above.

Sources & Uses of Funds

The Department is fully funded with discretionary General Fund revenues. These revenues are collected in Department 15 – General Fund Other Operations. Costs are recovered through the Countywide Cost Allocation Plan, which is administered by the Auditor-Controller's Office.

MISSION

The Recorder-Clerk's mission is to serve each person in our community with dignity, respect, transparency and professionalism. Our vision is to be leaders (by example) in customer satisfaction, employee knowledge and empowerment, and to serve with honesty and integrity.

The County Recorder accepts records and preserves permanent records for certain legal documents affecting land titles and vital statistics. The County Recorder also creates and maintains a daily index of these documents for reference, research and issuance of certified copies.

The County Clerk issues and registers marriage licenses; accepts and indexes Fictitious Business Name statements; files notary bond certificates, powers of attorney, surety bonds, inventory statements and certain environmental documents; and maintains a list of public rosters. The County Clerk registers Professional Photocopiers, Process Servers, Unlawful Detainer Assistants, and Legal Document Assistants.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	441	0	0	0
License, Pmt, Fran	19,672	50,000	30,000	(20,000)
Service Charges	1,606,921	660,000	665,000	5,000
Miscellaneous Rev	0	450,000	200,000	(250,000)
Other Fin Sources	189,301	891,000	769,000	(122,000)
Total Revenue	1,816,335	2,051,000	1,664,000	(387,000)
Salaries & Benefits	951,567	1,413,801	1,231,673	(182,128)
Services & Supplies	187,107	546,029	389,872	(156,157)
Other Charges	4,637	0	0	0
Fixed Assets	29,500	31,468	0	(31,468)
Intrafund Transfers	29,218	50,406	42,150	(8,256)
Total Appropriations	1,202,030	2,041,704	1,663,695	(378,009)
FUND 1000 GENERAL FUND TOTAL	(614,305)	(9,296)	(305)	8,991

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits

(\$20,000) Decrease in Marriage License revenue based on current trend.

Service Charges

\$5,000 Increase in Recording Fee revenue due to minor increases projected in transactions.

Recorder-Clerk

RECOMMENDED BUDGET • FY 2023-24

Miscellaneous Revenue

(\$250,000) Decrease in Miscellaneous revenue to align with actual revenues over the past 3 years.

Other Financing Sources

(\$122,000) Decrease in Operating Transfers In from special revenue due to a reduction in expenditures.

Appropriations

Salaries and Benefits

(\$139,895) Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Sr. Recorder Document Examiner/Indexer and 0.5 FTE Fiscal Assistant I/II.

(\$27,245) Decrease in Health Insurance costs due to employees changing or no longer using County provided health plans.

(\$14,988) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

(\$156,157) Decrease in Services and Supplies mainly due to a decrease in Professional and Specialized Services.

Fixed Assets

(\$31,468) Decrease in Fixed Assets due to projects related to office modernization being completed in FY 2022-23.

PROGRAM SUMMARIES

Recorder

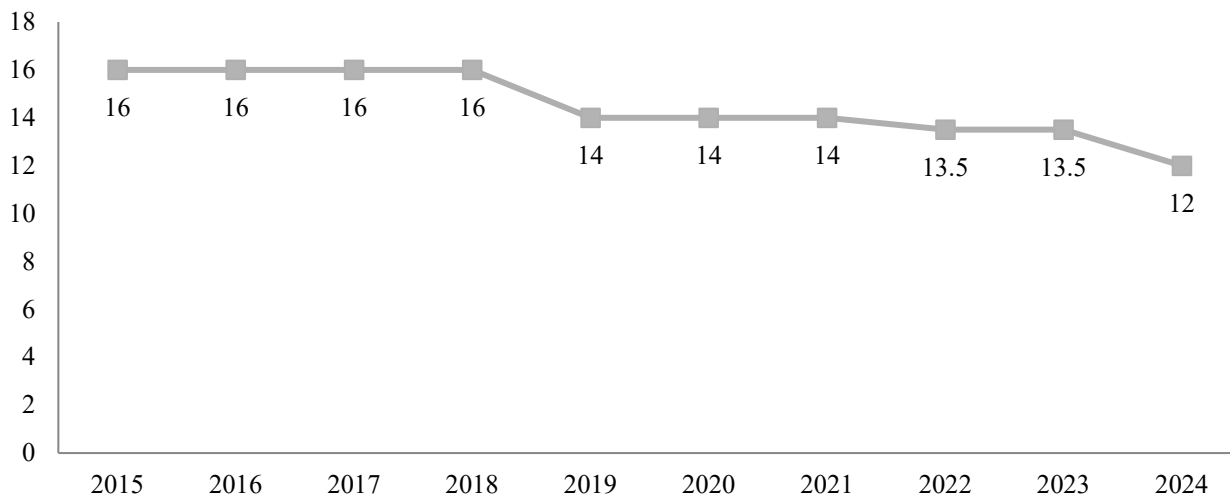
The County Recorder is responsible for the examination, recordation, indexing and image retention of all recorded instruments relating to real property within the County or as required by statute; collection and distribution of real property documentary transfer tax law and filing of vital records (birth, death and marriage), records of survey, parcel maps, subdivision and assessment maps; and it provides certified copies of recorded instruments, maps and vital records upon request.

Clerk

The County Clerk is responsible for the issuance of marriage licenses, performing marriage ceremonies or authorizing one-time Deputy Commissioners. The Clerk is also responsible for filing and maintenance of Fictitious Business Name Statements and registration of Process Servers, Professional Photocopiers, Legal Documents and Unlawful Detainer Assistants. (Government Code 27230 – 27297 and Family Code 400-500 prescribe most of the duties of the Recorder-Clerk.)

STAFFING TREND

The Recommended Budget for Recorder-Clerk is 12.0 FTEs. Due to the projected declining workload in Marriage Licenses and Recordings, 1.0 FTE Sr. Recorder Document Examiner/Indexer and 0.5 FTE Fiscal Assistant I/II have been deleted from personnel allocations. There are 12.0 FTEs on the West Slope, and staffing is provided in the South Lake Tahoe office one day per week, based on demand.



RECOMMENDED BUDGET

The Recorder-Clerk budget is recommended at \$1,663,695, which is a decrease of \$378,009 (18.5%) when compared to the FY 2022-23 Adopted Budget.

The General Fund cost for this Department is recommended at (\$305), a net return to the General Fund. Costs in the Recorder-Clerk's Department are substantially offset by Recording Fee revenue, and the Department currently does not require General Fund support.

Sources & Uses of Funds

The Recorder-Clerk's Department is primarily funded by fees and typically has no Net County Cost.

The Recorder-Clerk is responsible for the collection of various fees as outlined below. In FY 2021-22, the following revenue was collected:

- \$4,880,216 Documentary Transfer Tax – collected on the full value of the property being conveyed at a rate of \$1.10 per thousand.
- \$93,551 Real Estate Fraud Fee – collected on every document not included in a sale of real property.
- \$13,614 Children's Trust Fund – collected on every certified copy of birth records.
- \$47,748 Domestic Violence Trust Fund – collected on every marriage license issued.

The Documentary Transfer Tax is a tax that is levied on the sale of property at the time the transfer documents are recorded. These revenues are collected in Department 15 – General Fund Other Operations.

State law provides for the collection of additional fees through the Recorder-Clerk for certain documents for specified purposes. These revenues are held in Special Revenue Funds and transferred to the department to

Recorder-Clerk

RECOMMENDED BUDGET • FY 2023-24

offset expenditures that are appropriate for reimbursement by those funds. The Recommended Budget for FY 2023-24 reflects the following use of the Special Revenue Funds:

\$240,000	Micrographics fund to cover a portion of salaries, equipment costs and services associated with the conversion of microfilm documents to digital image. Includes \$50,000 for the fourth year of the Book Restoration and Preservation project.
\$283,000	Computer Modernization fund to cover a portion of salaries, services and supplies, software, and maintenance fees.
\$58,000	Electronic Recording Delivery System fund to cover a portion of salaries, the cost of regulation and oversight of electronic decoding by the Attorney General.
\$1,000	Notary fund used for administration of confidential marriages.
\$25,000	Vital Health Statistics fund used to offset the cost of modernization of vital records management.
\$162,000	Social Security Truncation fund used for the document imaging project. As of January 1, 2018, this fee is no longer collected.

Registrar of Voters

RECOMMENDED BUDGET • FY 2023-24

MISSION

The Elections/Registrar of Voters Office provides transparent, fair and nonpartisan election services to all candidates for office and County residents for federal, state, city, and special district elections. The Department is responsible for assuring compliance with federal and state laws related to the Fair Political Practices Commission (FPPC) and voter outreach programs.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,061,820	730,254	545,000	(185,254)
IG Rev - Federal	0	11,240	1,500	(9,740)
Service Charges	101,973	240,475	105,000	(135,475)
Total Revenue	1,163,793	981,969	651,500	(330,469)
Salaries & Benefits	1,121,840	1,152,660	1,320,837	168,177
Services & Supplies	1,018,691	1,590,590	1,583,235	(7,355)
Other Charges	2,898	0	0	0
Intrafund Transfers	7,310	8,464	2,000	(6,464)
Total Appropriations	2,150,738	2,751,714	2,906,072	154,358
FUND 1000 GENERAL FUND TOTAL	986,946	1,769,745	2,254,572	484,827

BUDGET CHANGES

Revenue

State and Federal Intergovernmental

(\$194,994) Decrease in state and federal funding from a reduction in grants awarded to Elections during the prior year.

Services Charges

(\$135,475) Decrease in Election Services revenue (\$100,000) due to the cyclical nature of elections and the consolidation of elections to even-numbered general election years, and a corresponding decrease in reimbursement for election costs from districts (\$475), and a decrease in candidate filing fees due to no countywide offices on the ballot (\$35,000).

Appropriations

Salaries and Benefits

\$107,286 Increase in Salaries and Benefits due to the retirement of the Registrar of Voters at the end of 2024 and overlapping the position for 6 months of FY 2023-24.

\$60,891 Increase in Salaries and Benefits due to Board-approved compensation increases.

Registrar of Voters

RECOMMENDED BUDGET • FY 2023-24

Services and Supplies

(\$305,355)	Net decrease in Special Department Expense due to Grant money to offset Services and Supplies expenses related to elections.
\$132,000	Increase in Computer Equipment to replace Vote Center laptops.
\$50,000	Increase in Elections Outreach for mailings and notifications to voters to publicize the Elections Department move from the Government Center to Shingle Springs.
\$40,000	Increase in Rent & Lease: Security for security cameras at the new building.
\$36,000	Increase in Printing Services for increased cost of printing of the voter information pamphlet.
\$10,000	Increase in Office Expense due to the move of Elections from Building C to Shingle Springs.
\$30,000	Increase in Postage due to the state requiring the County to pay for return postage and two outreach mailings for one Primary Election.

Intrafund Transfers Out

(\$6,464)	Decrease in Mail and Stores Intrafund Transfers due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.
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PROGRAM SUMMARY

The Registrar of Voters/Elections Department provides election services to all County residents for federal, state, County, city, and special district elections in accordance with the current California Elections Code and the Help America Vote Act (HAVA). The department provides candidate filing services, ballot layout, Sample Ballot Mailer preparation, and Vote by Mail preparation and mailing. The Department validates all signatures on ballots received from voters against original registration and provides all security, trains over 250 precinct officers, and conducts Voter Outreach and registration sign-up to the public. The department also establishes, prepares, and runs vote centers for up to 11 days prior to an election and provides all ballot tabulation and election results reporting as well as election certification.

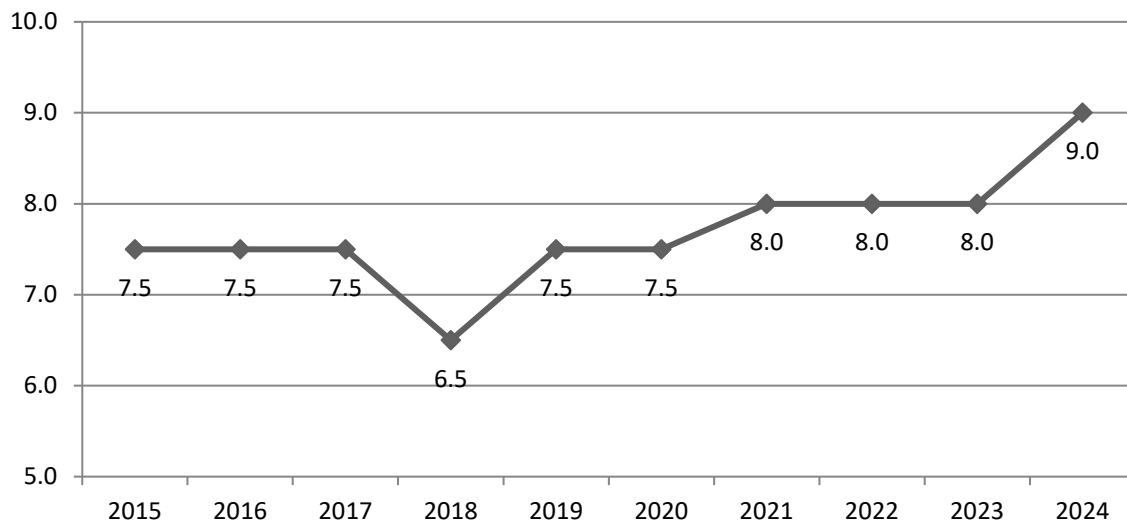
Fair Political Practices Commission (FPPC) filing and activity as mandated by the California Secretary of State is provided by the Elections Department. All candidate filings and forms required are also administered.

GIS mapping and updating related to county precincts are also provided by the Elections staff. During each census, the office works to coordinate with the Census Bureau for the collection of all data and input of data to our database. All precinct maps and boundaries are calculated by the office and provided to the public as needed. As the census is completed the Department's GIS workload will increase significantly.

The Registrar of Voters/Elections Department has converted to vote centers and is implementing more efficient systems. The department has reorganized to better align with the vote center model.

STAFFING TREND

The proposed staffing allocation for FY 2023-24 is 9.0 FTEs. This represents an increase of 1.0 FTE from the prior year in preparation for the Registrar of Voters retirement in December 2024. The additional allocation will be deleted upon the official retirement of the Registrar of Voters.



RECOMMENDED BUDGET

The Budget is recommended at \$2,906,072 which is an increase of \$154,358 (5.6%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 77.6% of funding for the Department and is increased by \$484,827 (27%) when compared to the FY 2022-23 Adopted Budget.

The increase in General Fund cost is attributed to the fluctuation in election cycles between odd/even years, resulting in a decrease in billing to districts for the management and handling of their elections in even years (\$135,475) and the absence of new State and Federal grants (\$194,994).

Sources & Uses of Funds

The Department is funded primarily with discretionary General Fund revenues. These revenues are collected in Department 15 – General Fund Other Operations.



Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2023-24

MISSION

The Treasurer-Tax Collector Department's mission is to effectively manage the financial resources of El Dorado County within our purview, through efficient collections, daily banking, safe and sound investments, and exceptional public service.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	616,698	529,600	590,000	60,400
Fines & Penalties	63,210	56,000	58,000	2,000
Service Charges	866,825	845,265	903,507	58,242
Miscellaneous Rev	184,596	256,000	262,560	6,560
Other Fin Sources	146,319	163,788	140,252	(23,536)
Total Revenue	1,877,648	1,850,653	1,954,319	103,666
Salaries & Benefits	2,544,841	2,852,120	3,051,917	199,797
Services & Supplies	467,797	715,890	669,839	(46,051)
Other Charges	6,330	0	0	0
Fixed Assets	8,848	10,500	0	(10,500)
Other Fin Uses	1,802	5,000	5,000	0
Intrafund Transfers	21,446	18,019	1,700	(16,319)
Intrafund Abatement	(393,161)	(474,300)	(476,050)	(1,750)
Total Appropriations	2,657,904	3,127,229	3,252,406	125,177
FUND 1000 GENERAL FUND TOTAL	780,256	1,276,576	1,298,087	21,511

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits, and Franchise Fees

\$60,400 Increase in Business License revenue based on projected increases calculated with prior three years' actuals.

Service Charges

\$32,242 Increase in Investment and Cash Management fees based on the projected cost of the bank services contract and treasury staff costs.

\$23,000 Increase in Assessment and Tax Collection fees based on prior year actuals.

\$3,000 Increase in Interfund Collections due to a projected increase in collection fees.

Miscellaneous Revenues

\$6,560 Increase in Miscellaneous Revenue due to projected increases in actual receipts from lien filing fees, returned check fees and annual tax sale fees.

Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2023-24

Other Financing Sources

(\$23,536) Decrease in Operating Transfers In due to a reduction in administrative fees for the separate assessment of timeshares allocated to the Tax Collection Division.

Appropriations

Salaries and Benefits

\$200,000 Increase in Salaries and Benefits due to the addition of 1.0 FTE Accounting Division Manager to manage financial risk and financial compliance within the department.

\$85,487 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

(\$37,499) Decrease in Temporary Employee and Overtime costs due to efficiencies created in tax collection and increased use of online tax payments.

(\$30,059) Decrease in Other Compensation costs related to retirements that took place in FY 2022-23.

(\$18,132) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

\$5,034 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years increasing their Liability insurance premium expense.

\$4,615 Increase due to adjustments in multiple objects to align with actual costs.

(\$15,000) Decrease in Legal Services costs due to a legal services contract no longer being used in FY 2023-24.

(\$40,700) Decrease in Software costs due to the elimination of a software product from the suite of products used.

Fixed Assets

(\$10,500) Decrease in Fixed Assets due to no anticipated need for items costing over \$5,000 in FY 2023-24.

Intrafund Transfers

(\$16,319) Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

PROGRAM SUMMARIES

Administration Division

This Division is responsible for the oversight set forth in State Law and the County Policies to manage the County's Treasury, Tax Collection and Revenue Recovery. The primary administrative function is to develop and implement policies, procedures, and forms. Other administrative duties include but are not limited to the preparation of the Departmental budget, HR, Payroll, Procurement and Contracts, Facilities and IT Coordination, Public Relations and website enhancements that improve the customer's experience.

Treasury Division

This Division receives and accounts for over one billion dollars in annual deposits and is responsible for the internal controls safeguarding those deposits. Additionally, the Division projects daily liquidity requirements for the County, schools and outside agencies through analysis of current and historical data to ensure sufficient funds are available for cash flow needs. Funds in surplus of daily cash flow needs are prudently invested in accordance with the County Investment Policy in interest-earning instruments until needed.

Tax Collection Division

This Division's priorities are to manage the processing, collecting, depositing and accounting of tax receipts while providing exceptional customer service to the public. Other priorities include accounting for defaulted taxes and transfers of delinquent amounts to the defaulted tax rolls. The Tax Collector Division administers both the Transient Occupancy Tax and the Business License Ordinances. Finally, the Tax Collector Division conducts the Annual Public Auction Tax Sale.

Revenue Recovery Division

The Revenue Recovery Division is responsible for the enforcement of Board Policy B-4 Collections – Recovery of Public Funds. This Division works to collect debts owed to some County Departments.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	\$ 929,829	\$ -	\$ 929,829	4.1
Tax Collection	\$ 1,461,714	\$ 1,148,812	\$ 312,902	12.5
Treasury Division	\$ 781,557	\$ 781,557	\$ -	4.1
Revenue Recovery	\$ 79,306	\$ 23,950	\$ 55,356	0.8
Total	\$ 3,252,406	\$ 1,954,319	\$ 1,298,087	21.5

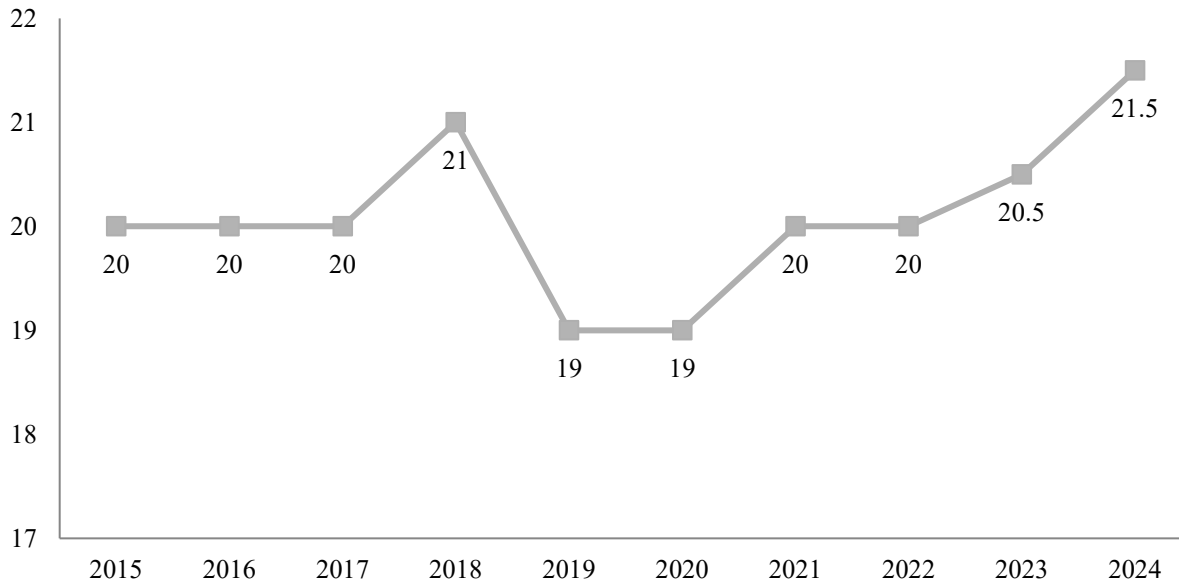
STAFFING TREND

Staffing for the Treasurer-Tax Collector Department has remained fairly flat over the last 10 years. For FY 2023-24, the addition of 1.0 FTE Accounting Division Manager is proposed in order to better manage financial risk and financial compliance. Oversight of risk and compliance have significantly changed and increased in the Department due to the growth in Collections and the Investment Pool over the last four years. As Tax Collections and the Investment Pool increase, there is an increase in activities to mitigate risk and maintain compliance with policies and internal controls. Risk mitigation and compliance activities impact the

Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2023-24

Administration, Tax Collection, and Treasury Divisions of the Department and require a proactive approach with all County Departments, County Schools, County Agencies and Courts. This position is critical to help bridge management workload demands and peak periods and will further the Department's succession plan with upcoming retirements at the management level. The cost of this position is partially offset by increased cash management fee revenue (\$66,300), which is roughly 33% of the anticipated total cost. The Department also reduced Temporary Employees, Overtime, and Other Compensation by \$87,500 to reduce the impact on the General Fund. The total staff allocation recommended for FY 2023-24 is 21.5 FTEs.



RECOMMENDED BUDGET

This Budget is recommended at \$3,252,406, which is an increase of \$125,177 (4.0%) compared to the FY 2022-23 Adopted Budget. Revenue is recommended at \$1,954,319, an increase of \$103,666 (5.6%) compared to FY 2022-23. The General Fund provides 40% of the funding for this Department and is increased by \$21,511 (1.7%) when compared to the FY 2022-23 Adopted Budget.

Sources & Uses of Funds

The Treasurer-Tax Collector Department is funded through a variety of sources. Charges for services include fees for cash management and investment services, which are paid by outside agencies that bank in the Treasury, as well as a portion of the 5% administration fee for the supplemental tax roll. Revenues are also generated through the sale of business licenses. The Department receives a share of the fees charged for the separate assessment of timeshares. Finally, the Department receives a portion of the General Fund Transient Occupancy Tax in recognition of costs to manage the collection of these funds. The balance of the Department expense is funded with discretionary General Fund revenue.

Alternate Public Defender

RECOMMENDED BUDGET • FY 2023-24

MISSION

The purpose of the Office of the Alternate Public Defender is to provide legal representation to indigent persons charged with crimes whom the Public Defender's Office is unable to represent due to a conflict of interest or unavailability, in court proceedings in the Superior Court.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	56	14,300	0	(14,300)
Other Fin Sources	7,287	0	0	0
Total Revenue	7,344	14,300	0	(14,300)
Salaries & Benefits	583,973	876,382	1,140,120	263,738
Services & Supplies	1,118,011	1,817,137	784,737	(1,032,400)
Other Charges	1,192	0	0	0
Fixed Assets	7,287	0	0	0
Other Fin Uses	256,082	0	0	0
Intrafund Transfers	4,302	2,887	0	(2,887)
Total Appropriations	1,970,847	2,696,406	1,924,857	(771,549)
FUND 1000 GENERAL FUND TOTAL	1,963,503	2,682,106	1,924,857	(757,249)

MAJOR BUDGET CHANGES

Revenues

Miscellaneous Revenue

(\$14,300) Decrease in Miscellaneous Revenue due to funding from the Board of State and Community Corrections for a Public Defense Pilot Program expiring.

Appropriations

Salaries and Benefits

\$192,293 Increase due to the addition of 1.0 FTE Deputy Public Defender IV in FY 2022-23 that was not budgeted for in that fiscal year.

\$71,445 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Services and Supplies

(\$864,300) Decrease in Professional & Specialized Services due to costs anticipated for Indigent Defense legal costs being unrealized.

(\$138,000) Decrease in Legal Services costs due to contracts with outside Counsel expiring in the early fall. The full year of savings from the elimination of these contracts will be realized in FY 2024-25

Alternate Public Defender

RECOMMENDED BUDGET • FY 2023-24

(\$30,100) Decrease due to adjustments in multiple objects to align with actual costs.

Intrafund Transfers

(\$2,887) Decrease in Mail Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

PROGRAM SUMMARY

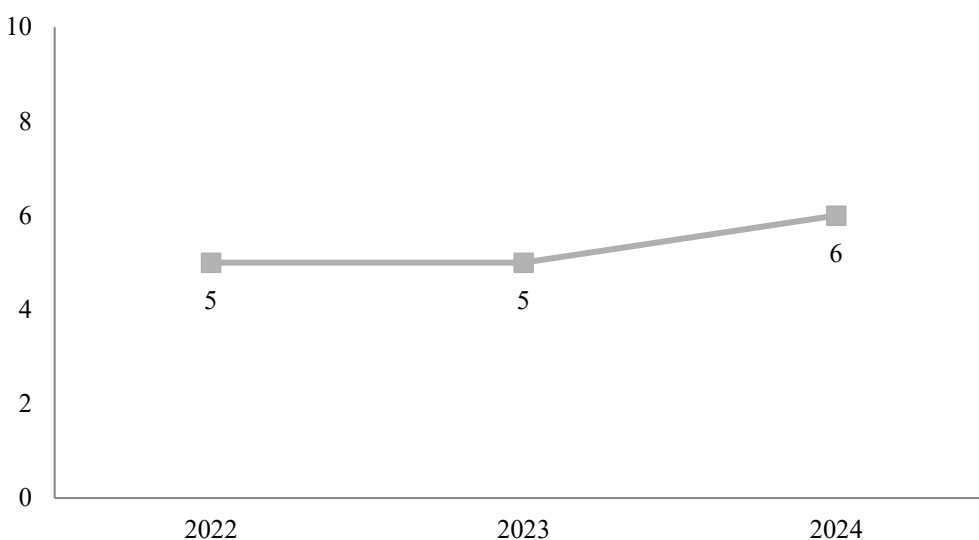
Alternate Public Defender

The Office of the Alternate Public Defender serves as indigent conflict counsel for those cases where either the Judge or the County Public Defender has determined a conflict exists. Conflicts can exist for a number of reasons. Examples include a case where the Public Defender may already be defending a client on a different case or where a client is linked to circumstances in a different client's case. The Alternate Public Defender may also be assigned by Judges to cases where there are multiple defendants or where special circumstances exist such as the death penalty, which requires, by law, a minimum of two attorneys, one of whom would come from the Alternate Public Defender's Office.

The Office was created in March 2021; before that, all services were provided through contracts. The Office currently serves the West Slope with County employees. For the first two years, the Office provided services in the Tahoe Basin through contracts with two attorneys that will provide these services for the County in the Basin until September 2023. In February 2023, the Board of Supervisors approved the addition of a Deputy Public Defender to serve clients in the Tahoe area.

STAFFING TREND

The Office of the Alternate Public Defender was established in FY 2021-22 with 5.0 FTEs. The recommended allocation for FY 2023-24 is 6.0 FTEs, with the addition of the 1.0 FTE Deputy Public Defender I-IV in South Lake Tahoe.



Alternate Public Defender

RECOMMENDED BUDGET • FY 2022-23

RECOMMENDED BUDGET

This Budget is recommended at \$1,924,857, which is a decrease of \$771,549 (28.6%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 100% of the Department and total General Fund support is reduced by 28.2% when compared to the FY 2022-23 Adopted Budget.

Sources & Uses of Funds

Indigent Defense is a mandated service, funded entirely from discretionary General Fund revenue.



MISSION

The District Attorney's office is dedicated to objectively and effectively investigating and prosecuting matters under the Law while recognizing the dignity of all individuals to achieve justice and minimize trauma to victims.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4,750	3,000	4,000	1,000
IG Rev - State	2,796,345	2,396,523	2,278,289	(118,234)
IG Rev - Federal	1,081,931	1,142,954	1,501,111	358,157
Service Charges	20,511	18,150	20,050	1,900
Miscellaneous Rev	1,295	2,000	1,000	(1,000)
Other Fin Sources	798,210	781,184	842,105	60,921
Total Revenue	4,703,042	4,343,811	4,646,555	302,744
Salaries & Benefits	11,171,623	13,233,830	13,988,161	754,331
Services & Supplies	1,667,217	2,220,448	2,622,728	402,280
Other Charges	408,577	11,700	11,700	0
Fixed Assets	134,841	56,071	0	(56,071)
Other Fin Uses	0	123,400	0	(123,400)
Intrafund Transfers	15,207	13,663	7,825	(5,838)
Intrafund Abatement	(227,180)	(376,536)	(376,536)	0
Total Appropriations	13,170,285	15,282,576	16,253,878	971,302
FUND 1000 GENERAL FUND TOTAL	8,467,243	10,938,765	11,607,323	668,558

MAJOR BUDGET CHANGES

Revenues

State Revenue

\$10,458	Increase in State Revenue due to an increased Office of Traffic Safety grant.
\$8,361	Increase in Public Safety Sales Tax revenue based on anticipated growth of 0.5%.
\$5,000	Increase in Collections for Vehicle Theft Deterrence Fees due to projected increases in vehicle registrations.
(\$142,053)	Decrease in State Revenue due to decreases in grant funding from California Office of Emergency Services.

Federal Revenue

\$196,906	Increase in Federal Revenue for a new grant program for Underserved/Unserved Victim Advocacy.
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District Attorney

RECOMMENDED BUDGET • FY 2023-24

\$161,251 Increase in Federal Revenue due to an increase in grant funding from the Federal government passed through the California Office of Emergency Services to the County.

Other Financing Sources

\$60,921 Increase in Operating Transfers In due to increases in grant funding from California Department of Insurance.

Appropriations

Salaries and Benefits

\$438,658 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

\$190,452 Increase in Salaries and Benefits due to the addition of 2.0 FTE Limited Term Victim Witness Program Specialists during FY 2022-23 that are grant funded.

\$86,117 Increase in Salaries and Benefits due to the deletion of 3.0 FTE Sr. Office Assistants and the addition of 2.0 Deputy District Attorney I-IVs during FY 2022-23.

\$98,376 Increase in Temporary Employee and Overtime costs to align with actual costs and allow for the continuation of the investigation of cold homicide cases.

(\$59,272) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

\$83,762 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years increasing their Liability insurance premium expense.

\$76,626 Increase in Computer Equipment expense due to a server upgrade and new computer equipment for the Underserved/Unserved Victim Advocacy grant program.

\$22,000 Increase in Professional & Specialized Services for expert witness testimony on an ongoing prosecution.

\$50,195 Increase in Professional & Specialized Services to continue work on a document scanning and indexing project that was initiated in FY 2022-23.

\$57,068 Increase in Vehicle Rent & Lease costs due to the addition of a replacement Fleet vehicle.

\$54,559 Increase in travel-related costs based on actual costs due to increasing prices in the travel industry.

\$37,211 Increase in Fuel and Utilities expenses due to higher gas costs.

\$30,761 Increase in Building Rent costs due to contracted rate increases for leased buildings.

District Attorney
RECOMMENDED BUDGET • FY 2023-24

\$30,717	Increase in Security System costs due to a change in vendor for the security system at District Attorney offices.
\$28,710	Increase due to adjustments in multiple objects to align with actual costs.
\$13,917	Increase in Online Subscription costs due to projected increases for renewals.
\$13,000	Increase in Victim/Witness related costs due to more in-person, high-profile case activity.
(\$15,000)	Decrease in Vehicle Maintenance costs due to the termination of a storage agreement with G&O Towing.
(\$18,220)	Decrease in Law Enforcement Equipment expense due to a decrease in the Department's overall needs and one-time purchases made in FY 2022-23.
(\$63,026)	Decrease in Minor Equipment due to a large one-time purchase made in FY 2022-23 for a security camera system.

Fixed Assets

(\$56,071)	Decrease in Fixed Assets due to no anticipated purchases in FY 2023-24.
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Other Financing Uses

(\$123,400)	Decrease in Operating Transfers Out for Fleet due to no anticipated new vehicle purchases in FY 2023-24.
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Intrafund Transfers

(\$5,838)	Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.
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PROGRAM SUMMARIES

Automobile Insurance Fraud

The El Dorado County District Attorney's Auto Fraud Unit is made up of Deputy District Attorneys and District Attorney Investigators who work closely with the California Department of Insurance, California Department of Motor Vehicles, Insurance Investigators, and the Arson Task Force in the prevention, investigation and prosecution of various forms of automobile insurance fraud. The Auto Fraud Unit investigates not only the typical auto insurance fraud and perjury cases (where an individual presents a false or fraudulent claim for non-existent injuries or damages) but also complex schemes involving car dealership fraud and conspiracy to defraud multiple customers relating to the sales, transfers and loan payoffs concerning the purchase of new and used vehicles. This program is funded on an annual basis through a grant application to the California Department of Insurance.

District Attorney

RECOMMENDED BUDGET • FY 2023-24

Core Prosecution

Alcohol and Drug Impaired Vertical Prosecution Program

This program is made up of a specialized team of one Deputy District Attorney, one part-time District Attorney Investigator, and a contracted crime scene reconstruction expert who work closely together to prosecute alcohol and drug-impaired driving cases.

A portion of this program is funded through an Office of Traffic Safety grant, which is applied for and awarded on an annual basis.

Core Prosecution

The main functions of this unit are to prosecute adult and juvenile offenders for criminal offenses, evaluate law enforcement reports and documents, assist in search warrant preparation, prepare and file legal briefs and memoranda relating to prosecution activities and appeals, conduct original and supplemental investigation of cases, and prepare for and conduct trials, post-trial and sentencing hearings, and appeals.

Multi-Disciplinary Interview Center (MDIC) aka The Fausel House Child Advocacy Center

The User Agencies comprised of the Sheriff, Placerville Police Department, Health & Human Services Agency, and District Attorney work together toward the mutual goal of facilitating the investigation of child abuse cases in order to minimize the trauma to child victims and their families residing in the western portion of El Dorado County and to maximize the effectiveness of criminal prosecution.

Funding for the Child Advocacy Center program is received through the California Governor's Office of Emergency Services. This grant is applied for and awarded on an annual basis.

Child Abuse Treatment

The specialized Investigator coordinates and conducts interviews of children involved in child abuse cases. This employee is also a vital part of the Multidisciplinary Interview Center as well as assisting with victim coordination on major felony cases.

During FY 2020-21, a new funding source was procured to extend services for the Child Abuse Treatment Program. The program now includes contracted psychotherapy services for children who have experienced abuse, as well as services for their families on how to cope with the trauma. Grant funds are received through the California Office of Emergency Services and applied for on an annual basis.

Elder Abuse Prosecution

Deputy District Attorneys and Investigators work with the Sheriff's Office, Adult Protective Services, and Senior Legal Services to investigate and prosecute Elder Abuse Cases.

SB 90

As required by law, the District Attorney's office is mandated by the State of California to appear on behalf of the District Attorney's office for cases where defendants were convicted of a crime and classified as one of the following: Sexually Violent Predator, Mentally Disordered Offender, or Not Guilty By Reason of Insanity. The Deputy District Attorney appears at recommitment hearings to ensure that the offender is not released back into the community.

Another subset of the SB 90 program is Child Abduction and Recovery. In most instances, these abductions involve a parent who does not have custody of the child(ren) and has taken them out of the county/state. The investigator works with families and law enforcement agencies to recover the child and return them to their legal guardian.

Special Victims Unit - Sexual Assault/Domestic Violence/Violence Against Women

This unit currently covers all of the adult sexual assault, child sexual assault, child pornography, child abuse, and sexual registrant violators for the entire county. This unit also handles all of the domestic violence cases on the Western Slope as well as specialized cases of violence against women.

These cases are vertically prosecuted due to their extremely sensitive nature. Deputy District Attorneys spend a significant amount of time meeting with victims and their families. These cases are all extremely sensitive and involve substantial time outside of the courtroom preparing for trial and conducting follow up investigations. Most of these cases result in prison sentences. Many involve potential life sentences and end up going to trial.

Funding for the Sexual Assault and Violence Against Women program components of the Special Victims Unit is received through the California Governor's Office of Emergency Services. These grants are applied for and awarded on an annual basis.

Welfare Fraud

Deputy District Attorneys and Investigators work with the Health & Human Services Agency to pursue the prevention, detection, investigation and prosecution of fraud perpetrated in the course of public assistance benefit issuance.

Funding for this program is reviewed on an annual basis.

Cold Case Homicides

Currently, there are approximately 60 cold case homicides in El Dorado County. In addition, there are approximately 50 missing person cases and 7 sets of unidentified human remains that need to be subjected to DNA testing and Genetic Genealogy testing to see if they can be identified. Approximately 75% of the cold case homicides are from the Sheriff's Office jurisdiction and 25% are from the City of South Lake Tahoe. The vast majority of these cases are from the 1970s–1990s. These figures do not include cold sexual assault cases.

One of the unique characteristics of cold homicide cases is that often the killer is a serial killer. In many cases, there is evidence to indicate that the defendant(s) were responsible for other deaths that were never prosecuted. Due to increased technology in DNA testing, the potential of bringing the killers to justice is now a possibility.

Environmental Crimes

This unit provides the investigation and prosecution of environmental cases. The El Dorado County District Attorney's Environmental Unit is made up of Deputy District Attorneys and District Attorney Investigators who work closely with various California and County Agencies, including El Dorado County Environmental Management, Code Enforcement, and Department of Transportation; California Department of Fish & Game; California Air Resources Board; California Attorney General's Office; California District Attorneys Association; State Water Resources Control Board; Lahontan Regional Water

District Attorney

RECOMMENDED BUDGET • FY 2023-24

Quality Control Board, California Department of Forestry, as well as statewide cases with various other District Attorney's Offices. This unit is responsible for the review and filing of environmental cases throughout El Dorado County. This unit investigates various forms of environmental crimes, including Hazardous Waste & Underground Storage Tank (UST) violations, Hazardous Material Business Plan violations (which put our first responders at risk of hazardous waste exposure), and illegal/improper release of deleterious materials to state waters and rivers in El Dorado County. Moreover, the unit files both criminal and civil complaints against individuals and businesses who are committing violations of various environmental protection statutes, including civil Business and Professions Code section 17200 cases concerning unlawful business practices.

Funding for this program is achieved through the use of defendant judgments that are deposited into a trust fund. These funds are ongoing as cases are prosecuted on an annual basis. The total amount of judgments can vary depending on caseload within the fiscal year.

Proposition 64

The El Dorado County District Attorney's Consumer Fraud Unit is made up of Deputy District Attorneys and District Attorney Investigators who work closely with various California and County Agencies including Amador, Sacramento and Yolo County District Attorney's Offices, the California Department of Corporations, California Department of Motor Vehicles, California Department of Weights & Measures, California Department of Forestry, California Department of Home Furnishings, California Bureau of Automotive Repair, and the El Dorado County Code Enforcement and Department of Agriculture, in the investigation and prosecution of various forms of consumer fraud and unlawful business practices. Further, this unit is involved with the review and handling of District Attorney Fraud Hotline and Consumer Fraud Complaints, as well as community outreach and fraud alerts concerning current fraud schemes and tactics. This unit investigates unlawful business practices in various forms, including cases against companies that have been short-selling underweight products for years, and businesses that have been defrauding customers through false advertising and mislabeling of products. Moreover, the unit files both criminal and civil complaints against individuals and businesses who are committing violations of various consumer protection statutes – including civil Business and Professions Code section 17200 cases concerning unlawful business practices. This program is funded through the use of funds collected from defendant judgments.

Real Estate Fraud

This unit provides the investigation and prosecution of Real Estate Fraud. The funding for Real Estate Fraud is ongoing. Historically, as the real estate instruments specified under GC 27388 are recorded, a \$2.00 fee is assessed, with 90% of the fee being deposited into a Special Revenue Account for use by the District Attorney's office for the investigation and prosecution of Real Estate Fraud. Following FY 2021-22, the Real Estate Fraud Committee approved the suspension of the recording fee for a period of three years based on the health of the Real Estate Fraud Prosecution Fund balance.

Victim Witness Assistance

The Victim Witness Assistance program serves as a resource for crime victims. The advocates funded under this grant are required to provide the following services: crisis intervention, emergency assistance, resource referral and assistance, direct counseling and therapy, claim assistance, property return, orientation, court escort, case status/disposition, and notification of family and friends.

Funding is received through the California Governor's Office of Emergency Services. This grant is applied for and awarded on an annual basis.

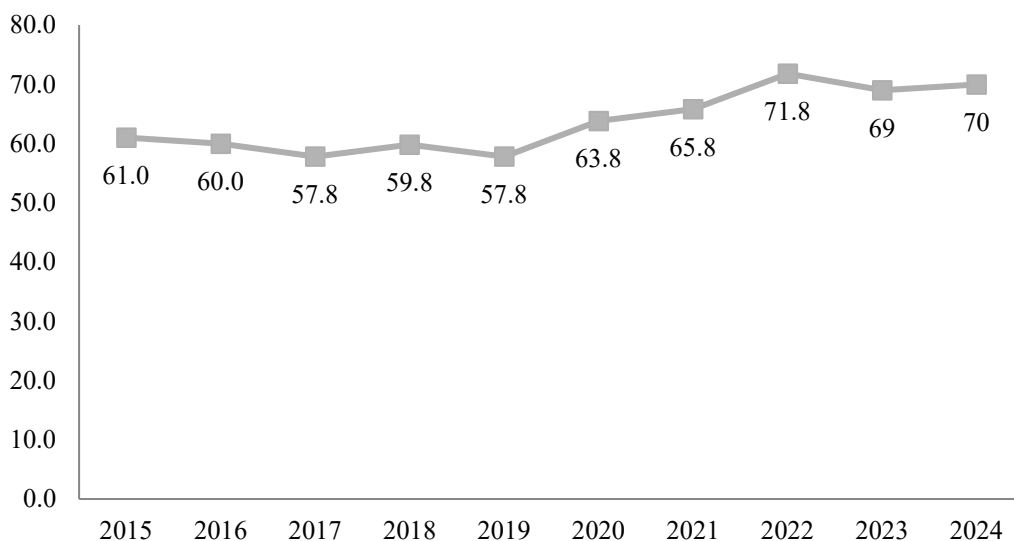
Workers' Compensation Insurance Fraud

The El Dorado County Workers' Compensation Unit provides the investigation and prosecution of Workers' Compensation Insurance Fraud in El Dorado County. This includes claimant, premium, uninsured employer, and medical provider fraud. Claimant fraud includes employees making false or exaggerated claims. Premium fraud occurs when employers misstate the type of work and/or work experience of their employees in order to pay a lower premium. Uninsured employers are those who don't protect their employees by failing to obtain required workers' compensation coverage. Medical provider fraud can occur when medical professionals bill for services not rendered, misrepresent the service provided, or bill for unnecessary services. This program is funded on an annual basis through a grant application to the California Department of Insurance.

STAFFING TREND

Staffing for the District Attorney's Office has remained fairly stable over the last decade. The recommended staff allocation for FY 2023-24 is 70 FTEs. In FY 2022-23, 3.0 FTE Sr. Office Assistants (1.0 FTE was Limited Term) were deleted and 2.0 FTE Deputy District Attorneys were added based on changing business needs. 2.0 FTE Limited Term Victim Witness Program Specialists were also added due to the award of a new grant program.

One vacant Sr. Office Assistant was alternately filled during FY 2022-23 with a Legal Secretary I/II due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



RECOMMENDED BUDGET

This Budget is recommended at \$16,253,878, which is an increase of \$971,302 (6.4%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 71.4% of the funding for the Department, and total General Fund support is increased by \$668,558 (6.1%) when compared to the FY 2022-23 Adopted Budget.

District Attorney

RECOMMENDED BUDGET • FY 2023-24

Sources & Uses of Funds

The District Attorney's Office is primarily funded through discretionary General Fund revenue; however, several State grants provide funding for various programs within the office. The Office also receives a portion of the Public Safety Sales Tax (\$1,680,483), and revenue transfers-in from special revenue funds for Workers' Compensation Fraud, Automobile Fraud, Real Estate Fraud, and Environmental Crimes programs (\$771,234). The Department is drawing down \$36,000 in Public Safety Realignment funds.

MISSION

Grand Juries are appointed by the local State Superior Court of California and serve as investigative bodies. Civil grand juries are empowered to inquire into alleged criminal acts within the County; examine fiscal and management practices in County government, departments, cities and special districts; and investigate allegations of misconduct of any public office or officer within the County. If the evidence warrants, the Jury files formal charges.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Services & Supplies	53,979	56,813	60,000	3,187
Other Charges	968	0	0	0
Intrafund Transfers	2,662	3,187	0	(3,187)
Total Appropriations	57,609	60,000	60,000	0
FUND 1000 GENERAL FUND TOTAL	57,609	60,000	60,000	0

PROGRAM SUMMARY

The Grand Jury budget reflects those costs which may be incurred by the Civil Grand Jury members for their activities, as authorized by the California Penal Code and the local Superior Court. The Grand Jury is impaneled by the Superior Court and reports to the Court. Per Penal Code Section 931, the County General Fund shall pay all expenses for Grand Jurors incurred in the investigation of County, City and District Affairs.

RECOMMENDED BUDGET

This Budget is recommended at \$60,000, with no change in appropriations or Net County Cost from FY 2022-23. The reduction in Intrafund Transfers reflects decreases in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

Sources & Uses of Funds

The Grand Jury is entirely funded with discretionary General Fund revenue. These revenues are collected in Department 15 – General Fund Other Operations. Funds are used mainly to pay for juror per diem and mileage costs, and the costs of operating the office.



MISSION

The mission of the Probation Department is to provide public safety through collaborative partnerships and innovative practices in corrections, with accountability and compassion.

The vision of the Probation Department is Safe Communities through Changed Lives.

The Probation Department believes its well-trained, dedicated, and compassionate employees are the department's most valuable asset. The department is committed to respecting human rights and diversity, fostering transparency through accountability and communication, and providing exemplary service by leading with integrity, humility, honesty and equality.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	48	0	0	0
IG Rev - State	3,436,582	3,237,304	3,077,425	(159,879)
IG Rev - Federal	181,782	220,000	120,000	(100,000)
Service Charges	57,248	65,000	25,000	(40,000)
Miscellaneous Rev	2,150	500	500	0
Other Fin Sources	4,389,618	5,803,833	6,634,922	831,089
Total Revenue	8,067,429	9,326,637	9,857,847	531,210
Salaries & Benefits	14,986,605	17,255,764	18,221,809	966,045
Services & Supplies	2,599,714	3,822,527	3,857,889	35,362
Other Charges	392,703	261,400	345,500	84,100
Fixed Assets	6,784	202,538	285,300	82,762
Other Fin Uses	75,858	167,529	252,529	85,000
Intrafund Transfers	57,105	35,740	35,800	60
Total Appropriations	18,118,770	21,745,498	22,998,827	1,253,329
FUND 1000 GENERAL FUND TOTAL	10,051,342	12,418,861	13,140,980	722,119

MAJOR BUDGET CHANGES

Revenue

State Revenue

\$17,604	Increase in the Board of State and Community Corrections – Standards for Training in Corrections allocation.
\$10,033	Increase in Public Safety Sales Tax revenue based on anticipated growth of 0.5%.
(\$138,000)	Decrease in State revenue due to the Behavioral Health Justice Intervention Services (BHJIS) grant expiring December 31, 2023.
(\$40,000)	Decrease in Camp Funding due to low Challenge Program commitments.

Probation

RECOMMENDED BUDGET • FY 2023-24

(\$9,516) Decrease in other state revenues mainly due to a decrease in early releases that generate Post Release Community Supervision funding.

Federal Revenue

(\$100,000) Decrease due to the Justice and Mental Health Collaboration Program (JMHCP) Stepping Up grant period expiring prior to FY 2023-24.

Service Charges

(\$40,000) Decrease in projections of Outside County Youth Commitments due to substantial contract rate increases. This projection may increase in the Adopted Budget once more data is available about outside counties adopting the Secure Track programming at the Juvenile Treatment Center (JTC).

Other Financing Sources

\$831,089 Increase in Operating Transfers In due to increased use of special revenues including Public Safety Realignment, Youthful Offender Block Grant Fund, Juvenile Re-Entry funding, Enhancing Law Enforcement funding, and Criminal Fee Backfill funding.

Appropriations

Salaries and Benefits

\$1,261,793 Increase in Salaries and Benefits due to Board-approved compensation increases.

\$47,000 Increase in Temporary Employee and Overtime costs to align with actual costs.

(\$342,748) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

\$85,581 Increase in travel-related costs due to shift coverage challenges at the South Lake Tahoe JTC, such as Highway 50 closures and lodging needed for staff who live outside of the Tahoe area with fewer than 12 hours between shifts.

\$58,582 Increase in Law Enforcement Equipment costs due to replacements of less lethal weapons.

\$57,800 Increase in Psychiatric Medical Services in order to provide more specialized therapeutic services for youth serving JTC commitments.

\$27,036 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

\$19,500 Increase in Household Expense due to the need to make the South Lake Tahoe JTC a more homelike environment.

(\$21,137)	Decrease due to adjustments in multiple objects to align with actual costs.
(\$192,000)	Decrease in Professional & Specialized Services due to the BHIJS and JMHCP Stepping Up grant periods ending.

Other Charges

\$55,700	Increase in Support & Care of Persons costs due to the JTC transitioning to a long-term residential facility and using out-of-county facilities with specialized treatment. These changes may increase the need to place a youth outside of El Dorado County.
\$28,400	Increase in Housing due to increased costs for The Bridge Transitional Home which facilitates the transition to independent living for justice-involved individuals experiencing homelessness or at risk of homelessness.

Fixed Assets

\$82,762	Increase in Fixed Assets mainly due to the purchase of an Outreach Trailer that was ordered in FY 2022-23 but will be delivered in FY 2023-24.
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Other Financing Uses

\$85,000	Increase in Operating Transfers In due to the purchase of a truck with towing capabilities for the new Outreach Trailer.
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PROGRAM SUMMARIES

Administration

The Administration Division plans, organizes, directs and supports the daily operations of the Probation Department by providing exceptional customer service to Probation employees, County departments, outside agencies and the community we serve. The division leads the development of policy and procedures for all administrative, clerical and fiscal aspects of the department and oversees the development and implementation of the departmental budget.

Adult Probation Services

The Adult Probation Services division provides countywide community supervision of adult justice-involved individuals and provides investigations and reports regarding offenders to the Superior Court. Activities in this division include general supervision, Post Release Community Supervision (PRCS) Mandatory Community Supervision (MCS), Day Reporting Services, Court services and investigations, Electronic Monitoring Program, Drug Court, Domestic Violence Court, DUI Court, Behavioral Health Court, Veteran's Court, enforcement of court orders, and brokering community services.

The Community Corrections Center (CCC) provides adult offender intake, assessment, and referral services, as well as "One Stop" supervision, treatment, education, vocational, and substance abuse interventions. The CCC facility includes Probation, Human Services, Public Health, Mental Health, Education, and community-based services such as the Northern California Construction Training Academy, as prescribed through the Public Safety Realignment plan and funding.

Probation

RECOMMENDED BUDGET • FY 2023-24

Juvenile Court Commitments

This unit includes the care, custody and rehabilitative interventions of juvenile detainees committed by Court Order to contracted ranches, camps, and the Division of Juvenile Facilities (DJF) of the California Department of Corrections and Rehabilitation (CDCR). Revenue for this program comes from the Youthful Offender Block Grant.

Youth and Family Probation Services

The Juvenile Probation Services division provides countywide community supervision of youth and provides investigations and reports regarding youth to the Superior Court. Activities in the division include supervision, intake services, court services, Juvenile Electronic Monitoring Program, Juvenile Court Work Program, Teen Court, Juvenile Drug Court, Probation Supervision Officers embedded at local high schools, enforcement of Court orders, placement services, diversion program, delinquency prevention, and brokering community services.

Juvenile Residential Facility

The closure of the Placerville Juvenile Detention Facility was approved in FY 2018-19 by the Board of Supervisors. Operation of the South Lake Tahoe Juvenile Treatment Center continues. This facility is a medium security juvenile detention facility where juveniles await adjudication of cases for delinquent acts and engage in court-ordered program efforts toward rehabilitation and promotion of public safety. The juvenile residential facility provides mandated services and treatment programs to incarcerated youth. This facility supports provisions of four court-ordered disposition programs: Chances (for up to 30 days), Choices (for up to 90 days), Changes (for up to 180 days), and Challenge (for up to 240 days). All facilities within the State must comply with State Title 15 and Title 24 regulations covering staffing ratios, (staff-to-juvenile), care and custody programming, housing conditions, facility maintenance, medical, educational, and treatment services, and custody transports to Juvenile Court and out-of-County institutions.

Operations Support Division

The Operations Support Division provides comprehensive program support and development to the Probation Department. This division leads the advancement and preservation of policy, procedure and best practices for all department training and program development. This division also provides central department services such as information technologies, facilities maintenance, data research and analytics, and human resources functions.

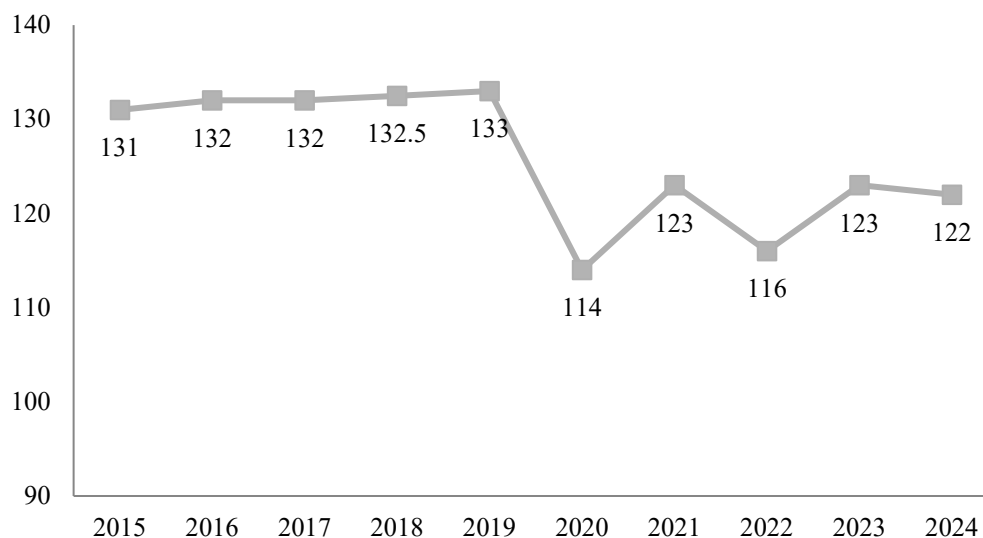
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	\$ 5,293,818	\$ 5,082	\$ 5,288,736	27
Adult Probation Services	\$ 8,860,737	\$ 4,811,426	\$ 4,049,311	47
Juvenile Detention Facilities	\$ 5,307,569	\$ 2,180,772	\$ 3,126,797	31
Juvenile Probation Services	\$ 3,536,703	\$ 2,860,567	\$ 676,136	17
Total	\$ 22,998,827	\$ 9,857,847	\$ 13,140,980	122

STAFFING TREND

Staffing for the Probation Department increased slightly following the 2011 Public Safety Realignment. In FY 2018-19, staffing was reduced due to the closure of the Placerville Juvenile Detention Center, approved during FY 2018-19. In FY 2020-21, 10.0 FTEs were added to the department in anticipation of a change in the State's pretrial release system from a cash bail system to a risk-based release and detention system as a result of Senate Bill (SB) 10. The allocations were included in the budget but not funded, pending the outcome of a challenge to the legislation that was on the ballot in the November 2020 General Election. The legislation was overturned in the election, resulting in the deletion of the allocations, all of which were vacant. In the same year, however, 3.0 FTEs were added to replace contracted services, for a net reduction of 7.0 FTEs and a total of 116.0 FTEs.

For FY 2023-24, the recommended staff allocation is 122.0 FTEs, which includes the deletion of 1.0 FTE Probation Assistant that was Limited Term. In FY 2022-23, the Human Resources Department assisted Probation in creating two new classifications, Deputy Probation Officer I/II/III (A) and Deputy Probation Officer Supervisor (A). The Deputy Probation Officer I/II/III (A) was created to transition the current Deputy Probation Officer I/II (B), Deputy Probation Officer I/II – Institutions, Sr. Deputy Probation Officer, and Sr. Deputy Probation Officer – Institutions allocations into one flexibly staffed classification that allows the movement of staff between fieldwork and institutions as needed by the department. The Deputy Probation Officer Supervisor (A) was created to transition the Deputy Probation Officer Supervisor (B) to the new classification series in order to provide the same flexibility discussed above for the department. Human Resources is currently working with Probation to facilitate the movement of incumbent employees in Deputy Probation Officer (B) classifications to Deputy Probation Officer (A) classifications. Human Resources and Probation will be requesting approval for the lateral reclassifications from the Board most likely in June 2023. If those reclassifications are approved, the allocation changes for Probation will be made and brought to the Board for adoption along with the Personnel Allocation resolution for the Recommended Budget.



Probation

RECOMMENDED BUDGET • FY 2023-24

RECOMMENDED BUDGET

The Probation Department budget is recommended at \$22,998,827, which is an increase of \$1,253,329 (5.8%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 57% of the funding for the department, and total General Fund Support is increased by \$722,119 (5.8%) when compared to the FY 2022-23 Adopted Budget.

The bulk of the net increase for the department is in Salaries and Benefits. The appropriations increase is mostly related to the Board-approved salary increases. The remainder of the change in Salaries and Benefits is due to decreased Workers' Compensation charges.

Sources & Uses of Funds

The department is mainly supported by discretionary General Fund tax revenue; however, the department also receives a share of the Public Safety Augmentation Fund (Proposition 172) Sales Tax (\$2,016,579) and funding from the State for juvenile probation services \$3,660,197.

The Probation Department's budgeted use of Public Safety Realignment funds is \$2,839,452 in FY 2023-24. This includes recovery of 13% of the Office's overhead costs at \$229,185, which is not full recovery of overhead costs and results in a General Fund subsidy for these activities. It should be noted that the total budget in FY 2023-24 for the Public Safety Realignment program (including funding in the Sheriff's Office and HHSA) relies on the use of limited fund balance. In future years, if Public Safety Realignment fund balance is exhausted and related revenues do not increase, it may be necessary to reduce or restructure services, or consider an increase to the General Fund subsidy to the programs.

Transfers from special revenue funds include \$349,995 from the Corrections Performance Innovation fund; \$891,688 from the Youthful Offender Block Grant Fund; \$205,000 from the SB 823 Block Grant Fund; and \$167,529 in Part B funding from SB823. The SB 823 Block Grant and Part B funding allocations are to assist Counties in programming and facility modifications to provide services to youth realigned to their home county with the closure of the State's Division of Juvenile Justice Facilities.

Public Defender

RECOMMENDED BUDGET • FY 2023-24

MISSION

The mission of the Public Defender is to provide legal representation for people charged with criminal offenses who cannot afford to hire private counsel. The Public Defender's Office provides quality legal services in a compassionate and professional manner, providing constitutional balance to the El Dorado County legal system.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	616,344	873,751	800,255	(73,496)
IG Rev - Federal	0	0	132,965	132,965
Service Charges	0	20,000	20,000	0
Miscellaneous Rev	0	0	0	0
Other Fin Sources	13,137	6,000	72,482	66,482
Total Revenue	629,480	899,751	1,025,702	125,951
Salaries & Benefits	3,831,528	4,941,395	5,333,496	392,101
Services & Supplies	439,861	763,780	725,861	(37,919)
Other Charges	118,978	0	0	0
Fixed Assets	7,137	0	0	0
Intrafund Transfers	11,879	9,416	4,625	(4,791)
Total Appropriations	4,409,383	5,714,591	6,063,982	349,391
FUND 1000 GENERAL FUND TOTAL	3,779,903	4,814,840	5,038,280	223,440

MAJOR BUDGET CHANGES

Revenues

State Revenue

- \$132,011 Increase in State Revenue from the Board of State and Community Corrections (BSCC) due to an increase in the second year of funding for the Public Defense Pilot Program.
- \$2,508 Increase in Public Safety Sales Tax revenue based on anticipated growth of 0.5%.
- (\$208,015) Decrease in State Revenue due to the expiration of the Indigent Defense Grant.

Federal Revenue

- \$132,965 Increase in Federal Revenue due to the award of an Edward Byrne Justice Assistance Grant (JAG) that will fund a Social Worker IV within the Public Defender's Office.

Public Defender

RECOMMENDED BUDGET • FY 2023-24

Other Financing Sources

\$66,482 Increase in Operating Transfers In from the District Attorney/Public Defender subaccount to help fund the two positions that are recommended to be added.

Appropriations

Salaries and Benefits

\$166,798 Increase in Salaries and Benefits due to the addition of 1.0 FTE Limited Term Deputy Public Defender I/II that will be funded by the Public Defender Pilot Program revenue.

\$132,965 Increase in Salaries and Benefits due to the addition of 1.0 FTE Social Worker IV that will be funded by JAG revenue.

\$108,125 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

\$81,312 Increase in Salaries and Benefits due to the addition of a Retired Annuitant Deputy Public Defender IV that will be funded by the Public Defender Pilot Program revenue.

(\$97,099) Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Limited Term Paralegal I/II.

Services and Supplies

\$8,000 Increase in Computer Maintenance due to increased storage fees.

\$7,100 Increase due to adjustments in multiple objects to align with actual costs.

(\$53,019) Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

PROGRAM SUMMARY

The functions of the Public Defender's Office are defined by California state law and the County Charter. The Public Defender provides legal representation, including investigative services, to adults and juveniles charged with criminal offenses who cannot afford to retain the services of a private attorney. The department also represents those who require conservatorship, as they are unable to care for themselves and/or manage their financial affairs. The department is a partner in several specialty courts, such as Veterans' Court, Behavioral Health Court, Proposition 36/Drug Court, and the Family Wellness Court with the Shingle Springs Band of Miwok Indians. The department also participates in standing committees, such as the Crisis Intervention Team (CIT), and the Community Corrections Partnership (CCP). Clients of the department include:

- Adults accused of felonies or misdemeanors who cannot afford private counsel, including both new cases and violations of probation (VOP), and those requiring mandatory community supervision (MCS) or post-release community supervision (PRCS);

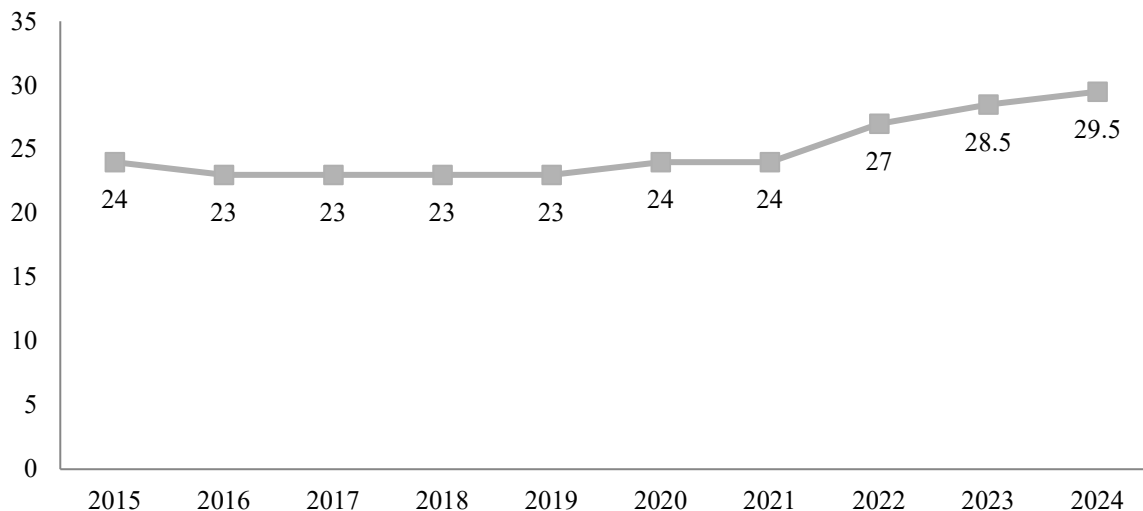
Public Defender

RECOMMENDED BUDGET • FY 2023-24

- Juveniles accused of felonies or misdemeanors whose parents cannot afford private counsel, including both new cases and VOP;
- Lanterman-Petris-Short (LPS) conservatees (mentally ill persons who are gravely disabled) on petitions to establish or re-establish conservatorship, on petitions for involuntary psychotropic medication, and on writs for involuntary psychiatric hospitalization;
- Probate conservatees (seniors and developmentally delayed persons who are unable to care for themselves) on petitions to establish the initial conservatorship and/or on petitions to renew the conservatorship; and
- Clients in specialty courts, such as Behavioral Health Court, Veterans' Court, Proposition 36/Drug Court, and Family Wellness Court, when accepted into those programs as part of the overall justice mandate to reduce recidivism and facilitate re-entry into the community.

STAFFING TREND

Staffing for the Public Defender's Office has changed little over the last ten years. The recommended staff allocation for FY 2023-24 is 29.5 FTEs, which includes the addition of 1.0 FTE Deputy Public Defender I/II – Limited Term and the deletion of 1.0 FTE Paralegal I/II – Limited Term for the Public Defense Pilot Program, funded by a grant from the BSCC, and the addition of 1.0 FTE Social Worker IV funded by the JAG Program.



RECOMMENDED BUDGET

This Budget is recommended at \$6,063,982, which is an increase of \$349,391 (6.1%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 83% of the funding for the department, and total General Fund support is increased by \$223,440 (4.6%) when compared to the FY 2022-23 Adopted Budget.

Public Defender

RECOMMENDED BUDGET • FY 2023-24

Sources & Uses of Funds

The department is primarily funded with discretionary General Fund revenue; however, the department does receive a share of the Public Safety sales tax (\$504,145), as well as funding from Public Safety Realignment (\$6,000). The Public Safety Realignment funding will be used for staff training. This budget also includes the second year of grant funding from the BSCC for the Public Defense Pilot Program (\$296,110) and the new grant revenue from the Edward Byrne JAG Program (\$132,965).

MISSION

The mission of the El Dorado County Sheriff's Office is to uphold the law through the investigation and enforcement of criminal and civil law, to provide leadership and law enforcement support to allied law enforcement agencies, to deliver consistent and humane treatment to those placed in our care and custody, and to perform these responsibilities in a manner that is responsive to the needs of our community and faithful to the Constitution of the United States and the Constitution of the State of California.

The vision of the Sheriff's Office is a modern approach to traditional law enforcement values, total enforcement on crime and criminals, and total care for victims, witnesses, and the community with professionalism through training and by example.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	142,188	149,010	166,686	17,676
License, Pmt, Fran	269,171	257,200	282,500	25,300
Fines & Penalties	65,018	50,000	50,000	0
Rev Use Money/Prop	1,350	0	0	0
IG Rev - State	14,376,936	32,200,029	39,161,165	6,961,136
IG Rev - Federal	759,604	1,118,000	1,138,000	20,000
Other Gov Agency	375,000	1,000,000	500,000	(500,000)
Service Charges	697,308	717,000	765,000	48,000
Miscellaneous Rev	160,968	24,000	26,000	2,000
Other Fin Sources	7,590,045	10,522,848	10,363,556	(159,292)
Total Revenue	24,437,589	46,038,087	52,452,907	6,414,820
Salaries & Benefits	60,430,219	69,875,456	73,311,629	3,436,173
Services & Supplies	10,232,014	13,347,657	21,645,361	8,297,704
Other Charges	167,180	159,000	53,000	(106,000)
Fixed Assets	2,102,357	7,058,500	4,576,000	(2,482,500)
Other Fin Uses	981,160	19,402,859	26,226,000	6,823,141
Intrafund Transfers	293,247	298,957	193,300	(105,657)
Intrafund Abatement	(280,961)	(816,784)	(893,116)	(76,332)
Total Appropriations	73,925,215	109,325,645	125,112,174	15,786,529
FUND 1000 GENERAL FUND TOTAL	49,487,627	63,287,558	72,659,267	9,371,709

Sheriff

RECOMMENDED BUDGET • FY 2023-24

DEPARTMENT BUDGET SUMMARY (CONT.)

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(67,916)	7,000	25,000	18,000
Miscellaneous Rev	343,704	0	0	0
Fund Balance	0	2,359,001	2,359,001	0
Total Revenue	275,788	2,366,001	2,384,001	18,000
Services & Supplies	238,410	768,400	827,500	59,100
Other Charges	1,871	0	0	0
Contingency	0	1,597,601	1,556,501	(41,100)
Total Appropriations	240,281	2,366,001	2,384,001	18,000
FUND 1118 COMMISSARY TOTAL	(35,507)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

\$17,676 Increase in Property Tax revenue due to an increased projection in Boat Tax revenue.

License, Permits

\$25,300 Increase in Permit revenue mainly due to increased projections of Concealed Weapon Permit applications.

State

\$6,802,841 Increase in SB 844 funding for Adult Local Criminal Justice Facilities Construction for the Placerville Jail expansion to bring the total revenue to \$25,000,000, which is the total award amount.

\$320,000 Increase in State Revenue due to various increases in grant awards.

\$62,705 Increase in Public Safety Sales Tax revenue due to anticipated growth of 0.5%.

\$24,500 Increase in Vehicle Abatement Surcharge collections due to the fees being reinstated by the State of California.

\$10,000 Increase in State reimbursements for training, including an estimated increase for sworn personnel training offset by a slight decrease in reimbursements for corrections personnel.

(\$258,910) Decrease in Boating & Waterways revenue due to funding from equipment grants of previous years being received in FY 2022-23.

Sheriff

RECOMMENDED BUDGET • FY 2023-24

Federal

\$20,000 Increase in Federal Revenue due to an increase in the number of federal inmates housed in the jail, for which the Sheriff's Office is reimbursed.

Other Governmental Agencies

(\$500,000) Decrease in revenue from the Shingle Springs Band of Miwok Indians due to a one-time increase in FY 2022-23 for the purchase of equipment.

Service Charges

\$48,000 Increase in Charges for Service and Weekender Work Program revenue to align with actual revenue.

Other Financing Sources

(\$159,292) Decrease in Operating Transfers In due to expenses decreasing related to Court Security.

Appropriations

Salaries and Benefits

\$3,202,837 Increase in Salaries and Benefits due to Board-approved compensation increases.

\$1,325,214 Increase in Salaries and Benefits due to vacancies in the department that are budgeted to accommodate the hiring of experienced staff with the maximum cost of employee benefit elections.

\$495,485 Increase in Salaries and Benefits due to the addition of 5.0 FTE Sheriff's Security Officers I/II in FY 2022-23.

\$120,500 Increase in Temporary Employee and Overtime costs mainly attributable to Board-approved compensation increases.

(\$1,707,863) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

\$5,194,836 Increase in Medical, Dental, Lab, & Ambulance Service and Jail Medical Overruns costs due to the California Forensic Medical Group (CFMG) contract being moved to the Sheriff's Office Budget from the Health and Human Services Agency (HHSA) Budget.

\$2,396,619 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their insurance premium expense.

Sheriff

RECOMMENDED BUDGET • FY 2023-24

\$555,000	Increase in Equipment Maintenance costs due to the addition of the Helicopter Program. This increase is offset by a decrease in Special Department Expense which was used as a placeholder for the FY 2022-23 Budget for Helicopter maintenance.
\$332,000	Increase in Medical Supplies due to the expansion of the DNA database collection.
\$307,500	Increase in Law Enforcement Equipment primarily due to the purchase of handheld fingerprint equipment which will be offset by a Transfer In of CalID RAN Board funds.
\$178,400	Increase in Fuel costs due to higher gas prices and fuel for the new Helicopter Program. This increase is offset by a decrease in Special Department Expense which was used as a placeholder for the FY 2022-23 budget for Helicopter maintenance.
\$138,000	Increase in Computer Equipment due to multiple replacements such as Desktop Computer Assisted Dispatch equipment, Cradlepoint and Tablets for Patrol vehicles, graphic cards, memory upgrades, and monitors.
\$117,800	Increase in Food costs for the Jails due to high inflation.
\$80,300	Increase in Overnight Travel based on anticipated training needs and travel costs being higher than in prior years.
\$59,000	Increase in Cable/Internet Services due to the addition of fiber optics in South Lake Tahoe facilities.
(\$253,200)	Decrease in Vehicle Equipment costs due to delayed delivery of vehicles from previous fiscal years being completed in FY 2022-23.
(\$846,100)	Decrease in Special Department Expense mainly due to the move of the Helicopter Program costs to other objects, such as Fuel and Equipment Maintenance.
\$37,549	Increase due to adjustments in multiple objects to align with actual costs.

Other Charges

(\$106,000)	Decrease in Other Charges mainly due to decreased amounts transferred to other government agencies for the Homeland Security Grant program.
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Fixed Assets

(\$2,482,500)	Decrease in Fixed Assets due to delayed delivery of fixed assets from prior fiscal years and the initial payments of the helicopter being completed in FY 2022-23.
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Other Financing Uses

\$6,823,141	Increase in Operating Transfers Out mainly due to SB 844 funding for Adult Local Criminal Justice Facilities Construction to bring the total expense to \$25,000,000 which is the total award amount.
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Intrafund Transfers

(\$65,320)	Decrease in Building Maintenance Transfers Out due to facilities projects being completed at the jail in FY 2022-23.
(\$25,337)	Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.
(\$15,000)	Decrease in Transfers Out based on Homeland Security Grant allocations to other County departments being completed in FY 2022-23.

Intrafund Abatement

(\$130,000)	Increase in Abatements (shown as a negative expense) due to reimbursement from HHSA to the Sheriff's Office for the cost of the Sheriff's Security Officer I/II for building security at Briw Road.
\$53,668	Decrease in Abatements due to a decrease in the Sacramento-Placerville Transportation Corridor (SPTC) Grant amount received.

PROGRAM SUMMARIES*Administration*

Sheriff's Administration is responsible for the overall management of the Sheriff's Office and includes the office of the Sheriff, Undersheriff, Captains, Chief Fiscal Officer, and the Sheriff's Executive Assistant. Also included within Administration is the Sheriff's Fiscal Division, which is responsible for grant administration, accounting, budgeting, payroll, purchasing, legislative analysis and contract administration, and is the County CalOES/FEMA Reimbursement liaison.

Custody and Bailiff

The Custody Division is responsible for the operation of the County's two adult custody facilities in Placerville and South Lake Tahoe. The Custody Division offers work programs, warrant services, courtroom security, and perimeter security for our local Courts, transportation and supervision of inmates to court proceedings, and movement to other correctional facilities. The jails also provide a Commissary and contracted medical care for the inmates. Additionally, the Custody Division provides security for the courthouses throughout the County.

Operations

Patrol Services is responsible for countywide law enforcement patrol activities; responding to calls for service; recording crime reports from citizens and handling investigations of crimes; making arrests where there is a violation of local, State, or Federal laws, codes, or ordinances; assisting other agencies during emergencies; and responding to any and all safety needs of the citizens of El Dorado County. Included within the Patrol Services Division are the Crime Scene Investigators and Detective Units that are responsible for countywide investigation of criminal cases, narcotics investigations and follow-up investigation of crimes referred by the Patrol Deputies, cases from the District Attorney and/or Probation Departments, and the coordination of investigations with multi-jurisdictional task forces. Additionally, the Homeless Outreach Team, Interdiction, Unmanned Aerial Systems, Fleet, Bomb Squad, Search & Rescue,

Sheriff

RECOMMENDED BUDGET • FY 2023-24

SWAT, K-9, Dive Team, Crisis Negotiation Team, Sheriff's Honor Guard, Reserves, Explorers, Office of Emergency Services, Public Information Officer, and the Sheriff's substations come under the Patrol Services Division.

Support Services

Support Services provides the public with employment opportunities, public records and property, the office of the Coroner, civil process, Vehicle Abatement, the Range/Armory, the Radio Shop, and Information Technology support for the Sheriff's Office. Also included within the Support Services Division are the Sheriff's Training section, the Concealed Carry Weapons (CCW) Unit, the Body Worn Camera Unit, Dispatch, the Professional Standards and Background Investigative Unit, Radio Communications staff, the Sheriff's Team of Active Retiree (STAR) program, and the Assistant Public Administrator.

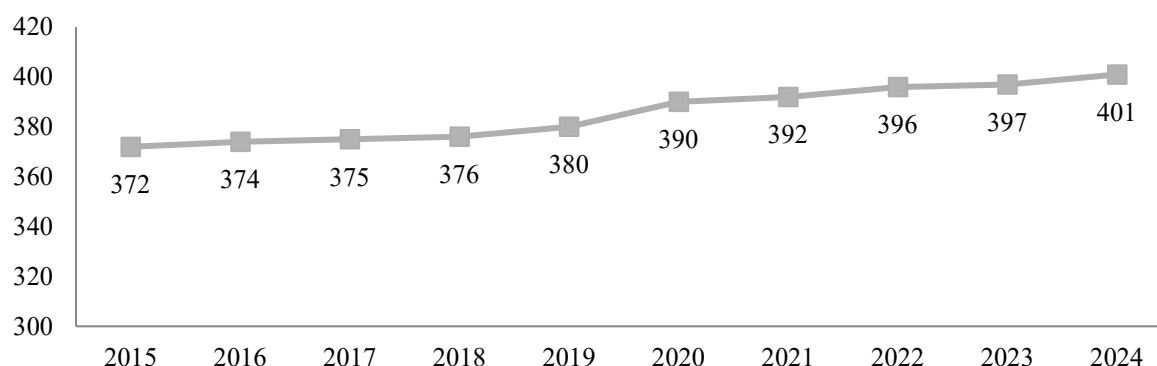
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	\$ 4,897,533	\$ 279,000	\$ 4,618,533	17
Bailiff	\$ 3,458,591	\$ 3,458,591	-	21
Custody	\$ 52,740,219	\$ 27,834,365	\$ 24,905,854	136
Operations	\$ 45,471,662	\$ 19,730,451	\$ 25,741,211	152
Support Services	\$ 18,544,169	\$ 1,150,500	\$ 17,393,669	75
Commissary	\$ 2,384,001	\$ 2,384,001	-	0
Total	\$ 127,496,175	\$ 54,836,908	\$ 72,659,267	401

STAFFING TREND

The recommended allocation for FY 2023-24 is 401.0 FTE, due to the addition of 5.0 FTE Sheriff's Security Officers for building security needs at the Government Center and Health and Human Services Agency during FY 2022-23. A 1.0 FTE Sheriff's Deputy – Limited Term allocation is being deleted due to reduced funding for the position.

One vacant Sheriff's Sr. Public Safety Dispatcher was alternately filled during FY 2022-23 with a Sheriff's Public Safety Dispatcher I/II due to difficulties in recruiting the senior allocation. The Recommended Budget revises the allocation to match the current classification of the allocation.



RECOMMENDED BUDGET

The Sheriff's General Fund budget is recommended at \$125,112,174, which is an increase of \$15,786,529 (14.4%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 58.5% of the funding for the Department, and total General Fund support is increased by \$9,871,709 (15.6%) when compared to the FY 2022-23 Adopted Budget.

Sources & Uses of Funds

The Sheriff is primarily funded by General Fund discretionary revenues and a share of the Public Safety Augmentation Fund (Proposition 172 of 1993) sales tax. The Office also receives grant funding from the Federal Department of Homeland Security, the State Department of Boating and Waterways, and other governmental agencies. The Sheriff's Office receives \$500,000 annually as a result of the County's agreement with the Shingle Springs Band of Miwok Indians.

The Sheriff's Office also receives revenue from special revenue funds. The FY 2023-24 Recommended Budget includes the use of approximately \$3.5 million in revenues from the State of California Trial Court Security Account for security services provided to the Superior Court. This amount may be adjusted with the final budget adoption based on ongoing negotiations with the Courts.

Other uses of special revenue funds include \$1,122,000 from Rural Counties, \$1,225,000 from the Supplemental Law Enforcement Services Fund (SLESF), \$199,000 from Federal Equitable Sharing Asset Forfeiture, \$736,600 from the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET), and \$448,000 from State Asset Forfeiture funds.

The Sheriff's budgeted use of Public Safety Realignment funds is approximately \$1.85 million in FY 2023-24. This includes the recovery of 13% of the Office's overhead costs, which is not a full recovery of overhead costs and results in a General Fund subsidy for these activities. Beginning with FY 2023-24, the CFMG contract for Jail Medical Services will be administered by the Sheriff's Office instead of the HHSA. Approximately \$277,000 of the CFMG contract is funded by the Public Safety Realignment program. It should be noted that the total FY 2023-24 budget for Public Safety Realignment program (including funding in the Probation Department and HHSA) relies on the use of limited fund balance. In future years, if Public Safety Realignment fund balance is exhausted and related revenues do not increase, it may be necessary to reduce or restructure services or consider an increase to the General Fund subsidy to the programs.

The Inmate Welfare fund is budgeted at \$2,384,001, which includes \$827,500 in Services and Supplies for the benefit and educational needs of inmates and the operation of a commissary, and \$1,556,501 in Appropriation for Contingency.



MISSION

The Department of Agriculture, Weights & Measures' mission is to protect, enhance and promote the preservation of agriculture and the environment while sustaining the public health, safety, and welfare of all citizens, and to provide consumer and marketplace protections through the fair and equitable enforcement of laws and regulations in El Dorado and Alpine Counties.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	124,701	127,400	126,000	(1,400)
Rev Use Money/Prop	0	200	200	0
IG Rev - State	872,362	819,579	831,403	11,824
IG Rev - Federal	0	77,000	49,223	(27,777)
Other Gov Agency	80,464	150,427	71,148	(79,279)
Service Charges	26,341	21,253	23,703	2,450
Miscellaneous Rev	482	244	250	6
Total Revenue	1,104,350	1,196,103	1,101,927	(94,176)
Salaries & Benefits	1,345,648	1,502,968	1,526,991	24,023
Services & Supplies	217,257	293,331	333,958	40,627
Other Charges	279,380	278,535	278,535	0
Intrafund Transfers	3,945	11,297	0	(11,297)
Total Appropriations	1,846,229	2,086,131	2,139,484	53,353
FUND 1000 GENERAL FUND TOTAL	741,880	890,028	1,037,557	147,529

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

(\$1,400) Decrease in revenue from weights and measure device registration fees based on totals from the previous fiscal year and actuals to date.

State Inter-Governmental

\$11,824 Increase in state revenue primarily due to an increase in Unclaimed Gas Tax Revenue

Federal Inter-Governmental

(\$27,777) Decrease in federal revenue due to a decrease in grant funding for noxious weeds in El Dorado and Alpine Counties.

Agricultural Commissioner

RECOMMENDED BUDGET • FY 2023-24

Other Governmental Agency

(\$79,279) Decrease in Department of Food and Agriculture revenue due to a decrease in grant funding for noxious weeds in El Dorado and Alpine Counties.

Service Charges

\$2,450 Increase in revenue for agricultural service.

Appropriations

Salaries and Benefits

\$24,023 Increase in Salary and Benefits costs due to step increases and Board-approved compensation increases.

Services and Supplies

\$40,627 Increase in Services and Supplies, mostly due to Fleet Services and fuel cost increases.

Intrafund Transfers

(\$3,797) Decrease in Intrafund Transfers due to the change in budgeting methodology wherein the charges for Mail (\$3,395) and Stores (\$402) will instead be reflected in the Countywide Cost Allocation Plan (A-87).

(\$7,500) Decrease in Building Maintenance and Improvements due to the flooring replacement completed in the current Fiscal Year.

PROGRAM SUMMARIES

Agricultural Commissioner

Agricultural Commission

Created in 1967 by the Board of Supervisors, the seven-member Agricultural Commission acts in an advisory capacity to the Board and the Planning Commission on all matters related to agriculture. The Agricultural Commission's scope of interests includes a wide variety of agricultural, timber and land use issues including agricultural land preservation, agricultural production, forestland preservation, and forest production. The Commission also advises the Board on procedures and techniques requiring legislative or policy actions that would encourage and promote agricultural activities that are conducive to the continued well-being of El Dorado County.

Agriculture Programs

The Department is responsible for numerous mandated programs that promote, protect and enhance various aspects of agricultural activities.

- Pest Exclusion – plant protection and quarantine;

- Pest Detection – early detection of exotic pests using insect detection traps;
- Pest Management-Vegetation Management – There are nine different noxious weed species under eradication throughout the County. Most weed species in El Dorado County are listed as ‘A’ rated weeds by the State, and are of limited distribution throughout California;
- Glassy-winged Sharpshooter (GWSS) – initiated in 1999 to prevent the introduction of this insect to El Dorado County. The GWSS is known to spread Pierce’s Disease, which can devastate vineyard plantings. The pest monitoring program includes inspections of all nursery stock shipped into the County from known infested areas. Historically, the Department utilizes Extra Help Agricultural Biology Technician employees (4.0) and Limited Term employees (1.0) for Pest Management programs;
- Vertebrate Pest Management – advice on rodent control;
- Integrated Pest Management – emphasizes preventive methods that provide economical, long-term solutions to pest problems;
- Nursery and Seed inspections – protecting customers and growers;
- Apiary Registration & Inspections – Inspections are made to sustain the continued health of the bee industry in California, which directly translates to the successful production of numerous crops;
- Fresh Fruit, Nut, and Vegetable Quality Control, Honey Quality Control and Egg Quality Control – enforcement of quality standards protecting the consumer;
- Certified Farmers’ Market (Direct Marketing) – Markets give the producers of farm products the option of selling directly to the consumer without the requirements of meeting size, pack, container, and labeling requirements (Standardization). These markets give the public a “direct” link to the production of the crop by buying the produce from the grower;
- Organic Producers – The Department is the local enforcement agency concerning the registration, investigation of complaints and auditing of organic producers and handlers; and
- Crop Report – California Food and Agricultural Code requirement to publish an accurate and meaningful report concerning the agricultural conditions in El Dorado/Alpine Counties.

Administration positions are proportionally allocated to provide oversight, direction and support for Agriculture programs, which include budgeting, accounting, personnel, payroll, purchasing, office support, and administration of contracts through the California Department of Food and Agriculture and private grants. The principle funding source for these programs is the County’s share of unclaimed gas tax as authorized by the Food and Agricultural Code § 224(g).

Pesticide Use Enforcement

The pesticide laws and regulations of California require safe, responsible handling of pesticides from the time of purchase through transportation, storage, usage and disposal. The safety of employees, the environment, and the public is of paramount importance in this program. The enforcement of the regulations by this department applies to all agricultural, non-agricultural and structural usage. The more toxic pesticides are regulated under the restricted materials permit program.

Agricultural Commissioner

RECOMMENDED BUDGET • FY 2023-24

The two main revenue sources are: California Department of Food and Agriculture unclaimed gas tax for Pesticide Regulatory Activities pursuant to §224(a) of the Food and Agricultural Code, and the California Department of Pesticide Regulation distribution of the Pesticide Mill Assessment collections in accordance with §12844 of the Food and Agricultural Code.

Weights & Measures

The mission of Weights & Measures is to allow a good-value comparison to the consumer while maintaining fair competition between businesses. Weights & Measures affects everyone's daily life through the inspections of all commercially used devices such as gas pumps, scales and scanners, as well as through testing of packages to ensure the product inside the package weighs or measures as much as is stated on the label. The Department also enforces requirements for petroleum products, including antifreeze, brake fluid and motor oil; grades of diesel; and octane levels of gasoline. Weighmaster inspections are intended to deter fraudulent transactions at junk dealers and recyclers, and to decrease the sale of stolen property.

The Department's revenue sources include inspection reimbursement for Service Agents, Petroleum Products Compliance and Weighmaster Enforcement through the California Department of Food and Agriculture Division of Measurement Standards, and the annual device registration for commercially used devices such as gasoline dispensers, scales, taxicabs, etc.

Wildlife Services

Wildlife Services works to maintain a biologically sound integrated wildlife damage management program assisting public agencies, businesses, private citizens, schools, property owners, farmers and ranchers in a cooperative venture between El Dorado/Alpine Counties, the U.S. Department of Agriculture, and the California Department of Fish and Wildlife. Wildlife Services is intended to provide Federal leadership and skill to resolve wildlife interactions that threaten public health and safety, as well as agricultural, property and natural resources.

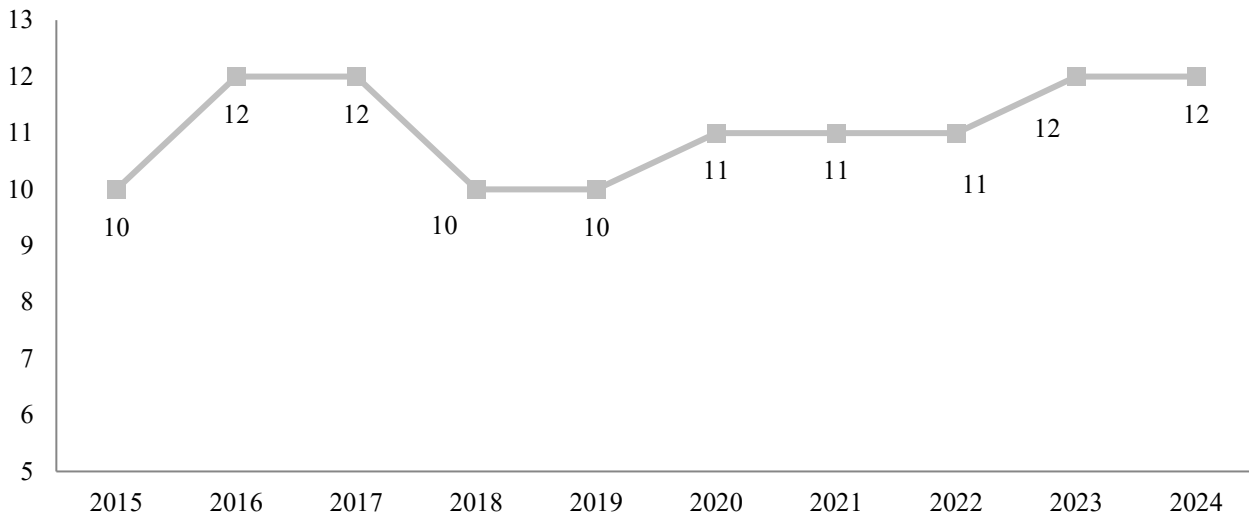
The main focus of the program is to provide technical assistance to prevent wildlife conflicts and to remove only the animals that are causing the problem. Administration and oversight are provided by the Agricultural Commissioner and the USDA Regional Wildlife Services Supervisor. The Department's appropriations include a contract with U.S. Department of Agriculture (USDA). Revenues include a portion of unclaimed gas tax received from the California Department of Food and Agriculture. The USDA provides 1.0 FTE through contract to match the County's 1.0 FTE dedicated to this program.

University of California Cooperative Extension Program

University of California Cooperative Extension Office Programs include 4-H Youth Development Staff, Master Gardener Staff, Natural Resources Advisors, Specialty Crop Advisors and the Forestry Advisor program.

STAFFING TREND

The Recommended Budget for the Agricultural Commissioner's Office remains at 12.0 FTE. This includes the continuation of one Limited Term Biology Technician for FY 2023-24.



RECOMMENDED BUDGET

This Budget is recommended at \$2,139,484, which is an increase of \$53,353 (2.6%) when compared to the FY 2022-23 Adopted Budget. The General Fund is providing \$1,037,557, or 48% of the funding for the Department and is increasing by \$147,529 (16.6%) when compared to FY 2022-23 Adopted Budget. This increase is mostly due to increases in Salaries and Benefits as a result of Board-approved compensation increases, step salary increases and the increase in Fleet Services.

Sources & Uses of Funds

The Agricultural Commissioner is funded in part with General Fund discretionary revenues.

The Department receives a larger share of its funds from licenses and permits, state and federal revenue to administer programs, and fees charged for services.

The Department's largest source of revenue outside of the County's general fund is unclaimed gas tax. Each year, county agriculture departments receive unclaimed gas tax revenue through the California Department of Food and Agriculture (CDFA) and the Department of Pesticide Regulations (DPR) as partial reimbursement for agricultural program costs. The allocation formula is based on the size of the pool of funds available and on each county's previous year's cost for agricultural programs. Counties with a higher net county cost receive a larger share of the available funds. The CDFA and DPR distribute these funds in the late third quarter or early fourth quarter of the fiscal year. Due to the timing of these disbursements, it can be difficult to accurately forecast how much the County will actually receive.



Environmental Management

RECOMMENDED BUDGET • FY 2023-24

MISSION

The mission of the Environmental Management Department is to protect, preserve, and enhance public health, safety, and the environment through a balanced program of environmental monitoring and enforcement, innovative leadership, community education, customer service, and emergency response for the citizens of and visitors to the County of El Dorado.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,479,370	1,314,770	1,314,770	0
Service Charges	505,450	1,184,472	1,346,113	161,641
Miscellaneous Rev	585	600	600	0
Other Fin Sources	372,613	435,066	388,942	(46,124)
Total Revenue	2,358,018	2,934,908	3,050,425	115,517
Salaries & Benefits	2,183,134	2,666,390	2,699,201	32,811
Services & Supplies	122,154	263,511	348,924	85,413
Other Charges	22,061	300	300	0
Fixed Assets	12,362	0	0	0
Intrafund Transfers	3,252	4,707	2,000	(2,707)
Total Appropriations	2,342,964	2,934,908	3,050,425	115,517
FUND 1000 GENERAL FUND TOTAL	(15,055)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Service Charges

\$161,641 Increase in Administration Interfund Charges to other Environmental Management programs due to overall cost increases in department administration.

Other Financing Sources

(\$212,360) Decrease in Operating Transfers In due to a California Department Public Health Grant in the prior fiscal year.

\$5,367 Increase in Operating Transfers In for State Health Sales Tax realignment funding.

\$160,869 Increase in State Health Vehicle License Fees in Lieu of Sales Tax fund.

Appropriations

Salaries and Benefits

\$32,811 Increase in Salaries and Benefits due to Board-approved compensation increases.

Environmental Management

RECOMMENDED BUDGET • FY 2023-24

Services and Supplies

\$43,000	Increase in Computer Systems/Software due to the pending upgrade or replacement of Envision software.
\$37,269	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense
\$13,000	Increase in Fleet charges to align with actual costs in FY 2022-23
(\$7,856)	Decrease in multiple objects to align with actual costs.

Intrafund Transfers

(\$2,707)	Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.
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DEPARTMENT BUDGET SUMMARY COUNTY SERVICE AREA #3 VECTOR CONTROL SPECIAL REVENUE FUND

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	527,985	439,800	439,800	0
Fines & Penalties	1,685	2,586	2,586	0
Rev Use Money/Prop	(118,964)	12,000	26,000	14,000
IG Rev - State	4,120	4,100	4,100	0
Other Gov Agency	7,039	6,000	6,000	0
Service Charges	390,487	350,750	350,750	0
Miscellaneous Rev	41	0	0	0
Fund Balance	0	3,109,310	3,155,903	46,593
Total Revenue	812,394	3,924,546	3,985,139	60,593
Salaries & Benefits	143,029	297,233	372,240	75,007
Services & Supplies	28,355	65,185	68,642	3,457
Other Charges	270,434	451,985	556,078	104,093
Contingency	0	3,110,143	2,988,179	(121,964)
Total Appropriations	441,818	3,924,546	3,985,139	60,593
FUND 1353 County Service Area #3 TOTAL	(370,576)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Revenue Use of Money and Property

\$14,000	Increase in Interest Revenue in CSA #3 Vector Control based on FY 2022-23 Actuals.
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Environmental Management

RECOMMENDED BUDGET • FY 2023-24

Fund Balance

\$46,593 Increase in use of fund balance in CSA #3 Vector Control.

Appropriations

Salaries and Benefits

\$75,007 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Other Charges

\$69,016 Increase in Operating Transfers out due to Environmental Management Administration cost for FY 2023-24.

\$35,077 Increase in Operating Transfers Out due to Countywide Cost Allocation Plan charges.

Contingency

(\$121,964) Decrease in Appropriation for Contingency in Vector Control, mostly due to decreased fund balance to be spent within FY 2023-24.

DEPARTMENT BUDGET SUMMARY ENVIRONMENTAL MANAGEMENT COUNTY SERVICE AREA # 10 (SOLID WASTE, LIQUID WASTE, HAZARDOUS WASTE, AND LITTER ABATEMENT)

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	20,465	17,500	17,500	0
Fines & Penalties	14,854	13,131	12,781	(350)
Rev Use Money/Prop	(299,696)	124,043	96,050	(27,993)
IG Rev - State	199,727	296,664	206,664	(90,000)
Service Charges	3,777,331	3,742,930	3,763,498	20,568
Miscellaneous Rev	520	2,950	2,950	0
Other Fin Sources	144,027	2,029,925	2,064,249	34,324
Fund Balance	0	5,494,033	6,357,160	863,127
Total Revenue	3,857,228	11,721,176	12,520,852	799,676
Salaries & Benefits	1,340,755	1,629,466	1,760,405	130,939
Services & Supplies	1,190,392	2,559,413	2,416,580	(142,833)
Other Charges	381,217	1,051,885	1,168,245	116,360
Fixed Assets	76,309	2,121,664	1,950,000	(171,664)
Other Fin Uses	0	48,201	48,000	(201)
Intrafund Transfers	222,885	433,732	428,854	(4,878)
Intrafund Abatement	(222,885)	(433,594)	(428,854)	4,740
Contingency	0	3,951,590	4,876,587	924,997
Reserves Budgetary	0	358,819	301,035	(57,784)
Total Appropriations	2,988,673	11,721,176	12,520,852	799,676
FUND 1360 County Service Area #10 TOTAL	(868,555)	0	0	0

Environmental Management

RECOMMENDED BUDGET • FY 2023-24

Revenue

Use of Money/Property

(\$27,993) Decrease in Interest Revenue in CSA #10 based on FY 2022-23 Actuals.

State Revenue

(\$90,000) Decrease in state revenue in CSA #10, Solid Waste due to lower CalRecycle Grant Program funds.

Service Charges

\$20,568 Increase due to adjustments in multiple objects to align with actual costs.

Other Finance Sources

\$34,324 Minor increase in Operating Transfers In from Solid Waste and Hazardous Waste.

Fund Balance

\$863,127 Increase in Fund Balance in CSA #10 due primarily to increases in South Lake Tahoe Solid Waste (\$132,404), Liquid Waste (\$1,065,885), Hazardous Waste (\$210,866), and Union Mine Closure Fund (\$32,044), offset by a decrease in Solid Waste (\$578,072).

Appropriations

Salaries and Benefits

\$130,939 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Services and Supplies

(\$142,833) Decrease primarily due to the reduction of costs for Landfill Closure/Post Closure design drawings contractor.

Other Charges

\$104,129 Increase in service charges between Fund Types, mostly attributable to an increase in Solid Waste (\$139,848), a decrease in Liquid Waste (\$15,993), and a decrease in Hazardous Waste (\$19,726) due to change in allocated costs for Environmental Management Administration overhead.

\$12,231 Increase in service charges between fund types for South Lake Tahoe Solid Waste due to site inspection fees.

Environmental Management

RECOMMENDED BUDGET • FY 2023-24

Fixed Assets

- (\$35,000) Decrease in Fixed Assets primarily due to carryover of American Rescue Plan Act (ARPA) funding for the Headworks equipment at the Union Mine Wastewater Treatment Plant from FY 2022-23.
- (\$136,664) Decrease in Equipment due to the purchase of cargo containers and a mass-spectrometer in CSA #10 in FY 2022-23.

Contingency

- \$924,997 Increase in Appropriation for Contingency in CSA #10 South Lake Tahoe Solid Waste (\$115,876) and increase in South Lake Tahoe Litter Abatement (\$357), an increase in Liquid Waste (\$1,085,860), and increase in Hazardous Waste (\$334,565), and a decrease in Solid Waste (\$611,661).

Budgetary Reserves

- (\$98,784) Decrease in designation of Fund Balance due to the Community Development Finance and Administration allocation set aside for FY 2023-24.
- \$41,000 Increase in designation of Fund Balance in the Union Mine Closure / Post Closure account.

PROGRAM SUMMARIES

Administration/General Support

The Environmental Management Department Administration/General Support unit provides executive leadership and oversight for the Environmental Management Department (EMD). Effective July 1, 2019, the majority of costs associated with providing Administrative/General Support to the other EMD programs are primarily offset through direct charges to those programs, with the remaining costs spread to the other programs based on predetermined percentages.

South Lake Tahoe Vector Control (CSA #3)

The South Lake Tahoe Vector Control program carries out activities for the control of mosquitoes, plague, Hantavirus and yellow jackets in the South Lake Tahoe Basin on a seasonal basis. Program revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

South Lake Tahoe City Snow Removal (CSA #3)

This is a pass-through to the City of South Lake Tahoe. Special tax assessment fees have been levied against properties within the incorporated area of South Lake Tahoe to fund city snow removal services. These assessments are collected by the County and passed on to the City.

Solid Waste (CSA #10)

The Solid Waste program implements the Integrated Waste Management Plan (AB939) and other State mandated solid waste diversion initiatives (AB341, AB1826, SB1383); administers solid waste contracts and franchise agreements; implements and enforces the Construction and Demolition Debris Ordinance (C&D),

Environmental Management

RECOMMENDED BUDGET • FY 2023-24

Bear Proof Garbage Can Requirements Ordinance, and Solid Waste Management Ordinance; operates and maintains the Union Mine Landfill to maintain compliance with permits issued by multiple State agencies, including closed landfill cover and open landfill cells, landfill gas (LFG) extraction system and perimeter probe network, groundwater well network, and surface water sampling; and provides regulatory services at other landfill sites in the County. This program promotes various recycling programs through State grants, including food recovery and diversion from landfilling, beverage container recycling, waste tire enforcement, and waste tire collection and disposal. This program also includes the West Slope Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

This program further includes the collection of a designated special assessment for the Clean Tahoe Program (pass-through) which provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin. Revenue generated in this program comes from special assessments on improved parcels (ongoing), funding from the Department of Transportation for roadside litter abatement (West Slope), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. There are several one-time funding sources identified within the solid waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Household Hazardous Waste/Incident Response (CSA #10)

The Household Hazardous Waste program administers the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities that promote education and safe recycling related to used and refined oil, as well as recycling of electronic waste, universal waste, and waste oil and latex-based paints. The program operates the hazardous materials incident response team, which includes the response to incidents involving hazardous materials and functions as the County's first responder to all emergencies involving the release or threatened release of hazardous materials. The primary source of revenue generated to support this program comes from special assessments on improved parcels (ongoing) within the County. There are one-time funding sources identified within the Household Hazardous Waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Liquid Waste (CSA #10)

The Liquid Waste program operates the Union Mine Wastewater Treatment Facility. Effective February 2021, this facility is permitted to annually accept and process up to 7.3 million gallons of septic tank waste (septage), portable toilet waste, and leachate generated from the Union Mine Landfill. The facility comprises a two-million-gallon Class II surface impoundment for the collection of leachate, a receiving station for septage and portable toilet waste haulers, two 500,000-gallon aerobic digesters, two two-million-gallon storage tanks for holding processed wastewater, two high-speed centrifuges for the processing of solids, and a multitude of pumps, blowers and other specialized equipment necessary to receive, process, store and discharge the liquid wastes received by the facility. Revenue generated to support the Union Mine Wastewater Treatment Plant comes from special assessments on improved parcels (ongoing) and charges for services for the disposal of septage at the Union Mine Wastewater Treatment Facility (variable depending on usage). Additionally, 25% of the annual expenses incurred to operate this facility are offset by a transfer from the CSA#10 Solid Waste program.

Environmental Health

The Environmental Health program is responsible for ensuring countywide compliance with applicable state laws, regulations, and County Ordinances concerning many fundamental environmental public health components, such as food facilities, food safety training, public swimming pools/spas, wells, small water

Environmental Management

RECOMMENDED BUDGET • FY 2023-24

systems, and septic systems. This program participates in epidemiological investigation and emerging pathogen responses such as foodborne illnesses, norovirus outbreaks and West Nile Virus.

Other components of the program activities relate to the reduction in mosquito breeding sources on the West Slope (seasonal) that may impose a threat of West Nile Virus and other diseases carried by mosquitoes and addressing program-related public complaints. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, various health permits, land use permits, realignment distribution, and charges to other EMD programs for staff time. Additionally, Environmental Health currently receives temporary grant funding contributions from the Health and Human Services Agency to assist with funding the West Slope Mosquito Control program or other Environmental Health operations.

Hazardous Materials -CUPA

The Hazardous Materials/Certified Unified Program Agency (CUPA) program administers and implements the State-mandated (CUPA) program for commercial facilities that store hazardous materials or generate hazardous waste countywide. Activities include inspections of underground and above-ground fuel storage tanks and businesses that store hazardous materials or generate hazardous waste, California Accidental Release Program (CalARP), and response to hazardous materials release incidents at fixed facilities. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, facility permits and business plans related to the program components, as well as a transfer of civil penalty funds on an as-needed and infrequent basis.

BUDGET SUMMARY BY PROGRAM

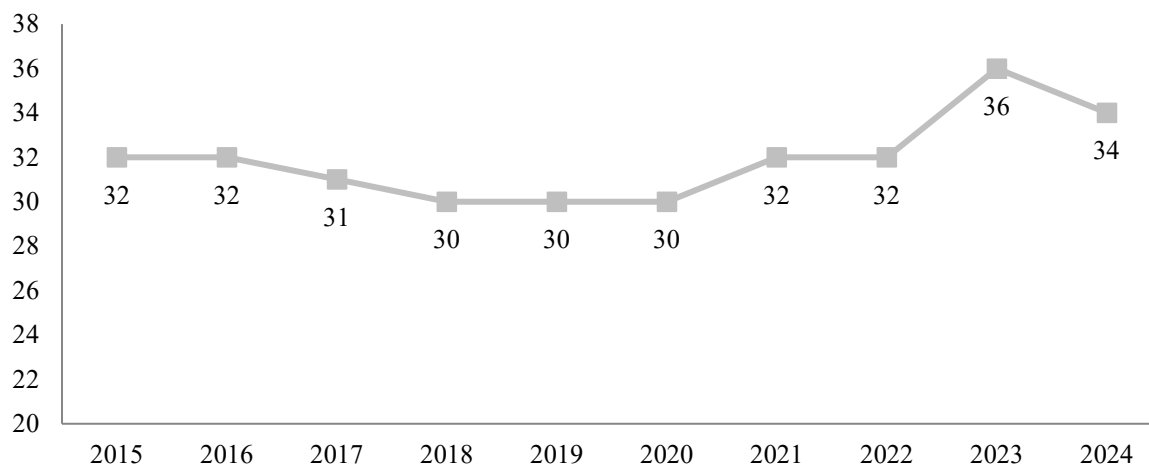
	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 3,050,425	\$ (3,050,425)	\$ -	
3800000 - EM: ADMINISTRATION	\$ 632,176	\$ (980,992)	\$ (348,816)	2
3800010 - EM: ENVIRONMENTAL MANAGEMENT	\$ 2,418,249	\$ (2,069,433)	\$ 348,816	15.5
1238 - COUNTYWIDE SR - ENV MGMNT	\$ 264,708	\$ (264,708)	\$ -	
3870702 - EM: COUNTY HAZ WASTE MGMT PLAN	\$ 2,024	\$ (2,024)	\$ -	
3870703 - EM: MEYERS LANDFILL	\$ 25,000	\$ (25,000)	\$ -	
3870704 - EM: PHILLIPS 66 SETTLEMENT	\$ 83,441	\$ (83,441)	\$ -	
3870705 - EM: OIL PAYMENT PROGRAM GRANT	\$ 34,350	\$ (34,350)	\$ -	
3870706 - EM: UPA ENFORCEMENT PENALTIES	\$ 74,443	\$ (74,443)	\$ -	
3870708 - CITY/COUNTY PAYMNT PROGRAM	\$ 45,450	\$ (45,450)	\$ -	
1353 - County Service Area #3	\$ 3,985,139	\$ (3,985,139)	\$ -	
3830300 - EM: VECTOR CONTROL	\$ 3,703,929	\$ (3,703,929)	\$ -	4
3830350 - EM: CITY OF SLT SNOW REMOVAL	\$ 281,210	\$ (281,210)	\$ -	
1360 - County Service Area #10	\$ 12,520,852	\$ (12,520,852)	\$ -	
3810100 - EM: CSA #10 SOLID WASTE	\$ 4,562,206	\$ (4,562,206)	\$ -	9.5
3810110 - EM: CSA #10 SOLID WASTE - SLT	\$ 444,660	\$ (444,660)	\$ -	
3810120 - EM: CSA #10 LIQUID WASTE	\$ 5,925,187	\$ (5,925,187)	\$ -	3
3810130 - EM: CSA #10 HAZARDOUS WASTE	\$ 1,519,417	\$ (1,519,417)	\$ -	
3810140 - EM: CSA #10 LITTER - SLT	\$ 28,382	\$ (28,382)	\$ -	
3810145 - EM: CSA #10 LITTER ABATEMENT	\$ -	\$ -	\$ -	
3898980 - EM: UNION MINE CLOSURE/POST CL	\$ 41,000	\$ (41,000)	\$ -	
Total	\$ 19,821,124	\$ (19,821,124)	\$ -	34

Environmental Management

RECOMMENDED BUDGET • FY 2023-24

STAFFING TREND

The Recommended Budget for Environmental Management Department is 34 FTE. This includes the continuation of one Limited Term Sr. Vector Control Technician and three Limited Term Vector Control Technicians. During FY 2021-22, two Limited Term Development Aides were added to provide Caldor Fire recovery assistance which have become vacant and are being deleted.



RECOMMENDED BUDGET

The budget for Environmental Management is recommended at \$19,556,416, which is an increase of \$975,786 (5.3%) when compared to the FY 2022-23 Adopted Budget. The Environmental Management Department programs do not have a Net County Cost, which means that revenues other than discretionary tax dollars are used to operate the programs (e.g., fees, licenses, permits, Federal and State revenues help to operate the programs). The changes in appropriations for this budget have equal changes to revenues.

This total includes the General Fund portion of the Department Budget, which is budgeted at \$3,050,425, a \$115,517 increase (3.8%) compared to the FY 2022-23 budget. This program continues to be supported by the Department's CSA #10 Solid Waste discretionary fund balance to close the revenue deficit in General Fund programs. Consistent with previous years' budgets, any deficits in these General Fund programs are offset by a transfer of CSA #10 Solid Waste discretionary funds.

County Service Area #3 includes both the Vector Control and Snow Removal programs and is budgeted at \$3,985,139, an \$60,593 increase (1.5%) from the FY 2022-23 budget.

County Service Area #10 includes the Solid Waste, Liquid Waste, Hazardous Waste, and Litter Abatement Programs, as well as the Union Mine closure program. CSA #10 is budgeted at \$12,520,852, a \$799,676 increase (6.8%) compared with the FY 2022-23 Budget. This increase is due to the increase in Contingency.

The Environmental Management Countywide Special Revenue Fund budget, which includes the Hazardous Waste Management Plan fund, the Meyers Landfill fund, the Phillips 66 Settlement fund, the Certified Unified Program Agency (CUPA) Enforcement Penalties fund, and the funds for the Oil Payment Program and City/County Payment Program, are shown in the Special Revenue Funds portion of this Budget book.

Sources & Uses of Funds

The Department is funded by a combination of taxes, assessments, state funding, grants, realignment distribution, and fees for services. The Environmental Management Department Special Revenue Fund programs do not have a Net County Cost, which means that revenues other than discretionary tax dollars are used to operate the programs. CSA #3 revenue is derived from ad valorem taxes and from special tax assessments on improved property. The Solid Waste, Hazardous Waste, Liquid Waste (Union Mine Wastewater Treatment Facility), and Litter Abatement programs (CSA #10) are funded by State grants, charges for services provided by the Department, fines for violations, designated special assessments (pass-through funds), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. A small amount of funding is received from other County departments, including the Department of Transportation for roadside litter abatement (West Slope) and the Health and Human Services Agency for public health-related services.



Fish & Wildlife Commission

RECOMMENDED BUDGET • FY 2023-24

MISSION

The Fish and Wildlife Commission is appointed by the Board of Supervisors for the purpose of advising the Board on matters related to the conservation of fish and wildlife and overseeing the expenditure of the Fish and Wildlife funds received from fines collected by the Courts.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5,059	5,000	5,000	0
Rev Use Money/Prop	(250)	0	0	0
Other Fin Sources	0	15,000	0	(15,000)
Fund Balance	0	6,468	18,000	11,532
Total Revenue	4,809	26,468	23,000	(3,468)
Services & Supplies	11,194	20,000	23,000	3,000
Contingency	0	6,468	0	(6,468)
Total Appropriations	11,194	26,468	23,000	(3,468)
FUND 1106 FISH & GAME TOTAL	6,385	0	0	0

MAJOR BUDGET CHANGES

Revenues

Other Financing Sources

(\$15,000) Decrease in Operating Transfers In based on the Fish and Wildlife Commission workplan for FY 2023-24.

Fund Balance

\$11,532 Increase in use of Fund Balance for the Commission to complete the workplan for FY 2023-24.

Appropriations

Services and Supplies

\$3,000 Increase in Services and Supplies for expenses related to the Commission's workplan for FY 2023-24.

(\$6,468) Reduction in Contingency, as the balance of funds will be used this year to complete the Commission's workplan.

RECOMMENDED BUDGET

This Budget is recommended at \$23,000, which is a decrease of \$3,468 (13%) when compared to the FY 2022-23 Adopted Budget. The General Fund has provided contributions in amounts ranging from \$12,000

Fish & Game Commission

RECOMMENDED BUDGET • FY 2023-24

to \$20,000 in prior years. In FY 2022-23, a \$15,000 General Fund contribution was provided in order for the Commission to complete its workplan.

Sources & Uses of Funds

This budget is made up of \$5,000 in fines and penalties revenue and \$18,000 in Fund Balance. During FY 2022-23, it is anticipated that up to \$23,000 will be spent on special projects and expenses related to the conservation of fish and wildlife and support of fishing derbies.

MISSION

The mission of the Planning and Building Department is to guide land use and development consistent with the General Plan, Building Codes, and related regulations by providing accurate, timely and courteous, professional and technical services to customers; maintain the County's unique quality of life; protect public safety and the environment; and promote economic vitality for current and future generations.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND PROGRAMS

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	8,817,369	8,965,500	8,731,500	(234,000)
IG Rev - State	0	275,000	885,000	610,000
Service Charges	2,280,776	3,047,428	2,480,544	(566,884)
Miscellaneous Rev	103,992	155,500	82,500	(73,000)
Other Fin Sources	259,314	3,237,331	1,965,000	(1,272,331)
Total Revenue	11,461,452	15,680,759	14,144,544	(1,536,215)
Salaries & Benefits	10,118,657	12,878,166	13,431,766	553,600
Services & Supplies	2,923,437	8,376,783	6,846,698	(1,530,085)
Other Charges	197,404	177,000	23,000	(154,000)
Fixed Assets	10,412	18,000	0	(18,000)
Other Fin Uses	1,082	120,000	14,000	(106,000)
Intrafund Transfers	2,449,006	2,818,392	2,993,008	174,616
Intrafund Abatement	(2,038,630)	(3,145,085)	(2,624,343)	520,742
Total Appropriations	13,661,368	21,243,256	20,684,129	(559,127)
FUND 1000 GENERAL FUND TOTAL	2,199,916	5,562,497	6,539,585	977,088

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

- (\$300,000) Decrease in Public Utility Franchise Fees revenue in the Tahoe Planning and Stormwater Division to align budget with prior year revenue.
- \$66,000 Increase in Vacation Home Rental (VHR) permit revenue in the Tahoe Planning and Stormwater Division (\$46,000), an approximate 30% increase, based on increased permit activity, and in the Long Range Planning unit (\$20,000) due to updated revenue estimates for FY 2023-24.

State Revenue

- \$500,000 Increase in the Economic Development Division due to a grant award from the California Public Utilities Commission (CPUC) for a Local Agency Technical Assistance (LATA) grant for a Broadband Network Design and Engineering Project.

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\$80,000 Increase in the Building Services Division due to a grant award from the California Automated Permit Processing (CalAPP) Program to implement an automated solar permit processing platform.

\$30,000 Increase in state revenue in the Long Range Planning unit due to increased use of SB2 Planning Grant for Community-Based Planning and decreased use of Local Early Action Planning Grant revenue.

Service Charges

\$13,741 Increase in interfund charges from Planning and Building Administration to Airports and Housing, Community, and Economic Development (HCED) to recover the cost of the Planning and Building Administration and Countywide Cost Allocation Plan charges from the divisions.

(\$25,000) Decrease in Building Division permit-related fees including Tahoe Regional Planning Agency (TRPA) application fee revenue.

(\$45,000) Decrease in grading application and inspection fee revenue in the Building Division based on prior year actuals from the new flat fee methodology.

(\$495,000) Decrease in Planning Division time and materials developer fees associated with a projected decrease of several on-call planning and environmental consultant contracts for large development projects in the prior year that are not anticipated to be needed in FY 2023-24.

\$3,000 Increase in planning and engineering services revenue in the Current Planning Unit to align budget with prior year actual revenue.

(\$18,625) Decrease in Code Enforcement Division fines based on projected enforcement and revenue recovery.

Miscellaneous Revenue

\$28,000 Increase in Miscellaneous Revenue in the Building Division Building Services and Current Planning Unit to align budget with prior year actual revenue.

(\$96,000) Decrease in reimbursement revenue from El Dorado Irrigation District (EID) for the Texas Hill Rezone, General Plan Amendment, and environmental services that were included in the prior year budget and not anticipated to be carried over into FY 2023-24.

(\$5,000) Decrease in Hearing Fee revenue in the Code Enforcement Division to align budget with prior year actual revenue.

Other Financing Sources

(\$1,000,000) Decrease in Operating Transfers In to the Economic Development Division from the American Rescue Plan Act (ARPA) fund due to the Broadband project schedule.

(\$123,620) Decrease in Operating Transfers In to the Building Division for the Certified Access Specialist Program (CASp) State Disability Fees, Commercial Grading Deposit draw-down, and TRPA allocation revenue based on anticipated activity for FY 2023-24.

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- (\$123,711) Decrease in Operating Transfers In to the Current Planning unit due to reduced developer project permit deposit draw-down revenue based on ongoing projects and anticipated activity for FY 2023-24.
- (\$35,000) Decrease in Operating Transfers In from various special revenue funds for the Long Range Planning Unit projects to projected spending on Professional Service contracts.
- \$10,000 Increase in Operating Transfers In to Code Enforcement from the Abate Dangerous Building Special Revenue Fund for the abatement of dangerous buildings that present an imminent threat or hazard to public health and/or safety based on anticipated activity.

Appropriations

Salaries and Benefits

- \$553,600 Increase in Salaries and Benefits of 4.3% from the FY 2022-23 Adopted Budget primarily due to Board-approved compensation increases.

Services and Supplies

- (\$1,076,552) Decrease in Professional Services in the Economic Development Division due to the reduction of ARPA-funded Broadband Design and Engineering work that is continuing from FY 2022-23.
- (\$688,711) Decrease in Professional Services primarily due to projected reductions in usage for Current Planning Unit on-call contracts for services.
- \$99,940 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years increasing their Liability insurance premium expense.
- \$80,900 Increase in Software Maintenance for the implementation of an automated solar permit processing platform.
- \$54,338 Increase in Services and Supplies across multiple objects to align budget with actual cost.

Other Charges

- (\$162,000) Decrease in Interfund Transfers in the Tahoe Planning and Stormwater Division due to a change in budget methodology where the Public Utility Franchise Fee services charges are budgeted as revenue in the department receiving them instead of Interfund Transfers.
- \$8,000 Increase in Other Charges across multiple objects to align budget with actual costs.

Fixed Assets

- (\$18,000) Decrease in Fixed Assets due to the purchase of a scanner in the prior year.

Operating Transfers Out

- (\$120,000) Decrease in Operating Transfers Out to Fleet due to the purchase of vehicles in the prior year.

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\$14,000 Increase in Operating Transfers to Fleet for the upgrade of a replacement vehicle to a larger vehicle because the original sedan could not hold all the equipment necessary for an inspection team to operate.

Intrafund Transfers

\$174,616 Increase in Intrafund Transfers primarily due to the Countywide Cost Allocation Plan charges.

Intrafund Abatement

\$520,742 Decrease in Intrafund Abatements primarily due to a reduced need for Transient Occupancy Tax (TOT) funding for the Economic Development Division related to the ARPA Broadband project.

DEPARTMENT BUDGET SUMMARY BY FUND – HOUSING, COMMUNITY & ECONOMIC DEVELOPMENT (HCED)

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	48,810	36,500	88,191	51,691
IG Rev - Federal	0	2,035,500	537,500	(1,498,000)
Service Charges	158,541	75,000	85,007	10,007
Miscellaneous Rev	304	150	150	0
Other Fin Sources	449,443	290,000	412,380	122,380
Fund Balance	0	1,374,456	1,571,613	197,157
Total Revenue	657,099	3,811,606	2,694,841	(1,116,765)
Salaries & Benefits	85,854	70,405	64,155	(6,250)
Services & Supplies	528	2,256,704	930,525	(1,326,179)
Other Charges	32,570	34,313	46,356	12,043
Intrafund Transfers	5,061	211,500	383,271	171,771
Intrafund Abatement	(5,061)	(211,500)	(383,271)	(171,771)
Contingency	0	1,450,184	1,653,805	203,621
Total Appropriations	118,953	3,811,606	2,694,841	(1,116,765)
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(538,146)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

\$51,691 Increase primarily due to Community Development Block Grant (CDBG) Revolving Loan Interest revenue and HOME Revolving Loan interest revenue based on outstanding loans.

Federal Revenue

(\$1,498,000) Decrease in Federal Funding due to CDBG funding received in the prior year.

Service Charges

\$10,007 Increase in Affordable Housing development fee revenue resulting from developer payment terms included in Development Agreements.

Other Financing Sources

\$122,380 Increase in principal loan/notes repayment in HOME Revolving Loans and CBGB Loans based on outstanding loans and prior year trends.

Fund Balance

\$197,157 Increase in Fund Balance primarily due to the HOME Revolving Loan funds.

Appropriations

Salaries and Benefits

(\$6,250) Decrease in Salaries and Benefits due to a vacancy in staff allocated to the program that resulted in savings.

Services and Supplies

(\$1,326,179) Decrease in Services and Supplies primarily due to CDBG-funded services in the prior year.

Other Charges

\$12,043 Increase in Interfund Transfers to recover the cost of the Planning and Building Administration and Countywide Cost Allocation Plan charges from the HCED.

Intrafund Transfers

\$171,771 Increase in Intrafund Transfers to HCED Administration from CDBG and HOME Revolving Loans.

Intrafund Abatement

(\$171,771) Increase in Intrafund Abatements to HCED Administration from CDBG and HOME Revolving Loans.

Contingency

\$203,621 Increase to appropriations for contingency in Affordable Housing fees due to developer payment terms included in Development Agreements (\$10,707) and to HOME Revolving Loans (\$193,064) with a slight offset by a decrease in CDBG Revolving Loans (\$150).

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DEPARTMENT BUDGET SUMMARY BY FUND – AIRPORTS ENTERPRISE FUND

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	255,487	254,013	251,721	(2,292)
IG Rev - State	21,144	0	0	0
IG Rev - Federal	82,982	257,760	447,239	189,479
Miscellaneous Rev	450,474	480,143	488,672	8,529
Other Fin Sources	79,065	419,995	383,742	(36,253)
Fund Balance	0	497,644	453,984	(43,660)
Total Revenue	889,151	1,909,555	2,025,358	115,803
Salaries & Benefits	281,508	359,655	407,652	47,997
Services & Supplies	466,983	930,517	953,085	22,568
Other Charges	492,303	502,194	477,321	(24,873)
Fixed Assets	0	59,620	187,300	127,680
Cap Fixed Assets	(693)	(59,620)	(187,300)	(127,680)
Intrafund Transfers	347,643	329,446	288,680	(40,766)
Intrafund Abatement	(347,643)	(329,446)	(288,680)	40,766
Reserves Budgetary	0	117,189	187,300	70,111
Total Appropriations	1,240,101	1,909,555	2,025,358	115,803
FUND 5114 AIRPORTS TOTAL	350,950	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

(\$2,292) Decrease in revenue from the rental of hangars and tie-downs at the airports to align budget with prior year revenue and updated projections.

Federal Revenue

\$189,479 Increase in Federal Aviation Administration grant funding for the Placerville (\$52,690) and Georgetown (\$136,789) Airports.

Miscellaneous Revenue

\$7,625 Increase in Fuel Sales at the Georgetown Airport to align budget with actual revenue.

\$904 Increase in Vehicle Parking and Hangar Transfer Fees at the Georgetown Airport.

Other Financing Sources

(\$36,253) Decrease in Operating Transfers In to the Placerville (\$16,735) and Georgetown (\$19,518) Airport accounts due to reduced General Fund support needed for airport operations.

Fund Balance

(\$43,660) Decrease in Fund Balance due to increased use of this funding for operations at the airports.

Appropriations

Salaries and Benefits

\$31,197 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

\$16,800 Increase in Temporary Employees for Extra-Help Airport Technician I/II support for both the Georgetown and Placerville Airports.

Services and Supplies

\$12,230 Increase in Professional Services primarily for obstruction removal at the Georgetown Airport funded by federal grant revenue.

\$10,650 Increase in Bulk Fuel Purchases to align budget with actual costs.

(\$312) Decrease in Services and Supplies across multiple objects to align budget with actual costs.

Other Charges

\$18,034 Increase in depreciation at the Placerville Airport (\$19,927) and for Airport Administration (\$1,400), which is offset by a decrease from the prior year at the Georgetown Airport (\$3,293).

\$31,901 Increase in Interfund Transfers to recover the cost of Planning and Building Administration from the Airports Enterprise Fund.

(\$74,808) Decrease in Interfund Transfers primarily due to a change in budgeting methodology wherein the charges for Community Development Finance and Administration services will instead be reflected in the Countywide Cost Allocation Plan.

Fixed Assets

\$141,300 Increase to Fixed Assets due to Obstruction Removal, Beacon Design and the Automated Weather Observing System (AWOS) projects.

(\$71,189) Decrease in Fixed Asset Equipment purchases due to the purchase of Fixed Assets in the prior year.

\$57,569 Increase in Capitalized building improvements due to a change in budget methodology where this is now budgeted in Fixed Assets Capitalization.

Fixed Assets Capitalization

(127,680) Decrease due to fixed assets changes mentioned above.

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Intrafund Transfers

(\$40,766) Decrease in Intrafund Transfers to Airport Administration from the airports to recover the cost of administration.

Intrafund Abatement

\$40,766 Decrease in Intrafund Abatements to Airport Administration from the airports to recover the cost of administration.

Budgetary Reserves

\$70,111 Increase in Designation of Fund Balance due to increases at both Placerville (\$71,731) and Georgetown (\$32,000) Airports, offset by a decrease in Administration (\$33,620), due to capitalization of fixed assets.

PROGRAM SUMMARIES

Department Structure

The Planning and Building Department consists of an Administration unit along with eight Divisions, which include a variety of sub-units. There have been significant changes to the structure of the Department in recent years, most notably the addition of the Airports, Cemeteries, and Commercial Cannabis Divisions; however, the Department continues to evaluate options and reallocate programs and services to effectively and efficiently meet the needs of the public, enhance its level of service and customer interactions, and fulfill the mission of the Department.

Administration

The Administration unit provides executive leadership and oversight for the Planning and Building Department. The Director's salary cost, along with the salary costs of other executive staff, is allocated to the other Divisions in the Department, so the remaining expenditures are related to the general support costs for Planning and Building operations. The Administrative unit currently consists of 4 FTEs, including the Director of Planning and Building, the Assistant Director of Planning and Building, and two support staff.

Building Division

The Building Division is a regulatory agency mandated by the State of California to enforce laws and regulations to assure healthy, safe, sustainable, and accessible buildings and grounds in our community. The Division's philosophy is to be compassionate, efficient, and customer-friendly public servants who always strive to reduce the burden on our customers. The Building Division employees are spread across four groups, including Field Inspection, Plan Check, Permit Center, and File Room operations. These functions are overseen by the Deputy Director of Building on both the West Slope and in the Tahoe Basin.

The Building Division provides building and grading permit review, issuance, and inspection services for all unincorporated areas of El Dorado County. The Building Division also regulates building construction from the initial application through final inspection to ensure fire- and life-safety for code compliance. Permit types include residential and non-residential buildings, grading, repair, alteration and miscellaneous activities.

Additionally, the Building Division provides services for other agencies such as California Title 14 enforcement for each County Fire District, and through a Memorandum of Understanding (MOU) with the Tahoe Regional Planning Agency (TRPA) it provides services including plan review and enforcement of all TRPA regulations and standards.

The Building Division is also responsible for maintaining official permanent records of all permitting activities. The Division provides support and assistance to various agencies, departments, and other divisions within the Planning and Building Department such as the Economic Development Division, Code Enforcement Division, Utility Districts, Community Services Districts, Planning Division, Department of Transportation, and Environmental Management Department.

The State requires the Building Division to establish fees to offset the cost of enforcement activities. These revenues are obtained through permit and administration fees. Additional revenue is obtained from the administration of TRPA's Code of Ordinances. The Building Division also collects the fees for distribution to associated permitting agencies.

Code Enforcement Division

The purpose of the Code Enforcement Division is to protect the health and safety of County residents by enforcing minimum standards for property maintenance as well as procedures for abatement of public nuisances. Code Enforcement staff perform investigations and enforce violations of the County Code and other related codes and ordinances for all applicable County departments. The Code Enforcement Division is also responsible for handling administrative hearings for violations.

Investigations are initiated by responding to citizen inquiries and complaints as well as upon the request of other health and safety agencies. Enforcement actions specifically address safety-related or non-permitted items such as illegal businesses, fire hazards, and substandard or dangerous housing.

In the last four years, the Code Enforcement Division has taken on additional enforcement efforts as a result of County Ordinances pertaining to signs, oak trees, cannabis cultivation, and Vacation Home Rentals (VHRs). Code Enforcement staff also work with the Sheriff's Office during the cannabis cultivation season to execute cannabis search warrants, which allows for the enforcement of violations of the Building Code that are committed to supporting the cannabis grows, such as unpermitted structures or illegal wiring.

Code Enforcement is also used for the initial investigation and subsequent tracking of complaints that may affect multiple departments. This Division is primarily funded by the General Fund, with some offsetting revenues from enforcement fines, administrative hearings, and other fees.

Economic Development Division

The Economic Development Division is responsible for the development of strategies and programs to stimulate business growth and economic expansion in El Dorado County, with the added component of processing priority Economic Development projects within the Department along with Planning Division staff.

Economic Development activities include efforts to retain businesses that already exist in the County or that may be interested in expansion, and the attraction of new businesses; developing and implementing technical assistance to enhance local employment and coordinating programs and services with County departments and community organizations; maintaining a dedicated Countywide Economic Development Project Team that provides timely, professional, and accurate business liaison services to businesses looking to expand or locate

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in the County; and creating an overall business-friendly atmosphere. The Division also provides staff assistance to the Community and Economic Development Advisory Committee (CEDAC).

The Economic Development Division is primarily funded by Transient Occupancy Tax (TOT) revenues, which are collected and dispersed through the General Fund. Economic Development has also received multiple grants and allocated funding to fund various current and future planned Broadband projects for targeted unserved and/or underserved areas throughout the County.

Planning Division

The Planning Division is responsible for developing, implementing and maintaining the General Plan and Zoning Ordinance, the processing of discretionary applications and ministerial permits, performing the planning review of plans associated with building permits, and responding to general land-use inquiries from the public. The Planning Division employees are spread across Current Planning, the Permit Center, Long Range Planning, and Administration and Support Staff, which also provides assistance to the Planning Commission and Zoning Administrator. These functions are overseen by the Deputy Director of Planning and are separated into two functional land use units, the Current Planning unit and Long Range Planning unit. Additionally, the Current Planning unit is further separated into two core groups: Discretionary Projects and the Permit Center, as discussed below.

Discretionary Projects

The Discretionary Projects unit focuses on processing non-County-initiated discretionary development applications such as Tentative Subdivision Maps, Conditional Use Permits, and Rezone Applications subject to the provisions of California Environmental Quality Act (CEQA) analysis. Staff provide information to the public regarding the development review process and the status of existing projects. Discretionary development projects are reviewed by staff and may require additional review or approval by the Director, the Zoning Administrator, the Board-appointed Planning Commission, or the Board of Supervisors. The Planning Commission reviews matters related to planning and development such as specific plans, rezoning, conditional use permits, and subdivisions that are more complex and potentially more controversial than those reviewed by the Zoning Administrator. Depending upon provisions in the County Code, the Commission or Zoning Administrator either approves/denies or makes recommendations to the Board regarding proposed land use projects. The primary revenue source for the Discretionary Projects unit is developer-funded application fees, which consist of both flat fees and time and materials (T&M) billing.

Permit Center

The Permit Center unit is responsible for processing ministerial planning applications such as Administrative Permits, Temporary Use Permits, and Williamson Act Contracts. The Permit Center issues zoning verification letters and business licenses, and provides Planning review of commercial, residential and agricultural building and grading permits. The unit is also responsible for responding to phone and email inquiries from the public, and for providing information to the public on planning- and zoning-related questions at the Planning Permit Center Counter. The primary source of revenue for the Permit Center is permit fees collected. Because a significant amount of Permit Center staff time is spent answering planning questions from the public in advance of a formal application, a portion of this unit is offset by General Fund revenue.

The Planning Division also functions as the County liaison for coordination with the Federal Emergency Management Agency (FEMA) for floodplain management and the California Department of Water Resources on floodplain management issues. Floodplain management tasks include providing local and federal floodplain information to the community and ensuring compliance with the Local Floodplain Management Plan.

Long Range Planning Unit

The Long Range Planning unit (LRP) is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances and programs that support the goals and objectives of the County's General Plan. Long range planning involves highly complex and diverse land use decisions that require a careful balancing of competing economic, environmental and social interests. The LRP unit consists of two core groups: Land Use Planning and Housing, Community, and Economic Development (HCED), and these functions are also overseen by the Deputy Director of Planning.

Long Range Planning's Mission Statement is to "Serve the needs of El Dorado County's current and future residents, businesses and visitors by providing accurate information, impartial analysis, and forums for stakeholder discussions to support well-informed long range planning decisions; and facilitating implementation of Board-adopted plans, policies, and ordinances."

Land Use Planning

The Land Use Planning unit oversees General Plan implementation and monitoring, General Plan Amendments and Element updates, Zoning Ordinance updates, development of new ordinances, and development of community design standards.

Land Use Planning staff collaborate with Department of Transportation (DOT) staff on growth projections for the Traffic Impact Fee (TIF) Major Updates, implementation of SB 743 (Vehicle Miles Traveled metric for transportation projects subject to CEQA), and interagency coordination with the El Dorado County Transportation Commission (EDCTC) and Sacramento Area Council of Governments (SACOG) on EDCTC's Regional Transportation Plan and SACOG's Metropolitan Transportation Plan/Sustainable Communities Strategy (MTP/SCS).

Housing, Community, and Economic Development

The Housing, Community, and Economic Development (HCED) program's mission is to administer and expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. The HCED program is directed by the policy and objectives of the Board of Supervisors and the Housing Element of the County General Plan. HCED is responsible for implementing and managing related housing programs and special projects to meet those objectives in addition to reporting progress to the Board, the State and other local agencies.

The Community Development Block Grants (CDBG) and HOME Investment Partnerships Program (HOME) grants provide low-interest loans to qualifying low-to-moderate-income households in the unincorporated areas of the County for housing repair and gap-financing to purchase their first home. CDBG Economic Development (CDBG-ED) grants create or preserve jobs in the unincorporated area of the County by providing business loans and technical assistance to business owners and low-to-moderate-income entrepreneurs for business expansion or startups. Loan repayments provide for a revolving loan fund for ongoing CDBG, HOME and CDBG-ED activities.

Significant current projects for FY 2023-24 include a General Plan Safety Element Update, a General Plan Five-Year Review, finalizing the Community Design Standards, conducting major amendments to the Zoning Ordinance for Communication Facilities, Signs, and Oak Resources Conservation, updating the Eco-Preserve Fee, adopting Pre-Approved Accessory Dwelling Unit (ADU) Plans, and preparing an Affordable Housing ordinance. The Long Range Planning unit is primarily funded by

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General Fund revenue, with a portion of costs offset by various state and federal grant funding as well as special revenue funds.

Tahoe Planning, Stormwater and Vacation Home Rental Division

The Tahoe Planning and Stormwater Division is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances and programs that support the goals and objectives of the County's General Plan and the Tahoe Regional Planning Agency's (TRPA) Regional Plan in the Lake Tahoe Basin portion of the County. This Division oversees Tahoe Current and Long Range Planning activities such as processing ministerial and discretionary project applications, and stormwater review for building and grading permits, the Tahoe Housing Policy, the Memorandum of Understanding (MOU) with TRPA, Environmental Improvement Program Policy and Implementation, the implementation and management of the Vacation Home Rental (VHR) Ordinance, and all County stormwater activities.

Stormwater staff manage the implementation of the National Pollutant Discharge Elimination System (NPDES) program. The NPDES program consists of two permits: one for the West Slope and the other for the Lake Tahoe Basin.

West Slope Stormwater Management Program

The West Slope Stormwater Management Program primarily focuses on implementing the requirements outlined in the State of California Phase II NPDES Permit. This Permit requires the County to address high-priority water quality issues identified within the urbanized areas of El Dorado County to enhance surface water quality.

Lake Tahoe Stormwater Management Program

The Lake Tahoe Stormwater Management Program primarily focuses on implementing the requirements outlined in the Lake Tahoe Phase I NPDES Permit. This Permit requires the County to reduce fine sediment particle discharges to Lake Tahoe within the framework of the Lake Tahoe Total Maximum Daily Load.

These Stormwater management programs support General Plan Implementation Measure PS-L: Develop and implement a countywide drainage management program.

Primary revenue sources for the Tahoe Planning and Stormwater Division include General Fund, developer reimbursement, VHR permit fees, and Public Utility Franchise Fees (PUFF) equal to 50 percent of NPDES program costs.

Commercial Cannabis Division

The Commercial Cannabis Division is responsible for the oversight of commercial cannabis activities in the County, including the management of the permitting process, monitoring compliance, and coordinating with other County departments and agencies as needed.

Permitting activities for Commercial Cannabis includes an optional pre-application process that allows applicants to discover the possible variables/issues in their project before starting the application process, which can take a significant amount of time for staff to complete. The application process includes a commercial cannabis use permit, which is a conditional use permit as part of the land entitlement process. In addition, and in conjunction with the use permit, applicants will go through the commercial cannabis annual operating permit

process. This process includes a review of the cannabis activities by several County departments, including Agriculture, Weights and Measures, Chief Administrative Office, County Counsel, Environmental Management, Planning and Building, and Sheriff's Office. After approval of the Commercial Cannabis Use Permit and Commercial Cannabis Annual Operating Permit, the business will enter the Commercial Cannabis Monitoring Program, which the County operates to ensure that cannabis businesses adhere to the rules in the voter-approved ballot measures. After a full year in the program, a commercial cannabis business must renew its commercial cannabis annual operating permit. At that time, the County will assess the business's performance and review potential changes to the business's operations.

The Commercial Cannabis Division is primarily funded by General Fund revenue at this time, with a portion of costs offset by Commercial Cannabis permit fees. Cannabis Tax revenues are reflected in the General Fund – Other Operations (Department 15) budget.

Airports Division

The Airports Division is responsible for administering both of the County-owned and operated airports, which are located in Placerville and Georgetown, and provides for oversight of capital improvement projects at both airports. These airports play an important role in the safety, efficiency, and sustainability of the County's communities, as well as enhance the quality of life and mobility by connecting these communities with business services, emergency response, fire suppression, law enforcement, tourism and travel.

The primary source of funding is provided through the sale of aviation fuel, rental of tie-downs and hangars at the airports, State Aviation funds and other miscellaneous revenue. The Division also receives a General Fund contribution to support operations at the Placerville and Georgetown Airports, which provides a contribution to the airports to allocate property tax representative of the amount collected at the airports. Additionally, federal and state grants, as well as an Accumulative Capital Outlay/General Fund contribution, are received to fund the capital improvement projects at both airports.

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

Cemeteries Division

The Cemeteries Division is responsible for administering and maintaining 17 public cemeteries throughout the County, eight of which are actively used for burials. Administrative activities include coordinating or contracting for landscape maintenance; selling plots, crypts, and niches; making arrangements for burials; and responding to public inquiries. The Division also assists with the work of two advisory committees, one associated with three Georgetown Zone of Benefit cemeteries, and the other associated with countywide cemeteries.

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

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BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost*	Staffing
1000 - GENERAL FUND	\$ 20,684,129	\$ 14,144,544	\$ 6,539,585	
3700000 - BP: ADMINISTRATION	\$ 3,767,483	\$ 278,169	\$ 3,489,314	4
3710100 - BP: BUILDING SERVICES	\$ 6,271,629	\$ 8,153,000	\$ (1,881,371)	43
3720200 - BP: CURRENT PLANNING SERVICES	\$ 3,753,044	\$ 2,217,500	\$ 1,535,544	21.75
3725250 - BP: TAHOE PLANNING & STORMWATER	\$ 1,324,456	\$ 500,000	\$ 824,456	7.25
3730300 - BP: LONG RANGE PLANNING	\$ 1,855,269	\$ 746,000	\$ 1,109,269	7.75
3740000 - BP: ECONOMIC DEVELOPMENT	\$ 2,000,000	\$ 2,000,000	\$ -	4.75
3750500 - BP: CODE ENFORCEMENT	\$ 1,146,891	\$ 155,875	\$ 991,016	9
3760100 - BP: COMMERCIAL CANNABIS	\$ 179,781	\$ 60,000	\$ 119,781	1
3530300 - CEMETERY	\$ 385,576	\$ 34,000	\$ 351,576	1.83
1108 - HOUSING, COMMUNITY & ECONC DEV	\$ 2,694,841	\$ 2,579,841	\$ 115,000	0.5
5114 - AIRPORTS	\$ 2,025,358	\$ 1,712,488	\$ 312,870	
3540400 - AIRPORTS - ADMINISTRATION	\$ 50,000	\$ 50,000	\$ -	3.17
3540410 - AIRPORTS - PLACERVILLE	\$ 1,417,865	\$ 1,236,135	\$ 181,730	
3540420 - AIRPORTS - GEORGETOWN	\$ 557,493	\$ 426,353	\$ 131,140	
Grand Total	\$ 25,404,328	\$ 18,436,873	\$ 6,967,455	104

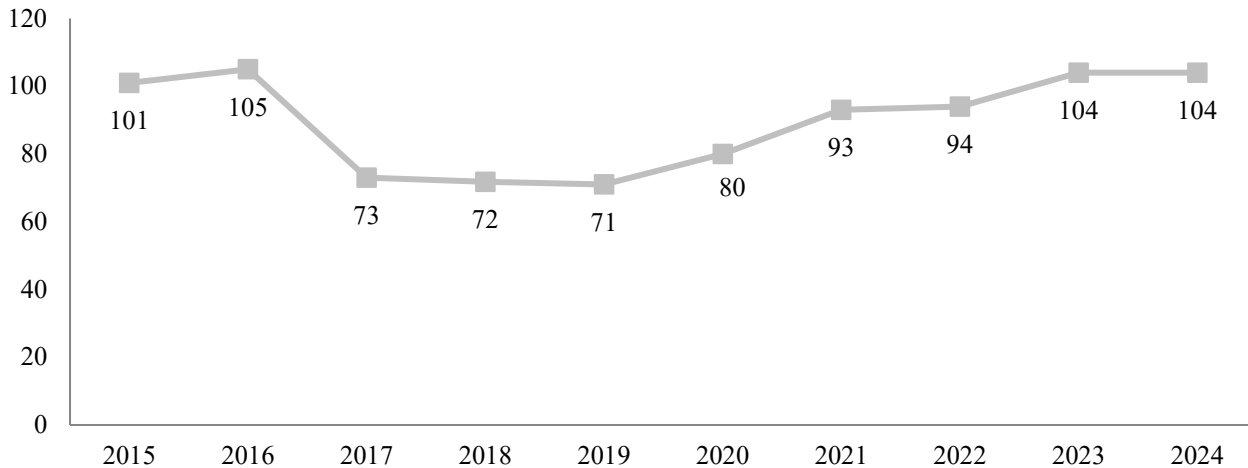
*Does not include Transient Occupancy Tax as part of Net County Cost

STAFFING TREND

Staffing has fluctuated over the last 10-year period due to changes in organizational structure and the addition of several programs to the Planning and Building Department.

Starting in FY 2013-14, because of the structure of the budget, the Planning and Building Department budget included the allocations for the Community Development Services Administration and Finance Division. The Administration and Finance Division was organized into a separate department in FY 2016-17, resulting in a significant decrease in FTEs to 73. In FY 2017-18 and 2018-19, further changes were made as a result of the transition from the Community Development Agency model to a stand-alone Planning and Building Department. During FY 2019-20 and 2020-21, several new programs were transferred from other departments or created and added to the Department, including the Economic Development Division, Vacation Home Rental permitting and enforcement program, Airports and Cemeteries Divisions, and the Commercial Cannabis Division (22.0 FTEs).

During FY 2022-23, a vacant Assistant Building Inspector allocation was alternately filled with a Building Inspector I/II/III allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation. Also, during FY 2022-23, a vacant Administrative Analyst I/II allocation was alternately filled with the Administrative Technician allocation, and the Department is requesting this underfill be carried over into FY 2023-24 per Personnel Rule 505.1. There are no additions proposed to the recommended budget. The total allocation for the Department is recommended at 104.0 FTE allocations.



RECOMMENDED BUDGET

The overall Planning and Building Department Budget, including all General Fund programs, HCED, and the Airports Enterprise fund, is recommended at \$25,404,328, which is a decrease of \$1,560,089 (5.8%) when compared to the FY 2022-23 Adopted Budget. The Department's budgeted Net County Cost reflects General Fund support of \$6,967,455, an increase of \$940,753 (15.9%) when compared to the FY 2022-23 Adopted Budget. This figure does not include Transient Occupancy Tax (TOT) funding, which is appropriated in Department 15 - General Revenues and Other Operations and is transferred to the Department. In total, Planning and Building is receiving \$2,185,088 in Transient Occupancy Tax funding. The majority of this TOT funding is to fund the Economic Development Division, with additional ongoing allocations to fund Community Planning efforts in the Long Range Planning unit, a Code Enforcement Officer position in the Code Enforcement Division, a Sr. Development Technician position in the Vacation Home Rental Program, and a carryover funding contribution in the Airports Division from FY 2022-23 for the completion of an Economic Development Study for the Placerville and Georgetown Airports. The increase in the General Fund contribution is mostly attributable to Board-approved compensation increases and projected decreases in Permit and Fee revenue. Overall, Department revenues have decreased by \$2,500,842 (11.9%) due to decreased Permit and Fee revenue and ARPA funding for Economic Development for projects that will be completed and reimbursed in future budget years.

General Fund Programs

The majority of the Department Budget is in the General Fund. This includes Planning and Building Administration, the Building Division, Current Planning unit, Long Range Planning unit, Tahoe Planning, Stormwater and VHR Division, Economic Development Division, Code Enforcement Division, Cemeteries Division, and the Commercial Cannabis Division. This Budget is recommended at \$20,684,129, which is a decrease of \$559,127 (2.6%) when compared to the FY 2022-23 Adopted Budget. Revenues have decreased by \$1,536,215 (9.8%) due to the reduction of ARPA funding and the anticipated decrease in permit and fee activity.

Special Revenue Funds

Non-General Fund portions of this budget include the Airport Enterprise Fund (Fund 5114), Special Aviation (1105), Housing, Community and Economic Development (HCED) (Fund 1108), Placerville Union Cemetery (Fund 1119), Development Services Countywide Special Revenue Fund (Fund 1237), El Dorado Development Project Fund (Fund 1374), and the Rare Plant Preserve Fund (Fund 3095). These funds are each balanced and

Planning and Building

RECOMMENDED BUDGET • FY 2023-24

show as no Net County Cost, but some funds receive a General Fund contribution. Detailed tables for all Special Revenue Funds are located in the Special Revenue Funds portion of this Budget book.

Some Special Revenue Funds are not budgeted to expend any funds in FY 2023-24; the revenue shown is Fund Balance only and the appropriations are Contingency only. These include the Placerville Union Cemetery Special Revenue Fund and El Dorado Development Project Fund.

Airports Enterprise Fund

The Airports Enterprise Fund budget is recommended at \$2,025,358, which is an increase of \$115,803 (6%) when compared to the FY 2022-23 Adopted Budget. This change is mostly due to federally funded projects at the Placerville and Georgetown Airports. A transfer in from the General Fund to each airport has occurred historically as a property tax offset. This amount has generally been approximately \$30,000 for the Placerville Airport and \$3,500 for the Georgetown Airport. In addition, the Georgetown Airport has received additional funding of approximately \$15,000 each year for operational needs. Beginning in FY 2020-21, an additional General Fund contribution was needed in order to continue the operation of both airports. For FY 2023-24, the total budgeted amount of General Fund is \$181,730 for the Placerville Airport and \$131,140 for the Georgetown Airport. The Department plans to develop an Economic Strategy for both airports in order to bring in additional revenues for this program to minimize the amount of General Fund required for operation, maintenance, and capital airport needs. For FY 2023-24, \$50,000 of TOT funding is being carried over from FY 2022-23 for this purpose.

Housing, Community and Economic Development (HCED)

The HCED budget is recommended at \$2,694,841, which is a decrease of \$1,116,765 (29%) when compared to the FY 2022-23 Adopted Budget. This budget varies widely based on changes to grant funding each year for the program.

CAO Adjustments

The Department requested additional appropriations that were deferred in the Recommended Budget and will be considered in the fall with the Adopted Budget. This includes several supplemental requests for the Airports Division, totaling \$363,000, to be funded by the General Fund. There were also requests for \$309,500 in General Fund support for various Cemeteries projects after the Board requested that the department make a list of cemetery projects for consideration. These requests for Airports and Cemeteries are not included in the Recommended Budget but may be added should the year end with a higher than anticipated General Fund balance.

The Building Division requested two additional vehicles to reduce their reliance on Fleet pool vehicles, and the Tahoe Planning, Stormwater and VHR Division requested a new vehicle so every staff person in the office would have a vehicle. These vehicle requests totaling \$120,000 are not included in the Recommended Budget but may be added should the year end with a higher than anticipated General Fund balance.

Sources & Uses of Funds

The Planning and Building Department receives the bulk of its revenue through permit fees. The Department is also funded partially by mitigation measure-related funding, including rare plant mitigation payments, which are collected in Special Revenue Fund 3095, Rare Plant Preserve. The Current Planning unit collects deposits for time and material projects in Special Revenue Fund 1237, Development Services.

The Cemetery and Airports Divisions also rely on a combination of several special revenue funds, state and federal grant funding, user fee revenue and General Fund contributions, both for property tax offsets and to fund capital improvements and operations. Lastly, the division receives pass-through funds for Special Districts and Zone of Benefit.

Other funding sources include other fees for services, federal and state grant revenues, Public Utility Franchise Fee Revenue, and discretionary General Fund revenue, including Transient Occupancy Tax.



MISSION

The County Surveyor is responsible for providing information to the public on the complex issues of property ownership and for the timely review of all parcel maps, subdivision maps, records of survey, lot line adjustments, certificates of compliance, street names and addresses, Abandonment of Public Easements and Irrevocable Offers of Dedication to facilitate development and serve the public, County departments and outside agencies.

The County Surveyor is also responsible for the Geographic Information System (GIS) and Mapping Division, which oversees and manages the overall operation, maintenance and enhancements made to the Enterprise GIS system. This system is used to serve and support the County, the public, as well as external agencies, for information related to permitting, addressing, parcels, streets and roads, infrastructure, and public safety. It provides this information through the use of GIS maps, data, viewers, mobile applications, and dashboards.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	153,008	384,118	234,980	(149,138)
Miscellaneous Rev	35,176	0	0	0
Total Revenue	188,183	384,118	234,980	(149,138)
Salaries & Benefits	1,521,525	1,818,752	1,883,132	64,380
Services & Supplies	125,177	125,606	145,408	19,802
Other Charges	2,349	1,500	1,500	0
Other Fin Uses	0	42,000	0	(42,000)
Intrafund Transfers	10,439	3,348	0	(3,348)
Intrafund Abatement	(10,100)	(8,000)	(8,000)	0
Total Appropriations	1,649,390	1,983,206	2,022,040	38,834
FUND 1000 GENERAL FUND TOTAL	1,461,207	1,599,088	1,787,060	187,972

MAJOR BUDGET CHANGES

Revenues

(\$149,138) Decrease in Service Charges due to a Board-approved phased approach to fee increases instead of full cost recovery based on a fee study.

Appropriations

Salaries and Benefits

\$63,182 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Surveyor

RECOMMENDED BUDGET • FY 2023-24

\$6,126 Increase in Salaries and Benefits costs due to vacancies in the department that are budgeted to accommodate hiring experienced staff with the maximum cost of employee benefit elections.

(\$4,928) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

\$16,000 Increase in Software Maintenance costs due to total costs for software maintenance budgeted in the Surveyor's budget for other departments to prevent appropriations errors.

\$3,302 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

\$500 Increase due to adjustments in multiple objects to align with actual costs.

Other Financing Uses

(\$42,000) Decrease in Operating Transfers Out due to the purchase of a replacement vehicle purchased in FY 2022-23.

Intrafund Transfers

(\$3,348) Decrease in Mail and Stores Intrafund Transfers due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

PROGRAM SUMMARIES

Addressing/Road Name Services

The State-mandated functions are applicable to the California Business and Professions, Resources, and Government Codes including structure and suite addressing for building permits, and collaboration with emergency services.

Administration

Administration provides oversight, direction and support for the Department, including Services and Supplies and Fixed Asset line items, and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support, and clerical operations.

Geographic Information Services

The GIS Program is responsible for managing hundreds of thousands of GIS data records through desktop, online, and mobile-based ESRI software applications that support County-wide addressing, permitting, property tax, Economic Development, Planning, Public Health and Safety, Census and Elections, and Transportation operations. The GIS Team provides data, mapping, application support and development, and GIS consulting services to County departments, external agencies and the public. The GIS integrates data from and to other County systems like TRAKiT and Megabyte to provide more effective and efficient data information sharing.

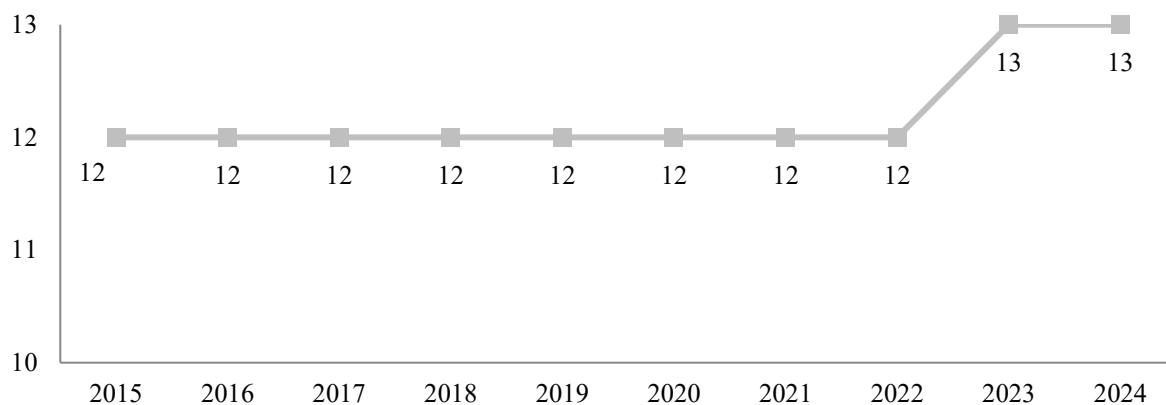
Surveyor Services

Licensed Surveyors in the Office perform state-mandated functions applicable to the California Business and Professions, Resources, and Government Codes, including Map Checking and Certificate of Compliance issues.

STAFFING TREND

The Surveyor's Office staff allocation has changed very little over the past 10-year period. With the FY 2022-23 Recommended Budget 1.0 FTE Surveyor Technician was added in order to better support succession planning and provide more capacity in Surveying Services. The staff allocation for FY 2023-24 is recommended the same as FY 2022-23 at 13 FTEs.

One vacant Development Aide I/II and one vacant Associate Land Surveyor were alternately filled during FY 2022-23 with an Administrative Technician and an Assistant in Land Surveying, respectively, due to changing programmatic needs. The Recommended Budget revises the allocations to match the current classification of the allocations.



RECOMMENDED BUDGET

The Budget is recommended at \$2,022,040, which is an increase of \$38,834 (2%) compared to the FY 2022-23 Adopted Budget. The General Fund provides 88.4% of the funding for the Department and is increasing by \$187,972 (11.8%) when compared to the FY 2022-23 Adopted Budget.

Surveyor

RECOMMENDED BUDGET • FY 2023-24

The Recommended Budget represents an overall decrease of \$149,138 (38.8%) in revenue due to a Board-approved phased approach to fee increases instead of a full cost recovery based on a fee study.

Sources & Uses of Funds

The budget for the Surveyor is primarily funded with discretionary General Fund revenue with some offset from service fee revenue.

MISSION

The mission of the Department of Transportation is to serve our residents by providing a safe, reliable, sustainable and fiscally responsible transportation system that enhances the quality of life for El Dorado County citizens.

DEPARTMENT BUDGET SUMMARY BY FUND – COUNTY ENGINEER

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	722,595	863,500	869,491	5,991
Miscellaneous Rev	49	2,000	2,000	0
Other Fin Sources	442,119	458,000	902,500	444,500
Total Revenue	1,164,764	1,323,500	1,773,991	450,491
Salaries & Benefits	490,722	613,907	726,015	112,108
Services & Supplies	22,459	60,000	490,250	430,250
Other Charges	577,300	650,189	578,704	(71,485)
Intrafund Transfers	102,968	122,500	112,000	(10,500)
Total Appropriations	1,193,448	1,446,596	1,906,969	460,373
FUND 1000 GENERAL FUND TOTAL	28,685	123,096	132,978	9,882

MAJOR BUDGET CHANGES

Revenues

Service Charges

\$5,991 Increase in revenues for development project billings based on current-year activity and anticipated revenue in FY 2022-23 for developer deposits and County Engineer time and material charges (\$8,991) offset by minor decreases in other charges (\$3,000).

Other Financing Sources

\$444,500 Increase in Operating Transfers into the County Engineer program due to an increase in developer deposits from deposit accounts.

Appropriations

Salaries and Benefits

\$89,637 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

\$22,471 Increase in Health Insurance costs due to rate increases and employee election changes.

Services and Supplies

\$425,000 Increase in Professional and Specialized Services due to the insufficient staffing to perform plan checking and inspection work for development projects funded by developer deposits.

Transportation

RECOMMENDED BUDGET • FY 2023-24

\$5,250 Increase across multiple objects to align the budget with actual and projected costs.

Other Charges

(\$71,485) Decrease in Interfund expenses due to decreased County Engineer work performed by staff and reimbursed to Road Fund Engineering.

Intrafund Transfers

(\$10,500) Decrease in Intrafund transfers primarily due to decreased County Counsel charges for developer project work.

DEPARTMENT BUDGET SUMMARY BY FUND – EROSION CONTROL

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(12,432)	0	0	0
IG Rev - State	952,374	705,330	792,414	87,084
IG Rev - Federal	1,176,621	6,168,272	4,879,951	(1,288,321)
Service Charges	200,868	335,752	263,005	(72,747)
Other Fin Sources	27,802	200,000	575,000	375,000
Fund Balance	0	(49,805)	16,930	66,735
Total Revenue	2,345,232	7,359,549	6,527,300	(832,249)
Salaries & Benefits	365,451	411,389	451,875	40,486
Services & Supplies	1,622,781	6,301,915	5,250,908	(1,051,007)
Other Charges	3,669	2,500	30,000	27,500
Intrafund Transfers	388,968	643,745	794,517	150,772
Total Appropriations	2,380,869	7,359,549	6,527,300	(832,249)
FUND 1101 EROSION CONTROL TOTAL	35,637	0	0	0

MAJOR BUDGET CHANGES

Revenues

State Revenue

\$577,414 Increase in revenue from the Water Resources Control Board due to the schedule for the Meyers Stream Project.

(\$126,983) Decrease in California Tahoe Conservancy (CTC) funding mostly due to the schedule of the South Tahoe Greenway Shared Use Trail Project.

(\$363,347) Decrease in Caltrans State funding due to projects in the prior year that are not continued into FY 2023-24.

Federal Revenue

\$152,613	Increase in Erosion Control U.S. Forest Service Funding mostly due to the schedule for the County Service Area (CSA) 5 Erosion Control, Oflyng Water Quality, and Meyers Stream Environment Zone / Erosion Control projects.
(\$764,087)	Decrease in Congestion Mitigation and Air Quality Improvement (CMAQ) funding due to projects in the prior year that are not continued into FY 2023-24.
(\$526,847)	Decrease in Surface Transportation Program funding due to projects in the prior year that are not continued into FY 2023-24.
(\$150,000)	Decrease in federal funding due to a decrease in new American Rescue Plan Act (ARPA) revenue, driven by the work planned for the year in the Capital Improvement Plan.

Other Charges

(\$72,747)	Decrease in charges to the Tahoe Regional Planning Agency (TRPA) primarily due to the CSA 5 Erosion Control Project, Meyers Stream Environment Zone / Erosion Control Project, and San Bernardino Class I Bike Trail Project budgets and schedules.
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Other Financing Sources

\$375,000	Increase in Operating Transfers In from CSA 5 for the CSA 5 Erosion Control Project and the American Rescue Plan Act Special Revenue Fund for the South Upper Truckee Water Project.
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Fund Balance

\$49,805	Increase in Fund Balance due to the fund starting last fiscal year with a negative fund balance, with this year starting with no fund balance revenue.
\$16,930	Increase in funding from designations to empty the designation, as during the transition to the new fiscal system in FY 2017-18, a portion of the available balance of the subfund was placed in this designation account.

Appropriations

Salaries and Benefits

\$29,639	Increase in Salaries and Benefits primarily due to Board-approved compensation increases.
\$10,847	Increase in Health Insurance costs due to rate increases and employee election changes.

Services and Supplies

(\$1,051,007)	Decrease Construction and Engineering contracts (\$843,903) and Professional and Specialized Services (\$207,104), due to the Capital Improvement Plan scheduled projects described above.
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Transportation

RECOMMENDED BUDGET • FY 2023-24

Other Charges

\$20,000 Increase in Right of Way charges due to Board-approved Capital Improvement Plan scheduled projects.

\$7,500 Increase in Interfund transfers primarily due to increased County Counsel charges.

Intrafund Transfers

\$150,772 Increase in Intrafund transfers from Erosion Control to the Road Fund due to an increase in the associated overhead attributed to increased Erosion Control work, driven by the work planned for the year in the Capital Improvement Plan.

DEPARTMENT BUDGET SUMMARY BY FUND – ROAD FUND

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	41,110	235,000	154,500	(80,500)
License, Pmt, Fran	1,439,161	757,925	1,000,000	242,075
Rev Use Money/Prop	(368,570)	(22,024)	27,973	49,997
IG Rev - State	9,023,855	18,578,434	23,171,705	4,593,271
IG Rev - Federal	7,444,564	64,945,797	64,222,911	(722,886)
Service Charges	3,778,559	9,459,550	2,315,135	(7,144,415)
Miscellaneous Rev	901,458	38,500	206,000	167,500
Other Fin Sources	25,695,662	39,973,848	48,569,786	8,595,938
Fund Balance	0	8,363,048	5,272,848	(3,090,200)
Total Revenue	47,955,798	142,330,078	144,940,858	2,610,780
Salaries & Benefits	15,743,528	19,585,814	21,473,812	1,887,998
Services & Supplies	17,529,623	102,961,087	111,110,220	8,149,133
Other Charges	4,400,311	7,403,276	3,280,672	(4,122,604)
Fixed Assets	5,388,826	13,023,646	8,044,021	(4,979,625)
Other Fin Uses	40,695	0	223,500	223,500
Residual Equity Xfer	3,304,017	0	0	0
Intrafund Transfers	0	5,000,000	5,331,450	331,450
Intrafund Abatement	(388,968)	(5,643,745)	(6,125,967)	(482,222)
Reserves Budgetary	0	0	1,603,150	1,603,150
Total Appropriations	46,018,032	142,330,078	144,940,858	2,610,780
FUND 1103 ROAD FUND TOTAL	(1,937,766)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Taxes

- (\$76,000) Decrease in Transportation Development Taxes for Board-approved Capital Improvement Projects that are eligible for this funding.
- (\$4,500) Decrease in Timber Yield Taxes to align the budget with actual revenue.

License, Permit, and Franchise Fees

- \$300,000 Increase in Public Utility Franchise Fees revenue to align the budget with prior year revenue.
- (\$57,925) Decrease in Road Privileges Permits for Wide Load Permits and other road permits to align the budget with prior year and projected revenue.

Use of Money and Property

- \$50,000 Increase in Interest due to the fund starting last fiscal year with a negative fund balance, with this year starting with no fund balance or Interest revenue.
- (\$3) Decrease in Rent of Land & Buildings to align the budget with projected revenue.

State Revenue

- \$382,009 Increase in State Highway taxes based on California State Association of Counties (CSAC) estimates for the County, based on projected gas prices.
- (\$2,156,250) Decrease in Disaster Relief funding from CalOES due to fire recovery work in the prior year.
- (\$3,532,630) Decrease in Other State funding primarily due to a change in funding source for the El Dorado Trail – Missouri Flat Road Bike/Pedestrian Overcrossing.
- \$6,580,142 Increase in Caltrans State funding to Capital Improvements due to scheduled projects funded in part by the Active Transportation Program in the CIP.
- \$3,320,000 Increase to State Transportation Bond Proposition 1B (2006) revenue in Capital Improvements due to the receipt of grant funding for the Diamond Springs Parkway – Phase 1B project.

Federal Revenue

- (\$13,407,400) Decrease in Highway Bridge Program reflecting Board-approved Capital Improvement Project schedules with increased Highway Bridge Program funding in FY 2022-23.
- \$6,233,147 Increase in Hazard Elimination funding for Board-approved Capital Improvement Projects.
- \$1,148,936 Increase in Congestion Mitigation and Air Quality Improvement (CMAQ) funding for Board-approved Capital Improvement Projects.

Transportation

RECOMMENDED BUDGET • FY 2023-24

\$1,331,891	Increase in Federal Surface Transportation Program Funding in Capital Improvements primarily due to the Pony Express Trail Bicycle, Pedestrian, and ADA Improvement projects.
\$978,837	Increase in Federal Emergency Management Agency Funding (FEMA) due to a Fire Hazard Mitigation Project reimbursement.
\$128,000	Increase in Forest Reserve revenue based on prior year actual revenue.
\$2,863,703	Increase in Other Federal Revenue in Capital Improvements due to the schedule of Board-approved Capital Improvement Projects, partially offset by a decrease in Maintenance due to a contract with FEMA to perform Caldor Fire hazardous tree removal in the prior year.

Service Charges

(\$6,955,939)	Decrease in Charges for Services in Capital Improvements due to the work planned for the year, based on the Capital Improvement Plan.
\$262,050	Increase in Public Utility Inspection Charges in Engineering to align the budget with actual revenue.
(\$226,491)	Decrease in Interfund revenue for the County Engineer due to decreased staff overhead reimbursed to Road Fund Engineering due to decreased work in County Engineer.
(\$167,535)	Decrease in Interfund revenue to the Maintenance Division due to decreased reimbursement to the Road Fund from Special Districts.
(\$56,500)	Decreases due to adjustments across multiple objects to align the budget with projected revenue.

Miscellaneous Revenue

\$167,500	Increase primarily related to South Lake Tahoe bike path snow removal and repair revenue in Maintenance.
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Other Financing Sources

\$3,184,395	Increase in Operating Transfers In primarily due to the use of Traffic Impact Fee revenue for scheduled Board-approved Capital Improvement Projects.
\$1,250,000	Increase in Operating Transfers In of Measure S Transient Occupancy Tax funding for anticipated maintenance projects in the Tahoe area approved by the Citizens' Oversight Committee.
\$2,606,726	Increase in Operating Transfers In of Tribe funding due to the Board-approved Tribe spending plan approved on April 11, 2023.
\$518,345	Increase in Operating Transfers In from the Air Quality Management District for the Targeted Airshed Grant project to pave unpaved roads to increase air quality.
\$974,100	Increase in use of SB1 Road Maintenance Rehabilitation Act revenue for Road Maintenance (\$589,100) and maintenance and equipment (\$385,000).

Transportation

RECOMMENDED BUDGET • FY 2023-24

\$62,372 Increase in Operating Transfers In from multiple sources to align the budget with planned projects and activities.

Fund Balance

(\$3,090,200) Decrease in Road Fund balance to \$5.3 million.

Appropriations

Salaries and Benefits

\$643,105 Increase in Salaries and Benefits due to the addition of 5.0 FTE Maintenance Workers and 1.0 FTE Office Assistant due to the Board-approved Tribe spending plan approved on April 11, 2023.

\$101,416 Increase in Temporary Employees for Extra-Help Engineering Aides to assist with meeting Capital Improvement Project grant deadlines during the FY 2023-24 Design and Construction seasons.

\$469,205 Increase in Health Insurance costs due to rate increases and employee election changes.

\$674,272 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Services and Supplies

\$337,149 Increase in Professional and Specialized Services due to contracts for On-Call Construction and Plan Checks, Land Development Manual and the Standard Plans Update, Travel Demand Model Update, Active Transportation Plan CEQA Analysis, and other adjustments in Professional and Specialized Services to align with the Board-approved Capital Improvement Plan.

\$20,685,042 Increase in Construction and Engineering Contracts in Capital Improvements primarily due to the Mosquito Bridge, Diamond Springs Parkway Phase 1b, and Ice House Road Pavement Rehabilitation Phase 2 Projects.

(\$13,226,752) Decrease in Road Maintenance and Construction primarily due to Caldor Fire recovery projects in the prior year.

\$236,559 Increase in costs for Fleet owned vehicles utilized by Maintenance and Engineering.

\$144,000 Increase in fuel costs.

(\$146,677) Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.

\$119,812 Increase in Services and Supplies due to adjustments across multiple objects to align the budget with actual costs.

Transportation

RECOMMENDED BUDGET • FY 2023-24

Other Charges

- (\$2,357,382) Decrease in Right of Way expenses in Capital Improvements due to the Right of Way Acquisition phase of Diamond Springs Parkway Phase 1B and other projects that occurred in the prior year.
- (\$111,373) Decrease in Interfund charges Between Fund Types primarily due to a decrease in Countywide Cost Allocation Plan charges.
- (\$1,657,875) Decrease to Interfund Salary and Benefit Charges due to a change in budgeting methodology wherein the Community Development Finance and Administration charges will instead be reflected in the Countywide Cost Allocation Plan; these savings are being held in a designation until these charges are added to the Countywide Cost Allocation Plan.
- \$4,026 Increase in Other Charges due to adjustments across multiple objects to align the budget with actual costs.

Fixed Assets

- (\$1,140,000) Decrease in Maintenance Building and Improvement costs primarily due to the prior year's projects for the Headington Building floor and window replacements and a replacement generator at Bullion Bend.
- \$1,000,000 Increase in Maintenance Building and Improvement costs for Above Ground Fuel Tanks at the South Lake Tahoe Maintenance Shop to ensure compliance with environmental regulations and consistent availability of fuel in winter.
- (\$4,349,126) Decrease to Capital Improvement infrastructure acquisitions based on projects planned for FY 2023-24.
- (\$490,499) Decrease to Fixed Asset Equipment for road maintenance, repair, and snow removal when compared to prior year purchases.

Other Financing Uses

- \$223,500 Increase in Operating Transfers Out to Fleet for two replacement vehicles and a new signal technician truck with a utility bed to carry all necessary equipment and components.

Intrafund Transfers

- \$331,450 Increase in Intrafund Transfers from the Capital Improvement Program to Engineering due to the schedule of Capital Improvement Projects.

Intrafund Abatement

- (\$331,450) Increase in Intrafund Transfers from the Capital Improvement Program to Engineering due to the schedule of Capital Improvement Projects.
- (\$150,772) Increase in Erosion Control Intrafund Abatement to Engineering as the Road Fund is to receive a larger reimbursement due to more staff time charged to Erosion Control projects.

Budgetary Reserves

\$1,603,150 Increase in Designations of \$250,000 for the eventual closing of the Somerset Mine with the remaining \$1,353,150 added to a Designation to hold the Community Development Finance and Administration charges that will be in the FY 2025-26 Countywide Cost Allocation Plan with twice the usual annual cost to recoup the loss of charges in the Recommended Budget due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

DEPARTMENT BUDGET SUMMARY BY FUND – FLEET ENTERPRISE FUND

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(74,942)	12,000	12,000	0
Service Charges	2,234,855	2,155,701	2,236,542	80,841
Miscellaneous Rev	170,087	88,000	102,112	14,112
Other Fin Sources	1,038,900	637,800	607,500	(30,300)
Total Revenue	3,368,900	2,893,501	2,958,154	64,653
Salaries & Benefits	336,092	411,935	512,017	100,082
Services & Supplies	630,680	673,951	713,910	39,959
Other Charges	993,785	1,169,815	1,124,727	(45,088)
Fixed Assets	3,276,781	2,484,400	2,640,000	155,600
Cap Fixed Assets	(3,276,781)	(2,484,400)	(2,640,000)	(155,600)
Contingency	0	637,800	607,500	(30,300)
Total Appropriations	1,960,557	2,893,501	2,958,154	64,653
FUND 5260 FLEET TOTAL	(1,408,343)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Service Charges

\$80,841 Increase in revenue from other County departments for countywide fleet services.

Miscellaneous Revenue

\$14,112 Increase in Auto Physical Damage revenue from departments to offset accident expenses based on each department's fleet vehicle use.

Other Financing Sources

(\$30,300) Decrease in Operating Transfers In from various County departments for fewer new vehicles and vehicle upgrades.

Transportation

RECOMMENDED BUDGET • FY 2023-24

Appropriations

Salaries and Benefits

\$84,431	Increase in Salaries and Benefits due to the addition of 1.0 FTE Office Assistant to assist with Fleet invoicing, recordkeeping, mileage tracking, auditing, and state reporting.
\$15,651	Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Services and Supplies

\$35,000	Increase in Services and Supplies due to higher costs for vehicle maintenance, parts, and supplies.
\$4,959	Increase in Services and Supplies due to adjustments across multiple objects to align the budget with actual costs.

Fixed Assets

\$155,600	Increase to Fleet Vehicle Fixed Assets based on new and replacement vehicles as outlined in the Fixed Assets section of the Budget Book.
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Capitalized Fixed Assets

(\$155,600)	Increase to Capitalized Fixed Assets due to the increase in Fixed Asset appropriations (shown as a negative appropriation).
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Contingency

(\$30,300)	Decrease in Appropriation for Contingency for the Fleet fund, bringing total Contingency for Fleet to \$607,500.
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PROGRAM SUMMARIES

Transportation – General Fund Programs

County Engineer

The County Engineer program provides civil engineering functions associated with subdivision and parcel map development, including tentative map and improvement plan check; construction inspection and contract administration; grading and site improvement plan check and inspection; and miscellaneous responsibilities. Staff supporting the County Engineer function is initially funded in the Road Fund in various cost centers, including the Engineering and Long Range Planning unit. These labor costs are secondarily billed to the County Engineer function, which accounts for the fact that the FTE positions are shown as zero.

The County Engineer unit's revenue sources are from development, flat-rate fees, and time and material charges for work performed by the unit. The General Fund provides the balance of funding for this program.

Transportation – Road Fund

Maintenance

This Division is responsible for the maintenance of approximately 1,086 centerline miles of roadway in El Dorado County. The maintenance program includes asphalt patching and paving, roadside brushing and tree trimming, crack sealing, ditch cleaning, roadway sweeping, storm drain and culvert cleaning, bridge maintenance, and the roadside vegetation control (herbicide) program. In addition, Maintenance conducts the snow removal program and the surface treatment (overlay and chip seal) program as funding becomes available. This Division is also responsible for Traffic Operations, which installs and maintains roadway signs, traffic signals, and roadway striping. Additionally, Maintenance operates the equipment maintenance facilities that maintain heavy equipment and County vehicles.

Engineering

The Engineering Division is responsible for planning, designing, engineering, surveying, and constructing County roads, highways, bridges, interchanges, and stormwater quality and environmental restoration projects. The unit is also responsible for the discretionary review of projects where development is conditioned to construct improvements to mitigate impacts resulting from the proposed project. The construction of these projects includes performing inspections and material testing for roadway construction, including developer-advanced road projects, performing the subdivision inspection function of the County Engineer, and overseeing public utility facilities construction activities within the County road right-of-way in South Lake Tahoe. The Division also includes the Office Engineer, who is responsible for the creation of operating standards to facilitate project delivery and the creation of policy and guidelines for the Department's Continuous Quality Improvement Program (CQIP), and the Materials Lab, which manages materials testing for road projects and performs annual Pavement Condition Index (PCI) evaluations.

Administration

The Director's Office manages and has overall responsibility for all Divisions within Transportation. Department-wide administrative costs, such as the allocation of Central Services Administration costs, Countywide Cost Allocation Plan charges, and Department-specific software costs, are included in this Division's appropriations. These costs are allocated and recovered throughout the Department in the administrative component of the Department's labor rates.

General Department Costs

General costs include items such as liability insurance, County Counsel charges, utilities, telephone charges, etc. Where these services are provided to restricted road fund programs, costs are recovered through the billing rates charged to that program. The Road Fund discretionary revenue sources are received in this Division. Major revenue sources are State Highway Taxes (Gas Tax), Senate Bill (SB) 1 Taxes, Road District Taxes, Tribe Funds (Local Discretionary), and Public Utility Franchise Fees.

Capital Roadway Improvements

This program (with the staff provided by Engineering provides for the project development and construction of County roadway capital improvements. The CIP focuses on the transportation system within the County, consisting of the roadway network and bicycle and pedestrian facilities. The CIP provides for the rehabilitation of existing infrastructure as well as the expansion of existing facilities and systems. The appropriations included in the Recommended Budget are consistent with the proposed 2023 CIP.

Transportation

RECOMMENDED BUDGET • FY 2023-24

Transportation – Other Special Revenue Funds

Erosion Control Improvements

The primary objective of the Erosion Control program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the CIP. Resources provided by the Tahoe Engineering Unit are utilized to accomplish this objective. The Lake Tahoe Basin EIP and federal water quality mandates have objectives designed to accelerate the achievement of water quality improvement goals established for the Lake Tahoe region. The Erosion Control Program also includes efforts related to the implementation of bicycle facilities identified in the Lake Tahoe EIP to assist in the attainment of air quality thresholds.

Road District Tax

This budget unit is established for the purpose of initially capturing property taxes designated for road purposes as Road District Tax revenues, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund. Since the enactment of ERAF I (Education Revenue Augmentation Fund I) by the State of California, an annual subsidy from the Road District Tax fund to the Cameron Park Airport District has been provided for road maintenance.

The Road District Tax unit receives all revenue from property taxes and homeowners' tax relief funds.

Fleet – Internal Service Fund

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

BUDGET SUMMARY BY PROGRAM

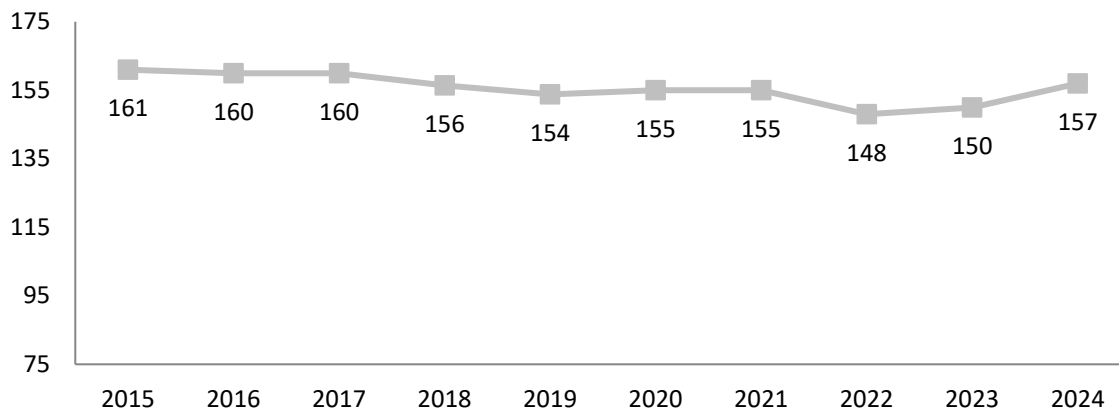
	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 1,906,969	\$ 1,773,991	\$ 132,978	
3620250 - DOT: COUNTY ENGINEER	\$ 1,906,969	\$ 1,773,991	\$ 132,978	
1101 - EROSION CONTROL	\$ 6,527,300	\$ 6,527,300	\$ -	
3610150 - DOT: ENVIRONMENTAL IMPROVEMENT	\$ 6,527,300	\$ 6,527,300	\$ -	
1103 - ROAD FUND	\$ 144,940,858	\$ 137,360,367	\$ 7,580,491	152.0
3600000 - DOT: ADMINISTRATION	\$ 2,713,929	\$ -	\$ -	2.0
3600010 - DOT: GENERAL DEPARTMENT	\$ 2,952,024	\$ 26,963,784	\$ -	
3610100 - DOT: CAPITAL IMPROVEMENTS	\$ 99,895,873	\$ 92,733,242	\$ 1,831,181	
3620200 - DOT: ENGINEERING	\$ 1,425,539	\$ 2,581,847	\$ 270,270	51.0
3630300 - DOT: MAINTENANCE	\$ 29,029,565	\$ 13,507,494	\$ 4,349,040	83.0
3630350 - DOT: MAINTENANCE - EQUIP SHOP	\$ 8,923,928	\$ 1,574,000	\$ 1,130,000	16.0
5260 - FLEET	\$ 2,958,154	\$ 2,958,154	\$ -	5.0
3650500 - DOT: FLEET	\$ 2,958,154	\$ 2,958,154	\$ -	
Grand Total	\$ 156,333,281	\$ 148,619,812	\$ 7,713,469	157.0

STAFFING TREND

Staffing for the Department of Transportation has fluctuated over the last 10 years due to a number of organizational changes, including the reorganization and transfer of various programs such as airports, facility services, and administrative and finance functions from Transportation to other departments, and Fleet Services, Zones of Benefit, and Traffic functions to Transportation.

The Board approved the deletion of 1.0 FTE Traffic Operations Technician and the addition of 1.0 FTE Traffic Signal and Lighting Technician Trainee/I/II allocation during FY 2022-23. On April 11, 2023, the Board conceptually approved the addition of 5.0 Highway Maintenance Worker I/II/II allocations and 1.0 FTE Office Assistant I/II allocation that will be funded with Tribe funding to be included in the FY 2023-24 Recommended Budget. On May 9, 2023, the Board approved the addition of these allocations into the FY 2022-23 Personnel Allocation to give the department the time needed to recruit and fill the positions before the beginning of FY 2023-24, during the summer maintenance season.

During FY 2022-23, a vacant Sr. Engineering Technician allocation was alternately filled with the Engineering Aide, and the Department is requesting this underfill be carried over into FY 2023-24 per Personnel Rule 505.1. A vacant Highway Maintenance Worker IV allocation was alternately filled with a Highway Maintenance Worker I/II/II allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation. Lastly, the Recommended Budget adds 1.0 FTE Office Assistant allocation in Fleet to assist with Fleet invoicing, recordkeeping, mileage tracking, auditing, and state reporting. The recommended staff allocation for FY 2023-24 is 157 FTEs.



RECOMMENDED BUDGET

The budget for Transportation is recommended at \$156,333,281, which is an increase of \$2,303,557 (1.5%) when compared to the FY 2022-23 Adopted Budget. The Recommended Budget reflects total General Fund support of \$7,713,469 million, which is a decrease of \$5,333,940 (40.9%) when compared to the FY 2022-23 Adopted Budget. The change to the Transportation General Fund support is due to almost \$5 million in General Fund for Caldor Fire recovery activities and \$3 million from the Ray Lawyer Courthouse General Fund Designation in FY 2022-23.

The only program within the General Fund is the County Engineer Program. The General Fund budget for County Engineer is recommended at \$1,906,969, which is an increase of \$460,373 (31.8%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides \$132,978 (6.9%) of the funding for the County

Transportation

RECOMMENDED BUDGET • FY 2023-24

Engineer portion of the budget and has increased by \$9,882 (8%) when compared to the FY 2022-23 Adopted Budget.

The remainder of the Department Budget is within Special Revenue Funds, which are restricted or committed to expenditure for specified purposes and are expended by the Department.

The Road Fund Special Revenue Fund is the largest portion of the Transportation budget and includes department Administration, Capital Improvement, Engineering, and Road Maintenance. The Road Fund budget is recommended at \$144,940,858, which is an increase of \$2,610,780 (1.8%) when compared to the FY 2022-23 Adopted Budget. The increase can primarily be attributed to the Board-approved Capital Improvement Plan schedule, which includes:

- The continuation of the construction of the Mosquito Bridge, which accounts for \$28.42 million in revenue and expenditures;
- The Diamond Springs Parkway Phase 1B Project, which accounts for \$10.48 million in revenue and expenditures;
- Ice House Road Pavement Rehabilitation Project Phase 2 Project, which accounts for \$13.1 million in revenue and expenditures; and
- Many other projects as outlined in the Board-approved Capital Improvement Plan.

The Road Fund budget also includes the transfer of \$1,943,105 of Tribe funding to Maintenance, as approved by the Board on April 11, 2023.

Additionally, in recognition of Board priorities, additional General Fund has been allocated for road maintenance in order to allow continued road repair in the face of rising materials and labor costs. Despite the increase in funding, the Department is projecting zero fund balance in the Road Fund for the year due to its plan to spend the additional funding within the year. This trend will likely continue to fund ongoing operations. Staff is recommending that the Road Fund receive General Fund supplementation through the use of Transient Occupancy Tax (\$5,749,310) for Road Maintenance, snow removal and snow removal equipment, Broadband implementation, the design of the Tahoma facility rebuild, and for Pioneer Trail repair and maintenance.

Projects and operations budgeted within the Road Fund are generally funded with other sources of revenue. Of the revenue received for the Road program, approximately \$11.3 million is allocated from discretionary funding sources outside the General Fund, including Tribal Funding (\$8,127,440), franchise fees (\$900,000), and SMUD funds (\$2,298,505) for road maintenance and Capital Improvement projects. Use of Tribe Funds includes \$5,261,210 to fund road maintenance and equipment. In addition, approximately \$7.7 million in Traffic Impact Fee (TIF) revenues will be used for CIP projects. Other major sources of revenues for this fund come from State (\$14 million) and Federal (\$61 million) sources.

The Department also has several other Special Revenue Funds for specific funding purposes. The Erosion Control budget is recommended at \$6,527,300, which is a decrease of \$832,249 (11.3%) when compared to the FY 2022-23 Adopted Budget.

The Fleet Program Internal Service Fund Recommended Budget, recommended at \$2,958,154, represents an overall increase of \$64,653 (2.2%) when compared to the FY 2022-23 Adopted Budget. There is no General Fund Cost for the Fleet Internal Service Fund. The increase is primarily due to Fleet's increased vehicle purchases when compared to the FY 2022-23 Adopted Budget.

The Road District Tax Special Revenue Fund and the Roads Countywide Special Revenue Fund, which contain many varied sources of funding for Transportation projects, can be found in the Special Revenue Fund section of this budget book.

On February 23, 2021, the Board approved revisions to Board Policy B-16: Budget Policies, including adding a new goal of designating \$3,000,000 of unappropriated discretionary resources annually for Road Maintenance. At the April 25, 2022, Special Budget meeting, the Board asked that this amount be increased to \$5,000,000. The \$4,979,040 in Transient Occupancy Tax funding for road maintenance noted above, plus \$4,436,210 allocated from Tribe Funds, serve to meet this goal. This amounts to \$9.4 million in discretionary revenues being directed to additional road maintenance.

Sources & Uses of Funds

The Department of Transportation is primarily funded by State and Federal revenues. Other revenues come primarily from Traffic Impact Fees, discretionary tribe funds, and fees for services. The Fleet Management function is an internal service fund and receives the majority of its funding through charges to other County departments that use Fleet services.

There is a General Fund support to the Department, which is funded by general revenues received in the Department 15 – Other County Operations budget unit.



Child Support Services

RECOMMENDED BUDGET • FY 2023-24

MISSION

The State of California's Child Support Program's mission is to promote parental responsibility to enhance the well-being of children by providing child support services to establish parentage and collect child support.

El Dorado County Child Support Services' mission is "Making a difference in the lives of children by providing exceptional child support services to families." El Dorado County Child Support Services meets the State's mission by providing County residents the opportunity to receive services in the Shingle Springs and South Lake Tahoe offices.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,626	0	0	0
IG Rev - State	1,627,497	1,522,893	1,572,381	49,488
IG Rev - Federal	2,845,590	3,187,921	3,052,271	(135,650)
Total Revenue	4,478,713	4,710,814	4,624,652	(86,162)
Salaries & Benefits	3,580,202	3,835,436	3,853,734	18,298
Services & Supplies	156,129	577,256	409,367	(167,889)
Other Charges	362,135	0	0	0
Intrafund Transfers	389,760	427,491	366,551	(60,940)
Total Appropriations	4,488,226	4,840,183	4,629,652	(210,531)
FUND 1000 GENERAL FUND TOTAL	9,513	129,369	5,000	(124,369)

MAJOR BUDGET CHANGES

Revenue

Revenue: State and Federal Intergovernmental

- \$49,448 Increase in State funding due to an overall increased allocation of federal/state/local mandated partnership funding for the program.
- (\$135,650) Decrease in federal funding due to a County funding contribution in the prior year that was matched 66% by federal funding.

Appropriations

Salaries and Benefits

- \$18,298 Increase in Salaries and Benefits due to Board-approved compensation increases that were offset by the deletion of two vacant allocations.

Child Support Services

RECOMMENDED BUDGET • FY 2023-24

Services and Supplies

(\$167,889) Decrease primarily related to reduced rent costs from Child Support Services sharing its building with the Elections Department beginning in FY 2023-24.

Intrafund Transfers

(\$52,948) Decrease primarily due to Countywide Cost Allocation Plan charges.

(\$7,992) Decrease primarily due to a change in budgeting methodology wherein Mail and Stores charges will be reflected in the Countywide Cost Allocation Plan not in Intrafund Transfers.

PROGRAM SUMMARIES

Administration and Services

The Child Support Program is a federal/state/local mandated partnership aimed at establishing paternity and enforcement of child support and medical support. The Federal Child Support Enforcement Program was established nationwide in 1975. A restructuring of the child support program in 2000 through State reform legislation allows counties to independently operate under the State Department of Child Support Services. The goals of the program are to promote the well-being of children and the self-sufficiency of families by assisting both parents in meeting the financial, medical and emotional needs of their children through the delivery of quality child support establishment, collection and distribution services. Revenues for services are ongoing and are provided by the State at 34%, the Federal government at 65.9%, and the County General Fund at 0.1%.

EDP Maintenance and Operations

This refers to the Electronic Data Processing (EDP)/Maintenance and Operations arm of the Division. Funding is provided by the State and Federal governments for specific, identifiable child support automation duties and responsibilities. Funding covers information technology support, network costs, and other automation-related expenses. Revenues for this program are provided by the State at 34% and the Federal government at 66%. There is no cost to the County General Fund.

BUDGET SUMMARY BY PROGRAM

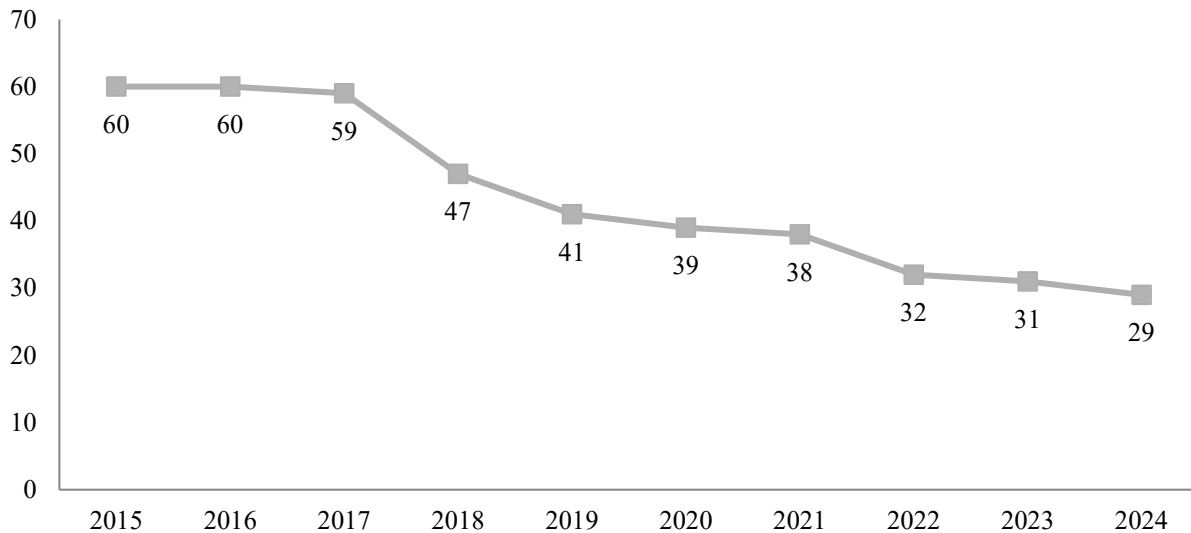
	Appropriations	Revenues	Net County Cost	Staffing
Administration & Services	4,364,369	4,359,369	5,000	28.00
EDP Maintenance & Operations	265,283	265,283	-	1.00
Total	4,629,652	4,624,652	5,000	29.00

STAFFING TREND

The Recommended Budget includes a decrease of 2.0 FTE from 31.0 FTE to 29.0 FTE due to the deletion of 1.0 vacant Fiscal Technician allocation and 1.0 vacant Legal Clerk III allocation that were held vacant in FY 2022-23 to not need another year of additional General Fund support in FY 2023-24.

Child Support Services

RECOMMENDED BUDGET • FY 2023-24



RECOMMENDED BUDGET

The Recommended Budget for Child Support Services is \$4,629,652, a decrease of \$210,531 (4.4%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 0.1% of the funding for the Department and is decreased by \$124,369 (96.1%) when compared to FY 2022-23 Adopted Budget.

The State reduced El Dorado County's Local Child Support Agency allocation during FY 2020-21. In FY 2021-22 the department was able to delete vacant positions to avoid an increase in General Fund support. The FY 2022-23 Budget increased General Fund support by \$119,369. It was anticipated that the increased General Fund support would last no longer than three years. During FY 2022-23, Child Support Services identified 2.0 FTE vacant allocations that could be deleted without service impacts and assisted County facilities in identifying how to reallocate space in the newly purchased building that would result in rent savings for Child Support Services. These cost-saving measures resulted in Child Support Services only needing one year of additional General Fund support with a Net County Cost of only \$5,000 in the Recommended Budget.

CAO Adjustments

No CAO adjustments are recommended.

Sources & Uses of Funds

As stated above, the Child Support Program is a federal/state/local mandated partnership; this means that State and County contributions to the program are matched by federal funding with a ratio of 34% state/county funding and 66% federal funding.



Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

MISSION

The Health and Human Services Agency (HHS) is a Department of El Dorado County that partners with the community on health and welfare issues. The Agency's mission is, with integrity and respect, to provide effective, efficient, collaborative services that strengthen, empower, and protect individuals, families, and communities, thereby enhancing their quality of life.

AGENCY PROGRAM SUMMARY

	Appropriations	Revenues	Total General Fund Support	Staffing
Administration	\$ 4,960,605	\$ 4,743,833	\$ 216,772	65.50
Social Services	\$ 74,116,184	\$ 70,257,053	\$ 3,859,131	284.65
Community Services	\$ 30,126,922	\$ 30,126,922	\$ 3,684,256	64.68
Behavioral Health	\$ 66,996,828	\$ 66,996,828	\$ 76,510	115.65
Public Health	\$ 31,823,248	\$ 31,823,248	\$ 464,552	69.35
Animal Services	\$ 4,524,133	\$ 2,069,675	\$ 2,454,458	21.00
Public Guardian	\$ 2,274,430	\$ 160,000	\$ 2,114,430	12.00
Veteran Affairs	\$ 880,872	\$ 133,584	\$ 747,288	7.10
Total	\$ 215,703,222	\$ 206,311,143	\$ 13,617,397	639.93

General Fund Budget Requests

	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget	Increase/ (Decrease)
Administration	\$ 711,622	\$ 216,772	\$ (494,850)
Social Services	\$ 3,204,774	\$ 3,859,131	\$ 654,357
Community Services	\$ 3,553,690	\$ 3,684,256	\$ 130,566
Behavioral Health	\$ 155,933	\$ 76,510	\$ (79,423)
Public Health	\$ 5,043,527	\$ 464,552	\$ (4,578,975)
Animal Services	\$ 2,330,124	\$ 2,454,458	\$ 124,334
Public Guardian	\$ 2,054,188	\$ 2,114,430	\$ 60,242
Veteran Affairs	\$ 681,334	\$ 747,288	\$ 65,954
Total	\$ 17,735,192	\$ 13,617,397	\$ (4,117,795)

AGENCYWIDE PENDING ISSUES

CalAIM Initiative

The California Advancing and Innovating Medi-Cal (CalAIM) is a state initiative that is planned to go into effect on July 1, 2023, which has the following stated goals:

- Identifying and managing member risk and need through Whole Person Care approaches and addressing Social Determinants of Health;
- Moving Medi-Cal to a more consistent and seamless system by reducing complexity and increasing flexibility; and

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

- Improving quality outcomes and driving delivery system transformation through value-based initiatives, modernization of systems, and payment reform.

The initiative's Medi-Cal payment reform would eliminate the current cost report and settlement to cost requirements and would instead implement "peer" county rates. Counties would be allowed to be paid in excess of their actual cost, with the excess being reinvested into counties' mental health programs. In addition, counties would be allowed to include incentive payments for quality outcomes in their contracts with service providers.

Not only will CalAIM change the way that HHSA recovers the cost of Medi-Cal-eligible services, but it will result in programmatic changes. As an example, there is a CalAIM mandate regarding pre-release services for the justice-involved populations of El Dorado and neighboring counties. Due to this mandate, the Recommended Budget includes the addition of 3.0 FTE allocations in the Social Services Department in the areas of application acceptance and management, as well as monitoring, suspending and activating services for customers as they enter and exit the justice system.

The Recommended Budget represents a conservative approach to estimating CalAIM revenue and service impacts. Staff will continue to monitor revenue and service impacts throughout the fiscal year and return to the Board with updates if any significant changes emerge.

Realignment Funded Programs

The 1991 Realignment revenues fund the County's share of the cost for realigned programs in three different HHSA areas: Public Health, Behavioral Health and Social Services. The 2011 Realignment revenues fund the County's share of the cost for realigned programs in two different areas: Behavioral Health and Protective Services. For many years, HHSA has discussed with the Board the challenges of funding these mandated programs with Realignment revenues that are impacted by economic conditions. California State 1991 and 2011 realignment legislation allows for a 10% transfer between the Public Health, Social Services and Behavioral Health realignment funds to allow counties funding flexibility for mandated services and operations. The FY 2023-24 Recommended Budget includes the 10% transfer of 1991 Realignment revenue from Public Health and 2011 Realignment revenue from Social Services into Behavioral Health. This transfer adds up to an additional \$1 million in revenue into Traditional Behavioral Health Programs. Due to increased statewide sales tax collections, these departments received increased realignment revenue in FY 2022-23. The Recommended Budget projects the following Realignment fund balances at the end of FY 2023-24: Social Services Realignment of \$4.4 million, Public Health Realignment of \$12.1 million, and Behavioral Health Realignment of \$7.2 million. More detail on realignment fund balance is provided in the Social Services, Public Health, and Behavioral Health departments' budget narratives.

Agency-wide Transitions and Changes

The Recommended Budget for HHSA represents a transitional budget in many ways. The County is currently working with the Municipal Resource Group to assess the challenges regarding the HHSA organizational structure and programs and propose emerging solutions that could impact the HHSA budget once implemented. The Agency is currently under the leadership of an Interim Director and is recruiting for multiple positions within the Executive Staff team. The Recommended Budget includes the building of the Permanent Navigation Center in Community Services and the implementation of Crisis Care Mobile Units, Crisis Residential Treatment services, and CalAIM in Behavioral Health. While projections of budgetary impacts from these initiatives have been included in the Recommended Budget, it is likely that revisions will need to be made in the Adopted Budget and later in the fiscal year as these changes and projects are implemented and evolve during the year.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2021-22

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency is recommended at \$215,703,222, which is an increase of \$202,631 (0.1%) when compared to the FY 2022-23 Adopted Budget. Revenue totals \$206,311,143, and total staffing is 639.93 FTE positions.

The Recommended Budget for HHSA reflects General Fund support of \$13.6 million. The change to the HHSA General Fund support request is a net decrease of \$4.1 million over the FY 2022-23 Adopted Budget. The decrease in General Fund is primarily related to the move of the Jail and Juvenile Hall Medical Services Contract to the Sheriff's Office. This General Fund reduction in HHSA is offset by an increase in General Fund in the Sheriff's Office for this contract.



Administration and Financial Services

RECOMMENDED BUDGET • FY 2023-24

MISSION

The El Dorado County Health & Human Services Agency (HHSA), Administration and Financial Services Department (Admin and Finance) provides administrative and fiscal support to the seven programmatic departments of HHSA, which include Behavioral Health, Public Health, Community Services, Social Services, Animal Services, Public Guardian, and Veteran Services. The Department's mission is to support programs and community stakeholders by providing financial information in an efficient, collaborative and consistent manner to ensure compliance with government regulation and fiscal accountability.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	3,311,900	4,065,280	4,743,833	678,553
Other Fin Sources	25,128	0	0	0
Total Revenue	3,337,027	4,065,280	4,743,833	678,553
Salaries & Benefits	6,813,891	8,460,490	9,239,483	778,993
Services & Supplies	886,141	2,569,449	2,440,232	(129,217)
Serv/Supply Abate	(428,338)	(1,550,352)	(1,531,739)	18,613
Other Charges	171,818	0	0	0
Fixed Assets	25,128	0	0	0
Intrafund Transfers	664,439	750,891	1,145,722	394,831
Intrafund Abatement	(4,501,923)	(5,453,576)	(6,333,093)	(879,517)
Total Appropriations	3,631,156	4,776,902	4,960,605	183,703
FUND 1000 GENERAL FUND TOTAL	294,128	711,622	216,772	(494,850)

MAJOR BUDGET CHANGES

Revenue

\$678,553 Increase in Indirect Cost Rate reimbursements and executive staff cost allocation charges, which recovers the cost of the Administration and Finance Department from the HHSA programs that it serves.

Appropriations

Salaries and Benefits

\$221,139 Increase in Salaries and Benefits due to the Board-approved addition of the Assistant Director of Administration and Finance in FY 2022-23.

\$557,854 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Services and Supplies

\$17,666 Increase in Services and Supplies primarily due to an increase in General Liability insurance premium expense.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

(\$135,431) Decrease in Professional and Specialized Services primarily due to only one-half of the year of Disaster Case Management services funded in the Recommended Budget and the completion of the fee study in FY 2022-23.

(\$11,452) Decrease in Services and Supplies across multiple objects to align the budget with actuals.

Services and Supplies Abatement

\$18,613 Decrease in Services and Supplies Abatements due to decreased costs for Services and Supplies that are allocated to other divisions according to the Space Cost Allocation Policy.

Intrafund Transfers

\$228,286 Increase in Intrafund Transfers Out primarily due to the Countywide Cost Allocation Plan.

\$130,000 Increase in Intrafund Transfers Out to the Sheriff's Department due to the addition of a Security Officer located at the Briw Road facilities which is funded by programs through the Space Cost Allocation Policy.

\$36,545 Increase mostly due to the Indirect Cost Rate charges related to programmatic executive staff whose costs are allocated to benefit programs.

Intrafund Abatements

(\$879,517) Increase in Intrafund Abatements due to Indirect Cost Rate charges, space allocation, and executive staff cost reimbursements from programmatic divisions.

PROGRAM SUMMARY

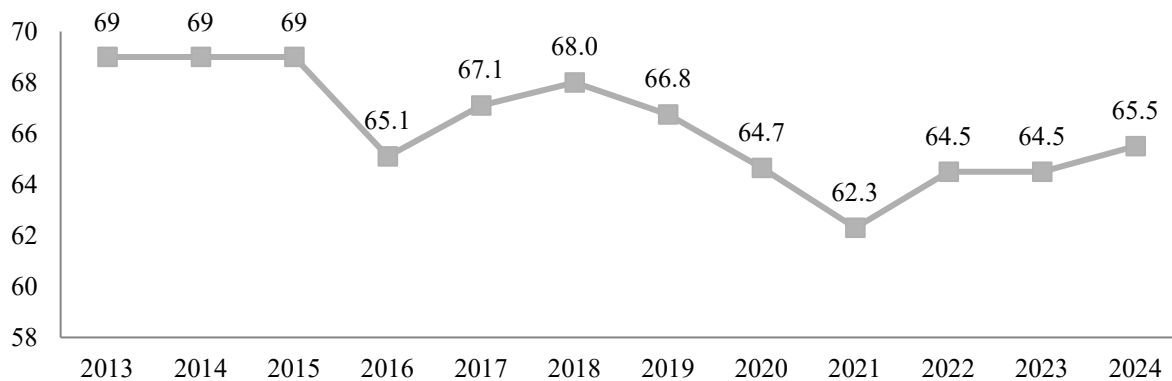
Administration and Finance was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the programmatic departments of the Agency. The Department provides a wide range of services to the seven departments, including maintaining and monitoring contracts; providing fiscal and budget support; coordinating facility maintenance, purchasing, billing, payroll, grant reporting; preparing items for submission to the Board of Supervisors; and internal personnel processing. The Department charges programs for the use of its services and recovers costs from each of the seven HHSA departments through an Indirect Cost Rate (ICR).

STAFFING TREND

Staffing for Administration and Finance is recommended at 65.5 FTE allocations, a 1.0 FTE increase from the FY 2022-23 Adopted Budget. On April 18, 2023, the Board approved the addition of 1.0 FTE Assistant Director of Administration and Finance allocation be added to the FY 2022-23 Personnel Allocation.

Administration and Financial Services

RECOMMENDED BUDGET • FY 2023-24



RECOMMENDED BUDGET

This Budget is recommended at \$4,960,605, which is an increase of \$183,703 (3.8%) when compared to the FY 2022-23 Adopted Budget.

The General Fund cost for this Department is recommended at \$216,772. This primarily reflects countywide costs that are not included in the cost recovery from HHSA programs such as the 2-1-1 service and support for disaster relief of \$184,000. The balance of \$33,000 mostly relates to the true-up of the over-collection of revenues from HHSA programs that fund the Administration and Financial Services Department, through the carry-forward calculation that is part of the annual Indirect Cost Rate Plan. Overall, the General Fund cost reflects a decrease of \$494,850 when compared to the FY 2022-23 Adopted Budget. This is primarily related to the Indirect Cost Rate (ICR). Due to the variance between budget and actuals, ICR collections may exceed or not meet Administration and Finance costs, resulting in an under- or over-collection. When utilizing an indirect cost rate methodology, it is anticipated that over a two-year period, the costs of HHSA Administration will be fully recovered by the programmatic departments which can cause fluctuation in ICR amounts and the General Fund cost of the Administration and Finance Department.

Source & Uses of Funds

The Health and Human Services Agency Administration and Financial Services Department was created to provide efficiencies in administrative and fiscal support to all the programs across the agency. The Department allocates these fiscal and administrative costs to programs within the agency based on direct program salaries. Administration and Finance costs are funded by state, federal, realignment, donations/fees, and General Fund.



Social Services

RECOMMENDED BUDGET • FY 2023-24

MISSION

The County of El Dorado Health and Human Services Agency (HHSA), Social Services combines the Protective Services and Self-Sufficiency Divisions. This area of HHSA provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(203)	0	0	0
IG Rev - State	8,134,525	13,116,398	12,310,670	(805,728)
IG Rev - Federal	24,729,176	26,268,736	28,618,348	2,349,612
Other Gov Agency	9,698	15,000	15,000	0
Service Charges	3,856	0	0	0
Miscellaneous Rev	429,448	505,050	505,050	0
Other Fin Sources	22,997,087	27,639,857	28,107,679	467,822
Total Revenue	56,303,587	67,545,041	69,556,747	2,011,706
Salaries & Benefits	24,590,963	27,958,101	29,948,097	1,989,996
Services & Supplies	1,724,697	4,008,139	4,188,528	180,389
Other Charges	25,997,672	30,593,201	29,686,713	(906,488)
Fixed Assets	11,875	0	113,000	113,000
Other Fin Uses	0	100,000	100,000	0
Intrafund Transfers	6,888,891	8,090,374	9,379,540	1,289,166
Total Appropriations	59,214,099	70,749,815	73,415,878	2,666,063
FUND 1000 GENERAL FUND TOTAL	2,910,512	3,204,774	3,859,131	654,357

MAJOR BUDGET CHANGES

Revenue

State Intergovernmental

(\$825,000)	Decrease in state revenue for Foster Care due to the continued reduction in the number of foster care cases.
(\$484,192)	Decrease in state revenue for CalWORKs programs based on a reduction in projected expenses eligible for reimbursement.
\$378,464	Increase in allocations for the CalFresh program.
\$125,000	Increase in Housing and Community Development Grants for the Housing Navigator Program.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

Federal Intergovernmental

\$2,344,060	Increase in the Federal share of CalWORKs, CalFresh, Child Welfare Services, and the Housing Support Program.
(\$479,730)	Decrease in Federal funding for Foster Care and Adoptions due to declining out-of-home placements and reduced federal reimbursements for Foster Care Cash Assistance. Federal foster income limits have not changed in many years and as household incomes increase, such as with the minimum wage increases, fewer foster care cases are eligible for federal reimbursement, which increases the burden on Realignment funding.
\$485,282	Increase in the federal Medicaid program, operating in California counties as the Medi-Cal program, for administration funding due to the annual allocation cost-of-living adjustment.

Other Financing Sources

(\$275,285)	Decrease in Operating Transfer In of 1991 Social Services Realignment primarily due to the use of the 10% transfer from Social Services to Behavioral Health in prior years reducing the amount of available funding for Social Services programs.
\$743,107	Increase in Operating Transfers In of 2011 Social Services Realignment to support Child Welfare Services, prevention services, and adoptions.

Appropriations

Salaries and Benefits

\$287,928	Increase in Salaries and Benefits due to the addition of 1.4 FTE Social Worker III and 1.0 FTE Eligibility Specialist Trainee/I/II allocations in the In-Home Supportive Services program due to a 37-45% annual increase in referrals to the program since 2018 resulting in at least a 29% increase in ongoing caseload growth since FY 2017-18.
\$75,484	Increase in Salaries and Benefits due to the addition of 1.0 FTE Office Assistant I/II in the Self-Sufficiency programs due to increasing caseloads and shifting reception and administrative tasks away from staff who can provide case management services.
\$1,780,740	Increase in Salaries and Benefits primarily due to Board-approved compensation increases.
(\$154,156)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their insurance premium expense.

Service and Supplies

\$347,911	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years increasing their Liability insurance premium expense.
\$75,000	Increase in Postage expenses to align budget with actual costs.

Social Services

RECOMMENDED BUDGET • FY 2023-24

(\$210,783) Decrease in Staff Development expenses to align budget with actual costs.

(\$31,739) Decrease across multiple objects to align budget with actual costs.

Other Charges

\$269,506 Increase in Support and Care of Persons cost due to the In-Home Supportive Services Maintenance of Effort required 4% annual increase.

(\$160,000) Decrease in Housing expenses due to the end of Project Roomkey in the prior year.

(\$590,000) Decrease in Foster Care expenses due to declining out-of-home placements.

(\$425,994) Decrease in Health Services, Kinship Guardian Services, and other Ancillary Services due to aligning the budget with projected actual costs.

Fixed Assets

\$113,000 Increase in Fixed Assets for two Lobby Kiosks and a vehicle that were approved by the Board during FY 2022-23 and are being carried over in the event they are not delivered before the beginning of the fiscal year.

Intrafund Transfers

\$707,886 Increase in Intrafund transfers primarily due to the HHSA Administration and Finance Division Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from Social Services programs.

\$581,280 Increase in the Countywide Cost Allocation Plan charges to Social Services due to central government cost increases.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(208)	306	306	0
IG Rev - Federal	139,269	250,000	250,000	0
Fund Balance	0	6,780	450,000	443,220
Total Revenue	139,061	257,086	700,306	443,220
Salaries & Benefits	8,503	5,062	294,149	289,087
Services & Supplies	0	0	124,154	124,154
Other Charges	141,365	252,024	282,003	29,979
Total Appropriations	149,869	257,086	700,306	443,220
FUND 1113 WRAPAROUND SB163 TOTAL	10,808	0	0	0

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

MAJOR BUDGET CHANGES

Revenue

Fund Balance

\$443,220 Increase in Fund Balance due to a multi-year CalAIM grant award expected to be received in late FY 2022-23.

Appropriations

Salaries and Benefits

\$289,087 Increase in Salaries and Benefits due to the addition of 1.0 FTE Eligibility Specialist Trainee/I/II, 1.0 FTE Office Assistant I/II, and 1.0 FTE Sr. Office Assistant allocations due to CalAIM service mandates that are funded through CalAIM Providing Access and Transforming Health (PATH) Justice Involved Capacity Building Program.

Services and Supplies

\$124,154 Increase in Services and Supplies primarily due to CalAIM grant-funded activities.

Interfund Transfers

\$29,979 Increase in Interfund Transfers due to the Indirect Cost Rate and HHSA Executive Staff Cost Allocation charges that recoups the cost of the HHSA Administration and Finance Department from CalAIM grant-funded activities.

PROGRAM SUMMARIES

Social Services Administration and Public/Client Assistance

Social Services Administration and Public Assistance Programs are designed to protect and meet the basic needs of El Dorado County's most vulnerable population groups. These are Federal- and/or State-mandated programs that require the County to provide assistance to eligible applicants regardless of the availability of local resources. If the County does not comply with applicable regulations, it can result in Federal and/or State fiscal sanctions and/or a loss of funding. Public Assistance Programs include the California Work Opportunity and Responsibility to Kids (CalWORKs), Cal-Fresh, Medi-Cal, Adoption Assistance, Foster Care Assistance, Housing Disability and Advocacy Program (HDAP) and General Assistance.

Protective services programs provided through Social Services Administration include Child Welfare Services (CWS), Adult Protective Services (APS) and In-Home Supportive Services (IHSS). Protective Services were fully realigned by the state in 2011, eliminating a state share of cost. These programs provide a voice for children and adults in abusive situations. The CWS program provides supportive services to families for reunification, locating and providing foster care or adoption placement and the legal responsibilities dictated by the courts.

Social Services programs, both administrative and assistance, operate mostly on a cost-sharing basis where the County is required to expend a percentage of the non-federal share of costs for the provision of services.

This percentage varies by program, and the County share is generally paid for with Realignment funding sources. The CalWORKs administrative program operates under a Maintenance of Effort (MOE) basis, where the County is required to contribute a minimum amount of funding toward the administration of the program after which the County is reimbursed with Federal and/or State funding up to a capped allocated amount.

CalWORKs

CalWORKs provides cash aid and supportive services to eligible families that have a child(ren) in the home. The program focuses on family stabilization, well-being, employment, job training and education.

The CalWORKs Housing Support Program (HSP) is intended to promote housing stability for families experiencing homelessness in the CalWORKs program. HSP assists families to obtain permanent housing and offers financial assistance and housing-related wraparound services, including, but not limited to rental assistance, housing navigation, case management, employment and training, security deposits, utility payments, moving costs, hotel and motel expenses, legal services and credit repair.

Housing and Disability Advocacy Program

The Housing and Disability Advocacy Program (HDAP) assists disabled individuals who are homeless, or at risk of homelessness, to apply for state and federal disability benefit programs, while also providing intensive advocacy and housing support. The Housing and Disability Advocacy Program offers outreach, case management, benefits advocacy, and housing support to program participants.

CalFresh

CalFresh is a program designed to assist low-income households in supplementing their budget with funds to purchase healthy and nutritious food for their table. CalFresh is the largest food program in California and provides an essential hunger safety net.

Medi-Cal

Medi-Cal is California's Medicaid program. This is a health coverage program that provides needed health care services for low-income individuals, including families with children, seniors, persons with disabilities, foster care, pregnant women, and low-income people with specific diseases such as tuberculosis, breast cancer or HIV/AIDS.

Foster Care Assistance and Adoption Assistance

The Foster Care and Adoption Assistance Programs (AAP) are entitlement programs to provide financial and medical coverage to care for youth in the Child Welfare system in an effort to protect them from abuse or neglect and, when appropriate, support children being adopted into permanency.

General Assistance

The General Assistance (GA) Program is designed to provide relief and support to indigent adults who are not supported by their own means, other public funds, or assistance programs. Each county's program is established and fully funded by their Board of Supervisors.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

In-Home Supportive Services Program

The In-Home Supportive Services (IHSS) program provides personal care and domestic services to Medi-Cal-eligible individuals to help them remain safely in their own homes and communities. Recipients are eligible to receive assistance with tasks such as bathing, dressing, housework, and meal preparation. The recipients are typically responsible for hiring and supervising a paid IHSS provider. Social Workers employed by the County conduct in-home IHSS assessments of an individual's needs in order to determine the amount and type of service hours to be provided, based on state guidelines. Funding for this mandated service continues to be a budgetary concern for counties because the County's share of provider service costs is paid to the State through a Maintenance of Effort (MOE) and is subject to change, including an annual 4% inflation factor. The MOE is funded by 1991 Realignment, which can be a volatile revenue source that is dependent on a healthy economy. The administration of the IHSS program is funded with a capped State General Fund allocation, and costs that exceed the allocation are funded with Realignment.

SB 163 Wraparound Program

The SB 163 Wraparound Program is designed to improve youth outcomes. Before June 30, 2009, County participation was funded by filling six positions for high-risk youth, with the savings used for reinvestment to offer extra services to at-risk youth in the community. As of FY 2010-11, services provided in the community were funded entirely from the use of the fund balance and interest earnings related to this program from prior years. Due to the depletion of funds for SB 163 Wraparound Programming, services are now provided through Child Welfare Services.

CalAIM PATH Grant

Starting in 2023, California Advancing and Innovating Medi-Cal (CalAIM) created initiatives for justice-involved individuals, including the implementation of a pre-release Medi-Cal enrollment and suspension process, as well as the delivery of Medi-Cal and continuous access to care for justice-involved youths and adults. The PATH Grant will provide multi-year funding to support the implementation of these initiatives including staff training for Social Services eligibility functions and collaboration with local law enforcement department facilities.

CalOES Victim Services Grant

El Dorado County administers a Victim Services Grant from the California Office of Emergency Services (CalOES). This grant provides enhanced funding to Court-Appointed Special Advocates (CASA) of El Dorado County for increased services and support to victimized youth in foster care. The grant was originally awarded in FY 2017-18 for a period of two years but has been extended on a yearly basis.

CalOES Elder Abuse Grant

Adult Protective Services administers a grant from CalOES to support victims of elder abuse. The grant, originally awarded in FY 2017-18 for a period of two years, continues to be extended on a yearly basis. Collaboration between the District Attorney's Office and the Social Services Department provides enhanced services and support to elderly victims of crime.

BUDGET SUMMARY BY PROGRAM

Social Services Total	Appropriations	Revenues	Net County Cost	Staffing
CalAIM PATH Grant	\$ 450,306	\$ 450,306	\$ -	3.00
CalOES Elder Abuse Grant	\$ 217,444	\$ 217,444	\$ -	1.05
CalOES Victim Services Grant	\$ 250,000	\$ 250,000	\$ -	0.00
SS Admin & Public Assistance	\$ 73,198,434	\$ 69,339,303	\$ 3,859,131	280.60
Social Services	\$ 74,116,184	\$ 70,257,053	\$ 3,859,131	284.65

PENDING ISSUES

The Social Services programs are subject to change by federal and state legislation. The following items concern the potential impact on the County due to increasing costs and volatile funding resources:

Use of the 10% Realignment Transfer Authority from Social Services to Behavioral Health: The 10% Realignment Transfer Authority was approved for use in FY 2020-21, FY 2021-22, and FY 2022-23 from Social Services to Behavioral Health. Due to decreasing fund balance available in 1991 Social Services Realignment, only the 10% transfer of 2011 Social Services Realignment is included in the Recommended Budget.

In-Home Supportive Services (IHSS): There is an annual statutory 4% increase to the IHSS Maintenance of Effort (MOE), regardless of Realignment Growth collections. In addition to the MOE costs, annual state program administration funding is capped. As costs continue to increase beyond HHSA's control, 1991 Realignment funding will be required to fill the gap. Realignment funding is dependent on a healthy economy; therefore, an economic downturn could affect the ability of Social Services funding to cover the increases.

Federal Discount Rate: The majority of Child Welfare Services programs receive federal Title IV-E open-ended reimbursement. Federal reimbursement is generally (with a few exceptions) 50% of costs after applying the most current non-federal discount rate. The discount rate is calculated quarterly based on the ratio of federally eligible to non-federally eligible foster care cases in El Dorado County. As federal eligibility is dependent on the primary household income in comparison to the federal income limits, the California minimum wage increases continue to cause a significant increase in the number of non-federal cases. This has a twofold effect on Social Services funding. Realignment must replace the declining federal funding for both foster care assistance and Child Welfare program administration. To illustrate the reduction in federal funding for Child Welfare, the average non-federal discount rate in FY 2016-17 was 33%, compared to 63% in FY 2020-21. Over the last several years, the direction of Child Welfare has shifted to prevention and managing cases with families intact whenever possible, which has drastically reduced the number of children in out-of-home placements. This has created savings in realigned assistance costs that have been able to offset the effects of reduced federal participation. As the economy declines with rising inflation and stressors on families increase, the number of serious neglect and abuse cases that require the detention of children has also begun to increase.

STAFFING TREND

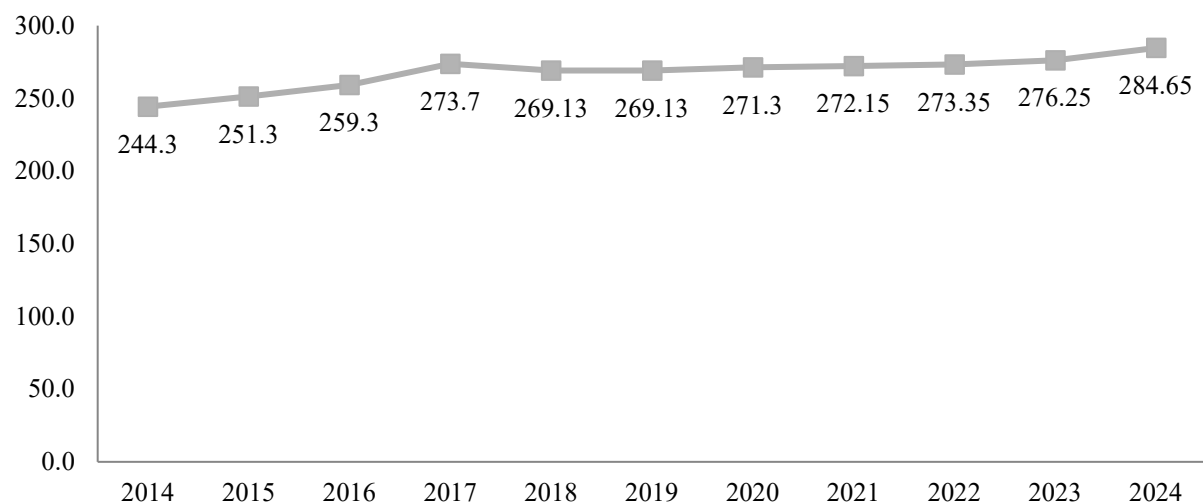
The recommended staff allocation for FY 2023-24 is 284.65 FTE allocations, an increase of 6.4 FTE from the adjusted Personnel Allocation for FY 2022-23. After the adoption of the FY 2022-23 Budget, the Board approved the addition of 1.0 FTE Office Assistant I/II and 1.0 FTE Social Worker III on October 22, 2022.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

The Recommended Budget includes the addition of 1.4 FTE Social Worker III and 1.0 FTE Eligibility Specialist Trainee/I/II within the In-Home Supportive Services Program due to increasing caseloads. The addition of 1.0 FTE Office Assistant I/II allocation is being added to support the Self Sufficiency programs due to increasing caseloads. This will shift reception and administrative tasks away from case management staff. Due to anticipated impacts from CalAIM, 1.0 FTE Eligibility Specialist Trainee/I/II, 1.0 FTE Office Assistant I/II, and 1.0 FTE Sr. Office Assistant allocations are being added, funded through the CalAIM Providing Access and Transforming Health (PATH) Justice Involved Capacity Building Program.

During FY 2022-23, one vacant Social Worker IV allocation was alternately filled with a Social Worker III and a vacant Social Worker Supervisor II was alternately filled with a Social Workers Supervisor I due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



RECOMMENDED BUDGET

The Social Services budget is recommended at \$74,116,184, which is an increase of \$3,109,283 (4.4%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 5.2% of the funding for the Department at \$3,859,131, an increase of \$654,357 when compared to the FY 2022-23 Adopted Budget. The increased General Fund contribution reflects \$211,000 increase in General Assistance costs, which are funded by the General Fund, and the mandated County share of costs that is increasing due to costs that are outside the control of HHSA.

The Department applies all state, federal and realignment funding to cover its operational costs, and considers the County's Cost Plan Allocation charges to be largely unfunded. Total Countywide Cost Plan Allocation charges are \$3,619,630, an increase of \$581,280 from FY 2022-23. The Department has also budgeted a position vacancy rate of 6% for most staffing categories, which is lower than historical actual rates. Historical rates range from 10% to 14%. The 6% rate is below the natural rate of attrition and allows for budgetary and program flexibility.

In the Social Services Department, budgeted realignment expenditures, including the 10% realignment transfer of \$359,082 from Social Services 2011 Realignment to Behavioral Health, will result in an estimated Social Services realignment fund balance of \$4,412,801 for 2011 Realignment and no 1991 Realignment by the end of FY 2023-24. Social Services expenditures can vary greatly year to year due to needs of the community members served. Maintaining a prudent fund balance in Social Services mitigates

the impact to the County from unexpected costs. This minimizes the need to implement service level reductions or provide additional General Fund support for these mandated services.

Sources and Uses of Funds

The Social Services Department is funded by state, federal and realignment funding streams. Any non-reimbursable costs are charged to the County General Fund. In concept, the General Fund pays primarily for the County Cost Allocation Plan charge.



Community Services

RECOMMENDED BUDGET • FY 2023-24

MISSION

The County of El Dorado Health and Human Services Agency (HHSA) Community Services Department provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(9,650)	2,360	2,360	0
IG Rev - State	2,137,804	10,516,722	10,012,145	(504,577)
IG Rev - Federal	4,932,721	7,519,420	4,924,074	(2,595,346)
Service Charges	373,293	708,503	771,111	62,608
Miscellaneous Rev	76,966	442,198	442,198	0
Other Fin Sources	2,085,567	3,601,096	3,723,342	122,246
Fund Balance	0	3,181,773	3,955,866	774,093
Total Revenue	9,596,701	25,972,072	23,831,096	(2,140,976)
Salaries & Benefits	3,383,587	5,313,598	5,451,213	137,615
Services & Supplies	2,456,859	5,411,829	4,568,957	(842,872)
Other Charges	2,645,895	14,446,645	10,107,975	(4,338,670)
Fixed Assets	0	800,000	477,951	(322,049)
Other Fin Uses	44,437	0	3,225,000	3,225,000
Intrafund Transfers	337,402	191,615	189,895	(1,720)
Intrafund Abatement	(337,402)	(191,615)	(189,895)	1,720
Total Appropriations	8,530,777	25,972,072	23,831,096	(2,140,976)
FUND 1107 COMMUNITY SERVICES TOTAL	(1,065,924)	0	0	0

MAJOR BUDGET CHANGES COMMUNITY SERVICES FUND 1107

Revenue

State Intergovernmental

(\$2,099,977) Decrease is due to expiring multi-year Housing and Homelessness Program grants, additional Housing and Homelessness Program revenues may be added in the Adopted Budget as available funding is announced.

\$1,595,400 Increase in State funding for Senior Nutrition and other Adult Continuum of Care Programs.

Federal Intergovernmental

(\$2,595,346) Decrease primarily due to American Rescue Plan Act (ARPA) funds received for Low-Income Home Energy Assistance and Aging Programs in the prior year.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

Charges for Services

\$62,608 Increase primarily due to billing revenues for Senior Day Services according to anticipated increased client attendance.

Other Financial Sources

\$122,246 Increase in Operating Transfers In from the General Fund for the Aging and Adult Continuum of Care Programs due to increased staffing and program expenses.

Fund Balance

\$774,093 Increase in Fund Balance primarily from Housing and Homelessness Grants that are being carried over from the prior year.

Appropriations

Salaries and Benefits

\$137,615 Increase in Salaries and Benefits primarily due to the addition of 1.0 FTE Office Assistant I/II in Senior Nutrition and 1.0 FTE Office Assistant I/II in Low-Income Home Energy Assistance Programs that are supported by federal funding.

Services and Supplies

(\$450,081) Decrease in expenses related to Housing and Homelessness Grant activities completed in the prior year.

(\$433,594) Decrease in Area Agency on Aging Services and Supplies primarily due to a reduction in Senior Nutrition costs as operations return to pre-pandemic conditions.

\$40,803 Increase in Services and Supplies to align with actual costs.

Other Charges

(\$3,087,436) Decrease in Housing Services and Support and Care of Persons costs primarily due to aligning the budget with the build of the Permanent Navigation Center, where the budget for the project was not finalized until after the adoption of the FY 2022-23 Budget.

(\$1,779,221) Decrease in Other Charges mostly due to Low-Income Home Energy Assistance Programs that were funded by pandemic-related funding in the prior year.

\$527,987 Increase in service charges primarily due to Fall Prevention and other Older Adult Recovery and Resiliency funded services.

Fixed Assets

(\$717,000) Decrease in Fixed Assets for Housing and Homelessness Programs primarily due to aligning the budget with the build of the Permanent Navigation Center, where the budget for the project was not finalized until after the adoption of the FY 2022-23 Budget.

Community Services

RECOMMENDED BUDGET • FY 2023-24

\$394,951 Increase in Fixed Assets due to Senior Nutrition equipment and vehicles funded by one-time State Area Agency on Aging funding.

Other Financing Uses

\$225,000 Increase in Operating Transfer to the Accumulative Capital Outlay fund for facility improvements in the Area Agency on Aging Programs.

\$3,000,000 Increase in Operating Transfer to the Accumulative Capital Outlay fund for the building of the Permanent Navigation Center.

Intrafund Transfers

(\$1,720) Decrease in Intrafund Transfers across the Community Services programs primarily to recover Community Services administration costs across the various programs.

Intrafund Abatements

\$1,720 Decrease in Intrafund Abatements across the Community Services programs primarily to recover Community Services administration costs across the various programs.

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,374)	300	300	0
IG Rev - State	291,338	451,694	429,943	(21,751)
IG Rev - Federal	423,055	467,157	469,064	1,907
Other Fin Sources	16,534	89,131	97,451	8,320
Fund Balance	0	500	500	0
Total Revenue	727,553	1,008,782	997,258	(11,524)
Salaries & Benefits	202,077	322,875	326,233	3,358
Services & Supplies	44,299	106,678	84,927	(21,751)
Other Charges	484,948	579,229	586,098	6,869
Total Appropriations	731,324	1,008,782	997,258	(11,524)
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	3,771	0	0	0

MAJOR BUDGET CHANGES IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

Revenue

State Intergovernmental

(\$21,751) Decrease in the allocation of the State General Fund to support the IHSS PA administration.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

Federal Intergovernmental

\$1,907 Increase in the Federal Medicaid program, operating in California as the Medi-Cal program for IHSS PA funding.

Other Financing Sources

\$8,320 Increase in Operating Transfers In from the General Fund for the IHSS PA.

Appropriations

Salaries and Benefits

\$3,358 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Services and Supplies

(\$18,751) Decrease in Clothing and Personal Supplies due to added funding from CDSS to ensure distribution of essential protective gear to IHSS providers and recipients who requested it in the prior year.

(\$3,000) Decrease in Special Projects due to one-time costs in the prior year associated with the IHSS PA advisory committee.

Other Charges

\$6,869 Increase in Interfund transfers primarily due to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recoup the appropriate share of costs from Community Services.

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(15,432)	1,426	1,426	0
IG Rev - Federal	4,415,907	4,077,757	4,502,000	424,243
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	56,022	91,500	91,500	0
Fund Balance	0	690,642	690,642	0
Total Revenue	4,456,497	4,874,325	5,298,568	424,243
Salaries & Benefits	273,784	266,756	293,257	26,501
Services & Supplies	48,319	78,456	88,936	10,480
Other Charges	3,689,334	4,529,113	4,916,375	387,262
Fixed Assets	36,107	0	0	0
Total Appropriations	4,047,544	4,874,325	5,298,568	424,243
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(408,953)	0	0	0

MAJOR BUDGET CHANGES PUBLIC HOUSING AUTHORITY

Revenue

Federal Intergovernmental

\$424,243 Increase in Other Federal revenue due to an increase in Public Housing Authority (PHA) program funding.

Appropriations

Salaries and Benefits

\$26,501 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Services and Supplies

\$10,480 Increase primarily due to Staff Development to ensure the Public Housing Authority maintains its status as a Standard or High Performing Public Housing Authority despite staff turnover.

Other Charges

\$375,074 Increase in Housing assistance payments.

\$12,188 Increase in Interfund transfers primarily due to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recoup the appropriate share of costs from Community Services.

PROGRAM SUMMARIES

Community Programs

Community Programs provide a range of services designed to meet specific special needs of low-income, disabled and/or other targeted County resident population groups. These services help qualified program participants meet basic needs in support of their health and well-being, maintain their independence, acquire permanent housing and/or continue living in their own homes.

Community Programs include the federally funded Low-Income Home Energy Assistance Program (LIHEAP), which assists with the purchase of home heating fuel or firewood; and Weatherization Assistance Program, which provides families with more energy-efficient residences; the Community Services Block Grant (CSBG) that is used to offset administrative costs for Community Programs that provide services to low-income populations; and the Community Corrections Partnership, which helps to link justice-involved individuals to available services.

Homeless Prevention Program Grants

Health and Human Services Agency and the El Dorado County Opportunity Knocks Continuum of Care (CoC) have been awarded several multi-year state grants aimed at homelessness prevention. The expected

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

outcomes include but are not limited to capital improvements for temporary and permanent housing, rental subsidies, landlord incentives, a youth homeless prevention set-aside, and other public services including coordinated entry for the homeless and those at risk of becoming homeless. HHSA has been delegated by the Board of Supervisors as the Administrative Entity for the CoC and therefore will administer State grant funding for allocations awarded to the CoC.

Aging and Adult Continuum of Care

Aging and Adult Continuum of Care consists of a wide array of programs that assist seniors aged 60 and over and functionally disabled or mentally impaired adults to remain safe, stable, active and independent to the greatest extent possible. El Dorado County operates as the Area Agency on Aging for the County, enabling the County to receive federal and state funding to provide an array of Senior Services.

Programs include Information and Assistance; Senior Legal Services; Ombudsman Services for residents of local care facilities; Senior Center (social and recreational programs); Senior Nutrition Services, with meals served daily at seven congregate meal sites and countywide home-delivered meals; and Family Caregiver Support Services to assist families who are caring for a dependent adult in their home. Senior Day Services in Placerville and El Dorado Hills provides respite for caregivers and social opportunities for attendees funded with county general fund and attendee fees.

Aging and Adult Continuum of Care funding includes Federal, State, Fees/Donations/Other and County funds. Revenues are ongoing in nature, with the exception of one-time-only MAA/Linkages Fund Balance reserved for pending outstanding audits.

The Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS), leverages allowable State and local revenue to receive federal reimbursement for approved Medi-Cal activities.

IHSS Public Authority

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

Public Housing Authority (PHA)

The Public Housing Authority (PHA), through the Housing Choice Voucher Program, enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

Family Self Sufficiency (FSS)

As a program within the PHA, Family Self Sufficiency provides a monetary incentive to clients in order to promote self-sufficiency and decrease the use of public assistance. The County Board of Supervisors acts as the governing body of this “Authority” and HHSA administers the program.

Community Services

RECOMMENDED BUDGET • FY 2023-24

BUDGET SUMMARY BY PROGRAM

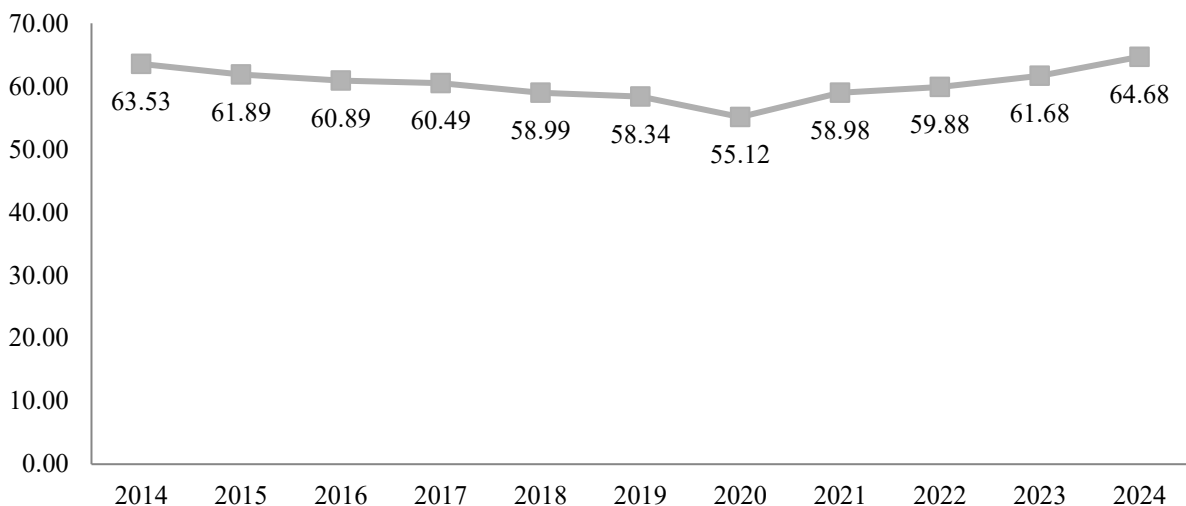
Community Services Total	Appropriations	Revenues	General Fund Contribution	Staffing
Community Programs	\$ 4,129,567	\$ 3,989,719	\$ 139,848	16.25
Homeless Assistance	\$ 11,476,332	\$ 11,476,332	\$ -	3.00
Aging and Adult Continuum of Care	\$ 8,225,197	\$ 4,869,740	\$ 3,355,457	38.73
IHSS Public Authority	\$ 997,258	\$ 899,807	\$ 97,451	3.15
Public Housing Authority	\$ 5,298,568	\$ 5,207,068	\$ 91,500	3.55
Community Services Total	\$ 30,126,922	\$ 26,442,666	\$ 3,684,256	64.68

STAFFING TREND

The recommended staff allocation for FY 2023-24 is 64.68 FTE allocations, an increase of 3.0 FTE allocations when compared to the FY 2022-23 Adopted Budget. During FY 2022-23, the Board approved the addition of 1.0 FTE Senior Citizen's Attorney I/II/II Limited Term allocation in the Senior Legal Program.

The Recommended Budget includes the addition of 2.0 FTE Office Assistant I/II allocations that are funded by Area Agency on Aging and Low-Income Home Energy Assistance Program funding. The allocations will assist the programs in complying with program administrative requirements and increase regular staffing of the reception area of the Senior Services facility in Placerville.

One vacant Health Program Specialist allocation was alternately filled during FY 2022-23 with a Program Assistant allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



RECOMMENDED BUDGET

The Budget for Community Services is recommended at \$30,126,922, which is a decrease of \$1,728,257 (5.4%) when compared to the FY 2022-23 Adopted Budget. The General Fund Contribution is \$3,684,256, an increase of \$130,566 (3.7%). The General Fund provides 12.2% of the funding for this Department. The General Fund support for senior programs has increased by \$1,118,973 since FY 2020-21 primarily due to a rise in the cost of providing the senior programs with modifications to service provisions required by the coronavirus pandemic and reduced revenue.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

Sources and Uses of Funds

The Community Services Department is funded by State and Federal revenue and by the General Fund. The budget includes \$20.3 million in State and Federal funding and \$4.6 million in fund balance primarily for homeless assistance programs.

Behavioral Health

RECOMMENDED BUDGET • FY 2023-24

MISSION

The County of El Dorado Health and Human Services Agency (HHSA), Behavioral Health Department strives to alleviate the impact of mental illness or significant emotional disturbance by providing recovery-oriented, client-centered, culturally competent treatment services in collaboration with clients, families and community partners. The Department seeks to eliminate disparities in service access and to reduce the stigma associated with mental illness while offering the highest quality behavioral health care to improve the community's health and safety, strengthen individuals' resilience, and promote the restoration of healthy families. The Department also provides substance use disorder services to address alcohol and other drug-related issues affecting the community.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	40,948	44,000	42,500	(1,500)
Rev Use Money/Prop	(581,195)	20,710	55,510	34,800
IG Rev - State	13,008,493	15,471,995	17,551,031	2,079,036
IG Rev - Federal	9,270,357	13,246,758	14,191,224	944,466
Service Charges	395,327	460,600	480,600	20,000
Miscellaneous Rev	270,914	163,475	133,705	(29,770)
Other Fin Sources	13,425,796	16,242,506	21,900,389	5,657,883
Fund Balance	0	17,808,811	12,641,869	(5,166,942)
Total Revenue	35,830,640	63,458,855	66,996,828	3,537,973
Salaries & Benefits	10,343,054	13,727,292	14,756,259	1,028,967
Services & Supplies	6,676,186	7,939,185	11,404,691	3,465,506
Other Charges	14,442,718	26,703,183	29,632,269	2,929,086
Fixed Assets	0	0	923,920	923,920
Other Fin Uses	47,145	100,000	100,000	0
Intrafund Transfers	4,719,743	5,279,897	5,989,877	709,980
Intrafund Abatement	(4,719,743)	(5,279,897)	(5,989,877)	(709,980)
Contingency	0	14,989,195	10,179,689	(4,809,506)
Total Appropriations	31,509,105	63,458,855	66,996,828	3,537,973
FUND 1110 MENTAL HEALTH TOTAL	(4,321,535)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Fines & Penalties

(\$1,500) Decrease due to adjustments in multiple objects to align with actual revenue.

Use of Money/Property

\$34,800 Increase in Interest Revenue primarily in the Mental Health Services Act (MHSA) subfund.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

State Intergovernmental

(\$1,381,722) Decrease in MHSA funding based upon State projections of revenue for FY 2023-24.

\$3,460,758 Increase primarily related to the Behavioral Health Continuum Infrastructure Programs, Crisis Care Mobile Unit and Crisis Residential Treatment Grants.

Federal Intergovernmental

\$944,466 Increase primarily related to projected increased Medi-Cal revenue as a result of the CalAIM implementation.

Services Charges

\$20,000 Increase in Mental Health Service Charges based on prior year amounts.

Miscellaneous Revenue

(\$29,770) Decrease in Drug Medi-Cal cost report settlement reimbursement from providers as full reimbursement should be achieved in December 2023.

Other Financing Sources

(\$1,200,000) Decrease in Operating Transfers In from the American Rescue Plan Act (ARPA) Special Revenue Fund due to the use of the remaining Board-allocated ARPA funding allocated to Behavioral Health.

(\$79,423) Decrease in Operating Transfers In from the General Fund due to a reduction in hours needed from the Limited-Term Mental Health Worker dedicated to working with those impacted by the recent Fires.

(\$1,117,211) Decrease in Operating Transfer In from 1991 Realignment from Public Health and Social Services primarily due to the discontinuation of the 10% transfer from Social Services to Behavioral Health.

\$8,054,517 Increase in Operating Transfers In of 1991 and 2011 Behavioral Health Realignment primarily due to a change in accounting practice where realignment funding is not transferred from the Special Revenue Fund until it is expended, so if not needed, fund balance remains in the Special Revenue Fund at the end of the year. This would increase the Operating Transfers In and decrease fund balance in the Mental Health Fund.

Fund Balance

\$1,061,167 Increase in Opioid Settlement fund balance as the County has begun to receive funding from the Janssen and Distributors Opioid Settlement in the prior year and is developing a spending plan.

(\$1,682,781) Decrease in estimated fund balance available at the beginning of the year in the MHSA subfund.

Behavioral Health

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(\$4,545,328) Decrease in fund balance primarily due to the accounting change mentioned above where Realignment funding is left in the Realignment subfund and transferred to the Mental Health Fund only when expended.

Appropriations

Salaries and Benefits

\$153,186 Increase due the addition of a 1.0 FTE Administrative Analyst limited term allocation shared across the Traditional and Substance Use Disorder programs for the CalAIM implementation.

\$79,295 Increase due to a 0.6 FTE increase of the Mental Health Patient's Rights Advocate allocation due to an amendment to Section 5150 of the Welfare and Institutions Code that will increase the workload of the Mental Health Patient's Rights Advocate.

\$153,186 Increase due the addition of a 1.0 FTE Administrative Analyst to allow the MHSA program to monitor contract performance and outcome measures more effectively for both contracted and County-operated MHSA funded programs.

\$643,300 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Services and Supplies

\$2,000,000 Increase in Special Projects for the implementation of an Adult Crisis Residential Treatment Facility as part of the Behavioral Health Continuum Infrastructure Program Grant.

\$457,550 Increase in Prior Year Revenue Refund for anticipated Mental Health Cost Report Settlements and State Audits.

(\$848,000) Decrease in Mental Health Student Services Act Pass through funding to the El Dorado County Office of Education.

\$1,076,080 Increase in Professional and Specialized Services primarily due to the implementation of the Crisis Care Mobile Unit Behavioral Health Continuum Infrastructure Program Grant.

\$126,172 Increase in Software License costs primarily due to upgrades to the Avatar electronic health record and billing system and the purchase of additional licenses for contracted providers in the MHSA program.

\$830,000 Increase in Services and Supplies for anticipated Opioid Settlement funded programs and services.

(\$176,296) Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

Other Charges

\$2,886,403 Increase to Health Services due to anticipated MHSA contracted Peer Support Specialists (\$900,000), projected increases to the Telecare Contract for the operation of the Psychiatric Health Facility (\$974,195), the addition of services for the Opioid Settlement funded programs (\$831,167), and adjustments across other contracts to align with actual costs (\$181,041).

\$42,683 Increase in Other Charges due to adjustments in multiple objects to align with actual costs.

Fixed Assets

\$923,920 Increase in Fixed Assets for the purchase of a Crisis Care Mobile Unit.

Intrafund Transfers

\$709,980 Increase in Intrafund Transfers across the Behavioral Health programs primarily to recover Behavioral Health administration costs across the various programs.

Intrafund Abatements

(\$709,980) Increase in Intrafund Abatements across Behavioral Health programs primarily related to recovering Behavioral Health administration costs across the various programs.

Contingency

(\$4,809,506) Decrease in Contingency primarily due to planned MHSA expenditures reducing the amount of MHSA funding not programmed for use.

PROGRAM SUMMARIES

Traditional Behavioral Health Programs

The Behavioral Health Department's (BHD) traditional programs include mandated and/or core programs that existed prior to the passage of the Mental Health Services Act (MHSA) in November 2004. The County General Fund contribution represents the minimum required General Fund cash match to support mandated services. The majority of services provided are Medi-Cal-eligible services provided to predominantly Medi-Cal-eligible clients. Primary traditional programs in order of relative magnitude include:

Outpatient Mental Health Services for Children

These programs are primarily provided through contracted resources that provide a variety of therapeutic interventions for severely emotionally disturbed children, including assessments, and in consultation with schools, other community partners, and families.

Outpatient Mental Health Services for Adults

Provides initial mental health assessments for new clients, as well as specialty mental health services for a limited number of severely mentally ill adults who are not enrolled in MHSA funded programs.

Psychiatric Health Facility (PHF)

El Dorado County contracts with the Telecare Corporation to operate the PHF, which is located in Placerville and is a licensed, 16-bed, 24-hour, acute, non-medical facility providing adult inpatient services for persons requiring intensive psychiatric care, many of whom are involuntarily hospitalized. Although the County of El Dorado's residents receive priority for required admissions, the Department contracts with several other counties to provide their residents with inpatient care on an as-needed, as-available, basis.

Institutional and Residential Care

Involves appropriate placement and care of seriously mentally ill adults and seriously emotionally disturbed children when required based on the level of severity of their illness/disturbance.

Psychiatric Emergency Services (PES)

Ensures 24/7/365 on-call services provided predominantly at hospitals on both slopes of the County to respond to psychiatric crises, provide referrals for follow-up services, and, when necessary, detain and admit individuals to a psychiatric hospital.

Utilization Review/Quality Improvement

Ensures timely and appropriate access to services and compliance with Federal and State regulations, as well as quality improvement efforts, staff development programs, and clinical program evaluation.

Extra-help staff and overtime are used in support of traditional programs primarily to ensure the availability of after-hours and on-call psychiatric emergency services. Extra-help staff are sometimes used as a more cost-effective way to provide other intermittent, mental health services, often when after-hours or weekend work is necessary.

MHSA Programs

In November 2004, California voters passed Proposition 63, known as the Mental Health Services Act (MHSA). The MHSA is funded by a one percent tax on personal income in excess of \$1,000,000 for California residents. The Department's MHSA programs are designed to reduce disparity in service access and to promote mental health wellness and recovery by providing effective mental health interventions and critical supportive services to seriously mentally ill individuals and seriously emotionally disturbed children, often to those client populations that were previously underserved or unserved. MHSA programs are designed to engage clients, and sometimes other supportive individuals, in playing a significant role in formulating client recovery plans. Community participation is also a key element in creating and monitoring our MHSA programs. MHSA funds cannot be used to supplant other funds, including Realignment, for programs that were in existence in 2004 when the Act was passed; however, MHSA funds can be used for the expansion of traditional programs beyond the base 2004 service level.

MHSA is composed of the following five components:

- Community Services and Supports (CSS)
- Workforce Education and Training (WET)
- Prevention and Early Intervention (PEI)
- Innovation
- Capital Facilities and Technological Needs (CFTN)

Health and Human Services Agency

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The Behavioral Health Department currently has approved plans for all components. Funding for each of these components is provided through county allocations from the State. The funding for each component must be expended within a certain period of time or the funding reverts to the State for redistribution to other counties. The CSS, PEI, and Innovations components have a five-year reversion policy and continue to receive allocations on an annual basis; CFTN and WET have a 10-year reversion policy and are operating from fund balances and transfers from CSS, as these components are no longer allocated MHSA funds from the State. Primary MHSA programs include the following components:

Community Services and Supports (CSS)

Full-Service Partnership (FSP) programs improve the quality and intensity of specialty mental health services for clients requiring a high level of treatment interventions and supportive services to reach their treatment goals. The FSP programs serve children, transitional-age youth, adults, and older adults. FSPs require a “whatever it takes” approach to the provision of high-intensity services, meaning finding the methods and means to engage a client, determine their needs for recovery, and create collaborative services and support to meet those needs. FSP teams may utilize non-traditional interventions, treatments, and supportive services tailored to each client’s specific needs and strengths to aid in their recovery, including both mental health and non-mental health services and supports.

General System Development (GSD) projects are designed to provide specialty mental health services that may be needed to support individuals to access natural and/or community-based support for managing their mental illness upon graduation. The Vision of the El Dorado County HHSA is “Transforming Lives and Improving Futures,” and consistent with that vision, Behavioral Health provides individuals who meet the criteria for specialty mental health services with services and supports to allow them to achieve their own vision of wellness, recovery and resilience.

Outreach and Engagement (O&E) programs are designed to provide outreach and engagement services to individuals who meet the medical necessity for specialty mental health services and to support the Behavioral Health system of care.

Housing is a key client support under MHSA for persons with serious mental illness who are homeless or at risk of homelessness and eligible to participate in specialty mental health services programs. The permanent supportive housing program is jointly administered by the California Department of Health Care Services (DHCS) and the California Housing Finance Agency (CalHFA). Housing development funds allocated to the County have been assigned to CalHFA, which is now responsible to review, approve and oversee housing developments after initial approval by the Board of Supervisors for the use of MHSA funds for the development.

Additional programs and/or services may be added as a result of community input into the MHSA planning process.

Workforce Education and Training (WET)

The Workforce Education and Training (WET) component includes education and training projects and activities for prospective and current public mental health system employees, contractors and volunteers. WET provides funding to remedy the shortage of staff available to address mental illness, improve the competency of staff, and promote the employability of consumers.

Prevention and Early Intervention (PEI)

PEI promotes services aimed at both preventing mental illness and providing early intervention at the onset of a mental illness to keep it from becoming severe and disabling. PEI programs also address health disparities, including culturally specific outreach and engagement services, through contract providers, to the Latino and Native American populations. Our current health disparities programs also address improved linkage between behavioral health, primary care, and natural community supports. In addition, PEI includes programs aimed at mental health stigma and discrimination reduction. Statewide PEI programs are being addressed through the County's membership in CalMHSA, a multi-county Joint Powers Authority.

Innovation

The Innovation component consists of projects that are designed to contribute to learning, rather than having a primary focus on providing a service. The current Innovation programs are a partnership between Senior Nutrition and Behavioral Health to reach home-bound older adults in need of mental health services.

Capital Facilities and Technological Needs (CFTN)

CFTN supports the development of an integrated infrastructure and improves the quality and coordination of care. This program includes the development and implementation of an integrated information system infrastructure that includes the establishment, maintenance and enhancement of an Electronic Health Record (EHR) system; electronic clinical assessment and outcome measurement tools for children and adults; an electronic care pathways system to facilitate linkage between behavioral health and primary health care providers; improvement of telepsychiatry and videoconferencing capabilities to reach and serve underserved communities; related training and administrative/technical support; as well as updated technological hardware equipment and software. In addition, the CFTN program includes funding for the future requisition of an Integrated Care Facility, formerly known as the Community Wellness Center.

Extra-help staff and overtime are used in support of MHSA programs primarily to ensure the required level of service and activities identified in the approved MHSA plans. Extra-help staff are sometimes used to provide other intermittent, mental health services, often when after-hours or weekend work is necessary.

Substance Use Disorders (SUDS) Programs

These programs implement strategies designed to address alcohol and other drug-related issues affecting communities, criminal justice, child welfare systems, and schools. Activities include education, raising public awareness of issues, promoting drug-free alternatives for youth and adults, drug-free workplace programs, activities to reunite families, where appropriate, and related services. Also included are drug court activities. Revenues in these programs include State and Federal funding, Local Realignment, miscellaneous revenues, and court fines. The Local realignment is used for Drug Medi-Cal services.

Beginning June 1, 2019, Behavioral Health opted into participating in the Organized Delivery System (ODS) Waiver Program for a more comprehensive substance abuse treatment approach. The waiver is a California pilot program that enables more local control and accountability, provides greater administrative oversight, creates utilization controls to improve care and efficient use of resources, implements evidence-based practices in substance abuse treatment, and coordinates with other systems of care. Participating counties can offer an expanded range of SUDS treatment modalities for Medi-Cal beneficiaries, including a Narcotic Treatment Program, non-perinatal residential substance abuse treatment, withdrawal management, and recovery services.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

Adult Behavioral Health System of Care Changes

Traditional Behavioral Health program funding continues to present a challenge to the County since the majority of traditional Realignment funds are spent on a relatively small number of out-of-county placements and placements in the Psychiatric Health Facility (PHF). Just a few clients placed at high-cost facilities can have a significant effect on the use of Realignment funds. In addition, with a shortage of residential beds available statewide, conserved clients, who no longer meet the medical necessity requirements of acute PHF placement, continue to remain at the PHF until a residential bed in a lower level of care is available. Offsetting Medi-Cal revenue cannot be claimed for the days waiting for an appropriate placement, which further exacerbates this funding issue.

Behavioral Health has received Behavioral Health Continuum Infrastructure Program (BH-CIP) funds for a Crisis Care Mobile Unit (CCMU) and a Crisis Residential Treatment (CRT) facility. The Board has allocated one-time ARPA funding to aid in the development of additional lower levels of care. These programs, with implementation beginning in FY 2023-24, will add to Behavioral Health's continuum of care options, decreasing reliance on Realignment funds in future years.

State Audits

The State has notified the counties that it is planning to recoup funds for four separate statewide audits conducted over the past several years. El Dorado County's portion of the recoupment is \$846,231, which they plan to collect over the next four fiscal years. In addition, the State will be auditing several years of cost reports in the next couple of years which could result in significant recoupments to the State.

CalAIM Initiative

As stated earlier, CalAIM will have significant impacts on Behavioral Health with CalAIM Medi-Cal payment reform going into effect on July 1, 2023. This will eliminate the current cost report and settlement requirements and instead implement a county-specific fee-for-services rate. Although current estimates show a modest increase in anticipated Medi-Cal revenue with payment reform, the Recommended Budget takes a conservative approach to estimating the Medi-Cal revenue increases, as the fee-for-service model and rate schedule are so different from the current reimbursement model. In addition to revenue impacts, the CalAIM Initiative includes changes to service provision with an emphasis on demonstrating outcomes. The Recommended Budget is a projection of the services and revenue impacts on CalAIM, however, actual impacts will likely not be known until late FY 2023-24.

Opioid Settlements

The County has begun receiving the Janssen and Distributors Opioid Settlement payments and the funds are being deposited into a Behavioral Health Special Revenue Fund. HHSA has begun discussions with community stakeholders and County Departments about eligible activities. There will likely be other opioid settlements in the coming years that should result in additional funding. The Recommended Budget includes the new Opioid Settlement Special Revenue Fund and estimates expenditures based on early plans.

MHSA Plan

The Mental Health Services Plan (MHSA) is a three-year plan, beginning with FY 2023-24, with updates made annually. The Plan Update was in process and not finalized for this budget submission. The

Behavioral Health

RECOMMENDED BUDGET • FY 2023-24

Recommended Budget includes an estimate of MHSA Plan updated costs. Upon the Board of Supervisors' approval of the Plan in June, HHSA will update the MHSA budget to reflect the approved Annual Update with the Adopted Budget.

BUDGET SUMMARY BY PROGRAM

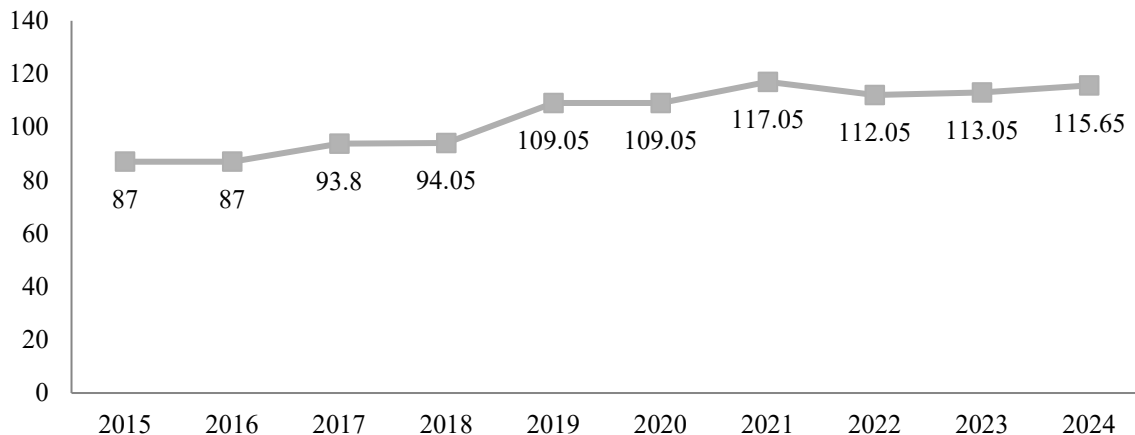
	Appropriations	Revenues	Net County Cost GF Contribution	Staffing
Substance Use Disorders Programs	\$ 7,706,479	\$ 7,706,479	-	19.14
MHSA Programs	\$ 33,514,347	\$ 33,514,347	-	63.83
Traditional Programs	\$ 25,776,002	\$ 25,699,492	\$ 76,510	32.68
TOTAL	\$ 66,996,828	\$ 66,920,318	\$ 76,510	115.65

STAFFING TREND

The staff allocation for FY 2023-24 is recommended at 115.65 FTEs, which is a net increase of 2.6 FTE when compared to the FY 2022-23 Adopted Budget. During FY 2022-23, the Board approved the addition of 1.0 FTE Manager of Mental Health Programs allocation which was partially offset by the deletion of a Program Manager allocation.

The Recommended Budget includes the addition of 1.0 FTE Administrative Analyst I/II Limited Term allocation that will be split between the Traditional Behavioral Health and SUDs programs and 1.0 FTE Administrative Analyst I/II allocation in the MHSA programs. The Recommended Budget increases the Mental Health Patient's Rights Advocate allocation by 0.6 FTE due to an amendment to Section 5150 of the Welfare and Institutions Code that will increase the workload of the Mental Health Patient's Rights Advocate. During FY 2022-23, one vacant Medical Office Assistant I/II was alternately filled with a Sr. Office Assistant, and one vacant Health Program Specialist was alternately filled with a Health Educator allocation. The Recommended Budget revises the allocation to match the current classification of the allocations.

A total of 95.15 FTEs are located on the West Slope and 20.5 FTEs in South Lake Tahoe.



Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

RECOMMENDED BUDGET

This Budget is recommended at \$66,996,828, which is an increase of \$3,537,973 (5.6%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides \$16,510 for the Department's Maintenance of Effort (MOE) as directed by the State Department of Health Care Services and \$60,000 for a Mental Health Worker dedicated to working with those impacted by the recent Fires.

Traditional Behavioral Health Programs

The Recommended Budget for the Traditional Behavioral Health Programs is \$25,776,002, which is an increase of \$4,099,386 (18.9%) when compared to the FY 2022-23 Adopted Budget. The increase in appropriations is primarily due to the Behavioral Health Continuum Infrastructure Program (BH-CIP) Grants.

The FY 2023-24 Recommended Budget includes the 10% transfer of 1991 Realignment revenue from Public Health and 2011 Realignment revenue from Social Services into Behavioral Health. This transfer adds up to an additional \$1 million in revenue into Traditional Behavioral Health Programs. As improvements to the Behavioral Health continuum of care are implemented, it is anticipated that this comprehensive system of care will reduce the structural deficits in Realignment funding for Behavioral Health and the 10% transfer will not be needed in future years. There is some indication that CalAIM Medi-Cal Payment Reform may reduce the structural deficits in Realignment funding, and staff will be carefully monitoring this as payment reform is implemented during FY 2023-24.

The Traditional programs are primarily funded by federal revenues, Realignment/state revenues, and charges for services to other counties and private payers.

Mental Health Services Act (MHSA) Program

The Recommended Budget for the MHSA Program is \$33,514,347, which is a decrease of \$1,127,349 (3.3%) when compared to the FY 2022-23 Adopted Budget. The decrease in the budget is primarily due to the decreased fund balance available for use in FY 2023-24.

The FY 2023-24 Recommended Budget will use \$8,571,690 of fund balance for MHSA programming, representing 74% of the total MHSA fund balance. This will leave \$3,009,012 of fund balance by the end of the year. The MHSA Plan was presented to the Board in May and will be brought to the Board for approval in June after the budget hearing. After the end of FY 2022-23, further analysis of fund balance will be completed and an update to fund balance will be included in the Adopted Budget revisions.

Substance Use Disorder (SUDS) Programs

The Recommended Budget for Substance Use Disorder Programs is \$7,706,479, which is an increase of \$565,936 (7.9%) when compared to the FY 2022-23 Adopted Budget. The increase is primarily due to Opioid Settlement Funding.

SUDS Programs are funded primarily by federal and state revenue and Realignment funds.

Sources and Uses of Funds

The Behavioral Health Department is funded primarily by MHSA revenue, which is derived from a one-percent tax on personal income in excess of \$1 million for California residents, state Realignment revenue, and federal Medi-Cal funding to support the Mental Health and Drug Medi-Cal-ODS Waiver program.

Behavioral Health

RECOMMENDED BUDGET • FY 2023-24

The Behavioral Health Fund Balance is budgeted as follows:

Program	FY 2023-24 Est Beginning Fund Balance	Budgeted Fund Balance Use	FY 2023-24 Est Ending Fund Balance
Realignment Funded Programs	\$ 9,228,781	\$ 2,058,104	\$ 7,170,677
MHSA Programs	\$ 11,580,702	\$ 8,571,690	\$ 3,009,012
Opioid Settlement	\$ 1,061,167	\$ 1,061,167	\$ -
TOTAL	\$ 21,870,650	\$ 11,690,961	\$ 10,179,689



MISSION

The mission of the County of El Dorado Health and Human Services Agency Public Health Department is to promote the health and safety of people and the communities of El Dorado County. The Public Health Department (PHD) provides leadership and expertise in the areas of prevention, health care access, information sharing, collaboration with community partners, health and safety education, and direct client services aimed at promoting individual and family health and wellness, particularly for at-risk, underserved, and uninsured populations.

The Department provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	47,748	115,000	115,000	0
Fines & Penalties	8,774	25,500	25,500	0
Rev Use Money/Prop	(347,357)	92,050	93,050	1,000
IG Rev - State	1,671,782	2,780,941	2,492,573	(288,368)
IG Rev - Federal	4,237,074	7,403,703	7,077,202	(326,501)
Other Gov Agency	216,609	30,000	30,000	0
Service Charges	346,515	413,322	434,928	21,606
Miscellaneous Rev	21,591	26,934	22,000	(4,934)
Other Fin Sources	10,686,928	13,363,107	8,556,742	(4,806,365)
Residual Equity	0	109,401	109,401	0
Fund Balance	0	12,866,852	12,866,852	0
Total Revenue	16,889,663	37,226,810	31,823,248	(5,403,562)
Salaries & Benefits	6,380,665	9,456,134	8,978,900	(477,234)
Services & Supplies	6,719,789	8,136,000	4,567,996	(3,568,004)
Other Charges	2,040,754	2,456,011	2,828,852	372,841
Fixed Assets	17,512	250,000	350,600	100,600
Other Fin Uses	191,108	2,313,241	1,206,623	(1,106,618)
Residual Equity Xfer	0	109,401	109,401	0
Intrafund Transfers	402,330	355,077	510,117	155,040
Intrafund Abatement	(402,330)	(355,077)	(510,117)	(155,040)
Contingency	0	14,506,023	13,780,876	(725,147)
Total Appropriations	15,349,829	37,226,810	31,823,248	(5,403,562)
FUND 1109 PUBLIC HEALTH TOTAL	(1,539,834)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Revenue Use of Money/Property

\$1,000 Increase in projected Interest Revenue to align budget with actual revenue.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

State Intergovernmental

(\$288,368) Decrease in state funding primarily due to pandemic-related funding that is not continued into FY 2023-24.

Federal Intergovernmental

(\$326,501) Decrease in federal funding primarily due to pandemic-related funding that is not continued into FY 2023-24.

Charges for Service

\$21,606 Increase in Vital Statistics and Lab services fee revenue to align budget with actual revenues.

Miscellaneous Revenue

\$5,000 Increase in Vital Records Improvement Projects Trust funding to align budget with actual revenues.

(\$9,934) Decrease in Health Fee revenue for immunization services to align budget with actual revenues.

Other Financing Sources

(\$1,429,735) Decrease in Operating Transfers In of Public Health Realignment revenue to recognize excess fund balance from the prior year.

\$1,573,740 Increase in Operating Transfers In from the General Fund for American Rescue Plan Act (ARPA) Funds that are designated for Public Health.

(\$4,856,113) Decrease in Operating Transfers In from the General Fund and Community Corrections Realignment Fund (AB 109) due to moving the Jail Institutional Care Medical expenses from Public Health to the Sheriff's Office to increase oversight of the contract administration, with the Sheriff's Office monitoring services and contract expenses.

(\$94,257) Decrease in Operating Transfers In from Public Health Special Revenue Funds primarily due to a decrease in Tobacco Use Prevention Program funding.

Appropriations

Salaries and Benefits

(\$276,753) Decrease in Salaries and Benefits primarily due to removing pandemic-funded temporary position costs from the prior year.

(\$200,481) Decrease in CalPERS Unfunded Actuarial Liability (PERS UAL) and Worker's Compensation costs.

Public Health

RECOMMENDED BUDGET • FY 2023-24

Services and Supplies

- (\$4,856,113) Decrease due to the Institutional Care Medical Contract moving from Public Health to the Sheriff's Office with the FY 2023-24 Recommended Budget.
- \$1,347,123 Increase in Services and Supplies due to American Rescue Plan Act funded pandemic mitigation, including nursing and epidemiologist contracts, vaccine clinic space, facility upgrades and expansion, including security system upgrades carried over from FY 2022-23 in the event the projects are not completed prior to the beginning of the fiscal year.
- (\$59,014) Decrease in Services and Supplies across multiple objects and programs to align budget with actuals.

Other Charges

- \$249,857 Increase in Interfund transfers primarily due to the HHSA Indirect Cost Rate that recoups the appropriate share of costs from Public Health.
- \$122,984 Increase in Other Charges primarily due to California Children's Services (CCS) client costs that are partially offset by other savings in ancillary services and expenses.

Fixed Asset

- \$100,600 Increase in Fixed Assets for the Spring Street Security Camera Project that was approved by the Board, but not completed in FY 2022-23 and is being carried over into FY 2023-24.

Other Financing Uses

- (\$1,106,618) Decrease in Operating Transfer Out primarily related to the use of Public Health funding to purchase the new Tahoe Facility in South Lake Tahoe during FY 2022-23.

Intrafund Transfers

- \$155,040 Increase in Intrafund Transfers across the Public Health programs primarily to recover Public Health administration costs across the various programs.

Intrafund Abatements

- (\$155,040) Increase in Intrafund Abatements across Public Health programs primarily due to recovering Public Health administration costs across the various programs.

Contingency

- (\$1,566,147) Decrease in Contingency primarily due to the increased use of Public Health Realignment for program operations as pandemic-related other funding begins to expire.
- \$841,000 Increase in Contingency related to Tobacco Settlement funding that is not programmed for use in FY 2023-24.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

PROGRAM SUMMARIES

Public Health (PH) Administration

Provides programmatic administrative support to the Public Health Department (which manages approximately 30 programs), and primarily addresses the areas of policies and procedures and accreditation. Revenues include the use of Realignment to assist programs within Public Health Realignment and for programs that have non-billable administrative costs.

COVID-19 Epidemiology and Laboratory Capacity Enhancing Detection Program

The grants are intended to provide critical resources to local health departments in support of building their infrastructure so they can appropriately respond to communicable disease events in the future. This includes enhancing and developing the workforce, improving surveillance systems and databases, and supporting community partners in a coordinated response. The funds will support the Public Health response and recovery from the Coronavirus Pandemic and lay the foundation for the future of Public Health response. At this time, grants will continue through July 31, 2024.

Communicable Disease (CD), Vital Stats

Programs address communicable disease surveillance, prevention, and education and control. This includes limited clinical services, vital statistics and health information collection, analysis and reporting. The Communicable Disease Unit is also responsible for the pandemic response and recovery including providing vaccines to the community. Revenues for these programs include PH Realignment, health fees, state funding and federal funding.

Community Nursing

The Public Health nurses and associated staff provide community/school-based skilled early intervention and case management services designed to improve health outcomes, reduce disease incidence, and protect the public from vaccine-preventable illnesses with special emphasis on women of childbearing age and medically fragile children. In addition, the Public Health Nurses provide direct support to preparedness and communicable disease areas related to mitigation efforts as appropriate. These activities are accomplished through the administration of the following core programs: Maternal, Child, Adolescent Health (MCAH); California Children's Services (CCS); Healthy Families; Child Health and Disability Prevention (CHDP); the Early Periodic Screening, Diagnosis, and Treatment (EPSDT, a State and Federal mandate of Medi-Cal), Health Care for Children in Foster Care, Child Lead Poisoning Prevention Program, High Risk CPS Intervention and Immunization campaigns. Extra help funding is for public health nursing staff to assist with seasonal flu clinics and to assist with the CHDP program. The General Fund contribution reflects a required County match for the CCS and Healthy Families programs. Revenues in these programs include PH Realignment, Social Services Realignment, First 5, Probation AB 109 Realignment, County General Fund (required match), Health Fees, transfer from Human Services, and State and Federal funding.

HIV and AIDS Programs

These programs provide for surveillance and testing activities related to HIV and AIDS, as well as services and assistance, such as housing and case management, to persons affected by HIV. Revenues in these programs come from state and federal funding for HIV/AIDS and PH Realignment.

Public Health Laboratory/Local Enforcement Agency

Public Health uses a contracted Laboratory for any needed services. Local Enforcement Agency (LEA) responsibilities are mandated under the Public Resources Code and involve enforcement of State solid waste laws (currently primarily through contracted services). Revenue in this program comes from health fees, the State, transfers from various County departments for services, and PH Realignment.

Women, Infants, and Children (WIC)

The Supplemental Food Program for Women, Infants, and Children (WIC) serves low- to moderate-income pregnant, breastfeeding, and postpartum women, and infants/children up to age five who are at nutritional risk. The program offers nutrition education, breastfeeding support, and food vouchers. Revenue in this program includes Federal funding and PH Realignment.

Tobacco Settlement Programs

Discretionary funds are made available through the County's allocation from the State's Tobacco Settlement Agreement and following prior Board direction are designated for capital improvement projects for health programs.

Health Promotions

Public Health supports a variety of health promotion programs and targeted services. Included are outreach and enrollment services to identify and provide health insurance options, particularly for uninsured/underinsured children; focused nutrition education interventions, particularly for the people eligible for the Supplemental Nutrition Assistance Program (SNAP); assessment and assistance to connect individuals with appropriate health care services; programs aimed at increasing child safety through the proper use of car seats and safety helmets; and other aligned services. Responsibilities also include the evaluation and development of health promotion strategies to prevent chronic disease and improve health outcomes for general and targeted populations (including indigent, institutionalized, and CMSP populations) and the administration of domestic violence prevention and response contracts. Revenues in these programs include marriage license fees, court fines and federal funding.

Tobacco Use Prevention Program (TUPP) and Oral Health Program

This program provides services targeted at tobacco use prevention and cessation and improvement of oral health. Revenues in these programs come from State tobacco funds available through AB 75, Proposition 56 (Tobacco Tax Act) and Realignment funds.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

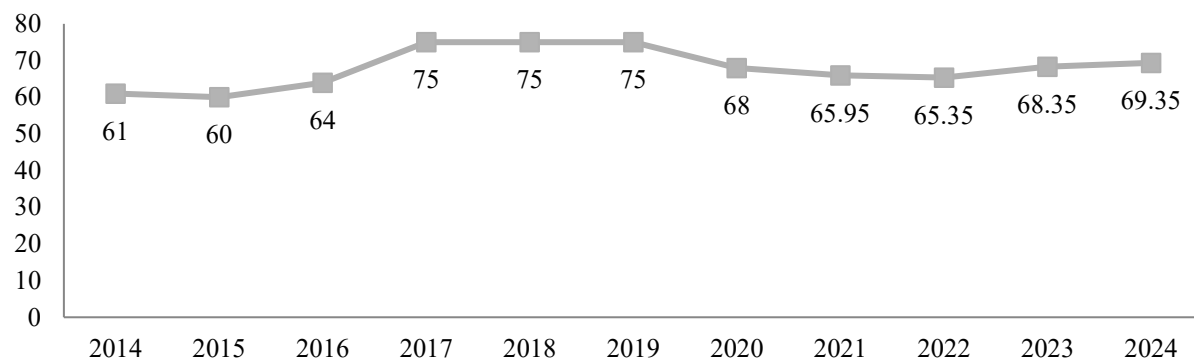
BUDGET SUMMARY BY PROGRAM

	Appropriations	Other Revenues	Use of Realignment	General Fund Contribution	Staffing
Public Health Admin	\$ 12,861,811	\$ 12,818,623	\$ 43,188		1.00
ELC Grants & ARPA Grants	\$ 4,655,636	\$ 4,592,013	\$ 63,623		17.60
County ARPA	\$ 2,062,390	\$ 2,062,390			1.00
MAA SRF (Accreditation)	\$ 109,401	\$ 109,401			
Communicable Disease, Vital Stats	\$ 1,306,510	\$ 165,202	\$ 1,141,308		8.40
Community Nursing	\$ 6,586,852	\$ 4,379,376	\$ 2,207,476	\$ 464,552	26.75
Multipurpose Senior Services Program (MSSP)	\$ 25,000	\$ 500	\$ 24,500		1.00
AIDS & HIV Programs	\$ 12,616	\$ 12,416	\$ 200		
Public Health Laboratory	\$ 125,850	\$ 106,300	\$ 19,550		
Institutional Care Program					
Women Infants & Children (WIC)	\$ 1,191,770	\$ 894,508	\$ 297,262		8.60
Tobacco Programs	\$ 1,784,155	\$ 1,784,155			
Health Promotions	\$ 359,417	\$ 331,216	\$ 28,201		1.00
County Medical Services Program (CMSP)	\$ -				
Tobacco Use Prevention	\$ 741,840	\$ 610,337	\$ 131,503		4.00
Total	\$ 31,823,248	\$ 27,866,437	\$ 3,956,811	\$ 464,552	69.35

STAFFING TREND

The recommended staff allocation for FY 2023-24 is 69.35 FTEs. This is a net increase of 1.0 FTE when compared to the FY 2022-23 Adopted Budget. On October 25, 2022, the Board approved the addition of 1.0 FTE Health Educator allocation to the Department.

During FY 2022-23, one vacant Medical Office Assistant I/II allocation was alternately filled with a Sr. Office Assistant and one vacant Nutrition Services Supervisor allocation was alternately filled with a Nutritionist due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



RECOMMENDED BUDGET

The Budget for the Public Health Department is recommended at \$31,823,248. This is a decrease of \$5,403,562 (14.5%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 1.5% of the funding for the Public Health Department.

The total General Fund contribution to the Public Health Department is \$464,552, which is a decrease of \$4,578,975 (91%) when compared to the FY 2022-23 Adopted Budget. This decrease is attributed to the move of Jail Medical costs to the Sheriff's Office in FY 2023-24. Additionally, the County Medical Services Program (CMSP) participation fee of \$233,492 was excluded in FY 2023-24. The implementation of the Affordable Care Act created savings in indigent health care, and since that time, this fee has been annually waived by the CMSP Governing Board in early June, after the Recommended Budget is finalized. Should CMSP opt to not waive this fee, this General Fund Contribution of \$233,492 will be added to the Adopted Budget.

The Public Health Department is also funded by 1991 Realignment. Realignment funding provides \$3,956,811 (12.4%) of the funding for the Department and is increased by \$412,149 when compared to the FY 2022-2023 Adopted Budget. Realignment funding in Public Health is used to support Public Health Programs and it is anticipated that Public Health Realignment Fund Balance will be needed to address the facility needs of Public Health, as the Spring Street Facility will need either a full replacement or major refurbishment over the next 10-15 years.

Sources and Uses of Funds

The Public Health Department is funded primarily by state and federal revenue streams, 1991 Public Health Realignment, General Fund and Public Health Fund Balance Revenue.

The chart below summarizes budget changes in Fund Balance in FY 2023-24.

Program	FY 2023-24 Beg. Fund Balance	Budgeted Use of Fund Balance	FY 2023-24 Ending Fund Balance
PH Admin	\$ 11,154,130	\$ (942,091)	\$ 12,096,221
Medi-Cal Admin (MAA-SRF)	\$ 106,401	\$ 106,401	\$ -
MSSP	\$ 500	\$ 500	\$ -
Tobacco Settlement	\$ 1,574,155	\$ (110,000)	\$ 1,684,155
Car Seat Restraint	\$ 30,476	\$ 30,476	\$ -
Bicycle Helmets	\$ 16	\$ 16	\$ -
Domestic Violence	\$ 174	\$ 174	\$ -
Tobacco Use Prevention	\$ 1,000	\$ 1,000	\$ -
Total	\$ 12,866,852	\$ (913,524)	\$ 13,780,376



Animal Services

RECOMMENDED BUDGET • FY 2023-24

MISSION

The mission of the El Dorado County Health and Human Services Agency Animal Services Department is to promote the health and safety of people, their animals, and the communities of El Dorado County. The Department provides Field Services, Rabies Control Program, and Shelter Operations. The Department provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	209,535	254,500	226,500	(28,000)
Fines & Penalties	16,035	12,500	11,000	(1,500)
IG Rev - Federal	0	0	131,290	131,290
Other Gov Agency	758,948	1,052,665	1,061,842	9,177
Service Charges	256,447	214,600	170,600	(44,000)
Miscellaneous Rev	13,103	18,000	11,000	(7,000)
Other Fin Sources	442,484	260,982	457,443	196,461
Total Revenue	1,696,551	1,813,247	2,069,675	256,428
Salaries & Benefits	1,819,780	2,160,846	2,374,396	213,550
Services & Supplies	734,608	738,531	861,657	123,126
Other Charges	6,297	6,000	6,000	0
Fixed Assets	16,732	175,000	162,500	(12,500)
Other Fin Uses	115,673	0	35,000	35,000
Intrafund Transfers	1,055,129	1,077,994	1,084,580	6,586
Intrafund Abatement	(5,186)	(15,000)	0	15,000
Total Appropriations	3,743,034	4,143,371	4,524,133	380,762
FUND 1000 GENERAL FUND TOTAL	2,046,482	2,330,124	2,454,458	124,334

MAJOR BUDGET CHANGES

Revenues

Licenses, Permits, and Franchise Fees

(\$28,000) Decrease in Animal License revenue to align budget with actual revenue.

Fines & Penalties

(\$1,500) Decrease in anticipated Court Fine revenue.

Revenue: State and Federal Intergovernmental

\$131,290 Increase in Intergovernmental Revenue related to disaster response in prior years.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

Other Governmental Agency

\$9,177 Increase in revenue from the Cities of Placerville and South Lake Tahoe based upon increased overall costs of the services provided and charged to each City.

Service Charges

(\$44,000) Decrease in Adoption and Impound Service Charges to align budget with actual revenue.

Miscellaneous Revenue

(\$7,000) Decrease in revenue from a Greater Good Grant to fund animal food and crates.

Other Financing Sources

\$196,461 Increase in Operating Transfer In of 1991 and 2011 Realignment revenue from Public Health.

Appropriations

Salaries and Benefits

\$199,010 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

\$67,087 Increase in Health Insurance costs due to rate increases and employee election changes.

(\$52,547) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their insurance premium expense.

Services and Supplies

\$20,500 Increase in utilities costs to align budget with actual costs.

\$102,429 Increase in mutual aid expenses to organizations who assisted during disasters in prior years.

\$197 Increase due to adjustments in multiple objects to align with actual costs.

Fixed Assets

(\$12,500) Decrease in Fixed Assets due to reduction of the South Lake Tahoe Kennel Replacement Project being carried over from FY 2022-23.

Operating Transfers Out

\$35,000 Increase in Operating Transfers Out to Facilities to install the South Lake Tahoe Kennel Replacement Project.

Intrafund Transfers

\$6,586 Increase in Intrafund transfers primarily due to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from Animal Services.

Intrafund Abatements

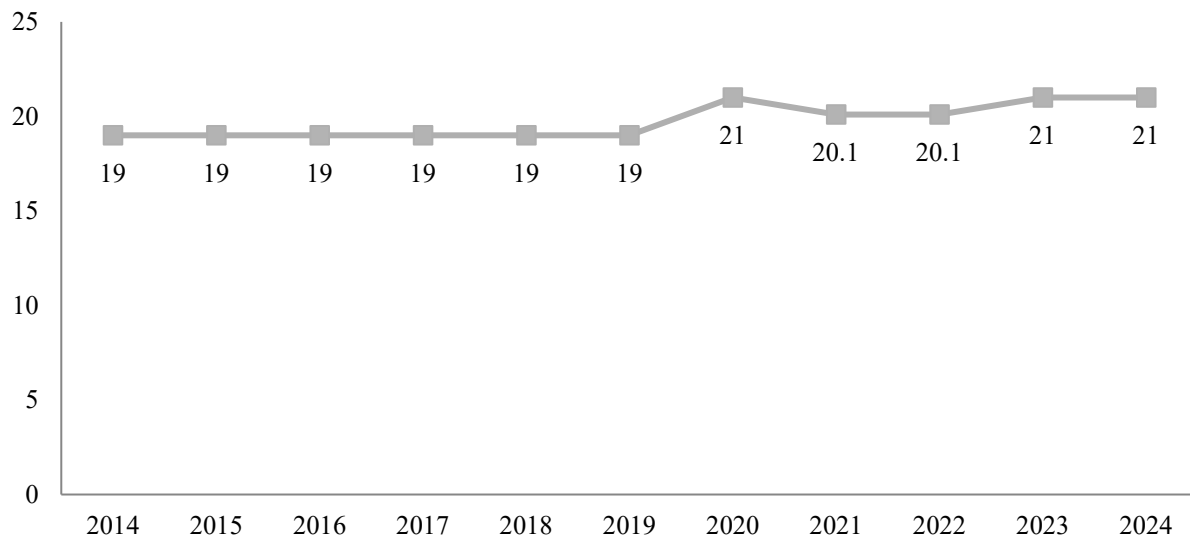
\$15,000 Decrease to Intrafund Abatements from an Office of Emergency Services (OES) Grant from the Sheriff's Office from the prior year that is not included in the Recommended Budget.

PROGRAM SUMMARY

For both the Western Slope and South Lake Tahoe areas of the County, Animal Services provides mandated services such as rabies control, impoundment of animals at large, investigations of aggressive dogs threatening humans and livestock, sheltering stray animals, veterinary treatment for sick or injured animals, animal licensing, and enforcement of State and local animal laws. Revenues in this program come from licensing, fees for services, penalties/fines, State Sales Tax Realignment, and contract payments from the City of Placerville and the City of South Lake Tahoe.

STAFFING TREND

The recommended staff allocation for FY 2023-24 is 21.0 FTEs, unchanged from the prior year. There are 15.52 FTEs on the West Slope and 5.48 FTEs in South Lake Tahoe.



Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

RECOMMENDED BUDGET

The Budget is recommended at \$4,524,113, which is an increase of \$380,762 (9.2%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 54.3% of the funding for the Animal Services Department and is increased by \$124,334 (5.3%) when compared to the FY 2022-23 Adopted Budget. The increase in General Fund is due primarily to Board-approved compensation increases.

Sources & Uses of Funds

The General Fund provides the majority of funding for this Department (54.3%). Other funding comes from service agreements with other agencies (23.25%); Licenses and Permits (5%); Service Charges (3.8%); vehicle license fees (9.1%); sales tax realignment (1.1%); and court fines, disaster reimbursement, and miscellaneous revenue (3.45%).

In addition to the operations out of the Animal Services General Fund organizational code, Animal Services has three Community and Employee donation funds maintained in Special Revenue Funds: Animals for Retired Friends, Neuter Deposits, and the Pet Aid Program. These Special Revenue Funds are used to assist low-income residents with pet care, neuter, and adoption fee costs, and to provide veterinary care for shelter animals. The Recommended Budget includes \$363,851 in appropriations. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

MISSION

The Office of the Public Guardian ensures the physical and financial safety of persons unable to care for themselves, and when there are no viable alternatives to a public conservatorship. Services are defined and directed by the Superior Court. The Superior Court can appoint the Public Guardian as a conservator of the person only, estate only (for probate), or both person and estate.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	35,125	30,000	30,000	0
Service Charges	131,764	80,000	80,000	0
Miscellaneous Rev	10,215	50,000	50,000	0
Other Fin Sources	1,213	0	0	0
Total Revenue	178,317	160,000	160,000	0
Salaries & Benefits	1,228,152	1,386,380	1,455,088	68,708
Services & Supplies	348,434	305,676	273,076	(32,600)
Other Charges	59,736	50,000	50,000	0
Fixed Assets	1,213	0	0	0
Intrafund Transfers	393,043	472,132	496,266	24,134
Total Appropriations	2,030,578	2,214,188	2,274,430	60,242
FUND 1000 GENERAL FUND TOTAL	1,852,261	2,054,188	2,114,430	60,242

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

\$68,708 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Services and Supplies

(\$32,600) Decrease in Services and Supplies primarily due to a decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Intrafund Transfers

\$26,606 Increase in Intrafund Transfers primarily due to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from Public Guardian.

(\$2,472) Decrease in Intrafund Transfers due to a change in budgeting methodology wherein the Mail and Store charges will instead be reflected in the Countywide Cost Allocation Plan.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

PROGRAM SUMMARY

The mandated Public Guardian Program (PG) establishes and administers conservatorships of persons and/or the estates of individuals who are functionally disabled, to ensure the proper care and treatment of those who are unable to adequately care for themselves or those who are victims of fraud and/or abuse. Public Guardian deputies work in collaboration with County Counsel, the District Attorney’s Office, the courts, and Behavioral Health to provide the least restrictive setting for conserved persons to receive treatment with the goal of regaining the ability for self-care and independence.

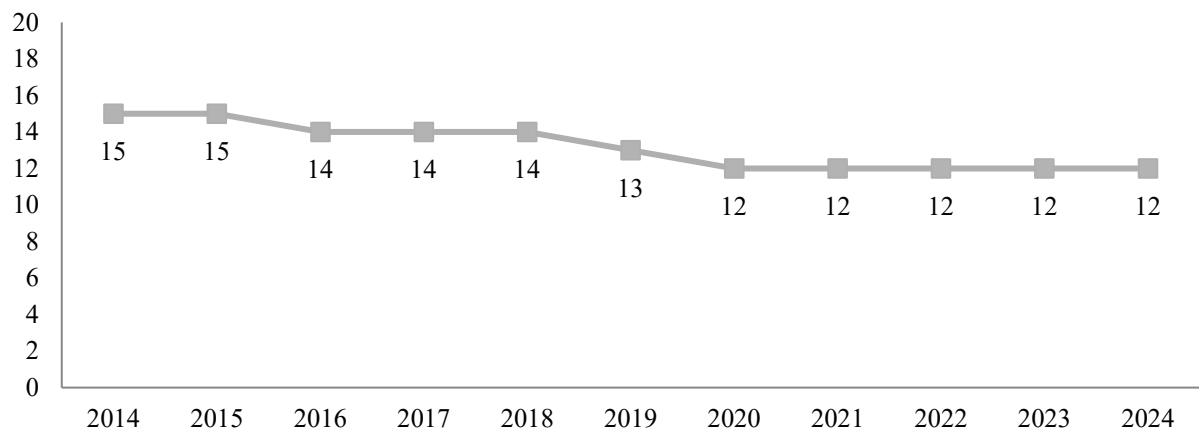
Public Guardian participates in the Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS). Medi-Cal Administrative Activities leverages allowable State and local revenue to receive Federal reimbursement for approved Medi-Cal activities. Other funding includes Fees for Services and County General Fund.

PENDING ISSUES

Community Assistance, Recovery and Empowerment (CARE) Court legislation (SB 1338) was signed into law in 2022 and requires all counties to establish CARE Courts no later than December 1, 2024. The aim of CARE Courts is to connect people in crisis with a court-ordered Care Plan for up to 12 months, with the possibility to extend for an additional 12 months. The framework provides individuals with a clinically appropriate, community-based set of services and supports including court-ordered stabilization medications, wellness and recovery supports, and connection to social services and a housing plan. The State has provided some planning funds to help the counties implement CARE Courts, but it is unlikely that they will provide any ongoing funding. It is not yet known at this time how much the CARE Court program will affect the Public Guardian or Behavioral Health programs’ budget and staffing requirements, but more will be known over the coming fiscal year.

STAFFING TREND

The Public Guardian staff allocation is recommended to remain unchanged at 12.0 FTE for FY 2023-24.



RECOMMENDED BUDGET

This Budget is recommended at \$2,274,430, which is an increase of \$60,242 (2.7%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 93% of the funding for the Public Guardian Department. The General Fund cost is \$2,114,430, which is an increase of \$60,242 (2.9%). The increase in General Fund is primarily due to Board-approved compensation increases including salaries, benefits and Indirect Cost Rate charges.

CAO Adjustments

The department requested \$20,000 in additional Temporary Employee appropriations to aid in the administrative tasks in the Department relating to increasing caseloads in the Department. The request was deferred in the Recommended Budget and will be considered in the fall with the Adopted Budget.

Sources & Used of Funds

The General Fund provides the majority of funding for this Department (93%). Other funding comes from service charges (3.5%), Federal Revenue (1.3%), and Misc. Revenue (2.2%).



Veteran Services

RECOMMENDED BUDGET • FY 2023-24

MISSION

The mission of the County of El Dorado Veteran Services is to represent and assist veterans and their dependents and survivors through the filing and adjudication of claims to the U.S. Government, and to advocate that the benefits received are the maximum possible under the full extent of the law. Veteran Services is a collaborative point of contact between the County, veterans and various veteran service organizations in the Community.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	76,170	73,000	73,000	0
IG Rev - Federal	1,370	4,200	4,200	0
Miscellaneous Rev	100	0	0	0
Other Fin Sources	15,980	59,851	56,384	(3,467)
Total Revenue	93,620	137,051	133,584	(3,467)
Salaries & Benefits	494,612	646,983	704,070	57,087
Services & Supplies	84,639	118,848	120,450	1,602
Other Charges	3,219	0	0	0
Intrafund Transfers	90,519	143,254	147,052	3,798
Intrafund Abatement	(90,700)	(90,700)	(90,700)	0
Total Appropriations	582,289	818,385	880,872	62,487
FUND 1000 GENERAL FUND TOTAL	488,669	681,334	747,288	65,954

MAJOR BUDGET CHANGES

Revenues

Other Financing Sources

(\$3,467) Decrease in Operating Transfers in from the Veterans Affairs Commission to fund an extra help General Trainee position.

Appropriations

Salaries and Benefits

\$22,029 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

\$35,058 Increase in Health Insurance costs due to rate increases and employee election changes.

Services and Supplies

\$1,602 Increase primarily due to an increase in General Liability insurance premium expense.

Health & Human Services Agency

RECOMMENDED BUDGET • FY 2023-24

Intrafund Transfers

\$6,476	Increase in Intrafund transfers primarily due to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recoup the appropriate share of those costs from Veteran Services.
(\$2,678)	Decrease in Intrafund Transfers primarily due to a change in budgeting methodology wherein the Mail and Store charges will instead be reflected in the Countywide Cost Allocation Plan.

PROGRAM SUMMARY

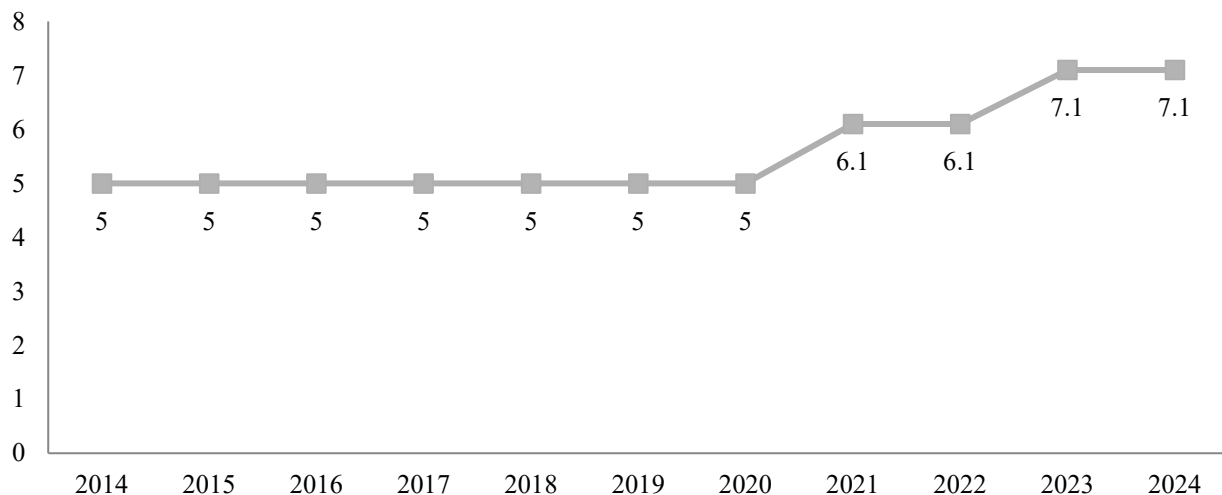
Veteran Services provides information, benefit and application assistance, intercession, and appellate advocacy for veterans applying for State and Federal programs governing assistance to persons who served in the military as well as for their dependents and survivors. State and Federal assistance programs may include war-time pensions, compensation, education programs, burial assistance, survivors' benefits, and military retirement benefits. Staff are trained and knowledgeable of Title 38 United States Code (U.S.C.), much of Title 10 U.S.C., the California Military and Veterans Code and changing legislation.

This program collaborates with community-based providers in the delivery of a variety of programs for homeless veterans by providing referrals to services that help the re-assimilation of returning veterans by meeting their social and behavioral health needs.

Staff also provide guidance on Veterans Services to the Board of Supervisors upon request and administrative support for the Veterans Affairs Commission and the Veterans Memorial Building House Council.

STAFFING TREND

The recommended staff allocation for FY 2023-24 is 7.1 FTEs, which remains unchanged from FY 2022-23.



RECOMMENDED BUDGET

The Budget is recommended at \$880,872, which is an increase of \$62,487 (7.6%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 84.8% of the funding for the Veteran Services Department. The General Fund cost is recommended at \$747,288, which is an increase of \$65,954 (9.7%). The increase in General Fund cost is primarily related to Health Benefit costs and Board-approved compensation increases.

CAO Adjustments

Health and Human Services Agency requested the addition of 1.0 FTE Office Assistant, a facility project, and a laptop replacement, all of which would be primarily funded with General Fund. These supplemental requests were deferred in the Recommended Budget and will be considered in the fall with the Adopted Budget.

Sources & Uses of Funds

The Department is primarily funded with discretionary General Fund revenue.

State funding for administration and training is distributed to counties on a pro-rata basis using allowable subvention workload units according to the California Military and Veteran Code (CMVC) §972.1.

The Department also plans to transfer \$25,454 from a special revenue fund established under CMVC §972.2 for the collection of special interest license plate fees that are to be used “for the operation of county veterans’ service offices.”

The Veteran Services Department aids the Veterans Affairs Commission to administer the annual Transient Occupancy Tax contribution to the Veterans Affairs Commission Special Revenue Fund. The FY 2023-24 Recommended Budget includes \$175,000 in Transient Occupancy Tax (TOT) funding. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.



Library & Museum

RECOMMENDED BUDGET • FY 2023-24

MISSION

Vision: The Library is the hub of the community, providing a welcoming environment to inspire our diverse population to read, learn and connect.

Mission: El Dorado County Library provides free and easy access to ideas, books and technology to promote literacy and lifelong learning.

The Mission of the El Dorado County Historical Museum is to exhibit and interpret the heritage of the County in a current, accurate and engaging manner; to be a valuable historical resource to the community through its well-organized research facility, historical exhibits and educational programs; to collect, document and preserve artifacts and records significant to the history of El Dorado County using the highest standards of scholarship and professional museum and archival practices; and to provide a rewarding experience for volunteers and visitors and enhance the Museum's significance to the community.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	510,730	441,450	1,031,033	589,583
Service Charges	104,123	113,100	100,600	(12,500)
Miscellaneous Rev	174,976	134,333	111,512	(22,821)
Other Fin Sources	1,297,973	1,835,000	1,856,760	21,760
Total Revenue	2,087,803	2,523,883	3,099,905	576,022
Salaries & Benefits	3,186,532	3,880,980	4,127,926	246,946
Services & Supplies	850,583	1,073,295	1,054,785	(18,510)
Other Charges	64,242	0	0	0
Fixed Assets	5,547	50,000	0	(50,000)
Other Fin Uses	113,485	0	1,157,000	1,157,000
Intrafund Transfers	18,805	19,555	2,700	(16,855)
Total Appropriations	4,239,196	5,023,830	6,342,411	1,318,581
FUND 1000 GENERAL FUND TOTAL	2,151,393	2,499,947	3,242,506	742,559

MAJOR BUDGET CHANGES

Revenue

State Revenue

\$589,583 Increase in State Grant revenue for Infrastructure Grants awarded for Cameron Park, Pollock Pines and South Lake Tahoe Libraries.

Service Charges

(\$12,500) Decrease in Service Charges related to projected lower revenues from late fees, lost material fees and video rental fees.

Library & Museum

RECOMMENDED BUDGET • FY 2023-24

Miscellaneous Revenue

(\$22,821) Decrease in Miscellaneous Revenue primarily due to a one-time project to purchase a new bookmobile funded by donations from Friends of the Library in the prior year.

Other Financing Sources

\$21,760 Increase in transfers from Special Revenue Funds to offset Library operations.

Appropriations

Salaries and Benefits

\$246,946 Increase in Salaries and Benefits primarily due to Health Benefit elections and Board-approved compensation increases.

Services and Supplies

\$85,800 Increase in Utilities due to PG&E cost increases.

\$10,094 Increase in Fleet due to the estimated mileage cost for the new Bookmobile van.

(\$114,404) Decrease in Services and Supplies primarily due to a decrease in grant-funded expenses.

Fixed Assets

(\$50,000) Decrease in Fixed Asset Equipment due to the completion of the South Lake Tahoe shelving project in the prior fiscal year.

Other Financial Uses

\$1,157,000 Increase in Operating Transfers Out for infrastructure improvements.

Intrafund Transfers

(\$16,855) Decrease in Mail and Stores Intrafund Transfer due to a change in budgeting methodology wherein the charges will instead be reflected in the Countywide Cost Allocation Plan.

PROGRAM SUMMARIES

Administration

Provides oversight, direction and support for the Department and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination.

Central Support

Delivers computer services and support and clerical operations as well as book receiving, ordering, cataloging, and processing support for all library branches.

Bookmobile

Provides access to library materials and collections at various community sites.

First 5 Early Literacy Program

Promotes the development of early literacy skills by providing early literacy programs and services for children 0-5 years old and their caregivers. Services are provided at all county branch libraries. This program is funded by a grant from First 5 El Dorado that is matched by the Library.

Law Library

This division represents the County's contribution to the Law Library for rent, custodial services and utilities. Other expenses associated with the Law Library are funded with court filing fees and administered by the County Law Library Board. The Library Department does not oversee the operation of the Law Library.

Libraries

Cameron Park Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 55,000 books and other items and circulates 106,000 items annually. Open six days per week. Revenue sources are library assessments, fines and fees, donations, fund balance and General Fund.

El Dorado Hills Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 74,000 books and other items and circulates 236,000 items annually. Open six days per week. Revenue sources are library taxes, fines and fees, donations, fund balance and General Fund.

Georgetown Library

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 19,000 books and other items and circulates 31,000 items annually. Open five days per week. Revenue sources are library taxes, fines and fees, donations, fund balance and General Fund.

Main Library – Placerville

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 103,000 books and other items and circulates 178,000 items annually. Open five days per week. Revenue sources are fines and fees, donations, fund balance and General Fund.

Pollock Pines Library

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 8,900 books and other items and circulates 12,500 items annually. Open four days per week. Revenue sources are fines and fees, donations and General Fund.

South Lake Tahoe Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 61,000 books and other items and circulates 90,000 items annually. Open six days per week. Revenue sources are library taxes, fines and fees, donations, fund balance and General Fund.

Northnet Library System Digital Collection/Library To Go Online OverDrive Library

Provides access to online digital library materials and special educational e-collections for students, including downloadable audiobooks, eBooks, and eMagazines. Maintains a collection of 92,000 digital eBooks and other items and circulates 111,000 items annually. Open 24 hours a day, seven days per week.

Library & Museum

RECOMMENDED BUDGET • FY 2023-24

Revenue sources are library taxes, fines and fees, donations, fund balance, state grant funds, and General Fund.

Museum

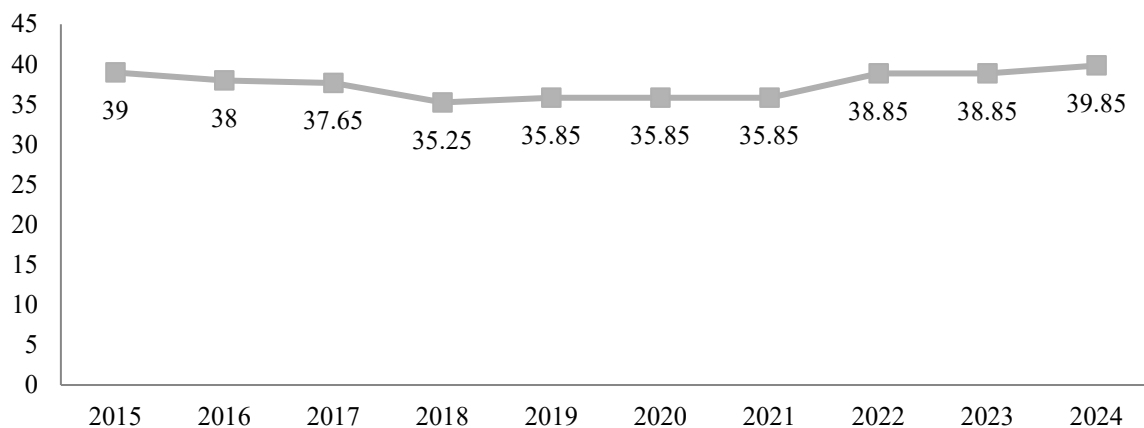
Provides public access to a large collection of exhibits, artifacts and documents related to El Dorado County. Open six days per week. Volunteers are used extensively to provide access to the museum and for historical research. Revenue sources are entrance fees, donations, the sale of historical books and photographs, and General Fund.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Support	\$ 1,104,878	\$ 16,222	\$ 1,088,656	6.15
Bookmobile	\$ 8,599	\$ -	\$ 8,599	0.1
First 5 Early Literacy Prog	\$ 582,026	\$ 259,700	\$ 322,326	3.1
Grants	\$ 1,157,000	\$ 801,333	\$ 355,667	0
Law Library	\$ 44,000	\$ -	\$ 44,000	0
Libraries				
Cameron Park Library	\$ 431,866	\$ 315,825	\$ 116,041	3.25
El Dorado Hills Library	\$ 912,830	\$ 621,550	\$ 291,280	5.8
Georgetown Library	\$ 204,206	\$ 127,675	\$ 76,531	2.3
Main Library – Placerville	\$ 697,074	\$ 101,700	\$ 595,374	9.5
Pollock Pines Library	\$ 73,981	\$ 4,950	\$ 69,031	0.55
South Lake Tahoe Library	\$ 955,866	\$ 850,950	\$ 104,916	8.1
Museum	\$ 170,086	\$ -	\$ 170,086	1
Total	\$ 6,342,412	\$ 3,099,905	\$ 3,242,507	39.85

STAFFING TREND

The Recommended Budget for FY 2023-24 is 39.85 FTE for the Library and Museum. This represents an increase of 1.0 FTE Librarian I/II for the South Lake Tahoe Library and will be funded by the SLT Library Myers Trust.



RECOMMENDED BUDGET

This Budget is recommended at \$6,342,411, which is an increase of \$1,318,581 (26.2%) when compared to the FY 2022-23 Adopted Budget. The General Fund provides 51.1% of the funding for the Department and is increased by \$742,559 (29.7%) when compared to the FY 2022-23 Adopted Budget.

The increase in General Fund is partially attributed to the one-time library infrastructure improvements.

Sources & Uses of Funds

The Department is primarily funded with discretionary General Fund tax revenue and special taxes collected in the various library zones of benefit that are held in special revenue funds and transferred to the Library's operating budget, with smaller amounts of revenue from donations, state grant funds, and charges for services.



Fixed Assets

RECOMMENDED BUDGET • FY 2023-24

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 of 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	14-976 Vehicle from Fleet	\$5,000	\$5,000
	1	Tractor	\$15,000	\$15,000
Chief Administrative Office Total				\$20,000
Health and Human Services Agency				
Animal Services				
6040	1	Dog Box Replacement	\$45,000	\$45,000
	1	Kennel Replacement	\$117,500	\$117,500
Social Services				
6042	1	Adult Protective Services Vehicle	\$45,000	\$45,000
6045	2	Lobby Kiosks	\$34,000	\$68,000
Health and Human Services Agency Total				\$275,500
Information Technologies				
6042	1	Data Center Hardware	\$150,000	\$150,000
	1	Firewall Security Hardware	\$35,000	\$35,000
	1	Telephone System Hardware Upgrade	\$116,000	\$116,000
6047	1	MUNIS Software Implementation	\$80,000	\$80,000
Information Technologies Total				\$381,000
Probation				
6040	1	JTC Dishwasher Replacement	\$15,000	\$15,000
	1	JTC Walk-In Freezer Replacement	\$10,000	\$10,000
6042	1	Durock Rd Interior Camera Replacement	\$6,500	\$6,500
	2	Network Switches	\$6,000	\$12,000
	1	SLT Field Office Camera Replacement	\$11,800	\$11,800
6045	1	Outreach Vehicle & Trailer	\$230,000	\$230,000
Probation Total				\$285,300
Sheriff				
6040	1	Bambi Bucket for Helicopter	\$30,000	\$30,000
	1	Bear Paws for Helicopter	\$14,000	\$14,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
	1	Dive Team ROV	\$55,000	\$55,000
	2	Dryers	\$15,000	\$30,000
	1	Electric Turning Targets for Range	\$100,000	\$100,000
	1	License Plate Reader System	\$500,000	\$500,000
	1	License Plate Reader Trailer	\$62,000	\$62,000
	1	Ludlum Radioisotope	\$14,000	\$14,000
	1	M30T UAS System	\$24,000	\$24,000
	2	Mascot Costumes	\$7,500	\$15,000
	1	Mixer	\$9,000	\$9,000
	1	Oven	\$16,000	\$16,000
	1	Property Pickup Kiosk	\$17,000	\$17,000
	1	Refrigerator	\$6,000	\$6,000
	1	Repeaters	\$50,000	\$50,000
	1	Replacement Bomb Suit	\$35,000	\$35,000
	1	Rescue Equipment for Helicopter	\$25,000	\$25,000
	1	SWAT Robot	\$64,000	\$64,000
	1	Tiger Tug for Helicopter	\$27,000	\$27,000
6042	1	Command Trailer Communications Upgrade	\$15,000	\$15,000
	1	Forensic Workstation	\$25,000	\$25,000
	12	In Car Video Systems	\$6,500	\$78,000
	1	Public Safety Facility Video Replacement	\$60,000	\$60,000
	1	Public Safety Facility Video Server Backup	\$60,000	\$60,000
	1	Sac Hill Microwave Backup Link Upgrade	\$75,000	\$75,000
6045	1	CSI Van	\$285,000	\$285,000
	1	Dive Van	\$70,000	\$70,000
	1	Helicopter	\$2,315,000	\$2,315,000
	1	Off Highway Vehicle Jeep	\$150,000	\$150,000
	1	SWAT Truck	\$250,000	\$250,000
	1	Truck F550 Equivalent	\$100,000	\$100,000
		Sheriff Grant/Special Revenue Funds		\$3,716,000
		Sheriff General Fund		\$860,000
		Sheriff Total		\$4,576,000
		General Fund Total		\$5,537,800

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency				
Behavioral Health				
6045	1	Crisis Care Mobile Unit Vehicle and Equipment	\$923,920	\$923,920
Community Services				
6040	1	Automatic Slicer	\$15,000	\$15,000
	1	Blast Chiller	\$35,000	\$35,000
	1	Commercial Fridge/Freezer	\$35,000	\$35,000
	1	Conveyor Dishwasher	\$50,000	\$50,000
	1	Electric SUV AWD	\$90,000	\$90,000
	1	Electric Vehicle	\$74,951	\$74,951
	1	Navigation Center Security Improvements	\$83,000	\$83,000
	1	Senior Nutrition Software	\$60,000	\$60,000
	1	Tilt Grill	\$35,000	\$35,000
Public Health				
6045	1	Mobile Public Health Van West Slope	\$250,000	\$250,000
Health and Human Services Total				\$1,651,871
Transportation - Road Fund				
6040	1	544 Loader	\$335,000	\$335,000
	1	Bridge Crew Service Truck	\$400,000	\$400,000
	1	Brine Tank/Sprayer	\$25,000	\$25,000
	1	Compression Machine	\$16,000	\$16,000
	1	Cracksealer	\$75,000	\$75,000
	1	Forklift	\$75,000	\$75,000
	2	Fuel Cell Engineer/Storage	\$37,000	\$74,000
	3	Grader	\$565,000	\$1,695,000
	1	Hybrid Radar/Cameras	\$70,000	\$70,000
	2	Processors	\$19,000	\$38,000
	1	Sign Making Table	\$25,000	\$25,000
	1	Sweeper	\$365,000	\$365,000
	1	Thermocure Curing Box	\$7,000	\$7,000
	1	Vactor Truck	\$660,000	\$660,000
Transportation Total				\$3,860,000
11 Special Revenue Funds Total				\$5,511,871

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management				
6040	4	20-yard Sludge Box	\$6,250	\$25,000
Environmental Management Total				\$25,000
Transportation				
	1	Brine Tank/Sprayer	\$25,000	\$25,000
	1	Loader Plow	\$35,000	\$35,000
	1	Plow Gate	\$15,000	\$15,000
	1	Snow Blower Attachment	\$300,000	\$300,000
Transportation Total				\$375,000
13 Special Revenue Funds: Districts Total				\$400,000

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet				
6045	6	1 Ton Pickup 4WD	\$65,000	\$390,000
	7	1/2 Ton Pickup 4WD	\$55,000	\$385,000
	2	3/4 Ton Pickup	\$50,000	\$100,000
	7	3/4 Ton Pickup 4WD	\$60,000	\$420,000
	1	3/4 Ton Pickup 4WD	\$85,000	\$85,000
	1	3/4 Ton Utility 4WD	\$65,000	\$65,000
	7	Full Size SUV	\$60,000	\$420,000
	1	Full Size Van AWD	\$65,000	\$65,000
	3	Mid Size Sedan	\$45,000	\$135,000
	10	Mid Size SUV	\$40,000	\$400,000
	1	Mini Van AWD	\$45,000	\$45,000
	2	Small Pickup	\$40,000	\$80,000
Fleet Total				\$2,590,000
Internal Service Funds Total				\$2,590,000
Fixed Asset Equipment Total				\$14,039,671

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

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				
6020	1	Facilities Maintenance Below ACO Threshold	\$100,000	\$100,000
Parks				
6020	1	Chili Bar Improvements	\$1,000,000	\$1,000,000
	1	Dog Park	\$62,500	\$62,500
	1	Forebay Park	\$229,240	\$229,240
	1	Old Depot Bike Park	\$1,226,757	\$1,226,757
	1	Rubicon Maintenance Building	\$215,000	\$215,000
	1	Shop Hoist	\$20,000	\$20,000
	1	Shop Improvements	\$100,000	\$100,000
6021	1	Diamond Springs Community Park	\$4,158,437	\$4,158,437
Chief Administrative Office Total				\$7,111,934
Information Technologies				
6045	1	Government Center Fiber Replacement	\$90,000	\$90,000
Information Technologies Total				\$90,000
General Fund Total				\$7,201,934

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency				
Public Health				
6020	1	Spring St Security Cameras	\$100,600	\$100,600
Health and Human Services Total				\$100,600
Transportation - Road Fund				
6020	1	Gas Tanks at Shakori	\$1,000,000	\$1,000,000
	1	Repair Concrete Apron at Equipment Shop	\$200,000	\$200,000
	1	Tahoma Building Replacement Design	\$600,000	\$600,000
6027	1	CIP Infrastructure Acquisition	\$2,384,021	\$2,384,021
Transportation Total				\$4,184,021
11 Special Revenue Funds Total				\$4,284,621



Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

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) for expenditure. The purpose of any associated expenses is therefore discussed in 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:

Trial Court Security

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

ORG : 0270710 CAO: CWSR - TRIAL COURT LESA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,101,747	3,406,950	3,244,401	(162,549)
Fund Balance	0	464,190	214,190	(250,000)
Total Revenue	3,101,747	3,871,140	3,458,591	(412,549)
Other Fin Uses	3,156,798	3,656,950	3,458,591	(198,359)
Contingency	0	214,190	0	(214,190)
Total Appropriations	3,156,798	3,871,140	3,458,591	(412,549)
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	55,051	0	0	0

Enhancing Law Enforcement Act Subfund

The District Attorney/Public Defender Subaccount receives funds from the AB109 realignment; funds to reimburse the County for costs associated with revocation proceedings involving persons subject to state parole and the Post-Release Community Supervision program. Funds may also be used to fund planning, implementation, and training costs for those proceedings.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 0270740 CAO: CWSR - DA /PUBLIC DEFENDER

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	247,331	160,000	247,330	87,330
Fund Balance	0	730,316	928,521	198,205
Total Revenue	247,331	890,316	1,175,851	285,535
Other Fin Uses	34,474	30,000	96,482	66,482
Contingency	0	860,316	1,079,369	219,053
Total Appropriations	34,474	890,316	1,175,851	285,535
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(212,857)	0	0	0

Public Safety Facility Loan

The Public Safety Facility Loan subfund (Fund 1206) was created to receive disbursements from the County's USDA loan for the construction of the Public Safety Facility. Depositing of funds into a separate account is a condition of the USDA loan. The subfund will no longer be used with the completion of the Public Safety Facility.

ORG : 0670100 CAO: CWSR - PUB SAF FAC LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	67	0	0	0
Other Fin Sources	6,080,056	0	0	0
Fund Balance	0	70	0	(70)
Total Revenue	6,080,123	70	0	(70)
Other Charges	6,080,056	0	0	0
Other Fin Uses	0	70	0	(70)
Total Appropriations	6,080,056	70	0	(70)
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	(67)	0	0	0

UCCE Farm Advisor Research

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

ORG : 0670700 CAO: CWSR - UCCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,245	1,245	0
Total Revenue	0	1,245	1,245	0
Contingency	0	1,245	1,245	0
Total Appropriations	0	1,245	1,245	0
ORG 0670700 CAO: CWSR - UCCE TOTAL	0	0	0	0

Criminal Justice Facility Temporary Construction

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 0670710 CAO: CWSR - CRML JST FAC CONST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	158,683	180,000	160,000	(20,000)
Rev Use Money/Prop	(19)	0	0	0
Fund Balance	0	12,597	0	(12,597)
Total Revenue	158,664	192,597	160,000	(32,597)
Other Fin Uses	146,486	192,597	160,000	(32,597)
Total Appropriations	146,486	192,597	160,000	(32,597)
TOTAL	(12,178)	0	0	0

Warrant Assessment PC853.7A

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

ORG : 0670712 CAO: CWSR - WARRANT ASSESSMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	6,297	0	0	0
Fund Balance	0	259,032	259,032	0
Total Revenue	6,297	259,032	259,032	0
Contingency	0	259,032	259,032	0
Total Appropriations	0	259,032	259,032	0
ORG 0670712 CAO: CWSR - WARRANT ASSESSMENT TOTAL	(6,297)	0	0	0

Alternate Dispute Resolution

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

ORG : 0670715 CAO: CWSR - ALTERNATIVE DISPT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,318)	500	800	300
Service Charges	26,548	27,000	26,500	(500)
Fund Balance	0	103,700	32,300	(71,400)
Total Revenue	23,231	131,200	59,600	(71,600)
Services & Supplies	62,868	114,301	59,600	(54,701)
Contingency	0	16,899	0	(16,899)
Total Appropriations	62,868	131,200	59,600	(71,600)
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	39,637	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Child Waiting Room Countywide Special Revenue Fund

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

ORG : 0670716 CAO: CWSR - CHILD WAITING RM				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(4)	0	10	10
Fund Balance	0	150	151	1
Total Revenue	(4)	150	161	11
Contingency	0	150	161	11
Total Appropriations	0	150	161	11
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	4	0	0	0

El Dorado Hills Public Safety

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

ORG : 0670718 CAO: CWSR - EDH PUBLIC SAFETY				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	748	0	15	15
Fund Balance	0	926	931	5
Total Revenue	748	926	946	20
Services & Supplies	485,289	0	0	0
Contingency	0	926	946	20
Total Appropriations	485,289	926	946	20
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	484,541	0	0	0

State Off-Highway Vehicle Fees

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

ORG : 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(16,043)	0	0	0
IG Rev - State	59,635	63,000	0	(63,000)
Fund Balance	0	585,994	357,214	(228,780)
Total Revenue	43,592	648,994	357,214	(291,780)
Other Fin Uses	0	362,899	0	(362,899)
Residual Equity Xfer	0	0	357,214	357,214
Contingency	0	286,095	0	(286,095)
Total Appropriations	0	648,994	357,214	(291,780)
ORG 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH TOTAL	(43,592)	0	0	0

Special Revenue Funds

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El Dorado –SMUD Cooperative Agreement

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

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

ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(152,237)	14,402	16,793	2,391
Other Gov Agency	772,766	798,963	849,524	50,561
Fund Balance	0	4,364,206	3,358,534	(1,005,672)
Total Revenue	620,529	5,177,571	4,224,851	(952,720)
Other Charges	0	119,845	127,429	7,584
Other Fin Uses	318,266	302,649	2,548,505	2,245,856
Contingency	0	4,755,077	1,548,917	(3,206,160)
Total Appropriations	318,266	5,177,571	4,224,851	(952,720)
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(302,262)	0	0	0

Veterans House Committee

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

ORG : 0670721 CAO: CWSR - VETS HOUSE				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,353)	0	0	0
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	44,284	59,529	15,245
Total Revenue	13,647	59,284	74,529	15,245
Services & Supplies	229	48,994	63,999	15,005
Other Fin Uses	0	10,290	10,530	240
Total Appropriations	229	59,284	74,529	15,245
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(13,418)	0	0	0

Gilmore El Dorado Hills Senior Center

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

Special Revenue Funds

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ORG : 0670722 CAO: CWSR - GILMORE EDH SR CTR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(27,157)	0	0	0
Fund Balance	0	933,442	939,008	5,566
Total Revenue	(27,157)	933,442	939,008	5,566
Contingency	0	933,442	939,008	5,566
Total Appropriations	0	933,442	939,008	5,566
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	27,157	0	0	0

BSCC Recidivism Reduction

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

ORG : 0670723 CAO: CWSR - BSCC RCDVSM RDCTN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	9,500	0	0	0
Total Revenue	9,500	0	0	0
ORG 0670723 CAO: CWSR - BSCC RCDVSM RDCTN TOTAL	(9,500)	0	0	0

Energy Retrofit

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

ORG : 0670730 CAO: CWSR - ENERGY RETROFIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(84)	0	0	0
Fund Balance	0	2,904	2,921	17
Total Revenue	(84)	2,904	2,921	17
Contingency	0	2,904	2,921	17
Total Appropriations	0	2,904	2,921	17
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	84	0	0	0

Henningsen Lotus Park

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

ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(6,026)	0	0	0
Service Charges	78,300	80,000	0	(80,000)
Fund Balance	0	208,968	194,471	(14,497)
Total Revenue	72,275	288,968	194,471	(94,497)
Other Fin Uses	45,964	124,330	0	(124,330)
Residual Equity Xfer	0	0	194,471	194,471
Contingency	0	164,638	0	(164,638)
Total Appropriations	45,964	288,968	194,471	(94,497)
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(26,311)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Pioneer Park

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

ORG : 0670732 CAO: CWSR - PIONEER PARK				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(200)	0	0	0
Service Charges	875	0	0	0
Fund Balance	0	6,050	3,322	(2,728)
Total Revenue	675	6,050	3,322	(2,728)
Other Fin Uses	0	5,150	0	(5,150)
Residual Equity Xfer	0	0	3,322	3,322
Contingency	0	900	0	(900)
Total Appropriations	0	6,050	3,322	(2,728)
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	(675)	0	0	0

Skateboard Ordinance

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

ORG : 0670733 CAO: CWSR - SKBRD/ROLL ORD				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(11)	10	0	(10)
Fund Balance	0	379	0	(379)
Total Revenue	(11)	389	0	(389)
Other Fin Uses	0	389	0	(389)
Total Appropriations	0	389	0	(389)
ORG 0670733 CAO: CWSR - SKBRD/ROLL ORD TOTAL	11	0	0	0

Motherlode Quimby Fees

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

ORG : 0670734 CAO: CWSR - MOTHERLODE				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(277)	0	0	0
Service Charges	1,960	0	0	0
Fund Balance	0	9,971	10,032	61
Total Revenue	1,683	9,971	10,032	61
Other Fin Uses	3,834	0	0	0
Residual Equity Xfer	0	0	10,032	10,032
Contingency	0	9,971	0	(9,971)
Total Appropriations	3,834	9,971	10,032	61
ORG 0670734 CAO: CWSR - MOTHERLODE TOTAL	2,151	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Ponderosa Quimby Fees

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

ORG : 0670735 CAO: CWSR - PONDEROSA				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,938)	0	0	0
Service Charges	10,267	0	0	0
Fund Balance	0	100,599	116,735	16,136
Total Revenue	7,328	100,599	116,735	16,136
Other Fin Uses	0	50,000	0	(50,000)
Residual Equity Xfer	0	0	116,735	116,735
Contingency	0	50,599	0	(50,599)
Total Appropriations	0	100,599	116,735	16,136
ORG 0670735 CAO: CWSR - PONDEROSA TOTAL	(7,328)	0	0	0

Gold Trail Quimby Fees

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

ORG : 0670737 CAO: CWSR - GOLD TRAIL				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(5)	0	0	0
Fund Balance	0	159	106	(53)
Total Revenue	(5)	159	106	(53)
Residual Equity Xfer	0	0	106	106
Contingency	0	159	0	(159)
Total Appropriations	0	159	106	(53)
ORG 0670737 CAO: CWSR - GOLD TRAIL TOTAL	5	0	0	0

Tahoe Quimby Fees

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 0670738 CAO: CWSR - TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	912	912	0
Total Revenue	0	912	912	0
Residual Equity Xfer	0	0	912	912
Contingency	0	912	0	(912)
Total Appropriations	0	912	912	0
ORG 0670738 CAO: CWSR - TAHOE TOTAL	0	0	0	0

Trails Committee

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

ORG : 0670739 CAO: CWSR - TRAILS COMMITTEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(62)	50	0	(50)
Fund Balance	0	2,140	0	(2,140)
Total Revenue	(62)	2,190	0	(2,190)
Other Fin Uses	0	2,190	0	(2,190)
Total Appropriations	0	2,190	0	(2,190)
ORG 0670739 CAO: CWSR - TRAILS COMMITTEE TOTAL	62	0	0	0

River Use Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program.

ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	155,808	130,000	0	(130,000)
Rev Use Money/Prop	(9,343)	0	0	0
Fund Balance	0	329,597	278,517	(51,080)
Total Revenue	146,465	459,597	278,517	(181,080)
Other Fin Uses	89,432	240,430	0	(240,430)
Residual Equity Xfer	0	0	278,517	278,517
Contingency	0	219,167	0	(219,167)
Total Appropriations	89,432	459,597	278,517	(181,080)
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	(57,033)	0	0	0

Emergency Medical Services and Emergency Preparedness and Response Fund

Emergency Medical Services and Emergency Preparedness and Response Division has multiple special revenue funds.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Ambulance Billing

The Emergency Medical Services subfund includes the ambulance suspense account.

DEPT : 12 EMS PREPAREDNESS

FUND : 1120 EMS PREPAREDNESS

ORG : 1210150 EMS: AMBULANCE BILLING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	1,500	1,500
Fund Balance	0	784	0	(784)
Total Revenue	0	784	1,500	716
Other Fin Uses	0	784	1,500	716
Total Appropriations	0	784	1,500	716
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	0	0	0	0

Maddy Emergency Medical Services Fund

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

ORG : 1210160 EMS: MADDY EMS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	257,264	324,000	280,000	(44,000)
Rev Use Money/Prop	(9,481)	2,000	2,000	0
Fund Balance	0	228,378	244,378	16,000
Total Revenue	247,782	554,378	526,378	(28,000)
Services & Supplies	415,523	307,000	345,000	38,000
Other Charges	1,822	3,000	3,000	0
Contingency	0	244,378	178,378	(66,000)
Total Appropriations	417,345	554,378	526,378	(28,000)
ORG 1210160 EMS: MADDY EMS TOTAL	169,563	0	0	0

Public Health Emergency Preparedness

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

ORG : 1210200 EMS: PHEP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	288	0	1,100	1,100
IG Rev - Federal	216,649	356,000	209,000	(147,000)
Total Revenue	216,937	356,000	210,100	(145,900)
Other Fin Uses	216,937	356,000	210,100	(145,900)
Total Appropriations	216,937	356,000	210,100	(145,900)
ORG 1210200 EMS: PHEP TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 1210210 EMS: CITY READINESS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25	0	250	250
IG Rev - Federal	42,800	69,000	48,000	(21,000)
Total Revenue	42,825	69,000	48,250	(20,750)
Other Fin Uses	42,825	69,000	48,250	(20,750)
Total Appropriations	42,825	69,000	48,250	(20,750)
ORG 1210210 EMS: CITY READINESS TOTAL	0	0	0	0

ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	578	0	900	900
IG Rev - Federal	121,190	245,000	164,000	(81,000)
Total Revenue	121,768	245,000	164,900	(80,100)
Other Fin Uses	121,768	245,000	164,900	(80,100)
Total Appropriations	121,768	245,000	164,900	(80,100)
TOTAL	0	0	0	0

ORG : 1210230 EMS: PANDEMIC FLU

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	203	0	200	200
IG Rev - State	62,612	67,000	66,000	(1,000)
Total Revenue	62,815	67,000	66,200	(800)
Other Fin Uses	63,091	67,000	66,200	(800)
Total Appropriations	63,091	67,000	66,200	(800)
ORG 1210230 EMS: PANDEMIC FLU TOTAL	275	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	169,838	0	0	0

County Service Area 3 Fund in the Chief Administrative Office

Golden Bear Park Administration and Recreation

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

FUND : 1353 County Service Area #3

ORG : 0680801 CAO: CSA #3 - PARK ADMIN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,268	0	(3,268)
Total Revenue	0	3,268	0	(3,268)
Contingency	0	3,268	0	(3,268)
Total Appropriations	0	3,268	0	(3,268)
ORG 0680801 CAO: CSA #3 - PARK ADMIN TOTAL	0	0	0	0

Golden Bear Park

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 0680802 CAO: CSA #3 - GOLDEN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(7)	0	0	0
Fund Balance	0	229	0	(229)
Total Revenue	(7)	229	0	(229)
Contingency	0	229	0	(229)
Total Appropriations	0	229	0	(229)
ORG 0680802 CAO: CSA #3 - GOLDEN TOTAL	7	0	0	0
FUND 1353 County Service Area #3 TOTAL	7	0	0	0

County Service Area 9 Special Revenue Fund in Parks

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

FUND : 1359 County Service Area #9

ORG : 0680862 CAO: CSA #9 - POLKPINE/CAMINO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(0)	0	0	0
Fund Balance	0	10	0	(10)
Total Revenue	(0)	10	0	(10)
Contingency	0	10	0	(10)
Total Appropriations	0	10	0	(10)
ORG 0680862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0

ORG : 0680893 CAO: CSA #9 - INS RSV PARK/REC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,885)	0	0	0
Fund Balance	0	51,417	0	(51,417)
Total Revenue	(2,885)	51,417	0	(51,417)
Contingency	0	51,417	0	(51,417)
Total Appropriations	0	51,417	0	(51,417)
ORG 0680893 CAO: CSA #9 - INS RSV PARK/REC TOTAL	2,885	0	0	0
FUND 1359 County Service Area #9 TOTAL	2,885	0	0	0

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

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

FUND : 1353 County Service Area #3

ORG : 1210100 EMS: CSA 3 SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,972	2,400	2,400	0
Rev Use Money/Prop	(18,612)	4,000	0	(4,000)
Service Charges	3,044,902	4,184,500	3,067,400	(1,117,100)
Miscellaneous Rev	0	96,000	0	(96,000)
Other Fin Sources	0	0	2,120,707	2,120,707
Fund Balance	0	506,019	0	(506,019)
Total Revenue	3,028,261	4,792,919	5,190,507	397,588
Services & Supplies	205,434	273,325	140,800	(132,525)
Other Charges	3,821,975	4,102,000	4,676,000	574,000
Other Fin Uses	164,890	364,901	345,607	(19,294)
Contingency	0	23,153	0	(23,153)
Total Appropriations	4,192,299	4,763,379	5,162,407	399,028
ORG 1210100 EMS: CSA 3 SLT TOTAL	1,164,037	(29,540)	(28,100)	1,440

ORG : 1210110 EMS: CSA 3 NORTH TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,042	108,100	108,500	400
Fines & Penalties	326	300	500	200
Service Charges	107,887	152,000	107,100	(44,900)
Total Revenue	216,255	260,400	216,100	(44,300)
Services & Supplies	9,260	12,800	7,300	(5,500)
Other Charges	231,257	277,140	236,900	(40,240)
Total Appropriations	240,517	289,940	244,200	(45,740)
ORG 1210110 EMS: CSA 3 NORTH TAHOE TOTAL	24,261	29,540	28,100	(1,440)
FUND 1353 County Service Area #3 TOTAL	1,188,299	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

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

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

FUND : 1357 County Service Area #7

ORG : 1210120 EMS: CSA 7 AMBULANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,695,594	5,604,000	5,847,200	243,200
Fines & Penalties	8,709	9,000	8,700	(300)
Rev Use Money/Prop	(417,274)	50,000	50,000	0
IG Rev - State	29,018	30,000	29,000	(1,000)
Service Charges	9,966,208	9,224,000	8,818,400	(405,600)
Miscellaneous Rev	367,000	275,000	300,000	25,000
Fund Balance	0	14,125,890	13,800,000	(325,890)
Total Revenue	15,649,254	29,317,890	28,853,300	(464,590)
Services & Supplies	819,563	817,400	442,900	(374,500)
Other Charges	11,722,215	13,120,000	14,940,996	1,820,996
Other Fin Uses	634,265	923,473	1,166,538	243,065
Contingency	0	14,457,017	12,302,866	(2,154,151)
Total Appropriations	13,176,043	29,317,890	28,853,300	(464,590)
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	(2,473,211)	0	0	0
FUND 1357 County Service Area #7 TOTAL	(2,473,211)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

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

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

DEPT : 15 NON-DEPARTMENTAL

FUND : 1215 COUNTYWIDE SR - NON DEPARTMENT

ORG : 1570710 ND: AMERICAN RESCUE PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	5,126,400	0	23,711,194	23,711,194
Fund Balance	0	32,331,092	0	(32,331,092)
Total Revenue	5,126,400	32,331,092	23,711,194	(8,619,898)
Services & Supplies	1,415,932	3,096,128	135,170	(2,960,958)
Other Charges	247,798	6,045,776	975,025	(5,070,751)
Other Fin Uses	3,462,670	9,798,650	11,645,239	1,846,589
Contingency	0	13,390,538	10,955,760	(2,434,778)
Total Appropriations	5,126,400	32,331,092	23,711,194	(8,619,898)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	0	0	0	0
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

AUDITOR-CONTROLLER

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

Overpayments

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

DEPT : 03 AUDITOR-CONTROLLER

FUND : 1203 COUNTYWIDE SR - AUDITOR

ORG : 0370706 AU: CWSR - OVERPAYMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	3,111	2,000	2,000	0
Fund Balance	0	6,593	3,000	(3,593)
Total Revenue	3,111	8,593	5,000	(3,593)
Other Fin Uses	8,000	8,000	5,000	(3,000)
Contingency	0	593	0	(593)
Total Appropriations	8,000	8,593	5,000	(3,593)
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	4,889	0	0	0

Auditor Equipment Automation

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

ORG : 0370709 AU: CWSR - AUDITOR EQUIP AUTO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(670)	80	80	0
Fund Balance	0	23,026	23,163	137
Total Revenue	(670)	23,106	23,243	137
Contingency	0	23,106	23,243	137
Total Appropriations	0	23,106	23,243	137
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	670	0	0	0

Timeshare Assessment

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4,265	5,000	5,000	0
Service Charges	343,738	355,000	355,000	0
Total Revenue	348,003	360,000	360,000	0
Other Fin Uses	348,003	360,000	360,000	0
Total Appropriations	348,003	360,000	360,000	0
TOTAL	0	0	0	0

Reserve for Cost

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

ORG : 0370719 AU: CWSR - RESERVE FOR COST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	41,610	55,000	55,000	0
Total Revenue	41,610	55,000	55,000	0
Other Fin Uses	41,610	55,000	55,000	0
Total Appropriations	41,610	55,000	55,000	0
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	0	0	0	0
FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL	5,559	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

TREASURER – TAX COLLECTOR

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

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

(Bond) Assessment Trust

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

DEPT : 04 TREASURER/TAX COLLECTOR

FUND : 1204 COUNTYWIDE SR - TREAS/TAX

ORG : 0470300 TR: CWSR - ASSESSMENT TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	5,527	5,527	0
Total Revenue	0	5,527	5,527	0
Contingency	0	5,527	5,527	0
Total Appropriations	0	5,527	5,527	0
ORG 0470300 TR: CWSR - ASSESSMENT TRUST TOTAL	0	0	0	0

Change Difference Treasurer

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

ORG : 0470304 TR: CWSR - CHNG DIFF TREASURER

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	45	45	0
Total Revenue	0	45	45	0
Contingency	0	45	45	0
Total Appropriations	0	45	45	0
ORG 0470304 TR: CWSR - CHNG DIFF TREASURER TOTAL	0	0	0	0

Change Difference Tax Collector

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 0470511 TR: CWSR - CHNG DIFF TAX CLLCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	1,802	5,000	5,000	0
Fund Balance	0	225	225	0
Total Revenue	1,802	5,225	5,225	0
Services & Supplies	1,802	5,000	5,000	0
Contingency	0	225	225	0
Total Appropriations	1,802	5,225	5,225	0
ORG 0470511 TR: CWSR - CHNG DIFF TAX CLLCT TOTAL	0	0	0	0

Tax Collector Overage

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

ORG : 0470512 TR: CWSR - OVERAGE TAX COLLECT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,439	5,000	5,000	0
Total Revenue	1,439	5,000	5,000	0
Other Fin Uses	1,439	5,000	5,000	0
Total Appropriations	1,439	5,000	5,000	0
TOTAL	0	0	0	0
FUND 1204 COUNTYWIDE SR - TREAS/TAX TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ASSESSOR

Countywide Special Revenue Fund in the Assessor's Office

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

DEPT : 05 ASSESSOR

FUND : 1205 COUNTYWIDE SR - ASSESSOR

ORG : 0570700 AS: CWSR - AB1653

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,173)	0	0	0
Service Charges	17,515	20,000	10,000	(10,000)
Fund Balance	0	73,595	40,000	(33,595)
Total Revenue	15,343	93,595	50,000	(43,595)
Other Fin Uses	0	43,500	0	(43,500)
Contingency	0	50,095	50,000	(95)
Total Appropriations	0	93,595	50,000	(43,595)
ORG 0570700 AS: CWSR - AB1653 TOTAL	(15,343)	0	0	0
FUND 1205 COUNTYWIDE SR - ASSESSOR TOTAL	(15,343)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

RECORDER-CLERK

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

The Countywide Special Revenue fund in the Recorder-Clerk's Office includes the following subaccounts:

Micrographics

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

DEPT : 18 RECORDER-CLERK

FUND : 1218 COUNTYWIDE SR - RECORDER

ORG : 1870700 RC: CWSR - MICRO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(28,017)	0	0	0
Service Charges	194,105	160,000	100,000	(60,000)
Fund Balance	0	950,439	825,500	(124,939)
Total Revenue	166,088	1,110,439	925,500	(184,939)
Other Fin Uses	20,875	225,000	240,000	15,000
Contingency	0	885,439	685,500	(199,939)
Total Appropriations	20,875	1,110,439	925,500	(184,939)
ORG 1870700 RC: CWSR - MICRO TOTAL	(145,213)	0	0	0

Computer System

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

ORG : 1870701 RC: CWSR - COMPUTER SYSTEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(45,965)	0	0	0
Service Charges	342,908	0	100,000	100,000
Fund Balance	0	1,559,943	1,470,000	(89,943)
Total Revenue	296,943	1,559,943	1,570,000	10,057
Other Fin Uses	50,712	240,000	283,000	43,000
Contingency	0	1,319,943	1,287,000	(32,943)
Total Appropriations	50,712	1,559,943	1,570,000	10,057
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(246,231)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Notary Confidential Marriage

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

ORG : 1870702 RC: CWSR - NOTARY PBLC CNF MRG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,800	1,000	1,000	0
Rev Use Money/Prop	(313)	0	0	0
Fund Balance	0	10,789	11,500	711
Total Revenue	1,487	11,789	12,500	711
Other Fin Uses	1,000	1,000	1,000	0
Contingency	0	10,789	11,500	711
Total Appropriations	1,000	11,789	12,500	711
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	(487)	0	0	0

Vital Health Statistics

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

ORG : 1870703 RC: CWSR - VITAL HEALTH STATS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,199)	0	0	0
Service Charges	27,662	0	22,000	22,000
Fund Balance	0	109,037	129,000	19,963
Total Revenue	24,463	109,037	151,000	41,963
Other Fin Uses	4,889	25,000	25,000	0
Contingency	0	84,037	126,000	41,963
Total Appropriations	4,889	109,037	151,000	41,963
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(19,574)	0	0	0

Social Security Truncation

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

ORG : 1870705 RC: CWSR - SOC SEC TRUNCATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(15,549)	0	0	0
Fund Balance	0	534,672	213,000	(321,672)
Total Revenue	(15,549)	534,672	213,000	(321,672)
Other Fin Uses	1,607	325,000	162,000	(163,000)
Contingency	0	209,672	51,000	(158,672)
Total Appropriations	1,607	534,672	213,000	(321,672)
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	17,156	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Electronic Recording Delivery System

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

ORG : 1870706 RC: CWSR - ELCT RCRD DLVRY SYS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(17,516)	0	0	0
Service Charges	64,606	55,000	30,000	(25,000)
Fund Balance	0	612,544	577,000	(35,544)
Total Revenue	47,090	667,544	607,000	(60,544)
Other Fin Uses	110,218	75,000	58,000	(17,000)
Contingency	0	592,544	549,000	(43,544)
Total Appropriations	110,218	667,544	607,000	(60,544)
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	63,128	0	0	0
FUND 1218 COUNTYWIDE SR - RECORDER TOTAL	(331,222)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

DISTRICT ATTORNEY

Countywide Special Revenue Fund in the District Attorney's Office

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

DEPT : 22 DISTRICT ATTORNEY

FUND : 1222 COUNTYWIDE SR - DA

ORG : 2270700 DA:CWSR - STATE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	11,035	0	0	0
Rev Use Money/Prop	(1,476)	0	0	0
Fund Balance	0	49,241	49,528	287
Total Revenue	9,559	49,241	49,528	287
Contingency	0	49,241	49,528	287
Total Appropriations	0	49,241	49,528	287
ORG 2270700 DA:CWSR - STATE TOTAL	(9,559)	0	0	0

ORG : 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	302,205	40,000	0	(40,000)
Rev Use Money/Prop	(15,775)	0	0	0
Fund Balance	0	521,207	684,481	163,274
Total Revenue	286,430	561,207	684,481	123,274
Other Fin Uses	33,120	33,750	34,871	1,121
Contingency	0	527,457	649,610	122,153
Total Appropriations	33,120	561,207	684,481	123,274
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	(253,310)	0	0	0

ORG : 2270706 DA:CWSR - ASSET SEIZURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(682)	0	0	0
Fund Balance	0	23,452	23,592	140
Total Revenue	(682)	23,452	23,592	140
Contingency	0	23,452	23,592	140
Total Appropriations	0	23,452	23,592	140
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	682	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 2270731 DA:CWSR - AUTO FRAUD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,996)	0	0	0
IG Rev - State	213,496	199,086	207,544	8,458
Fund Balance	0	54,814	0	(54,814)
Total Revenue	211,500	253,900	207,544	(46,356)
Other Fin Uses	159,769	199,086	207,544	8,458
Contingency	0	54,814	0	(54,814)
Total Appropriations	159,769	253,900	207,544	(46,356)
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	(51,731)	0	0	0

ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(802)	0	0	0
IG Rev - State	446,871	438,822	458,690	19,868
Fund Balance	0	99,617	0	(99,617)
Total Revenue	446,069	538,439	458,690	(79,749)
Other Fin Uses	527,047	438,822	458,690	19,868
Contingency	0	99,617	0	(99,617)
Total Appropriations	527,047	538,439	458,690	(79,749)
TOTAL	80,979	0	0	0

ORG : 2270761 DA:CWSR - ENVIRONMENTAL TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	25,860	3,500	3,500	0
Rev Use Money/Prop	(1,979)	0	0	0
Fund Balance	0	67,035	127,034	59,999
Total Revenue	23,881	70,535	130,534	59,999
Other Fin Uses	3,873	5,000	5,000	0
Contingency	0	65,535	125,534	59,999
Total Appropriations	3,873	70,535	130,534	59,999
TOTAL	(20,008)	0	0	0

ORG : 2270762 DA:CWSR - REAL EST FRD PROSCTN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(17,618)	0	0	0
Service Charges	93,296	100,000	0	(100,000)
Fund Balance	0	602,875	581,062	(21,813)
Total Revenue	75,678	702,875	581,062	(121,813)
Other Fin Uses	27,945	68,526	100,000	31,474
Contingency	0	634,349	481,062	(153,287)
Total Appropriations	27,945	702,875	581,062	(121,813)
TOTAL	(47,733)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 2270763 DA:CWSR - PROPOSITION 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,000	0	0	0
Rev Use Money/Prop	(304)	0	0	0
Fund Balance	0	10,282	10,343	61
Total Revenue	1,696	10,282	10,343	61
Contingency	0	10,282	10,343	61
Total Appropriations	0	10,282	10,343	61
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(1,696)	0	0	0

ORG : 2270764 DA:CWSR - 15% ASSET FORFEITURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,759	0	0	0
Rev Use Money/Prop	(1,518)	0	0	0
Fund Balance	0	50,742	36,038	(14,704)
Total Revenue	9,241	50,742	36,038	(14,704)
Contingency	0	50,742	36,038	(14,704)
Total Appropriations	0	50,742	36,038	(14,704)
TOTAL	(9,241)	0	0	0
FUND 1222 COUNTYWIDE SR - DA TOTAL	(311,617)	0	0	0

Supplemental Law Enforcement Services

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

FUND : 1278 COUNTYWIDE SR - SLESF

ORG : 2280780 DA: CWSR - SLESF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(13,032)	0	0	0
IG Rev - State	123,112	0	0	0
Fund Balance	0	443,519	517,408	73,889
Total Revenue	110,080	443,519	517,408	73,889
Contingency	0	443,519	517,408	73,889
Total Appropriations	0	443,519	517,408	73,889
ORG 2280780 DA: CWSR - SLESF TOTAL	(110,080)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(110,080)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

SHERIFF

Countywide Special Revenue in the Sheriff's Office

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

Civil Fees

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

FUND : 1224 COUNTYWIDE SR - SHERIFF

ORG : 2470701 SH: CWSR - CIVIL FEES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	8,589	18,000	18,000	0
Rev Use Money/Prop	28	0	0	0
Total Revenue	8,617	18,000	18,000	0
Other Fin Uses	8,617	18,000	18,000	0
Total Appropriations	8,617	18,000	18,000	0
ORG 2470701 SH: CWSR - CIVIL FEES TOTAL	0	0	0	0

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

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

ORG : 2470703 SH: CWSR - FED EQUITABLE JUSTC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	0	2,000	2,000	0
Rev Use Money/Prop	(29,262)	4,000	4,000	0
Fund Balance	0	1,076,051	300,000	(776,051)
Total Revenue	(29,262)	1,082,051	306,000	(776,051)
Other Fin Uses	475,107	790,500	150,000	(640,500)
Contingency	0	291,551	156,000	(135,551)
Total Appropriations	475,107	1,082,051	306,000	(776,051)
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	504,369	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 2470706 SH: CWSR - FED EQUITABLE TRSRY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,640)	(150)	0	150
Fund Balance	0	56,369	57,000	631
Total Revenue	(1,640)	56,219	57,000	781
Other Fin Uses	0	0	49,000	49,000
Contingency	0	56,219	8,000	(48,219)
Total Appropriations	0	56,219	57,000	781
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	1,640	0	0	0

ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(64,850)	5,000	15,000	10,000
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,331,553	2,100,000	(231,553)
Total Revenue	435,150	2,836,553	2,615,000	(221,553)
Other Fin Uses	819,420	1,460,750	1,122,000	(338,750)
Contingency	0	1,375,803	1,493,000	117,197
Total Appropriations	819,420	2,836,553	2,615,000	(221,553)
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	384,270	0	0	0

ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	194,748	0	0	0
Rev Use Money/Prop	(20,639)	0	0	0
Fund Balance	0	753,967	975,000	221,033
Total Revenue	174,110	753,967	975,000	221,033
Other Fin Uses	362,356	481,750	448,000	(33,750)
Contingency	0	272,217	527,000	254,783
Total Appropriations	362,356	753,967	975,000	221,033
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	188,247	0	0	0

Civil Equipment

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

ORG : 2470709 SH: CWSR - CIVIL EQUIPMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(6,521)	0	0	0
Service Charges	17,442	20,000	20,000	0
Fund Balance	0	229,037	130,000	(99,037)
Total Revenue	10,921	249,037	150,000	(99,037)
Other Fin Uses	39,884	132,000	0	(132,000)
Contingency	0	117,037	150,000	32,963
Total Appropriations	39,884	249,037	150,000	(99,037)
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	28,963	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

California Multi-Jurisdictional Methamphetamine Enforcement Team

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

ORG : 2470710 SH: CWSR - CALMMET

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(28,040)	5,000	5,000	0
IG Rev - State	266,776	200,000	200,000	0
Fund Balance	0	1,064,052	1,000,000	(64,052)
Total Revenue	238,736	1,269,052	1,205,000	(64,052)
Other Fin Uses	796,700	563,500	736,600	173,100
Contingency	0	705,552	468,400	(237,152)
Total Appropriations	796,700	1,269,052	1,205,000	(64,052)
ORG 2470710 SH: CWSR - CALMMET TOTAL	557,964	0	0	0

Custody Services

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

ORG : 2470711 SH: CWSR - CUSTODY SERVICES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(19,469)	1,500	1,500	0
Service Charges	29,004	25,000	25,000	0
Fund Balance	0	666,405	700,000	33,595
Total Revenue	9,535	692,905	726,500	33,595
Other Fin Uses	0	110,000	110,000	0
Contingency	0	582,905	616,500	33,595
Total Appropriations	0	692,905	726,500	33,595
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(9,535)	0	0	0

Search and Rescue Donations

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

ORG : 2470751 SH: CWSR - SEARCH AND RESCUE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(49)	0	0	0
Fund Balance	0	1,688	1,800	112
Total Revenue	(49)	1,688	1,800	112
Contingency	0	1,688	1,800	112
Total Appropriations	0	1,688	1,800	112
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	49	0	0	0

Special Revenue Funds

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Fingerprint ID

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

ORG : 2470753 SH: CWSR - FINGERPRINT ID

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(16,393)	2,000	2,000	0
IG Rev - State	214,036	150,000	150,000	0
Fund Balance	0	572,144	700,000	127,856
Total Revenue	197,643	724,144	852,000	127,856
Other Fin Uses	137,742	180,000	400,000	220,000
Contingency	0	544,144	452,000	(92,144)
Total Appropriations	137,742	724,144	852,000	127,856
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(59,901)	0	0	0

DNA Identification

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

ORG : 2470754 SH: CWSR - DNA ID

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	37,822	30,000	30,000	0
Rev Use Money/Prop	(2,292)	0	0	0
Fund Balance	0	82,654	100,000	17,346
Total Revenue	35,530	112,654	130,000	17,346
Other Fin Uses	48,203	0	100,000	100,000
Contingency	0	112,654	30,000	(82,654)
Total Appropriations	48,203	112,654	130,000	17,346
ORG 2470754 SH: CWSR - DNA ID TOTAL	12,673	0	0	0
FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL	1,608,739	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

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 frontline law enforcement services in the unincorporated areas of the County. These funds are used for training and law enforcement equipment.

FUND : 1278 COUNTYWIDE SR - SLESF

ORG : 2480803 SH: CWSR - SLESF SHERRIF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(50,123)	4,000	4,000	0
IG Rev - State	685,744	350,000	350,000	0
Fund Balance	0	1,714,541	2,000,000	285,459
Total Revenue	635,620	2,068,541	2,354,000	285,459
Other Fin Uses	98,103	1,343,500	1,225,000	(118,500)
Contingency	0	725,041	1,129,000	403,959
Total Appropriations	98,103	2,068,541	2,354,000	285,459
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(537,518)	0	0	0

ORG : 2480804 SH: CWSR - SLESF JAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(14,580)	1,000	1,000	0
IG Rev - State	123,112	75,000	75,000	0
Fund Balance	0	496,710	500,000	3,290
Total Revenue	108,532	572,710	576,000	3,290
Other Fin Uses	0	70,000	0	(70,000)
Contingency	0	502,710	576,000	73,290
Total Appropriations	0	572,710	576,000	3,290
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(108,532)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(646,050)	0	0	0

Jail Commissary Fund

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

FUND : 1118 COMMISSARY

ORG : 2430350 SH: CUSTODY - COMMISSARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(67,916)	7,000	25,000	18,000
Miscellaneous Rev	343,704	0	0	0
Fund Balance	0	2,359,001	2,359,001	0
Total Revenue	275,788	2,366,001	2,384,001	18,000
Services & Supplies	238,410	768,400	827,500	59,100
Other Charges	1,871	0	0	0
Contingency	0	1,597,601	1,556,501	(41,100)
Total Appropriations	240,281	2,366,001	2,384,001	18,000
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	(35,507)	0	0	0
FUND 1118 COMMISSARY TOTAL	(35,507)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Federal Forest Reserve Fund

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

FUND : 1116 FEDERAL FOREST RESERVES

ORG : 1321000 DC: FEDERAL FOREST RESERVE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(8,297)	0	0	0
IG Rev - Federal	120,641	0	140,200	140,200
Fund Balance	0	253,270	0	(253,270)
Total Revenue	112,344	253,270	140,200	(113,070)
Services & Supplies	0	120,770	140,200	19,430
Contingency	0	132,500	0	(132,500)
Total Appropriations	0	253,270	140,200	(113,070)
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(112,344)	0	0	0
FUND 1116 FEDERAL FOREST RESERVES TOTAL	(112,344)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

PROBATION

Countywide Special Revenue Funds in the Probation Department

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

Assistance for Youth

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

DEPT : 25 PROBATION

FUND : 1225 COUNTYWIDE SR - PROBATION

ORG : 2570701 PB: CWSR - ASSISTANCE FOR YTH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2	0	0	0
Fund Balance	0	47	0	(47)
Total Revenue	2	47	0	(47)
Other Fin Uses	500	47	0	(47)
Total Appropriations	500	47	0	(47)
ORG 2570701 PB: CWSR - ASSISTANCE FOR YTH TOTAL	498	0	0	0

SB678-Community Corrections Performance Incentives

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

ORG : 2570702 PB: CWSR - SB678

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	840	1,500	1,500	0
IG Rev - State	348,495	348,000	348,495	495
Total Revenue	349,335	349,500	349,995	495
Other Fin Uses	349,335	349,500	349,995	495
Total Appropriations	349,335	349,500	349,995	495
ORG 2570702 PB: CWSR - SB678 TOTAL	0	0	0	0

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

The Board of State and Community Corrections (BSCC) Mental Health Training Grant provides funding to local corrections agencies, through the Edward Byrne Memorial Justice Assistance Grant (JAG), for a statewide mental health training initiative. The funding is distributed on a per capita basis to probation departments, sheriff's offices, and police departments for mental health related training delivered to their staff from May 1, 2019, through September 30, 2021 (extended from September 30, 2020). El Dorado County Probation Received \$26,460.00.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 2570710 PB: CWSR -BSCC MENTL HLTH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25	0	0	0
Total Revenue	25	0	0	0
Services & Supplies	7,072	0	0	0
Other Fin Uses	19,580	0	0	0
Total Appropriations	26,652	0	0	0
ORG 2570710 PB: CWSR -BSCC MENTL HLTH TOTAL	26,627	0	0	0

Public Telephone Rebate

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

ORG : 2570725 PB: CWSR - PUBLIC TELEPHONE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25	0	0	0
Fund Balance	0	1,065	0	(1,065)
Total Revenue	25	1,065	0	(1,065)
Other Fin Uses	5,300	1,065	0	(1,065)
Total Appropriations	5,300	1,065	0	(1,065)
ORG 2570725 PB: CWSR - PUBLIC TELEPHONE TOTAL	5,275	0	0	0

Probation Automation Trust

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

ORG : 2570726 PB: CWSR - PB AUTOMATION TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,777)	0	0	0
Fund Balance	0	129,823	0	(129,823)
Total Revenue	(3,777)	129,823	0	(129,823)
Contingency	0	129,823	0	(129,823)
Total Appropriations	0	129,823	0	(129,823)
TOTAL	3,777	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Countywide Special Revenue – Local Revenue in the Probation Department

The Countywide Special Revenue – Local Revenue in the Probation department includes the following subfunds:

Enhancing Law Enforcement Act

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

FUND : 1278 COUNTYWIDE SR - SLESF

ORG : 2580800 PB: CWSR - SLESF JUVENILE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(22,412)	1,000	1,000	0
IG Rev - State	1,194,979	506,850	506,850	0
Fund Balance	0	861,318	615,090	(246,228)
Total Revenue	1,172,567	1,369,168	1,122,940	(246,228)
Other Fin Uses	907,850	1,037,850	1,122,940	85,090
Contingency	0	331,318	0	(331,318)
Total Appropriations	907,850	1,369,168	1,122,940	(246,228)
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	(264,717)	0	0	0

Community Corrections

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

ORG : 2570730 PB: CWSR - CMNTY CORRECTIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	5,766,640	6,178,813	5,746,175	(432,638)
Other Fin Sources	122,820	75,759	129,172	53,413
Fund Balance	0	5,840,156	2,000,000	(3,840,156)
Total Revenue	5,889,460	12,094,728	7,875,347	(4,219,381)
Services & Supplies	123,282	245,000	298,500	53,500
Other Charges	0	26,000	26,000	0
Other Fin Uses	4,207,193	5,402,662	5,857,134	454,472
Contingency	0	6,421,066	1,693,713	(4,727,353)
Total Appropriations	4,330,475	12,094,728	7,875,347	(4,219,381)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	(1,558,985)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Juvenile Justice

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

ORG : 2570750 PB: CWSR - JUVENILE JUSTICE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	938,058	541,688	741,688	200,000
Fund Balance	0	556,674	255,700	(300,974)
Total Revenue	938,058	1,098,362	997,388	(100,974)
Other Fin Uses	731,688	781,688	997,388	215,700
Contingency	0	316,674	0	(316,674)
Total Appropriations	731,688	1,098,362	997,388	(100,974)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	(206,370)	0	0	0

Local Innovation Subaccount

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

ORG : 2570760 PB: CWSR - LOCAL INNOVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	75,759	0	0	0
Fund Balance	0	75,759	129,172	53,413
Total Revenue	75,759	75,759	129,172	53,413
Other Fin Uses	122,820	75,759	129,172	53,413
Contingency	0	0	0	0
Total Appropriations	122,820	75,759	129,172	53,413
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	47,061	0	0	0

Juvenile Re-Entry

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

ORG : 2570770 PB: CWSR- JUVENILE RE-ENTRY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(7,356)	0	0	0
IG Rev - State	250,000	0	0	0
Fund Balance	0	250,984	495,000	244,016
Total Revenue	242,644	250,984	495,000	244,016
Other Fin Uses	0	250,984	495,000	244,016
Total Appropriations	0	250,984	495,000	244,016
ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL	(242,644)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Law Enforcement Services

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

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE

ORG : 2570720 PB: CWSR - ENHANCING LAW ENFOR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	579,678	0	0	0
Fund Balance	0	280,709	298,969	18,260
Total Revenue	579,678	280,709	298,969	18,260
Other Fin Uses	285,456	280,709	298,969	18,260
Total Appropriations	285,456	280,709	298,969	18,260
TOTAL	(294,222)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

AGRICULTURAL COMMISSIONER

Countywide Special Revenue Fund under the Agricultural Commissioner

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

DEPT : 31 AGRICULTURAL COMMISSIONER

FUND : 1231 COUNTYWIDE SR - AG

ORG : 3170700 AG: CWSR - VITICULTURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	167	0	0	0
Fund Balance	0	47,245	0	(47,245)
Total Revenue	167	47,245	0	(47,245)
Contingency	0	47,245	0	(47,245)
Total Appropriations	0	47,245	0	(47,245)
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	(167)	0	0	0

FISH AND WILDLIFE

Countywide Special Revenue fund in the Fish and Wildlife Department

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

FUND : 1232 COUNTYWIDE SR - FISH&GAME

ORG : 3270700 FG: CWSR - SAWMILL POND RESTCK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9	0	0	0
Fund Balance	0	1	0	(1)
Total Revenue	9	1	0	(1)
Services & Supplies	2,443	0	0	0
Contingency	0	1	0	(1)
Total Appropriations	2,443	1	0	(1)
FUND 1232 COUNTYWIDE SR - FISH&GAME TOTAL	2,434	0	0	0

Fish and Game Fund

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

Special Revenue Funds

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resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

FUND : 1106 FISH & GAME

ORG : 3200000 FG: FISH AND GAME PRESERVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5,059	5,000	5,000	0
Rev Use Money/Prop	(250)	0	0	0
Other Fin Sources	0	15,000	0	(15,000)
Fund Balance	0	6,468	18,000	11,532
Total Revenue	4,809	26,468	23,000	(3,468)
Services & Supplies	11,194	20,000	23,000	3,000
Contingency	0	6,468	0	(6,468)
Total Appropriations	11,194	26,468	23,000	(3,468)
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	6,385	0	0	0
FUND 1106 FISH & GAME TOTAL	6,385	0	0	0

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TRANSPORTATION

Erosion Control Fund

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

DEPT : 36 TRANSPORTATION

FUND : 1101 EROSION CONTROL

ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(12,432)	0	0	0
IG Rev - State	952,374	705,330	792,414	87,084
IG Rev - Federal	1,176,621	6,168,272	4,879,951	(1,288,321)
Service Charges	200,868	335,752	263,005	(72,747)
Other Fin Sources	27,802	200,000	575,000	375,000
Fund Balance	0	(49,805)	16,930	66,735
Total Revenue	2,345,232	7,359,549	6,527,300	(832,249)
Salaries & Benefits	365,451	411,389	451,875	40,486
Services & Supplies	1,622,781	6,301,915	5,250,908	(1,051,007)
Other Charges	3,669	2,500	30,000	27,500
Intrafund Transfers	388,968	643,745	794,517	150,772
Total Appropriations	2,380,869	7,359,549	6,527,300	(832,249)
FUND 1101 EROSION CONTROL TOTAL	35,637	0	0	0

Road Fund

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

FUND : 1103 ROAD FUND

ORG : 3600000 DOT: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	7,500	0	(7,500)
Total Revenue	0	7,500	0	(7,500)
Salaries & Benefits	364,963	410,903	416,259	5,356
Services & Supplies	61,851	72,016	78,276	6,260
Other Charges	2,862,688	3,981,232	2,219,394	(1,761,838)
Total Appropriations	3,289,501	4,464,151	2,713,929	(1,750,222)
ORG 3600000 DOT: ADMINISTRATION TOTAL	3,289,501	4,456,651	2,713,929	(1,742,722)

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ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,117	12,000	7,500	(4,500)
License, Pmt, Fran	1,326,106	600,000	900,000	300,000
Rev Use Money/Prop	(368,570)	(22,024)	27,973	49,997
IG Rev - State	8,595,349	9,378,985	9,760,994	382,009
IG Rev - Federal	732,461	1,397,311	2,271,783	874,472
Miscellaneous Rev	20,659	2,500	3,000	500
Other Fin Sources	9,392,124	7,415,667	8,719,686	1,304,019
Fund Balance	0	8,363,048	5,272,848	(3,090,200)
Total Revenue	19,702,246	27,147,487	26,963,784	(183,703)
Salaries & Benefits	696	0	0	0
Services & Supplies	709,687	1,149,885	1,015,896	(133,989)
Other Charges	170,330	101,937	86,478	(15,459)
Fixed Assets	0	31,500	23,000	(8,500)
Other Fin Uses	40,695	0	223,500	223,500
Residual Equity Xfer	3,304,017	0	0	0
Reserves Budgetary	0	0	1,603,150	1,603,150
Total Appropriations	4,225,425	1,283,322	2,952,024	1,668,702
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(15,476,821)	(25,864,165)	(24,011,760)	1,852,405

ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	36,992	223,000	147,000	(76,000)
IG Rev - State	343,607	6,793,199	13,410,711	6,617,512
IG Rev - Federal	6,602,346	54,673,486	61,206,825	6,533,339
Service Charges	1,487,582	7,076,026	45,087	(7,030,939)
Miscellaneous Rev	460,992	0	0	0
Other Fin Sources	8,964,407	11,815,223	19,754,800	7,939,577
Total Revenue	17,895,927	80,580,934	94,564,423	13,983,489
Salaries & Benefits	1,833,919	3,124,918	3,434,224	309,306
Services & Supplies	7,136,527	67,590,487	87,971,178	20,380,691
Other Charges	1,189,350	3,132,382	775,000	(2,357,382)
Fixed Assets	4,363,716	6,733,147	2,384,021	(4,349,126)
Intrafund Transfers	0	5,000,000	5,331,450	331,450
Total Appropriations	14,523,512	85,580,934	99,895,873	14,314,939
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(3,372,414)	5,000,000	5,331,450	331,450

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ORG : 3620200 DOT: ENGINEERING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	113,055	157,925	100,000	(57,925)
IG Rev - State	95,668	0	0	0
IG Rev - Federal	7,155	0	494,303	494,303
Service Charges	2,048,378	1,775,985	1,834,544	58,559
Other Fin Sources	65,031	347,708	423,270	75,562
Total Revenue	2,329,288	2,281,618	2,852,117	570,499
Salaries & Benefits	4,271,530	4,589,907	4,732,762	142,855
Services & Supplies	522,391	1,786,408	2,736,944	950,536
Other Charges	71,727	69,725	81,800	12,075
Intrafund Abatement	(388,968)	(5,643,745)	(6,125,967)	(482,222)
Total Appropriations	4,476,680	802,295	1,425,539	623,244
ORG 3620200 DOT: ENGINEERING TOTAL	2,147,392	(1,479,323)	(1,426,578)	52,745

ORG : 3630300 DOT: MAINTENANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	(10,769)	2,406,250	0	(2,406,250)
IG Rev - Federal	102,602	8,625,000	0	(8,625,000)
Service Charges	150,429	544,039	376,504	(167,535)
Miscellaneous Rev	207,016	36,000	203,000	167,000
Other Fin Sources	6,876,210	18,673,900	17,277,030	(1,396,870)
Total Revenue	7,325,487	30,285,189	17,856,534	(12,428,655)
Salaries & Benefits	7,581,066	9,422,646	10,816,024	1,393,378
Services & Supplies	7,743,259	30,579,506	17,288,541	(13,290,965)
Other Charges	105,030	118,000	118,000	0
Fixed Assets	105,195	1,994,510	807,000	(1,187,510)
Total Appropriations	15,534,550	42,114,662	29,029,565	(13,085,097)
ORG 3630300 DOT: MAINTENANCE TOTAL	8,209,063	11,829,473	11,173,031	(656,442)

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	0	250,000	250,000	0
Service Charges	92,170	56,000	59,000	3,000
Miscellaneous Rev	212,790	0	0	0
Other Fin Sources	397,891	1,721,350	2,395,000	673,650
Total Revenue	702,851	2,027,350	2,704,000	676,650
Salaries & Benefits	1,691,353	2,037,440	2,074,543	37,103
Services & Supplies	1,355,908	1,782,785	2,019,385	236,600
Other Charges	1,187	0	0	0
Fixed Assets	919,916	4,264,489	4,830,000	565,511
Total Appropriations	3,968,364	8,084,714	8,923,928	839,214
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	3,265,513	6,057,364	6,219,928	162,564
FUND 1103 ROAD FUND TOTAL	(1,937,766)	0	0	0

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Road District Fund

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

FUND : 1104 ROAD DISTRICT

ORG : 3600020 DOT: ROAD DISTRICT TAX

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,918,456	7,284,990	8,646,267	1,361,277
Fines & Penalties	3,840	2,507	3,445	938
Rev Use Money/Prop	9,761	31,308	6,972	(24,336)
IG Rev - State	58,036	58,189	58,000	(189)
Fund Balance	0	30,673	0	(30,673)
Total Revenue	7,990,092	7,407,667	8,714,684	1,307,017
Other Fin Uses	7,960,439	7,407,667	8,714,684	1,307,017
Total Appropriations	7,960,439	7,407,667	8,714,684	1,307,017
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	(29,653)	0	0	0
FUND 1104 ROAD DISTRICT TOTAL	(29,653)	0	0	0

Special Revenue Funds in the Transportation Department

Road Construction Improvement In Lieu

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

FUND : 1236 COUNTYWIDE SR - ROADS

ORG : 3670704 DOT: ROAD CONSTR IMPRV IN LIEU

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(7,813)	0	0	0
Fund Balance	0	59,411	268,563	209,152
Total Revenue	(7,813)	59,411	268,563	209,152
Contingency	0	59,411	268,563	209,152
Total Appropriations	0	59,411	268,563	209,152
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	7,813	0	0	0

Department of Transportation (DOT) RSTP STBGP

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

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ORG : 3670762 DOT:RSTP STBGP-EDCTC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	603,799	603,799	603,799	0
Fund Balance	0	2,130,165	2,116,674	(13,491)
Total Revenue	603,799	2,733,964	2,720,473	(13,491)
Other Fin Uses	123,577	617,290	654,786	37,496
Contingency	0	2,116,674	2,065,687	(50,987)
Total Appropriations	123,577	2,733,964	2,720,473	(13,491)
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	(480,222)	0	0	0

Department of Transportation (DOT) RSTP Match

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

ORG : 3670763 DOT:RSTP COUNTY MATCH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	600,690	700,690	100,000
Total Revenue	100,000	700,690	800,690	100,000
Other Fin Uses	749	0	122,751	122,751
Contingency	0	700,690	677,939	(22,751)
Total Appropriations	749	700,690	800,690	100,000
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	(99,251)	0	0	0

Department of Transportation (DOT) RSTP Exchange

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

ORG : 3670764 DOT:RSTP COUNTY EXCHANGE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	1,171,734	981,549	(190,185)
Total Revenue	359,164	1,530,898	1,340,713	(190,185)
Other Fin Uses	340,067	549,349	485,000	(64,349)
Contingency	0	981,549	855,713	(125,836)
Total Appropriations	340,067	1,530,898	1,340,713	(190,185)
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	(19,097)	0	0	0

Special Revenue Funds

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Zone 8 El Dorado Hills Traffic Impact Fees

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

ORG : 3670715 DOT: TIM ZN 8 EL DORADO HILLS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(593,429)	96,000	208,000	112,000
Service Charges	2,980,534	3,050,658	4,776,149	1,725,491
Fund Balance	0	12,811,339	21,068,856	8,257,517
Total Revenue	2,387,105	15,957,997	26,053,005	10,095,008
Other Fin Uses	1,944,641	2,378,151	3,607,416	1,229,265
Contingency	0	13,579,846	22,445,589	8,865,743
Total Appropriations	1,944,641	15,957,997	26,053,005	10,095,008
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(442,464)	0	0	0

Silva Valley Traffic Impact Fees

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

ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(92,310)	15,000	47,000	32,000
Service Charges	3,026,310	2,117,517	2,046,920	(70,597)
Fund Balance	0	3,344,094	4,046,342	702,248
Total Revenue	2,934,000	5,476,611	6,140,262	663,651
Other Fin Uses	2,639,430	1,430,269	240,000	(1,190,269)
Contingency	0	4,046,342	5,900,262	1,853,920
Total Appropriations	2,639,430	5,476,611	6,140,262	663,651
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(294,571)	0	0	0

Zone 1-7 Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's

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

ORG : 3670717 DOT: TIM ZNS 1 TO 7

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(260,873)	0	4,000	4,000
Service Charges	(4,559)	0	0	0
Fund Balance	0	9,026,156	8,058,563	(967,593)
Total Revenue	(265,432)	9,026,156	8,062,563	(963,593)
Other Fin Uses	271,057	2,267,593	7,200,836	4,933,243
Contingency	0	6,758,563	861,727	(5,896,836)
Total Appropriations	271,057	9,026,156	8,062,563	(963,593)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	536,489	0	0	0

Highway 50 Traffic Impact Fees

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

ORG : 3670718 DOT: TIM HIGHWAY 50

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(806,139)	138,000	267,000	129,000
Service Charges	2,033,868	1,556,960	1,574,849	17,889
Fund Balance	0	11,848,000	29,054,026	17,206,026
Total Revenue	1,227,730	13,542,960	30,895,875	17,352,915
Other Fin Uses	792,956	350,000	350,000	0
Contingency	0	13,192,960	30,545,875	17,352,915
Total Appropriations	792,956	13,542,960	30,895,875	17,352,915
ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL	(434,773)	0	0	0

Zone A Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF

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program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone A Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

ORG : 3670719 DOT: TIF ZONE A

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(16,164)	3,000	5,000	2,000
Service Charges	403,935	201,390	205,760	4,370
Fund Balance	0	531,928	947,863	415,935
Total Revenue	387,771	736,318	1,158,623	422,305
Contingency	0	736,318	1,158,623	422,305
Total Appropriations	0	736,318	1,158,623	422,305
ORG 3670719 DOT: TIF ZONE A	TOTAL	(387,771)	0	0

Zone B Traffic Impact Fees

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

ORG : 3670720 DOT: TIF ZONE B

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(48,472)	12,000	31,000	19,000
Service Charges	1,190,041	1,583,165	2,298,369	715,204
Fund Balance	0	1,591,154	3,186,319	1,595,165
Total Revenue	1,141,569	3,186,319	5,515,688	2,329,369
Other Fin Uses	0	0	143,095	143,095
Contingency	0	3,186,319	5,372,593	2,186,274
Total Appropriations	0	3,186,319	5,515,688	2,329,369
ORG 3670720 DOT: TIF ZONE B	TOTAL	(1,141,569)	0	0

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

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe

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would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

ORG : 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(325,250)	41,000	98,000	57,000
Other Gov Agency	2,870,610	2,928,022	2,986,582	58,560
Fund Balance	0	7,435,530	9,052,780	1,617,250
Total Revenue	2,545,360	10,404,552	12,137,362	1,732,810
Other Fin Uses	3,875,522	5,520,714	8,127,440	2,606,726
Contingency	0	4,883,838	4,009,922	(873,916)
Total Appropriations	3,875,522	10,404,552	12,137,362	1,732,810
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	1,330,162	0	0	0

Senate Bill No 1

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

ORG : 3670761 DOT: SENATE BILL NO1 - SB1

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(148,857)	30,000	50,000	20,000
IG Rev - State	6,166,264	6,785,742	7,550,970	765,228
Fund Balance	0	6,461,148	7,167,841	706,693
Total Revenue	6,017,406	13,276,890	14,768,811	1,491,921
Other Fin Uses	4,664,610	6,045,049	7,019,149	974,100
Contingency	0	7,231,841	7,749,662	517,821
Total Appropriations	4,664,610	13,276,890	14,768,811	1,491,921
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	(1,352,796)	0	0	0

Intelligence Transportation System

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

ORG : 3670755 DOT: ITS PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(10,059)	0	0	0
Service Charges	173,441	0	0	0
Fund Balance	0	344,045	347,045	3,000
Total Revenue	163,382	344,045	347,045	3,000
Contingency	0	344,045	347,045	3,000
Total Appropriations	0	344,045	347,045	3,000
ORG 3670755 DOT: ITS PROGRAM TOTAL	(163,382)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Subdivision Improvement Agreement Indian Creek

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

ORG : 3670731 DOT: SIA IND CRK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	0	1,479,391	1,479,391
Total Revenue	0	0	1,479,391	1,479,391
Contingency	0	0	1,479,391	1,479,391
Total Appropriations	0	0	1,479,391	1,479,391
ORG 3670731 DOT: SIA IND CRK TOTAL	0	0	0	0

Marble Valley Area of Benefit

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

ORG : 3670732 DOT: MARBLE VALLEY AOB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	200	200
Fund Balance	0	0	58,474	58,474
Total Revenue	0	0	58,674	58,674
Contingency	0	0	58,674	58,674
Total Appropriations	0	0	58,674	58,674
ORG 3670732 DOT: MARBLE VALLEY AOB TOTAL	0	0	0	0

Frontage Improvement Deferral

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 3670765 DOT: FIA COOL GENRL D19-0007

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(676)	200	200	0
Fund Balance	0	20,919	21,119	200
Total Revenue	(676)	21,119	21,319	200
Other Fin Uses	0	21,119	0	(21,119)
Contingency	0	0	21,319	21,319
Total Appropriations	0	21,119	21,319	200
ORG 3670765 DOT: FIA COOL GENRL D19-0007 TOTAL	676	0	0	0

Serrano Village J7 Frontage Improvements

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

ORG : 3670721 DOT: SERRANO VILLAGE J7 FRONT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,247)	0	0	0
Fund Balance	0	77,242	77,842	600
Total Revenue	(2,247)	77,242	77,842	600
Contingency	0	77,242	77,842	600
Total Appropriations	0	77,242	77,842	600
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	2,247	0	0	0

Bass Lake and Bridlewood Intersection

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

ORG : 3670722 DOT: BASS LK & BRIDWD INTERSCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(4,578)	0	0	0
Service Charges	141,542	0	0	0
Fund Balance	0	148,038	148,838	800
Total Revenue	136,964	148,038	148,838	800
Other Fin Uses	0	0	50,000	50,000
Contingency	0	148,038	98,838	(49,200)
Total Appropriations	0	148,038	148,838	800
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(136,964)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Latrobe Road Widening Phase I

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

ORG : 3670706 DOT: LATROBE ROAD WIDENING PH1

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(0)	0	0	0
Fund Balance	0	0	2	2
Total Revenue	(0)	0	2	2
Other Fin Uses	0	0	2	2
Total Appropriations	0	0	2	2
TOTAL	0	0	0	0

Bass Lake Hill Specific Plan

The Bass Lake Hills Specific Plan (BLHSP) was approved in 1996 and included a Public Facilities Financing Plan (PFFP), which was updated in 2016. The PFFP identifies funding mechanisms to pay for a specific list of large backbone infrastructure and other public facilities at a rate of \$16,415 per parcel for the Western sewer shed and \$13,497 per parcel for the Eastern sewer shed. The Plan Area Fee is to be collected from developers of areas within the BLSP and to be used to fund the cost of transportation, sewer and water public improvements required to meet the increased demand of vehicular, pedestrian and bike traffic, sewer conveyance and water transmission. In addition to the public improvements the Plan Area Fee will fund administrative costs of fee collection, accounting, and updates.

ORG : 3670733 DOT: BLHSP PFFP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	7,000	7,000
Fund Balance	0	0	1,774,857	1,774,857
Total Revenue	0	0	1,781,857	1,781,857
Contingency	0	0	1,781,857	1,781,857
Total Appropriations	0	0	1,781,857	1,781,857
ORG 3670733 DOT: BLHSP PFFP TOTAL	0	0	0	0

Administration Fund

This subfund is intended to fund the backbone infrastructure improvements. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened.

ORG : 3670727 DOT: ADMIN BLHSP PFFP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	51,385	80,000	0	(80,000)
Rev Use Money/Prop	(2,624)	0	500	500
Service Charges	51,196	0	50,000	50,000
Fund Balance	0	82,416	82,416	0
Total Revenue	99,957	162,416	132,916	(29,500)
Other Fin Uses	20,322	80,000	22,000	(58,000)
Contingency	0	82,416	110,916	28,500
Total Appropriations	20,322	162,416	132,916	(29,500)
ORG 3670727 DOT: ADMIN BLHSP PFFP TOTAL	(79,635)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Silver Springs

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

ORG : 3670728 DOT: SILVER SPRINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,571)	0	0	0
Fund Balance	0	139,092	0	(139,092)
Total Revenue	(3,571)	139,092	0	(139,092)
Services & Supplies	0	139,092	0	(139,092)
Other Fin Uses	44,736	0	0	0
Total Appropriations	44,736	139,092	0	(139,092)
ORG 3670728 DOT: SILVER SPRINGS TOTAL	48,308	0	0	0

Upper Bass Lake Overlay

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

ORG : 3670729 DOT: UPPER BASS LAKE OVERLAY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	244,526	0	0	0
Fund Balance	0	245,194	0	(245,194)
Total Revenue	244,526	245,194	0	(245,194)
Contingency	0	245,194	0	(245,194)
Total Appropriations	0	245,194	0	(245,194)
ORG 3670729 DOT: UPPER BASS LAKE OVERLAY TOTAL	(244,526)	0	0	0

County Engineer Grading Deposits

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

ORG : 3670725 DOT: CO ENG GRADING DEPOSITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	157,612	0	(157,612)
Fund Balance	0	0	122,813	122,813
Total Revenue	0	157,612	122,813	(34,799)
Other Fin Uses	0	154,112	0	(154,112)
Contingency	0	3,500	122,813	119,313
Total Appropriations	0	157,612	122,813	(34,799)
ORG 3670725 DOT: CO ENG GRADING DEPOSITS TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Utility Bond

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

ORG : 3670726 DOT: UTILITY BOND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	0	22,477	0	(22,477)
Fund Balance	0	0	22,477	22,477
Total Revenue	0	22,477	22,477	0
Other Fin Uses	0	22,477	0	(22,477)
Contingency	0	0	22,477	22,477
Total Appropriations	0	22,477	22,477	0
ORG 3670726 DOT: UTILITY BOND TOTAL	0	0	0	0

Road Commission

The Road Commissions subfund includes deposits paid for wide load permits. This fund is used to reimburse the Road Fund for costs incurred.

ORG : 3670730 DOT: ROAD COMMISSION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	0	27,970	27,970
Total Revenue	0	0	27,970	27,970
Contingency	0	0	27,970	27,970
Total Appropriations	0	0	27,970	27,970
ORG 3670730 DOT: ROAD COMMISSION TOTAL	0	0	0	0

Encroachment Prepayments

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

ORG : 3670753 DOT: BOND: ENCROACHMENT PRPYMT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	10,185	45,000	50,000	5,000
Total Revenue	10,185	45,000	50,000	5,000
Other Fin Uses	10,185	45,000	50,000	5,000
Total Appropriations	10,185	45,000	50,000	5,000
TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Developer Deposits

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

ORG : 3670799 DOT: DEVELOPER DEPOSITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	433,571	900,000	902,500	2,500
Fund Balance	0	(1,600)	0	1,600
Total Revenue	433,571	898,400	902,500	4,100
Other Fin Uses	431,971	450,000	902,500	452,500
Contingency	0	448,400	0	(448,400)
Total Appropriations	431,971	898,400	902,500	4,100
ORG 3670799 DOT: DEVELOPER DEPOSITS TOTAL	(1,600)	0	0	0

County Service Area 2 Fund in the Transportation Department

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

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

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

FUND : 1352 County Service Area #2

ORG : 3582802 CSA #2 ARROWBEE Zn A

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	19,027	17,879	20,706	2,827
Fines & Penalties	44	0	0	0
Rev Use Money/Prop	(6,188)	0	0	0
IG Rev - State	139	0	0	0
Service Charges	41,157	41,458	41,457	(1)
Fund Balance	0	210,426	62,829	(147,597)
Total Revenue	54,180	269,763	124,992	(144,771)
Services & Supplies	16	249,995	104,267	(145,728)
Other Charges	8,080	8,616	8,636	20
Intrafund Transfers	3,478	4,500	4,215	(285)
Contingency	0	6,652	7,874	1,222
Total Appropriations	11,574	269,763	124,992	(144,771)
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	(42,606)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 3582803 CSA #2 HIDDEN LAKES Zn B

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,839	9,895	10,478	583
Fines & Penalties	28	0	0	0
Rev Use Money/Prop	(1,004)	0	0	0
IG Rev - State	79	0	0	0
Service Charges	25,924	26,125	26,124	(1)
Fund Balance	0	41,614	70,367	28,753
Total Revenue	35,867	77,634	106,969	29,335
Services & Supplies	61,838	65,042	94,207	29,165
Other Charges	5,312	6,085	5,658	(427)
Intrafund Transfers	1,736	2,300	2,104	(196)
Contingency	0	4,207	5,000	793
Total Appropriations	68,885	77,634	106,969	29,335
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	33,019	0	0	0

County Service Area 3 Fund in the Transportation Department

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

FUND : 1353 County Service Area #3

ORG : 3583808 CSA #3 W SHORE SNW RMVL Zn 504

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	213	0	0	0
Rev Use Money/Prop	(13,037)	0	0	0
Service Charges	90,106	90,111	90,455	344
Fund Balance	0	447,227	535,658	88,431
Total Revenue	77,283	537,338	626,113	88,775
Services & Supplies	16	230,894	70,025	(160,869)
Other Charges	1,508	2,765	3,200	435
Fixed Assets	56,303	0	350,000	350,000
Contingency	0	303,679	202,888	(100,791)
Total Appropriations	57,827	537,338	626,113	88,775
TOTAL	(19,455)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	357	0	0	0
Rev Use Money/Prop	(7,482)	0	0	0
Service Charges	131,117	131,491	132,152	661
Fund Balance	0	270,444	400,625	130,181
Total Revenue	123,992	401,935	532,777	130,842
Services & Supplies	16	217,092	325,025	107,933
Other Charges	1,508	4,255	1,645	(2,610)
Fixed Assets	314,281	0	25,000	25,000
Contingency	0	180,588	181,107	519
Total Appropriations	315,805	401,935	532,777	130,842
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	191,813	0	0	0

ORG : 3583810 CSA #3 CASCADE DRAINAGE Zn 93

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,588	12,764	0	(12,764)
Rev Use Money/Prop	(4,847)	0	0	0
Fund Balance	0	167,067	150,994	(16,073)
Total Revenue	7,741	179,831	150,994	(28,837)
Services & Supplies	0	9,735	27,000	17,265
Other Charges	6,946	7,965	8,300	335
Intrafund Transfers	1,554	389	389	0
Contingency	0	161,742	115,305	(46,437)
Total Appropriations	8,500	179,831	150,994	(28,837)
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	759	0	0	0

County Service Area 5 Fund in the Transportation Department

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

FUND : 1355 County Service Area #5

ORG : 3585815 CSA #5 TAHOMA DG Zn Cty Area 5

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	65,558	59,876	68,402	8,526
Fines & Penalties	32	0	0	0
Rev Use Money/Prop	(22,742)	0	0	0
IG Rev - State	483	0	0	0
Fund Balance	0	777,304	601,954	(175,350)
Total Revenue	43,330	837,180	670,356	(166,824)
Services & Supplies	0	67,500	79,500	12,000
Other Charges	1,508	35,772	10,400	(25,372)
Other Fin Uses	0	200,000	200,000	0
Contingency	0	533,908	380,456	(153,452)
Total Appropriations	1,508	837,180	670,356	(166,824)
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(41,822)	0	0	0

Special Revenue Funds

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County Service Area 9 Fund in the Transportation Department

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

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

FUND : 1359 County Service Area #9

ORG : 3590820 CSA #9 ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	270	0	0	0
Rev Use Money/Prop	(17)	0	0	0
Total Revenue	253	0	0	0
ORG 3590820 CSA #9 ADMINISTRATION TOTAL	(253)	0	0	0

ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,427)	0	0	0
Fund Balance	0	56,773	56,866	93
Total Revenue	(1,427)	56,773	56,866	93
Services & Supplies	30,532	50,000	37,015	(12,985)
Intrafund Abatement	(30,532)	(39,660)	(37,015)	2,645
Contingency	0	46,433	56,866	10,433
Total Appropriations	0	56,773	56,866	93
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	1,427	0	0	0

Special Revenue Funds

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ORG : 3590822 CSA #9 INSURANCE RSRV NONRD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(16,866)	0	0	0
Fund Balance	0	531,955	533,091	1,136
Total Revenue	(16,866)	531,955	533,091	1,136
Services & Supplies	0	30,000	24,333	(5,667)
Intrafund Abatement	(95,530)	(29,446)	(24,333)	5,113
Contingency	0	531,401	533,091	1,690
Total Appropriations	(95,530)	531,955	533,091	1,136
TOTAL	(78,664)	0	0	0

ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	41,021	40,272	40,271	(1)
Fines & Penalties	490	0	0	0
Rev Use Money/Prop	(1,304)	0	0	0
Fund Balance	0	47,555	0	(47,555)
Total Revenue	40,208	87,827	40,271	(47,556)
Services & Supplies	151,690	62,766	31,844	(30,922)
Other Charges	5,674	6,343	6,040	(303)
Intrafund Transfers	1,969	2,550	2,387	(163)
Contingency	0	16,168	0	(16,168)
Total Appropriations	159,334	87,827	40,271	(47,556)
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	119,126	0	0	0

ORG : 3591831 CSA #9 SUNDANCE TRAIL Zn 9

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,810	11,811	11,810	(1)
Rev Use Money/Prop	(2,274)	0	0	0
Fund Balance	0	77,938	85,761	7,823
Total Revenue	9,536	89,749	97,571	7,822
Services & Supplies	88	86,480	90,150	3,670
Other Charges	2,683	2,389	2,843	454
Intrafund Transfers	681	880	826	(54)
Contingency	0	0	3,752	3,752
Total Appropriations	3,453	89,749	97,571	7,822
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	(6,084)	0	0	0

Special Revenue Funds

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ORG : 3591832 CSA #9 HOLLY DRIVE Zn 11

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,479	6,705	6,704	(1)
Rev Use Money/Prop	(1,236)	0	0	0
Fund Balance	0	42,210	46,832	4,622
Total Revenue	5,244	48,915	53,536	4,621
Services & Supplies	0	46,562	52,159	5,597
Other Charges	1,070	1,710	1,146	(564)
Intrafund Transfers	190	250	231	(19)
Contingency	0	393	0	(393)
Total Appropriations	1,260	48,915	53,536	4,621
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(3,983)	0	0	0

ORG : 3591833 CSA #9 TEXAS HILL Zn 12

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,890	43,487	44,890	1,403
Rev Use Money/Prop	(1,731)	0	0	0
Fund Balance	0	59,778	89,030	29,252
Total Revenue	42,159	103,265	133,920	30,655
Services & Supplies	74,826	48,760	80,250	31,490
Other Charges	5,874	6,524	6,267	(257)
Intrafund Transfers	1,946	2,500	2,359	(141)
Contingency	0	45,481	45,044	(437)
Total Appropriations	82,646	103,265	133,920	30,655
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	40,486	0	0	0

ORG : 3591834 CSA #9 OAKLEAF CIRCLE Zn 13

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(701)	0	0	0
Service Charges	7,623	7,773	7,773	0
Fund Balance	0	23,981	28,946	4,965
Total Revenue	6,922	31,754	36,719	4,965
Services & Supplies	16	27,611	31,530	3,919
Other Charges	1,694	1,742	1,815	73
Intrafund Transfers	721	950	874	(76)
Contingency	0	1,451	2,500	1,049
Total Appropriations	2,431	31,754	36,719	4,965
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL	(4,491)	0	0	0

Special Revenue Funds

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ORG : 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	39,435	39,210	39,210	0
Fines & Penalties	425	0	0	0
Rev Use Money/Prop	(623)	0	0	0
Fund Balance	0	22,450	10,377	(12,073)
Total Revenue	39,237	61,660	49,587	(12,073)
Services & Supplies	25,756	36,045	28,358	(7,687)
Other Charges	12,456	12,650	13,285	635
Intrafund Transfers	6,555	8,400	7,944	(456)
Contingency	0	4,565	0	(4,565)
Total Appropriations	44,768	61,660	49,587	(12,073)
TOTAL	5,531	0	0	0

ORG : 3591836 CSA #9 CARLSON DRIVE Zn 15

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	(852)	0	0	0
Service Charges	21,240	21,552	21,551	(1)
Fund Balance	0	28,458	34,749	6,291
Total Revenue	20,409	50,010	56,300	6,290
Services & Supplies	16	35,835	42,608	6,773
Other Charges	2,580	3,269	2,761	(508)
Intrafund Transfers	768	1,000	931	(69)
Contingency	0	9,906	10,000	94
Total Appropriations	3,364	50,010	56,300	6,290
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	(17,045)	0	0	0

ORG : 3591837 CSA #9 EAST EL LARGO Zn 21

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(426)	0	0	0
Service Charges	8,591	8,592	8,591	(1)
Fund Balance	0	14,794	20,466	5,672
Total Revenue	8,165	23,386	29,057	5,671
Services & Supplies	13,593	13,400	27,399	13,999
Other Charges	1,206	2,074	1,281	(793)
Intrafund Transfers	310	400	377	(23)
Contingency	0	7,512	0	(7,512)
Total Appropriations	15,110	23,386	29,057	5,671
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	6,944	0	0	0

Special Revenue Funds

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ORG : 3591838 CSA #9 GILMORE VISTA Zn 22

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,370	0	0	0
Fines & Penalties	67	0	0	0
Rev Use Money/Prop	(264)	0	0	0
Service Charges	85	11,506	11,355	(151)
Fund Balance	0	9,732	2,782	(6,950)
Total Revenue	11,258	21,238	14,137	(7,101)
Services & Supplies	4,906	9,181	8,544	(637)
Other Charges	4,846	3,045	5,083	2,038
Intrafund Transfers	421	550	510	(40)
Contingency	0	8,462	0	(8,462)
Total Appropriations	10,172	21,238	14,137	(7,101)
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	(1,087)	0	0	0

ORG : 3591839 CSA #9 TEGRA Zn 23

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	49	0	0	0
Rev Use Money/Prop	(505)	0	0	0
Service Charges	6,067	5,807	5,807	0
Fund Balance	0	17,130	21,592	4,462
Total Revenue	5,612	22,937	27,399	4,462
Services & Supplies	16	20,677	25,025	4,348
Other Charges	868	870	928	58
Intrafund Transfers	330	450	401	(49)
Contingency	0	940	1,045	105
Total Appropriations	1,214	22,937	27,399	4,462
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	(4,398)	0	0	0

ORG : 3591840 CSA #9 WALNUT DRIVE Zn 24

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,689)	0	0	0
Service Charges	23,990	24,153	24,152	(1)
Fund Balance	0	57,488	38,973	(18,515)
Total Revenue	22,301	81,641	63,125	(18,516)
Services & Supplies	1,863	71,987	54,497	(17,490)
Other Charges	3,809	4,334	7,058	2,724
Intrafund Transfers	1,295	1,700	1,570	(130)
Contingency	0	3,620	0	(3,620)
Total Appropriations	6,967	81,641	63,125	(18,516)
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	(15,334)	0	0	0

Special Revenue Funds

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ORG : 3591841 CSA #9 MEADOWVIEW ACRES Zn 25

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	33,009	32,659	32,659	0
Fines & Penalties	68	0	0	0
Rev Use Money/Prop	(497)	0	0	0
Fund Balance	0	18,919	44,064	25,145
Total Revenue	32,580	51,578	76,723	25,145
Services & Supplies	87,008	37,438	69,874	32,436
Other Charges	4,651	5,165	4,960	(205)
Intrafund Transfers	1,559	2,025	1,889	(136)
Contingency	0	6,950	0	(6,950)
Total Appropriations	93,218	51,578	76,723	25,145
ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL	60,638	0	0	0

ORG : 3591842 CSA #9 DOLLY VARDEN LANE Zn 26

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	(531)	0	0	0
Fund Balance	0	18,341	18,915	574
Total Revenue	1,398	20,270	20,844	574
Services & Supplies	0	19,027	19,386	359
Other Charges	1,124	968	1,187	219
Intrafund Transfers	224	275	271	(4)
Total Appropriations	1,348	20,270	20,844	574
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(50)	0	0	0

ORG : 3591843 CSA #9 CREEKSIDE DRIVE Zn 27

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	(671)	0	0	0
Service Charges	2,368	2,282	2,282	0
Fund Balance	0	22,969	25,303	2,334
Total Revenue	1,709	25,251	27,585	2,334
Services & Supplies	16	23,725	26,115	2,390
Other Charges	280	824	299	(525)
Intrafund Transfers	103	150	126	(24)
Contingency	0	552	1,045	493
Total Appropriations	399	25,251	27,585	2,334
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(1,310)	0	0	0

Special Revenue Funds

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ORG : 3591844 CSA #9 PINEOAKIO Zn 29

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,648	11,974	11,973	(1)
Fines & Penalties	101	0	0	0
Rev Use Money/Prop	(1,006)	0	0	0
Fund Balance	0	34,107	43,710	9,603
Total Revenue	11,743	46,081	55,683	9,602
Services & Supplies	0	43,568	46,264	2,696
Other Charges	1,522	1,663	4,126	2,463
Intrafund Transfers	654	850	793	(57)
Contingency	0	0	4,500	4,500
Total Appropriations	2,176	46,081	55,683	9,602
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	(9,568)	0	0	0

ORG : 3591845 CSA #9 LYNX TRAIL Zn 30

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,477	21,978	21,977	(1)
Fines & Penalties	1,650	0	0	0
Rev Use Money/Prop	(1,368)	0	0	0
Fund Balance	0	46,501	13,156	(33,345)
Total Revenue	23,759	68,479	35,133	(33,346)
Services & Supplies	4,208	57,469	29,661	(27,808)
Other Charges	4,409	5,254	4,663	(591)
Intrafund Transfers	668	850	809	(41)
Contingency	0	4,906	0	(4,906)
Total Appropriations	9,284	68,479	35,133	(33,346)
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	(14,475)	0	0	0

ORG : 3591846 CSA #9 MANY OAKS LANE Zn 32

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,606	0	24,006	24,006
Fines & Penalties	44	0	0	0
Rev Use Money/Prop	(855)	0	0	0
Service Charges	250	11,881	0	(11,881)
Fund Balance	0	28,414	35,326	6,912
Total Revenue	23,045	40,295	59,332	19,037
Services & Supplies	16	22,418	51,443	29,025
Other Charges	3,007	4,473	3,315	(1,158)
Intrafund Transfers	1,298	1,700	1,574	(126)
Contingency	0	11,704	3,000	(8,704)
Total Appropriations	4,321	40,295	59,332	19,037
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	(18,723)	0	0	0

Special Revenue Funds

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ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,579	14,180	14,179	(1)
Fines & Penalties	66	0	0	0
Rev Use Money/Prop	(1,527)	0	0	0
Fund Balance	0	51,879	63,051	11,172
Total Revenue	13,118	66,059	77,230	11,171
Services & Supplies	0	60,278	74,422	14,144
Other Charges	2,057	2,439	2,201	(238)
Intrafund Transfers	501	650	607	(43)
Contingency	0	2,692	0	(2,692)
Total Appropriations	2,558	66,059	77,230	11,171
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(10,560)	0	0	0

ORG : 3591848 CSA #9 GREENSPRINGS Zn 37

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(430)	0	0	0
Service Charges	4,504	5,604	5,604	0
Fund Balance	0	14,631	18,785	4,154
Total Revenue	4,074	20,235	24,389	4,154
Services & Supplies	16	18,776	23,149	4,373
Other Charges	799	1,034	855	(179)
Intrafund Transfers	317	425	385	(40)
Total Appropriations	1,132	20,235	24,389	4,154
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(2,943)	0	0	0

ORG : 3591849 CSA #9 KING OF THE MTN Zn 38

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(347)	0	0	0
Service Charges	4,954	5,079	5,079	0
Fund Balance	0	12,343	8,852	(3,491)
Total Revenue	4,607	17,422	13,931	(3,491)
Services & Supplies	7,016	16,220	11,936	(4,284)
Other Charges	1,638	902	1,724	822
Intrafund Transfers	224	300	271	(29)
Total Appropriations	8,877	17,422	13,931	(3,491)
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	4,270	0	0	0

ORG : 3591850 CSA #9 RANDOLPH CANYON Zn 39

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(458)	0	0	0
Service Charges	5,840	5,840	5,840	0
Fund Balance	0	15,519	4,685	(10,834)
Total Revenue	5,382	21,359	10,525	(10,834)
Services & Supplies	16	17,988	9,218	(8,770)
Other Charges	805	1,148	858	(290)
Intrafund Transfers	370	500	449	(51)
Contingency	0	1,723	0	(1,723)
Total Appropriations	1,191	21,359	10,525	(10,834)
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	(4,191)	0	0	0

Special Revenue Funds

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ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,728	9,728	9,728	0
Rev Use Money/Prop	(751)	0	0	0
Fund Balance	0	25,386	31,530	6,144
Total Revenue	8,977	35,114	41,258	6,144
Services & Supplies	0	32,357	39,727	7,370
Other Charges	1,092	1,218	1,166	(52)
Intrafund Transfers	300	400	365	(35)
Contingency	0	1,139	0	(1,139)
Total Appropriations	1,392	35,114	41,258	6,144
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	(7,585)	0	0	0

ORG : 3591852 CSA #9 BLANCHARD ESTATES Zn 45

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	0	6,438	6,438
Rev Use Money/Prop	(13)	0	0	0
Service Charges	3,058	6,438	0	(6,438)
Fund Balance	0	904	1,058	154
Total Revenue	3,045	7,342	7,496	154
Services & Supplies	4,493	6,043	5,842	(201)
Other Charges	1,757	1,224	1,597	373
Intrafund Transfers	47	75	57	(18)
Total Appropriations	6,297	7,342	7,496	154
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	3,251	0	0	0

ORG : 3591853 CSA #9 RIVER PINES EST Zn 46

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	268	0	0	0
Rev Use Money/Prop	(255)	0	0	0
Service Charges	26,159	25,609	25,609	0
Fund Balance	0	23,133	37,648	14,515
Total Revenue	26,172	48,742	63,257	14,515
Services & Supplies	107,567	42,140	53,212	11,072
Other Charges	7,007	3,802	7,416	3,614
Intrafund Transfers	2,169	2,800	2,629	(171)
Total Appropriations	116,743	48,742	63,257	14,515
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	90,571	0	0	0

ORG : 3591854 CSA #9 RANCHO PONDEROSA Zn 54

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,189)	0	0	0
Service Charges	6,346	6,347	6,346	(1)
Fund Balance	0	40,606	45,781	5,175
Total Revenue	5,158	46,953	52,127	5,174
Services & Supplies	16	41,395	46,215	4,820
Other Charges	858	907	918	11
Intrafund Transfers	217	300	263	(37)
Contingency	0	4,351	4,731	380
Total Appropriations	1,090	46,953	52,127	5,174
ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL	(4,067)	0	0	0

Special Revenue Funds

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ORG : 3591855 CSA #9 NANCE DRIVE Zn 56

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,944	1,644	1,644	0
Fines & Penalties	80	0	0	0
Rev Use Money/Prop	(186)	0	0	0
Fund Balance	0	6,277	7,442	1,165
Total Revenue	1,838	7,921	9,086	1,165
Services & Supplies	0	6,666	8,714	2,048
Other Charges	253	383	270	(113)
Intrafund Transfers	83	110	102	(8)
Contingency	0	762	0	(762)
Total Appropriations	336	7,921	9,086	1,165
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,502)	0	0	0

ORG : 3591856 CSA #9 DEVIL'S GATE Zn 60

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(0)	0	0	0
Fund Balance	0	4	4	0
Total Revenue	(0)	4	4	0
Contingency	0	4	4	0
Total Appropriations	0	4	4	0
ORG 3591856 CSA #9 DEVIL'S GATE Zn 60 TOTAL	0	0	0	0

ORG : 3591857 CSA #9 GREEN VALLEY OAKS Zn 69

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	24	0	0	0
Rev Use Money/Prop	(5,444)	0	0	0
Service Charges	25,449	25,849	25,848	(1)
Fund Balance	0	106,838	126,780	19,942
Total Revenue	20,029	132,687	152,628	19,941
Services & Supplies	16	113,976	131,350	17,374
Other Charges	3,240	5,055	3,469	(1,586)
Intrafund Transfers	965	1,250	1,169	(81)
Contingency	0	12,406	16,640	4,234
Total Appropriations	4,221	132,687	152,628	19,941
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	(15,808)	0	0	0

ORG : 3591858 CSA #9 MAVERICK Zn 88

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,176	10,626	10,626	0
Rev Use Money/Prop	(1,881)	0	0	0
Fund Balance	0	64,219	19,863	(44,356)
Total Revenue	8,295	74,845	30,489	(44,356)
Services & Supplies	303	69,794	28,824	(40,970)
Other Charges	1,259	1,755	1,341	(414)
Intrafund Transfers	267	350	324	(26)
Contingency	0	2,946	0	(2,946)
Total Appropriations	1,829	74,845	30,489	(44,356)
ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL	(6,466)	0	0	0

Special Revenue Funds

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ORG : 3591859 CSA #9 SHADOW LANE Zn 98101

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,261	4,187	4,289	102
Fines & Penalties	1	0	0	0
Rev Use Money/Prop	(314)	0	0	0
IG Rev - State	13	0	0	0
Fund Balance	0	10,614	13,806	3,192
Total Revenue	3,961	14,801	18,095	3,294
Services & Supplies	0	12,724	17,438	4,714
Other Charges	424	851	454	(397)
Intrafund Transfers	167	220	203	(17)
Contingency	0	1,006	0	(1,006)
Total Appropriations	590	14,801	18,095	3,294
ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL	(3,371)	0	0	0

ORG : 3592890 CSA #9 CREEKSIDE Zn 28

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	138	0	0	0
Rev Use Money/Prop	(1,570)	0	0	0
Service Charges	5,913	5,728	5,728	0
Fund Balance	0	36,236	36,891	655
Total Revenue	4,481	41,964	42,619	655
Services & Supplies	16	26,315	26,525	210
Other Charges	2,112	4,751	3,200	(1,551)
Intrafund Transfers	724	181	181	0
Contingency	0	8,908	10,904	1,996
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	2,851	41,964	42,619	655
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(1,630)	0	0	0

ORG : 3592891 CSA #9 STONEGATE VILLAGE Zn 31

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1	0	0	0
Rev Use Money/Prop	(3,290)	0	0	0
Service Charges	5,272	5,279	5,279	0
Fund Balance	0	91,338	90,416	(922)
Total Revenue	1,984	96,617	95,695	(922)
Services & Supplies	70	36,175	36,175	0
Other Charges	2,313	4,299	3,192	(1,107)
Intrafund Transfers	699	181	175	(6)
Contingency	0	54,213	54,406	193
Reserves Budgetary	0	1,749	1,747	(2)
Total Appropriations	3,082	96,617	95,695	(922)
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	1,098	0	0	0

Special Revenue Funds

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ORG : 3592892 CSA #9 LA CRESTA Zn 42

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,306)	0	0	0
Service Charges	3,354	3,391	3,424	33
Fund Balance	0	64,579	63,093	(1,486)
Total Revenue	1,049	67,970	66,517	(1,453)
Services & Supplies	58	29,572	30,175	603
Other Charges	2,335	2,692	3,342	650
Intrafund Transfers	0	455	111	(344)
Contingency	0	34,162	31,786	(2,376)
Reserves Budgetary	0	1,089	1,103	14
Total Appropriations	2,393	67,970	66,517	(1,453)
ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL	1,344	0	0	0

ORG : 3592893 CSA #9 BAR J RANCH Zn 43

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	63	0	0	0
Rev Use Money/Prop	(3,083)	0	0	0
Service Charges	13,201	13,086	13,076	(10)
Fund Balance	0	65,592	62,389	(3,203)
Total Revenue	10,181	78,678	75,465	(3,213)
Services & Supplies	63	17,525	18,025	500
Other Charges	3,270	11,100	11,842	742
Intrafund Transfers	1,644	415	411	(4)
Contingency	0	45,528	41,077	(4,451)
Reserves Budgetary	0	4,110	4,110	0
Total Appropriations	4,978	78,678	75,465	(3,213)
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(5,204)	0	0	0

ORG : 3592894 CSA #9 WATERFORD Zn 44

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	(6,461)	0	0	0
Service Charges	7,725	7,757	7,756	(1)
Fund Balance	0	185,833	184,687	(1,146)
Total Revenue	1,268	193,590	192,443	(1,147)
Services & Supplies	52	62,675	62,675	0
Other Charges	1,746	6,459	4,442	(2,017)
Intrafund Transfers	990	248	248	0
Contingency	0	121,733	122,602	869
Reserves Budgetary	0	2,475	2,476	1
Total Appropriations	2,788	193,590	192,443	(1,147)
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	1,521	0	0	0

Special Revenue Funds

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ORG : 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,493)	0	0	0
Service Charges	2,770	2,783	2,783	0
Fund Balance	0	70,221	69,872	(349)
Total Revenue	277	73,004	72,655	(349)
Services & Supplies	16	28,175	28,175	0
Other Charges	1,180	2,139	2,200	61
Intrafund Transfers	366	92	92	0
Contingency	0	41,683	41,273	(410)
Reserves Budgetary	0	915	915	0
Total Appropriations	1,562	73,004	72,655	(349)
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	1,285	0	0	0

ORG : 3592896 CSA #9 STONERIDGE VLLGE Zn 50

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,491)	0	0	0
Service Charges	3,452	3,453	3,452	(1)
Fund Balance	0	56,552	50,910	(5,642)
Total Revenue	962	60,005	54,362	(5,643)
Services & Supplies	37	30,175	20,175	(10,000)
Other Charges	2,701	1,952	4,000	2,048
Intrafund Transfers	442	111	111	0
Contingency	0	22,696	20,076	(2,620)
Reserves Budgetary	0	5,071	10,000	4,929
Total Appropriations	3,179	60,005	54,362	(5,643)
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	2,217	0	0	0

ORG : 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,833)	0	0	0
Service Charges	4,998	5,119	5,118	(1)
Fund Balance	0	74,195	73,349	(846)
Total Revenue	2,165	79,314	78,467	(847)
Services & Supplies	100	37,525	36,025	(1,500)
Other Charges	2,686	4,096	4,192	96
Intrafund Transfers	648	163	162	(1)
Contingency	0	35,916	36,475	559
Reserves Budgetary	0	1,614	1,613	(1)
Total Appropriations	3,434	79,314	78,467	(847)
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	1,269	0	0	0

Special Revenue Funds

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ORG : 3592898 CSA #9 CRESCENT RIDGE Zn 52

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	(1,436)	0	0	0
Service Charges	7,232	7,286	7,286	0
Fund Balance	0	28,495	27,035	(1,460)
Total Revenue	5,798	35,781	34,321	(1,460)
Services & Supplies	85	12,975	10,735	(2,240)
Other Charges	3,765	6,067	4,792	(1,275)
Intrafund Transfers	916	229	229	0
Contingency	0	14,218	10,675	(3,543)
Reserves Budgetary	0	2,292	7,890	5,598
Total Appropriations	4,766	35,781	34,321	(1,460)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	(1,033)	0	0	0

ORG : 3592899 CSA #9 GREENVALLEY HILLS Zn 53

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	(3,019)	0	0	0
Service Charges	4,085	4,086	4,085	(1)
Fund Balance	0	78,495	70,364	(8,131)
Total Revenue	1,069	82,581	74,449	(8,132)
Services & Supplies	49	24,236	23,825	(411)
Other Charges	1,381	3,283	3,347	64
Intrafund Transfers	533	134	134	0
Contingency	0	46,123	38,338	(7,785)
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	1,963	82,581	74,449	(8,132)
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	893	0	0	0

ORG : 3592900 CSA #9 VILLAGE CENTER Zn 55

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(24)	0	0	0
Service Charges	0	150	150	0
Fund Balance	0	286	155	(131)
Total Revenue	(24)	436	305	(131)
Services & Supplies	16	293	192	(101)
Intrafund Transfers	0	20	20	0
Contingency	0	30	0	(30)
Reserves Budgetary	0	93	93	0
Total Appropriations	16	436	305	(131)
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	39	0	0	0

Special Revenue Funds

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ORG : 3592901 CSA #9 WINTERHAVEN Zn 58

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,995)	0	0	0
Service Charges	3,901	3,901	3,901	0
Fund Balance	0	85,934	84,998	(936)
Total Revenue	906	89,835	88,899	(936)
Services & Supplies	16	16,625	16,125	(500)
Other Charges	2,759	974	3,584	2,610
Intrafund Transfers	496	125	125	0
Contingency	0	70,869	67,824	(3,045)
Reserves Budgetary	0	1,242	1,241	(1)
Total Appropriations	3,271	89,835	88,899	(936)
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	2,365	0	0	0

ORG : 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,620)	0	0	0
Service Charges	4,214	4,214	4,214	0
Fund Balance	0	72,831	72,149	(682)
Total Revenue	1,594	77,045	76,363	(682)
Services & Supplies	37	9,159	9,275	116
Other Charges	1,797	3,380	3,442	62
Intrafund Transfers	559	140	140	0
Contingency	0	62,965	55,427	(7,538)
Reserves Budgetary	0	1,401	8,079	6,678
Total Appropriations	2,393	77,045	76,363	(682)
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	799	0	0	0

ORG : 3592903 CSA #9 BASS LAKE VILLAGE Zn 61

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(0)	0	0	0
Fund Balance	0	16	16	0
Total Revenue	(0)	16	16	0
Contingency	0	16	16	0
Total Appropriations	0	16	16	0
ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	0	0	0	0

ORG : 3592904 CSA #9 SOUTHPOINTE Zn 62

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	47	0	0	0
Rev Use Money/Prop	(928)	0	0	0
Service Charges	3,272	3,207	3,206	(1)
Fund Balance	0	18,574	17,158	(1,416)
Total Revenue	2,392	21,781	20,364	(1,417)
Services & Supplies	81	7,225	7,225	0
Other Charges	2,449	2,525	3,400	875
Intrafund Transfers	412	103	103	0
Contingency	0	10,896	7,606	(3,290)
Reserves Budgetary	0	1,032	2,030	998
Total Appropriations	2,942	21,781	20,364	(1,417)
ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	550	0	0	0

Special Revenue Funds

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ORG : 3592905 CSA #9 MARINA HILLS Zn 63

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(761)	0	0	0
Service Charges	2,217	2,293	2,292	(1)
Fund Balance	0	18,231	16,253	(1,978)
Total Revenue	1,456	20,524	18,545	(1,979)
Services & Supplies	65	17,563	14,358	(3,205)
Other Charges	2,198	2,142	3,368	1,226
Intrafund Transfers	297	75	75	0
Reserves Budgetary	0	744	744	0
Total Appropriations	2,560	20,524	18,545	(1,979)
ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL	1,104	0	0	0

ORG : 3592906 CSA #9 MARINA WOODS Zn 65

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	(7,537)	0	0	0
Service Charges	9,971	10,037	10,036	(1)
Fund Balance	0	214,493	206,486	(8,007)
Total Revenue	2,437	224,530	216,522	(8,008)
Services & Supplies	61	46,325	46,325	0
Other Charges	1,445	8,500	4,942	(3,558)
Intrafund Transfers	1,240	311	311	0
Contingency	0	159,794	155,344	(4,450)
Reserves Budgetary	0	9,600	9,600	0
Total Appropriations	2,746	224,530	216,522	(8,008)
ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL	309	0	0	0

ORG : 3592907 CSA #9 SUMMIT Zn 66

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	36	0	0	0
Rev Use Money/Prop	(6,024)	0	0	0
Service Charges	9,833	9,808	9,807	(1)
Fund Balance	0	170,847	169,135	(1,712)
Total Revenue	3,845	180,655	178,942	(1,713)
Services & Supplies	74	45,020	44,275	(745)
Other Charges	2,417	8,257	7,400	(857)
Intrafund Transfers	1,217	305	305	0
Contingency	0	124,001	123,890	(111)
Reserves Budgetary	0	3,072	3,072	0
Total Appropriations	3,708	180,655	178,942	(1,713)
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(137)	0	0	0

Special Revenue Funds

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ORG : 3592908 CSA #9 CROWN VALLEY Zn 98367

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,265)	0	0	0
Service Charges	7,546	7,603	7,603	0
Fund Balance	0	47,531	37,648	(9,883)
Total Revenue	4,280	55,134	45,251	(9,883)
Services & Supplies	91	13,416	12,525	(891)
Other Charges	5,322	3,362	5,611	2,249
Intrafund Transfers	938	235	235	0
Contingency	0	26,775	15,534	(11,241)
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	6,351	55,134	45,251	(9,883)
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	2,070	0	0	0

ORG : 3592909 CSA #9 FRANCISCO OAKS Zn 98368

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,826	8,959	8,959	0
Fines & Penalties	14	0	0	0
Rev Use Money/Prop	(4,972)	0	0	0
Fund Balance	0	87,000	79,940	(7,060)
Total Revenue	3,868	95,959	88,899	(7,060)
Services & Supplies	64	58,800	52,500	(6,300)
Other Charges	2,929	4,708	4,192	(516)
Intrafund Transfers	1,101	276	276	0
Contingency	0	20,922	20,678	(244)
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	4,094	95,959	88,899	(7,060)
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	226	0	0	0

ORG : 3592910 CSA #9 EASTWOOD PARK Zn 71

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	36	0	0	0
Rev Use Money/Prop	(3,238)	0	0	0
Service Charges	5,709	5,629	5,629	0
Fund Balance	0	70,632	66,450	(4,182)
Total Revenue	2,507	76,261	72,079	(4,182)
Services & Supplies	68	36,845	33,125	(3,720)
Other Charges	2,701	3,511	3,700	189
Intrafund Transfers	710	178	178	0
Contingency	0	29,553	26,844	(2,709)
Reserves Budgetary	0	6,174	8,232	2,058
Total Appropriations	3,479	76,261	72,079	(4,182)
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	972	0	0	0

Special Revenue Funds

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ORG : 3592911 CSA #9 OAK TREE MEADOWS Zn 73

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(39)	0	0	0
Service Charges	0	120	120	0
Fund Balance	0	840	763	(77)
Total Revenue	(39)	960	883	(77)
Services & Supplies	16	900	823	(77)
Reserves Budgetary	0	60	60	0
Total Appropriations	16	960	883	(77)
ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73 TOTAL	55	0	0	0

ORG : 3592912 CSA #9 LONG VIEW ESTATES Zn 76

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(876)	0	0	0
Service Charges	3,168	3,211	3,210	(1)
Fund Balance	0	11,944	8,449	(3,495)
Total Revenue	2,292	15,155	11,659	(3,496)
Services & Supplies	74	8,685	4,175	(4,510)
Other Charges	2,592	2,105	3,450	1,345
Intrafund Transfers	408	102	102	0
Contingency	0	1,236	905	(331)
Reserves Budgetary	0	3,027	3,027	0
Total Appropriations	3,074	15,155	11,659	(3,496)
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	782	0	0	0

ORG : 3592913 CSA #9 SIERRA SUNRISE Zn 77

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(67)	0	0	0
Service Charges	48	48	48	0
Fund Balance	0	1,795	1,694	(101)
Total Revenue	(19)	1,843	1,742	(101)
Services & Supplies	16	1,733	1,625	(108)
Intrafund Transfers	0	26	6	(20)
Contingency	0	24	51	27
Reserves Budgetary	0	60	60	0
Total Appropriations	16	1,843	1,742	(101)
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	35	0	0	0

ORG : 3592914 CSA #9 SUNDOWN ESTATES Zn 78

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(103)	0	0	0
Service Charges	840	840	840	0
Fund Balance	0	2,133	754	(1,379)
Total Revenue	737	2,973	1,594	(1,379)
Services & Supplies	55	2,220	240	(1,980)
Other Charges	1,180	663	1,304	641
Intrafund Transfers	120	30	30	0
Reserves Budgetary	0	60	20	(40)
Total Appropriations	1,355	2,973	1,594	(1,379)
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	618	0	0	0

Special Revenue Funds

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ORG : 3592915 CSA #9 CAVALRY MEADOWS Zn 79

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(267)	0	0	0
Service Charges	1,049	1,049	1,049	0
Fund Balance	0	3,074	1,507	(1,567)
Total Revenue	782	4,123	2,556	(1,567)
Services & Supplies	16	2,825	575	(2,250)
Other Charges	1,180	745	1,624	879
Intrafund Transfers	145	40	37	(3)
Reserves Budgetary	0	513	320	(193)
Total Appropriations	1,341	4,123	2,556	(1,567)
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	559	0	0	0

ORG : 3592916 CSA #9 SERRANO Zn 87

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(0)	0	0	0
Fund Balance	0	5	5	0
Total Revenue	(0)	5	5	0
Contingency	0	5	5	0
Total Appropriations	0	5	5	0
ORG 3592916 CSA #9 SERRANO Zn 87 TOTAL	0	0	0	0

ORG : 3592917 CSA #9 CREEKSIDE GREENS Zn 89

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(588)	0	0	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	10,682	9,691	(991)
Total Revenue	1,947	13,217	12,226	(991)
Services & Supplies	78	5,805	4,925	(880)
Other Charges	1,746	1,944	2,542	598
Intrafund Transfers	329	85	83	(2)
Contingency	0	4,558	3,596	(962)
Reserves Budgetary	0	825	1,080	255
Total Appropriations	2,153	13,217	12,226	(991)
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	206	0	0	0

ORG : 3592918 CSA #9 CAMERON RIDGE Zn 82

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,161	18,161	18,161	0
Rev Use Money/Prop	(9,790)	0	0	0
Fund Balance	0	167,562	153,048	(14,514)
Total Revenue	8,371	185,723	171,209	(14,514)
Services & Supplies	97	44,530	41,500	(3,030)
Other Charges	3,016	9,800	5,800	(4,000)
Intrafund Transfers	2,208	552	552	0
Contingency	0	107,987	100,503	(7,484)
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	5,321	185,723	171,209	(14,514)
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(3,050)	0	0	0

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ORG : 3592919 CSA #9 HIGHLAND HILLS Zn 83

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1)	0	0	0
Fund Balance	0	50	50	0
Total Revenue	(1)	50	50	0
Contingency	0	50	50	0
Total Appropriations	0	50	50	0
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	1	0	0	0

ORG : 3592920 CSA #9 CAMBRIDGE OAKS Zn 91

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	33,992	33,492	33,691	199
Fines & Penalties	288	0	0	0
Rev Use Money/Prop	(20,413)	0	0	0
Fund Balance	0	423,461	401,677	(21,784)
Total Revenue	13,866	456,953	435,368	(21,585)
Services & Supplies	97	96,892	96,500	(392)
Other Charges	4,070	20,250	7,900	(12,350)
Intrafund Transfers	4,032	1,015	1,020	5
Contingency	0	303,387	294,539	(8,848)
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	8,199	456,953	435,368	(21,585)
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(5,667)	0	0	0

ORG : 3592921 CSA #9 CAMERON VALLEY Zn 92

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,735	23,735	23,735	0
Rev Use Money/Prop	(12,112)	0	0	0
Fund Balance	0	185,960	173,426	(12,534)
Total Revenue	11,623	209,695	197,161	(12,534)
Services & Supplies	120	62,000	54,000	(8,000)
Other Charges	4,527	16,091	8,900	(7,191)
Intrafund Transfers	2,880	720	720	0
Contingency	0	110,682	93,137	(17,545)
Reserves Budgetary	0	20,202	40,404	20,202
Total Appropriations	7,527	209,695	197,161	(12,534)
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(4,096)	0	0	0

ORG : 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	(1,565)	0	0	0
Fund Balance	0	45,458	44,794	(664)
Total Revenue	1,273	48,296	47,632	(664)
Services & Supplies	0	26,984	26,150	(834)
Other Charges	1,180	2,569	2,600	31
Intrafund Transfers	360	90	90	0
Contingency	0	17,687	17,826	139
Reserves Budgetary	0	966	966	0
Total Appropriations	1,540	48,296	47,632	(664)
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	267	0	0	0

Special Revenue Funds

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ORG : 3592923 CSA #9 THE PLATEAU Zn 95

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,554	4,554	4,554	0
Rev Use Money/Prop	(2,148)	0	0	0
Fund Balance	0	43,561	40,902	(2,659)
Total Revenue	2,406	48,115	45,456	(2,659)
Services & Supplies	0	30,150	24,150	(6,000)
Other Charges	1,897	2,921	3,292	371
Intrafund Transfers	567	142	142	0
Contingency	0	11,026	9,088	(1,938)
Reserves Budgetary	0	3,876	8,784	4,908
Total Appropriations	2,464	48,115	45,456	(2,659)
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	58	0	0	0

ORG : 3592924 CSA #9 TWIN CANYON EST Zn 96

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	(858)	0	0	0
Fund Balance	0	16,526	14,545	(1,981)
Total Revenue	1,008	18,392	16,411	(1,981)
Services & Supplies	0	15,100	12,100	(3,000)
Other Charges	1,180	1,386	2,200	814
Intrafund Transfers	243	61	61	0
Contingency	0	159	364	205
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,423	18,392	16,411	(1,981)
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	415	0	0	0

ORG : 3592925 CSA #9 HIGHLAND VIEW Zn 97

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,014	22,013	22,014	1
Rev Use Money/Prop	(12,615)	0	0	0
Fund Balance	0	192,626	173,504	(19,122)
Total Revenue	9,399	214,639	195,518	(19,121)
Services & Supplies	101	60,750	55,500	(5,250)
Other Charges	6,016	11,200	6,952	(4,248)
Intrafund Transfers	2,670	680	668	(12)
Contingency	0	111,919	102,308	(9,611)
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	8,787	214,639	195,518	(19,121)
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(612)	0	0	0

Special Revenue Funds

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ORG : 3592926 CSA #9 CAMINO VISTA Zn 99

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	(674)	0	0	0
Fund Balance	0	12,071	10,132	(1,939)
Total Revenue	1,072	13,817	11,878	(1,939)
Services & Supplies	0	10,900	7,900	(3,000)
Other Charges	1,180	1,291	2,250	959
Intrafund Transfers	228	60	58	(2)
Contingency	0	105	209	104
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,409	13,817	11,878	(1,939)
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	337	0	0	0

ORG : 3592927 CSA #9 HILAND VW 3B&4 Zn 98302

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,252	11,253	11,252	(1)
Rev Use Money/Prop	(4,646)	0	0	0
Fund Balance	0	31,916	19,807	(12,109)
Total Revenue	6,606	43,169	31,059	(12,110)
Services & Supplies	0	20,982	12,967	(8,015)
Other Charges	5,760	5,141	6,613	1,472
Intrafund Transfers	1,377	345	345	0
Reserves Budgetary	0	16,701	11,134	(5,567)
Total Appropriations	7,137	43,169	31,059	(12,110)
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	531	0	0	0

ORG : 3592928 CSA #9 HILAND VW 5&6 Zn 98303

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,196	14,285	14,284	(1)
Rev Use Money/Prop	(7,238)	0	0	0
Fund Balance	0	132,848	123,410	(9,438)
Total Revenue	6,958	147,133	137,694	(9,439)
Services & Supplies	0	48,500	45,500	(3,000)
Other Charges	3,417	8,650	5,342	(3,308)
Intrafund Transfers	1,742	436	436	0
Contingency	0	74,445	71,314	(3,131)
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	5,159	147,133	137,694	(9,439)
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(1,799)	0	0	0

Special Revenue Funds

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ORG : 3592929 CSA #9 RDGVW WST 1&2 Zn 98304

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,154	25,150	25,150	0
Fines & Penalties	125	0	0	0
Rev Use Money/Prop	(8,710)	0	0	0
Fund Balance	0	134,979	116,857	(18,122)
Total Revenue	15,569	160,129	142,007	(18,122)
Services & Supplies	0	61,800	56,500	(5,300)
Other Charges	4,120	14,752	8,442	(6,310)
Intrafund Transfers	3,048	762	762	0
Contingency	0	54,411	47,899	(6,512)
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	7,168	160,129	142,007	(18,122)
ORG 3592929 CSA #9 RDGVW WST 1&2 Zn 98304 TOTAL	(8,400)	0	0	0

ORG : 3592930 CSA #9 BASS LK V 8-13 Zn 98305

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,731	23,389	23,389	0
Fines & Penalties	127	0	0	0
Rev Use Money/Prop	(12,352)	0	0	0
Fund Balance	0	173,030	151,218	(21,812)
Total Revenue	11,507	196,419	174,607	(21,812)
Services & Supplies	2,063	57,250	61,500	4,250
Other Charges	5,688	11,100	7,741	(3,359)
Intrafund Transfers	2,844	711	712	1
Contingency	0	93,074	70,370	(22,704)
Reserves Budgetary	0	34,284	34,284	0
Total Appropriations	10,594	196,419	174,607	(21,812)
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(913)	0	0	0

ORG : 3592931 CSA #9 HILAND VLLGE 4 Zn 98306

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,884	1,884	1,884	0
Rev Use Money/Prop	(664)	0	0	0
Fund Balance	0	10,082	7,380	(2,702)
Total Revenue	1,220	11,966	9,264	(2,702)
Services & Supplies	0	9,071	4,696	(4,375)
Other Charges	1,897	1,069	2,742	1,673
Intrafund Transfers	245	62	62	0
Reserves Budgetary	0	1,764	1,764	0
Total Appropriations	2,142	11,966	9,264	(2,702)
ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL	922	0	0	0

Special Revenue Funds

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ORG : 3592932 CSA #9 WATERMARK Zn 98307

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,330	6,331	6,330	(1)
Fines & Penalties	102	0	0	0
Rev Use Money/Prop	(2,362)	0	0	0
Fund Balance	0	37,701	33,885	(3,816)
Total Revenue	4,071	44,032	40,215	(3,817)
Services & Supplies	38	23,100	20,100	(3,000)
Other Charges	2,564	3,891	3,692	(199)
Intrafund Transfers	781	196	196	0
Contingency	0	10,620	10,002	(618)
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	3,383	44,032	40,215	(3,817)
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(688)	0	0	0

ORG : 3592933 CSA #9 EUER RANCH 1-5 Zn 98308

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	67,678	67,409	67,409	0
Fines & Penalties	71	0	0	0
Rev Use Money/Prop	(31,965)	0	0	0
Fund Balance	0	433,942	366,362	(67,580)
Total Revenue	35,785	501,351	433,771	(67,580)
Services & Supplies	189	170,000	161,000	(9,000)
Other Charges	8,025	30,722	10,987	(19,735)
Intrafund Transfers	8,064	2,035	2,016	(19)
Contingency	0	193,978	155,152	(38,826)
Reserves Budgetary	0	104,616	104,616	0
Total Appropriations	16,278	501,351	433,771	(67,580)
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(19,506)	0	0	0

ORG : 3592934 CSA #9 EUER RANCH 6&7 Zn 98309

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	54,230	54,635	54,624	(11)
Fines & Penalties	47	0	0	0
Rev Use Money/Prop	(23,415)	0	0	0
Fund Balance	0	389,579	339,100	(50,479)
Total Revenue	30,863	444,214	393,724	(50,490)
Services & Supplies	64	121,915	125,500	3,585
Other Charges	3,188	27,219	8,745	(18,474)
Intrafund Transfers	6,688	1,672	1,672	0
Contingency	0	215,522	179,921	(35,601)
Reserves Budgetary	0	77,886	77,886	0
Total Appropriations	9,940	444,214	393,724	(50,490)
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(20,922)	0	0	0

Special Revenue Funds

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ORG : 3592935 CSA #9 CRSN CRSSNG DR Zn 98310

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	(2,092)	0	0	0
Service Charges	14,254	11,796	15,370	3,574
Fund Balance	0	69,438	78,185	8,747
Total Revenue	12,166	81,234	93,555	12,321
Services & Supplies	16	41,225	39,025	(2,200)
Other Charges	1,180	921	2,942	2,021
Intrafund Transfers	161	384	89	(295)
Contingency	0	37,867	37,056	(811)
Reserves Budgetary	0	837	14,443	13,606
Total Appropriations	1,357	81,234	93,555	12,321
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(10,809)	0	0	0

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	15,948	14,327	15,900	1,573
Fines & Penalties	188	0	0	0
Rev Use Money/Prop	(2,827)	0	0	0
Service Charges	8,310	10,000	9,000	(1,000)
Miscellaneous Rev	4,275	6,000	6,000	0
Fund Balance	0	95,462	81,609	(13,853)
Total Revenue	25,894	125,789	112,509	(13,280)
Salaries & Benefits	7,091	29,007	11,964	(17,043)
Services & Supplies	11,520	40,200	59,200	19,000
Contingency	0	56,582	41,345	(15,237)
Total Appropriations	18,611	125,789	112,509	(13,280)
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(7,284)	0	0	0

ORG : 3594965 CSA #9 HIGHLAND VILLAGE Zn 7

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	0	10,694	10,694
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	(29)	0	0	0
Service Charges	6,439	6,482	0	(6,482)
Miscellaneous Rev	2,100	6,000	0	(6,000)
Fund Balance	0	678	202	(476)
Total Revenue	8,515	13,160	10,896	(2,264)
Services & Supplies	8,202	10,794	9,174	(1,620)
Other Charges	1,508	1,554	1,520	(34)
Intrafund Transfers	0	812	202	(610)
Total Appropriations	9,710	13,160	10,896	(2,264)
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	1,195	0	0	0

Special Revenue Funds

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ORG : 3594966 CSA #9 BARNETT BSNSS PRK Zn 34

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	(834)	0	0	0
Service Charges	3,633	3,511	3,451	(60)
Fund Balance	0	28,717	30,089	1,372
Total Revenue	2,817	32,228	33,540	1,312
Services & Supplies	16	20,025	20,025	0
Other Charges	1,508	754	2,078	1,324
Intrafund Transfers	447	115	110	(5)
Contingency	0	11,334	11,327	(7)
Total Appropriations	1,971	32,228	33,540	1,312
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(846)	0	0	0

ORG : 3594967 CSA #9 DIAMOND SPRINGS Zn 49

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	48,645	41,073	50,771	9,698
Fines & Penalties	24	0	0	0
Rev Use Money/Prop	(22,880)	0	0	0
IG Rev - State	358	0	0	0
Fund Balance	0	784,679	817,920	33,241
Total Revenue	26,148	825,752	868,691	42,939
Services & Supplies	8,786	76,000	80,000	4,000
Other Charges	1,508	1,754	2,078	324
Intrafund Transfers	4,725	1,165	1,233	68
Contingency	0	746,833	785,380	38,547
Total Appropriations	15,020	825,752	868,691	42,939
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(11,128)	0	0	0

ORG : 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,415	12,415	12,415	0
Rev Use Money/Prop	(6,154)	0	0	0
Fund Balance	0	78,388	66,647	(11,741)
Total Revenue	6,262	90,803	79,062	(11,741)
Services & Supplies	43	23,235	21,500	(1,735)
Other Charges	2,098	5,977	4,641	(1,336)
Intrafund Transfers	1,000	378	250	(128)
Contingency	0	43,036	34,494	(8,542)
Reserves Budgetary	0	18,177	18,177	0
Total Appropriations	3,141	90,803	79,062	(11,741)
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	(3,121)	0	0	0

Special Revenue Funds

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ORG : 3595971 CSA #9 PIONEER PLACE Zn 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,056	24,145	24,145	0
Rev Use Money/Prop	(4,938)	0	0	0
Fund Balance	0	16,428	28,023	11,595
Total Revenue	19,118	40,573	52,168	11,595
Services & Supplies	1,532	1,929	29,572	27,643
Other Charges	7,094	7,152	7,992	840
Intrafund Transfers	1,242	733	311	(422)
Contingency	0	16,654	0	(16,654)
Reserves Budgetary	0	14,105	14,293	188
Total Appropriations	9,869	40,573	52,168	11,595
ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL	(9,250)	0	0	0

ORG : 3595972 CSA #9 BLACK OAK ESTATES Zn 70

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	(7,705)	0	0	0
Fund Balance	0	39,252	35,121	(4,131)
Total Revenue	6,796	53,753	49,622	(4,131)
Services & Supplies	0	25,250	20,371	(4,879)
Other Charges	2,901	3,035	3,742	707
Intrafund Transfers	1,899	445	486	41
Reserves Budgetary	0	25,023	25,023	0
Total Appropriations	4,800	53,753	49,622	(4,131)
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	(1,995)	0	0	0

ORG : 3595973 CSA #9 BLK OAK EST 6 Zn 98604

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	(2,562)	0	0	0
Fund Balance	0	20,413	13,383	(7,030)
Total Revenue	2,949	25,924	18,894	(7,030)
Services & Supplies	0	14,450	6,173	(8,277)
Other Charges	2,299	1,895	3,142	1,247
Intrafund Transfers	681	171	171	0
Reserves Budgetary	0	9,408	9,408	0
Total Appropriations	2,980	25,924	18,894	(7,030)
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL	31	0	0	0

Special Revenue Funds

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ORG : 3595974 CSA #9 DEERFIELD EST Zn 98605

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	(2,201)	0	0	0
Fund Balance	0	28,161	23,022	(5,139)
Total Revenue	2,862	33,224	28,085	(5,139)
Services & Supplies	0	19,421	10,500	(8,921)
Other Charges	1,180	2,073	2,146	73
Intrafund Transfers	666	157	170	13
Contingency	0	3,524	2,157	(1,367)
Reserves Budgetary	0	8,049	13,112	5,063
Total Appropriations	1,846	33,224	28,085	(5,139)
ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL	(1,016)	0	0	0

ORG : 3595975 CSA #9 HOLLOW OAK Zn 98606

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,454	43,017	43,017	0
Fines & Penalties	267	0	0	0
Rev Use Money/Prop	(17,002)	0	0	0
Fund Balance	0	218,430	187,479	(30,951)
Total Revenue	26,719	261,447	230,496	(30,951)
Services & Supplies	64	62,178	63,500	1,322
Other Charges	3,267	19,206	6,408	(12,798)
Intrafund Transfers	4,752	1,298	1,188	(110)
Contingency	0	111,307	91,942	(19,365)
Reserves Budgetary	0	67,458	67,458	0
Total Appropriations	8,082	261,447	230,496	(30,951)
ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL	(18,636)	0	0	0

ORG : 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	29,008	29,008	29,008	0
Rev Use Money/Prop	(14,567)	0	0	0
Fund Balance	0	93,151	58,075	(35,076)
Total Revenue	14,442	122,159	87,083	(35,076)
Services & Supplies	0	16,958	30,390	13,432
Other Charges	1,596	4,967	3,942	(1,025)
Intrafund Transfers	3,164	878	791	(87)
Contingency	0	30,017	0	(30,017)
Reserves Budgetary	0	69,339	51,960	(17,379)
Total Appropriations	4,760	122,159	87,083	(35,076)
ORG 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608 TOTAL	(9,682)	0	0	0

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ORG : 3595977 CSA #9 HIGHLAND VW 3A Zn 98609

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,335	7,930	7,930	0
Fines & Penalties	77	0	0	0
Rev Use Money/Prop	(2,806)	0	0	0
Fund Balance	0	53,483	45,175	(8,308)
Total Revenue	5,605	61,413	53,105	(8,308)
Services & Supplies	43	40,953	34,500	(6,453)
Other Charges	2,098	3,346	2,942	(404)
Intrafund Transfers	720	234	180	(54)
Contingency	0	4,079	2,682	(1,397)
Reserves Budgetary	0	12,801	12,801	0
Total Appropriations	2,861	61,413	53,105	(8,308)
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	(2,744)	0	0	0

ORG : 3595978 CSA #9 TRAVOIS Zn 98610

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,815	8,482	8,482	0
Fines & Penalties	38	0	0	0
Rev Use Money/Prop	(3,257)	0	0	0
Fund Balance	0	33,739	10,857	(22,882)
Total Revenue	5,597	42,221	19,339	(22,882)
Services & Supplies	30	22,554	10,260	(12,294)
Other Charges	2,460	2,547	3,382	835
Intrafund Transfers	312	260	78	(182)
Reserves Budgetary	0	16,860	5,619	(11,241)
Total Appropriations	2,802	42,221	19,339	(22,882)
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	(2,794)	0	0	0

ORG : 3595979 CSA #9 SILVER SPRINGS Zn 98611

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,595	17,193	16,595	(598)
Rev Use Money/Prop	(6,196)	0	0	0
Fund Balance	0	27,283	40,449	13,166
Total Revenue	10,399	44,476	57,044	12,568
Services & Supplies	38,163	40,044	40,510	466
Other Charges	1,180	3,910	3,842	(68)
Intrafund Transfers	1,309	522	319	(203)
Reserves Budgetary	0	0	12,373	12,373
Total Appropriations	40,652	44,476	57,044	12,568
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	30,252	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 3595980 CSA #9 W VALLEY VLLG Zn 98612

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	230,830	231,677	231,817	140
Fines & Penalties	172	0	0	0
Rev Use Money/Prop	(72,972)	0	0	0
Fund Balance	0	716,294	507,046	(209,248)
Total Revenue	158,030	947,971	738,863	(209,108)
Services & Supplies	230	163,500	193,000	29,500
Other Charges	8,765	90,155	25,942	(64,213)
Intrafund Transfers	17,162	7,000	4,268	(2,732)
Contingency	0	273,979	102,316	(171,663)
Reserves Budgetary	0	413,337	413,337	0
Total Appropriations	26,158	947,971	738,863	(209,108)
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(131,872)	0	0	0

ORG : 3595981 CSA #9 HAWK VIEW ROAD Zn 98613

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	1,805	0	0	0
Total Appropriations	1,805	0	0	0
ORG 3595981 CSA #9 HAWK VIEW ROAD Zn 98613 TOTAL	1,805	0	0	0

ORG : 3596990 CSA #9 EMERALD MEADOWS Zn 80

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	17	0	0	0
Rev Use Money/Prop	(805)	0	0	0
Service Charges	23,275	23,277	23,275	(2)
Fund Balance	0	28,440	23,362	(5,078)
Total Revenue	22,487	51,717	46,637	(5,080)
Services & Supplies	19,466	46,852	41,637	(5,215)
Other Charges	4,055	4,159	4,294	135
Intrafund Transfers	2,824	706	706	0
Total Appropriations	26,345	51,717	46,637	(5,080)
ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80 TOTAL	3,858	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

PLANNING AND BUILDING

Countywide Special Revenue – Development Services Fund

Abate Dangerous Buildings

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

FUND : 1237 COUNTYWIDE SR - DEV SRVS

ORG : 3770701 BP: ABATE DANGEROUS BUILDINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	331,408	331,408	0
Total Revenue	0	331,408	331,408	0
Residual Equity Xfer	0	0	331,408	331,408
Contingency	0	331,408	0	(331,408)
Total Appropriations	0	331,408	331,408	0
ORG 3770701 BP: ABATE DANGEROUS BUILDINGS TOTAL	0	0	0	0

ORG : 3770706 BP: ABATEMENT DANGEROUS BLDGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,261)	0	400	400
Service Charges	0	15,000	0	(15,000)
Residual Equity	0	0	331,408	331,408
Fund Balance	0	43,337	43,730	393
Total Revenue	(1,261)	58,337	375,538	317,201
Other Fin Uses	0	15,000	25,000	10,000
Contingency	0	43,337	350,538	307,201
Total Appropriations	0	58,337	375,538	317,201
TOTAL	1,261	0	0	0

Planning Project Fund

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

ORG : 3770732 BP: PLANNING PROJECTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	358,535	341,932	120,000	(221,932)
Fund Balance	0	(241,932)	0	241,932
Total Revenue	358,535	100,000	120,000	20,000
Other Fin Uses	116,603	100,000	120,000	20,000
Total Appropriations	116,603	100,000	120,000	20,000
ORG 3770732 BP: PLANNING PROJECTS TOTAL	(241,932)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Commercial Grading

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

ORG : 3770735 BP: COMMERCIAL GRADING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	48,189	75,000	12,000	(63,000)
Total Revenue	48,189	75,000	12,000	(63,000)
Other Fin Uses	48,189	75,000	12,000	(63,000)
Total Appropriations	48,189	75,000	12,000	(63,000)
ORG 3770735 BP: COMMERCIAL GRADING TOTAL	0	0	0	0

Tahoe Regional Planning Agency (TRPA) Allocations

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

ORG : 3770740 BP: TRPA BUILDING ALLOCATIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	31,000	50,000	50,000	0
Fund Balance	0	104,000	104,000	0
Total Revenue	31,000	154,000	154,000	0
Other Fin Uses	41,000	50,000	15,000	(35,000)
Contingency	0	104,000	139,000	35,000
Total Appropriations	41,000	154,000	154,000	0
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	10,000	0	0	0

Surface Mining Reclamation

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

ORG : 3770751 BP: SURFACE MINING RECLAMATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	15,140	15,140	0
Total Revenue	0	15,140	15,140	0
Contingency	0	15,140	15,140	0
Total Appropriations	0	15,140	15,140	0
ORG 3770751 BP: SURFACE MINING RECLAMATION TOTAL	0	0	0	0

Ecological Preserve Fee

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 3770754 BP: ECOLOGICAL PRESERVE FEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(18,956)	10,000	5,000	(5,000)
Service Charges	213,332	103,000	150,000	47,000
Fund Balance	0	650,169	856,058	205,889
Total Revenue	194,377	763,169	1,011,058	247,889
Contingency	0	763,169	1,011,058	247,889
Total Appropriations	0	763,169	1,011,058	247,889
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(194,377)	0	0	0

Oak Woodlands Conservation

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

ORG : 3770755 BP: OAK WOODLANDS CONSERVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(29,157)	0	6,000	6,000
Service Charges	543,627	150,000	150,000	0
Fund Balance	0	950,398	1,177,999	227,601
Total Revenue	514,469	1,100,398	1,333,999	233,601
Other Fin Uses	15,000	19,600	20,000	400
Residual Equity Xfer	31,428	0	0	0
Contingency	0	1,080,798	1,313,999	233,201
Total Appropriations	46,428	1,100,398	1,333,999	233,601
TOTAL	(468,042)	0	0	0

Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal

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

ORG : 3770757 BP: STMS FEES BASS LAKE HLS SP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2	0	0	0
Fund Balance	0	14	15	1
Total Revenue	2	14	15	1
Contingency	0	14	15	1
Total Appropriations	0	14	15	1
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(2)	0	0	0

Certified Access Specialist

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 3770758 BP: CERTIFIED ACCESS SPECIALST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,128)	750	750	0
Miscellaneous Rev	48,768	44,000	31,000	(13,000)
Fund Balance	0	70,760	71,510	750
Total Revenue	46,640	115,510	103,260	(12,250)
Other Charges	4,877	4,400	5,000	600
Other Fin Uses	2,195	39,600	13,500	(26,100)
Contingency	0	71,510	84,760	13,250
Total Appropriations	7,071	115,510	103,260	(12,250)
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(39,568)	0	0	0

Oak Woodlands Administration Fee

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

ORG : 3770759 OAK ADMIN FEE: OAK WOODLAND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,492)	0	0	0
Other Fin Sources	15,000	19,600	20,000	400
Residual Equity	31,428	0	0	0
Fund Balance	0	45,191	58,791	13,600
Total Revenue	44,935	64,791	78,791	14,000
Other Fin Uses	1,246	6,000	3,000	(3,000)
Contingency	0	58,791	75,791	17,000
Total Appropriations	1,246	64,791	78,791	14,000
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(43,689)	0	0	0

Surety Bond

The Surety Bond subfund is for securing a surety bond on a construction project with the County. Owners/applicants/developers pay a refundable deposit when the project begins. After final inspections, billing, and certain conditions are met, the County refunds any remaining deposit to the owners/applicants/developers.

ORG : 3770760 BP: SURETY BOND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	0	143,711	0	(143,711)
Total Revenue	0	143,711	0	(143,711)
Other Fin Uses	0	143,711	0	(143,711)
Total Appropriations	0	143,711	0	(143,711)
ORG 3770760 BP: SURETY BOND TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Special Revenue Funds in Planning and Building

Special Aviation Fund

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

DEPT : 35 CDS ADMIN & FINANCE

FUND : 1105 SPECIAL AVIATION

ORG : 3545450 SPECIAL AVIATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(19)	20	99	79
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	773	773	0
Total Revenue	19,981	20,793	20,872	79
Other Fin Uses	20,007	20,790	20,872	82
Contingency	0	3	0	(3)
Total Appropriations	20,007	20,793	20,872	79
ORG 3545450 SPECIAL AVIATION TOTAL	26	0	0	0
FUND 1105 SPECIAL AVIATION TOTAL	26	0	0	0

Placerville Union Cemetery Fund

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

FUND : 1119 PLACERVILLE UNION CEMETERY

ORG : 3535350 PLACERVILLE UNION CEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,125)	0	150	150
Fund Balance	0	38,654	38,879	225
Total Revenue	(1,125)	38,654	39,029	375
Contingency	0	38,654	39,029	375
Total Appropriations	0	38,654	39,029	375
ORG 3535350 PLACERVILLE UNION CEM TOTAL	1,125	0	0	0
FUND 1119 PLACERVILLE UNION CEMETERY TOTAL	1,125	0	0	0

Housing, Community, and Economic Development

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

DEPT : 37 PLANNING AND BUILDING

FUND : 1108 HOUSING, COMMUNITY & ECONC DEV

ORG : 3735350 BP: HOUSING, COMM, & ECON DEV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(216)	0	1,750	1,750
IG Rev - Federal	0	2,035,500	537,500	(1,498,000)
Other Fin Sources	112,120	115,000	115,000	0
Fund Balance	0	(4,093)	0	4,093
Total Revenue	111,903	2,146,407	654,250	(1,492,157)
Salaries & Benefits	85,854	70,405	64,155	(6,250)
Services & Supplies	528	2,256,704	930,525	(1,326,179)
Other Charges	32,570	30,798	42,841	12,043
Intrafund Abatement	(5,061)	(211,500)	(383,271)	(171,771)
Total Appropriations	113,892	2,146,407	654,250	(1,492,157)
ORG 3735350 BP: HOUSING, COMM, & ECON DEV TOTAL	1,988	0	0	0

ORG : 3735351 BP: AFFORDABLE HOUSING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(5,517)	1,000	1,700	700
Service Charges	158,541	75,000	85,007	10,007
Fund Balance	0	180,028	180,028	0
Total Revenue	153,024	256,028	266,735	10,707
Intrafund Transfers	0	1,000	1,000	0
Contingency	0	255,028	265,735	10,707
Total Appropriations	0	256,028	266,735	10,707
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(153,024)	0	0	0

ORG : 3735352 BP: CDBG REVOLVING LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	27,624	7,500	40,865	33,365
Miscellaneous Rev	244	150	150	0
Other Fin Sources	118,537	75,000	94,923	19,923
Fund Balance	0	524,294	524,294	0
Total Revenue	146,404	606,944	660,232	53,288
Intrafund Transfers	0	82,500	135,938	53,438
Contingency	0	524,444	524,294	(150)
Total Appropriations	0	606,944	660,232	53,288
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(146,404)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 3735353 BP: HOME REVOLVING LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	26,920	28,000	43,876	15,876
Miscellaneous Rev	60	0	0	0
Other Fin Sources	218,787	100,000	202,457	102,457
Fund Balance	0	670,712	863,776	193,064
Total Revenue	245,767	798,712	1,110,109	311,397
Intrafund Transfers	5,061	128,000	246,333	118,333
Contingency	0	670,712	863,776	193,064
Total Appropriations	5,061	798,712	1,110,109	311,397
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(240,706)	0	0	0

ORG : 3735354 BP: HOME CONSTRUCT REHAB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,515	3,515	0
Total Revenue	0	3,515	3,515	0
Other Charges	0	3,515	3,515	0
Total Appropriations	0	3,515	3,515	0
ORG 3735354 BP: HOME CONSTRUCT REHAB TOTAL	0	0	0	0
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(538,146)	0	0	0

Environmental Impact Report Development Fees Fund

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

FUND : 1114 EIR DEVELOPMENT FEES
ORG : 3720201 BP: EIR DEVELOPMENT COSTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	25,837	0	(25,837)
Total Revenue	0	25,837	0	(25,837)
Contingency	0	25,837	0	(25,837)
Total Appropriations	0	25,837	0	(25,837)
ORG 3720201 BP: EIR DEVELOPMENT COSTS TOTAL	0	0	0	0
FUND 1114 EIR DEVELOPMENT FEES TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

El Dorado Development Project Fund in the Planning and Building Department

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

DEPT : 37 PLANNING AND BUILDING

FUND : 1374 EL DORADO DEVELOPMENT PRJ

ORG : 3780801 DEV DIST - MISSOURI FLAT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(5,421)	0	0	0
Fund Balance	0	186,330	192,404	6,074
Total Revenue	(5,421)	186,330	192,404	6,074
Contingency	0	186,330	192,404	6,074
Total Appropriations	0	186,330	192,404	6,074
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	5,421	0	0	0

ORG : 3780802 DEV DIST - MO FLAT PM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(450)	0	0	0
Fund Balance	0	15,479	15,551	72
Total Revenue	(450)	15,479	15,551	72
Contingency	0	15,479	15,551	72
Total Appropriations	0	15,479	15,551	72
ORG 3780802 DEV DIST - MO FLAT PM TOTAL	450	0	0	0
FUND 1374 EL DORADO DEVELOPMENT PRJ TOTAL	5,871	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ENVIRONMENTAL MANAGEMENT FUNDS

Countywide Special Revenue Funds in Environmental Management

The Countywide Special Revenue fund in the Environmental Management Department (Fund 1238) includes two subfunds.

County Hazardous Waste Management Plan

The County Hazardous Waste Management Plan subfund is used to cover hazardous materials response/activity in the South Lake Tahoe area.

DEPT : 38 ENVIRONMENTAL MANAGEMENT

FUND : 1238 COUNTYWIDE SR - ENV MGMNT

ORG : 3870702 EM: COUNTY HAZ WASTE MGMT PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	2,024	2,024	0
Total Revenue	0	2,024	2,024	0
Other Fin Uses	0	2,024	2,024	0
Total Appropriations	0	2,024	2,024	0
TOTAL	0	0	0	0

Meyers Landfill Site

The Meyers Landfill Site subfund is for funds set aside to handle litigation and future mitigation efforts/costs related to the closure of the Meyers Landfill. It is anticipated that more work related to these efforts will occur in the near future.

ORG : 3870703 EM: MEYERS LANDFILL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	25,000	25,000	0
Total Revenue	0	25,000	25,000	0
Services & Supplies	0	25,000	25,000	0
Total Appropriations	0	25,000	25,000	0
ORG 3870703 EM: MEYERS LANDFILL TOTAL	0	0	0	0

Civil Penalties Phillips 66

The Civil Penalties Phillips 66 subfund is for funds received from a previous Certified Unified Program Agency (CUPA) enforcement case/litigation. No additional funds will be received for this account; however, the account will continue to earn interest. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

ORG : 3870704 EM: PHILLIPS 66 SETTLEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,714)	500	600	100
Fund Balance	0	93,286	82,841	(10,445)
Total Revenue	(2,714)	93,786	83,441	(10,345)
Other Fin Uses	0	11,300	11,300	0
Contingency	0	82,486	72,141	(10,345)
Total Appropriations	0	93,786	83,441	(10,345)
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	2,714	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Oil Payment Program

The Oil Payment Program Grant subfund is for funds received from CalRecycle through its Used Oil Payment Program for used oil/oil filter collection/recycling activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest-bearing account.

ORG : 3870705 EM: OIL PAYMENT PROGRAM GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(995)	132	350	218
IG Rev - State	28,566	28,608	34,000	5,392
Fund Balance	0	1,590	0	(1,590)
Total Revenue	27,571	30,330	34,350	4,020
Other Fin Uses	27,186	30,330	34,350	4,020
Total Appropriations	27,186	30,330	34,350	4,020
TOTAL	(385)	0	0	0

UPA Enforcement Penalties

The UPA Enforcement Penalties subfund is for funds received from previous and ongoing Certified Unified Program Agency (CUPA) enforcement settlements. This account will periodically receive additional funds through enforcement activities, though it is unknown how often and how much. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

ORG : 3870706 EM: UPA ENFORCEMENT PENALTIES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,274)	175	350	175
Miscellaneous Rev	3,163	0	0	0
Fund Balance	0	43,535	74,093	30,558
Total Revenue	1,888	43,710	74,443	30,733
Other Fin Uses	0	0	25,000	25,000
Contingency	0	43,710	49,443	5,733
Total Appropriations	0	43,710	74,443	30,733
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(1,888)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

City/County Payment Program

The City/County Payment Program subfund is for funds received from CalRecycle through its Beverage Container City/County Payment Program for beverage container recycling and litter cleanup activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest-bearing account.

ORG : 3870708 CITY/COUNTY PAYMNT PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(963)	0	450	450
IG Rev - State	40,610	78,731	45,000	(33,731)
Fund Balance	0	(38,786)	0	38,786
Total Revenue	39,647	39,945	45,450	5,505
Other Fin Uses	79,752	39,945	45,450	5,505
Total Appropriations	79,752	39,945	45,450	5,505
ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL	40,104	0	0	0
FUND 1238 COUNTYWIDE SR - ENV MGMT TOTAL	40,546	0	0	0

County Service Area 3 Fund in the Environmental Management Department

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

Vector Control

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

FUND : 1353 County Service Area #3

ORG : 3830300 EM: VECTOR CONTROL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	527,985	439,800	439,800	0
Fines & Penalties	700	586	586	0
Rev Use Money/Prop	(110,485)	10,000	25,000	15,000
IG Rev - State	4,120	4,100	4,100	0
Other Gov Agency	7,039	6,000	6,000	0
Service Charges	117,769	118,300	118,300	0
Miscellaneous Rev	41	0	0	0
Fund Balance	0	3,063,550	3,110,143	46,593
Total Revenue	547,169	3,642,336	3,703,929	61,593
Salaries & Benefits	143,029	297,233	372,240	75,007
Services & Supplies	28,355	65,185	68,642	3,457
Other Charges	41,853	169,775	274,868	105,093
Contingency	0	3,110,143	2,988,179	(121,964)
Total Appropriations	213,237	3,642,336	3,703,929	61,593
ORG 3830300 EM: VECTOR CONTROL TOTAL	(333,932)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

City of South Lake Tahoe Snow Removal

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

ORG : 3830350 EM: CITY OF SLT SNOW REMOVAL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	986	2,000	2,000	0
Rev Use Money/Prop	(8,480)	2,000	1,000	(1,000)
Service Charges	272,719	232,450	232,450	0
Fund Balance	0	45,760	45,760	0
Total Revenue	265,225	282,210	281,210	(1,000)
Other Charges	228,581	282,210	281,210	(1,000)
Total Appropriations	228,581	282,210	281,210	(1,000)
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	(36,644)	0	0	0
FUND 1353 County Service Area #3 TOTAL	(370,576)	0	0	0

County Service Area 10 Fund in the Environmental Management Department

Solid Waste

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

FUND : 1360 County Service Area #10

ORG : 3810100 EM: CSA #10 SOLID WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	20,465	17,500	17,500	0
Fines & Penalties	9,767	7,500	7,500	0
Rev Use Money/Prop	(69,728)	52,000	25,000	(27,000)
IG Rev - State	164,956	90,000	0	(90,000)
Service Charges	2,444,075	2,550,000	2,550,000	0
Other Fin Sources	116,841	39,945	45,450	5,505
Fund Balance	0	2,494,828	1,916,756	(578,072)
Total Revenue	2,686,377	5,251,773	4,562,206	(689,567)
Salaries & Benefits	847,524	1,011,673	1,093,171	81,498
Services & Supplies	588,562	1,106,278	910,889	(195,389)
Other Charges	352,783	696,019	835,510	139,491
Other Fin Uses	0	48,201	48,000	(201)
Intrafund Transfers	222,885	433,732	428,854	(4,878)
Contingency	0	1,597,051	985,747	(611,304)
Reserves Budgetary	0	358,819	260,035	(98,784)
Total Appropriations	2,011,755	5,251,773	4,562,206	(689,567)
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(674,622)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Solid Waste South Lake Tahoe

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

ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	352	1,150	800	(350)
Rev Use Money/Prop	(11,790)	6,000	3,500	(2,500)
Service Charges	62,404	89,498	89,498	0
Miscellaneous Rev	0	2,950	2,950	0
Fund Balance	0	215,489	347,912	132,423
Total Revenue	50,967	315,087	444,660	129,573
Salaries & Benefits	3,892	5,881	6,390	509
Services & Supplies	63,147	66,000	66,600	600
Other Charges	1	18,161	30,749	12,588
Contingency	0	225,045	340,921	115,876
Total Appropriations	67,040	315,087	444,660	129,573
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	16,073	0	0	0

Liquid Waste

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

ORG : 3810120 EM: CSA #10 LIQUID WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,475	2,349	2,349	0
Rev Use Money/Prop	(103,004)	54,000	40,000	(14,000)
Service Charges	985,918	815,000	850,000	35,000
Other Fin Sources	0	1,925,000	1,925,000	0
Fund Balance	0	2,041,953	3,107,838	1,065,885
Total Revenue	885,389	4,838,302	5,925,187	1,086,885
Salaries & Benefits	360,279	380,851	417,129	36,278
Services & Supplies	433,550	1,073,126	1,114,126	41,000
Other Charges	21,401	190,401	174,408	(15,993)
Fixed Assets	76,309	2,015,000	1,950,000	(65,000)
Intrafund Abatement	(222,885)	(433,594)	(428,854)	4,740
Contingency	0	1,612,518	2,698,378	1,085,860
Total Appropriations	668,654	4,838,302	5,925,187	1,086,885
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(216,735)	0	0	0

Household and Hazardous Waste

The Household and Hazardous Waste account funds the administration of the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities supporting safe recycling of used and refined oil, electronic waste, universal waste, and latex-based paint. The account also funds the hazardous materials incident response

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

team. Revenue is primarily sourced from special assessments on improved parcels within the County; one-time grant funding sources come from State grants.

ORG : 3810130 EM: CSA #10 HAZARDOUS WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,121	1,800	1,800	0
Rev Use Money/Prop	(29,122)	3,000	9,500	6,500
IG Rev - State	34,771	206,664	206,664	0
Service Charges	259,394	247,900	246,000	(1,900)
Other Fin Sources	27,186	41,779	70,799	29,020
Fund Balance	0	773,788	984,654	210,866
Total Revenue	294,350	1,274,931	1,519,417	244,486
Salaries & Benefits	129,060	231,061	243,715	12,654
Services & Supplies	78,591	272,926	296,583	23,657
Other Charges	7,033	147,304	127,578	(19,726)
Fixed Assets	0	106,664	0	(106,664)
Contingency	0	516,976	851,541	334,565
Total Appropriations	214,684	1,274,931	1,519,417	244,486
TOTAL	(79,666)	0	0	0

Litter Abatement

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

ORG : 3810140 EM: CSA #10 LITTER - SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	139	332	332	0
Rev Use Money/Prop	(298)	200	50	(150)
Service Charges	25,540	40,532	28,000	(12,532)
Miscellaneous Rev	520	0	0	0
Fund Balance	0	19	0	(19)
Total Revenue	25,901	41,083	28,382	(12,701)
Services & Supplies	26,541	41,083	28,382	(12,701)
Total Appropriations	26,541	41,083	28,382	(12,701)
ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL	640	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Union Mine Closure Account

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

ORG : 3898980 EM: UNION MINE CLOSURE/POST CL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(85,755)	8,843	18,000	9,157
Other Fin Sources	0	23,201	23,000	(201)
Fund Balance	0	(32,044)	0	32,044
Total Revenue	(85,755)	0	41,000	41,000
Reserves Budgetary	0	0	41,000	41,000
Total Appropriations	0	0	41,000	41,000
ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL	85,755	0	0	0
FUND 1360 County Service Area #10 TOTAL	(868,555)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

LIBRARY

Countywide Special Revenue fund in the Library Department

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

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

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

The Bookmobile subfund supports Bookmobile maintenance and operation.

The Museum Donations subfund collects donations and supports the Museum.

DEPT : 43 LIBRARY

FUND : 1243 COUNTYWIDE SR - LIBRARY

ORG : 4370705 LB: CWSR - BOOKMOBILE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(493)	0	200	200
Miscellaneous Rev	10,000	0	0	0
Fund Balance	0	16,933	16,933	0
Total Revenue	9,507	16,933	17,133	200
Contingency	0	16,933	17,133	200
Total Appropriations	0	16,933	17,133	200
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(9,507)	0	0	0

ORG : 4370706 LB: CWSR - SLT HAROOTUNIAN TR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(4,451)	600	1,000	400
Fund Balance	0	154,261	154,261	0
Total Revenue	(4,451)	154,861	155,261	400
Other Fin Uses	8,877	10,000	10,000	0
Contingency	0	144,861	145,261	400
Total Appropriations	8,877	154,861	155,261	400
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	13,328	0	0	0

ORG : 4370707 LB: CWSR - PLACERVILLE LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(5,450)	800	1,200	400
Fund Balance	0	187,314	187,314	0
Total Revenue	(5,450)	188,114	188,514	400
Other Fin Uses	0	10,000	10,000	0
Contingency	0	178,114	178,514	400
Total Appropriations	0	188,114	188,514	400
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	5,450	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 4370708 LB: CWSR SLT MYERS TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(12,389)	1,500	300	(1,200)
Miscellaneous Rev	158,208	150,000	160,000	10,000
Fund Balance	0	427,747	427,747	0
Total Revenue	145,819	579,247	588,047	8,800
Other Fin Uses	78,290	200,000	244,000	44,000
Contingency	0	379,247	344,047	(35,200)
Total Appropriations	78,290	579,247	588,047	8,800
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(67,529)	0	0	0

ORG : 4370709 LB: CWSR - PP LIBRARY FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,245)	200	400	200
Fund Balance	0	42,799	42,799	0
Total Revenue	(1,245)	42,999	43,199	200
Other Fin Uses	0	0	14,260	14,260
Contingency	0	42,999	28,939	(14,060)
Total Appropriations	0	42,999	43,199	200
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	1,245	0	0	0

ORG : 4370760 LB: CWSR - MUSEUM DONATIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(928)	300	300	0
Miscellaneous Rev	970	0	0	0
Fund Balance	0	31,852	31,852	0
Total Revenue	42	32,152	32,152	0
Contingency	0	32,152	32,152	0
Total Appropriations	0	32,152	32,152	0
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(42)	0	0	0
FUND 1243 COUNTYWIDE SR - LIBRARY TOTAL	(57,056)	0	0	0

County Service Area 10 Fund in the Library Department

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

DEPT : 43 LIBRARY

FUND : 1360 County Service Area #10

ORG : 4360610 LB: CSA #10 - MAIN LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(4,101)	750	1,200	450
Fund Balance	0	140,970	140,970	0
Total Revenue	(4,101)	141,720	142,170	450
Other Fin Uses	0	20,000	20,000	0
Contingency	0	121,720	122,170	450
Total Appropriations	0	141,720	142,170	450
ORG 4360610 LB: CSA #10 - MAIN LIBRARY TOTAL	4,101	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 4360620 LB: CSA #10 - SLT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	518,985	510,000	530,000	20,000
Fines & Penalties	2,417	2,000	3,000	1,000
Rev Use Money/Prop	(11,913)	2,000	6,000	4,000
Fund Balance	0	440,335	440,335	0
Total Revenue	509,489	954,335	979,335	25,000
Other Fin Uses	438,856	584,000	584,000	0
Contingency	0	370,335	395,335	25,000
Total Appropriations	438,856	954,335	979,335	25,000
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(70,634)	0	0	0

ORG : 4360630 LB: CSA #10 - CP LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	599	500	500	0
Rev Use Money/Prop	(9,863)	2,000	4,500	2,500
Service Charges	272,754	275,000	274,000	(1,000)
Fund Balance	0	352,462	352,462	0
Total Revenue	263,490	629,962	631,462	1,500
Other Fin Uses	207,827	295,000	296,000	1,000
Contingency	0	334,962	335,462	500
Total Appropriations	207,827	629,962	631,462	1,500
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(55,662)	0	0	0

ORG : 4360640 LB: CSA #10 - GT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,507	110,000	110,000	0
Fines & Penalties	986	1,000	1,500	500
Rev Use Money/Prop	(4,689)	800	1,800	1,000
Fund Balance	0	164,099	164,099	0
Total Revenue	104,804	275,899	277,399	1,500
Other Fin Uses	65,201	111,000	113,500	2,500
Contingency	0	164,899	163,899	(1,000)
Total Appropriations	65,201	275,899	277,399	1,500
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(39,604)	0	0	0

ORG : 4360650 LB: CSA #10 - EDH LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	490,370	493,000	494,000	1,000
Fines & Penalties	1,157	1,200	1,200	0
Rev Use Money/Prop	(7,154)	2,000	4,500	2,500
Fund Balance	0	286,032	286,032	0
Total Revenue	484,373	782,232	785,732	3,500
Other Fin Uses	493,376	605,000	565,000	(40,000)
Contingency	0	177,232	220,732	43,500
Total Appropriations	493,376	782,232	785,732	3,500
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	9,003	0	0	0
FUND 1360 County Service Area #10 TOTAL	(152,795)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Countywide Special Revenue fund in the Social Services Department

Children's Trust Fund Subfund

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

DEPT : 51 SOCIAL SERVICES

FUND : 1251 COUNTYWIDE SR - SOCIAL SRVS

ORG : 5170713 SS: CWSR CHILDRENS TRUST FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,330)	200	200	0
IG Rev - State	2,852	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	15,672	20,383	20,383	0
Fund Balance	0	45,517	45,517	0
Total Revenue	17,194	105,726	105,726	0
Services & Supplies	23,229	105,726	105,726	0
Total Appropriations	23,229	105,726	105,726	0
TOTAL	6,035	0	0	0
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL	6,035	0	0	0

Countywide Special Revenue – Realignment Fund

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

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

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

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

FUND : 1276 COUNTYWIDE SR - REALIGNMNT
ORG : 5180810 SS: CWSR 1991 REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(57,014)	50,000	50,000	0
IG Rev - State	10,457,561	10,335,920	10,090,920	(245,000)
Fund Balance	0	2,883,086	1,880,374	(1,002,712)
Total Revenue	10,400,547	13,269,006	12,021,294	(1,247,712)
Other Fin Uses	9,573,070	12,296,578	12,021,294	(275,284)
Intrafund Transfers	920,000	972,428	0	(972,428)
Total Appropriations	10,493,070	13,269,006	12,021,294	(1,247,712)
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	92,523	0	0	0

ORG : 5180820 SS: CWSR CAL WORKS MOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,775	1,300	1,300	0
IG Rev - State	2,555,313	2,700,000	2,700,000	0
Fund Balance	0	29,018	29,018	0
Total Revenue	2,561,088	2,730,318	2,730,318	0
Other Fin Uses	2,532,071	2,730,318	2,730,318	0
Total Appropriations	2,532,071	2,730,318	2,730,318	0
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	(29,017)	0	0	0

ORG : 5180830 SS: CWSR FAM SUPP CHILD POV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(10,176)	600	600	0
IG Rev - State	3,220,176	3,175,000	3,175,000	0
Fund Balance	0	521,191	0	(521,191)
Total Revenue	3,209,999	3,696,791	3,175,600	(521,191)
Other Fin Uses	2,704,627	3,696,791	3,175,600	(521,191)
Total Appropriations	2,704,627	3,696,791	3,175,600	(521,191)
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	(505,372)	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(441,866)	0	0	0

Countywide Special Revenue – Local Revenue in the Social Services Department

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE
ORG : 5180840 SS: CWSR PROTECT SERV SUBACCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	11,100,592	9,989,168	11,100,592	1,111,424
Fund Balance	0	4,398,488	4,398,488	0
Total Revenue	11,100,592	14,387,656	15,499,080	1,111,424
Other Fin Uses	8,655,321	9,462,899	10,727,197	1,264,298
Intrafund Transfers	250,000	359,082	359,082	0
Contingency	0	4,565,675	4,412,801	(152,874)
Total Appropriations	8,905,321	14,387,656	15,499,080	1,111,424
TOTAL	(2,195,271)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(2,195,271)	0	0	0

SB 163 Wraparound Special Revenue Fund

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

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

FUND : 1113 WRAPAROUND SB163
ORG : 5130310 SS: VICTIM SERVICES GRNT CASA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(30)	0	0	0
IG Rev - Federal	139,269	250,000	250,000	0
Total Revenue	139,239	250,000	250,000	0
Other Charges	139,270	250,000	250,000	0
Total Appropriations	139,270	250,000	250,000	0
ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL	31	0	0	0

ORG : 5130320 SS: SB163 WRAPAROUND SERVICES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(178)	306	306	0
Fund Balance	0	6,780	450,000	443,220
Total Revenue	(178)	7,086	450,306	443,220
Salaries & Benefits	8,503	5,062	294,149	289,087
Services & Supplies	0	0	124,154	124,154
Other Charges	2,096	2,024	32,003	29,979
Total Appropriations	10,599	7,086	450,306	443,220
TOTAL	10,777	0	0	0
FUND 1113 WRAPAROUND SB163 TOTAL	10,808	0	0	0

Special Revenue Funds

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Community Services Fund

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

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

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

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

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

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

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

DEPT : 52 COMMUNITY SERVICES

FUND : 1107 COMMUNITY SERVICES

ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,971)	0	0	0
IG Rev - Federal	2,946,704	5,382,142	3,615,971	(1,766,171)
Service Charges	32,147	9,071	9,747	676
Miscellaneous Rev	29,583	43,698	43,698	0
Other Fin Sources	216,302	367,885	367,885	0
Fund Balance	0	1,096	1,096	0
Total Revenue	3,221,766	5,803,892	4,038,397	(1,765,495)
Salaries & Benefits	1,142,993	1,397,303	1,416,016	18,713
Services & Supplies	494,363	604,296	615,844	11,548
Other Charges	1,820,102	3,948,674	2,150,215	(1,798,459)
Intrafund Transfers	101,215	45,234	46,217	983
Intrafund Abatement	(337,402)	(191,615)	(189,895)	1,720
Total Appropriations	3,221,270	5,803,892	4,038,397	(1,765,495)
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	(495)	0	0	0

ORG : 5210101 CS: PROGRAMS NON GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(407)	0	0	0
Service Charges	54,154	385,532	447,464	61,932
Miscellaneous Rev	4,004	303,800	303,800	0
Other Fin Sources	256,161	747,970	753,370	5,400
Fund Balance	0	1,000	1,000	0
Total Revenue	313,911	1,438,302	1,505,634	67,332
Salaries & Benefits	230,148	809,227	827,114	17,887
Services & Supplies	36,437	122,431	153,710	31,279
Other Charges	30,747	472,025	491,263	19,238
Intrafund Transfers	16,115	34,619	33,547	(1,072)
Total Appropriations	313,447	1,438,302	1,505,634	67,332
ORG 5210101 CS: PROGRAMS NON GRANT TOTAL	(463)	0	0	0

ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	2,251,157	621,835	(1,629,322)
IG Rev - Federal	415,820	0	0	0
Fund Balance	0	344,713	344,713	0
Total Revenue	415,820	2,595,870	966,548	(1,629,322)
Services & Supplies	76,704	250,000	250,000	0
Other Charges	13,353	1,545,870	633,548	(912,322)
Fixed Assets	0	800,000	83,000	(717,000)
Total Appropriations	90,058	2,595,870	966,548	(1,629,322)
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(325,763)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5210111 CS:COMMUNITY SERVICES-CESH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	209,642	500,637	500,637	0
IG Rev - Federal	10,336	0	0	0
Fund Balance	0	114,478	52,669	(61,809)
Total Revenue	219,978	615,115	553,306	(61,809)
Salaries & Benefits	0	92,726	0	(92,726)
Services & Supplies	224,699	130,649	130,161	(488)
Other Charges	100	388,670	423,145	34,475
Intrafund Transfers	0	3,070	0	(3,070)
Total Appropriations	224,799	615,115	553,306	(61,809)
ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL	4,821	0	0	0

ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	3,244,792	3,235,005	(9,787)
IG Rev - Federal	6,600	0	0	0
Fund Balance	0	542	542	0
Total Revenue	6,600	3,245,334	3,235,547	(9,787)
Services & Supplies	6,600	0	0	0
Other Charges	40,492	3,245,334	3,235,547	(9,787)
Total Appropriations	47,092	3,245,334	3,235,547	(9,787)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	40,492	0	0	0

ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,495	0	0	0
IG Rev - State	1,090,949	1,773,779	2,300,000	526,221
Fund Balance	0	2,301,032	3,201,833	900,801
Total Revenue	1,099,444	4,074,811	5,501,833	1,427,022
Salaries & Benefits	0	107,597	112,216	4,619
Services & Supplies	177,031	1,800,687	1,500,846	(299,841)
Other Charges	3,958	2,162,192	1,084,486	(1,077,706)
Other Fin Uses	0	0	2,800,000	2,800,000
Intrafund Transfers	0	4,335	4,285	(50)
Total Appropriations	180,989	4,074,811	5,501,833	1,427,022
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(918,454)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5210114 CS:COMMUNITY SERVICES-WPCP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,121	0	0	0
IG Rev - State	0	56,103	0	(56,103)
Fund Balance	0	72,517	8,239	(64,278)
Total Revenue	1,121	128,620	8,239	(120,381)
Salaries & Benefits	81,917	95,219	0	(95,219)
Services & Supplies	85,434	4,040	3,239	(801)
Other Charges	15,027	25,327	5,000	(20,327)
Other Fin Uses	44,437	0	0	0
Intrafund Transfers	9,277	4,034	0	(4,034)
Total Appropriations	236,091	128,620	8,239	(120,381)
ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	234,970	0	0	0

ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	730,986	0	(730,986)
IG Rev - Federal	342,517	0	0	0
Total Revenue	342,517	730,986	0	(730,986)
Services & Supplies	58,363	150,000	0	(150,000)
Other Charges	282,883	580,986	0	(580,986)
Total Appropriations	341,247	730,986	0	(730,986)
TOTAL	(1,271)	0	0	0

ORG : 5210116 CS: COMMUNITY SERVICES-PLHA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	206,398	1,350,131	1,150,131	(200,000)
Fund Balance	0	60,728	60,728	0
Total Revenue	206,398	1,410,859	1,210,859	(200,000)
Salaries & Benefits	89,195	211,994	328,016	116,022
Services & Supplies	32,463	1,305	2,354	1,049
Other Charges	13,758	1,189,332	668,549	(520,783)
Other Fin Uses	0	0	200,000	200,000
Intrafund Transfers	10,201	8,228	11,940	3,712
Total Appropriations	145,618	1,410,859	1,210,859	(200,000)
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	(60,780)	0	0	0

ORG : 5210120 CS: MAA/TCM LGA COORDINATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(5,930)	1,000	1,000	0
IG Rev - Federal	2,210	20,000	20,000	0
Fund Balance	0	141,850	141,850	0
Total Revenue	(3,720)	162,850	162,850	0
Salaries & Benefits	4,678	58,962	59,728	766
Services & Supplies	1,609	87,762	86,330	(1,432)
Other Charges	369	14,962	15,655	693
Intrafund Transfers	265	1,164	1,137	(27)
Total Appropriations	6,921	162,850	162,850	0
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	10,642	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5210140 CS: AAA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(5,435)	0	0	0
IG Rev - State	561,947	531,137	2,114,537	1,583,400
IG Rev - Federal	1,208,533	2,117,278	1,288,103	(829,175)
Service Charges	286,992	313,900	313,900	0
Miscellaneous Rev	43,380	94,700	94,700	0
Other Fin Sources	1,613,104	2,485,241	2,602,087	116,846
Fund Balance	0	500	500	0
Total Revenue	3,708,521	5,542,756	6,413,827	871,071
Salaries & Benefits	1,834,655	2,540,570	2,708,123	167,553
Services & Supplies	1,263,157	2,117,181	1,683,587	(433,594)
Other Charges	356,236	794,074	1,309,397	515,323
Fixed Assets	0	0	394,951	394,951
Other Fin Uses	0	0	225,000	225,000
Intrafund Transfers	200,329	90,931	92,769	1,838
Total Appropriations	3,654,377	5,542,756	6,413,827	871,071
ORG 5210140 CS: AAA TOTAL	(54,145)	0	0	0

ORG : 5210180 CS: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(359)	1,000	1,000	0
IG Rev - State	68,868	78,000	90,000	12,000
Fund Balance	0	199	170	(29)
Total Revenue	68,509	79,199	91,170	11,971
Other Charges	68,868	79,199	91,170	11,971
Total Appropriations	68,868	79,199	91,170	11,971
ORG 5210180 CS: MSSP TOTAL	359	0	0	0

ORG : 5210190 CS: LINKAGES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(4,164)	360	360	0
Fund Balance	0	143,118	142,526	(592)
Total Revenue	(4,164)	143,478	142,886	(592)
Services & Supplies	0	143,478	142,886	(592)
Total Appropriations	0	143,478	142,886	(592)
ORG 5210190 CS: LINKAGES TOTAL	4,164	0	0	0
FUND 1107 COMMUNITY SERVICES TOTAL	(1,065,924)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Public Housing Authority Fund in the Community Services Department

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

FUND : 1376 PUBLIC HOUSING AUTHORITY

ORG : 5210150 CS: PUBLIC HOUSING AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(15,432)	1,426	1,426	0
IG Rev - Federal	4,415,907	4,077,757	4,502,000	424,243
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	56,022	91,500	91,500	0
Fund Balance	0	690,642	690,642	0
Total Revenue	4,456,497	4,874,325	5,298,568	424,243
Salaries & Benefits	273,784	266,756	293,257	26,501
Services & Supplies	48,319	78,456	88,936	10,480
Other Charges	3,689,334	4,529,113	4,916,375	387,262
Fixed Assets	36,107	0	0	0
Total Appropriations	4,047,544	4,874,325	5,298,568	424,243
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	(408,953)	0	0	0
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(408,953)	0	0	0

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

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

FUND : 1375 IHSS PUBLIC AUTHORITY

ORG : 5210160 CS: IHSS PUBLIC AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,374)	300	300	0
IG Rev - State	291,338	451,694	429,943	(21,751)
IG Rev - Federal	423,055	467,157	469,064	1,907
Other Fin Sources	16,534	89,131	97,451	8,320
Fund Balance	0	500	500	0
Total Revenue	727,553	1,008,782	997,258	(11,524)
Salaries & Benefits	202,077	322,875	326,233	3,358
Services & Supplies	44,299	106,678	84,927	(21,751)
Other Charges	484,948	579,229	586,098	6,869
Total Appropriations	731,324	1,008,782	997,258	(11,524)
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	3,771	0	0	0
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	3,771	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Countywide Special Revenue fund in Community Services

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

FUND : 1252 COUNTYWIDE SR - CMTY SRVS
ORG : 5270700 CS: RONALD NEWMAN TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(4,429)	800	800	0
Fund Balance	0	152,240	151,610	(630)
Total Revenue	(4,429)	153,040	152,410	(630)
Contingency	0	153,040	152,410	(630)
Total Appropriations	0	153,040	152,410	(630)
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	4,429	0	0	0
FUND 1252 COUNTYWIDE SR - CMTY SRVS TOTAL	4,429	0	0	0

Countywide Special Revenue – Realignment Fund in the Behavioral Health Department

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

DEPT : 53 BEHAVIORAL HEALTH
FUND : 1276 COUNTYWIDE SR - REALIGNMNT
ORG : 5380800 BH: 1991 MH REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	57	10,000	10,000	0
IG Rev - State	4,459,166	3,805,450	4,448,336	642,886
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	1,336,479	3,645,192	2,308,713
Total Revenue	4,475,733	5,168,439	8,120,038	2,951,599
Other Fin Uses	4,793,007	6,628,367	8,803,394	2,175,027
Intrafund Abatement	(1,412,747)	(1,459,928)	(683,356)	776,572
Total Appropriations	3,380,260	5,168,439	8,120,038	2,951,599
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(1,095,473)	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(1,095,473)	0	0	0

Countywide Special Revenue – Local Revenue in the Behavioral Health Department

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE

ORG : 5380810 BH: 2011 BH LRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	5,375,433	4,403,197	4,403,197	0
Fund Balance	0	821,310	5,583,589	4,762,279
Total Revenue	5,375,433	5,224,507	9,986,786	4,762,279
Other Fin Uses	4,804,124	5,583,589	10,345,868	4,762,279
Intrafund Abatement	(250,000)	(359,082)	(359,082)	0
Total Appropriations	4,554,124	5,224,507	9,986,786	4,762,279
ORG 5380810 BH: 2011 BH LRF TOTAL	(821,310)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(821,310)	0	0	0

Mental Health

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

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

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

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

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

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

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

FUND : 1110 MENTAL HEALTH

ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(164,386)	(8,000)	(15,000)	(7,000)
IG Rev - State	444,960	382,000	2,260,055	1,878,055
IG Rev - Federal	3,081,134	3,100,427	3,765,000	664,573
Service Charges	389,071	454,000	447,000	(7,000)
Miscellaneous Rev	149,260	0	0	0
Other Fin Sources	11,909,619	13,607,798	19,318,947	5,711,149
Fund Balance	0	4,140,391	0	(4,140,391)
Total Revenue	15,809,659	21,676,616	25,776,002	4,099,386
Salaries & Benefits	3,556,291	3,570,460	4,435,298	864,838
Services & Supplies	5,828,245	2,736,393	5,226,253	2,489,860
Other Charges	5,887,518	11,723,910	12,927,906	1,203,996
Intrafund Transfers	1,284,782	1,073,387	1,400,213	326,826
Intrafund Abatement	(4,266,939)	(4,835,660)	(5,384,345)	(548,685)
Contingency	0	7,408,126	7,170,677	(237,449)
Total Appropriations	12,289,897	21,676,616	25,776,002	4,099,386
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(3,519,762)	0	0	0

ORG : 5310150 BH: MENTAL HEALTH MHSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(410,998)	43,600	80,300	36,700
IG Rev - State	12,381,919	14,780,298	14,431,976	(348,322)
IG Rev - Federal	3,770,035	6,255,082	7,110,136	855,054
Service Charges	6,256	6,600	33,600	27,000
Miscellaneous Rev	90,097	85,000	70,000	(15,000)
Other Fin Sources	108,450	207,633	207,633	0
Fund Balance	0	13,263,483	11,580,702	(1,682,781)
Total Revenue	15,945,760	34,641,696	33,514,347	(1,127,349)
Salaries & Benefits	4,952,121	7,714,563	7,904,047	189,484
Services & Supplies	554,511	4,656,589	5,171,594	515,005
Other Charges	7,058,544	11,498,030	13,085,491	1,587,461
Fixed Assets	0	0	923,920	923,920
Other Fin Uses	47,145	100,000	100,000	0
Intrafund Transfers	2,887,703	3,490,069	3,883,105	393,036
Intrafund Abatement	(411,734)	(398,624)	(562,822)	(164,198)
Contingency	0	7,581,069	3,009,012	(4,572,057)
Total Appropriations	15,088,290	34,641,696	33,514,347	(1,127,349)
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	(857,470)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(5,883)	(15,000)	(10,000)	5,000
IG Rev - State	181,613	309,697	259,000	(50,697)
IG Rev - Federal	2,419,187	3,891,249	3,316,088	(575,161)
Miscellaneous Rev	31,557	78,475	63,705	(14,770)
Other Fin Sources	1,407,727	2,427,075	2,373,809	(53,266)
Fund Balance	0	403,434	0	(403,434)
Total Revenue	4,034,201	7,094,930	6,002,602	(1,092,328)
Salaries & Benefits	1,834,642	2,442,269	2,416,914	(25,355)
Services & Supplies	293,431	546,203	176,844	(369,359)
Other Charges	1,496,657	3,481,243	2,787,705	(693,538)
Intrafund Transfers	506,188	670,828	663,849	(6,979)
Intrafund Abatement	(41,070)	(45,613)	(42,710)	2,903
Total Appropriations	4,089,848	7,094,930	6,002,602	(1,092,328)
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	55,647	0	0	0

ORG : 5320210 BH: ADP DRUNK DRIVER SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	20,302	22,000	20,000	(2,000)
Rev Use Money/Prop	43	50	100	50
Fund Balance	0	501	0	(501)
Total Revenue	20,344	22,551	20,100	(2,451)
Intrafund Transfers	20,361	22,551	20,100	(2,451)
Total Appropriations	20,361	22,551	20,100	(2,451)
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	17	0	0	0

ORG : 5320215 BH: ADP DRUG FINE SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,881	2,000	2,500	500
Rev Use Money/Prop	(8)	10	10	0
Fund Balance	0	501	0	(501)
Total Revenue	1,873	2,511	2,510	(1)
Intrafund Transfers	1,890	2,511	2,510	(1)
Total Appropriations	1,890	2,511	2,510	(1)
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	17	0	0	0

ORG : 5320220 BH: ADP ALCOHOL EDUC PREV SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	18,765	20,000	20,000	0
Rev Use Money/Prop	38	50	100	50
Fund Balance	0	501	0	(501)
Total Revenue	18,803	20,551	20,100	(451)
Intrafund Transfers	18,819	20,551	20,100	(451)
Total Appropriations	18,819	20,551	20,100	(451)
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	17	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5320225 BH: ADP OPIOID SETTLEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	0	600,000	600,000
Fund Balance	0	0	1,061,167	1,061,167
Total Revenue	0	0	1,661,167	1,661,167
Services & Supplies	0	0	830,000	830,000
Other Charges	0	0	831,167	831,167
Total Appropriations	0	0	1,661,167	1,661,167
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	0	0	0	0
FUND 1110 MENTAL HEALTH TOTAL	(4,321,535)	0	0	0

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, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

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

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

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

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

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

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

DEPT : 54 PUBLIC HEALTH

FUND : 1109 PUBLIC HEALTH

ORG : 5400000 PH: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(293,510)	80,000	80,000	0
IG Rev - State	225,000	1,015,644	1,015,644	0
IG Rev - Federal	2,255,709	3,366,837	3,576,369	209,532
Service Charges	1,100	0	0	0
Other Fin Sources	5,202,126	7,274,076	7,418,081	144,005
Residual Equity	0	109,401	109,401	0
Fund Balance	0	11,154,130	11,154,130	0
Total Revenue	7,390,425	23,000,088	23,353,625	353,537
Salaries & Benefits	1,963,452	3,229,274	3,176,182	(53,092)
Services & Supplies	1,341,079	1,012,795	2,359,918	1,347,123
Other Charges	650,497	579,181	829,374	250,193
Fixed Assets	17,512	250,000	350,600	100,600
Other Fin Uses	105,260	1,200,881	1,106,623	(94,258)
Intrafund Transfers	127,076	96,845	171,036	74,191
Intrafund Abatement	(402,330)	(355,077)	(510,117)	(155,040)
Contingency	0	13,658,885	12,096,221	(1,562,664)
Total Appropriations	3,802,545	19,672,784	19,579,837	(92,947)
ORG 5400000 PH: ADMINISTRATION TOTAL	(3,587,880)	(3,327,304)	(3,773,788)	(446,484)

ORG : 5400010 PH: MAA SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,092)	3,000	3,000	0
Fund Balance	0	106,401	106,401	0
Total Revenue	(3,092)	109,401	109,401	0
Salaries & Benefits	853	0	0	0
Services & Supplies	3,867	0	0	0
Residual Equity Xfer	0	109,401	109,401	0
Total Appropriations	4,720	109,401	109,401	0
ORG 5400010 PH: MAA SRF TOTAL	7,812	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5420200 PH: COMMUNICABLE DISEASE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	45,746	215,160	3,876	(211,284)
IG Rev - Federal	0	3,400	4,326	926
Service Charges	27,196	37,000	27,000	(10,000)
Total Revenue	72,942	255,560	35,202	(220,358)
Salaries & Benefits	552,861	951,532	813,405	(138,127)
Services & Supplies	120,603	111,908	128,323	16,415
Other Charges	206,876	246,160	179,255	(66,905)
Other Fin Uses	0	212,360	0	(212,360)
Intrafund Transfers	34,500	34,951	43,153	8,202
Total Appropriations	914,840	1,556,911	1,164,136	(392,775)
ORG 5420200 PH: COMMUNICABLE DISEASE TOTAL	841,899	1,301,351	1,128,934	(172,417)

ORG : 5420210 PH: VITAL STATS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	118,837	92,000	110,000	18,000
Miscellaneous Rev	21,371	15,000	20,000	5,000
Total Revenue	140,208	107,000	130,000	23,000
Salaries & Benefits	105,300	102,408	106,891	4,483
Services & Supplies	2,784	5,400	5,173	(227)
Other Charges	28,740	22,411	24,769	2,358
Intrafund Transfers	6,236	3,714	5,541	1,827
Total Appropriations	143,060	133,933	142,374	8,441
ORG 5420210 PH: VITAL STATS TOTAL	2,851	26,933	12,374	(14,559)

ORG : 5420220 PH: LAB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	16,309	18,440	16,300	(2,140)
Service Charges	78,094	75,000	90,000	15,000
Total Revenue	94,403	93,440	106,300	12,860
Salaries & Benefits	2,243	0	0	0
Services & Supplies	94,928	93,950	125,850	31,900
Total Appropriations	97,171	93,950	125,850	31,900
ORG 5420220 PH: LAB TOTAL	2,769	510	19,550	19,040

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5430300 PH: COMMUNITY BASED NRSNG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	661,448	749,944	635,000	(114,944)
IG Rev - Federal	1,028,760	3,039,460	2,441,999	(597,461)
Other Gov Agency	24,500	30,000	30,000	0
Service Charges	121,289	209,322	207,928	(1,394)
Miscellaneous Rev	220	11,934	2,000	(9,934)
Other Fin Sources	759,154	1,062,448	1,062,449	1
Total Revenue	2,595,370	5,103,108	4,379,376	(723,732)
Salaries & Benefits	2,682,836	3,840,731	3,420,708	(420,023)
Services & Supplies	83,254	1,756,152	1,644,417	(111,735)
Other Charges	790,941	1,167,819	1,316,490	148,671
Intrafund Transfers	173,807	162,269	205,237	42,968
Total Appropriations	3,730,837	6,926,971	6,586,852	(340,119)
ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL	1,135,467	1,823,863	2,207,476	383,613

ORG : 5430310 PH: AIDS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	12,561	12,416	12,416	0
Total Revenue	12,561	12,416	12,416	0
Salaries & Benefits	21,033	12,928	12,416	(512)
Services & Supplies	44	260	200	(60)
Other Charges	6,361	3,001	0	(3,001)
Intrafund Transfers	1,408	497	0	(497)
Total Appropriations	28,846	16,686	12,616	(4,070)
ORG 5430310 PH: AIDS TOTAL	16,285	4,270	200	(4,070)

ORG : 5430330 PH: JAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	4,620,389	4,856,113	0	(4,856,113)
Total Revenue	4,620,389	4,856,113	0	(4,856,113)
Services & Supplies	4,620,389	4,856,113	0	(4,856,113)
Total Appropriations	4,620,389	4,856,113	0	(4,856,113)
ORG 5430330 PH: JAIL TOTAL	0	0	0	0

ORG : 5430340 PH: WOMEN INFANT CHILDREN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	803,595	834,006	894,508	60,502
Total Revenue	803,595	834,006	894,508	60,502
Salaries & Benefits	625,465	735,030	919,870	184,840
Services & Supplies	30,222	18,887	19,173	286
Other Charges	166,102	161,576	204,171	42,595
Intrafund Transfers	36,612	29,338	48,556	19,218
Total Appropriations	858,401	944,831	1,191,770	246,939
ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL	54,806	110,825	297,262	186,437

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5430350 PH: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(825)	0	0	0
Other Fin Sources	64,473	24,500	24,500	0
Fund Balance	0	500	500	0
Total Revenue	63,648	25,000	25,000	0
Salaries & Benefits	37,872	0	0	0
Services & Supplies	26,341	25,000	25,000	0
Other Charges	162	0	0	0
Intrafund Transfers	40	0	0	0
Total Appropriations	64,415	25,000	25,000	0
ORG 5430350 PH: MSSP TOTAL	767	0	0	0

ORG : 5440400 PH: HEALTH EDUCATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	229,669	309,337	309,337	0
IG Rev - Federal	149,009	160,000	160,000	0
Total Revenue	378,678	469,337	469,337	0
Salaries & Benefits	163,576	331,509	342,909	11,400
Services & Supplies	183,410	108,604	135,686	27,082
Other Charges	48,084	75,749	79,192	3,443
Intrafund Transfers	10,622	13,027	19,542	6,515
Total Appropriations	405,692	528,889	577,329	48,440
ORG 5440400 PH: HEALTH EDUCATION TOTAL	27,014	59,552	107,992	48,440

ORG : 5440410 PH: DOMESTIC VIOLENCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	47,748	115,000	115,000	0
Fines & Penalties	5,399	20,000	20,000	0
Rev Use Money/Prop	(418)	0	0	0
Fund Balance	0	174	174	0
Total Revenue	52,729	135,174	135,174	0
Other Charges	53,650	135,174	135,174	0
Total Appropriations	53,650	135,174	135,174	0
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	921	0	0	0

ORG : 5440420 PH: CARSEAT PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,362	5,500	5,500	0
Rev Use Money/Prop	(890)	50	50	0
Fund Balance	0	30,476	30,476	0
Total Revenue	2,471	36,026	36,026	0
Services & Supplies	0	32,543	36,026	3,483
Contingency	0	3,483	0	(3,483)
Total Appropriations	0	36,026	36,026	0
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(2,471)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

ORG : 5440430 PH: BIKE HELMET PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	14	0	0	0
Rev Use Money/Prop	(0)	0	0	0
Fund Balance	0	16	16	0
Total Revenue	13	16	16	0
Services & Supplies	0	16	16	0
Total Appropriations	0	16	16	0
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(13)	0	0	0

ORG : 5440450 PH: TOBACCO USE PREVENTION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,118)	0	0	0
IG Rev - State	135,539	300,000	300,000	0
Other Fin Sources	37,492	145,970	51,712	(94,258)
Fund Balance	0	500	500	0
Total Revenue	170,913	446,470	352,212	(94,258)
Salaries & Benefits	104,009	252,722	186,519	(66,203)
Services & Supplies	27,262	114,372	88,214	(26,158)
Other Charges	30,502	64,940	60,427	(4,513)
Intrafund Transfers	9,904	14,436	17,052	2,616
Total Appropriations	171,676	446,470	352,212	(94,258)
ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL	763	0	0	0

ORG : 5440460 PH: CMSP GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Gov Agency	192,109	0	0	0
Total Revenue	192,109	0	0	0
Salaries & Benefits	31,568	0	0	0
Services & Supplies	158,014	0	0	0
Other Charges	34,995	0	0	0
Total Appropriations	224,577	0	0	0
ORG 5440460 PH: CMSP GRANT TOTAL	32,468	0	0	0

ORG : 5440470 PH: PROP 56 TOBACCO USE PREVNT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(533)	0	0	0
IG Rev - State	139,931	0	0	0
Other Fin Sources	3,295	0	0	0
Fund Balance	0	500	500	0
Total Revenue	142,692	500	500	0
Salaries & Benefits	89,598	0	0	0
Services & Supplies	27,593	0	0	0
Other Charges	23,843	0	0	0
Intrafund Transfers	2,126	0	0	0
Contingency	0	500	500	0
Total Appropriations	143,161	500	500	0
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	468	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Countywide Special Revenue Realignment Fund in Public Health

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

FUND : 1276 COUNTYWIDE SR - REALIGNMNT
ORG : 5480800 PH: HEALTH REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,509	50,000	50,000	0
IG Rev - State	6,893,006	6,893,006	6,833,557	(59,449)
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	811,733	0	(811,733)
Total Revenue	7,604,706	8,458,931	7,587,749	(871,182)
Other Fin Uses	6,665,948	7,971,431	6,904,393	(1,067,038)
Intrafund Transfers	492,747	487,500	683,356	195,856
Total Appropriations	7,158,695	8,458,931	7,587,749	(871,182)
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	(446,011)	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(446,011)	0	0	0

Countywide Special Revenue Fund in the Animal Services Department

Animals for Retired Friends

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

DEPT : 55 ANIMAL SERVICES
FUND : 1255 COUNTYWIDE SR - ANML SRVS
ORG : 5570700 AS: CWSR ANIMALS 4 RETIRED FRD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(482)	100	100	0
Miscellaneous Rev	850	2,500	2,500	0
Fund Balance	0	16,716	16,716	0
Total Revenue	367	19,316	19,316	0
Services & Supplies	0	17,316	17,316	0
Other Charges	1,465	2,000	2,000	0
Total Appropriations	1,465	19,316	19,316	0
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	1,098	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Neuter Deposits

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

ORG : 5570701 AS: CWSR NEUTER DEPOSIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	5,995	6,000	6,000	0
Miscellaneous Rev	14,796	5,000	5,000	0
Fund Balance	0	48,918	48,918	0
Total Revenue	20,791	59,918	59,918	0
Services & Supplies	7,725	46,852	59,918	13,066
Contingency	0	13,066	0	(13,066)
Total Appropriations	7,725	59,918	59,918	0
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(13,066)	0	0	0

Pet Aid Program

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

ORG : 5570702 AS: CWSR PET AID PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(7,268)	4,000	4,000	0
Miscellaneous Rev	113,453	25,000	25,000	0
Fund Balance	0	257,617	257,617	0
Total Revenue	106,185	286,617	286,617	0
Services & Supplies	33,381	286,217	286,617	400
Other Charges	81,000	0	0	0
Contingency	0	400	0	(400)
Total Appropriations	114,381	286,617	286,617	0
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	8,196	0	0	0
FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL	(3,772)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

Countywide Special Revenue Fund in the Public Guardian Department

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

DEPT : 56 PUBLIC GUARDIAN

FUND : 1256 COUNTYWIDE SR - PUB GUARD

ORG : 5670700 PG: BOARD AND CARE FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	12,400	12,400	0
Total Revenue	0	12,400	12,400	0
Other Charges	0	12,400	12,400	0
Total Appropriations	0	12,400	12,400	0
ORG 5670700 PG: BOARD AND CARE FUND TOTAL	0	0	0	0
FUND 1256 COUNTYWIDE SR - PUB GUARD TOTAL	0	0	0	0
Grand Total	(21,184,106)	0	0	0

Countywide Special Revenue Fund in the Veteran Services Department

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

Veteran Affairs Commission

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

DEPT : 42 VETERAN AFFAIRS

FUND : 1242 COUNTYWIDE SR - VETERANS

ORG : 4270700 VET: CWSR - VETERAN AFFAIRS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(6,555)	0	0	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	205,450	205,450	0
Total Revenue	168,445	380,450	380,450	0
Services & Supplies	38,361	355,743	359,450	3,707
Other Fin Uses	15,980	24,707	21,000	(3,707)
Total Appropriations	54,341	380,450	380,450	0
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	(114,104)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

License Plates

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

ORG : 4270701 VET: CWSR - LICENSE PLATES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(773)	50	50	0
Miscellaneous Rev	10,547	6,000	6,000	0
Fund Balance	0	30,050	30,050	0
Total Revenue	9,774	36,100	36,100	0
Other Fin Uses	0	25,454	25,454	0
Contingency	0	10,646	10,646	0
Total Appropriations	0	36,100	36,100	0
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(9,774)	0	0	0
FUND 1242 COUNTYWIDE SR - VETERANS TOTAL	(123,878)	0	0	0



Authorized Personnel Allocation

Recommended Budget · FY 2023-24

		Full Time Equivalent (FTE) Allocations					
		FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation	
Agriculture							
Agriculture Commissioner and Sealer of Weights and Measures		1.00		1.00	1.00	-	
Administrative Technician		1.00		1.00	1.00	-	
Agriculture Biologist/Standards Inspector I/II/III		6.00		6.00	6.00	-	
Agriculture Biologist Technician - Limited Term		1.00		1.00	1.00	-	
Deputy Agriculture Commissioner, Sealer of Weights and Measures		1.00		1.00	1.00	-	
Office Assistant I/II		1.00		1.00	1.00	-	
Wildlife Specialist		1.00		1.00	1.00	-	
Total		12.00	-	12.00	12.00	-	
Air Quality Management District*							
Air Pollution Control Officer		1.00		1.00	1.00	-	
Air Quality Administrative Analyst		1.00	(1.00)	-	-	-	
Air Quality Engineer		2.00		2.00	2.00	-	
Air Quality Specialist I/II		2.00		2.00	2.00	-	
Air Quality Technician I/II		1.00		1.00	1.00	-	
Program Manager			1.00		1.00		
Sr. Air Quality Engineer		1.00		1.00	1.00	-	
Sr. Air Quality Specialist		1.00		1.00	1.00	-	
*AQMD Budget approved separately by the Board		Total	9.00	-	9.00	9.00	-
Alternate Public Defender							
Alternate Public Defender		1.00		1.00	1.00	-	
Deputy Public Defender I-IV		2.00	1.00	3.00	3.00	-	
Investigator (Public Defender)		1.00		1.00	1.00	-	
Legal Secretary I/II		1.00		1.00	1.00	-	
Total		5.00	1.00	6.00	6.00	-	
Assessor							
Assessor		1.00		1.00	1.00	-	
Administrative Technician		1.00		1.00	1.00	-	
Appraiser I/II/Sr.		13.00		13.00	13.00	-	
Appraiser Aide		1.00		1.00	1.00	-	
Assessment Technician I/II/Sr.		7.00		7.00	7.00	-	
Assistant Assessor		1.00		1.00	1.00	-	
Auditor/Appraiser - Sr. Auditor/Appraiser		2.00		2.00	2.00	-	
Cadastral Drafter		1.00		1.00	1.00	-	
Department Systems Analyst		1.00		1.00	1.00	-	
Deputy Assessor - Systems & Support		1.00		1.00	1.00	-	
Geographic Information Systems Analyst I/II		1.00		1.00	1.00	-	
Information Technology Department Coordinator		1.00		1.00	1.00	-	
Office Assistant I/II		1.00		1.00	1.00	-	
Property Transfer Specialist		4.00		4.00	4.00	-	
Property Transfer Supervisor		1.00		1.00	1.00	-	
Supervising Appraiser		1.00		1.00	1.00	-	
Supervising Assessment Technician		1.00		1.00	1.00	-	
Supervising Auditor/Appraiser		1.00		1.00	1.00	-	
Total		40.00	-	40.00	40.00	-	
Auditor-Controller							
Auditor-Controller		1.00		1.00	1.00	-	
Accountant/Auditor		2.00	(1.00)	1.00	2.00	1.00	
Accountant I/II		2.00		2.00	2.00	-	
Accounting Division Manager		1.00		1.00	1.00	-	
Accounting Systems Administrator		1.00		1.00	1.00	-	
Administrative Analyst I/II		5.00		5.00	4.00	(1.00)	
Administrative Analyst Supervisor		-		-	1.00	1.00	
Administrative Technician		2.00	2.00	4.00	4.00	-	
Chief Assistant Auditor-Controller		2.00		2.00	1.00	(1.00)	
Cost Accountant		1.00		1.00	1.00	-	
Enterprise Resource Planning Analyst		1.00		1.00	2.00	1.00	

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

	Full Time Equivalent (FTE) Allocations				
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation
Fiscal Assistant I/II	1.50		1.50	1.50	-
Fiscal Technician	6.00	(2.00)	4.00	3.00	(1.00)
Payroll Manager	1.00		1.00	1.00	-
Payroll Technician	2.00		2.00	2.00	-
Principal Financial Analyst	2.00		2.00	2.00	-
Property Tax Manager	1.00		1.00	1.00	-
Sr. Administrative Analyst	3.00		3.00	1.00	(2.00)
Supervising Accountant/Auditor	-		-	1.00	1.00
Total	34.50	(1.00)	33.50	32.50	(1.00)
Board of Supervisors					
Supervisor - Board of Supervisors	5.00		5.00	5.00	-
Clerk of the Board Of Supervisors	1.00		1.00	1.00	-
Deputy Clerk of the Board I/II	1.00		1.00	1.00	-
Records Center Manager	1.00		1.00	1.00	-
Sr. Deputy Clerk of the Board of Supervisors	2.00		2.00	2.00	-
Storekeeper I/II	0.50		0.50	1.00	0.50
Supervisor's Assistant	5.00		5.00	5.00	-
Total	15.50	-	15.50	16.00	0.50
Chief Administrative Office					
Chief Administrative Officer	1.00		1.00	1.00	-
Accountant/Auditor	1.00		1.00	1.00	-
Accountant I/II	2.00		2.00	2.00	-
Administrative Analyst I/II	15.00		15.00	15.00	-
Administrative Analyst Supervisor	2.00		2.00	2.00	-
Administrative Technician	13.00	1.00	14.00	13.00	(1.00)
Agency Chief Fiscal Officer	2.00		2.00	2.00	-
Assistant Chief Administrative Officer	1.00		1.00	1.00	-
Building Maintenance Worker I/II	6.00		6.00	7.00	1.00
Building Maintenance Worker III	5.00		5.00	5.00	-
Buyer I/II	1.00		1.00	1.00	-
Capital Programs Manager	1.00		1.00	1.00	-
Communications & Outreach Manager	1.00		1.00	1.00	-
Custodial Supervisor	1.00		1.00	1.00	-
Deputy Chief Administrative Officer	3.00		3.00	2.00	(1.00)
Emergency Medical Services and Emergency Preparedness Superv	1.00		1.00	1.00	-
Emergency Medical Services Specialist	1.00		1.00	1.00	-
EMS Agency Medical Director	0.50		0.50	0.50	-
Enterprise Resource Planning Analyst	1.00		1.00	1.00	-
Executive Assistant	1.00	(1.00)	-	-	-
Facilities Division Manager	1.00		1.00	1.00	-
Facilities Operations Supervisor	3.00		3.00	3.00	-
Facilities Operations Technician	2.00		2.00	2.00	-
Facilities Project Manager I/II	3.00		3.00	3.00	-
Fiscal Assistant I/II	2.00		2.00	1.00	(1.00)
Fiscal Manager	3.00		3.00	3.00	-
Fiscal Services Supervisor	1.00		1.00	2.00	1.00
Fiscal Technician	5.00		5.00	6.00	1.00
Grounds Maintenance Supervisor	1.00		1.00	1.00	-
Grounds Maintenance Worker I/II	5.50		5.50	5.50	-
Health Educator	1.00		1.00	1.00	-
Management Analyst I/II	1.00		1.00	1.00	-
Manager of Emergency Medical Services and Preparedness and Response Programs	1.00		1.00	1.00	-
Medical Billing Technician	1.00		1.00	1.00	-
Parks Manager	1.00		1.00	1.00	-
Parks Program Coordinator	1.00		1.00	1.00	-
Parks Trail Maintenance Worker	2.00		2.00	2.00	-
Principal Management Analyst	2.00	1.00	3.00	3.00	-
Procurement & Contracts Manager	1.00		1.00	1.00	-
Program Manager	2.00		2.00	3.00	1.00

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

Full Time Equivalent (FTE) Allocations					
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation
Services Operations Coordinator	1.00		1.00	1.00	-
Sr. Accountant	1.00		1.00	1.00	-
Sr. Administrative Analyst	4.00		4.00	4.00	-
Sr. Buyer	1.00		1.00	1.00	-
Sr. Defensible Space Inspector	1.00		1.00	1.00	-
Sr. Fiscal Assistant	1.00		1.00	1.00	-
Sr. Office Assistant	1.50		1.50	1.50	-
Storekeeper I/II	1.00		1.00	1.00	-
Storekeeper/Courier	2.00		2.00	2.00	-
Supervising Accountant/Auditor	1.00		1.00	1.00	-
Total	113.50	1.00	114.50	115.50	1.00
Child Support Services					
Director of Child Support Services	1.00		1.00	1.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Assistant Director of Child Support Services	1.00		1.00	1.00	-
Child Support Attorney I-IV	2.00		2.00	2.00	-
Child Support Investigator I/II	1.00		1.00	1.00	-
Child Support Specialist I/II	12.00		12.00	12.00	-
Child Support Specialist III	3.00		3.00	3.00	-
Child Support Supervisor	2.00		2.00	2.00	-
Executive Assistant	1.00		1.00	1.00	-
Fiscal Technician	2.00		2.00	1.00	(1.00)
Information Technology Department Specialist	1.00		1.00	1.00	-
Legal Clerk I/II	1.00		1.00	1.00	-
Legal Clerk III	1.00		1.00	-	(1.00)
Program Manager	1.00		1.00	1.00	-
Sr. Office Assistant	1.00		1.00	1.00	-
Total	31.00	-	31.00	29.00	(2.00)
County Counsel					
County Counsel	1.00		1.00	1.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Assistant County Counsel	1.00		1.00	1.00	-
Deputy County Counsel	6.00		6.00	6.00	-
Legal Secretary I/II	1.00		1.00	1.00	-
Sr. Deputy County Counsel	4.00		4.00	4.00	-
Sr. Legal Secretary	3.00		3.00	3.00	-
Total	17.00	-	17.00	17.00	-
District Attorney					
District Attorney	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Assistant Chief Investigator (District Attorney)	1.00		1.00	1.00	-
Assistant District Attorney	2.00		2.00	2.00	-
Chief Assistant District Attorney	1.00		1.00	1.00	-
Chief Investigator (District Attorney)	1.00		1.00	1.00	-
Crime Analyst	1.00		1.00	1.00	-
Department Systems Analyst	1.00		1.00	1.00	-
Deputy District Attorney I-IV	18.00	2.00	20.00	20.00	-
Deputy District Attorney I-IV - Limited Term	2.00		2.00	2.00	-
Information Technologies Department Specialist	1.00		1.00	1.00	-
Investigative Assistant	4.00		4.00	4.00	-
Investigator (District Attorney)	13.00		13.00	13.00	-
Legal Secretary I/II	-		-	1.00	1.00
Paralegal I/II	3.00		3.00	3.00	-
Program Manager	1.00		1.00	1.00	-
Sr. Office Assistant	5.00	(2.00)	3.00	2.00	(1.00)
Sr. Office Assistant - Limited Term	1.00	(1.00)	-	-	-
Sr. Paralegal	2.00		2.00	2.00	-
Sr. Victim/Witness Program Specialist	2.00		2.00	2.00	-
Supervising Investigator (District Attorney)	2.00		2.00	2.00	-
Victim Witness Program Specialist I/II	3.00		3.00	3.00	-

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

Full Time Equivalent (FTE) Allocations					
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation
Victim Witness Specialist I/II - Limited Term	3.00	2.00	5.00	5.00	-
Total	69.00	1.00	70.00	70.00	-
Environmental Management					
Director of Environmental Management	1.00		1.00	1.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Development Aide I/II - Limited Term	2.00		2.00	-	(2.00)
Development Technician I/II	4.00		4.00	4.00	-
Disposal Site Supervisor	1.00		1.00	1.00	-
Environmental Management Manager	2.00		2.00	2.00	-
Environmental Health Specialist I/II	6.00		6.00	6.00	-
Environmental Health Specialist Supervisor	3.00		3.00	3.00	-
Geologist	1.00		1.00	1.00	-
Hazardous Material/Recycling Specialist	3.00		3.00	3.00	-
Hazardous Material/Recycling Technician	1.00		1.00	1.00	-
Solid Waste Technician	2.00		2.00	2.00	-
Sr. Vector Control Technician - Limited Term	1.00		1.00	1.00	-
Supervising Waste Specialist	1.00		1.00	1.00	-
Sustainability Coordinator	1.00		1.00	1.00	-
Vector Control Technician I/II (Limited Term)	3.00		3.00	3.00	-
Waste Management Technician I/II/III	3.00		3.00	3.00	-
Total	36.00	-	36.00	34.00	(2.00)
Health & Human Services Agency					
Director, Health and Human Services Agency	1.00		1.00	1.00	-
Accountant I/II	9.00		9.00	9.00	-
Administrative Analyst I/II	25.00		25.00	26.00	1.00
Administrative Analyst I/II - Limited Term	-		-	1.00	1.00
Administrative Analyst Supervisor	2.00		2.00	2.00	-
Administrative Assistant I/II	2.00		2.00	2.00	-
Administrative Secretary	1.00		1.00	1.00	-
Administrative Technician	8.00		8.00	8.00	-
Agency Chief Fiscal Officer	1.00		1.00	1.00	-
Alcohol and Drug Program Division Manager	1.00		1.00	1.00	-
Animal Services Officer I/II	8.00		8.00	8.00	-
Animal Services Officer Supervisor	2.00		2.00	2.00	-
Animal Shelter Attendant	5.00		5.00	5.00	-
Animal Shelter Supervisor	1.00		1.00	1.00	-
Assistant Director of Administration and Finance	-	1.00	1.00	1.00	-
Assistant Director of Human Services	2.00		2.00	2.00	-
Care Management Counselor I/II	1.00		1.00	1.00	-
Care Management Supervisor	1.00		1.00	1.00	-
Chief Assistant Director, Health and Human Services Agency	1.00		1.00	1.00	-
Community Health Advocate	2.00		2.00	2.00	-
Cook I/II	2.81		2.81	2.81	-
Department Systems Analyst	1.00		1.00	1.00	-
Deputy Director, Health and Human Services Agency	5.00		5.00	5.00	-
Deputy Public Guardian I/II	5.00		5.00	5.00	-
Deputy Public Guardian Supervisor	1.00		1.00	1.00	-
Director of Behavioral Health	1.00		1.00	1.00	-
Director of Public Health	1.00		1.00	1.00	-
Disease Investigation & Control Specialist I/II	3.00		3.00	3.00	-
Eligibility Specialist Trainee/I/II	63.00		63.00	65.00	2.00
Eligibility Specialist III	21.00		21.00	21.00	-
Eligibility Supervisor	13.00		13.00	13.00	-
Employment and Training Worker I/II	13.00		13.00	13.00	-
Employment and Training Worker III	5.00		5.00	5.00	-
Employment and Training Worker Supervisor	3.00		3.00	3.00	-
Energy/Weatherization Technician I/II	3.00		3.00	3.00	-
Energy Weatherization Technician I/II - Limited Term	1.00		1.00	1.00	-
Energy/Weatherization Supervisor	1.00		1.00	1.00	-
Epidemiologist I/II	1.00		1.00	1.00	-

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

	Full Time Equivalent (FTE) Allocations				Diff from Adjusted Allocation
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	
Fiscal Assistant I/II	3.00		3.00	3.00	-
Fiscal Manager	3.00		3.00	3.00	-
Fiscal Services Supervisor	1.00		1.00	1.00	-
Fiscal Technician	15.00		15.00	15.00	-
Food Services Aide	1.75		1.75	1.75	-
Food Services Supervisor	1.00		1.00	1.00	-
Health Educator	10.00	1.00	11.00	12.00	1.00
Health Program Specialist	8.00		8.00	6.00	(2.00)
Housing Program Specialist I/II	2.00		2.00	2.00	-
Housing Program Specialist I/II - Limited Term	1.00		1.00	1.00	-
IHSS Public Authority Registry/Training Specialist	2.00		2.00	2.00	-
Information Technology Department Coordinator	1.00		1.00	1.00	-
Information Technology Department Specialist	1.00		1.00	1.00	-
Legal Clerk III	1.00		1.00	1.00	-
Legal Secretary I/II	1.00		1.00	1.00	-
Manager of Animal Services	1.00		1.00	1.00	-
Manager of Mental Health Programs	4.00		4.00	4.00	-
Mealsite Coordinator	6.62		6.62	6.62	-
Medical Office Assistant I/II	7.80		7.80	5.80	(2.00)
Medical Records Technician	0.90		0.90	0.90	-
Mental Health Aide	6.25		6.25	6.25	-
Mental Health Clinical Nurse	1.00		1.00	1.00	-
Mental Health Clinician IA/IB/II	32.50		32.50	32.50	-
Mental Health Medical Director	1.00		1.00	1.00	-
Mental Health Patient's Rights Advocate	0.40		0.40	1.00	0.60
Mental Health Program Coordinator IA/IB/II	8.00		8.00	8.00	-
Mental Health Worker I/II	19.00		19.00	19.00	-
Mental Health Worker I/II - Limited Term	1.00		1.00	1.00	-
Nutrition Services Supervisor	1.00		1.00	-	(1.00)
Nutritionist	0.60		0.60	1.60	1.00
Occupational/Physical Therapist	3.15		3.15	3.15	-
Office Assistant I/II	17.50	1.00	18.50	22.50	4.00
Office Assistant I/II - Limited Term	1.00		1.00	1.00	-
Office Services Supervisor	3.00		3.00	3.00	-
Paralegal I/II	1.00		1.00	1.00	-
Program Aide	7.55		7.55	7.55	-
Program Assistant	22.20		22.20	23.20	1.00
Program Assistant - Limited Term	1.50		1.50	1.50	-
Program Coordinator	4.00		4.00	4.00	-
Program Coordinator - Limited Term	1.00		1.00	1.00	-
Program Manager	8.00		8.00	8.00	-
Program Manager - Protective Services	6.00		6.00	6.00	-
Psychiatric Technician I/II	3.00		3.00	3.00	-
Psychiatrist I/II	1.00		1.00	1.00	-
Public Health Nurse I/II	14.10		14.10	14.10	-
Public Health Nurse Practitioner	1.80		1.80	1.80	-
Public Health Nurse Supervisor	5.00		5.00	5.00	-
Public Health Nursing Manager	1.00		1.00	1.00	-
Public Health Officer	1.00		1.00	1.00	-
Registered Nurse	1.00		1.00	1.00	-
Senior Citizens' Attorney I/II/III	1.50		1.50	1.50	-
Senior Citizens' Attorney I/II/III - Limited Term		1.00	1.00	1.00	-
Seniors' Daycare Program Supervisor	2.00		2.00	2.00	-
Social Service Aide	15.00		15.00	15.00	-
Social Work Clinician A/B	1.00	(1.00)	-	-	-
Social Worker I/II	18.00		18.00	18.00	-
Social Worker I/II - Limited Term	1.00		1.00	1.00	-
Social Worker III	26.40	1.00	27.40	29.80	2.40
Social Worker IV	24.80		24.80	23.80	(1.00)
Social Worker Supervisor I	5.00		5.00	6.00	1.00

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

Full Time Equivalent (FTE) Allocations					
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation
Social Worker Supervisor II	9.00		9.00	8.00	(1.00)
Sr. Accountant	1.00		1.00	1.00	-
Sr. Administrative Analyst	4.00	1.00	5.00	5.00	-
Sr. Animal Services Officer	1.00		1.00	1.00	-
Sr. Fiscal Assistant	1.00		1.00	1.00	-
Sr. Office Assistant	27.00		27.00	30.00	3.00
Sr. Veterans Service Representative	1.00		1.00	1.00	-
Supervising Accountant/Auditor	6.00		6.00	6.00	-
Supervising Health Education Coordinator	4.00		4.00	4.00	-
Supervising Mental Health Worker	1.00		1.00	1.00	-
Supervising Occupational/Physical Therapist	0.80		0.80	0.80	-
System Support Analyst	3.00		3.00	3.00	-
System Support Assistant	3.00		3.00	3.00	-
Veterans Service Officer	1.00		1.00	1.00	-
Veterans Services Representative I/II	3.00		3.00	3.00	-
Total	623.93	5.00	628.93	639.93	11.00
Human Resources/Risk Management					
Director of Human Resources	1.00		1.00	1.00	-
Administrative Assistant I/II	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Assistant Director of Human Resources	1.00		1.00	1.00	-
Human Resources Analyst I/II	5.00	(1.00)	4.00	4.00	-
Human Resources Technician	7.00		7.00	7.00	-
Principal Human Resources Analyst	1.00		1.00	1.00	-
Risk Manager	1.00		1.00	1.00	-
Risk Manager - Limited Term	1.00		1.00	1.00	-
Risk Analyst I/II	2.00		2.00	2.00	-
Risk Technician	1.00		1.00	1.00	-
Sr. Human Resources Analyst	1.00	1.00	2.00	2.00	-
Sr. Risk Analyst	1.00		1.00	1.00	-
Training and Organizational Development Specialist	1.00		1.00	1.00	-
Total	25.00	-	25.00	25.00	-
Information Technologies					
Director of Information Technologies	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Applications Analyst I/II	10.00		10.00	10.00	-
Assistant Director of Information Technologies	1.00		1.00	1.00	-
Business Systems Analyst I/II	4.00		4.00	4.00	-
Chief Information Security Officer	1.00		1.00	1.00	-
Information Security Analyst	2.00		2.00	2.00	-
Information Technology Analyst - Cloud Systems	1.00		1.00	1.00	-
Information Technology Analyst I/II-Network Design & Administr	1.00		1.00	1.00	-
Information Technology Analyst III-Network Design & Administr	1.00		1.00	1.00	-
Information Technology Analyst I/II-Server Design & Administrati	4.00		4.00	5.00	1.00
Information Technology Analyst III-Server Design & Administrati	1.00		1.00	1.00	-
Information Technology Customer Support Specialist I/II	7.00		7.00	6.00	(1.00)
Information Technology Customer Support Specialist III	3.00		3.00	3.00	-
Information Technology Specialist I/II-Server Administration	1.00		1.00	1.00	-
Information Technology Project Manager	3.00		3.00	3.00	-
Supervising Information Technology Analyst	3.00		3.00	3.00	-
Telecommunications Technician I/II	1.00		1.00	1.00	-
Total	46.00	-	46.00	46.00	-
Library					
Director of Library Services	1.00		1.00	1.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Community Health Advocate	3.00		3.00	3.00	-
Early Childhood Literacy Specialist	5.00		5.00	5.00	-
Fiscal Assistant I/II	0.80		0.80	0.80	-
Information Technology Department Specialist	1.00		1.00	1.00	-
Librarian I/II	3.50	1.00	4.50	4.50	-

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

Full Time Equivalent (FTE) Allocations					
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation
Librarian Supervisor	2.00		2.00	2.00	-
Library Assistant I/II	13.05		13.05	12.05	(1.00)
Library Circulation Supervisor	1.00		1.00	1.00	-
Library Systems Technician	1.00		1.00	2.00	1.00
Museum Administrator	1.00		1.00	1.00	-
Sr. Library Assistant	4.50		4.50	4.50	-
Supervising Library Assistant	1.00		1.00	1.00	-
Total	38.85	1.00	39.85	39.85	-
Planning & Building					
Director of Planning & Building	1.00		1.00	1.00	
Administrative Analyst I/II	4.00		4.00	4.00	-
Administrative Assistant I/II	1.00		1.00	1.00	-
Administrative Technician	5.00		5.00	5.00	-
Airport Operations Supervisor	1.00		1.00	1.00	-
Airport Technician I/II	1.00		1.00	1.00	-
Assistant/Associate Planner	8.00		8.00	8.00	-
Assistant Building Inspector	1.00		1.00	-	(1.00)
Assistant Director of Planning and Building	1.00		1.00	1.00	-
Associate Civil Engineer	1.00		1.00	1.00	-
Building Inspector I/II/III	16.00		16.00	17.00	1.00
Building Inspection Supervisor	2.00		2.00	2.00	-
Clerk of the Planning Commission	1.00		1.00	1.00	-
Code Enforcement Officer I/II	6.00		6.00	6.00	-
Code Enforcement Supervisor	1.00		1.00	1.00	-
Deputy Building Official	1.00		1.00	1.00	-
Deputy Director of Building Services/Chief Building Official	1.00		1.00	1.00	-
Deputy Director of Planning	2.00		2.00	2.00	-
Development Aide I/II	3.00		3.00	3.00	-
Development Technician I/II	14.00		14.00	14.00	-
Economic and Business Relations Manager	1.00		1.00	1.00	-
Executive Assistant	1.00		1.00	1.00	-
Office Assistant I/II	6.00		6.00	6.00	-
Office Services Supervisor	1.00		1.00	1.00	-
Planning Manager	3.00		3.00	3.00	-
Sr. Administrative Analyst	2.00		2.00	2.00	-
Sr. Civil Engineer	1.00		1.00	1.00	-
Sr. Development Aide	1.00		1.00	1.00	-
Sr. Development Technician	3.00		3.00	3.00	-
Sr. Office Assistant	2.00		2.00	2.00	-
Sr. Planner	8.00		8.00	8.00	-
Storm Water Program Coordinator	2.00		2.00	2.00	-
Supervising Civil Engineer	1.00		1.00	1.00	-
Supervising Development Technician	1.00		1.00	1.00	-
Total	104.00	-	104.00	104.00	-
Probation					
Chief Probation Officer	1.00		1.00	1.00	-
Accountant I/II	1.00		1.00	1.00	-
Administrative Analyst I/II	7.00		7.00	7.00	-
Administrative Analyst Supervisor	1.00		1.00	1.00	-
Administrative Secretary	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Chief Fiscal Officer	1.00		1.00	1.00	-
Correctional Cook	2.00		2.00	2.00	-
Correctional Food Services Supervisor	1.00		1.00	1.00	-
Deputy Chief Probation Officer	3.00		3.00	3.00	-
Deputy Probation Officer I/II/III (A)		22.00	22.00	24.00	2.00
Deputy Probation Officer I/II (B)	31.50	(3.00)	28.50	26.50	(2.00)
Deputy Probation Officer I/II - Institutions	13.00	(13.00)	-	-	-
Deputy Probation Officer Supervisor (A)		5.00	5.00	5.00	-
Deputy Probation Officer Supervisor (B)	8.00		8.00	8.00	-

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

	Full Time Equivalent (FTE) Allocations				
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation
Fiscal Assistant I/II	1.00		1.00	1.00	-
Fiscal Technician	2.00		2.00	2.00	-
Health Educator	1.00		1.00	1.00	-
Legal Secretarial Services Supervisor	2.00		2.00	2.00	-
Legal Secretary I/II	4.00		4.00	4.00	-
Mental Health Clinician IA/IB/II	1.00		1.00	1.00	-
Mental Health Program Coordinator II	1.00		1.00	1.00	-
Probation Assistant	11.00		11.00	11.00	-
Probation Assistant - Limited Term	1.00		1.00	-	(1.00)
Probation Transport Driver	0.50		0.50	0.50	-
Sr. Deputy Probation Officer (B)	12.00		12.00	12.00	-
Sr. Deputy Probation Officer - Institutions	8.00	(8.00)	-	-	-
Sr. Information Technology Department Coordinator	1.00		1.00	1.00	-
Sr. Legal Secretary	2.00		2.00	2.00	-
Superintendent	1.00		1.00	1.00	-
Supervising Deputy Probation Officer - Institutions	5.00	(5.00)	-	-	-
Total	125.00	(2.00)	123.00	122.00	(1.00)
Public Defender					
Public Defender	1.00		1.00	1.00	-
Assistant Public Defender	1.00		1.00	1.00	-
Deputy Public Defender I-IV	12.00		12.00	12.00	-
Deputy Public Defender I/II - Limited Term	1.00		1.00	2.00	1.00
Executive Assistant	1.00		1.00	1.00	-
Investigative Assistant	1.00		1.00	1.00	-
Investigator I/II (Public Defender)	2.00		2.00	2.00	-
Legal Secretary I/II	3.00		3.00	3.00	-
Paralegal I/II	1.00		1.00	1.00	-
Paralegal I/II - Limited Term	1.00		1.00	-	(1.00)
Program Assistant - Limited Term	1.00		1.00	1.00	-
Social Worker IV	-		-	1.00	1.00
Sr. Office Assistant	1.50		1.50	1.50	-
Supervising Investigator (Public Defender)	1.00		1.00	1.00	-
Supervising Deputy Public Defender	1.00		1.00	1.00	-
Total	28.50	-	28.50	29.50	1.00
Recorder-Clerk					
Recorder-Clerk	1.00		1.00	1.00	-
Assistant County Recorder-Clerk	1.00		1.00	1.00	-
Fiscal Assistant I/II	0.50		0.50	-	(0.50)
Recorder Document Examiner/Indexer I/II	8.00		8.00	8.00	-
Recorder-Clerk Services Supervisor	1.00		1.00	1.00	-
Sr. Recorder Document Examiner/Indexer	2.00		2.00	1.00	(1.00)
Total	13.50	-	13.50	12.00	(1.50)
Registrar of Voters (Elections)					
Registrar of Voters	1.00		1.00	2.00	1.00
Administrative Technician	1.00		1.00	1.00	-
Assistant Registrar of Voters	1.00		1.00	1.00	-
Department Systems Analyst	1.00		1.00	1.00	-
Elections Technician I/II	1.00		1.00	1.00	-
Precinct Planning Specialist	1.00		1.00	1.00	-
Sr. Administrative Analyst	1.00		1.00	1.00	-
Sr. Elections Technician	1.00		1.00	1.00	-
Total	8.00	-	8.00	9.00	1.00
Sheriff					
Sheriff/Coroner/Public Administrator	1.00		1.00	1.00	-
Administrative Analyst I/II	2.00		2.00	2.00	-
Administrative Technician	2.00		2.00	2.00	-
Agency Chief Fiscal Officer	1.00		1.00	1.00	-
Assistant Public Administrator	1.00		1.00	1.00	-
Correctional Cook	6.00		6.00	6.00	-
Correctional Food Services Coordinator	1.00		1.00	1.00	-

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

Full Time Equivalent (FTE) Allocations					
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	Diff from Adjusted Allocation
Correctional Lieutenant	2.00		2.00	2.00	-
Crime Analyst	1.00		1.00	1.00	-
Department Systems Analyst	6.00		6.00	6.00	-
Deputy Sheriff I/II	138.00		138.00	138.00	-
Deputy Sheriff I/II (Limited Term)	5.00		5.00	4.00	(1.00)
Detention Aide	4.00		4.00	4.00	-
Executive Assistant	1.00		1.00	1.00	-
Human Resources Technician	1.00		1.00	1.00	-
Radio Maintenance Technician	2.00		2.00	2.00	-
Sheriff's Captain	3.00		3.00	3.00	-
Sheriff's Communication Manager	1.00		1.00	1.00	-
Sheriff's Correctional Officer I/II	85.00		85.00	85.00	-
Sheriff's Correctional Sergeant	11.00		11.00	11.00	-
Sheriff's Fiscal Technician	4.00		4.00	4.00	-
Sheriff's Lieutenant	7.00		7.00	7.00	-
Sheriff's Morgue Technician	1.00		1.00	1.00	-
Sheriff's Property/Evidence Technician	3.00		3.00	3.00	-
Sheriff's Property/Evidence Technician Supervisor	1.00		1.00	1.00	-
Sheriff's Public Safety Dispatch Manager	1.00		1.00	1.00	-
Sheriff's Public Safety Dispatcher I/II	17.00		17.00	18.00	1.00
Sheriff's Public Safety Dispatcher Supervisor	4.00		4.00	4.00	-
Sheriff's Records Supervisor	1.00		1.00	1.00	-
Sheriff's Records/Property Manager	1.00		1.00	1.00	-
Sheriff's Security Officer	10.00	(10.00)	-	-	-
Sheriff's Security Officer I/II		15.00	15.00	15.00	-
Sheriff's Sergeant	28.00		28.00	28.00	-
Sheriff's Sr. Public Safety Dispatcher	1.00		1.00	-	(1.00)
Sheriff's Technician I/II	35.00		35.00	35.00	-
Sheriff's Technology Manager	1.00		1.00	1.00	-
Sheriff's Training Coordinator	1.00		1.00	1.00	-
Sr. Administrative Analyst	1.00		1.00	1.00	-
Sr. Sheriff's Technician	5.00		5.00	5.00	-
Undersheriff	1.00		1.00	1.00	-
Total	397.00	5.00	402.00	401.00	(1.00)
Surveyor					
Surveyor	1.00		1.00	1.00	-
Administrative Technician	-		-	1.00	1.00
Assistant in Land Surveying	1.00		1.00	2.00	1.00
Associate Land Surveyor	1.00		1.00	-	(1.00)
Deputy Surveyor	1.00		1.00	1.00	-
Development Aide I/II	1.00		1.00	-	(1.00)
Geographic Information Systems Analyst I/II	4.00		4.00	4.00	-
Geographic Information Systems Manager	1.00		1.00	1.00	-
Sr. Geographic Information Systems Analyst	1.00		1.00	1.00	-
Survey Technician I/II	2.00		2.00	2.00	-
Total	13.00	-	13.00	13.00	-
Transportation					
Director of Transportation	1.00		1.00	1.00	-
Administrative Analyst I/II	3.00		3.00	3.00	-
Administrative Technician	4.00		4.00	4.00	-
Assistant in Civil Engineering	9.00		9.00	9.00	-
Assistant in Land Surveying	2.00		2.00	2.00	-
Associate Civil Engineer	6.00		6.00	6.00	-
Associate Land Surveyor	1.00		1.00	1.00	-
Associate Right of Way Agent	1.00		1.00	1.00	-
Bridge Maintenance Supervisor	1.00		1.00	1.00	-
Bridge Maintenance Worker I/II/III	2.00		2.00	2.00	-
Deputy Director Engineering	2.00		2.00	2.00	-
Deputy Director of Maintenance and Operations	1.00		1.00	1.00	-
Equipment Maintenance Supervisor	2.00		2.00	2.00	-

Authorized Personnel Allocation

Recommended Budget · FY 2023-24

	Full Time Equivalent (FTE) Allocations				Diff from Adjusted Allocation
	FY 2022-23 Adopted Budget	Adjust- ments	Adjusted Total	FY 2023-24 Recm'd Budget	
Equipment Mechanic I/II	8.00		8.00	8.00	-
Fleet Services Technician I/II	2.00		2.00	2.00	-
Fleet Services Supervisor	1.00		1.00	1.00	-
Fleet Superintendent	1.00		1.00	1.00	-
Highway Maintenance Supervisor	8.00		8.00	8.00	-
Highway Maintenance Worker I/II/III	38.00	5.00	43.00	44.00	1.00
Highway Maintenance Worker IV	2.00		2.00	1.00	(1.00)
Maintenance Superintendent	2.00		2.00	2.00	-
Office Assistant I/II	-	1.00	1.00	2.00	1.00
Office Engineer	1.00		1.00	1.00	-
Parts Technician	1.00		1.00	1.00	-
Principal Engineering Technician	5.00		5.00	5.00	-
Right of Way Supervisor	1.00		1.00	1.00	-
Sr. Administrative Analyst	2.00		2.00	2.00	-
Sr. Bridge Maintenance Worker	1.00		1.00	1.00	-
Sr. Civil Engineer	11.00		11.00	11.00	-
Sr. Engineering Technician	8.00		8.00	8.00	-
Sr. Equipment Mechanic	5.00		5.00	5.00	-
Sr. Fleet Services Technician	1.00		1.00	1.00	-
Sr. Highway Maintenance Worker	5.00		5.00	5.00	-
Sr. Traffic Control Maintenance Worker	1.00		1.00	1.00	-
Sr. Traffic Signal and Lighting Technician	1.00		1.00	1.00	-
Supervising Civil Engineer	2.00		2.00	2.00	-
Traffic Control Maintenance Supervisor	1.00		1.00	1.00	-
Traffic Control Maintenance Worker I/II/III	5.00		5.00	5.00	-
Traffic Operations Technician	1.00	(1.00)	-	-	-
Traffic Signal and Lighting Technician Trainee I/II		1.00	1.00	1.00	
Traffic Superintendent	1.00		1.00	1.00	-
Total	150.00	6.00	156.00	157.00	1.00
Treasurer-Tax Collector					
Treasurer/Tax Collector	1.00		1.00	1.00	-
Accountant I/II	2.00		2.00	2.00	-
Accountant/Auditor	1.00		1.00	1.00	-
Accounting Division Manager-T/TC	2.00		2.00	3.00	1.00
Administrative Analyst I/II	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Assistant Treasurer/Tax Collector	1.00		1.00	1.00	-
Fiscal Technician	5.50		5.50	5.50	-
Revenue Recovery Officer I/II	1.00		1.00	1.00	-
Sr. Administrative Analyst	1.00		1.00	1.00	-
Sr. Fiscal Assistant	2.00		2.00	2.00	-
Sr. Revenue Recovery Officer	1.00		1.00	1.00	-
Treasury Investment Analyst	1.00		1.00	1.00	-
Total	20.50	-	20.50	21.50	1.00
GRAND TOTAL	1,975.78	17.00	1,992.78	2,000.78	8.00

Glossary of Terms

ADOPTED BUDGET

Approved legal spending plan for a fiscal year, which, pursuant to Government Code Section 29088, must be approved by the Board of Supervisors by October 2 of each year.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline).

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying property taxes.

AUDIT

An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results.

AUTHORIZED POSITIONS

The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time.

AVAILABLE FUND BALANCE

The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves.

BUDGET

The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

CAPITAL PROJECTS

The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases.

CONTINGENCY

A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements.

CORE FUNCTION

A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible.

COUNTY FUNDS

Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget.

Glossary of Terms

COUNTYWIDE GOALS

Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County.

DEPARTMENT

An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official.

ENCUMBRANCE

An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.

EXPENDITURE

Decreases in net financial resources, which include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

EXTRA HELP

Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time).

FINAL BUDGET

Adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

FISCAL YEAR

Twelve-month period for which a budget is prepared, which for El Dorado County is July 1 through June 30.

FIXED ASSET

An asset of long-term character such as land, buildings and equipment exceeding a \$5,000 value, also referred to as "capital asset".

FULL TIME EQUIVALENT

This represents the budgeted number of full time equivalent staffing. A full time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40-hour job class equals 0.8 FTE.

FUNCTIONAL GROUP

A categorizing of departments and services by general purpose, including Health and Human Services; Law and Justice; Land Use and Development Services; and General Government.

FUND

An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts.

Glossary of Terms

FUND BALANCE

The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget.

GENERAL FUND

The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government.

GRANT

A contribution from one governmental unit to another, usually made for a specific purpose and time period.

INTERFUND REIMBURSEMENTS

Payment received for services rendered to departments in other funds.

INTERNAL SERVICE CHARGE

Annual budgetary charges from servicing departments (such as Auditor-Controller, County Counsel, Facilities), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.

INTRAFUND CHARGES

A transfer of costs to the operating units within the same fund.

MISSION

A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers.

MODIFIED ACCRUAL

The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, intergovernmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. El Dorado County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.

NET COUNTY COST

Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.

NON-DEPARTMENTAL

Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department.

Glossary of Terms

ONE-TIME EXPENDITURES

Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.

OTHER CHARGES

A payment to an agency, institution or person outside the County government. Example: "Aid to Indigents".

PROGRAM

A defined set of activities that have a common purpose, intended result or target population.

REAL PROPERTY

Land and the structures attached to it.

RECOMMENDED BUDGET

The final working document containing departmental requests and County Administrative Office recommendations for revenues and expenditures for the upcoming fiscal year, presented to the Board of Supervisors for consideration and approval prior to June 30 of each year.

RESERVE

An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

REVENUE

Funds received to finance ongoing county governmental services.

SECURED ROLL

Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES

Taxes levied on real properties in the county which are "secured" by liens on the properties.

SPECIAL DISTRICT

A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

SPECIAL FUNDS

Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent.

STRATEGIC PLAN

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.

Glossary of Terms

SUPPLEMENTAL TAX ROLL

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.

TAX LEVY

The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation.

UNALLOCATED REVENUES

Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.

UNFUNDED POSITION

A vacant, allocated position for which funding is not included in the budget.

UNINCORPORATED

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.

UNSECURED TAX

A tax on properties such as office furniture, equipment and boats that are not affixed to property.

VISION STATEMENT

Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.



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EL DORADO COUNTY

Fiscal Year 2023-24

Recommended Adopted

Budget Revisions



Exhibit 1

Prepared by the
Chief Administrative Office
Published on September 15, 2023

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County of El Dorado

Chief Administrative Office

330 Fair Lane
Placerville, CA 95667-4197

Tiffany Schmid
Chief Administrative Officer

Phone (530) 626-5530

September 13, 2023

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 2023-24 Recommended Budget on June 13, 2023. State law requires formal budget adoption no later than October 2nd. Though the Board held a public hearing and adopted the Recommended Budget in June, our practice is to revise the Recommended Budget after the close of the financial records each year in order to file an Adopted Budget with the State that includes adjusted final fund balances, addresses department needs identified after approval of the Recommended Budget or deferred during the Recommended Budget process, and make necessary adjustments due to State budget impacts.

For the past several years, the County has been anticipating a possible economic downturn that could impact the County's Budget. Due to the Board's adherence to fiscal and budget policies over the past six years, the Adopted Budget is able to address budgetary impacts resulting from slowing discretionary revenues, inflation, and other economic impacts with existing General Fund designations and Contingency.

While the Adopted Budget, is balanced, meets all statutory requirements, and funds the General Reserve and General Fund Contingency at the levels required by policy, we have also had to reduce some revenue assumptions and use a large portion of the Capital Reserve Designation. We have seen a reduction in departmental savings at the end of the year due to the absorption of negotiated compensation increases and the effects of inflation. In addition, we are using the majority of the excess General Fund Contingency that was appropriated in the Recommended Budget to offset a Fair Market Value adjustment required by the State Governmental Accounting Standards Board (GASB).

If approved as recommended, the Adopted Budget meets all Board Budget Policies, except for fully funding the Designation for the newly created Information Technologies Infrastructure and the Designation for Disaster Expenses, and makes strategic investments in departments that will aid the County in implementing the Board's priorities.

Fiscal responsibility and restraint will be needed if economic conditions do not improve in future years. Department Heads and their staff should be commended for their willingness to explore alternate funding sources and savings to offset increased General Fund costs where possible. It is only through this ongoing collaboration between departments, the community, the Chief Administrative Office, and the Board will the County be able to continue to meet the needs of our community through a balanced budget despite economic uncertainty.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tiffany Schmid".

Tiffany Schmid
Chief Administrative Officer



Summary of the Recommended Adopted Budget

The recommended Adopted Budget for all Governmental Funds for FY 2023-24 is \$1.08 billion, which is \$63 million (6.2%) more than the FY 2023-24 Recommended Budget of \$1.01 billion.

Total General Fund appropriations are recommended at \$455 million, which is \$34.7 million (8.3%) more than the FY 2023-24 Recommended Budget of \$420.2 million.

The Recommended Budget was developed in early 2023 and was finalized in early May. This means that the Recommended Budget is a mid-year estimate of State and Federal revenue and available Fund Balance from FY 2022-23. The Adopted Budget is an effort to update the budget based on the State Budget and updated projections of available Fund Balance from FY 2022-23. It should be noted that the recommended changes to the budget outlined in this document were developed before the financial records from FY 2022-23 were finalized on September 14, 2023. Except for the General Fund, which is actual fund balance, all fund balance amounts are estimates that will be updated before the Budget Resolution is brought to the Board on September 26, 2023.

The increase in Governmental Fund appropriations can be partially attributed to the \$15.5 million increase to the Jail Expansion Project. As the funds have to be transferred from the General Fund to the Accumulative Capital Outlay (ACO) Fund and expended from the ACO fund, the \$15.5 million contribution accounts for \$31 million of the overall increase in Governmental Fund appropriations. The recommended Adopted Budget also includes \$11.6 million in additions to General Fund reserves and designations to meet Board Budget Policy funding goals. The increase in Governmental Fund appropriations can also be attributed to increases in the Health and Human Services Agency, Parks, and other County departments which are described fully in the department narratives. The increase in General Fund appropriations is explained below and is due to the same projects that are increasing Governmental Fund appropriations, as the General Fund is a Governmental Fund.

The Recommended Adopted Budget represents an effort to fund Board policies and priorities as the budget allows, but due to slowing discretionary revenues and inflation-driven expense increases not all Board policies and priorities are met in the Adopted Budget.

TOTAL APPROPRIATIONS

	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Total Appropriations	\$1,158.2 M	\$1,222.4 M	\$64.2 M	6%
Governmental Funds	\$1,012.5 M	\$1,075.5 M	\$63.0 M	6.2%
General Fund	\$420.2 M	\$455.0 M	\$34.7 M	8.3%
Net County Cost	\$193.4 M	\$193.2 M	(\$0.16 M)	-0.1%

* All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds

** Departmental operating net cost, not including Transient Occupancy Tax Contributions, excluding Non-Departmental/Accumulative Capital Outlay (ACO) Fund/ Countywide Special Revenue Funds/ Special Districts/Proprietary Funds

Summary of the Recommended Adopted Budget

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

Expenditure Class	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Salaries and Benefits	\$283.3 M	\$282.6 M	(\$0.7 M)	0%
Services, Supplies, & Other Charges	\$292.0 M	\$307.6 M	\$15.7 M	5%
Fixed Assets	\$77.0 M	\$96.7 M	\$19.7 M	26%
Transfers	\$195.2 M	\$219.7 M	\$24.5 M	13%
Contingencies	\$161.2 M	\$153.4 M	(\$7.7 M)	-5%
Reserves / Designations	\$3.8 M	\$15.4 M	\$11.6 M	306%
Total Appropriations*	\$1.01 B	\$1.08 B	\$63.0 M	6.2%

* All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

Functional Group	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$69.2 M	\$74.0 M	\$4.7 M	7%
Law & Justice	\$174.9 M	\$176.1 M	\$1.2 M	1%
Land Use / Dev Svc	\$192.8 M	\$192.6 M	(\$0.2 M)	0%
Health & Human Svc	\$223.0 M	\$233.8 M	\$10.8 M	5%
Appropriations	\$660.0 M	\$676.5 M	\$16.6 M	3%

* Departmental operating appropriations, excluding Non-Departmental/ACO Fund/Countywide Special Revenue Funds/Special Districts/Proprietary Funds



The Recommended Adopted Budget reflects an \$16.6 million (3%) increase in departmental operating appropriations. The \$4.7 million increase in operating appropriations in the General Government Functional Group is due to \$1.3 million for the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP) in the Office of Wildfire Preparedness and Resilience (OWPR), \$2.5 million in Parks primarily due to the addition of the American Rescue Plan Act (ARPA) funded Forebay Park Project, and other changes as described

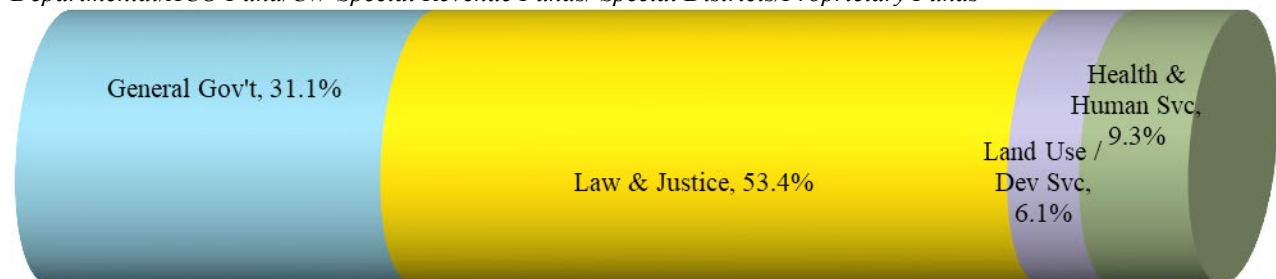
Summary of the Recommended Adopted Budget

in the General Government Functional Group department narratives. The \$1.2 million increase in operating appropriations in the Law and Justice Functional Group is primarily due to purchases scheduled for FY 2022-23 that are being carried over into FY 2023-24, a \$290,000 project in the South Lake Tahoe Juvenile Treatment Center, and other changes as described in the Law and Justice Functional Group department narratives. The \$10.8 million increase in operating appropriations in the Health and Human Services Functional Group is due to \$8.5 million in Behavioral Health primarily due to realignment growth and the implementation of the California Advancing and Innovating Medi-Cal (CalAIM) initiative, \$1.7 million in Community Services primarily due to updated grant fund projections and carry over grant funding from FY 2022-23, \$549,000 in the EMS & Emergency Preparedness Division due to carry over grant funding from FY 2022-23 and a planned disaster case management contract, and changes in other departments as described in the Health and Human Services Functional Group department narratives.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$59.5 M	\$60.2 M	\$0.6 M	1%
Law & Justice	\$104.4 M	\$103.2 M	(\$1.2 M)	-1%
Land Use / Dev Svc	\$11.8 M	\$11.8 M	\$0.1 M	1%
Health & Human Svc	\$17.7 M	\$18.0 M	\$0.3 M	2%
Net County Cost	\$193.4 M	\$193.2 M	(\$0.2 M)	0%

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



The General Fund Cost (also referred to as Net County Cost) represents the part of a budget unit's expenses that is financed by local general-purpose revenues, 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 overall cost to the General Fund, made up of General Fund/Net County Cost and General Fund Contributions to other funds, is decreasing by \$0.2 million (-0.1%) from the Recommended Budget. The chart above reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group. The majority of increases to Net County Cost are the result of carry over projects and expenses that were approved in the FY 2022-23 Budget but need to be carried over into FY 2023-24. These carry over appropriations are connected to increased Fund Balance in the General Fund. Departments identified savings to offset requests and reduce their Net County Cost, which resulted in the overall decrease to Net

Summary of the Recommended Adopted Budget

County Cost. Further detail on increases in Net County Cost can be found in each department's narrative.

BUDGET PRESSURES & POLICY CONSIDERATIONS

Slowing Discretionary Revenues

El Dorado County has been preparing for the possibility of a recession or economic slowing since the onset of the coronavirus pandemic in FY 2019-20. Discretionary revenue growth began to slow in FY 2022-23, with gross receipts of Discretionary Transient Occupancy Tax decreasing by 7% and Sales and Use Tax decreasing by 0.26% when compared to the prior year. While these two revenue sources came in lower than projected, necessitating downward adjustments to their growth projections for FY 2023-24, the property tax roll closed 6.37% higher than the prior year. As a result, property tax revenue growth has been revised from 4% to 6.37%, offsetting the slowing in other discretionary revenue sources. The recommended Adopted Budget assumes no growth in Discretionary Transient Occupancy Tax and a 0.5% decrease in Sales and Use Tax. Staff will continue to monitor discretionary revenue trends and watch for economic changes that could impact Property Taxes.

Board Budget Policies

The FY 2023-24 Recommended Budget includes slowing revenue growth and increased costs related to inflation while trying to retain the reserves, designations and Contingency needed to protect the County if further economic impacts occur. As a result, the Adopted Budget does not fully fund all of the Board Policies. Variances from policies are described below.

Pension Funding: Board Policy B-16 provides that the County should maintain a designation of at least two years of anticipated CalPERS cost increases based upon the most recent CalPERS Actuarial Reports. The Recommended Budget met this policy, and the Adopted Budget increases the designation by \$1.9 million based on the most recent actuarial reports to meet the minimum policy requirement. CalPERS investment returns are already lagging behind target, and cost increases over the next five years could exceed \$11 million. As a result, a third year of anticipated increases has been added.

Capital Projects Designation: The Adopted Budget includes the addition of \$6.9 million to the Capital Projects Designation but it does not offset the \$24.7 million of the Capital Projects Designation being used. This will leave the Capital Projects Designation with only \$4.2 million to address future Capital investments. Inflation has positively impacted tax revenues, but it has also increased building and construction costs. This is best exemplified by increases to the Shakori Garage Project over the past years and the current \$15.5 million increase to the Jail Expansion Project. As presented to the Board on April 18, 2023, it is estimated that the replacement of County buildings with a low condition rating could cost \$247 million. The County still has one end-of-life building that needs to be replaced within the next five years. The Spring Street facility is estimated at a replacement cost of \$27 million. The County will need to prioritize replenishing this fund to meet these upcoming needs.

Designation for Information Technologies (IT) Infrastructure: In April 2023, the Board established Board Policy 16, Designation for Information Technologies (IT) Infrastructure, with a goal of maintaining a designation equal to at least three years of the projected costs of planned

Summary of the Recommended Adopted Budget

countywide IT improvements and maintenance. In prior years, countywide IT improvements and maintenance have varied but usually were around \$500,000 a year. As the Board Budget Policy was just established in April, a more exact number of planned countywide IT improvements and maintenance could not be established in time for the Adopted Budget. Using the approximate cost, three years of planned countywide IT improvements and maintenance would be approximately \$1.5 million. Staff are recommending that the Designation for IT Infrastructure be established in the Adopted Budget by using \$500,000 of discretionary resources, approximately one year of projected costs of planned countywide IT improvements and maintenance.

Designation for Disaster Expenses: Also in April, the Board established Board Budget Policy 17, Designation for Disaster Expenses, with a goal of establishing a \$5 million designation to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations. The Caldor Designation, established by the Board in 2021, has a current balance of \$1.8 million. Staff are recommending that the Caldor Designation be renamed the Disaster Expenses Designation. The remaining \$1.8 million does not meet the Board Budget Policy goal of \$5 million but will establish the designation and aid in disaster response and recovery. If a large disaster occurs that exceeds the \$1.8 million in designated funds, the Board could use Contingency or the General Reserve.

Impacts to the Budget as a result of the FY 2022-23 Financial Records

The FY 2022-23 financial records were finalized on September 14, 2023. Except for the General Fund, all fund balance amounts are estimates of funding available at the end of FY 2022-23 that can be used to fund activities in FY 2023-24. Staff will prepare an exhibit to the Adopted Budget Resolution, that the Board will consider on September 26, 2023, that will amend the budget to align the estimated fund balance with the actual fund balance and the appropriations impacts related to those changes for all the remaining funds.

The fund balance amounts resulting from the close of the FY 2022-23 financial records will include an audit adjustment that has not been included in prior budgets. The audit adjustment is the result of a State Government Accounting Standards Board (GASB) Statement that requires that fund balance reflect the current fair market value of invested County funds as of June 30, 2023, rather than the book value. The GASB standard is a conservative way to account for potential losses should the County have to liquidate investments prior to maturity. Because the County has investments with maturity dates that extend beyond the end of a single fiscal year, the fair market value at the end of any given fiscal year reflects values that are lower than the returns the County will actually realize when the investments mature.

If at the end of the fiscal year the County has not had to liquidate investments early, this adjustment will be reversed. Only a catastrophic emergency would result in the County liquidating investments early, but in order to comply with the GASB Statement the County is required to reduce fund balance. This market value adjustment was first made to the FY 2021-22 financial records after the adoption of the FY 2022-23 Budget, so the Market Value Adjustment was not incorporated into the FY 2022-23 Adopted Budget. It has been determined that the adjustment will be needed again and is being incorporated into the budget. If the County does not liquidate investments early and it is determined that there is not a significant variance between the fair market value and book value of County investments, the County will be able to increase Fund

Summary of the Recommended Adopted Budget

Balance ending this Market Value Adjustment cycle in a future budget year. This Market Value Adjustment will impact fund balance amounts across all funds.

ALLOCATED POSITIONS & STAFFING CHANGES

The recommended changes include 4.5 full-time equivalent allocations increase from the current FY 2023-24 Position Allocation. The chart below summarizes the recommended allocated staffing changes and does not include extra help appropriation changes that do not impact the Personnel Allocation. Details of all allocated positions and recommended position changes are included in departmental budget narratives.

Summary of Recommended Position Changes

Department	Class Title	Proposed Change
Chief Administrative Office – Procurement & Contracts	Sr. Administrative Analyst	+1.0
Chief Administrative Office – Facilities	Grounds Maintenance Worker I/II	+1.5
Public Defender	Paralegal I/II – Limited Term	+1.0
Treasurer-Tax Collector	Assistant Treasurer-Tax Collector	+1.0

SUMMARY OF CHANGES

The recommended changes for the Assessor result in an increase in Net County Cost of \$70,000 when compared to the approved Recommended Budget.

Salaries and Benefits are increasing by \$48,500 to increase Extra Help staffing for an “in house” document scanning project.

Services and Supplies are increasing by \$5,000 due to an increase in Professional and Specialized Services for scanning services for large-sized building plans that are currently not digitized and would need specialty scanning equipment.

Fixed Assets are increasing by \$16,500 to allow for the purchase of two high-volume scanners for the “in house” document scanning project.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 05 ASSESSOR
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	637,362	305,000	305,000	0
Miscellaneous Rev	1,715	15,000	15,000	0
Other Fin Sources	216,071	244,124	244,124	0
Total Revenue	855,148	564,124	564,124	0
Salaries & Benefits	4,331,167	5,054,168	5,102,668	48,500
Services & Supplies	158,767	323,222	328,222	5,000
Other Charges	4,166	500	500	0
Fixed Assets	0	0	16,500	16,500
Intrafund Transfers	9,992	11,473	11,473	0
Total Appropriations	4,504,092	5,389,363	5,459,363	70,000
FUND 1000 GENERAL FUND TOTAL	3,648,944	4,825,239	4,895,239	70,000



Auditor-Controller

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Auditor-Controller's Office result in a \$9,217 increase in Net County Cost when compared to the approved Recommended Budget.

Salary & Benefits are decreasing overall by \$9,348 mainly due to a decrease in Flexible Benefits.

Services & Supplies are increasing by a total of \$18,565 due to an increase in Office Expense for the cost of Accounts Payable checks and desk equipment (\$7,350), an increase in travel related costs (\$1,800), an increase in Law Books for Lexis Nexis Government package (\$1,000), and an increase in Minor and Computer Equipment for purchases approved as part of the FY 2022-23 budget that were not received in that fiscal year (\$8,415).

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 03 AUDITOR-CONTROLLER
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	493,345	412,200	412,200	0
Other Fin Sources	38,702	38,824	38,824	0
Total Revenue	532,047	451,024	451,024	0
Salaries & Benefits	4,275,342	5,209,876	5,200,528	(9,348)
Services & Supplies	101,450	131,428	149,993	18,565
Other Charges	2,658	0	0	0
Intrafund Transfers	20,854	2,000	2,000	0
Intrafund Abatement	(100,039)	(89,625)	(89,625)	0
Total Appropriations	4,300,264	5,253,679	5,262,896	9,217
FUND 1000 GENERAL FUND TOTAL	3,768,218	4,802,655	4,811,872	9,217

DEPT : 03 AUDITOR-CONTROLLER
FUND : 1203 COUNTYWIDE SR -

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	45,875	60,000	54,853	(5,147)
Rev Use Money/Prop	(670)	80	80	0
Service Charges	343,738	355,000	355,000	0
Miscellaneous Rev	3,111	2,000	2,000	0
Fund Balance	0	26,163	31,549	5,386
Total Revenue	392,054	443,243	443,482	239
Other Fin Uses	397,613	420,000	420,000	0
Contingency	0	23,243	23,482	239
Total Appropriations	397,613	443,243	443,482	239
FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL	5,559	0	0	0



Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The Accumulative Capital Outlay (ACO) Fund is increasing by \$16,403,837, including an additional \$15,500,000 use of the General Fund Capital Designation, an increase in the projected General Fund carryover related to Capital Projects of \$1,081,195, and a decrease of \$655,765 in General Fund contributions. Fund balance in the ACO fund is projected to increase by \$753,465. The budget also includes the addition of \$290,000 in revenue from Probation for control upgrades and other improvements at the South Lake Tahoe Juvenile Treatment Center.

The primary reason for the large increase is due to the Placerville Jail Expansion project. Grant funding of \$25 million was received in 2017 for the project. The project went out to bid in August 2023. Construction inflation over the past seven years resulted in a projected increase of \$15,500,000. Probation's South Lake Tahoe (SLT) Juvenile Treatment Center (JTC) has control panel upgrades needed for \$250,000 and fixed table removal for \$40,000. There is also an addition of the Psychiatric Health Facility (PHF) patient room upgrades for \$35,000. The jail safety upgrades include more complex structural work than initially anticipated, increasing the FY 2023-24 project cost from \$900,000 to \$1,700,000. Some deferred maintenance projects were pushed from FY 2023-24 to the next fiscal year due to workload and funding constraints resulting in a decrease in deferred maintenance of \$940,000. Other minor changes in project costs were related to carryover adjustments.

Operating Transfers In are increasing by \$15,650,372 due to the transfer from the Capital Reserve Designation of \$15,500,000 for the Jail Expansion project, a transfer from Behavioral Health for the PHF room upgrades for \$35,000, and the Probation SLT JTC projects noted above. The increases to Operating Transfers In are offset by a decrease of \$174,628 due to carryover adjustments.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1800 ACO FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,769,157	1,950,140	1,950,140	0
Fines & Penalties	874	1,000	1,000	0
Rev Use Money/Prop	(87,218)	12,000	12,000	0
IG Rev - State	13,148	15,000	15,000	0
Other Gov Agency	6,363	6,500	6,500	0
Other Fin Sources	1,398,850	50,752,114	66,402,486	15,650,372
Fund Balance	0	2,794,224	3,547,689	753,465
Total Revenue	3,101,175	55,530,978	71,934,815	16,403,837
Salaries & Benefits	402,577	645,941	645,941	0
Fixed Assets	3,745,049	54,474,019	70,877,856	16,403,837
Other Fin Uses	449,197	411,018	411,018	0
Total Appropriations	4,596,823	55,530,978	71,934,815	16,403,837
FUND 1800 ACO FUND TOTAL	1,495,648	0	0	0



Chief Administrative Office – Administration & Budget

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office – Administration & Budget result in an increase in Net County Cost of \$278,579 when compared to the approved Recommended Budget. However, decreases totaling \$141,697 in other departments offset a portion of this increase.

Revenues are increasing by \$1,337,651 due to the award of the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP) in the Office of Wildfire Preparedness and Resilience (OWPR). There is a required county match of \$66,883 that will be a General Fund cost.

Salaries and Benefits are increasing by \$183,434 due to an increase of \$66,883 for Extra Help staffing in OWPR for the FEMA HMGP grant and an increase of \$116,551 for the added Assistant Chief Administrative Officer which is completely offset by the deletion of an Accountant position in Community Development Finance and Administration Division.

Services and Supplies are increasing by \$1,382,796 primarily due to the addition of appropriations of \$1,337,650 for the FEMA HMGP grant in OWPR. The remaining increase is due to the move of the GovInvest software (\$25,146) from Human Resources to the Chief Administrative Office and the addition of a consultant contract for annexations and jurisdictional changes (\$20,000).

Other Financing Uses are increasing by \$50,000 due to an operating transfer to Fleet for the purchase of a mid-size SUV for a Defensible Space Inspector in OWPR.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 02 CHIEF ADMINISTRATIVE
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	0	0	66,883	66,883
IG Rev - Federal	0	0	1,270,768	1,270,768
Miscellaneous Rev	13	50,000	50,000	0
Other Fin Sources	0	1,000	1,000	0
Total Revenue	13	51,000	1,388,651	1,337,651
Salaries & Benefits	1,850,933	2,851,504	3,034,938	183,434
Services & Supplies	281,914	728,818	2,111,614	1,382,796
Other Charges	4,448	0	0	0
Other Fin Uses	0	0	50,000	50,000
Intrafund Transfers	9,002	1,125	1,125	0
Intrafund Abatement	0	(26,000)	(26,000)	0
Total Appropriations	2,146,297	3,555,447	5,171,677	1,616,230
FUND 1000 GENERAL FUND TOTAL	2,146,284	3,504,447	3,783,026	278,579

Administration & Budget

ADOPTED BUDGET SUMMARY • FY 2023-24

DEPT : 02 CHIEF ADMINISTRATIVE
FUND : 1277 COUNTYWIDE SR - LOCAL

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	3,349,078	3,491,731	3,491,731	0
Fund Balance	0	1,142,711	1,142,711	0
Total Revenue	3,349,078	4,634,442	4,634,442	0
Other Fin Uses	3,191,272	3,555,073	3,654,573	99,500
Contingency	0	1,079,369	979,869	(99,500)
Total Appropriations	3,191,272	4,634,442	4,634,442	0
TOTAL	(157,806)	0	0	0

Chief Administrative Office – Central Services

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office – Central Services Division result in an increase in Net County Cost of \$115,399 when compared to the approved Recommended Budget.

Salaries and Benefits are increasing by \$92,739 overall. The addition of a Sr. Administrative Analyst in Procurement & Contracts is recommended to address extended processing times during the contract review and Request for Proposal processes. The addition will increase Salaries and Benefits by \$101,540 in the Procurement & Contracts division budget. Facilities is requesting the addition of 1.5 FTE Grounds Maintenance Worker I/II with a total cost of \$107,750. The additional grounds workers are required due to the acquisition of new buildings as well as increased requirements related to the temporary navigation center. These needs are ongoing and the division is requesting permanent staff to cover these needs and also recommending termination of the as needed landscaping contract to help offset the increased staffing costs. This cost will be partially offset with a reduction to Services and Supplies of \$37,340 to replace contracted landscaping services. The Community Development Finance and Administration (CDFA) Division is deleting an Accountant I/II due to the addition of an Assistant Chief Administrative Officer in the Administration and Budget Division. This reduces Salaries and Benefits in CDFA by \$116,551.

Services and Supplies are increasing by \$15,660 due mainly to the increase of \$53,000 in maintenance needs of the Parks Division and Library Department. These additional appropriations will be reimbursed via an Intrafund Abatement. A reduction of \$37,340 to contracted landscaping services as mentioned above makes up the remaining change to Services and Supplies.

Other Financing Uses is increasing by \$60,000 due to an approved Fleet vehicle purchase that was not received in FY 2022-23.

Central Services

ADOPTED BUDGET REVISIONS • FY 2023-24

DIVISION ADOPTED BUDGET SUMMARY

FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	53,768	23,500	23,500	0
IG Rev - State	153,222	54,094	54,094	0
Service Charges	1,408,499	261,844	261,844	0
Miscellaneous Rev	14,411	0	0	0
Other Fin Sources	529,760	429,169	429,169	0
Total Revenue	2,159,660	768,607	768,607	0
Salaries & Benefits	9,182,019	10,802,264	10,895,003	92,739
Services & Supplies	4,225,273	5,799,035	5,814,695	15,660
Serv/Supply Abate	(318,447)	(434,500)	(434,500)	0
Other Charges	79,630	14,000	14,000	0
Fixed Assets	133,572	120,000	120,000	0
Other Fin Uses	39,457	120,000	180,000	60,000
Intrafund Transfers	558,387	58,225	58,225	0
Intrafund Abatement	(863,062)	(338,300)	(391,300)	(53,000)
Total Appropriations	13,036,830	16,140,724	16,256,123	115,399
FUND 1000 GENERAL FUND TOTAL	10,877,170	15,372,117	15,487,516	115,399

Chief Administrative Office – EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the EMS & Emergency Preparedness Division result in an increase in Net County Cost of \$290,000 when compared to the approved Recommended Budget.

Revenue is increasing by \$259,000 due to carryover of Federal Block Grant funding which is offset by grant-funded Services and Supplies in Preparedness.

Services and Supplies are increasing by \$549,000 for grant activities carried forward (\$259,000), a disaster case management contract (\$250,000), and an increase for unreimbursed emergency response and sheltering costs (\$40,000).

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 12 EMS PREPAREDNESS
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	32,239	20,000	20,000	0
IG Rev - Federal	74,539	0	0	0
Service Charges	15,444	0	0	0
Miscellaneous Rev	18,707	250	250	0
Other Fin Sources	1,243,776	2,133,506	2,392,506	259,000
Total Revenue	1,384,704	2,153,756	2,412,756	259,000
Salaries & Benefits	1,095,660	1,280,387	1,280,387	0
Services & Supplies	485,212	505,873	1,054,873	549,000
Other Charges	1,544	0	0	0
Other Fin Uses	13,976	0	0	0
Intrafund Transfers	274,663	913,080	913,080	0
Intrafund Abatement	(148,371)	(457,139)	(457,139)	0
Total Appropriations	1,722,685	2,242,201	2,791,201	549,000
FUND 1000 GENERAL FUND TOTAL	337,981	88,445	378,445	290,000

EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 12 EMS PREPAREDNESS
FUND : 1120 EMS PREPAREDNESS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	257,264	280,000	280,000	0
Rev Use Money/Prop	(8,387)	5,950	5,950	0
IG Rev - State	62,612	66,000	67,000	1,000
IG Rev - Federal	380,638	421,000	679,000	258,000
Fund Balance	0	244,378	244,378	0
Total Revenue	692,127	1,017,328	1,276,328	259,000
Services & Supplies	415,523	345,000	345,000	0
Other Charges	1,822	3,000	3,000	0
Other Fin Uses	444,620	490,950	749,950	259,000
Contingency	0	178,378	178,378	0
Total Appropriations	861,966	1,017,328	1,276,328	259,000
FUND 1120 EMS PREPAREDNESS TOTAL	169,838	0	0	0

Chief Administrative Office - Parks, Trails, and River Management

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Parks Division result in an increase in Net County Cost of \$39,977. The recommended changes align grant funding with actual amounts, update carryover project amounts, and add appropriations for repairs that resulted from the 2022-23 Winter Storms.

In prior years, with Board direction, the Parks Division has contributed funding to the City of Placerville for the maintenance of the Placerville Aquatic Center. The Chief Administrative Office did not receive a request this year from the City of Placerville until after the Recommended Budget was finalized. The recommended changes include \$77,555 of appropriations for the City of Placerville Pool maintenance.

The Parks Division is currently working on multiple projects that started in a prior fiscal year and continue into FY 2023-24. The Recommended Budget was developed in April with estimates on the amount of project funding carrying over into FY 2023-24. The recommended changes align carry-over project revenues and appropriations with prior year actuals. The Henningsen Lotus Park Credit Card project was not completed in FY 2022-23, and the \$23,500 in appropriations and revenue are being carried over into FY 2023-24. The recommended changes decrease Diamond Springs Community Park Fixed Asset Building Improvements appropriations by \$134,958 based upon expenses from the prior year that were budgeted for in FY 2023-24. The Chili Bar Project is ongoing, and the recommended changes include a \$38,248 increase in funding from the River Use Permit Special Revenue Fund for the demolition of a building at the facility.

The State of California Proposition 68 Grants are decreasing State Revenue by \$962,711 due to grant-funded activities that were completed in FY 2022-23 but were anticipated to be carried over into FY 2023-24. This decrease in revenue is offset by a decrease in costs resulting in no change to Net County Cost. The State of California Off-Highway Vehicle Grants are increasing revenue by \$254,630 for the Rubicon Trail. The increased grant funding and an additional \$59,401 from Special Revenue Funds are offset by expenses in the Rubicon Program.

The Board allocated \$3,000,000 of American Rescue Plan Act (ARPA) funding for Forebay Park improvements. During FY 2022-23, \$26,818 of this funding was used. The recommended changes pull the remaining \$2,973,182 from the ARPA Special Revenue Fund into the Parks Division Budget for Fixed Assets improvements at Forebay Park.

Henningsen Lotus Park, the Sacramento-Placerville Transportation Corridor, and other Parks facilities experienced damage as a result of the 2022-23 Winter Storms. At the time of the development of the Recommended Budget, the costs of repairing the damage were not known. It is anticipated that the Federal Emergency Management Agency (FEMA) will reimburse the County for these repairs in the future, but the repairs need to be made before reimbursement is received. The recommended changes include \$50,000 in revenue from the Henningsen Lotus Park Special Revenue Fund to be transferred to Facilities for the repairs and \$59,625 in revenue from the River Use Permit Special Revenue Fund for Services and Supplies for waterway permits. The recommended changes also include an increase in Net County Cost of \$53,500 for other storm damage repairs that cannot be covered by Special Revenue Funds.

Parks, Trails, and River Management

ADOPTED BUDGET REVISIONS • FY 2023-24

Restroom cleaning at Parks was being completed through a contract but is shifting to Parks staff. This is increasing Net County Cost in Parks by \$18,620, due to a shift in staff time from Special Revenue Fund-eligible Rubicon activities and corresponds to a decrease in costs for the Facilities Division, which had paid for the contracted services. To align budget with actuals, \$480 is being added to the Administration Budget for cell phone expenses. Lastly, the recommended changes include \$3,500 from the Pioneer Park Special Revenue Fund for wireless internet at the park.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 14 PARKS/RIVER/TRAILS
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	0	2,068,953	1,360,872	(708,081)
IG Rev - Federal	0	9,200	9,200	0
Service Charges	0	175,000	175,000	0
Other Fin Sources	0	845,601	4,034,437	3,188,836
Total Revenue	0	3,098,754	5,579,509	2,480,755
Salaries & Benefits	0	868,287	868,287	0
Services & Supplies	0	791,950	1,274,201	482,251
Other Charges	0	56,990	134,545	77,555
Fixed Assets	0	7,011,934	8,903,577	1,891,643
Other Fin Uses	0	0	25,000	25,000
Intrafund Transfers	0	101,566	145,849	44,283
Intrafund Abatement	0	(1,000,000)	(1,000,000)	0
Total Appropriations	0	7,830,727	10,351,459	2,520,732
FUND 1000 GENERAL FUND TOTAL	0	4,731,973	4,771,950	39,977

DEPT : 14 PARKS/RIVER/TRAILS
FUND : 1214 COUNTYWIDE SR - PARKS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	0	140,000	140,000	0
IG Rev - State	0	62,000	62,000	0
Service Charges	0	89,167	89,167	0
Residual Equity	0	961,309	1,341,631	380,322
Fund Balance	0	0	575	575
Total Revenue	0	1,252,476	1,633,373	380,897
Other Fin Uses	0	698,923	946,923	248,000
Contingency	0	553,553	686,450	132,897
Total Appropriations	0	1,252,476	1,633,373	380,897
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	0	0	0	0

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the General Revenues and Other Operations budget include increased General Fund revenue of \$28,045,801 and increased appropriations of \$28,542,152. The Adopted Budget also includes a reduction of \$3,964,717 in American Rescue Plan Act (APRA) revenue and appropriations.

General Fund Summary of Discretionary Revenue Changes

The recommended changes include \$22,265,354 in additional discretionary revenue (excluding Transient Occupancy Tax and the Disaster Expense Designation).

Taxes

Projections for revenues from Property Tax and Property Tax In-Lieu of Vehicle License Fees are increasing by \$2,017,920 and \$669,820, respectively. These projections have been updated based on the growth in the tax roll as of June 30, 2023. The Recommended Budget assumed growth of 4%; however, actual growth was 6.37%.

For Sales and Use Tax, the Recommended Budget was based upon our sales tax consultant's March 2023 projection of 0.5% growth in Sales and Use Tax statewide. The Adopted Budget uses our consultant's latest projection of statewide Sales and Use Tax growth (-0.5%) for FY 2023-24 and factors in FY 2022-23 receipts, which were \$700,000 lower than budgeted. The result is a reduction in projected Sales and Use Tax revenue of \$889,000.

Fund Balance

The Recommended Budget included an estimate of the fund balance available for use in the 2023-24 fiscal year, based on departments' mid-year projections. The recommended changes update the fund balance number to reflect the actual amount of funding available in the General Fund after the FY 2022-23 financial records were finalized. General Fund fund balance, excluding Transient Occupancy Tax and Disaster Recovery Designation fund balance, is projected to increase by \$3.7 million. The updated fund balance is composed of an additional \$1 million in Accumulative Capital Outlay (ACO) carryforward fund balance, \$2.3 million in additional departmental savings and \$5.3 million in excess discretionary revenue when compared to the FY 2023-24 Recommended Budget. The additional fund balance is offset by the Fair Market Value Audit Adjustment that reduces fund balance by \$4.9 million, and which was described in the Summary of the Budget section of this document.

Use of Designations

The recommended changes include the use of \$15.5 million from the Capital Projects Designation for the Jail Expansion Project that was approved by the Board on September 12, 2023, with Legistar item 23-1640. The recommended changes also reduce the use of the Juvenile Hall Designation by \$486,000, leaving the Juvenile Hall Designation at \$808,556.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Interest

Interest revenue is being increased by \$1.93 million to align with prior year receipts. El Dorado County has typically conservatively budgeted for Interest revenue, resulting in significant excess revenue at the end of the year. To help offset the impact of the Market Value Adjustment, staff are recommending that Interest revenue be budgeted at prior year actuals.

Other

Other revenue adjustments include a \$40,000 increase in State Motor Vehicle In-Lieu Taxes to align with receipts in prior years, a \$150,000 decrease in Tobacco Settlement Fund to align with prior year receipts, and a decrease of \$114,890 in revenue across other general revenue line items to align with prior year receipts and updated projections.

General Fund Summary of Non-Departmental Expenses Changes

The recommended changes to the Non-Departmental Expenses budget reflect an additional \$22,989,628 in appropriations (excluding Transient Occupancy Tax and the Disaster Expense Designation).

General Reserve and General Fund Contingency

Board of Supervisors Policy B-16 requires the General Reserve to be set at 5% of total adjusted General Fund appropriations, and the General Fund Contingency to be set at 3% of adjusted General Fund appropriations. To meet this policy, the General Reserve must be increased by \$500,000, for a total of \$12 million.

The Recommended Budget included \$11.25 million in General Fund Contingency, which is \$4 million more than needed to meet the Board Budget Policy requirement of 3% of total adjusted General Fund appropriations. The recommended changes reduce General Fund Contingency to \$7.25 million leaving only the amount needed to meet the Board Budget Policy. The \$4 million is being used to add \$500,000 to the General Reserve as noted above, to balance the remaining \$3 million impact of the Market Value Adjustment, and to add \$500,000 to the Capital Projects Designation to partially offset uses of that designation, more fully discussed below.

Designations

Board of Supervisors Policy B-16.11 includes a goal to set aside \$6 million annually, once the General Reserve and Contingency needs have been met, to address capital needs. The Recommended Budget included the use of \$9.3 million of the \$22.1 million Capital Projects Designation, which would leave a balance of \$13.2 million at the end of FY 2023-24. As described above, an additional \$15.5 million is needed for the Jail Expansion Project, which is \$2.3 million more than is available in the Capital Projects Designation. As a result, the recommended changes include the addition of \$6.9 million to the Capital Projects Designation. This includes the use of \$500,000 of excess Contingency, described above; \$216,685 of Discretionary Transient Occupancy Tax, described below, and an additional \$5.8 million of discretionary resources. This brings the Capital Project Designation to \$4.2 million available for future uses.

Board of Supervisors Policy B-16.12, Pension Funding, directs that the CalPERS Cost Increases hold at least two years of projected General Fund cost increases based upon the CalPERS

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Actuarial Reports. The annual CalPERS Actuarial Reports were released in August. These Actuarial Reports reflect the -6.1% investment returns from FY 2021-22 and set the CalPERS contribution rates starting in FY 2024-25. The Actuarial Reports outline a \$11.3 million increase in projected General Fund contributions to CalPERS over the next five years. To hold two years of projected General Fund increases, \$4.8 million, the recommended changes would need to add \$1.9 million to the designation. In July, CalPERS announced preliminary investment returns of 5.8% for FY 2022-23. These preliminary investment returns are 1% lower than the CalPERS assumption of 6.8%. This means that the CalPERS Actuarial Reports released in August 2024, which will set the rates for FY 2025-26, will show an increase in the County's Unfunded Accrued Liability, further increasing our required annual contributions. Due to this ongoing uncertainty with CalPERS investment returns and slowing discretionary revenues, the recommended changes include adding a third year of projected General Fund CalPERS cost increases to the designation in the amount of \$1.9 million, bringing the designation to \$6.7 million.

In April, the Board revised Policy B-16 to add section 16, Designation for Information Technologies (IT) Infrastructure, with a goal of maintaining a designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance. In prior years, countywide IT improvements and maintenance have varied but usually are around \$500,000 a year. As the Board Budget Policy was just established in April, a more exact number of planned countywide IT improvements and maintenance could not be established in time for the Adopted Budget. Using approximated costs, three years of planned countywide IT improvements and maintenance would be approximately \$1.5 million. Staff are recommending that the Designation for IT Infrastructure be established in the Adopted Budget by using \$500,000 of discretionary resources, approximately one year of projected costs of planned countywide IT improvements and maintenance.

Also in April, the Board established Board revised Policy B-16 to add section 17, Designation for Disaster Expenses, with a goal of establishing a \$5 million designation to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations. The Caldor Designation, established by the Board in 2021, still contains \$1.8 million. Staff are recommending that the Caldor Designation be renamed the Designation for Disaster Expenses. The remaining \$1.8 million does not meet the Board Budget Policy goal of \$5 million but will establish the designation and aid in disaster response and recovery. If a large disaster occurs that exceeds the \$1.8 million in designated funds, the Board could use Contingency or the General Reserve.

The Health and Human Services Agency uses an annually approved Indirect Cost Rate Plan (ICRP) to equitably allocate the cost of the HHSA Administration and Finance Department to benefitting programs for reimbursement from grants and funding allocations. The ICRP is a fixed rate, including carryforward, that complies with Title 2 of the Code of Federal Regulations (CFR), Part 200, for indirect cost allocation to federal awards and is approved by the County's Auditor-Controller each year. Due to the nature of recovering costs through a fixed rate, there is often a variance between actual costs and the amounts collected, resulting in an under or over collection of revenue from programs. Under and over collections are factored into the ICRP as carryforward two years after the occurrence to ensure the programs are only covering the actual costs of the HHSA Administration and Finance Department. In years where there is an over collection, there is a General Fund savings in the HHSA Administration and Finance Division that will need to be

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

repaid when the over collection is factored in the ICRP in two years. In FY 2022-23, there is a projected over collection of \$500,000, resulting in \$500,000 of additional General Fund fund balance in FY 2023-24. This means in FY 2024-25, the HHSA Administration and Finance Division will likely have an increased Net County Cost of \$500,000 to offset the over collection. HHSA has requested that a General Fund Designation be established to hold General Fund savings from an over collection to lessen the General Fund impact when the savings are recouped in future years. Due to limited discretionary resources, staff are recommending that a \$250,000 HHSA ICR Designation be established with the Adopted Budget.

Other

The recommended changes include the addition of \$35,000 of Community Funding requests that were part of the FY 2022-23 allocation and approved by the Board during FY 2022-23 but were not paid until FY 2023-24. In addition to the changes to the General Fund Contribution to the ACO mentioned above, the recommended changes include a reduction of \$655,765 in General Fund support for the ACO Workplan. Factoring in all changes to the General Fund Contribution to the ACO Workplan, the ACO is receiving an additional \$15.4 million of General Fund support. As outlined in the Planning and Building narrative, the General Fund Contribution to the Airports is increasing by \$183,674, which is offset by a reduction in Net County Cost in other Planning and Building divisions. The Office of Wildfire Preparedness and Resilience is anticipating needing \$66,882 of the Hazard Mitigation Grant match funds, so the grant match being held in Non-Departmental expenses is being reduced which is offset by the use of these funds in the program. Lastly as outlined in the HHSA Community Services narrative, Community Services is receiving an additional \$5,000 in General Fund support to cover unreimbursable negative interest costs that result from Housing and Homeless Program grant reimbursements.

Transient Occupancy Tax Summary of Changes

The recommended changes to the Transient Occupancy Tax (TOT) budget reflect an additional \$5.4 million in fund balance primarily from projects approved by the Board in FY 2022-23 that are being carried over into FY 2023-24. These additional carryover allocations include the Barton Interfacility Transfers, Cal Tahoe Ambulance Building, Diamond Springs Fire, Fallen Leaf Lake Community Services District, North Tahoe/Meeks Bay Fire, Rescue Fire, El Dorado Hills Fire, and the Tahoe Paradise Recreation and Park District allocations. Projected actual TOT receipts and departmental savings in FY 2022-23 resulted in \$828,254 in funding for allocation. Staff is recommending that \$611,569 of this funding be used to fund the Board-approved Code Enforcement Strategic Plan that added two Code Enforcement Officers and one Code Enforcement Supervisor allocation in Planning and Building with Legistar item 23-1489, approved on August 22, 2023. The Capital Projects Designation has been used significantly in the past year for the purchase of the buildings in South Lake Tahoe from Barton and the rebuild of the Shakori Garage. Staff are recommending that the remaining \$216,685 of funding be put in the Capital Projects Designation to replenish the use of designated funding for these projects that are tied to tourism impacts in the Tahoe area. This leaves no additional funding for the \$143,911 request from El Dorado County Fire, the \$25,000 for the Coloma Lotus Business Council, the \$29,000 for Clean Tahoe, or the \$37,500 for the Shingle Springs Cameron Park Chamber. Other minor changes were made, and these changes can be seen in the Transient Occupancy Tax detail table provided below.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

American Rescue Plan Act Summary of Changes

The recommended changes include a \$3,964,717 reduction in American Rescue Plan Act (ARPA) revenues and appropriations. The decrease in estimated revenue of \$3,964,717 is due to updated projections of expenditures in FY 2022-23. The reduction in appropriations consists of increases in the anticipated use of ARPA funds during FY 2023-24 in the amount of \$3,044,225, primarily due to the addition of the Forebay Park project, and a reduction of \$7,008,942 in the ARPA funds anticipated to be rolled to FY 2024-25. All changes adhere to the Board's allocation plan for APRA funding. More detail on the programmed use of APRA funding by project can be seen in the ARPA detail table provided below.

Disaster Expenses Designation Summary of Changes

As mentioned above staff are recommending that the Caldor Designation be renamed the Designation for Disaster Expenses due to these funds being used to respond to the Caldor Fire and Mosquito Fire and other disasters as needed. The recommended changes for this designation include increasing fund balance by \$4.1 million and decreasing State Disaster Relief revenue due to Mosquito Fire Debris Removal being mostly completed in FY 2022-23. Actual costs of Mosquito Fire Debris Removal were not known at the time of the development of the Recommended Budget, but actual costs were lower than anticipated resulting in more Fund Balance and less anticipated State Revenue. The recommended changes include \$150,000 for unreimbursable expenses in Environmental Management for Mosquito Debris removal.

GENERAL FUND ADOPTED BUDGET SUMMARY

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	142,028,869	148,663,560	150,462,300	1,798,740
License, Pmt, Fran	2,254,534	2,200,000	2,200,000	0
Fines & Penalties	898,109	911,000	911,000	0
Rev Use Money/Prop	(5,056,263)	1,284,000	3,214,000	1,930,000
IG Rev - State	2,822,023	6,360,000	4,200,000	(2,160,000)
IG Rev - Federal	970,732	970,670	900,780	(69,890)
Other Gov Agency	7,837,468	5,166,715	5,221,715	55,000
Service Charges	7,469,450	8,845,136	8,845,136	0
Miscellaneous Rev	342,243	0	0	0
Other Fin Sources	0	862,142	862,142	0
Residual Equity	1,805	0	0	0
Fund Balance	0	60,419,078	86,911,029	26,491,951
Total Revenue	159,568,971	235,682,301	263,728,102	28,045,801
Salaries & Benefits	42,526	30,000	30,000	0
Services & Supplies	448,769	4,147,068	4,600,206	453,138
Other Charges	7,299,607	5,183,813	9,338,992	4,155,179
Other Fin Uses	10,476,380	31,011,134	46,573,309	15,562,175
Intrafund Transfers	2,507,337	4,337,288	5,098,857	761,569
Intrafund Abatement	(7,233,862)	(8,660,276)	(8,660,276)	0
Contingency	0	11,250,000	7,250,000	(4,000,000)
Reserves Budgetary	0	2,193,475	13,803,566	11,610,091
Total Appropriations	13,540,757	49,492,502	78,034,654	28,542,152
FUND 1000 GENERAL FUND TOTAL	(146,028,213)	(186,189,799)	(185,693,448)	496,351

AMERICAN RESCUE PLAN ACT ADOPTED BUDGET SUMMARY

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	5,126,400	23,711,194	19,746,477	(3,964,717)
Total Revenue	5,126,400	23,711,194	19,746,477	(3,964,717)
Services & Supplies	1,415,932	135,170	149,036	13,866
Other Charges	247,798	975,025	847,202	(127,823)
Other Fin Uses	3,462,670	11,645,239	14,803,421	3,158,182
Contingency	0	10,955,760	3,946,818	(7,008,942)
Total Appropriations	5,126,400	23,711,194	19,746,477	(3,964,717)
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

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

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Adopted Budget
General Fund Contingency	\$ 7,250,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 32,997,693
Transportation for HMGP Grant Match	\$ 614,901
Transportation for Industrial Drive Project	\$ 1,073,905
Georgetown Airport	\$ 159,831
Placerville Airport	\$ 336,713
HCED	\$ 115,000
LAFCO	\$ 183,000
Tahoe Regional Planning Agency (TRPA) Compact	\$ 46,000
El Dorado Hills Fire ERAF	\$ 102,000
Arts and Culture El Dorado	\$ 95,600
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 227,000
Public Health California Children's Services (CCS)	\$ 464,552
General Fund Contribution to Human Services - Community Services	\$ 3,689,256
Area Agency on Aging Programs	\$ 2,602,087
Senior Day Care	\$ 753,370
Housing and Homeless Programs	\$ 5,000
In-Home Supportive Services (IHSS) Public Authority	\$ 97,451

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Description	Recommended Adopted Budget
Community Services Administration	\$ 139,848
Public Housing Authority	\$ 91,500
General Fund Contribution Health - State Local Program Realignment Match	\$ 704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	\$ 16,510
Annual Audit Contract	\$ 80,000
Sales Tax Audit Services	\$ 40,000
Arch Social	\$ 8,000
CalPERS annual bill	\$ 30,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
A87 Charges to Child Support (expenditure abatement)	\$ (366,051)
A87 Charges to Social Services	\$ (3,619,630)
A87 Charges to HHSA Admin, Planning & Building, CDA Admin, Animal Services, EMS EP&R & Public Guardian	\$ (4,674,595)
Countywide Legislative Memberships (CSAC, NACO, CACE)	\$ 36,900
Hazard Mitigation Grant Program County Match	\$ 1,865,097
Public Safety Facility Loan Payment	\$ 2,147,000
Potential Security at Government Facilities Services	\$ 250,000
Community Funding Requests	\$ 110,000

TRANSIENT OCCUPANCY TAX DETAIL

Description	Recommended Budget
Revenues	\$ 19,402,524
Fund Balance	\$ 10,402,524
Transient Occupancy Taxes	\$ 9,000,000
Professional & Specialized Services	\$ 1,329,609
Broadband Grant Match*	\$ 329,730
Broadband & Biomass*	\$ 999,879
Special Department Expense	\$ 250,000
Wet Lab Economic Development Project*	\$ 250,000
Contribution to a Non-Governmental Agency	\$ 510,000
Barton Interfacility Transfers*	\$ 500,000
Tahoe Fund Billboard Campaign	\$ 10,000
Contribution to a Non-County Governmental Agency	\$ 5,448,992
CalTahoe Ambulance Building*	\$ 2,500,000
County Fire Tourism Response	\$ 121,081
Diamond Springs Fire*	\$ 3,015
El Dorado Hills Fire*	\$ 235,045
Fallen Leaf Lake CSD Fire*	\$ 574,744
Georgetown Fire	\$ 17,232
Lake Valley Fire	\$ 621,410
North Tahoe / Meeks Bay Fire*	\$ 667,715
Rescue Fire*	\$ 288,750
Tahoe Paradise Recreation and Park District*	\$ 150,000

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

South Tahoe Transit	\$ 270,000
Operating Transfers Out to Non-General Fund Departments	\$ 6,198,381
Accumulative Capital Outlay - Chili Bar*	\$ 184,071
Veterans House Council	\$ 15,000
Veterans' Building Repairs	\$ 25,000
Veterans Affairs Commission	\$ 175,000
Airport Study*	\$ 50,000
Transportation Tahoe-Area Road Maintenance	\$ 870,000
Transportation Tahoma Sleeping Quarter Design*	\$ 500,000
Transportation Pioneer Trail Repair & Maintenance	\$ 1,300,000
Transportation Countywide Road Maintenance	\$ 1,379,040
Transportation EDA Broadband Project	\$ 270,270
Transportation Bike Path Snow Removal	\$ 50,000
Transportation Snow Removal Equipment	\$ 1,380,000
Intrafund Transfer to General Fund Departments	\$ 4,948,857
Treasurer-Tax Collector Collection of TOT	\$ 446,500
Veterans Services Position	\$ 90,700
Planning & Building Sr. Development Technician	\$ 85,500
Community Planning	\$ 350,000
Economic Development Division	\$ 1,597,088
VHR Code Enforcement Costs including Board direction from 8/22/23	\$ 714,069
Sheriff Search & Rescue & Helicopter Operations*	\$ 665,000
Parks - Diamond Springs Community Park*	\$ 1,000,000
Designate Funding for Tahoma Replacement	\$ 500,000
Replenish Capital Designation for Projects Tied to Tourism Impacts	\$ 216,685

*Includes at least some carryover funding from FY 2022-23.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

AMERICAN RESCUE PLAN ACT DETAIL

Description	Recommended Adopted Budget
Revenues	\$ 19,746,477
APRA Revenue	\$ 19,746,477
Contributions to Non-Governmental Organizations	\$ 149,036
Fair Association	\$ 135,170
Non-Profit/Small Business Grants	\$ 13,866
Contributions to Non-County Governmental Agency	\$ 810,402
Fire District Projects	\$ 271,752
Water Agency	\$ 400,000
Cal Tahoe	\$ 38,650
EDCOE Youth & Families Commission	\$ 100,000
Interfund Transfer to Central Fiscal for Administration	\$ 36,800
Operating Transfers Out to County Departments	\$ 14,803,421
Navigation Center ACO Project	\$ 1,000,000
CSA 3 Ambulance Services	\$ 2,120,707
LACTF Funds to Dept 15	\$ 862,142
Planning & Building Broadband Projects	\$ 1,500,000
DOT South Upper Truckee Project	\$ 375,000
Environmental Management Headworks	\$ 1,925,000
Sheriff's Office Automated External Defibrillators	\$ 185,000
Forebay Park	\$ 2,973,182
HHSA Public Health	\$ 2,062,390
HHSA Behavioral Health	\$ 1,800,000
Contingency	\$ 3,946,818

DISASTER EXPENSES DESIGNATION DETAIL

Description	Recommended Adopted Budget
Revenues	\$ 5,900,000
Fund Balance	\$ 4,100,000
FEMA & State Reimbursement	\$ 1,800,000
Operating Transfers to Non-General Fund Departments	\$ 352,375
Behavioral Health LT Mental Health Worker	\$ 60,000
Transportation Bridge Repair Project	\$ 142,375
Environmental Management Mosquito Debris Removal	\$ 150,000
General Fund Disaster Uses - Shown as an increase to Net County Cost in the Department	\$ 226,000
Library Extra Help Hubs Community Health Advocates	\$ 29,000
HHSA Disaster Case Management Contract	\$ 70,000
HHSA LT Social Worker	\$ 127,000

Human Resources & Risk Management

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Human Resources and Risk Management budget result in a Net County Cost reduction of \$25,146. The decrease in Human Resources is offset by an equal increase in the Chief Administrative Office Administration and Budget Division. Five years ago, the County contracted with GovInvest for pension liability actuarial and labor costing services. This contract was included in the Human Resources budget, even though the Chief Administrative Office uses these contracted services. With the renewal agreement coming to the Board in October, it is recommended that this expense be moved to the Chief Administrative Office.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 08 HUMAN RESOURCES
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	206	0	0	0
Total Revenue	206	0	0	0
Salaries & Benefits	1,722,675	2,227,837	2,227,837	0
Services & Supplies	369,417	717,090	691,944	(25,146)
Other Charges	4,649	0	0	0
Intrafund Transfers	4,765	2,000	2,000	0
Total Appropriations	2,101,507	2,946,927	2,921,781	(25,146)
FUND 1000 GENERAL FUND TOTAL	2,101,301	2,946,927	2,921,781	(25,146)



Information Technologies

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Information Technologies budget result an increase in Net County Cost of \$195,680. Services and Supplies are increasing by \$162,570. This increase is primarily due to carryover projects that were not completed in FY 2022-23 and need to be continued into FY 2023-24. The Services and Supplies increase also includes \$48,900 for renewal costs for Tyler Technologies, the County's Enterprise Resource Planning system provider, and other contracted services, which are increasing at a rate higher than was assumed in the Recommended Budget. The recommended changes include \$2,000 to Fleet for vehicle repairs to department-specific equipment in the vehicles. Lastly, the recommended changes include a \$31,110 increase in Fixed Assets for firewall equipment related to the move of the Elections Department and a replacement Uninterruptible Power Supply and Public Kiosk that are carried over from the prior year.

ADOPTED BUDGET SUMMARY

DEPT : 10 INFORMATION
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	1,959	0	0	0
Total Revenue	1,959	0	0	0
Salaries & Benefits	5,669,370	7,328,083	7,328,083	0
Services & Supplies	3,913,309	5,937,005	6,099,575	162,570
Other Charges	2,689	0	2,000	2,000
Fixed Assets	675,392	471,000	502,110	31,110
Intrafund Transfers	5,635	2,850	2,850	0
Total Appropriations	10,266,394	13,738,938	13,934,618	195,680
FUND 1000 GENERAL FUND TOTAL	10,264,436	13,738,938	13,934,618	195,680



Registrar of Voters

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Registrar of Voters result in no change to the Net County Cost. The changes include increased State funding of \$90,600 and offsetting Services & Supplies and Fixed Assets appropriations for the purchase of two e-ballot opening machines that did not take place in FY 2022-23 due to the department's expected move.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 19 ELECTIONS
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	1,061,820	545,000	635,600	90,600
IG Rev - Federal	0	1,500	1,500	0
Service Charges	101,973	105,000	105,000	0
Total Revenue	1,163,793	651,500	742,100	90,600
Salaries & Benefits	1,121,840	1,320,837	1,320,837	0
Services & Supplies	1,018,691	1,583,235	1,593,056	9,821
Other Charges	2,898	0	0	0
Fixed Assets	0	0	80,779	80,779
Intrafund Transfers	7,310	2,000	2,000	0
Total Appropriations	2,150,738	2,906,072	2,996,672	90,600
FUND 1000 GENERAL FUND TOTAL	986,946	2,254,572	2,254,572	0



Treasurer-Tax Collector

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Treasurer-Tax Collector budget result in a \$34,000 decrease in Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by \$184,000 mainly due to an increase in the Delinquent Tax fee charged to the delinquent taxpayers approved by the Board of Supervisors on June 27, 2023. The estimated increase in tax penalty revenue is \$168,000. The remaining increase of \$16,000 is due to an increase in Cash Management Fees based on cost recovery from the Treasury for new investment software.

Salaries and Benefits are increasing by \$78,000 due to an increase of \$134,000 to temporarily add 1.0 FTE Assistant Treasurer-Tax Collector for succession planning needs due to a planned retirement in October 2024. This increase is offset by savings of \$56,000 due to a position being filled at a lower step than it was budgeted for in the Recommended Budget.

Services and Supplies are increasing by \$72,000 due to the new investment software cost of \$32,000 and the addition of \$40,000 for consulting services for the administration of the County's Deferred Compensation Plans. The new investment software costs will partially be offset by Cash Management Fee revenue as mentioned above.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 04 TREASURER/TAX
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	616,698	590,000	590,000	0
Fines & Penalties	63,210	58,000	226,000	168,000
Service Charges	866,825	903,507	919,507	16,000
Miscellaneous Rev	184,596	262,560	262,560	0
Other Fin Sources	146,319	140,252	140,252	0
Total Revenue	1,877,648	1,954,319	2,138,319	184,000
Salaries & Benefits	2,544,841	3,051,917	3,129,917	78,000
Services & Supplies	467,797	669,839	741,839	72,000
Other Charges	6,330	0	0	0
Fixed Assets	8,848	0	0	0
Other Fin Uses	1,802	5,000	5,000	0
Intrafund Transfers	21,446	1,700	1,700	0
Intrafund Abatement	(393,161)	(476,050)	(476,050)	0
Total Appropriations	2,657,904	3,252,406	3,402,406	150,000
FUND 1000 GENERAL FUND TOTAL	780,256	1,298,087	1,264,087	(34,000)



Alternate Public Defender

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Alternate Public Defender budget result in an increase of \$17,500 to appropriations and revenues. There is no change to Net County Cost.

Services and Supplies are increasing by \$17,500 which is offset by an increase in revenues from an Operating Transfer In from the District Attorney and Public Defender Subaccount funds. The increase is attributed to the Alternate Public Defender's portion of a replacement of the case management system that both the Public Defender and Alternate Public Defender use.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 20 ALTERNATE PUBLIC
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	56	0	0	0
Other Fin Sources	7,287	0	17,500	17,500
Total Revenue	7,344	0	17,500	17,500
Salaries & Benefits	583,973	1,140,120	1,140,120	0
Services & Supplies	1,118,011	784,737	802,237	17,500
Other Charges	1,192	0	0	0
Fixed Assets	7,287	0	0	0
Other Fin Uses	256,082	0	0	0
Intrafund Transfers	4,302	0	0	0
Total Appropriations	1,970,847	1,924,857	1,942,357	17,500
FUND 1000 GENERAL FUND TOTAL	1,963,503	1,924,857	1,924,857	0



District Attorney

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the District Attorney budget result in an increase in Net County Cost of \$41,680 when compared to the approved Recommended Budget.

Revenues are increasing by \$186,006 due to the award of the new CalOES Pandemic Unemployment Assistance and Unemployment Insurance Anti-Fraud Grant (PG) in the amount of \$148,606 and an increase in Operating Transfers In from the Workers Compensation Fraud Special Revenue Fund of \$37,400 to offset the cost of a vehicle purchase.

Salaries and Benefits are increasing by \$60,922 due to the addition of \$95,922 for Extra Help for the PG grant program. This increase is partially offset by a reduction of \$35,000 that was approved by the Board of Supervisors on July 25, 2023, through a budget transfer moving the funds to Fixed Assets for the purchase of a vehicle for the Victim Witness Assistance Program.

Services and Supplies are increasing by \$54,364 in order to accommodate purchases approved but not completed in FY 2022-23 and the addition of appropriations for the PG grant program. Fixed Assets are increasing by \$75,000. This includes \$35,000 for the purchase of a vehicle as authorized through the budget transfer discussed above, and \$10,000 for a project that was approved in FY 2022-23 but was not completed. In addition, an increase of \$30,000 is due to the approved Alarm System project being reclassified as a Fixed Asset. There is an equal decrease in Services and Supplies for this reclassification.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 22 DISTRICT ATTORNEY
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	4,750	4,000	4,000	0
IG Rev - State	2,796,345	2,278,289	2,426,895	148,606
IG Rev - Federal	1,081,931	1,501,111	1,501,111	0
Service Charges	20,511	20,050	20,050	0
Miscellaneous Rev	1,295	1,000	1,000	0
Other Fin Sources	798,210	842,105	879,505	37,400
Total Revenue	4,703,042	4,646,555	4,832,561	186,006
Salaries & Benefits	11,171,623	13,988,161	14,049,083	60,922
Services & Supplies	1,667,217	2,622,728	2,677,092	54,364
Other Charges	408,577	11,700	11,700	0
Fixed Assets	134,841	0	75,000	75,000
Other Fin Uses	0	0	37,400	37,400
Intrafund Transfers	15,207	7,825	7,825	0
Intrafund Abatement	(227,180)	(376,536)	(376,536)	0
Total Appropriations	13,170,285	16,253,878	16,481,564	227,686
FUND 1000 GENERAL FUND TOTAL	8,467,243	11,607,323	11,649,003	41,680

District Attorney

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 22 DISTRICT ATTORNEY
FUND : 1222 COUNTYWIDE SR - DA

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	351,859	3,500	3,500	0
Rev Use Money/Prop	(42,150)	0	0	0
IG Rev - State	660,367	666,234	703,634	37,400
Service Charges	93,296	0	0	0
Fund Balance	0	1,512,078	1,512,078	0
Total Revenue	1,063,371	2,181,812	2,219,212	37,400
Other Fin Uses	751,754	806,105	843,505	37,400
Contingency	0	1,375,707	1,375,707	0
Total Appropriations	751,754	2,181,812	2,219,212	37,400
FUND 1222 COUNTYWIDE SR - DA TOTAL	(311,617)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Probation budget result in an increase of \$296,479 in Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by \$235,902 due to Operating Transfers In from AB 143 Criminal Fee Backfill (\$102,517), Youth Offender Block Grant (\$100,000), Community Corrections Performance Incentive (\$3,385), and Juvenile Justice Crime Prevention Act (\$30,000) funds.

Services and Supplies are increasing by \$189,804 due to purchases approved but not completed in FY 2022-23 in the amount of \$50,079, replacement of less lethal weapons that are no longer manufactured in the amount of \$95,725 (fully offset with special revenue funds), outreach activities related to the Youth & Families Commission and Child Abuse Prevention Council totaling \$30,000 (fully offset with special revenue funds), and tattoo removal services for \$14,000 (fully offset with special revenue funds).

Fixed Assets are increasing by \$52,577 primarily due to the addition of kiosks that will be funded with a Behavioral Health Justice Intervention Services grant. The remaining increase is due to a camera project that was approved but not completed in FY 2022-23 for \$12,177 and the addition of electric bikes for the outreach trailer in the amount of \$10,000 fully offset with special revenue funds.

Other Financing Uses is increasing by \$290,000 due to a project in the South Lake Tahoe Juvenile Treatment Center to replace the control panel and door locks and removal of fixed furniture that is fully offset by special revenue funds.

Probation

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 25 PROBATION
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	48	0	0	0
IG Rev - State	3,436,582	3,077,425	3,077,425	0
IG Rev - Federal	181,782	120,000	120,000	0
Service Charges	57,248	25,000	25,000	0
Miscellaneous Rev	2,150	500	500	0
Other Fin Sources	4,389,618	6,634,922	6,870,824	235,902
Total Revenue	8,067,429	9,857,847	10,093,749	235,902
Salaries & Benefits	14,986,605	18,221,809	18,221,809	0
Services & Supplies	2,599,714	3,857,889	4,047,693	189,804
Other Charges	392,703	345,500	345,500	0
Fixed Assets	6,784	285,300	337,877	52,577
Other Fin Uses	75,858	252,529	542,529	290,000
Intrafund Transfers	57,105	35,800	35,800	0
Total Appropriations	18,118,770	22,998,827	23,531,208	532,381
FUND 1000 GENERAL FUND TOTAL	10,051,342	13,140,980	13,437,459	296,479

DEPT : 25 PROBATION
FUND : 1277 COUNTYWIDE SR - LOCAL

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(7,356)	0	0	0
IG Rev - State	7,610,134	6,487,863	6,487,863	0
Other Fin Sources	122,820	129,172	129,172	0
Fund Balance	0	3,178,841	3,278,841	100,000
Total Revenue	7,725,599	9,795,876	9,895,876	100,000
Services & Supplies	123,282	298,500	298,500	0
Other Charges	0	26,000	26,000	0
Other Fin Uses	5,347,157	7,777,663	7,945,996	168,333
Contingency	0	1,693,713	1,625,380	(68,333)
Total Appropriations	5,470,439	9,795,876	9,895,876	100,000
TOTAL	(2,255,160)	0	0	0

Probation

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 25 PROBATION
FUND : 1225 COUNTYWIDE SR -

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(2,884)	1,500	2,500	1,000
IG Rev - State	348,495	862,811	862,811	0
Fund Balance	0	179,979	616,980	437,001
Total Revenue	345,611	1,044,290	1,482,291	438,001
Services & Supplies	7,072	0	0	0
Other Charges	0	0	111,814	111,814
Other Fin Uses	374,715	698,995	1,127,222	428,227
Contingency	0	345,295	243,255	(102,040)
Total Appropriations	381,787	1,044,290	1,482,291	438,001
TOTAL	36,176	0	0	0

DEPT : 25 PROBATION
FUND : 1278 COUNTYWIDE SR - SLESF

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(22,412)	1,000	5,000	4,000
IG Rev - State	1,194,979	506,850	506,850	0
Fund Balance	0	615,090	641,090	26,000
Total Revenue	1,172,567	1,122,940	1,152,940	30,000
Other Fin Uses	907,850	1,122,940	1,152,940	30,000
Total Appropriations	907,850	1,122,940	1,152,940	30,000
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(264,717)	0	0	0



Public Defender

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Public Defender budget result in a Net County Cost reduction of \$142,387 when compared to the approved Recommended Budget.

Revenues are increasing by \$366,545 primarily due to an increase of \$277,510 in Operating Transfers In. Of the \$277,510 increase, \$82,000 is from the Public Defender (PD) Subaccount and \$195,510 is from Criminal Backfill funds. The remaining increase of \$89,035 is due to an increase in the award amount for the Justice Assistance Grant (JAG) Program.

Salaries and Benefits are increasing by \$111,058 due to the addition of 1.0 FTE Limited Term Paralegal which is offset by revenue from the JAG program and PD Subaccount funds. Services and Supplies are increasing by \$113,100 due to the requested purchase of a new case management system (\$70,000) that will be offset with PD Subaccount funds and additional services and supplies (43,100) for the JAG program.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 23 PUBLIC DEFENDER
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	616,344	800,255	800,255	0
IG Rev - Federal	0	132,965	222,000	89,035
Service Charges	0	20,000	20,000	0
Other Fin Sources	13,137	72,482	349,992	277,510
Total Revenue	629,480	1,025,702	1,392,247	366,545
Salaries & Benefits	3,831,528	5,333,496	5,444,554	111,058
Services & Supplies	439,861	725,861	838,961	113,100
Other Charges	118,978	0	0	0
Fixed Assets	7,137	0	0	0
Intrafund Transfers	11,879	4,625	4,625	0
Total Appropriations	4,409,383	6,063,982	6,288,140	224,158
FUND 1000 GENERAL FUND TOTAL	3,779,903	5,038,280	4,895,893	(142,387)



SUMMARY OF CHANGES

The recommended changes for the Sheriff's Office budget result in a decrease to Net County Cost of \$1,403,098 when compared to the approved Recommended Budget. A large portion of this decrease is due to a reduction in Salaries and Benefits, discussed below, in the amount of \$1,646,000. This large decrease was slightly offset by the rebudgeting of items approved but not received in FY 2022-23. The remaining offset of the reduction in Net County Cost is associated with a new contract for services in the Office of Emergency Services, as approved by the Board on September 12, 2023, and further discussed below.

Salaries and Benefits are decreasing by \$1,646,000 due to a decrease in salaries of \$1,746,000. This decrease is due to a few factors including anticipated salary savings from vacancies, departmental savings that were not realized, and the fair market value adjustment that decreased fund balances. There is an increase in Overtime with revenue completely offsetting from the California Highway Patrol (CHP) Cannabis Tax Fund Grant Program (CTFGP) in the amount of \$100,000.

Services and Supplies are increasing by \$411,333 due to purchases that were approved but not completed in FY 2022-23 (\$98,000), an increase in Medical Supplies offset with American Rescue Plan Act (ARPA) funds (\$210,000), an increase in professional services offset with grant funds and special revenue funds (\$18,333), and an increase in training and fuel costs that will be offset with special revenue funds (\$85,000).

Other Charges are increasing by \$277,000 due to a contract for services with El Dorado Hills County Water District (El Dorado Hills Fire Department) for the provision of fire liaison services in OES in the amount of \$205,000. The Board approved this concept on September 12, 2023. In addition, Homeland Security Grant-related reimbursements to the cities of Placerville and South Lake Tahoe total \$ 72,000.

Intrafund Transfers are increasing by \$12,000 due to a Homeland Security Grant (HSG) related reimbursement to Animal Services.

Fixed Assets are increasing by \$743,500 due primarily to purchases and projects that were approved but not completed in FY 2022-23. Other Financing Uses is increasing by \$390,000 due to Fleet vehicle purchases that were approved and not completed in FY 2022-23 and new vehicle purchases that are completely offset by Special Revenue Funds. Intrafund Abatements are being reduced by \$5,717 due to the funds being expended and abated during FY 2022-23.

Revenues are increasing by \$1,596,648. The Sheriff's Office budgeted the use of special revenue funds for several purchases and projects in FY 2022-23. Those purchases and projects that were not completed by the end of the year have been re-budgeted as noted above, therefore, the revenues to fund them are re-budgeted in the amount of \$473,000. The remaining \$696,648 in Operating Transfers In is for transfers in from ARPA, CalID Remote Access Network Board, Supplemental Law Enforcement Services Fund, California Multi-Jurisdictional Methamphetamine Enforcement Team, and AB 143 Criminal Fee Backfill funds. State revenues are increasing by \$143,000 due to a Boating Safety & Enforcement Equipment grant for \$43,000

Sheriff

ADOPTED BUDGET REVISIONS • FY 2023-24

and a California Highway Patrol (CHP) grant for \$100,000. Federal Revenues are increasing by \$284,000 due to the HSG funds of \$84,000 and the PrepareCA Match for the Hazard Mitigation Grant Program in the amount of \$200,000.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 24 SHERIFF
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	142,188	166,686	166,686	0
License, Pmt, Fran	269,171	282,500	282,500	0
Fines & Penalties	65,018	50,000	50,000	0
Rev Use Money/Prop	1,350	0	0	0
IG Rev - State	14,376,936	39,161,165	39,304,165	143,000
IG Rev - Federal	759,604	1,138,000	1,422,000	284,000
Other Gov Agency	375,000	500,000	500,000	0
Service Charges	697,308	765,000	765,000	0
Miscellaneous Rev	160,968	26,000	26,000	0
Other Fin Sources	7,590,045	10,363,556	11,533,204	1,169,648
Total Revenue	24,437,589	52,452,907	54,049,555	1,596,648
Salaries & Benefits	60,430,219	73,311,629	71,665,629	(1,646,000)
Services & Supplies	10,232,014	21,645,361	22,056,694	411,333
Other Charges	167,180	53,000	330,000	277,000
Fixed Assets	2,102,357	4,576,000	5,319,500	743,500
Other Fin Uses	981,160	26,226,000	26,616,000	390,000
Intrafund Transfers	293,247	193,300	205,300	12,000
Intrafund Abatement	(280,961)	(893,116)	(887,399)	5,717
Total Appropriations	73,925,215	125,112,174	125,305,724	193,550
FUND 1000 GENERAL FUND TOTAL	49,487,627	72,659,267	71,256,169	(1,403,098)

Sheriff

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 24 SHERIFF
FUND : 1224 COUNTYWIDE SR -

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	241,159	50,000	50,000	0
Rev Use Money/Prop	(189,125)	27,500	27,500	0
IG Rev - State	980,812	850,000	850,000	0
Service Charges	46,446	45,000	45,000	0
Fund Balance	0	6,063,800	6,063,800	0
Total Revenue	1,079,292	7,036,300	7,036,300	0
Other Fin Uses	2,688,031	3,133,600	3,566,100	432,500
Contingency	0	3,902,700	3,470,200	(432,500)
Total Appropriations	2,688,031	7,036,300	7,036,300	0
FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL	1,608,739	0	0	0

DEPT : 24 SHERIFF
FUND : 1278 COUNTYWIDE SR - SLESF

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(64,703)	5,000	5,000	0
IG Rev - State	808,855	425,000	425,000	0
Fund Balance	0	2,500,000	2,500,000	0
Total Revenue	744,153	2,930,000	2,930,000	0
Other Fin Uses	98,103	1,225,000	1,532,000	307,000
Contingency	0	1,705,000	1,398,000	(307,000)
Total Appropriations	98,103	2,930,000	2,930,000	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(646,050)	0	0	0



Agricultural Commissioner

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended change to the Agriculture Commissioner Budget results in a Net County Cost increase of \$41,330 when compared to the Recommended Budget.

Other Charges is increased by \$41,330 in order to augment the annual funding for the University of California Cooperative Extension agreement as approved by the Board of Supervisors on August 15, 2023.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 31 AGRICULTURAL
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	124,701	126,000	126,000	0
Rev Use Money/Prop	0	200	200	0
IG Rev - State	872,362	831,403	831,403	0
IG Rev - Federal	0	49,223	49,223	0
Other Gov Agency	80,464	71,148	71,148	0
Service Charges	26,341	23,703	23,703	0
Miscellaneous Rev	482	250	250	0
Total Revenue	1,104,350	1,101,927	1,101,927	0
Salaries & Benefits	1,345,648	1,526,991	1,526,991	0
Services & Supplies	217,257	333,958	333,958	0
Other Charges	279,380	278,535	319,865	41,330
Intrafund Transfers	3,945	0	0	0
Total Appropriations	1,846,229	2,139,484	2,180,814	41,330
FUND 1000 GENERAL FUND TOTAL	741,880	1,037,557	1,078,887	41,330



Environmental Management

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SUMMARY OF CHANGES

The recommended changes for Environmental Management resulted in a decrease of \$104,989 in appropriations and revenue. The Department continues to have no Net County Cost for any of its programs.

Service Charges and Salaries & Benefits decreased by \$104,989 due to an error in the budgeted distribution of the cost of one employee. Services & Supplies increased by \$150,000 for Mosquito Fire debris removal costs.

In County Service Area # 3 Other Charges decreased by \$28,445, offset by an increase in Contingency due to a change in the spread of administrative costs.

In County Service Area #10, there is an increase in State Grant revenue of \$212,198 with an offset in Services and Supplies covering educational programs and administrative costs related to SB 1383. Salary and Benefits increased by \$104,989 with an offset in Other Charges of \$76,544 and Contingency of \$28,445 to fix the error of one employee's costs.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	1,479,370	1,314,770	1,314,770	0
Service Charges	505,450	1,346,113	1,241,124	(104,989)
Miscellaneous Rev	585	600	600	0
Other Fin Sources	372,613	388,942	388,942	0
Total Revenue	2,358,018	3,050,425	2,945,436	(104,989)
Salaries & Benefits	2,183,134	2,699,201	2,594,212	(104,989)
Services & Supplies	122,154	348,924	498,924	150,000
Other Charges	22,061	300	300	0
Fixed Assets	12,362	0	0	0
Intrafund Transfers	3,252	2,000	2,000	0
Intrafund Abatement	0	0	(150,000)	(150,000)
Total Appropriations	2,342,964	3,050,425	2,945,436	(104,989)
FUND 1000 GENERAL FUND TOTAL	(15,055)	0	0	0

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 38 ENVIRONMENTAL
FUND : 1353 County Service Area #3

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	527,985	439,800	439,800	0
Fines & Penalties	1,685	2,586	2,586	0
Rev Use Money/Prop	(118,964)	26,000	26,000	0
IG Rev - State	4,120	4,100	4,100	0
Other Gov Agency	7,039	6,000	6,000	0
Service Charges	390,487	350,750	350,750	0
Miscellaneous Rev	41	0	0	0
Fund Balance	0	3,155,903	3,155,903	0
Total Revenue	812,394	3,985,139	3,985,139	0
Salaries & Benefits	143,029	372,240	372,240	0
Services & Supplies	28,355	68,642	68,642	0
Other Charges	270,434	556,078	527,633	(28,445)
Contingency	0	2,988,179	3,016,624	28,445
Total Appropriations	441,818	3,985,139	3,985,139	0
FUND 1353 County Service Area #3 TOTAL	(370,576)	0	0	0

DEPT : 38 ENVIRONMENTAL
FUND : 1360 County Service Area #10

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	20,465	17,500	17,500	0
Fines & Penalties	14,854	12,781	12,781	0
Rev Use Money/Prop	(299,696)	96,050	96,050	0
IG Rev - State	199,727	206,664	418,862	212,198
Service Charges	3,777,331	3,763,498	3,763,498	0
Miscellaneous Rev	520	2,950	2,950	0
Other Fin Sources	144,027	2,064,249	2,064,249	0
Fund Balance	0	6,357,160	6,357,160	0
Total Revenue	3,857,228	12,520,852	12,733,050	212,198
Salaries & Benefits	1,340,755	1,760,405	1,865,394	104,989
Services & Supplies	1,190,392	2,416,580	2,628,778	212,198
Other Charges	381,217	1,168,245	1,091,701	(76,544)
Fixed Assets	76,309	1,950,000	1,950,000	0
Other Fin Uses	0	48,000	48,000	0
Intrafund Transfers	222,885	428,854	428,854	0
Intrafund Abatement	(222,885)	(428,854)	(428,854)	0
Contingency	0	4,876,587	4,848,142	(28,445)
Reserves Budgetary	0	301,035	301,035	0
Total Appropriations	2,988,673	12,520,852	12,733,050	212,198
FUND 1360 County Service Area #10 TOTAL	(868,555)	0	0	0

SUMMARY OF CHANGES

The Adopted Budget for the Planning and Building Department reflects a total reduction in Net County Cost of \$98,733, with a \$282,407 decrease of Net County Cost in General Fund divisions and a \$154,983 increase in General Fund Contribution to the Airports. The overall decrease in Net County Cost does not include the \$611,569 increase in discretionary Transient Occupancy Tax (TOT) funding for the Code Enforcement Division.

On August 22, 2023, with Legistar item 23-1489, the Board approved a Code Enforcement Strategic Plan and added two Code Enforcement Officers and one Code Enforcement Supervisor allocation. The recommended changes include the transfer in of \$611,569 of TOT to the Code Enforcement Division. This includes \$380,607 in Salaries and Benefits for nine months of the new allocations, \$140,962 for training and auxiliary costs, and \$90,000 for three vehicles for the allocations.

After the development of the Recommended Budget, the Oak Woodland Set Aside Special Revenue Fund was created to comply with the Conservation Organization Agreement with American River Conservancy and Rural Communities United. The recommended changes include \$50,000 of revenue from the Oak Woodland Conservation Special Revenue Fund to the Oak Woodland Set Aside Special Revenue Fund and \$8,940 of Interest revenue. The recommended changes include \$58,940 in Services and Supplies appropriations in the Oak Woodland Set Aside Special Revenue Fund. The recommended changes also include the transfer of \$9,000 from the Oak Woodland Conservation Special Revenue Fund to Long Range Planning for additional work anticipated during FY 2023-24.

The Cemetery Division is increasing appropriations by \$13,000 for a contract for landscape maintenance at the cemeteries to allow for maintenance of the cemeteries in alignment with recent Board direction.

The Airports Enterprise Fund is increasing appropriations by \$252,551, with \$81,791 for the Georgetown Airport and \$170,430 for the Placerville Airport. The increase in appropriations is funded with a \$10,947 increase in Fund Balance, a \$57,600 increase in Federal Aviation Administration (FAA) funding, and a \$183,674 increase in General Fund Contribution. The recommended changes include the \$32,019 Fuel Dispenser Upgrades and \$49,037 Generator projects that were not completed in FY 2022-23. After the Recommended Budget was finalized the Board approved Transportation's Capital Improvement Plan, which includes Airport projects and an FAA Grant. The recommended changes include \$49,000 in appropriations for these Board-approved changes.

The recommended changes include a \$56,218 increase in Intrafund Transfers out of the Airports Division to the Planning and Building Administration Unit due to a change in methodology that uses all budgeted salaries for Airports to determine the share of Planning and Building Administration costs allocated to the Division. This cost increases the General Fund support to the Airports but is offset by General Fund savings in the General Fund Planning and Building Divisions.

After the FY 2023-24 Recommended Budget was finalized, Airport staff became aware that the County's Spill Prevention Control and Countermeasure (SPCC) Plan would need to be updated to meet compliance requirements. Aviation fuel is stored at the Placerville Airport in two above-ground storage tanks and a mobile refueler (fuel truck); in addition, during fire emergencies, multiple

Planning and Building

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additional mobile refuelers are staged at the airport to support aircraft contracted by the Forest Service. Storage of fuel creates significant environmental regulatory requirements to mitigate the potential for an environmental crisis, and the County is required to maintain and update a SPCC Plan to account for these efforts. The SPCC plan must be updated no less than every five years. The recommended changes include \$40,000 in appropriations to update the SPCC Plan, including \$35,000 of funding to Transportation for assistance on this project.

Other recommended changes in Planning and Building include \$25,000 from Parks for assistance on the Diamond Springs Community Park Environmental Impact Report, a \$30,000 decrease in software maintenance due to the completion of a TRACKiT Milestone in the prior year that was expected to carry over into FY 2023-24, and a \$79,220 decrease in projected Professional and Specialized Services needed in Long Range Planning and Current Planning.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	8,817,369	8,731,500	8,731,500	0
IG Rev - State	0	885,000	885,000	0
Service Charges	2,280,776	2,480,544	2,536,762	56,218
Miscellaneous Rev	103,992	82,500	82,500	0
Other Fin Sources	259,314	1,965,000	1,999,000	34,000
Total Revenue	11,461,452	14,144,544	14,234,762	90,218
Salaries & Benefits	10,118,657	13,431,766	13,812,373	380,607
Services & Supplies	2,923,437	6,846,698	6,795,871	(50,827)
Other Charges	197,404	23,000	23,000	0
Fixed Assets	10,412	0	0	0
Other Fin Uses	1,082	14,000	104,000	90,000
Intrafund Transfers	2,449,006	2,993,008	3,088,577	95,569
Intrafund Abatement	(2,038,630)	(2,624,343)	(3,331,881)	(707,538)
Total Appropriations	13,661,368	20,684,129	20,491,940	(192,189)
FUND 1000 GENERAL FUND TOTAL	2,199,916	6,539,585	6,257,178	(282,407)

Planning and Building

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FUND : 5114 AIRPORTS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	255,487	251,721	251,721	0
IG Rev - State	21,144	0	0	0
IG Rev - Federal	82,982	447,239	504,839	57,600
Miscellaneous Rev	450,474	488,672	488,672	0
Other Fin Sources	79,065	383,742	567,416	183,674
Fund Balance	0	453,984	464,931	10,947
Total Revenue	889,151	2,025,358	2,277,579	252,221
Salaries & Benefits	281,508	407,652	407,652	0
Services & Supplies	466,983	953,085	992,585	39,500
Other Charges	492,303	477,321	579,486	102,165
Fixed Assets	0	187,300	297,856	110,556
Cap Fixed Assets	(693)	(187,300)	(297,856)	(110,556)
Intrafund Transfers	347,643	288,680	344,898	56,218
Intrafund Abatement	(347,643)	(288,680)	(344,898)	(56,218)
Reserves Budgetary	0	187,300	297,856	110,556
Total Appropriations	1,240,101	2,025,358	2,277,579	252,221
FUND 5114 AIRPORTS TOTAL	350,950	0	0	0

FUND : 1237 COUNTYWIDE SR - DEV

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	31,249	50,000	50,000	0
Rev Use Money/Prop	(52,993)	12,150	21,090	8,940
Service Charges	1,163,433	432,000	482,000	50,000
Miscellaneous Rev	48,768	31,000	31,000	0
Other Fin Sources	15,000	20,000	70,000	50,000
Residual Equity	31,428	331,408	331,408	0
Fund Balance	0	2,703,651	2,703,651	0
Total Revenue	1,236,885	3,580,209	3,689,149	108,940
Services & Supplies	0	0	58,940	58,940
Other Charges	4,877	5,000	5,000	0
Other Fin Uses	224,232	208,500	267,500	59,000
Residual Equity Xfer	31,428	331,408	331,408	0
Contingency	0	3,035,301	3,026,301	(9,000)
Total Appropriations	260,537	3,580,209	3,689,149	108,940
TOTAL	(976,349)	0	0	0



SUMMARY OF CHANGES

The Adopted Budget for the Department of Transportation reflects several program-related changes for the year; the majority of the changes are a result of prior Board action and direction.

The recommended changes result in a net decrease of \$1,231,437 in Road Fund appropriations and revenues. The Road Fund changes include a \$3,550,902 decrease in appropriations due to the updated Capital Improvement Program (CIP), which was adopted by the Board on June 6, 2023 (Legistar item 23-0851). To accelerate the Traffic Impact Fee (TIF) major update, the recommended changes include an additional \$660,000 in Professional and Specialized Services that is funded from TIF fees. \$1,149,465 in Maintenance equipment fixed asset costs are being re-budgeted as the equipment was not able to be delivered in FY 2022-23. The recommended changes include \$510,000 being re-budgeted for right-of-way acquisition for the Diamond Springs Parkway as the purchase was not completed in FY 2022-23. Revenue changes in the Road Fund include a \$981,294 increase in projected Fund Balance, \$35,000 of General Fund from the Airports for the Spill Prevention Control and Countermeasure Plan Improvements, a \$273,522 decrease in projected State Highways taxes, a \$660,000 increase in TIF funding for the accelerated update, and other changes based upon the Board-approved CIP.

The recommended changes to the Road District Tax fund include an \$83,643 increase in fund balance that was not transferred out of the fund in FY 2022-23 that is being transferred to the Road Fund.

The Measure S Transient Occupancy Tax (TOT) Special Revenue Fund, which accounts for the Tahoe Area TOT that is dedicated to road maintenance in the basin only included Fund Balance revenue in the Recommended Budget. The recommended changes include adding \$1.212 million in Transient Occupancy Tax and Interest revenue in the fund that is being added to Contingency until the use is determined by the Department and discussed with the Measure S Citizen's Oversight Committee.

On June 20, 2023, with Legistar item 23-0860, the Board authorized a loan in the amount of \$21,000 from CSA 9 Insurance Reserve Road Zone Account to the Ryan Ranch Zone of Benefit 98102. The recommended changes include the repayment of this loan to the Insurance Reserve Road Zone account. The recommended Adopted Budget also includes minor adjustments in other Zones of Benefit to allow for elections and other Zone of Benefit activities that were not known during the development of the Recommended Budget.

The Erosion Control Fund changes include a \$1,221,779 increase in appropriations and revenue due to the updated CIP.

The recommended changes include the removal of \$375,000 in Fixed Asset Equipment in County Service Area 3 which is offset by an increase in Contingency. The department has determined that the equipment that was included in the Recommended Budget is no longer needed and will save up until sufficient funding is available to purchase equipment that can handle heavier snow loads.

An additional \$652,400 was added to the Fleet Enterprise Fund budget for re-budgeted vehicles that were included in the FY 2022-23 Budget but not delivered by year-end; Board-approved changes to

Transportation

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the Fleet fixed asset list for increased vehicle costs; and new vehicles in the Sheriff's Office, Office of Wildfire Preparedness and Resilience, and District Attorney's Office that are funded by those offices.

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

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1103 ROAD FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	41,110	154,500	318,723	164,223
License, Pmt, Fran	1,439,161	1,000,000	1,000,000	0
Rev Use Money/Prop	(368,570)	27,973	27,973	0
IG Rev - State	9,023,855	23,171,705	23,912,934	741,229
IG Rev - Federal	7,444,564	64,222,911	59,626,923	(4,595,988)
Service Charges	3,778,559	2,315,135	2,350,135	35,000
Miscellaneous Rev	901,458	206,000	206,000	0
Other Fin Sources	25,695,662	48,569,786	50,012,591	1,442,805
Fund Balance	0	5,272,848	6,254,142	981,294
Total Revenue	47,955,798	144,940,858	143,709,421	(1,231,437)
Salaries & Benefits	15,743,528	21,473,812	21,473,812	0
Services & Supplies	17,529,623	111,110,220	108,974,080	(2,136,140)
Other Charges	4,400,311	3,280,672	3,780,672	500,000
Fixed Assets	5,388,826	8,044,021	8,502,774	458,753
Other Fin Uses	40,695	223,500	223,500	0
Residual Equity Xfer	3,304,017	0	0	0
Intrafund Transfers	0	5,331,450	5,331,450	0
Intrafund Abatement	(388,968)	(6,125,967)	(6,180,017)	(54,050)
Reserves Budgetary	0	1,603,150	1,603,150	0
Total Appropriations	46,018,032	144,940,858	143,709,421	(1,231,437)
FUND 1103 ROAD FUND TOTAL	(1,937,766)	0	0	0

FUND : 1104 ROAD DISTRICT

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	7,918,456	8,646,267	8,646,267	0
Fines & Penalties	3,840	3,445	3,445	0
Rev Use Money/Prop	9,761	6,972	6,972	0
IG Rev - State	58,036	58,000	58,000	0
Fund Balance	0	0	83,643	83,643
Total Revenue	7,990,092	8,714,684	8,798,327	83,643
Other Fin Uses	7,960,439	8,714,684	8,798,327	83,643
Total Appropriations	7,960,439	8,714,684	8,798,327	83,643
FUND 1104 ROAD DISTRICT TOTAL	(29,653)	0	0	0

Transportation

ADOPTED BUDGET REVISIONS • FY 2023-24

FUND : 1236 COUNTYWIDE SR - ROADS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	0	0	1,200,000	1,200,000
License, Pmt, Fran	51,385	0	0	0
Rev Use Money/Prop	(2,323,063)	717,900	729,900	12,000
IG Rev - State	7,229,227	8,613,933	8,613,933	0
Other Gov Agency	2,870,610	2,986,582	2,986,582	0
Service Charges	10,684,591	11,904,547	11,904,547	0
Fund Balance	0	92,063,310	92,063,310	0
Total Revenue	18,512,749	116,286,272	117,498,272	1,212,000
Other Fin Uses	15,159,822	30,224,975	32,446,612	2,221,637
Contingency	0	86,061,297	85,051,660	(1,009,637)
Total Appropriations	15,159,822	116,286,272	117,498,272	1,212,000
FUND 1236 COUNTYWIDE SR - ROADS TOTAL	(3,352,927)	0	0	0

FUND : 1353 County Service Area #3

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	12,588	0	0	0
Fines & Penalties	570	0	0	0
Rev Use Money/Prop	(25,366)	0	0	0
Service Charges	221,223	222,607	222,607	0
Fund Balance	0	1,087,277	1,087,277	0
Total Revenue	209,016	1,309,884	1,309,884	0
Services & Supplies	32	422,050	422,050	0
Other Charges	9,963	13,145	13,145	0
Fixed Assets	370,584	375,000	0	(375,000)
Intrafund Transfers	1,554	389	389	0
Contingency	0	499,300	874,300	375,000
Total Appropriations	382,133	1,309,884	1,309,884	0
FUND 1353 County Service Area #3 TOTAL	173,117	0	0	0

Transportation

ADOPTED BUDGET REVISIONS • FY 2023-24

FUND : 1359 County Service Area #9

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,073,730	1,080,068	1,080,068	0
License, Pmt, Fran	270	0	0	0
Fines & Penalties	5,281	0	0	0
Rev Use Money/Prop	(432,276)	0	0	0
IG Rev - State	372	0	0	0
Service Charges	314,746	319,560	319,560	0
Miscellaneous Rev	6,375	6,000	6,000	0
Other Fin Sources	0	0	23,000	23,000
Fund Balance	0	7,248,222	7,248,222	0
Total Revenue	968,497	8,653,850	8,676,850	23,000
Salaries & Benefits	7,091	11,964	11,964	0
Services & Supplies	606,245	3,282,200	3,301,244	19,044
Other Charges	235,566	357,665	360,665	3,000
Other Fin Uses	0	0	23,000	23,000
Residual Equity Xfer	1,805	0	0	0
Intrafund Transfers	119,295	54,640	54,640	0
Intrafund Abatement	(126,063)	(61,348)	(61,348)	0
Contingency	0	3,828,931	3,806,887	(22,044)
Reserves Budgetary	0	1,179,798	1,179,798	0
Total Appropriations	843,940	8,653,850	8,676,850	23,000
FUND 1359 County Service Area #9 TOTAL	(124,557)	0	0	0

FUND : 1101 EROSION CONTROL

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(12,432)	0	0	0
IG Rev - State	952,374	792,414	1,857,343	1,064,929
IG Rev - Federal	1,176,621	4,879,951	4,485,095	(394,856)
Service Charges	200,868	263,005	312,005	49,000
Miscellaneous Rev	0	0	502,706	502,706
Other Fin Sources	27,802	575,000	575,000	0
Fund Balance	0	16,930	16,930	0
Total Revenue	2,345,232	6,527,300	7,749,079	1,221,779
Salaries & Benefits	365,451	451,875	451,875	0
Services & Supplies	1,622,781	5,250,908	6,418,637	1,167,729
Other Charges	3,669	30,000	30,000	0
Intrafund Transfers	388,968	794,517	848,567	54,050
Total Appropriations	2,380,869	6,527,300	7,749,079	1,221,779
FUND 1101 EROSION CONTROL TOTAL	35,637	0	0	0

Transportation

ADOPTED BUDGET REVISIONS • FY 2023-24

FUND : 5260 FLEET

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(74,942)	12,000	12,000	0
Service Charges	2,234,855	2,236,542	2,261,542	25,000
Miscellaneous Rev	170,087	102,112	102,112	0
Other Fin Sources	1,038,900	607,500	1,234,900	627,400
Total Revenue	3,368,900	2,958,154	3,610,554	652,400
Salaries & Benefits	336,092	512,017	512,017	0
Services & Supplies	630,680	713,910	738,910	25,000
Other Charges	993,785	1,124,727	1,124,727	0
Fixed Assets	3,276,781	2,640,000	4,168,400	1,528,400
Cap Fixed Assets	(3,276,781)	(2,640,000)	(4,168,400)	(1,528,400)
Contingency	0	607,500	1,234,900	627,400
Total Appropriations	1,960,557	2,958,154	3,610,554	652,400
FUND 5260 FLEET TOTAL	(1,408,343)	0	0	0



Animal Services

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Animal Services budget result in a net decrease in Net County Cost of \$6,361. The FY 2023-24 Recommended Budget included the carryover for the \$130,000 South Lake Tahoe Kennel Replacement Project. The majority of this project was completed in FY 2022-23, so the recommended changes include a reduction of \$112,500 to Animal Services Fixed Assets and \$80,139 in revenue from the cities as a result of that project mostly being completed in the prior year. After the development of the Recommended Budget, Animal Services had to surplus a large animal trailer that had been used for over twenty years. The recommended changes include \$26,000 in appropriations for the purchase of a replacement large animal trailer. The recommended changes also include \$12,000 in revenue and expenses for fire protective gear that is being funded by a Homeland Security Grant that the Sheriff's Office received.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 55 ANIMAL SERVICES
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	209,535	226,500	226,500	0
Fines & Penalties	16,035	11,000	11,000	0
IG Rev - Federal	0	131,290	131,290	0
Other Gov Agency	758,948	1,061,842	981,703	(80,139)
Service Charges	256,447	170,600	170,600	0
Miscellaneous Rev	13,103	11,000	11,000	0
Other Fin Sources	442,484	457,443	457,443	0
Total Revenue	1,696,551	2,069,675	1,989,536	(80,139)
Salaries & Benefits	1,819,780	2,374,396	2,374,396	0
Services & Supplies	734,608	861,657	874,657	13,000
Other Charges	6,297	6,000	6,000	0
Fixed Assets	16,732	162,500	76,000	(86,500)
Other Fin Uses	115,673	35,000	34,000	(1,000)
Intrafund Transfers	1,055,129	1,084,580	1,084,580	0
Intrafund Abatement	(5,186)	0	(12,000)	(12,000)
Total Appropriations	3,743,034	4,524,133	4,437,633	(86,500)
FUND 1000 GENERAL FUND TOTAL	2,046,482	2,454,458	2,448,097	(6,361)



SUMMARY OF CHANGES

The recommended changes to the Behavioral Health budget result in a net increase of \$8,538,142 in appropriations and revenue with no change to Net County Cost. The Traditional Behavioral Health Programs are increasing by \$4,926,699 as a result of the implementation of the California Advancing and Innovating Medi-Cal (CalAIM) initiative and an increase in realignment funding for the program, including a shift of \$475,784 of realignment funding from the Substance Use Disorder Program (SUDS) to Traditional Programs. SUDS is increasing by \$932,715, reflecting an increase in CalAIM-funded services by \$1,408,004 that is partially offset by a shift in realignment funding to Traditional Programs of \$475,289. The Mental Health Services Act Program (MHSA) is increasing by \$2,678,728, primarily due to the implementation of CalAIM.

The majority of the changes to Behavioral Health's budget are a result of the implementation of CalAIM. The Recommended Budget was developed with early projections of billing rates, contract rates, and billing-eligible services. CalAIM went into effect on July 1, 2023. Over the past few months HHSA has renegotiated contracts with providers who are eligible for Medi-Cal billing and adapted all fiscal programs to the new CalAIM payment and documentation reform requirements. Due to the ongoing negotiations and early projections, the Recommended Budget assumed very conservative CalAIM revenue. The proposed Adopted Budget assumes additional revenue resulting from CalAIM that may help to address the structural budget issues in the Behavioral Health System of Care. The recommended changes include an additional \$3,481,676 of Federal Medi-Cal revenue in the Traditional Programs, \$2,678,728 of Federal Medi-Cal revenue in the MHSA Programs, and \$1,408,004 of Federal Medi-Cal revenue in the SUDS Programs. HHSA continues to carefully monitor CalAIM revenues and expenses and will provide the Board with an update on the impacts of CalAIM with the Mid-Year Budget Report.

In the Traditional Programs, realignment growth in the prior year and a transfer of realignment funding from SUDS results in an additional \$1,445,023 in realignment funding for the programs. The additional realignment revenue and Medi-Cal revenue are used to fund an anticipated \$600,000 cost report settlement, \$1,087,800 in Health Services for CalAIM-eligible Psychiatric Health Facility incentives and Adult Residential Facility outpatient services, and \$35,000 for the replacement of aging flooring in the Psychiatric Health Facility. The recommended changes result in an additional \$3,203,899 of Traditional Programs Contingency to use in future years to address the structural budget deficits in Behavioral Health.

In the MHSA Programs, the additional Medi-Cal revenue from CalAIM is used to fund an additional \$2,235,512 in contracted children's services and MHSA share of an anticipated cost report settlement, that is partially funded by reducing the amount of MHSA Contingency by \$456,784.

In the SUDS Programs, the increased projected Medi-Cal revenue of \$1,408,004 is offset by a \$932,715 increase in contracted costs resulting a decrease in needed realignment revenue by \$475,289. Behavioral Health continues to work with stakeholders to determine a plan for opioid settlement funding. The recommended changes move \$100,000 of opioid settlement funding from Services and Supplies to Salaries and Benefits for the Behavioral Health staff time spent administering the program.

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 53 BEHAVIORAL HEALTH
FUND : 1110 MENTAL HEALTH

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	40,948	42,500	42,500	0
Rev Use Money/Prop	(581,195)	55,510	55,510	0
IG Rev - State	13,008,493	17,551,031	17,551,031	0
IG Rev - Federal	9,270,357	14,191,224	21,759,632	7,568,408
Service Charges	395,327	480,600	480,600	0
Miscellaneous Rev	270,914	133,705	133,705	0
Other Fin Sources	13,425,796	21,900,389	22,870,123	969,734
Fund Balance	0	12,641,869	12,641,869	0
Total Revenue	35,830,640	66,996,828	75,534,970	8,538,142
Salaries & Benefits	10,343,054	14,756,259	14,856,259	100,000
Services & Supplies	6,676,186	11,404,691	12,804,691	1,400,000
Other Charges	14,442,718	29,632,269	33,888,296	4,256,027
Fixed Assets	0	923,920	923,920	0
Other Fin Uses	47,145	100,000	135,000	35,000
Intrafund Transfers	4,719,743	5,989,877	5,989,877	0
Intrafund Abatement	(4,719,743)	(5,989,877)	(5,989,877)	0
Contingency	0	10,179,689	12,926,804	2,747,115
Total Appropriations	31,509,105	66,996,828	75,534,970	8,538,142
FUND 1110 MENTAL HEALTH TOTAL	(4,321,535)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Community Services budget result in a \$5,000 increase to Net County Cost due to the delay in reimbursement for Homeless Grant activities that result from negative interest accruals that cannot be covered by grant funds. The Community Service Programs are increasing in revenue and appropriations by \$1,745,782, including the \$5,000 of additional General Fund support. The recommended changes are primarily due to updated grant fund projections and carry over grant funding from FY 2022-23.

The Housing and Homeless Program revenue and appropriations are decreasing by \$45,958. As described above, due to a delay in reimbursement from the State for grant funded activities, the recommended changes include negative Interest revenue of \$5,000 with an offsetting \$5,000 increase of Operating Transfers In from the General Fund to cover this unreimbursable cost. Updated projections of spending for the Housing and Homelessness Incentive Program Grant; No Place Like Home Grant; Homeless Housing, Assistance, and Prevention Grant; and Emergency Solutions Grant-Coronavirus Grant result in a decrease of \$45,958 in State revenue that is offset by a decrease in Housing appropriations and Professional and Specialized Services appropriations.

The Low-Income Home Energy Assistance Program (LIHEAP) program is anticipated to receive an additional \$1,838,598 in funding that is offset by an increase in LIHEAP program contract expenditures.

In the Area Agency on Aging Program, the Recommended Budget included the carryover of a project to improve the kitchen of the Senior Nutrition Program that began in FY 2022-23. The recommended changes include a decrease of \$46,858 in revenue and appropriations, as \$46,858 of the project was completed in FY 2022-23.

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 52 COMMUNITY SERVICES
FUND : 1107 COMMUNITY SERVICES

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(100,592)	2,360	(2,640)	(5,000)
IG Rev - State	2,137,804	10,012,145	9,966,187	(45,958)
IG Rev - Federal	4,932,721	4,924,074	6,762,672	1,838,598
Service Charges	373,293	771,111	724,253	(46,858)
Miscellaneous Rev	76,966	442,198	442,198	0
Other Fin Sources	2,085,567	3,723,342	3,728,342	5,000
Fund Balance	0	3,955,866	3,955,866	0
Total Revenue	9,505,759	23,831,096	25,576,878	1,745,782
Salaries & Benefits	3,383,587	5,451,213	5,451,213	0
Services & Supplies	2,456,859	4,568,957	6,241,577	1,672,620
Other Charges	2,645,895	10,107,975	10,227,995	120,020
Fixed Assets	0	477,951	477,951	0
Other Fin Uses	44,437	3,225,000	3,178,142	(46,858)
Intrafund Transfers	337,402	189,895	189,895	0
Intrafund Abatement	(337,402)	(189,895)	(189,895)	0
Total Appropriations	8,530,777	23,831,096	25,576,878	1,745,782
FUND 1107 COMMUNITY SERVICES TOTAL	(974,982)	0	0	0

Public Guardian

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Public Guardian budget result in a net increase to Net County Cost of \$18,707. The increase is for an extra help Student Intern to provide a variety of administrative, technical, and para-professional duties to support the Deputy Public Guardians. Currently, the Deputy Public Guardians assigned to maintain the health and safety of Lanterman Petris Short and Probate administrative cases average 36 cases per deputy. The California Association of Public Administrator/Public Guardian/Public Conservators recommends 30 cases per deputy. The student intern position will provide support to assist the Deputy Public Guardians who have higher than recommended caseloads. This request was made for the Recommended Budget but deferred to the Adopted Budget to be approved if there were sufficient funds.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 56 PUBLIC GUARDIAN
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	35,125	30,000	30,000	0
Service Charges	131,764	80,000	80,000	0
Miscellaneous Rev	10,215	50,000	50,000	0
Other Fin Sources	1,213	0	0	0
Total Revenue	178,317	160,000	160,000	0
Salaries & Benefits	1,228,152	1,455,088	1,473,795	18,707
Services & Supplies	348,434	273,076	273,076	0
Other Charges	59,736	50,000	50,000	0
Fixed Assets	1,213	0	0	0
Intrafund Transfers	393,043	496,266	496,266	0
Total Appropriations	2,030,578	2,274,430	2,293,137	18,707
FUND 1000 GENERAL FUND TOTAL	1,852,261	2,114,430	2,133,137	18,707



Library & Museum

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Library Services budget result in no change to Net County Cost. Revenue is increasing by \$43,422 which includes state grant funding (\$32,232), increased library donations (\$5,990), and a transfer of funds from County Service Area #10 (\$5,200). The new grant funding and donations are offset by an increase in Services and Supplies. The County Service Area #10 fund transfer offsets the Placerville Library expense for electrical work and upgrades to the Wi-Fi bandwidth at the Placerville and South Lake Tahoe libraries.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 43 LIBRARY
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	510,730	1,031,033	1,063,265	32,232
Service Charges	104,123	100,600	100,600	0
Miscellaneous Rev	174,976	111,512	117,502	5,990
Other Fin Sources	1,297,973	1,856,760	1,861,960	5,200
Total Revenue	2,087,803	3,099,905	3,143,327	43,422
Salaries & Benefits	3,186,532	4,127,926	4,127,926	0
Services & Supplies	850,583	1,054,785	1,095,207	40,422
Other Charges	64,242	0	0	0
Fixed Assets	5,547	0	0	0
Other Fin Uses	113,485	1,157,000	1,157,000	0
Intrafund Transfers	18,805	2,700	5,700	3,000
Total Appropriations	4,239,196	6,342,411	6,385,833	43,422
FUND 1000 GENERAL FUND TOTAL	2,151,393	3,242,506	3,242,506	0

DEPT : 43 LIBRARY
FUND : 1360 County Service Area #10

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,117,862	1,134,000	1,134,000	0
Fines & Penalties	5,159	6,200	6,200	0
Rev Use Money/Prop	(37,720)	18,000	18,000	0
Service Charges	272,754	274,000	274,000	0
Fund Balance	0	1,383,898	1,383,898	0
Total Revenue	1,358,054	2,816,098	2,816,098	0
Other Fin Uses	1,205,259	1,578,500	1,583,700	5,200
Contingency	0	1,237,598	1,232,398	(5,200)
Total Appropriations	1,205,259	2,816,098	2,816,098	0
FUND 1360 County Service Area #10 TOTAL	(152,795)	0	0	0



Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

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 of 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				
Assessor				
6040	2	High-Volume Scanner	\$8,250	\$16,500
			Assessor Total	\$16,500
Chief Administrative Office				
Central Services - Facilities				
6040	1	14-976 Vehicle from Fleet	\$5,000	\$5,000
	1	Tractor	\$15,000	\$15,000
			Chief Administrative Office Total	\$20,000
District Attorney				
6045	1	Mid-size SUV	\$35,000	\$35,000
			District Attorney Total	\$35,000
Elections				
6042	2	Ballot Extractor	\$40,390	\$80,779
			Elections Total	\$80,779
Health and Human Services Agency				
Animal Services				
6040	1	Dog Box Replacement	\$45,000	\$45,000
	1	Kennel Replacement	\$5,000	\$5,000
	1	Replacement Large Animal Trailer	\$26,000	\$26,000
Social Services				
6042	1	Adult Protective Services Vehicle	\$45,000	\$45,000
6045	2	Lobby Kiosks	\$34,000	\$68,000
			Health and Human Services Agency Total	\$189,000
Information Technologies				
6020	1	BOS Interactive Public Kiosk	\$8,690	\$8,690
	1	Firewall Equip. for Elections Dept. Move	\$14,150	\$14,150
	1	Replacement UPS for HHSA	\$8,270	\$8,270
6042	1	Data Center Hardware	\$150,000	\$150,000
	1	Firewall Security Hardware	\$35,000	\$35,000
	1	Telephone System Hardware Upgrade	\$116,000	\$116,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
6047	1	MUNIS Software Implementation	\$80,000	\$80,000
Information Technologies Total				\$412,110
Parks				
6040	2	Henningsen Lotus Park CC Project	\$8,175	\$16,350
Parks Total				\$16,350
Probation				
6040	1	JTC Dishwasher Replacement	\$15,000	\$15,000
	1	JTC Walk-In Freezer Replacement	\$10,000	\$10,000
	1	Electric Bike - Outreach Trailer	\$10,000	\$10,000
	1	Camera Project	\$12,177	\$12,177
6042	1	Behavioral Health Justice Intervention Services Kiosks	\$30,400	\$30,400
	1	Durock Rd Interior Camera Replacement	\$6,500	\$6,500
	2	Network Switches	\$6,000	\$12,000
	1	SLT Field Office Camera Replacement	\$11,800	\$11,800
6045	1	Outreach Vehicle & Trailer	\$230,000	\$230,000
Probation Total				\$337,877
Sheriff				
6040	1	Avon Respirator	\$17,000	\$17,000
	1	Bambi Bucket for Helicopter	\$30,000	\$30,000
	1	Bear Paws for Helicopter	\$14,000	\$14,000
	1	Dive Team ROV	\$55,000	\$55,000
	1	Drone	\$21,000	\$21,000
	2	Dryers	\$15,000	\$30,000
	1	Electric Turning Targets for Range	\$100,000	\$100,000
	1	License Plate Reader System	\$500,000	\$500,000
	1	Ludlum Radioisotope	\$14,000	\$14,000
	1	M30T UAS System	\$24,000	\$24,000
	1	Mixer	\$9,000	\$9,000
	1	Mobile Radio Replacements	\$270,000	\$270,000
	1	Oven	\$16,000	\$16,000
	1	Property Pickup Kiosk	\$17,000	\$17,000
	1	Refrigerator	\$6,000	\$6,000
	1	Repeaters	\$50,000	\$50,000
	1	Replacement Bomb Suit	\$35,000	\$35,000
	1	Rescue Equipment for Helicopter	\$25,000	\$25,000
	1	Simulcast Phase I	\$220,000	\$220,000
	1	Simulcast Phase II	\$300,000	\$300,000
	1	SWAT Robot	\$64,000	\$64,000
	1	Tamper Proof Controls	\$36,000	\$36,000
	1	Tiger Tug for Helicopter	\$27,000	\$27,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
6042	1	Command Trailer Communications Upgrade	\$15,000	\$15,000
	1	Forensic Workstation	\$25,000	\$25,000
	12	In Car Video Systems	\$6,500	\$78,000
	1	Livescan Machine	\$6,500	\$6,500
	1	Public Safety Facility Video Replacement	\$60,000	\$60,000
	1	Public Safety Facility Video Server Backup	\$60,000	\$60,000
	1	Sac Hill Microwave Backup Link Upgrade	\$75,000	\$75,000
6045	1	ATV	\$50,000	\$50,000
	1	CSI Van	\$285,000	\$285,000
	1	Dive Van	\$70,000	\$70,000
	1	Helicopter	\$2,315,000	\$2,315,000
	1	Personal Watercrafts	\$50,000	\$50,000
	1	SWAT Truck	\$250,000	\$250,000
	1	Truck F550 Equivalent	\$100,000	\$100,000
Sheriff Grant/Special Revenue Funds				\$3,894,500
Sheriff General Fund				\$1,425,000
Sheriff Total				\$5,319,500
General Fund Total				\$6,427,116

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency

Behavioral Health

6045	1	Crisis Care Mobile Unit Vehicle and Equipment	\$923,920	\$923,920
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Community Services

6040	1	Automatic Slicer	\$15,000	\$15,000
	1	Blast Chiller	\$35,000	\$35,000
	1	Commercial Fridge/Freezer	\$35,000	\$35,000
	1	Conveyor Dishwasher	\$50,000	\$50,000
	1	Electric SUV AWD	\$90,000	\$90,000
	1	Electric Vehicle	\$74,951	\$74,951
	1	Navigation Center Security Improvements	\$83,000	\$83,000
	1	Senior Nutrition Software	\$60,000	\$60,000
	1	Tilt Grill	\$35,000	\$35,000

Public Health

6045	1	Mobile Public Health Van West Slope	\$227,500	\$227,500
	1	Replacement Vaccine Freezer	\$22,500	\$22,500

Health and Human Services Total \$1,651,871

Transportation - Road Fund

6040	1	10-Wheeler Dump Truck	\$215,812	\$215,812
	1	10-Wheeler Hook Loader	\$284,653	\$284,653

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
	1	2000 Gallon Roll-Off Water Tank	\$60,000	\$60,000
	1	544 Loader	\$323,000	\$323,000
	1	Aerial Bucket Truck	\$185,000	\$185,000
	1	Bridge Crew Service Truck	\$400,000	\$400,000
	1	Brine Tank/Sprayer	\$25,000	\$25,000
	1	Compression Machine	\$16,000	\$16,000
	1	Cracksealer	\$75,000	\$75,000
	1	Forklift	\$75,000	\$75,000
	2	Fuel Cell Engineer/Storage	\$37,000	\$74,000
	3	Grader	\$525,000	\$1,575,000
	3	Grader Plow	\$20,000	\$60,000
	3	HI-Gate	\$15,000	\$45,000
	2	Hybrid Radar/Cameras	\$35,000	\$70,000
	1	IT Loader	\$209,000	\$209,000
	1	Loader Plow	\$27,000	\$27,000
	1	Mechanic Shop Service Truck	\$175,000	\$175,000
	2	Processors	\$19,000	\$38,000
	1	Sign Making Table	\$25,000	\$25,000
	1	Sweeper	\$365,000	\$365,000
	1	Thermocure Curing Box	\$7,000	\$7,000
	1	Vactor Truck	\$660,000	\$660,000
Transportation Total				\$4,989,465

11 Special Revenue Funds Total \$6,641,336

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management				
6040	4	20-yard Sludge Box	\$6,250	\$25,000
Environmental Management Total				\$25,000
13 Special Revenue Funds: Districts Total				\$25,000

FUND TYPE 51 ENTERPRISE FUNDS

Planning & Building - Airports				
6040	1	Placerville Fuel Dispenser Upgrades	\$32,019	\$32,019
	1	Placerville Generator	\$49,037	\$49,037
Airports Total				\$81,056
Enterprise Fund Total				\$81,056

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
FUND TYPE 52: INTERNAL SERVICE FUNDS				
Transportation - Fleet				
6045	6	1 Ton Pickup 4WD	\$65,000	\$390,000
	2	1/2 Ton 4WD P/U	\$61,000	\$122,000
	7	1/2 Ton 4x4 Pickup 4WD	\$55,000	\$385,000
	1	1/2 Ton PU	\$56,000	\$56,000
	2	3/4 Ton 4WD Pickup	\$60,000	\$120,000
	1	3/4 Ton 4WD Utility	\$65,000	\$65,000
	3	3/4 Ton P/U	\$55,750	\$167,250
	1	3/4 Ton P/U	\$65,000	\$65,000
	1	3/4 Ton P/U	\$67,750	\$67,750
	1	3/4 TON P/U 4WD	\$85,000	\$85,000
	2	3/4 Ton Pickup	\$50,000	\$100,000
	1	3/4 Ton PU 4X4	\$60,000	\$60,000
	1	AWD Fullsize Van	\$65,000	\$65,000
	1	AWD Mini Van	\$45,000	\$45,000
	2	AWD Mini Van	\$50,000	\$100,000
	10	Full Size SUV	\$59,000	\$590,000
	2	Full Size Van	\$62,000	\$124,000
	7	Fullsize SUV	\$60,000	\$420,000
	1	Midsize PU	\$40,000	\$40,000
	3	Midsize Sedan	\$45,000	\$135,000
	2	Midsize Sedan	\$38,500	\$77,000
	1	Midsize Sedan	\$40,000	\$40,000
	10	Midsize SUV	\$40,000	\$400,000
	1	Midsize SUV	\$37,400	\$37,400
	3	Midsize SUV	\$50,000	\$150,000
	2	Midsize SUV	\$45,000	\$90,000
	1	Mid-Size SUV	\$42,000	\$42,000
	2	Small Pickup	\$40,000	\$80,000
Fleet Total				\$4,118,400
Internal Service Funds Total				\$4,118,400
Fixed Asset Equipment Total				\$17,292,908

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

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				
6020	1	Facilities Maintenance Below ACO Threshold	\$100,000	\$100,000
Parks				
6020	1	Chili Bar Improvements	\$1,000,000	\$1,000,000
	1	Dog Park	\$59,756	\$59,756
	1	Forebay Park	\$3,198,182	\$3,198,182
	1	Old Depot Bike Park	\$279,328	\$279,328
	1	Rubicon Maintenance Building	\$215,000	\$215,000
	1	Shop Hoist	\$20,000	\$20,000
	1	Shop Improvements	\$100,000	\$100,000
	1	Rail Park	\$16,482	\$16,482
6021	1	Diamond Springs Community Park	\$3,998,479	\$3,998,479
Chief Administrative Office Total				\$8,987,227
District Attorney				
6020	1	Security System Alarm Improvements	\$30,000	\$30,000
	1	Parking Lot Security Camera	\$10,000	\$10,000
District Attorney Total				\$40,000
Information Technologies				
6020	1	Government Center Fiber Replacement	\$90,000	\$90,000
Information Technologies Total				\$90,000
General Fund Total				\$9,117,227

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency				
Public Health				
6020	1	Spring St Security Cameras	\$100,600	\$100,600
Health and Human Services Total				\$100,600
Transportation - Road Fund				
6020	1	Gas Tanks at Shakori	\$1,000,000	\$1,000,000
	1	Repair Concrete Apron at Equipment Shop	\$200,000	\$200,000
	1	Tahoma Building Replacement Design	\$600,000	\$600,000
	1	Headington Windows	\$20,000	\$20,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
6027	1	CIP Infrastructure Acquisition	\$1,693,309	\$1,693,309
Transportation Total				\$3,513,309

11 Special Revenue Funds Total \$3,613,909

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management				
6040	1	Headworks Construction	\$1,600,000	\$1,600,000
	1	Headworks Design	\$325,000	\$325,000
Environmental Management Total				\$1,925,000

13 Special Revenue Funds: Districts Total \$1,925,000

FUND TYPE 51: ENTERPRISE FUNDS

Planning & Building - Airports				
6020	1	Placerville Gate Valve Installation	\$15,000	\$15,000
6021	1	Automated Weather Observing System Design	\$38,000	\$38,000
	1	Georgetown Beacon Design	\$67,500	\$67,500
	1	Placerville Beacon Design	\$46,300	\$46,300
	1	Placerville On-Airport Obstruction Removal	\$50,000	\$50,000
Airports Total				\$216,800

Enterprise Fund Total \$216,800

FUND TYPE 52: INTERNAL SERVICE FUNDS

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

Internal Service Funds Total \$50,000

Fixed Asset Building Improvement Total \$14,922,936



Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

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) for expenditure. The purpose of any associated expenses is therefore discussed in each Department's budget narrative. The tables below only reflect Special Revenue Funds with changes. The Recommended Budget shows all Special Revenue Funds.

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:

Enhancing Law Enforcement Act Subfund

The District Attorney/Public Defender Subaccount receives funds from the AB109 realignment; funds to reimburse the County for costs associated with revocation proceedings involving persons subject to state parole and the Post-Release Community Supervision program. Funds may also be used to fund planning, implementation, and training costs for those proceedings.

ORG : 0270740 CAO: CWSR - DA / PUBLIC DEFENDER

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	247,331	247,330	247,330	0
Fund Balance	0	928,521	928,521	0
Total Revenue	247,331	1,175,851	1,175,851	0
Other Fin Uses	34,474	96,482	195,982	99,500
Contingency	0	1,079,369	979,869	(99,500)
Total Appropriations	34,474	1,175,851	1,175,851	0
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(212,857)	0	0	0

Criminal Justice Facility Temporary Construction

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 0670710 CAO: CWSR - CRML JST FAC CONST

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	158,683	160,000	160,000	0
Rev Use Money/Prop	(19)	0	0	0
Fund Balance	0	0	987	987
Total Revenue	158,664	160,000	160,987	987
Other Fin Uses	146,486	160,000	160,987	987
Total Appropriations	146,486	160,000	160,987	987
TOTAL	(12,178)	0	0	0

State Off-Highway Vehicle Fees

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

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

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(16,043)	0	0	0
IG Rev - State	59,635	0	0	0
Fund Balance	0	357,214	620,909	263,695
Total Revenue	43,592	357,214	620,909	263,695
Residual Equity Xfer	0	357,214	620,909	263,695
Total Appropriations	0	357,214	620,909	263,695
TOTAL	(43,592)	0	0	0

ORG : 1470710 CAO: CWSR - ST OFF-HIGHWAY VEH

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
IG Rev - State	0	62,000	62,000	0
Residual Equity	0	357,214	620,909	263,695
Total Revenue	0	419,214	682,909	263,695
Other Fin Uses	0	266,939	339,491	72,552
Contingency	0	152,275	343,418	191,143
Total Appropriations	0	419,214	682,909	263,695
TOTAL	0	0	0	0

El Dorado –SMUD Cooperative Agreement

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

- Georgetown Divide Public Utility District (GDPUD): 9/59ths as outlined in the GDPUD Transition Agreement
- Parks, Trails, and River Management Division of the Chief Administrative Office: \$150,000

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

- El Dorado County Sheriff's Office: \$100,000
- Department of Transportation - Road Maintenance: \$500,000
- Mosquito Pedestrian Bridge \$13,000

ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(152,237)	16,793	30,000	13,207
Other Gov Agency	772,766	849,524	873,819	24,295
Fund Balance	0	3,358,534	4,890,107	1,531,573
Total Revenue	620,529	4,224,851	5,793,926	1,569,075
Other Charges	0	127,429	133,295	5,866
Other Fin Uses	318,266	2,548,505	1,704,259	(844,246)
Contingency	0	1,548,917	3,956,372	2,407,455
Total Appropriations	318,266	4,224,851	5,793,926	1,569,075
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(302,262)	0	0	0

Henningsen Lotus Park

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

ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(6,026)	0	0	0
Service Charges	78,300	0	0	0
Fund Balance	0	194,471	227,992	33,521
Total Revenue	72,275	194,471	227,992	33,521
Other Fin Uses	45,964	0	0	0
Residual Equity Xfer	0	194,471	227,992	33,521
Total Appropriations	45,964	194,471	227,992	33,521
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(26,311)	0	0	0

ORG : 1470720 CAO: CWSR - HENNINGSEN LOTUS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Service Charges	0	80,000	80,000	0
Residual Equity	0	194,471	227,992	33,521
Total Revenue	0	274,471	307,992	33,521
Other Fin Uses	0	124,752	198,252	73,500
Contingency	0	149,719	109,740	(39,979)
Total Appropriations	0	274,471	307,992	33,521
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	0	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

Pioneer Park

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

ORG : 0670732 CAO: CWSR - PIONEER PARK

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(200)	0	0	0
Service Charges	875	0	0	0
Fund Balance	0	3,322	7,408	4,086
Total Revenue	675	3,322	7,408	4,086
Residual Equity Xfer	0	3,322	7,408	4,086
Total Appropriations	0	3,322	7,408	4,086
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	(675)	0	0	0

ORG : 1470721 CAO: CWSR - PIONEER PARK

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Residual Equity	0	3,322	7,408	4,086
Fund Balance	0	0	575	575
Total Revenue	0	3,322	7,983	4,661
Other Fin Uses	0	3,322	7,397	4,075
Contingency	0	0	586	586
Total Appropriations	0	3,322	7,983	4,661
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	0	0	0	0

Ponderosa Quimby Fees

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

ORG : 0670735 CAO: CWSR - PONDEROSA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(2,938)	0	0	0
Service Charges	10,267	0	0	0
Fund Balance	0	116,735	115,472	(1,263)
Total Revenue	7,328	116,735	115,472	(1,263)
Residual Equity Xfer	0	116,735	115,472	(1,263)
Total Appropriations	0	116,735	115,472	(1,263)
ORG 0670735 CAO: CWSR - PONDEROSA TOTAL	(7,328)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 1470731 CAO: CWSR - PONDEROSA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Service Charges	0	9,167	9,167	0
Residual Equity	0	116,735	115,472	(1,263)
Total Revenue	0	125,902	124,639	(1,263)
Other Fin Uses	0	50,000	50,000	0
Contingency	0	75,902	74,639	(1,263)
Total Appropriations	0	125,902	124,639	(1,263)
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	0	0	0	0

River Use Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program.

ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	155,808	0	0	0
Rev Use Money/Prop	(9,343)	0	0	0
Fund Balance	0	278,517	358,800	80,283
Total Revenue	146,465	278,517	358,800	80,283
Other Fin Uses	89,432	0	0	0
Residual Equity Xfer	0	278,517	358,800	80,283
Total Appropriations	89,432	278,517	358,800	80,283
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	(57,033)	0	0	0

ORG : 1470740 CAO: CWSR - RIVER USE PERMIT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
License, Pmt, Fran	0	140,000	140,000	0
Residual Equity	0	278,517	358,800	80,283
Total Revenue	0	418,517	498,800	80,283
Other Fin Uses	0	253,910	351,783	97,873
Contingency	0	164,607	147,017	(17,590)
Total Appropriations	0	418,517	498,800	80,283
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	0	0	0	0
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	0	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

Emergency Medical Services and Emergency Preparedness and Response Fund

Emergency Medical Services and Emergency Preparedness and Response Division has multiple special revenue funds.

Public Health Emergency Preparedness

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

ORG : 1210200 EMS: PHEP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	288	1,100	1,100	0
IG Rev - Federal	216,649	209,000	308,000	99,000
Total Revenue	216,937	210,100	309,100	99,000
Other Fin Uses	216,937	210,100	309,100	99,000
Total Appropriations	216,937	210,100	309,100	99,000
ORG 1210200 EMS: PHEP TOTAL	0	0	0	0

ORG : 1210210 EMS: CITY READINESS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	25	250	250	0
IG Rev - Federal	42,800	48,000	52,000	4,000
Total Revenue	42,825	48,250	52,250	4,000
Other Fin Uses	42,825	48,250	52,250	4,000
Total Appropriations	42,825	48,250	52,250	4,000
ORG 1210210 EMS: CITY READINESS TOTAL	0	0	0	0

ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	578	900	900	0
IG Rev - Federal	121,190	164,000	319,000	155,000
Total Revenue	121,768	164,900	319,900	155,000
Other Fin Uses	121,768	164,900	319,900	155,000
Total Appropriations	121,768	164,900	319,900	155,000
TOTAL	0	0	0	0

ORG : 1210230 EMS: PANDEMIC FLU

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	203	200	200	0
IG Rev - State	62,612	66,000	67,000	1,000
Total Revenue	62,815	66,200	67,200	1,000
Other Fin Uses	63,091	66,200	67,200	1,000
Total Appropriations	63,091	66,200	67,200	1,000
ORG 1210230 EMS: PANDEMIC FLU TOTAL	275	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	169,838	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

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

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

DEPT : 15 NON-DEPARTMENTAL

FUND : 1215 COUNTYWIDE SR - NON DEPARTMENT

ORG : 1570710 ND: AMERICAN RESCUE PLAN

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - Federal	5,126,400	23,711,194	19,746,477	(3,964,717)
Total Revenue	5,126,400	23,711,194	19,746,477	(3,964,717)
Services & Supplies	1,415,932	135,170	149,036	13,866
Other Charges	247,798	975,025	847,202	(127,823)
Other Fin Uses	3,462,670	11,645,239	14,803,421	3,158,182
Contingency	0	10,955,760	3,946,818	(7,008,942)
Total Appropriations	5,126,400	23,711,194	19,746,477	(3,964,717)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	0	0	0	0
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

AUDITOR-CONTROLLER

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

Auditor Equipment Automation

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

ORG : 0370709 AU: CWSR - AUDITOR EQUIP AUTO

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(670)	80	80	0
Fund Balance	0	23,163	23,402	239
Total Revenue	(670)	23,243	23,482	239
Contingency	0	23,243	23,482	239
Total Appropriations	0	23,243	23,482	239
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	670	0	0	0

Timeshare Assessment

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

ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	4,265	5,000	3,114	(1,886)
Service Charges	343,738	355,000	355,000	0
Fund Balance	0	0	1,886	1,886
Total Revenue	348,003	360,000	360,000	0
Other Fin Uses	348,003	360,000	360,000	0
Total Appropriations	348,003	360,000	360,000	0
TOTAL	0	0	0	0

Reserve for Cost

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

Special Revenue Funds

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ORG : 0370719 AU: CWSR - RESERVE FOR COST

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	41,610	55,000	51,739	(3,261)
Fund Balance	0	0	3,261	3,261
Total Revenue	41,610	55,000	55,000	0
Other Fin Uses	41,610	55,000	55,000	0
Total Appropriations	41,610	55,000	55,000	0
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	0	0	0	0
FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL	5,559	0	0	0

Special Revenue Funds

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DISTRICT ATTORNEY

Countywide Special Revenue Fund in the District Attorney's Office

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

ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(802)	0	0	0
IG Rev - State	446,871	458,690	496,090	37,400
Total Revenue	446,069	458,690	496,090	37,400
Other Fin Uses	527,047	458,690	496,090	37,400
Total Appropriations	527,047	458,690	496,090	37,400
TOTAL	80,979	0	0	0

Special Revenue Funds

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SHERIFF

Countywide Special Revenue in the Sheriff's Office

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

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

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

ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(64,850)	15,000	15,000	0
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,100,000	2,100,000	0
Total Revenue	435,150	2,615,000	2,615,000	0
Other Fin Uses	819,420	1,122,000	1,357,000	235,000
Contingency	0	1,493,000	1,258,000	(235,000)
Total Appropriations	819,420	2,615,000	2,615,000	0
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	384,270	0	0	0

ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	194,748	0	0	0
Rev Use Money/Prop	(20,639)	0	0	0
Fund Balance	0	975,000	975,000	0
Total Revenue	174,110	975,000	975,000	0
Other Fin Uses	362,356	448,000	471,000	23,000
Contingency	0	527,000	504,000	(23,000)
Total Appropriations	362,356	975,000	975,000	0
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	188,247	0	0	0

Special Revenue Funds

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California Multi-Jurisdictional Methamphetamine Enforcement Team

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

ORG : 2470710 SH: CWSR - CALMMET

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(28,040)	5,000	5,000	0
IG Rev - State	266,776	200,000	200,000	0
Fund Balance	0	1,000,000	1,000,000	0
Total Revenue	238,736	1,205,000	1,205,000	0
Other Fin Uses	796,700	736,600	807,600	71,000
Contingency	0	468,400	397,400	(71,000)
Total Appropriations	796,700	1,205,000	1,205,000	0
ORG 2470710 SH: CWSR - CALMMET TOTAL	557,964	0	0	0

Custody Services

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

ORG : 2470711 SH: CWSR - CUSTODY SERVICES

Description	Prior Year Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(19,469)	1,500	1,500	0
Service Charges	29,004	25,000	25,000	0
Fund Balance	0	700,000	700,000	0
Total Revenue	9,535	726,500	726,500	0
Other Fin Uses	0	110,000	207,000	97,000
Contingency	0	616,500	519,500	(97,000)
Total Appropriations	0	726,500	726,500	0
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(9,535)	0	0	0

Fingerprint ID

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

ORG : 2470753 SH: CWSR - FINGERPRINT ID

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(16,393)	2,000	2,000	0
IG Rev - State	214,036	150,000	150,000	0
Fund Balance	0	700,000	700,000	0
Total Revenue	197,643	852,000	852,000	0
Other Fin Uses	137,742	400,000	406,500	6,500
Contingency	0	452,000	445,500	(6,500)
Total Appropriations	137,742	852,000	852,000	0
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(59,901)	0	0	0

Special Revenue Funds

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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 frontline law enforcement services in the unincorporated areas of the County. These funds are used for training and law enforcement equipment.

ORG : 2480803 SH: CWSR - SLESF SHERRIF

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(50,123)	4,000	4,000	0
IG Rev - State	685,744	350,000	350,000	0
Fund Balance	0	2,000,000	2,000,000	0
Total Revenue	635,620	2,354,000	2,354,000	0
Other Fin Uses	98,103	1,225,000	1,332,000	107,000
Contingency	0	1,129,000	1,022,000	(107,000)
Total Appropriations	98,103	2,354,000	2,354,000	0
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(537,518)	0	0	0

ORG : 2480804 SH: CWSR - SLESF JAIL

Description	Prior Year Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	8,490	1,000	1,000	0
IG Rev - State	53,719	75,000	75,000	0
Fund Balance	0	500,000	500,000	0
Total Revenue	62,209	576,000	576,000	0
Other Fin Uses	69,556	0	200,000	200,000
Contingency	0	576,000	376,000	(200,000)
Total Appropriations	69,556	576,000	576,000	0
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	7,347	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	204,494	0	0	0

Special Revenue Funds

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PROBATION

Countywide Special Revenue Funds in the Probation Department

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

SB678-Community Corrections Performance Incentives

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

ORG : 2570702 PB: CWSR - SB678

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	840	1,500	2,500	1,000
IG Rev - State	348,495	348,495	348,495	0
Fund Balance	0	0	2,385	2,385
Total Revenue	349,335	349,995	353,380	3,385
Other Fin Uses	349,335	349,995	353,380	3,385
Total Appropriations	349,335	349,995	353,380	3,385
ORG 2570702 PB: CWSR - SB678 TOTAL	0	0	0	0

Countywide Special Revenue – Local Revenue in the Probation Department

The Countywide Special Revenue – Local Revenue in the Probation department includes the following subfunds:

Enhancing Law Enforcement Act

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

ORG : 2580800 PB: CWSR - SLESF JUVENILE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(22,412)	1,000	5,000	4,000
IG Rev - State	1,194,979	506,850	506,850	0
Fund Balance	0	615,090	641,090	26,000
Total Revenue	1,172,567	1,122,940	1,152,940	30,000
Other Fin Uses	907,850	1,122,940	1,152,940	30,000
Total Appropriations	907,850	1,122,940	1,152,940	30,000
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	(264,717)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(264,717)	0	0	0

Special Revenue Funds

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Community Corrections

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

ORG : 2570730 PB: CWSR - CMNTY CORRECTIONS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	5,766,640	5,746,175	5,746,175	0
Other Fin Sources	122,820	129,172	129,172	0
Fund Balance	0	2,000,000	2,000,000	0
Total Revenue	5,889,460	7,875,347	7,875,347	0
Services & Supplies	123,282	298,500	298,500	0
Other Charges	0	26,000	26,000	0
Other Fin Uses	4,207,193	5,857,134	5,925,467	68,333
Contingency	0	1,693,713	1,625,380	(68,333)
Total Appropriations	4,330,475	7,875,347	7,875,347	0
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	(1,558,985)	0	0	0

Juvenile Justice

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

ORG : 2570750 PB: CWSR - JUVENILE JUSTICE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	938,058	741,688	741,688	0
Fund Balance	0	255,700	355,700	100,000
Total Revenue	938,058	997,388	1,097,388	100,000
Other Fin Uses	731,688	997,388	1,097,388	100,000
Total Appropriations	731,688	997,388	1,097,388	100,000
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	(206,370)	0	0	0

Special Revenue Funds

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TRANSPORTATION

Road Fund

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

ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	4,117	7,500	7,500	0
License, Pmt, Fran	1,326,106	900,000	900,000	0
Rev Use Money/Prop	(368,570)	27,973	27,973	0
IG Rev - State	8,595,349	9,760,994	9,487,472	(273,522)
IG Rev - Federal	732,461	2,271,783	2,271,783	0
Miscellaneous Rev	20,659	3,000	3,000	0
Other Fin Sources	9,392,124	8,719,686	8,803,329	83,643
Fund Balance	0	5,272,848	6,254,142	981,294
Total Revenue	19,702,246	26,963,784	27,755,199	791,415
Salaries & Benefits	696	0	0	0
Services & Supplies	709,687	1,015,896	1,015,896	0
Other Charges	170,330	86,478	86,478	0
Fixed Assets	0	23,000	23,000	0
Other Fin Uses	40,695	223,500	223,500	0
Residual Equity Xfer	3,304,017	0	0	0
Reserves Budgetary	0	1,603,150	1,603,150	0
Total Appropriations	4,225,425	2,952,024	2,952,024	0
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(15,476,821)	(24,011,760)	(24,803,175)	(791,415)

ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	36,992	147,000	311,223	164,223
IG Rev - State	343,607	13,410,711	14,425,462	1,014,751
IG Rev - Federal	6,602,346	61,206,825	56,610,837	(4,595,988)
Service Charges	1,487,582	45,087	45,087	0
Miscellaneous Rev	460,992	0	0	0
Other Fin Sources	8,964,407	19,754,800	20,184,962	430,162
Total Revenue	17,895,927	94,564,423	91,577,571	(2,986,852)
Salaries & Benefits	1,833,919	3,434,224	3,434,224	0
Services & Supplies	7,136,527	87,971,178	85,175,038	(2,796,140)
Other Charges	1,189,350	775,000	1,275,000	500,000
Fixed Assets	4,363,716	2,384,021	1,693,309	(690,712)
Intrafund Transfers	0	5,331,450	5,331,450	0
Total Appropriations	14,523,512	99,895,873	96,909,021	(2,986,852)
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(3,372,414)	5,331,450	5,331,450	0

Special Revenue Funds

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ORG : 3620200 DOT: ENGINEERING

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	113,055	100,000	100,000	0
IG Rev - State	95,668	0	0	0
IG Rev - Federal	7,155	494,303	494,303	0
Service Charges	2,048,378	1,834,544	1,859,544	25,000
Other Fin Sources	65,031	423,270	1,083,270	660,000
Total Revenue	2,329,288	2,852,117	3,537,117	685,000
Salaries & Benefits	4,271,530	4,732,762	4,732,762	0
Services & Supplies	522,391	2,736,944	3,396,944	660,000
Other Charges	71,727	81,800	81,800	0
Intrafund Abatement	(388,968)	(6,125,967)	(6,180,017)	(54,050)
Total Appropriations	4,476,680	1,425,539	2,031,489	605,950
ORG 3620200 DOT: ENGINEERING TOTAL	2,147,392	(1,426,578)	(1,505,628)	(79,050)

ORG : 3630300 DOT: MAINTENANCE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	(10,769)	0	0	0
IG Rev - Federal	102,602	0	0	0
Service Charges	150,429	376,504	386,504	10,000
Miscellaneous Rev	207,016	203,000	203,000	0
Other Fin Sources	6,876,210	17,277,030	17,277,030	0
Total Revenue	7,325,487	17,856,534	17,866,534	10,000
Salaries & Benefits	7,581,066	10,816,024	10,816,024	0
Services & Supplies	7,743,259	17,288,541	17,288,541	0
Other Charges	105,030	118,000	118,000	0
Fixed Assets	105,195	807,000	807,000	0
Total Appropriations	15,534,550	29,029,565	29,029,565	0
ORG 3630300 DOT: MAINTENANCE TOTAL	8,209,063	11,173,031	11,163,031	(10,000)

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - Federal	0	250,000	250,000	0
Service Charges	92,170	59,000	59,000	0
Miscellaneous Rev	212,790	0	0	0
Other Fin Sources	397,891	2,395,000	2,664,000	269,000
Total Revenue	702,851	2,704,000	2,973,000	269,000
Salaries & Benefits	1,691,353	2,074,543	2,074,543	0
Services & Supplies	1,355,908	2,019,385	2,019,385	0
Other Charges	1,187	0	0	0
Fixed Assets	919,916	4,830,000	5,979,465	1,149,465
Total Appropriations	3,968,364	8,923,928	10,073,393	1,149,465
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	3,265,513	6,219,928	7,100,393	880,465
FUND 1103 ROAD FUND TOTAL	(1,937,766)	0	0	0

Special Revenue Funds

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Road District Fund

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

ORG : 3600020 DOT: ROAD DISTRICT TAX

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	7,918,456	8,646,267	8,646,267	0
Fines & Penalties	3,840	3,445	3,445	0
Rev Use Money/Prop	9,761	6,972	6,972	0
IG Rev - State	58,036	58,000	58,000	0
Fund Balance	0	0	83,643	83,643
Total Revenue	7,990,092	8,714,684	8,798,327	83,643
Other Fin Uses	7,960,439	8,714,684	8,798,327	83,643
Total Appropriations	7,960,439	8,714,684	8,798,327	83,643
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	(29,653)	0	0	0
FUND 1104 ROAD DISTRICT TOTAL	(29,653)	0	0	0

Special Revenue Funds in the Transportation Department

Department of Transportation (DOT) RSTP STBGP

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

ORG : 3670762 DOT:RSTP STBGP-EDCTC

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	603,799	603,799	603,799	0
Fund Balance	0	2,116,674	2,116,674	0
Total Revenue	603,799	2,720,473	2,720,473	0
Other Fin Uses	123,577	654,786	2,005,803	1,351,017
Contingency	0	2,065,687	714,670	(1,351,017)
Total Appropriations	123,577	2,720,473	2,720,473	0
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	(480,222)	0	0	0

Department of Transportation (DOT) RSTP Match

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

Special Revenue Funds

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ORG : 3670763 DOT:RSTP COUNTY MATCH

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	700,690	700,690	0
Total Revenue	100,000	800,690	800,690	0
Other Fin Uses	749	122,751	288,649	165,898
Contingency	0	677,939	512,041	(165,898)
Total Appropriations	749	800,690	800,690	0
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	(99,251)	0	0	0

Department of Transportation (DOT) RSTP Exchange

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

ORG : 3670764 DOT:RSTP COUNTY EXCHANGE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	981,549	981,549	0
Total Revenue	359,164	1,340,713	1,340,713	0
Other Fin Uses	340,067	485,000	680,156	195,156
Contingency	0	855,713	660,557	(195,156)
Total Appropriations	340,067	1,340,713	1,340,713	0
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	(19,097)	0	0	0

Zone 8 El Dorado Hills Traffic Impact Fees

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

ORG : 3670715 DOT: TIM ZN 8 EL DORADO HILLS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(593,429)	208,000	208,000	0
Service Charges	2,980,534	4,776,149	4,776,149	0
Fund Balance	0	21,068,856	21,068,856	0
Total Revenue	2,387,105	26,053,005	26,053,005	0
Other Fin Uses	1,944,641	3,607,416	4,185,644	578,228
Contingency	0	22,445,589	21,867,361	(578,228)
Total Appropriations	1,944,641	26,053,005	26,053,005	0
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(442,464)	0	0	0

Special Revenue Funds

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Silva Valley Traffic Impact Fees

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

ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(92,310)	47,000	47,000	0
Service Charges	3,026,310	2,046,920	2,046,920	0
Fund Balance	0	4,046,342	4,046,342	0
Total Revenue	2,934,000	6,140,262	6,140,262	0
Other Fin Uses	2,639,430	240,000	797,610	557,610
Contingency	0	5,900,262	5,342,652	(557,610)
Total Appropriations	2,639,430	6,140,262	6,140,262	0
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(294,571)	0	0	0

Zone 1-7 Traffic Impact Fees

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

ORG : 3670717 DOT: TIM ZNS 1 TO 7

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(260,873)	4,000	4,000	0
Service Charges	(4,559)	0	0	0
Fund Balance	0	8,058,563	8,058,563	0
Total Revenue	(265,432)	8,062,563	8,062,563	0
Other Fin Uses	271,057	7,200,836	6,340,444	(860,392)
Contingency	0	861,727	1,722,119	860,392
Total Appropriations	271,057	8,062,563	8,062,563	0
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	536,489	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

Zone B Traffic Impact Fees

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

ORG : 3670720 DOT: TIF ZONE B

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(48,472)	31,000	31,000	0
Service Charges	1,190,041	2,298,369	2,298,369	0
Fund Balance	0	3,186,319	3,186,319	0
Total Revenue	1,141,569	5,515,688	5,515,688	0
Other Fin Uses	0	143,095	0	(143,095)
Contingency	0	5,372,593	5,515,688	143,095
Total Appropriations	0	5,515,688	5,515,688	0
ORG 3670720 DOT: TIF ZONE B TOTAL	(1,141,569)	0	0	0

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

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

ORG : 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(325,250)	98,000	98,000	0
Other Gov Agency	2,870,610	2,986,582	2,986,582	0
Fund Balance	0	9,052,780	9,052,780	0
Total Revenue	2,545,360	12,137,362	12,137,362	0
Other Fin Uses	3,875,522	8,127,440	8,474,655	347,215
Contingency	0	4,009,922	3,662,707	(347,215)
Total Appropriations	3,875,522	12,137,362	12,137,362	0
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	1,330,162	0	0	0

Special Revenue Funds

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Bass Lake and Bridlewood Intersection

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

ORG : 3670722 DOT: BASS LK & BRIDWD INTERSCT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Rev Use Money/Prop	(4,578)	0	0	0
Service Charges	141,542	0	0	0
Fund Balance	0	148,838	148,838	0
Total Revenue	136,964	148,838	148,838	0
Other Fin Uses	0	50,000	80,000	30,000
Contingency	0	98,838	68,838	(30,000)
Total Appropriations	0	148,838	148,838	0
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(136,964)	0	0	0

County Service Area 3 Fund in the Transportation Department

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

ORG : 3583808 CSA #3 W SHORE SNW RMVL Zn 504

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Fines & Penalties	213	0	0	0
Rev Use Money/Prop	(13,037)	0	0	0
Service Charges	90,106	90,455	90,455	0
Fund Balance	0	535,658	535,658	0
Total Revenue	77,283	626,113	626,113	0
Services & Supplies	16	70,025	70,025	0
Other Charges	1,508	3,200	3,200	0
Fixed Assets	56,303	350,000	0	(350,000)
Contingency	0	202,888	552,888	350,000
Total Appropriations	57,827	626,113	626,113	0
ORG 3583808 CSA #3 W SHORE SNW RMVL Zn 504 TOTAL	(19,455)	0	0	0

Special Revenue Funds

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ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Fines & Penalties	357	0	0	0
Rev Use Money/Prop	(7,482)	0	0	0
Service Charges	131,117	132,152	132,152	0
Fund Balance	0	400,625	400,625	0
Total Revenue	123,992	532,777	532,777	0
Services & Supplies	16	325,025	325,025	0
Other Charges	1,508	1,645	1,645	0
Fixed Assets	314,281	25,000	0	(25,000)
Contingency	0	181,107	206,107	25,000
Total Appropriations	315,805	532,777	532,777	0
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	191,813	0	0	0

County Service Area 9 Fund in the Transportation Department

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

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

Special Revenue Funds

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ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(1,427)	0	0	0
Other Fin Sources	0	0	23,000	23,000
Fund Balance	0	56,866	56,866	0
Total Revenue	(1,427)	56,866	79,866	23,000
Services & Supplies	30,532	37,015	37,015	0
Intrafund Abatement	(30,532)	(37,015)	(37,015)	0
Contingency	0	56,866	79,866	23,000
Total Appropriations	0	56,866	79,866	23,000
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	1,427	0	0	0

ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	41,021	40,271	40,271	0
Fines & Penalties	490	0	0	0
Rev Use Money/Prop	(1,304)	0	0	0
Total Revenue	40,208	40,271	40,271	0
Services & Supplies	151,690	31,844	8,844	(23,000)
Other Charges	5,674	6,040	6,040	0
Other Fin Uses	0	0	23,000	23,000
Intrafund Transfers	1,969	2,387	2,387	0
Total Appropriations	159,334	40,271	40,271	0
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	119,126	0	0	0

ORG : 3591833 CSA #9 TEXAS HILL Zn 12

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	43,890	44,890	44,890	0
Rev Use Money/Prop	(1,731)	0	0	0
Fund Balance	0	89,030	89,030	0
Total Revenue	42,159	133,920	133,920	0
Services & Supplies	74,826	80,250	125,294	45,044
Other Charges	5,874	6,267	6,267	0
Intrafund Transfers	1,946	2,359	2,359	0
Contingency	0	45,044	0	(45,044)
Total Appropriations	82,646	133,920	133,920	0
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	40,486	0	0	0

ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	14,579	14,179	14,179	0
Fines & Penalties	66	0	0	0
Rev Use Money/Prop	(1,527)	0	0	0
Fund Balance	0	63,051	63,051	0
Total Revenue	13,118	77,230	77,230	0
Services & Supplies	0	74,422	73,422	(1,000)
Other Charges	2,057	2,201	3,201	1,000
Intrafund Transfers	501	607	607	0
Total Appropriations	2,558	77,230	77,230	0
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(10,560)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	9,728	9,728	9,728	0
Rev Use Money/Prop	(751)	0	0	0
Fund Balance	0	31,530	31,530	0
Total Revenue	8,977	41,258	41,258	0
Services & Supplies	0	39,727	37,727	(2,000)
Other Charges	1,092	1,166	3,166	2,000
Intrafund Transfers	300	365	365	0
Total Appropriations	1,392	41,258	41,258	0
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	(7,585)	0	0	0

Special Revenue Funds

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PLANNING AND BUILDING

Oak Woodlands Conservation

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

ORG : 3770755 BP: OAK WOODLANDS CONSERVATION

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(29,157)	6,000	6,000	0
Service Charges	543,627	150,000	200,000	50,000
Fund Balance	0	1,177,999	1,177,999	0
Total Revenue	514,469	1,333,999	1,383,999	50,000
Other Fin Uses	15,000	20,000	70,000	50,000
Residual Equity Xfer	31,428	0	0	0
Contingency	0	1,313,999	1,313,999	0
Total Appropriations	46,428	1,333,999	1,383,999	50,000
TOTAL	(468,042)	0	0	0

Oak Woodlands Administration Fee

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

ORG : 3770759 OAK ADMIN FEE: OAK WOODLAND

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(1,492)	0	0	0
Other Fin Sources	15,000	20,000	20,000	0
Residual Equity	31,428	0	0	0
Fund Balance	0	58,791	58,791	0
Total Revenue	44,935	78,791	78,791	0
Other Fin Uses	1,246	3,000	12,000	9,000
Contingency	0	75,791	66,791	(9,000)
Total Appropriations	1,246	78,791	78,791	0
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(43,689)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ENVIRONMENTAL MANAGEMENT FUNDS

Vector Control

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

ORG : 3830300 EM: VECTOR CONTROL

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	527,985	439,800	439,800	0
Fines & Penalties	700	586	586	0
Rev Use Money/Prop	(110,485)	25,000	25,000	0
IG Rev - State	4,120	4,100	4,100	0
Other Gov Agency	7,039	6,000	6,000	0
Service Charges	117,769	118,300	118,300	0
Miscellaneous Rev	41	0	0	0
Fund Balance	0	3,110,143	3,110,143	0
Total Revenue	547,169	3,703,929	3,703,929	0
Salaries & Benefits	143,029	372,240	372,240	0
Services & Supplies	28,355	68,642	68,642	0
Other Charges	41,853	274,868	246,423	(28,445)
Contingency	0	2,988,179	3,016,624	28,445
Total Appropriations	213,237	3,703,929	3,703,929	0
ORG 3830300 EM: VECTOR CONTROL TOTAL	(333,932)	0	0	0

County Service Area 10 Fund in the Environmental Management Department

Solid Waste

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

Special Revenue Funds

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ORG : 3810100 EM: CSA #10 SOLID WASTE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	20,465	17,500	17,500	0
Fines & Penalties	9,767	7,500	7,500	0
Rev Use Money/Prop	(69,728)	25,000	25,000	0
IG Rev - State	164,956	0	212,198	212,198
Service Charges	2,444,075	2,550,000	2,550,000	0
Other Fin Sources	116,841	45,450	45,450	0
Fund Balance	0	1,916,756	1,916,756	0
Total Revenue	2,686,377	4,562,206	4,774,404	212,198
Salaries & Benefits	847,524	1,093,171	1,198,160	104,989
Services & Supplies	588,562	910,889	1,123,087	212,198
Other Charges	352,783	835,510	805,083	(30,427)
Other Fin Uses	0	48,000	48,000	0
Intrafund Transfers	222,885	428,854	428,854	0
Contingency	0	985,747	911,185	(74,562)
Reserves Budgetary	0	260,035	260,035	0
Total Appropriations	2,011,755	4,562,206	4,774,404	212,198
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(674,622)	0	0	0

Solid Waste South Lake Tahoe

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

ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	352	800	800	0
Rev Use Money/Prop	(11,790)	3,500	3,500	0
Service Charges	62,404	89,498	89,498	0
Miscellaneous Rev	0	2,950	2,950	0
Fund Balance	0	347,912	347,912	0
Total Revenue	50,967	444,660	444,660	0
Salaries & Benefits	3,892	6,390	6,390	0
Services & Supplies	63,147	66,600	66,600	0
Other Charges	1	30,749	30,324	(425)
Contingency	0	340,921	341,346	425
Total Appropriations	67,040	444,660	444,660	0
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	16,073	0	0	0

Special Revenue Funds

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Liquid Waste

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

ORG : 3810120 EM: CSA #10 LIQUID WASTE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	2,475	2,349	2,349	0
Rev Use Money/Prop	(103,004)	40,000	40,000	0
Service Charges	985,918	850,000	850,000	0
Other Fin Sources	0	1,925,000	1,925,000	0
Fund Balance	0	3,107,838	3,107,838	0
Total Revenue	885,389	5,925,187	5,925,187	0
Salaries & Benefits	360,279	417,129	417,129	0
Services & Supplies	433,550	1,114,126	1,114,126	0
Other Charges	21,401	174,408	147,960	(26,448)
Fixed Assets	76,309	1,950,000	1,950,000	0
Intrafund Abatement	(222,885)	(428,854)	(428,854)	0
Contingency	0	2,698,378	2,724,826	26,448
Total Appropriations	668,654	5,925,187	5,925,187	0
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(216,735)	0	0	0

Household and Hazardous Waste

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

ORG : 3810130 EM: CSA #10 HAZARDOUS WASTE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	2,121	1,800	1,800	0
Rev Use Money/Prop	(29,122)	9,500	9,500	0
IG Rev - State	34,771	206,664	206,664	0
Service Charges	259,394	246,000	246,000	0
Other Fin Sources	27,186	70,799	70,799	0
Fund Balance	0	984,654	984,654	0
Total Revenue	294,350	1,519,417	1,519,417	0
Salaries & Benefits	129,060	243,715	243,715	0
Services & Supplies	78,591	296,583	296,583	0
Other Charges	7,033	127,578	108,334	(19,244)
Contingency	0	851,541	870,785	19,244
Total Appropriations	214,684	1,519,417	1,519,417	0
TOTAL	(79,666)	0	0	0

Special Revenue Funds

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LIBRARY

County Service Area 10 Fund in the Library Department

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

ORG : 4360610 LB: CSA #10 - MAIN LIBRARY

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(4,101)	1,200	1,200	0
Fund Balance	0	140,970	140,970	0
Total Revenue	(4,101)	142,170	142,170	0
Other Fin Uses	0	20,000	23,000	3,000
Contingency	0	122,170	119,170	(3,000)
Total Appropriations	0	142,170	142,170	0
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	4,101	0	0	0

ORG : 4360620 LB: CSA #10 - SLT LIBRARY

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	518,985	530,000	530,000	0
Fines & Penalties	2,417	3,000	3,000	0
Rev Use Money/Prop	(11,913)	6,000	6,000	0
Fund Balance	0	440,335	440,335	0
Total Revenue	509,489	979,335	979,335	0
Other Fin Uses	438,856	584,000	586,200	2,200
Contingency	0	395,335	393,135	(2,200)
Total Appropriations	438,856	979,335	979,335	0
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(70,634)	0	0	0

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Community Services Fund

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

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

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

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(2,971)	0	0	0
IG Rev - Federal	2,946,704	3,615,971	5,454,569	1,838,598
Service Charges	32,147	9,747	9,747	0
Miscellaneous Rev	29,583	43,698	43,698	0
Other Fin Sources	216,302	367,885	367,885	0
Fund Balance	0	1,096	1,096	0
Total Revenue	3,221,766	4,038,397	5,876,995	1,838,598
Salaries & Benefits	1,142,993	1,416,016	1,416,016	0
Services & Supplies	494,363	615,844	615,844	0
Other Charges	1,820,102	2,150,215	3,988,813	1,838,598
Intrafund Transfers	101,215	46,217	46,217	0
Intrafund Abatement	(337,402)	(189,895)	(189,895)	0
Total Appropriations	3,221,270	4,038,397	5,876,995	1,838,598
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	(495)	0	0	0

ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(90,942)	0	(5,000)	(5,000)
IG Rev - State	0	621,835	621,835	0
IG Rev - Federal	415,820	0	0	0
Other Fin Sources	0	0	5,000	5,000
Fund Balance	0	344,713	344,713	0
Total Revenue	324,878	966,548	966,548	0
Services & Supplies	76,704	250,000	250,000	0
Other Charges	13,353	633,548	633,548	0
Fixed Assets	0	83,000	83,000	0
Total Appropriations	90,058	966,548	966,548	0
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(234,820)	0	0	0

ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	Prior Year Actual	CAO Recommended	CAO Proposed Adopted	Difference from
IG Rev - State	0	3,235,005	300,427	(2,934,578)
IG Rev - Federal	6,600	0	0	0
Fund Balance	0	542	542	0
Total Revenue	6,600	3,235,547	300,969	(2,934,578)
Services & Supplies	6,600	0	0	0
Other Charges	40,492	3,235,547	300,969	(2,934,578)
Total Appropriations	47,092	3,235,547	300,969	(2,934,578)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	40,492	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	8,495	0	0	0
IG Rev - State	1,090,949	2,300,000	3,972,620	1,672,620
Fund Balance	0	3,201,833	3,201,833	0
Total Revenue	1,099,444	5,501,833	7,174,453	1,672,620
Salaries & Benefits	0	112,216	112,216	0
Services & Supplies	177,031	1,500,846	3,173,466	1,672,620
Other Charges	3,958	1,084,486	1,084,486	0
Other Fin Uses	0	2,800,000	2,800,000	0
Intrafund Transfers	0	4,285	4,285	0
Total Appropriations	180,989	5,501,833	7,174,453	1,672,620
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(918,454)	0	0	0

ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	0	0	1,216,000	1,216,000
IG Rev - Federal	342,517	0	0	0
Total Revenue	342,517	0	1,216,000	1,216,000
Services & Supplies	58,363	0	0	0
Other Charges	282,883	0	1,216,000	1,216,000
Total Appropriations	341,247	0	1,216,000	1,216,000
TOTAL	(1,271)	0	0	0

ORG : 5210140 CS: AAA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(5,435)	0	0	0
IG Rev - State	561,947	2,114,537	2,114,537	0
IG Rev - Federal	1,208,533	1,288,103	1,288,103	0
Service Charges	286,992	313,900	267,042	(46,858)
Miscellaneous Rev	43,380	94,700	94,700	0
Other Fin Sources	1,613,104	2,602,087	2,602,087	0
Fund Balance	0	500	500	0
Total Revenue	3,708,521	6,413,827	6,366,969	(46,858)
Salaries & Benefits	1,834,655	2,708,123	2,708,123	0
Services & Supplies	1,263,157	1,683,587	1,683,587	0
Other Charges	356,236	1,309,397	1,309,397	0
Fixed Assets	0	394,951	394,951	0
Other Fin Uses	0	225,000	178,142	(46,858)
Intrafund Transfers	200,329	92,769	92,769	0
Total Appropriations	3,654,377	6,413,827	6,366,969	(46,858)
ORG 5210140 CS: AAA TOTAL	(54,145)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

Countywide Special Revenue – Local Revenue in the Behavioral Health Department

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

ORG : 5380810 BH: 2011 BH LRF

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	5,375,433	4,403,197	5,372,931	969,734
Fund Balance	0	5,583,589	5,583,589	0
Total Revenue	5,375,433	9,986,786	10,956,520	969,734
Other Fin Uses	4,804,124	10,345,868	11,315,602	969,734
Intrafund Abatement	(250,000)	(359,082)	(359,082)	0
Total Appropriations	4,554,124	9,986,786	10,956,520	969,734
ORG 5380810 BH: 2011 BH LRF TOTAL	(821,310)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(821,310)	0	0	0

Mental Health

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

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

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

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

The County has begun receiving Opioid Settlement payments and the funds are being deposited into a Behavioral Health Special Revenue Fund. Settlement funds are distributed by the State and must be expended on opioid remediation activities focused on prevention, intervention, harm reduction, treatment, and recovery services.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(164,386)	(15,000)	(15,000)	0
IG Rev - State	444,960	2,260,055	2,260,055	0
IG Rev - Federal	3,081,134	3,765,000	7,246,676	3,481,676
Service Charges	389,071	447,000	447,000	0
Miscellaneous Rev	149,260	0	0	0
Other Fin Sources	11,909,619	19,318,947	20,763,970	1,445,023
Total Revenue	15,809,659	25,776,002	30,702,701	4,926,699
Salaries & Benefits	3,556,291	4,435,298	4,435,298	0
Services & Supplies	5,828,245	5,226,253	5,826,253	600,000
Other Charges	5,887,518	12,927,906	14,015,706	1,087,800
Other Fin Uses	0	0	35,000	35,000
Intrafund Transfers	1,284,782	1,400,213	1,400,213	0
Intrafund Abatement	(4,266,939)	(5,384,345)	(5,384,345)	0
Contingency	0	7,170,677	10,374,576	3,203,899
Total Appropriations	12,289,897	25,776,002	30,702,701	4,926,699
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(3,519,762)	0	0	0

ORG : 5310150 BH: MENTAL HEALTH MHSA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(410,998)	80,300	80,300	0
IG Rev - State	12,381,919	14,431,976	14,431,976	0
IG Rev - Federal	3,770,035	7,110,136	9,788,864	2,678,728
Service Charges	6,256	33,600	33,600	0
Miscellaneous Rev	90,097	70,000	70,000	0
Other Fin Sources	108,450	207,633	207,633	0
Fund Balance	0	11,580,702	11,580,702	0
Total Revenue	15,945,760	33,514,347	36,193,075	2,678,728
Salaries & Benefits	4,952,121	7,904,047	7,904,047	0
Services & Supplies	554,511	5,171,594	6,071,594	900,000
Other Charges	7,058,544	13,085,491	15,321,003	2,235,512
Fixed Assets	0	923,920	923,920	0
Other Fin Uses	47,145	100,000	100,000	0
Intrafund Transfers	2,887,703	3,883,105	3,883,105	0
Intrafund Abatement	(411,734)	(562,822)	(562,822)	0
Contingency	0	3,009,012	2,552,228	(456,784)
Total Appropriations	15,088,290	33,514,347	36,193,075	2,678,728
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	(857,470)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(5,883)	(10,000)	(10,000)	0
IG Rev - State	181,613	259,000	259,000	0
IG Rev - Federal	2,419,187	3,316,088	4,724,092	1,408,004
Miscellaneous Rev	31,557	63,705	63,705	0
Other Fin Sources	1,407,727	2,373,809	1,898,520	(475,289)
Total Revenue	4,034,201	6,002,602	6,935,317	932,715
Salaries & Benefits	1,834,642	2,416,914	2,416,914	0
Services & Supplies	293,431	176,844	176,844	0
Other Charges	1,496,657	2,787,705	3,720,420	932,715
Intrafund Transfers	506,188	663,849	663,849	0
Intrafund Abatement	(41,070)	(42,710)	(42,710)	0
Total Appropriations	4,089,848	6,002,602	6,935,317	932,715
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	55,647	0	0	0

ORG : 5320225 BH: ADP OPIOID SETTLEMENT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	0	600,000	600,000	0
Fund Balance	0	1,061,167	1,061,167	0
Total Revenue	0	1,661,167	1,661,167	0
Salaries & Benefits	0	0	100,000	100,000
Services & Supplies	0	830,000	730,000	(100,000)
Other Charges	0	831,167	831,167	0
Total Appropriations	0	1,661,167	1,661,167	0
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	0	0	0	0
FUND 1110 MENTAL HEALTH TOTAL	(4,321,535)	0	0	0

Public Health Fund

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 5400000 PH: ADMINISTRATION

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(293,510)	80,000	80,000	0
IG Rev - State	225,000	1,015,644	1,015,644	0
IG Rev - Federal	2,255,709	3,576,369	3,576,369	0
Service Charges	1,100	0	0	0
Other Fin Sources	5,202,126	7,418,081	7,418,081	0
Residual Equity	0	109,401	109,401	0
Fund Balance	0	11,154,130	11,154,130	0
Total Revenue	7,390,425	23,353,625	23,353,625	0
Salaries & Benefits	1,963,452	3,176,182	3,176,182	0
Services & Supplies	1,341,079	2,359,918	2,361,751	1,833
Other Charges	650,497	829,374	829,374	0
Fixed Assets	17,512	350,600	350,600	0
Other Fin Uses	105,260	1,106,623	1,104,790	(1,833)
Intrafund Transfers	127,076	171,036	171,036	0
Intrafund Abatement	(402,330)	(510,117)	(510,117)	0
Contingency	0	12,096,221	12,096,221	0
Total Appropriations	3,802,545	19,579,837	19,579,837	0
ORG 5400000 PH: ADMINISTRATION TOTAL	(3,587,880)	(3,773,788)	(3,773,788)	0

