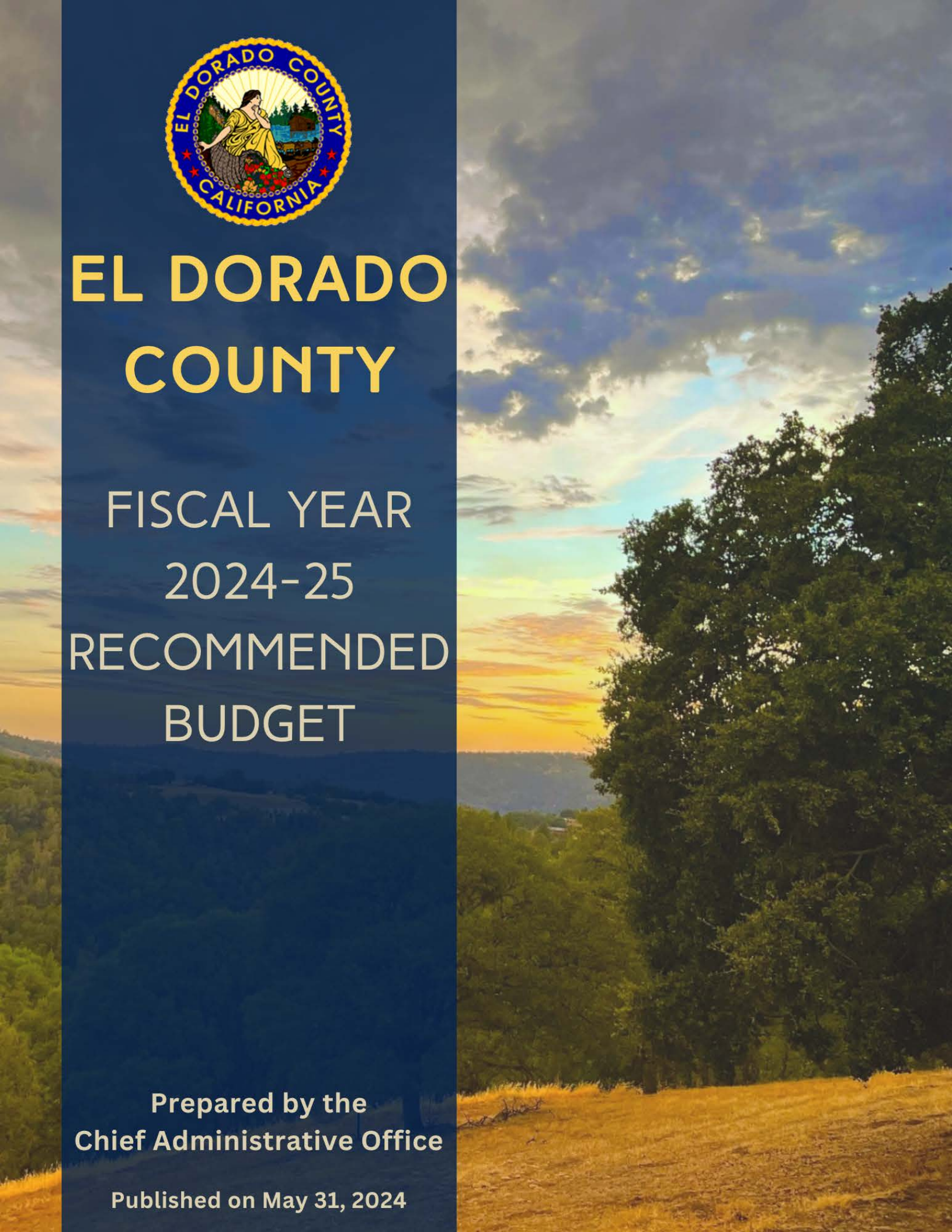

EL DORADO COUNTY

FISCAL YEAR 2024-25 RECOMMENDED BUDGET

Prepared by the Chief Administrative Office

Published on May 31, 2024

COVER IMAGE CREDIT: Jeff Nickles

COVER IMAGE LOCATION: Gold Hill, overlooking Coloma

PRESENTED TO THE

El Dorado County Board of Supervisors

JUNE 2024

TIFFANY SCHMID
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

Exceptional quality of life with a strong sense of community, rural character, managed growth, and opportunity for all.

BOARD OF SUPERVISORS

District I: John Hidahl
District II: George Turnboo
District III: Wendy Thomas
District IV: Lori Parlin
District V: Brooke Laine

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 Defender ..... Elvira Lua
Chief Administrative Officer ..... Tiffany Schmid
Chief Probation Officer ..... Brian 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 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
Chief Administrative Officer

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May 31, 2024

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) 2024-25 Recommended Budget for El Dorado County. A public budget hearing is scheduled for June 11, 2024, 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 2024-25 is $1.03 billion, which is $74 million (7%) less than the FY 2023-24 Adopted Budget of $1.1 billion. It should be noted that these totals reflect all Governmental Funds, including Special Revenue Funds, and exclude Special Districts and Proprietary Funds.

Total General Fund appropriations are recommended at $416.6 million, which is $39.1 million (9%) less than the FY 2023-24 Adopted Budget of $455.6 million approved by the Board in September 2023.

The reductions in all Governmental Funds and the General Fund are largely due to conservative projections of fund balance during the Recommended Budget as compared to actual fund balance available for the Adopted Budget. Other components of the difference include the removal of $25 million in Operating Transfers Out from the Sheriff's Office operating account to the Accumulative Capital Outlay (ACO) Fund for the Placerville Jail project, a $12 million decrease in General Fund additions to designations, a $4 million decrease in Parks appropriations, a $4.7 million decrease in Discretionary Transient Occupancy Tax (DTOT) allocations, and a $5 million decrease in ACO projects due to large projects and purchases during FY 2023-24.

As a result of the efforts of your Department Heads and staff, the budget is balanced, meets State requirements, and fully funds the General Fund Contingency ($7.85 million) and General Reserves ($13 million). In addition, the Recommended Budget exceeds the Board's policy goal of contributing $5 million of discretionary revenues to road maintenance by $2.07 million through the Board-directed use of Tribe funding and Discretionary Transient Occupancy Tax (DTOT), for a total discretionary contribution to road maintenance and snow removal services of $7.07 million.

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

- Allocates $66.5 million to the Accumulative Capital Outlay Workplan for facility improvements, which includes the Placerville Jail Expansion Project totaling $40.7 million and the $5 million Court consolidation project in Building C.
- Allocates $30.8 million in federal revenue and expenditures to continue construction of the Mosquito Bridge.
- Allocates almost $24 million in state and federal revenue to help address and prevent homelessness in El Dorado County.
- Includes $1.4 million in state and federal grant funding in the Office of Wildfire Preparedness and Response to complete Phase I of the Weber Creek Project, which is a demonstration project focusing on defensible space, home hardening, and hazardous vegetation removal activities in a section of the Weber Creek drainage south of Highway 50, a high-risk area of the County.

Your Department Head team and their staff should be commended for their willingness to aid in this effort, exemplifying the Strategic Plan priority of working as one organization. Despite a decrease in discretionary General Fund revenues and an increased demand from the State in the form of unfunded/underfunded State mandates, the Recommended Budget reflects a countywide effort to conserve General Fund costs where possible without significant impacts to services.

There is still work to do, however, the County will not be able to continue to absorb the unfunded/underfunded State mandates, without either increasing revenue through fees, taxes, or growth, or reducing services. Some of the actions taken by departments in this fiscal year, such as holding positions vacant or drawing down special revenue funds, are temporary measures and may not be sustainable into the future. In addition, we have significant, unfunded capital needs and pension liabilities, and the Recommended Budget does not fund all of the Board's Budget Policies. Finally, even in this challenging resource environment, it is imperative that the County continue to invest in its workforce by developing a sustainable compensation philosophy and plan for the future.

The Chief Administrative Office will be working very closely with departments following approval of the Recommended Budget to identify long-term solutions, including but not limited to possible structural changes, revisions to discretionary programs and options to increase revenue, to alleviate these budget pressures and will return to the Board in the Fall to discuss options and seek direction.

Following the close of the FY 2023-24 financial records, we will return to your Board in September for the formal adoption of the Budget.

Sincerely,

Tiffany Schmid
Chief Administrative Officer

Welcome to the Recommended Budget for the Fiscal Year 2024-25, which begins July 1, 2024. 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, providing recommendations for new opportunities when possible, and providing 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 priorities, 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 a budget summary, major budget changes, mission of the department or program, program summaries, a 10-year staffing trend, and a summary of revenue sources.

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 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.

The Recommended Budget for all Governmental Funds for FY 2024-25 is $1.03 billion, which is $74 million (7%) less than the FY 2023-24 Adopted Budget of $1.1 billion.

Total General Fund appropriations are recommended at $416.6 million, which is $39.1 million (9%) less than the FY 2023-24 Adopted Budget of $455.7 million.

The totals presented here reflect all Governmental Funds, including Special Revenue funds. The decrease in Governmental Fund appropriations can primarily be attributed to the Jail Expansion project being budgeted solely in the Accumulated Capital Outlay (ACO) Fund which removed the $25 million in Operating Transfers Out from the Sheriff's Office operating account to the ACO Fund, a $12 million decrease in General Fund that was designated for future uses in the FY 2024-25 Adopted Budget, a $9 million decrease in Behavioral Health appropriations, a $5 million decrease in Community Corrections Partnership appropriations, a $4 million decrease in Parks appropriations, a $4.7 million decrease in Discretionary Transient Occupancy Tax (DTOT) allocations, and a $5 million decrease in ACO projects due to large projects and purchases during FY 2023-24.

The Recommended 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 Recommended Budget. The Recommended Budget also reflects a countywide effort to conserve General Fund costs where possible without impacting services, which has allowed the Chief Administrative Office to prepare a balanced General Fund budget.

TOTAL APPROPRIATIONS

	FY 2023-24 Adopted Budget	FY 2024-25 Recm'd Budget	$ Increase / (Decrease)	Percent Change
Total Appropriations	$1,250.8 M	$1,183.7 M	($67.1 M)	-5%
Governmental Funds*	$1,099.8 M	$1,025.8 M	($74.0 M)	-7%
General Fund	$455.7 M	$416.6 M	($39.1 M)	-9%
Net County Cost**	$193.1 M	$198.4 M	$5.35 M	3%

** All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds*
*** Departmental operating net cost, not including Discretionary 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 2023-24 Adopted Budget	FY 2024-25 Recm'd Budget	$ Increase / (Decrease)	Percent Change
Salaries and Benefits	$282.6 M	$303.8 M	$21.2 M	7%
Services, Supplies, & Other Charges	$309.5 M	$314.7 M	$5.2 M	2%
Fixed Assets	$96.6 M	$81.0 M	($15.6 M)	-16%
Transfers	$220.4 M	$165.3 M	($55.0 M)	-25%
Contingencies	$175.4 M	$159.8 M	($15.5 M)	-9%
Reserves / Designations	$15.3 M	$1.2 M	($14.2 M)	-92%
Total Appropriations*	**$1.10 B**	**$1.03 B**	**($74.0 M)**	**-7%**

** 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 2023-24 Adopted Budget	FY 2024-25 Recm'd Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$74.0 M	$70.8 M	($3.2 M)	-4%
Law & Justice	$176.3 M	$161.1 M	($15.1 M)	-9%
Land Use / Dev Svc	$193.1 M	$198.3 M	$5.3 M	3%
Health & Human Svc	$244.1 M	$232.5 M	($11.6 M)	-5%
Appropriations*	**$687.4 M**	**$662.7 M**	**($24.6 M)**	**-4%**

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

GENERAL FUND SUMMARY

General Fund Revenues

The Recommended Budget reflects an increase of $4.9 million (2.4%) 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 3.5% in FY 2024-25 ($4.1 million), based on the projected increase in assessed value in the County. DTOT is projected to decrease by 2.8% in FY 2024-25 ($250,000) from the FY 2023-24 Adopted Budget. Sales and Use Tax is projected to increase by 0.6% in FY 2024-25 from the FY 2023-24 Adopted Budget and 2.0% from the projected receipts in FY 2023-24, which are projected to come in 1.3% lower than budgeted.

Carryover Fund Balance

The Recommended Budget anticipates $36,451,808 in Fund Balance carryover in the General Fund, which is $20.5 million (36%) less than what was included in the FY 2023-24 Adopted Budget. Of the $36 million in Fund Balance, $4.9 million is from DTOT, a $5.5 million (53%) decrease from the prior year.

Excluding DTOT, Fund Balance carryover in the General Fund is projected at $31,520,087, $15 million (32%) less than what was included in the FY 2023-24 Adopted Budget. These are funds that are anticipated

to be available at the end of FY 2023-24 as a result of operational savings, unanticipated revenues, 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 2023-24 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.

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 3%. 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' Net County Cost is reduced by $2.9 million primarily due to the Diamond Springs Community Park property being transferred to the Boys & Girls Club for park development.

The Law and Justice Functional Group's Net County Cost is increased by $12.7 million primarily due to California Forensic Medical Group (CFMG) negotiated contract increases, increased Workers' Compensation and General Liability costs, and Board-approved compensation increases across all departments.

The Land Use and Development Functional Group's Net County Cost is reduced by $3.5 million primarily due to the use of the Industrial Drive General Fund Designation for road improvements and traffic light installation in the prior year and a change in methodology for Countywide Cost Allocation charges in the Planning and Building Department.

The Health and Human Services Functional Group's Net County Cost is reduced by $0.9 million primarily due to American Rescue Plan Act (ARPA) support to offset the increased cost of the General Assistance Program due to pandemic impacts, the end of the Disaster Designation-funded Mental Health Worker allocation and decreased General Fund support needed for the Area Agency on Aging Programs.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2023-24 Adopted Budget	FY 2024-25 Recm'd Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$60.2 M	$57.3 M	($2.9 M)	-5%
Law & Justice	$103.2 M	$115.9 M	$12.7 M	12%
Land Use / Dev Svc	$11.7 M	$8.2 M	($3.5 M)	-30%
Health & Human Svc	$18.0 M	$17.0 M	($0.9 M)	-5%
Net County Cost*	**$193.1 M**	**$198.4 M**	**$5.4 M**	**3%**

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

Summary of the Recommended Budget

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 10, 2024. As with prior years, the Chief Administrative Office approached the development of the FY 2024-25 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 2024-25 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.

The Recommended Budget sets General Fund Contingency at $7.85 million. In FY 2023-24, $4.25 million in additional contingency was used to cover losses from the Fair Market Value adjustment. If the Fair Market Value adjustment is reversed in future fiscal years, the County intends to replenish the additional Contingency or increase the Capital Projects Designation with those funds.

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 2024-25 Recommended Budget adds an additional $1 million to the General Reserve, bringing it to $13 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 Costs to meet this goal. It this 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 appreciations, the Board may transfer remaining discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain

funding in this designation equal to at least two years of the projected General Fund increases in pension costs.

The Recommended Budget pulls $3,080,730 from the Designation leaving $3,668,693 in the Designation, which is equal to three years of projected CalPERS General Fund cost increases based upon CalPERS June 2023 Actuarial Reports. CalPERS investment returns have resulted in fluctuating contribution amounts. The Recommended Budget includes a General Fund CalPERS contribution increase of $5.3 million. CalPERS is projecting an increase of only $1 million in FY 2025-26. Due to the volatility of CalPERS, it is recommended the CalPERS Cost Increases Designation hold at least three years of projected increases. The Adopted Budget will include an update of these projected CalPERS Cost Increases based on the CalPERS Actuarial Reports released in July 2024.

Discretionary Transient Occupancy Tax: Policy #13 outlines the use of Discretionary Transient Occupancy Tax revenue. The Recommended Budget has been prepared in alignment with this policy and with Board direction provided on April 10, 2024.

Contribution to Road Maintenance funded at $7.07 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 $7.07 million. This includes $4.02 million of discretionary funding from the Shingle Springs Band of Miwok Indians and $3.05 million in Discretionary Transit Occupancy Tax as directed by the Board on April 10, 2024.

Designation for Information Technologies (IT) Infrastructure and Designation for Disaster Expenses: Board Budget Policies #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 additional funding for these designations. There were not sufficient discretionary resources after funding departmental Net County Costs to meet this goal. It is recommended that meeting these goals be a priority if additional fund balance becomes available with the Adopted Budget.

The following priorities are currently recommended for funding in the FY 2024-25 Recommended Budget, based on prior Board direction or to continue implementation of ongoing projects:

Mosquito Bridge

The Recommended Budget includes the continuation of the Mosquito Bridge Project. The Mosquito Road Bridge crosses the South Fork of the American River approximately 5.9 miles north of U.S. Highway 50 in Placerville, just south of the community of Swansboro. The existing bridge is a 9-foot wide, one-lane limited capacity timber suspension bridge with a 140-foot-long span over the South Fork of the American River. The existing bridge was built in 1939 and is 74 years old. The $102 million Mosquito Bridge Project continues into FY 2024-25 and is funded with Highway Bridge Program Funds (99.9%) and Sacramento Municipal Utility District Funds (0.1%).

Office of Wildfire Preparedness and Resilience Weber Creek Project

The Recommended Budget includes $1.4 million in appropriations in the Office of Wildfire Preparedness and Response to complete Phase I of the Weber Creek Project, which is a demonstration project focusing on defensible space, home hardening, and hazardous vegetation removal activities in a section of the Weber Creek drainage south of Highway 50, a high-risk area of the County. $1.3 million of the project will be funded with federal Hazard Mitigation Grant Program funds along with the California Wildfire Mitigation Program which will fund 50% of the

non-federal portion of the project ($66,883). The remaining grant funds totaling $23,562,517.50 for Phase II of the Project will be awarded by FEMA upon the successful completion of Phase I activities, including programmatic review and Environmental and Historic Preservation (EHP) approval, which is anticipated to be completed by February 2025.

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 2024-25 Recommended Budget includes almost $24 million in state and federal revenue to be used to help address and prevent homelessness in El Dorado County.

Facilities Investments

The Recommended Budget includes an Accumulative Capital Outlay (ACO) Workplan totaling $66.4 million. This workplan includes $40.7 million for the Placerville Jail Expansion Project, $5 million for the renovation of space in Building C to accommodate the Superior Court relocation, $3.7 million for the renovation of the newly purchased buildings in South Lake Tahoe, $4 million for the construction of a permanent Navigation Center, $1.7 million for South Lake Tahoe Jail safety upgrades, and $1.2 million in grant-funded library improvements. In addition, the Workplan includes $6.7 million in maintenance for County-owned facilities. In addition to the ACO Workplan, the Chief Administrative Office Parks Division has $5.5 million in park investments and improvements in the Recommended Budget.

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 FY 2023-24 gross receipts of Discretionary Transient Occupancy Tax expected to decrease by 3.5% and Sales and Use Tax expected to decrease by 1.3% when compared to the prior year. Since these two revenue sources are expected to come in lower than projected in FY 2023-24, Discretionary Transient Occupancy Tax shows a downward adjustment to its growth projections for FY 2024-25 and Sales and Use Tax shows a modest increase in growth for FY 2024-25. Property tax revenue growth is currently estimated at 3.5% and Sales and Use Tax growth is estimated at 2%. Staff will continue to monitor discretionary revenue trends and watch for economic changes that could impact Property Taxes.

Risk Programs

El Dorado County self-insures its General Liability Program and was self-insured for all claims before September 2018 for its Workers' Compensation Programs. The programs are administered by Risk Management. The funding levels for the programs are based on actuarial analysis and recommendations of Bickmore Risk Services and Consulting. The required program funding is determined and applied to an allocation schedule for charges to departments. General Liability and Workers' Compensation charges are based on each department's program claims losses (experience) relative to the County as a whole and the budgeted payroll for each department relative to the total budgeted payroll (exposure). Charges to departments are weighted 80% on the department's experience over the most recent seven years and 20% on the department's exposure.

In FY 2024-25, the Workers' Compensation and General Liability premiums increased by over $6.5 million. The Workers' Compensation premium increased by $5.8 million (142.8%), and the General Liability premium increased by $672,727 (9.7%). These increases were based primarily on increases in current-year operational costs and premiums, as well as actuarial-based estimates to cover future claim payments.

In order to conserve General Fund, the Recommended Budget includes a holiday for Retiree Health charges to departments. The rate holiday will save departments over $2.7 million in FY 2024-25.

Facilities Investments & Ongoing Needs

As stated above, the Recommended Budget invests $66.4 million into County facilities through the ACO Workplan. Due to use in prior years, the County has only $2,2,47,139 remaining in the Capital Projects Designation. The Board has made significant progress in improving County facilities over the past five years with the build of the Public Safety Facility, the purchase of the new facility in South Lake Tahoe, and the 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. 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. To meet these upcoming facilities' needs the Board must 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.

Impacts due to State Budget Proposals

The Governor released his May Revised Budget proposal for FY 2024-25 on May 10, 2024, roughly a week before this document was finalized. The Governor's 2024-25 May Revision proposes approximately $288 billion in spending ($201 billion in General Fund) and reflects a $27.6 billion budget shortfall. The May Revision revenue forecast is based on a scenario that assumes continued economic growth and does not assume a recession. The May Revision estimates that the budget shortfall has grown by approximately $7 billion. The May Revised Budget proposes to use $12.2 billion in Budget Stabilization Account funds over two fiscal years, and a use of one-time funds to address the State budget challenges.

To address the shortfall, the May Revision proposes to eliminate $200 million in Future of Public Health funding for counties and incorporates roughly $17.3 billion in early budget reductions included in AB 106 (Gabriel), which was signed into law in mid-April. Additionally, the May Revision proposes to eliminate the In-Home Supportive Services undocumented expansion coverage for all ages that would have impacted counties. The May Revision includes reducing $4.4 million in Post Release Community Supervision funding.

Staff continue to closely monitor the State Budget proposals and determine the impacts to the El Dorado County Budget. The Recommended Budget does not incorporate the Governor's proposals in the May Revised Budget; these changes will be incorporated into the Adopted Budget in September after the State Budget is finalized.

ALLOCATED POSITIONS & STAFFING CHANGES

The FY 2024-25 Recommended Budget includes 2,043.68 Full-Time Equivalent allocations (FTEs). This represents a 0.9 FTE net decrease from the current FY 2023-24 Position Allocation (as of May 7, 2023). The chart below summarizes the recommended allocated staffing changes and does not include extra help

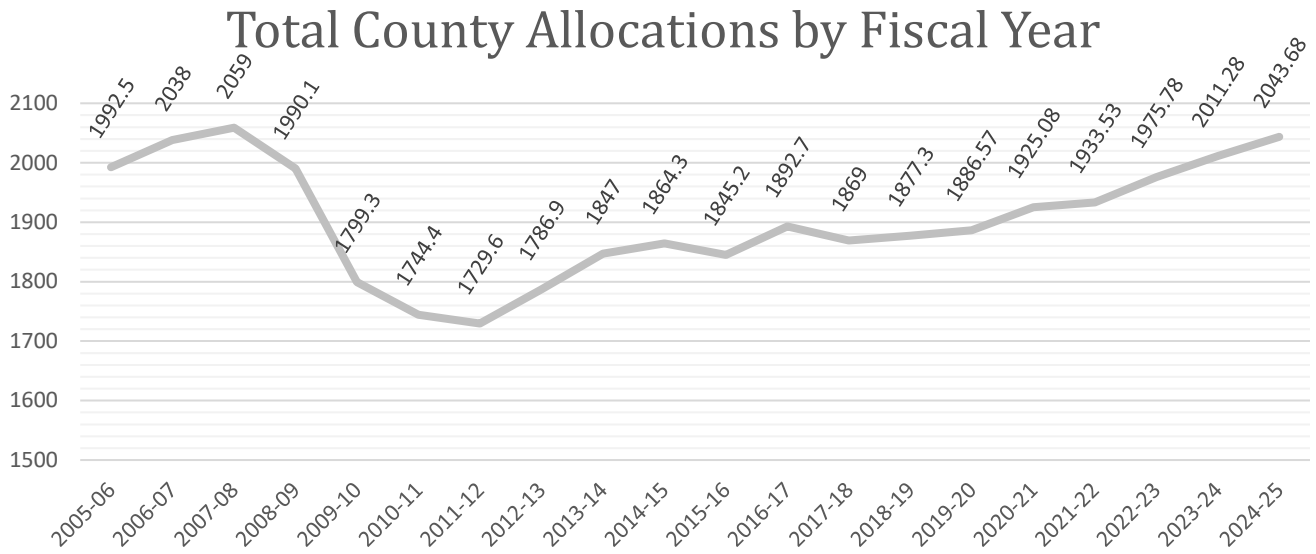
appropriation changes that do not impact the Personnel Allocation. Details of all allocated positions and recommended position changes are included in departmental budget narratives.

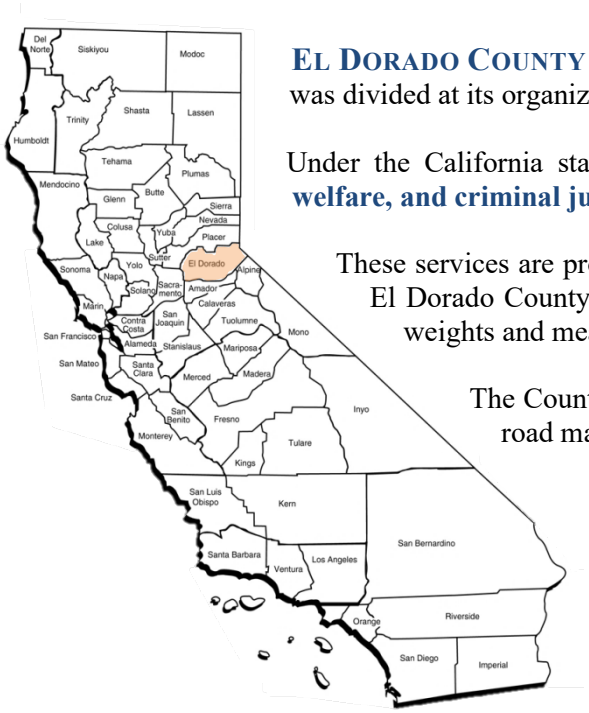
Summary of Recommended Position Changes

Department	Net Change
Chief Administrative Office*	5.50
Child Support Services	(0.50)
District Attorney	(2.00)
Health and Human Services Agency	4.60
Information Technologies	(1.00)
Planning & Building*	(6.00)
Public Defender	(1.00)
Transportation	(0.50)
Total	(0.90)

**6.0 FTE were moved from Planning & Building to the Chief Administrative Office with the move of Airports and Cemeteries.*

The chart below presents the total authorized positions, countywide, by fiscal year since FY 2005-06. Total authorized positions decreased significantly during the recession, beginning in FY 2008-09, and gradually increased during the recovery.





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.

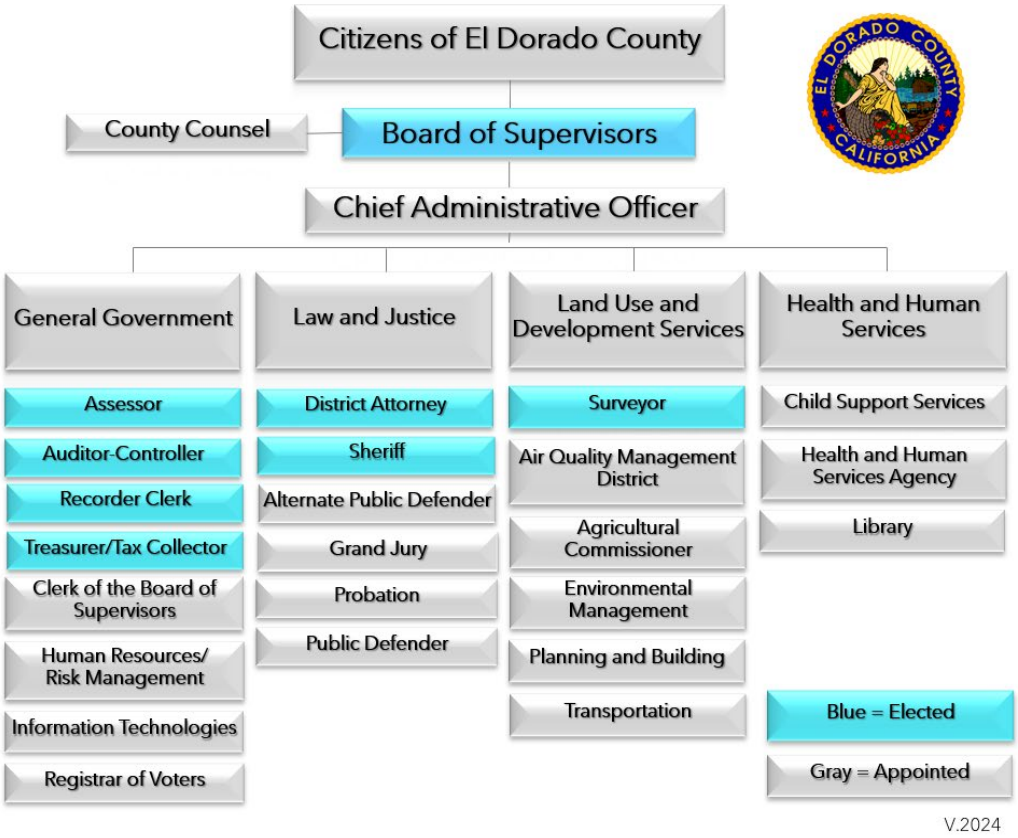
These services are provided to all residents within the county's jurisdiction. In addition, El Dorado County provides regional services such as libraries, parks and recreation, weights and measures inspection, and pesticide regulation.

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.

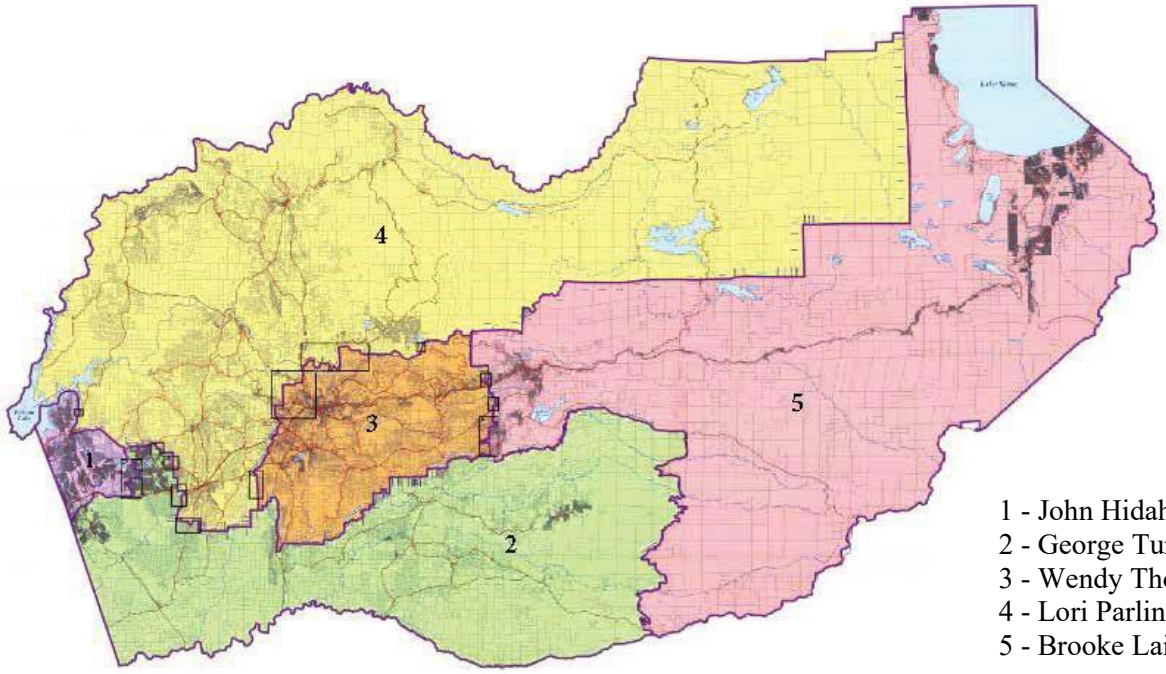
COUNTY ORGANIZATION

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.



BOARD OF SUPERVISORS

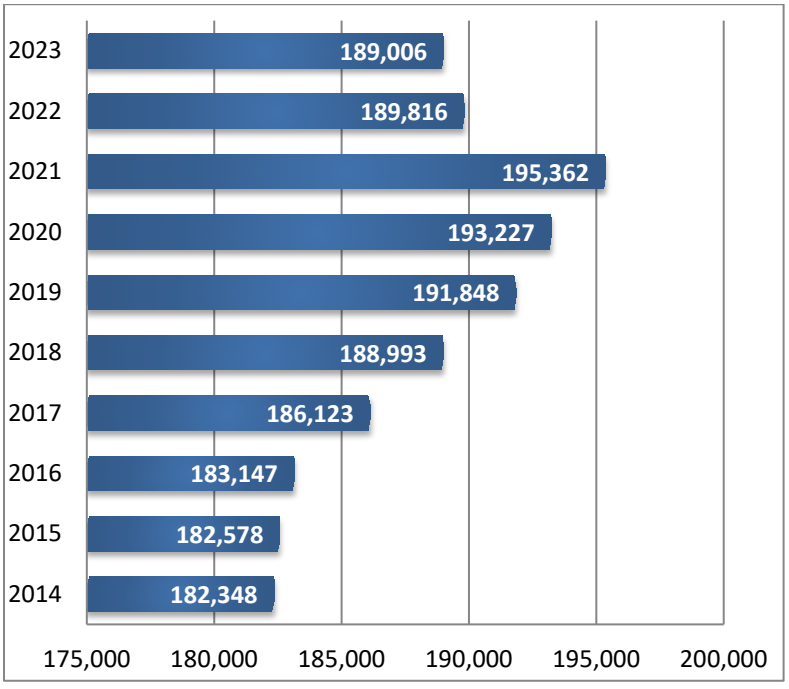
The Board of Supervisors has the authority to perform all the duties vested in it by the Constitution, general law, and the charter. The Board of Supervisors appoints the Chief Administrative Officer, members of boards and commissions, and nonelected department heads. The Board of Supervisors is comprised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

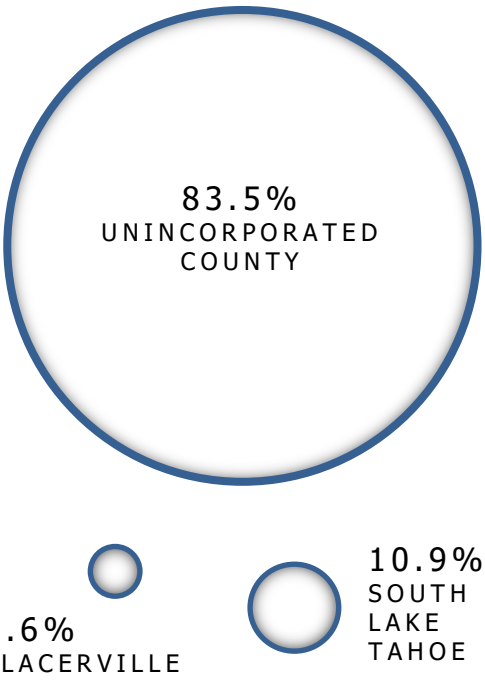


1 - John Hidahl
2 - George Turnboo
3 - Wendy Thomas
4 - Lori Parlin
5 - Brooke Laine

TOTAL POPULATION

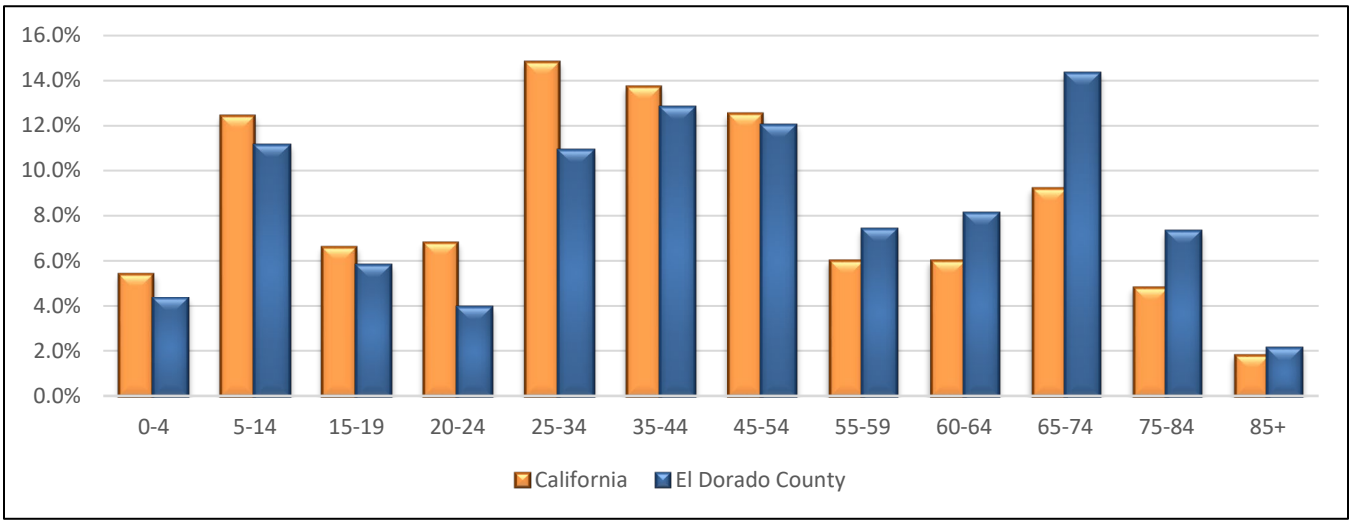
El Dorado County has experienced a growth rate of 3.7% over the last decade. However, since reaching its peak in 2021, there has been a decline of 3.25%. The majority of the County's residents, which is 157,873 people, live outside the incorporated cities of Placerville and South Lake Tahoe.



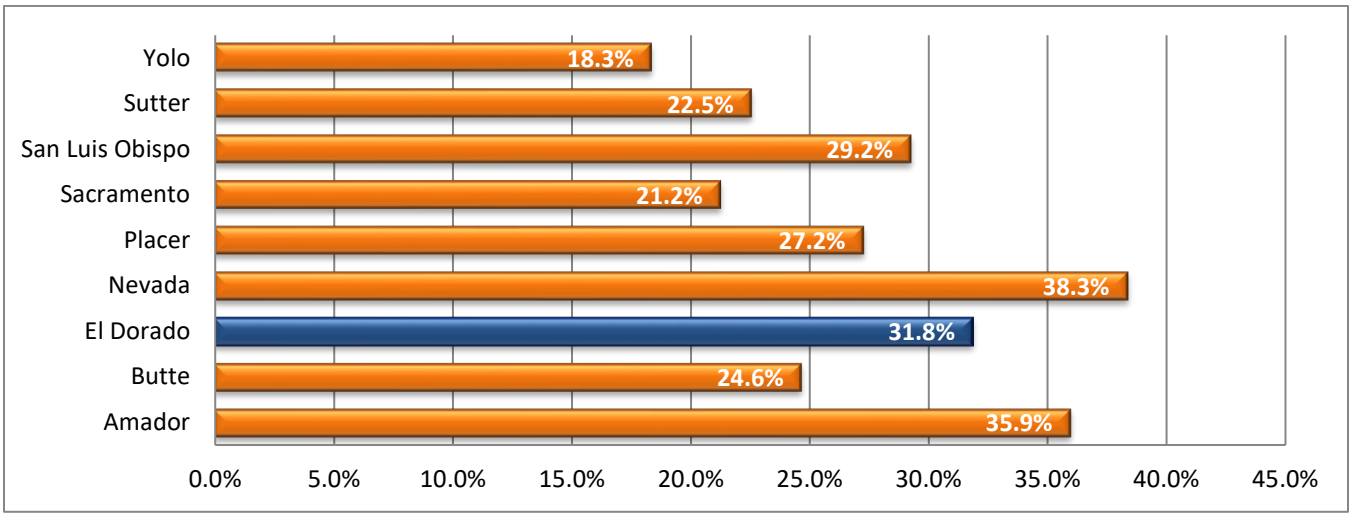


Source: State of California, Department of Finance, 2022-23 E-1 Population Estimates.

POPULATION BY AGE GROUP (1)



PERCENT OF POPULATION 60 YEARS AND OVER (1)



Source: (1) U.S. Census Bureau, 2022 American Community Survey 1-Year Estimates

HOUSING

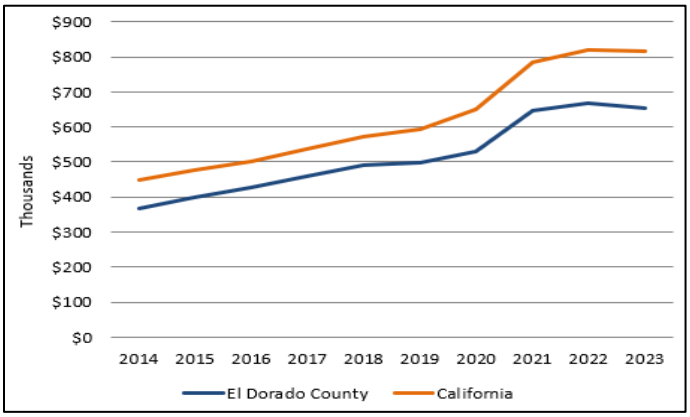
El Dorado County has an estimated 94,837 housing units. For the County as a whole, 76.1% of homes are owner-occupied. However, only 44% of housing units in South Lake Tahoe are owner-occupied, which affects this number. Many homes in that area are not primary residences but rather second homes.

Source: U.S. Census Bureau Quickfacts: El Dorado County, July 1, 2022 (V2022)

SINGLE-FAMILY MEDIAN HOME SALE PRICES

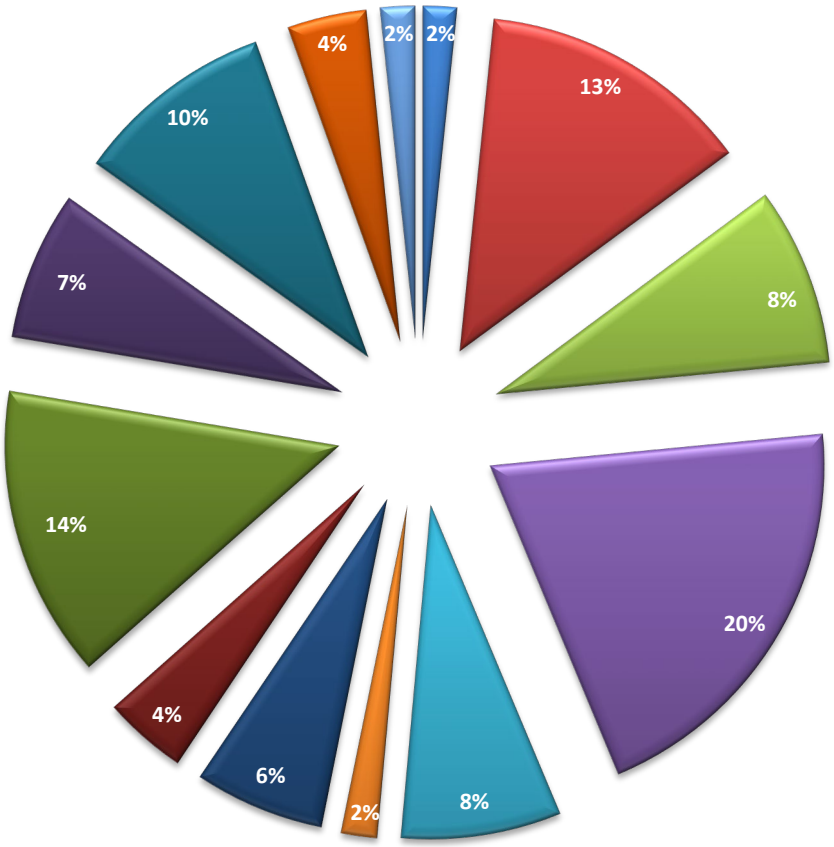
El Dorado County home values have decreased 2.3% over the past year. The median home value of owner-occupied housing is $654,227. The median list price per square foot in El Dorado County is $315, which is lower than the State of California average of $398.

Source: California Association of Realtors, Jan 2024



ECONOMY

El Dorado County enjoys an economy as diverse as its landscape [1].



- Agriculture, forestry, fishing and hunting, and mining: 1.6%
- Arts, entertainment, and recreation, and accommodation and food services: 13.1%
- Construction: 8.5%
- Educational services, and health care and social assistance: 20%
- Finance and insurance, and real estate and rental and leasing: 7.6%
- Information: 1.7%
- Manufacturing: 6.2%
- Other services, except public administration: 5.2%
- Professional, scientific, and management, and administrative and waste management services: 14%
- Public administration: 7.1%
- Retail trade: 9.6%
- Transportation and warehousing, and utilities: 3.8%
- Wholesale trade: 1.6%

The County's largest employment sector is Educational Services, Health Care, and Social Assistance, employing 17,623.

Professional, Scientific and Management, and Administrative and Waste Management Services employs 12,356.

Arts, entertainment and recreation, and accommodation and food services come in third, employing 11,514.

COUNTY EMPLOYEES [5]

(Per 1,000 residents; excluding city populations [4])

12.7	**El Dorado**
13.0	Nevada
18.6	Amador
22.3	Sacramento
24.3	San Luis Obispo
25.7	Placer
39.5	Butte
52.4	Yolo
54.6	Sutter

MEDIAN HOUSEHOLD INCOME [2]

California	El Dorado
$91,905	$99,246

UNEMPLOYMENT RATE [3]

California	El Dorado
4.2%	3.9%

PER CAPITA INCOME [2]

California	El Dorado
$45,591	$55,455

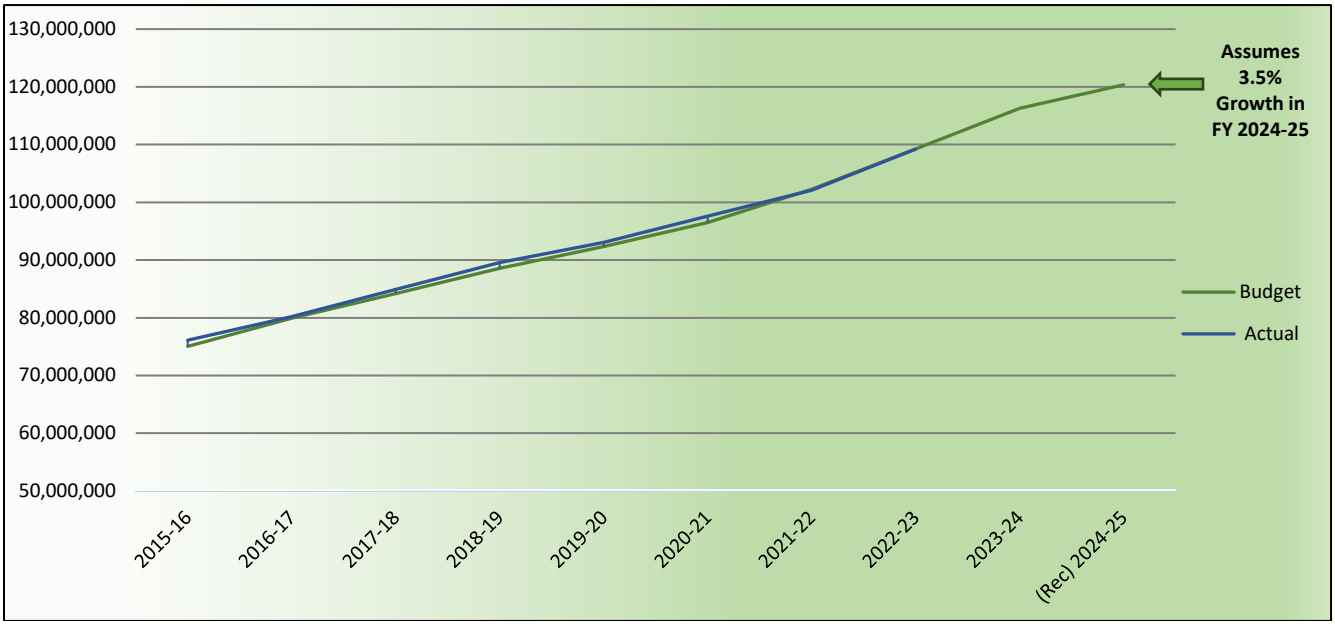
POVERTY RATE [2]

California	El Dorado
12.2%	7.6%

Sources:
(1) U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates
(2) U.S. Census Bureau Quickfacts: El Dorado County V2022
(3) California Employment Development Department (EDD)
(4) California Department of Finance, E-1 Cities, Counties, and the State Population Estimates (2023)
(5) FY 2023-24 Adopted Budgets

PROPERTY TAX

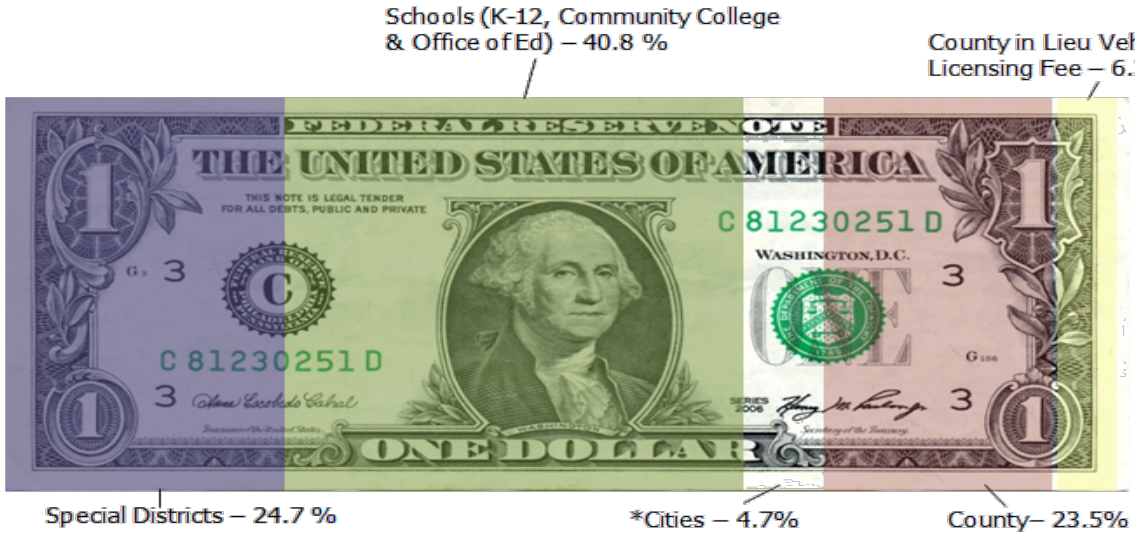
All real and some personal property (unless exempted), is assessed and taxed under the State Constitution and Revenue & Taxation Code.



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?

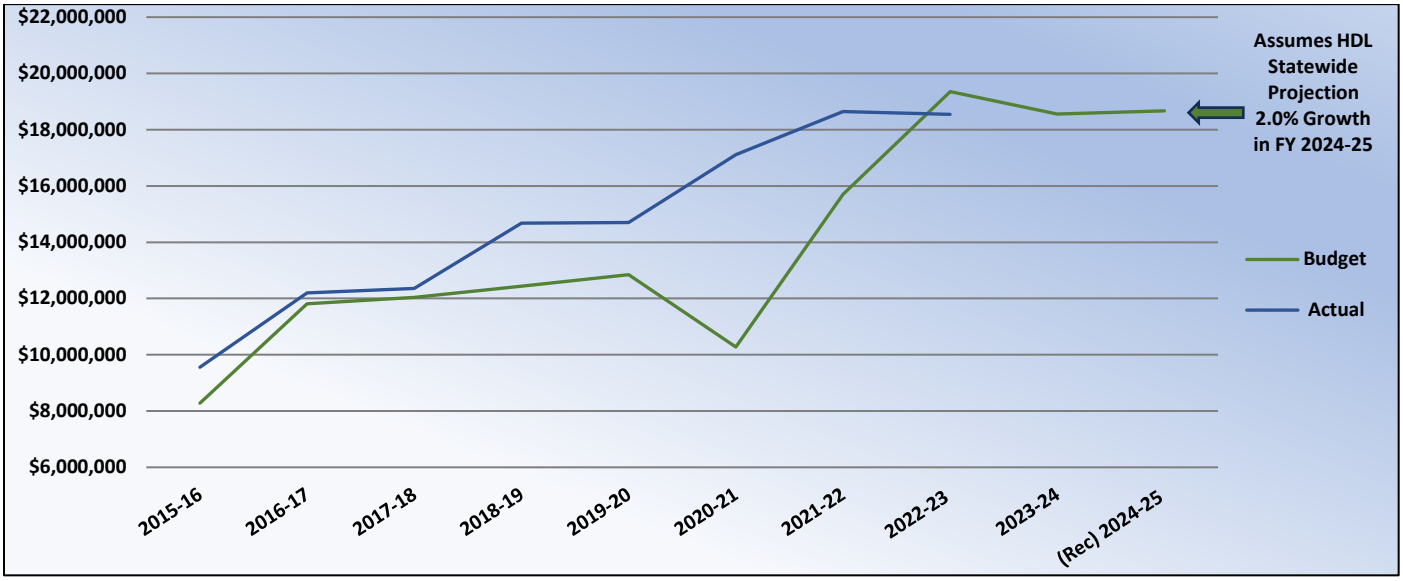
Property taxes are allocated within a county based on the historical share of property tax received by local agencies prior to Proposition 13. Under certain conditions, taxes may be reallocated.



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%)

SALES TAX

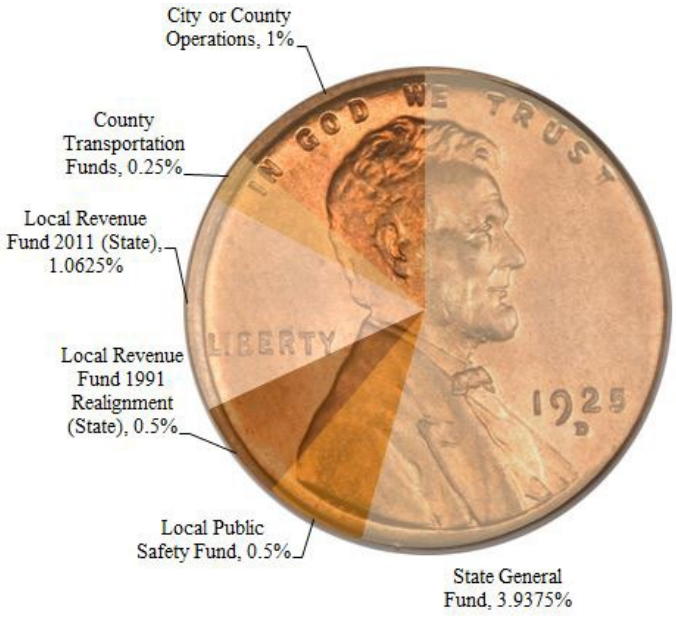
The Bradley-Burns Uniform Sales and Use Tax Law provides for a city/county rate of 1.25%. One-quarter cent of the levy is sent to the county-wide regional transportation fund. The balance goes to support local government general funds.



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

How is Sales Tax Allocated? (1)

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%.



(1) Data source: California State Board of Equalization, Sales & Use Tax Rate, Effective January 1, 2024

TAXES COLLECTED (2)

(FY 2022-23, in millions, excludes cities)

Sacramento	$805.00
Placer	$294.13
San Luis Obispo	$259.49
El Dorado	**$161.13**
Butte	$88.75
Nevada	$76.13
Yolo	$59.35
Sutter	$40.62
Amador	$32.68

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

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

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

County Core Values

Integrity
We are responsible for our actions and accountable to our citizens, workforce, and stakeholders.

Collaboration
We engage, communicate, and connect to achieve the best possible outcomes together (external and internal).

Service Excellence
We provide responsive, transparent, and quality service to all citizens of El Dorado County.

Stewardship
Through collaboration and advocacy, we honor and protect our natural and historical resources, agriculture, and rural character for future generations.

Thriving Workforce
We value employees performing meaningful work, with professional growth opportunities.

Fiscal Responsibility
Through sound decision making, we apply best financial practices that protect and enhance the assets and resources of El Dorado County.

The Fiscal Year 2024-25 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, a goal in the preparation of the budget is to “apply best financial practices that protect and enhance the assets and resources of El Dorado County."

County Vision

Exceptional quality of life with a strong sense of community, rural character, managed growth, and opportunity for all.

County Mission

Together, we enhance the well-being of all residents, businesses, and visitors by delivering effective public service.

Thriving Economy

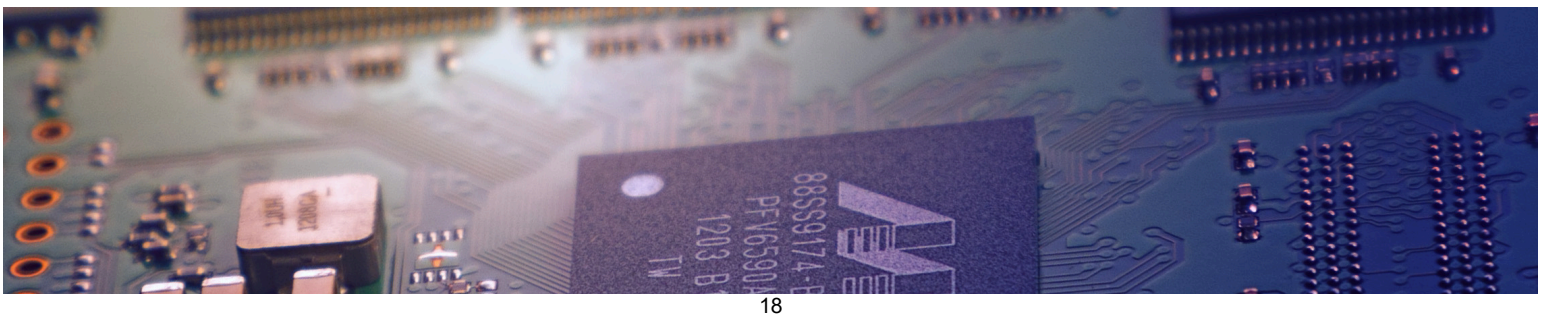
A thriving economy is vital for the prosperity of the County and its residents. The Strategic Plan outlines measures to attract and retain businesses, stimulate entrepreneurship, and diversify the local economy. Emphasis is placed on creating a business-friendly environment, streamlining the permit process, supporting local businesses, and leveraging economic development incentives.

The Board of Supervisors approved the updated County Strategic Plan on January 30, 2024.

The Fiscal Year 2024-25 Recommended Budget leverages $6.5 million in Discretionary Transient Occupancy Tax for tourism promotion and economic development activities.

Strategic Innovation

New to the County's Strategic Plan as a stand-alone focus area. In an era of rapid change, it is key to stay ahead of emerging challenges and opportunities. The County's plan incorporates a culture of creativity and innovation across all sectors.



Safe and Healthy Communities

The Fiscal Year 2024-25 Recommended Budget includes:

- Almost $24 million in state and federal revenue to 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 2.0 FTE allocations in the South Lake Tahoe Public Defender's Office to support the underrepresented and under-resourced populations, which include the mentally ill, unhoused individuals, and children, in the South Lake Tahoe area.
- $1.1 million in funding for the implementation of a new Crisis Residential Treatment Facility in El Dorado County to serve individuals who are experiencing acute psychiatric crisis and whose functioning is moderately impaired for a short duration.
- $1.4 million in appropriations in the Office of Wildfire Preparedness and Resilience to complete Phase I of the Weber Creek Project, which is a demonstration project focusing on defensible space, home hardening, and hazardous vegetation removal activities in a section of the Weber Creek drainage south of Highway 50, a high-risk area of the County. $1.3 million of the project will be funded with federal Hazard Mitigation Grant Program funds along with the California Wildfire Mitigation Program that will fund 50% of the non-federal portion of the project ($66,883).

The County is committed to fostering safe and healthy communities by implementing comprehensive strategies to strengthen emergency response capabilities and effectiveness, leveraging relationships among various County law enforcement agencies, developing and maintaining increased options and opportunities for unhoused citizens, and taking a more holistic approach to the Health and Human Services agency's service delivery approach.

The Health and Human Services functional group leverages $120.6 million in state, federal and other government funding to build healthy communities, 52% of the total funding for the Health and Human Services functional group.

Public Infrastructure

The Fiscal Year 2024-25 Recommended Budget includes strategic investments in the County's infrastructure including:

- A Capital Projects Work Plan totaling $66.4 million in appropriations for the ongoing maintenance, operations, and replacement of County facilities, which includes the Placerville Jail Expansion project totaling $40.7 million.
- The continuation of construction of the Mosquito Bridge, which accounts for $30.8 million in revenue and expenditures.
- The Diamond Springs Parkway Phase 1B Project, which accounts for $4.76 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.
- The Upper Truckee River Bridge Project, which accounts for $7.04 million in revenue and expenditures.
- The Pony Express Trail Safety Improvement Project, which accounts for $1 million in revenue and expenditures.

The County's Strategic Plan prioritizes identifying funding opportunities to improve our roads and bridges and securing funding to begin the design and construction of enhanced Broadband technology to improve connectivity, efficiency, and resilience. Infrastructure goals focus on the County's Capital Improvement Plan, creating a long-term plan for owning currently leased facilities, and completing the Parks Master Plan all in an effort to address current needs and anticipated future challenges.

Workforce Excellence

Recognizing the essential role of a skilled and motivated workforce, the County is dedicated to promoting workforce excellence. Initiatives focus on improving opportunities for leadership trainings, identifying opportunities to become more holistically competitive in compensation and benefits, and surveying employees to better understand their priorities.

COUNTY OF EL DORADO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject:	Policy Number:	Page Number:
BUDGET POLICIES	B-16	**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.

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.

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.

14. Fixed (Capital) Assets: This policy establishes additional controls for the administration of Fixed Asset (Capital Asset) equipment.
    a. 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.
    b. 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.
    c. 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.
    d. 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.
    e. 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.
    f. 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.

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

Subject:	Policy Number:	Page Number:
BUDGET POLICIES	B-16	**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

RECOMMENDED BUDGET

The Assessor's Office Budget is recommended at $5,562,091, which is an increase of $102,728 (1.9%) when compared to the FY 2023-24 Adopted Budget.

The General Fund provides 85.9% of the funding for the Assessor's Office, and the Net County Cost of the Office is decreasing by $119,615 (2%) when compared to the FY 2023-24 Adopted Budget. The decrease is due primarily to staff turnover in the Office and the one-time purchase of equipment for the Assessor's scanning project that was purchased in FY 2023-24.

The Assessor's Office requested $83,000 in additional General Fund support for a parcel fabric implementation project. This request has been deferred to the Adopted Budget to allow for further review of the project and to see if funding is available. The Assessor's Office also requested $15,000, for the purpose of sending out annual paper assessed value notices, which is a practice followed by other counties. This project was deferred for this fiscal year due to budget pressures for General Fund resources.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	954,745	305,000	530,000	225,000
Miscellaneous Rev	1,435	15,000	15,000	0
Other Fin Sources	264,058	244,124	241,467	(2,657)
Total Revenue	1,220,238	564,124	786,467	222,343
Salaries & Benefits	4,711,743	5,102,668	5,176,960	74,292
Services & Supplies	173,434	328,222	383,931	55,709
Other Charges	36,896	500	500	0
Fixed Assets	19,742	16,500	0	(16,500)
Intrafund Transfers	154	11,473	700	(10,773)
Total Appropriations	4,941,967	5,459,363	5,562,091	102,728
FUND 1000 GENERAL FUND TOTAL	3,721,729	4,895,239	4,775,624	(119,615)

MAJOR BUDGET CHANGES

Revenues

$225,000 Increase in Service Charges due to increases in projections for supplemental assessment processing administration fees based on staff time and to more closely align with prior year actual revenue.

($2,657) 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

($57,442) Decrease in permanent employee salaries due to staff turnover and retirements in the Office.

($13,500) Decrease in temporary employees due to the need for temporary employee assistance decreasing in the second year of the scanning project.

($48,700) Decrease in Other Compensation due to retirement payouts that were included in the FY 2023-24 Budget.

$40,880 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$155,308 Increase in Health Insurance costs due to vacancies in the office that are budgeted with family health insurance elections and an overall 10% increase in health insurance costs in 2024.

($51,720) Decrease in Retiree Health Program charges due to a rate holiday.

$46,947 Increase in Workers' Compensation premium charge.

$2,519 Increases across multiple objects to align budget with actual costs.

Services and Supplies

$45,250 Increase in Software License and Subscription costs primarily due to a change in subscriptions for real estate information to perform comparable sales analysis.

$5,789 Increase in General Liability insurance premium charge.

$4,670 Increase due to adjustments in multiple objects to align with actual costs.

Fixed Assets

($16,500) Decrease due to the purchase of scanners for the scanning project in FY 2023-24.

Intrafund Transfers

($10,773) Decrease in Intrafund Transfers for Central Services support to the Office.

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.

PROGRAM SUMMARIES

Administration & Management

Provides leadership, oversight, direction and support for the Office and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, legislative analysis, training management, 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; and 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.

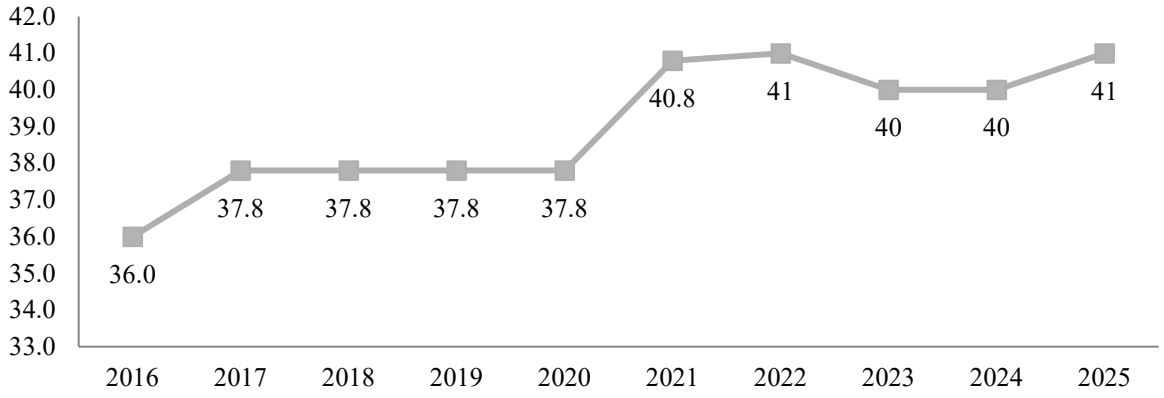
Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann re-appraisability determinations. Responds to public inquiries about the re-assessability of proposed actions and initiate inquiries 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 parcels, timeshares, businesses, boats, mining claims, water companies, possessory interests, and other assessable personal property.

IT & GIS Technology

The Assessor's Office utilizes Megabyte Systems Incorporated's property tax system and other systems and programs for carrying out their portion of the property tax function. The Assessor's Office has specific personnel in the IT (Information Technology) unit and GIS (Geographic Information System) unit for maintaining, utilizing, and developing systems. The IT unit maintains digital records, writes programs, develops applications, and assists with the management of systems related to the Assessor's Office portion of the property tax function. The Assessor's Office GIS unit 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.

STAFFING TREND

The Recommended Budget for the Assessor is 41 FTEs, which is a one FTE increase from the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 2.0 FTE Assessment Managers and the deletion of 1.0 FTE Deputy Assessor – Systems & Support on April 23, 2024 (Legistar #24-0690). The Recommended Budget includes the deletion of a vacant Office Assistant allocation and the addition of an Assessment Technician allocation due to changing programmatic needs.



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.

RECOMMENDED BUDGET

This Budget is recommended at $5,489,053, which is an increase of $226,157 (4.3%) when compared to the FY 2023-24 Adopted Budget.

The General Fund provides 95% of the funding for this Department and is increased by $136,297 (2.8%) when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	522,007	412,200	481,200	69,000
Other Fin Sources	48,032	38,824	59,684	20,860
Total Revenue	570,039	451,024	540,884	89,860
Salaries & Benefits	4,812,413	5,200,528	5,410,942	210,414
Services & Supplies	124,684	149,993	181,311	31,318
Other Charges	2,452	0	0	0
Fixed Assets	6,188	0	5,000	5,000
Intrafund Transfers	3,816	2,000	0	(2,000)
Intrafund Abatement	(116,712)	(89,625)	(108,200)	(18,575)
Total Appropriations	4,832,840	5,262,896	5,489,053	226,157
FUND 1000 GENERAL FUND TOTAL	4,262,801	4,811,872	4,948,169	136,297

MAJOR BUDGET CHANGES

Revenues

$15,000 Increase in Assessment and Tax Collection revenue due to the resumption of assessments for the El Dorado Hills Community Services District Landscape and Lighting Assessment District.

$54,000 Increase in Audit and Accounting fee revenue due mainly to an increase in the Purchase Card program rebate.

$20,860 Increase in Operating Transfers from the Auditor's special revenue fund for automation.

Appropriations

Salaries and Benefits

$251,331 Increase in Permanent Employee salaries due to negotiated compensation increases and the addition of 1.0 FTE Accounting Systems Administrator in FY 2023-24.

($80,396) Reduction in Extra Help employees to meet the CAO's request to reduce budget requests to reduce General Fund costs.

$30,000 Increase in Overtime to align with prior year actuals.

($197,938) Reduction in Other Compensation due to retirement payouts that were budgeted in the prior fiscal year.

$170,412 Increase in CalPERS retirement costs due in part to the increase in permanent salaries and in part to the increase in the County's annual unfunded accrued liability payment.

$42,678 Increase in health insurance costs due to the addition of one employee in FY 2023-24 and the overall increase in health insurance premiums.

($43,315) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

$23,982 Increase in Workers' Compensation costs due to premium increases.

$13,660 Increase due to adjustments across multiple objects to align the budget to actual costs.

Services and Supplies

$25,059 Increase in staff development and training due to a need for additional staff to obtain training in preparation for upcoming FENIX changes.

$6,259 Increase due to adjustments across multiple objects to align the budget to actual costs.

Fixed Assets

$5,000 Increase for a new heat sealing machine for processing W-2 and 1099 forms.

Intrafund Abatements

($18,575) Increase in expense abatements anticipated due to charges for services to Health and Human Services related to changes in check printing processes.

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, implementation, and maintenance 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.

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 works with the Assessment & Community Facilities District Screening Committee and is responsible for overseeing and supporting all new Special District Formation and bond sales. This Division also manages all testing and maintenance of FENIX to maintain the integrity of all security and system processes.

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 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 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. This Division prepares the State's required annual financial reports on behalf 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.

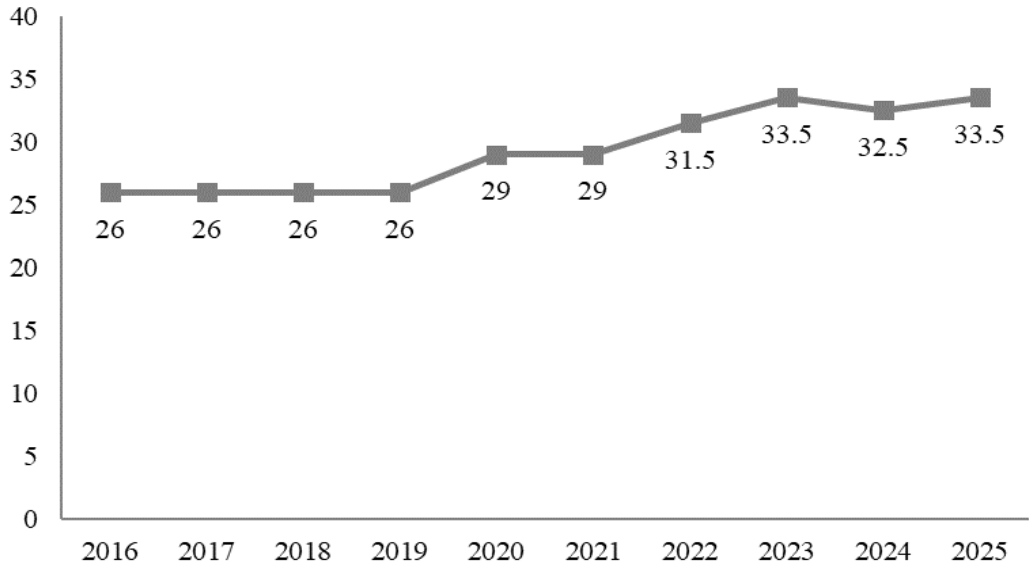
Accounting

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts, processes transactions, and prepares the State's required annual financial reports 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 19,250 purchase card transactions that amount to over $10.61 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

After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Accounting Systems Administrator on March 5, 2024 (Legistar #24-0322), bringing the total allocation to 33.5 FTEs.



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 $165,750. Revenue to the department for property tax administration cost recovery is estimated at $315,000. The Department also receives a share of the fees charged for the separate assessment of timeshares estimated at $28,801.

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

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

This Budget is recommended at $2,608,679, which is an increase of $218,060 (9.2%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 99.8% of the funding for the Department and is increased by $216,848 (9.1%) when compared to the FY 2023-24 Adopted Budget

DEPARTMENT BUDGET SUMMARY

DEPT : 01 BOARD OF SUPERVISORS
FUND : 1000 GENERAL FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	3,530	1,200	3,500	2,300
Miscellaneous Rev	60	0	0	0
Other Fin Sources	20,150	1,800	712	(1,088)
Total Revenue	23,740	3,000	4,212	1,212
Salaries & Benefits	1,873,546	2,053,212	2,153,147	99,935
Services & Supplies	287,141	336,782	454,907	118,125
Other Charges	9,449	0	0	0
Fixed Assets	18,335	0	0	0
Intrafund Transfers	6,896	625	625	0
Total Appropriations	2,195,367	2,390,619	2,608,679	218,060
FUND 1000 GENERAL FUND TOTAL	2,171,628	2,387,619	2,604,467	216,848

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

$50,695 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$35,005 Increase in Other Compensation costs due to payouts for anticipated retirements in FY 2024-25.

$20,727 Increase in Workers' Compensation premium charge.

$7,200 Increase in Tahoe Differential to align budget with actual costs.

$6,350 Increase in Salaries and Benefits costs due to step increases and miscellaneous changes.

($20,042) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

$80,000	Increase in Professional & Specialized Services primarily due to the Records Center digitization project commencing in FY 2024-25.
$20,110	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.
$16,000	Increase in travel expenses for mileage and Fleet Pool vehicle rentals, primarily related to travel for the District V Supervisor.
$11,215	Increase due to adjustments across multiple objects to align the budget to actual costs.
($9,200)	Decrease in miscellaneous objects due to the termination of a building lease in South Lake Tahoe.

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.

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.

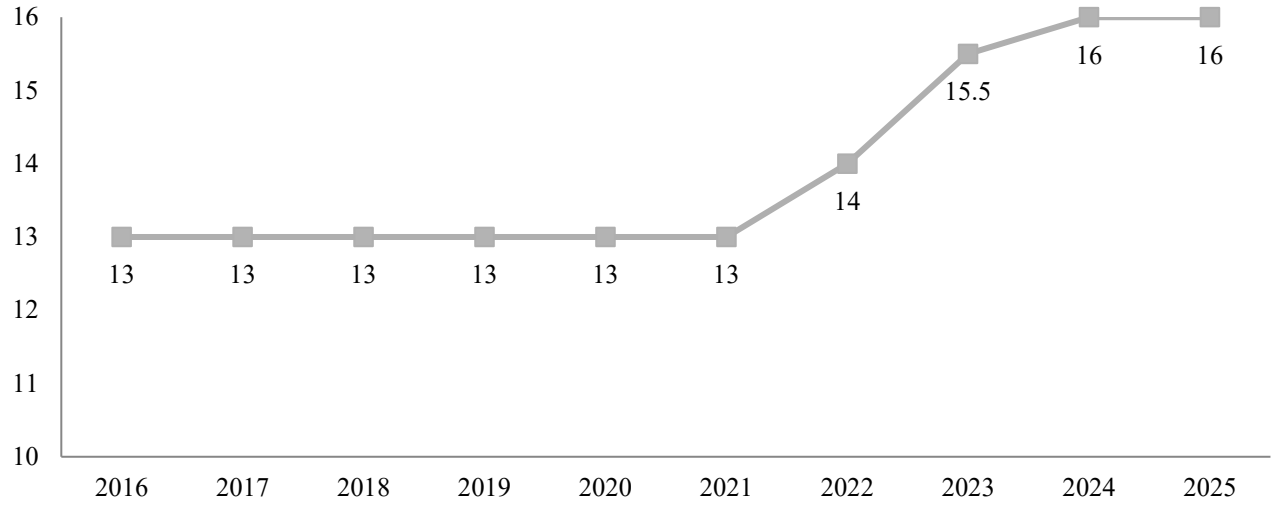
Clerk of the Board

The Office of the Clerk of the Board (COB) is comprised of six 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.

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 2024-25 is 16 FTEs, which remains unchanged from FY 2023-24.



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.

EL DORADO COUNTY
CALIFORNIA

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) Division, Office of Wildfire Preparedness and Resilience, Parks Division, Airports Division, Cemetery 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 communications with the public and County departments.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The budget for the Administration and Budget Division is recommended at $2,448,617, which is a decrease of $154,010 (5.9%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 100% of the funding for the division.

DEPARTMENT BUDGET SUMMARY

ADMINISTRATION & Budget

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	1,000	1,000	0
Total Revenue	0	1,000	1,000	0
Salaries & Benefits	2,093,396	2,399,888	2,367,243	(32,645)
Services & Supplies	444,118	227,614	106,249	(121,365)
Other Charges	4,448	0	0	0
Intrafund Transfers	5,405	1,125	1,125	0
Intrafund Abatement	(19,069)	(26,000)	(26,000)	0
Total Appropriations	2,528,298	2,602,627	2,448,617	(154,010)
FUND 1000 GENERAL FUND TOTAL	2,528,298	2,601,627	2,447,617	(154,010)

MAJOR BUDGET CHANGES ADMINISTRATION & BUDGET

Appropriations

Salaries and Benefits

$47,970 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

$30,000 Increase in Temporary Employees due to the movement of a Retired Annuitant out of Office of Wildfire Preparedness and Resilience to Administration & Budget.

$46,022 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$9,005 Increase in Workers' Compensation premium charges

($135,793) Decrease in Salaries and Benefits due to holding 1.0 FTE Principal Management Analyst position vacant to conserve General Fund costs.

($15,972) Decrease in Health Insurance costs due to employee election changes.

($13,877) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

$16,581	Increase in General Liability premium expenses.
($65,000)	Decrease in Professional & Special Services due to the completion of the strategic plan consultant and Parks Master Plan contracts in FY 2023-24.
($50,000)	Decrease in Special Projects due to projects in the prior year not being continued into FY 2024-25
($16,660)	Decrease in Travel and Training expenses to align budget with prior year actual costs.
($6,286)	Decrease due to adjustments across multiple objects to align the budget with prior year actuals.

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.

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.

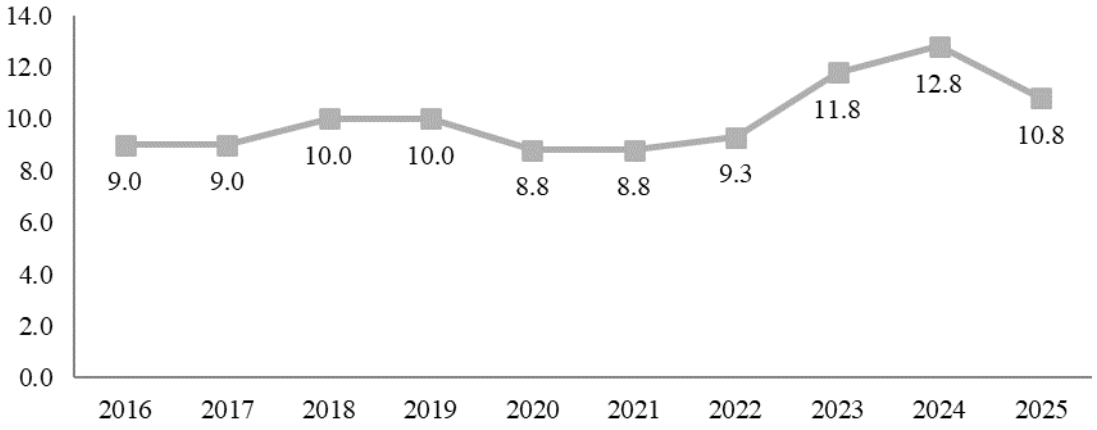
The Chief Administrative Office acts as an advisor to the Board of Supervisors and in this role provides objective analysis and recommendations regarding policy and management matters. The Chief Administrative Office is responsible for recommending an annual County budget and administering the budget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

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.

After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Principal Management Analyst and the deletion of 1.0 FTE Communications & Outreach Manager on December 12, 2023, in the Administration and Budget Division. Additionally, 3.0 FTEs for the Office of Wildfire and Resilience were split out into a staffing trend for the division. The Recommended Budget includes a total of 9.8 FTEs.



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).

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Airports Enterprise Fund budget is recommended at $2,010,805, which is a decrease of $266,774 (12%) when compared to the FY 2023-24 Adopted Budget. This change is mostly due to federally funded projects at the Placerville and Georgetown Airports that have been completed.

The Airports program is funded through the Airport Enterprise Fund (Fund 5114), as well as the Special Aviation fund (1105). Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the program is self-supported and financed or recovered primarily through user charges. A transfer in from the General Fund to each airport has occurred historically as a property tax offset. Historically, this amount has 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 2024-25, the total budgeted amount of General Fund is $505,414 for the Placerville Airport (a 52% increase) and $218,151 for the Georgetown Airport (an 18% increase). Upon conclusion of the Economic Development study for the two Airports, a recommendation will be prepared for the Board's consideration of development projects at the Airports. The study will also include a desired cost recovery for the Airports and an implementation timeline. As the study is projected to be completed in July 2024, the requested budget does not reflect any anticipated increases or decreases in revenue or expenditures.

Both funds are balanced and show as no Net County Cost; however, the General Fund contributions noted above are included as Operating Transfers In. The Special Aviation Fund is located in the Special Revenue Funds section.

CAO Adjustments

The Division's request included several General Fund supplemental requests totaling $370,180. For the Placerville Airport, two requests are recommended to be funded. The first is the Spill Prevention Control and Countermeasure Plan, which is required by state and federal regulations, at a cost of $35,000. The second is for asphalt repairs needed as a result of the United States Forest Service (USFS) use of the airport during the Caldor Fire, for a total of $10,580, which will be reimbursed by USFS. One request was included for Georgetown Airport, $6,280 for the removal of a pole that is obstructing the runway and causing a safety issue. The remainder of the requests were deferred in the Recommended Budget and will be considered in the fall with the Adopted Budget.

DEPARTMENT BUDGET SUMMARY BY FUND – AIRPORTS ENTERPRISE FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	296,547	251,721	257,100	5,379
IG Rev - Federal	78,178	504,839	226,355	(278,484)
Miscellaneous Rev	367,906	488,672	421,472	(67,200)
Other Fin Sources	322,315	567,416	743,665	176,249
Fund Balance	0	464,931	362,213	(102,718)
Total Revenue	1,064,947	2,277,579	2,010,805	(266,774)
Salaries & Benefits	339,321	407,652	409,319	1,667
Services & Supplies	539,096	992,585	1,030,696	38,111
Other Charges	528,626	579,486	474,510	(104,976)
Fixed Assets	27,811	297,856	21,280	(276,576)
Cap Fixed Assets	(27,811)	(297,856)	(21,280)	276,576
Other Fin Uses	0	0	75,000	75,000
Intrafund Transfers	394,115	344,898	544,567	199,669
Intrafund Abatement	(394,115)	(344,898)	(544,567)	(199,669)
Reserves Budgetary	0	297,856	21,280	(276,576)
Total Appropriations	1,407,043	2,277,579	2,010,805	(266,774)
FUND 5114 AIRPORTS TOTAL	342,096	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

$5,379 Increase 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

($278,484) Decrease in Federal Aviation Administration grant funding for the Placerville and Georgetown Airports.

Miscellaneous Revenue

($67,200) Decrease in Fuel Sales at the Placerville Airport to align budget with actual revenue.

Other Financing Sources

$176,249 Increase in Operating Transfers In to the Placerville ($168,315) and Georgetown ($57,934) Airport accounts due to increased General Fund support needed for airport operations, offset by the removal of funding for the Airports Economic Study, which was completed in FY 2023-24.

Fund Balance

($102,718) Decrease in Fund Balance due to increased use of this funding for operations at the airports.

Appropriations

Salaries and Benefits

$1,667 Increase in Salaries and Benefits costs primarily due to increases in benefits and Workers Compensation charges.

Services and Supplies

$166,337 Increase in General Liability premium expenses.

($111,660) Decrease in Professional Services due to the completion of the Airport Economic Study ($50,000) and several Airport Improvement Plan projects at the Georgetown Airport ($144,010), offset by an increase of $82,350 for the planning phases of several Airport Improvement Plan projects at the Placerville Airport.

$10,580 Increase to Construction and Engineering Contracts for asphalt repairs at Placerville Airport.

($40,000) Decrease in Bulk Fuel Purchases to align budget with actual costs.

$12,854 Increase in Services and Supplies across multiple objects to align budget with actual costs.

Other Charges

($16,492) Decrease in depreciation at the Placerville Airport ($10,322) and for Airport Administration ($8,124), which is offset by an increase from the prior year at the Georgetown Airport ($1,954).

($90,084) Decrease in Interfund Transfers due to the removal of Planning and Building Administration charges, offset by Countywide Cost Allocation Plan charges due to the reassignment of this program to the Chief Administrative Office.

$1,600 Increase in Interfund Transfers to County Counsel ($1,500) and Facilities ($100) to align budget with actual costs.

Fixed Assets

$6,280 Increase to Fixed Asset Building and Improvements for obstruction pole removal at the Georgetown Airport.

($201,800) Decrease to Design Services fixed assets due to FAA delays for design work for several Airport Improvement Projects in the prior year.

($81,056) Decrease to equipment fixed assets due the purchase of Fuel Dispensers ($32,019) and Generators ($49,037) in FY 2023-24.

Fixed Assets Capitalization

$276,576 Increase due to fixed assets changes mentioned above.

Operating Transfers

$75,000 Increase in Operating Transfers Out from Airport Administration to Community Development Finance and Administration for overhead charges.

Intrafund Transfers

$199,669 Increase in Intrafund Transfers to Airport Administration from the airports to recover the cost of administration.

Intrafund Abatement

($199,669) Decrease in Intrafund Abatements to Airport Administration from the airports to recover the cost of administration.

Budgetary Reserves

($267,576) Decrease in Designation of Fund Balance due to decreases at both the Placerville ($276,576) and Georgetown ($61,220) Airports due to capitalization of fixed assets.

PROGRAM SUMMARIES

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.

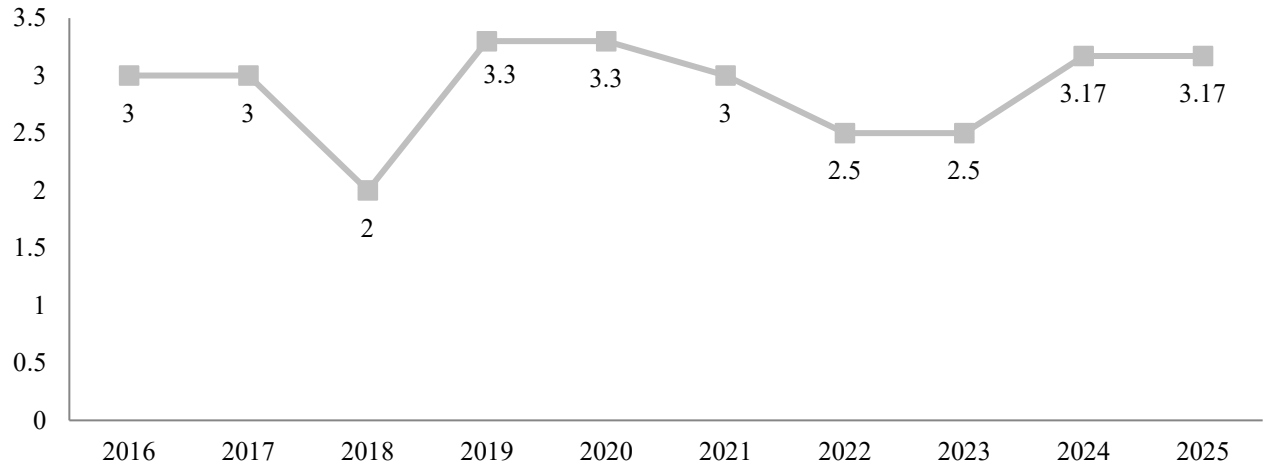
The primary source of funding is provided through the sale of aviation fuel, rental of tie-downs and hangars at the airports, State Aviation funds and other miscellaneous revenue. The Division also receives a General Fund contribution to support operations at the Placerville and Georgetown Airports, 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.

STAFFING TREND

Changes in staffing for Airports reflect several organizational changes throughout the past ten years. Prior to 2017, three employees were located on-site at the airports. In FY 2017-18, one FTE was deleted, leaving one Airport Operations Supervisor and one Airport Technician. In the past, the positions were supervised by Community Development Agency Administration and Finance Division staff. In FY 2020-21, the Cemeteries and Airports programs were combined and the management and oversight of those programs through the Planning and Building Department was reflected in the total full-time equivalent (FTE) count. The division of

staff time between the two programs fluctuated from year to year. During FY 2021-22, an Administrative Technician was added to support both programs, bringing the total FTE count for both programs to 6 FTEs. For FY 2024-25, the total FTEs for Airports are budgeted at 3.17.



SOURCES & USES OF FUNDS

The Airports Division relies on a combination of special revenue funds, state and federal grant funding, user fee revenue, and General Fund contributions to fund capital improvements and operations.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Cemeteries Division budget is recommended at $583,576, which is an increase of $17,703 (3.1%) when compared to the FY 2023-24 Adopted Budget. The Department's budgeted Net County Cost reflects General Fund support of $374,211, an increase of $9,635 (2.6%) when compared to the FY 2023-24 Adopted Budget. Revenues have increased by $8,068 (4%) based on prior year actual revenues. The budget reflects the transfer of the Cemeteries program from the Planning and Building Department to the Chief Administrative Office.

Special Revenue Funds

Non-General Fund portions of this budget include the Placerville Union Cemetery (Fund 1119) and County Service Area #9 Georgetown Cemetery Zone 3 (Fund 1359). These funds are each balanced and 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.

CAO Adjustments

The Division 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, totaling $56,000, to be funded by the General Fund. These requests for Cemeteries are not included in the Recommended Budget but may be added should the year end with a higher than anticipated General Fund balance.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	17,245	15,000	25,000	10,000
Miscellaneous Rev	15,200	19,000	22,750	3,750
Total Revenue	32,445	34,000	47,750	13,750
Salaries & Benefits	229,558	218,079	317,933	99,854
Services & Supplies	37,290	106,220	85,528	(20,692)
Other Charges	0	0	5,000	5,000
Intrafund Transfers	82,481	74,277	13,500	(60,777)
Total Appropriations	349,329	398,576	421,961	23,385
FUND 1000 GENERAL FUND TOTAL	316,884	364,576	374,211	9,635

MAJOR BUDGET CHANGES

Revenue

Service Charges

$10,000 Increase to charges for service for salary and benefit cost charges to Placerville Union Cemetery.

Miscellaneous Revenue

$4,750 Increase in other sales revenue to align budget with prior year actuals.

($1,000) Decrease in miscellaneous revenue for administrative fees and marker deposits to align budget with prior year actuals.

Appropriations

Salaries and Benefits

$99,854 Increase in Salaries and Benefits primarily due to the reassignment of one Administrative Technician allocation from the Administration Division of Planning and Building to the Chief Administrative Office, along with Board-approved compensation increases.

Services and Supplies

$13,653 Increase in General Liability premium expenses.

$5,000 Increase in Computer Software/Maintenance for cemetery software annual subscription.

($9,835) Decrease in Cemetery Maintenance costs based on routine maintenance projects planned for the year.

($25,000) Decrease in Professional & Special Services due to the removal of costs for ground-penetrating radar services for grave location, which was budgeted in FY 2023-24.

($5,000) Decrease in Burial Services to align the budget with prior year actuals.

($490) Decrease due to adjustments across multiple objects to align the budget with prior year actuals.

Other Charges

$5,000 Increase to interfund services between fund types for surveying services.

Intrafund Transfers

($64,277) Decrease in Intrafund Transfers from Cemeteries to the Administration Division of Planning and Building due to the reassignment of the program to the Chief Administrative Office.

$3,500 Increase in Intrafund Transfers from Cemeteries to Facilities for building and grounds maintenance.

DEPARTMENT BUDGET SUMMARY BY FUND – PLACERVILLE UNION CEMETERY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	633	150	150	0
Fund Balance	0	38,002	38,550	548
Total Revenue	633	38,152	38,700	548
Other Charges	0	0	10,000	10,000
Fixed Assets	0	0	0	0
Contingency	0	38,152	28,700	(9,452)
Total Appropriations	0	38,152	38,700	548
TOTAL	(633)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Interest

$150 Increase in interest revenue resulting from the fund balance in this fund.

Fund Balance

$548 Increase in fund balance for the Placerville Union Cemetery fund.

Appropriations

Other Charges

$10,000 Increase to interfund services for salaries and benefits charges for staff time spent on the cemetery, to align budget more closely with prior year actuals.

Contingency

($9,452) Decrease in contingency to balance the fund.

DEPARTMENT BUDGET SUMMARY BY FUND – GEORGETOWN CEMETERY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,106	15,900	16,151	251
Fines & Penalties	230	0	0	0
Rev Use Money/Prop	1,383	0	0	0
Service Charges	5,325	9,000	8,000	(1,000)
Miscellaneous Rev	(350)	6,000	7,000	1,000
Fund Balance	0	97,820	91,339	(6,481)
Total Revenue	22,693	128,720	122,490	(6,230)
Salaries & Benefits	6,812	11,964	7,338	(4,626)
Services & Supplies	10,316	59,200	40,070	(19,130)
Other Charges	0	0	561	561
Contingency	0	57,556	74,521	16,965
Total Appropriations	17,128	128,720	122,490	(6,230)
FUND 1359 County Service Area #9 TOTAL	(5,566)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

$251 Increase to special taxes as a result of property tax increases for the Zone of Benefit.

Service Charges

($1,000) Decrease to charges for service to align budget with prior year actuals.

Miscellaneous Revenue

$1,000 Increase in Miscellaneous Revenue to align budget with prior year actuals.

Fund Balance

$6,481 Increase in Fund Balance for the Georgetown Cemetery fund.

Appropriations

Salaries and Benefits

($4,626) Increase in Salaries and Benefits costs for staff time spent on the cemetery, due to Board-approved compensation increases.

Services and Supplies

($19,130) Decrease due primarily to the completion of projects, including the urn garden, section and row markers, benches, fencing, and drainage at the cemetery, with other smaller adjustments across multiple objects to align the budget with prior year actuals.

Other Charges

$561 Increase to interfund services between fund types to County Counsel for surveying services.

Contingency

$16,965 Increase in contingency to balance the fund.

MISSION

The mission of the Cemeteries Division is to administer and maintain seventeen public cemeteries throughout the County, eight of which are actively used for burials.

PROGRAM SUMMARIES

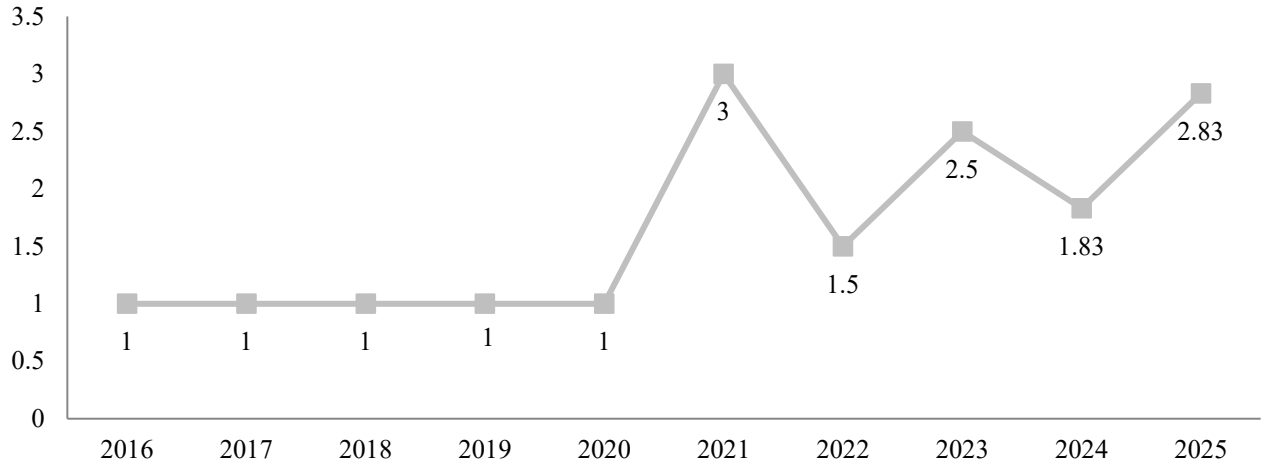
Department Structure

The Cemeteries Division is under the Chief Administrative Office. The Division is responsible for Administrative activities including 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.

STAFFING TREND

Changes in staffing for Cemeteries reflect several organizational changes throughout the past ten years. In the past, there was employee exclusively working on cemeteries with supervision and support from Community Development Agency Administration and Finance Division staff. In FY 2020-21, the Cemeteries and Airports programs were moved to the Planning and Building Department and the management and oversight of those programs was then reflected in the total full-time equivalent (FTE) count. The division of staff time between the two programs fluctuated from year to year. During FY 2021-22, an Administrative Technician was added to support both programs, bringing the total FTE count for both programs to 6 FTEs. For FY 2024-25, the total FTEs for Cemeteries is budgeted at 2.83 FTE.



SOURCES & USES OF FUNDS

The Cemetery Division relies on a combination of special revenue funds, fees for services and General Fund contributions, to fund capital improvements and operations.

RECOMMENDED BUDGET

The Central Services Division budget is recommended at $16,290,519, an increase of $34,396 (0.21%) when compared with the FY 2023-24 Adopted Budget. The General Fund provides $15,243,201 for this Division, a decrease of $244,315 (1.58%) when compared with the FY 2023-24 Budget.

Central Fiscal

The total budget for the Central Fiscal Division serving the Chief Administrative Office, Human Resources/Risk Management, Information Technologies, Surveyor, District Attorney, Public Defender, Alternate Public Defender, Board of Supervisors, and Court Maintenance of Effort is $2,787,851, an increase of $34,200 (1.25%) when compared with the FY 2023-24 Adopted Budget, resulting in a total Net County Cost of $2,774,351. The increase in cost is mainly due to Board-approved compensation increases.

Community Development Finance and Administration

The total budget for the Fiscal Division serving the Departments of Transportation, Environmental Management, Airports, Cemeteries, and Planning & Building is recommended at $2,666,535, a decrease of $135,004 (4.82%) when compared with the FY 2023-24 Adopted Budget, resulting in a Net County Cost of $2,659,535. The decrease in appropriations is primarily related to a change in the methodology for charging the time of the Assistant Chief Administrative Officer (CAO) who provides oversight for this division. Costs related to the Assistant CAO are captured in the Chief Administrative Administration and Budget Division and will be captured through the A87 charges to the departments CDFA services in future years based on time studies. Additionally, the Division deleted a vacant Fiscal Technician to help meet budget reduction targets.

Procurement and Contracts including Mail - Courier and Central Stores

The budget for Procurement and Contracts is recommended at $2,051,886, an increase of $155,070 (8.18%) when compared with the FY 2023-24 Adopted Budget, resulting in a Net County Cost of $2,051,606. The Division is funded almost entirely with General Fund. The Division receives some reimbursement for mail /courier services from the University of California Cooperative Extension (UCCE). The increase in cost is mainly due to Board-approved compensation increases.

Facilities

The Facilities Division budget is recommended at $8,784,247, a total decrease of $20,090 (0.23%) when compared with the FY 2023-24 Adopted Budget, resulting in a total Net County Cost of $7,757,709. The decrease is primarily due to the reduction of a 0.5 Sr. Office Assistant and an increase in revenue from the Risk Fund for ergonomic evaluation facility costs.

DIVISION BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	23,939	23,500	7,800	(15,700)
IG Rev - State	143,268	54,094	77,094	23,000
Service Charges	1,839,462	261,844	190,080	(71,764)
Miscellaneous Rev	11,213	0	0	0
Other Fin Sources	675,213	429,169	772,344	343,175
Total Revenue	2,693,095	768,607	1,047,318	278,711
Salaries & Benefits	9,978,782	10,895,003	10,984,237	89,234
Services & Supplies	5,319,315	5,814,695	6,020,302	205,607
Serv/Supply Abate	(356,176)	(434,500)	(475,220)	(40,720)
Other Charges	75,304	14,000	25,000	11,000
Fixed Assets	125,556	120,000	65,000	(55,000)
Other Fin Uses	41,010	180,000	0	(180,000)
Intrafund Transfers	221,531	58,225	16,900	(41,325)
Intrafund Abatement	(505,653)	(391,300)	(345,700)	45,600
Total Appropriations	14,899,671	16,256,123	16,290,519	34,396
FUND 1000 GENERAL FUND TOTAL	12,206,576	15,487,516	15,243,201	(244,315)

MAJOR BUDGET CHANGES

Revenue

Use of Money / Property

($15,700) Decrease in Lease Revenue due the Verizon Cell Tower lease moving to the City of South Lake Tahoe as the Cell Tower was determined to be on City property.

State Revenue

$23,000 Increase in Facilities State Revenue to align the budget to prior year actuals.

Service Charges

($62,244) Decrease in Community Development Finance and Administration (CDFA) charges due to a change in a budgeting methodology for the Assistant CAO, whereas these costs will be charged through the Countywide Cost Allocation Plan.

($26,300) Decrease in Central Fiscal charges due to a decrease in direct labor billing for American Rescue Plan Act ($24,800) and Maddy Emergency Medical Services Fund ($1,500)

($220) Decrease in Procurement and Contracts for UCCE postage reimbursements based on current-year projections.

$17,000 Increase in Facilities charges primarily due to increased charges to the Risk Fund for ergonomic facility costs.

Other Financing Sources

$343,175 Increase in Facilities Operating Transfer In due to a projected increase in time of Facilities staff performing work on Accumulative Capital Outlay (ACO) projects.

Appropriations

Salaries & Benefits

$129,214 Increase in Workers' Compensation premium charges.

$121,722 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($112,490) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($16,325) Decrease in Health Insurance Premiums based on current employee elections.

($32,887) Decrease in multiple objects to align the budget based on current year projection.

Services & Supplies

$235,400 Increase in Utilities Cost primarily driven by the inflation in energy prices.

$63,121 Increase in Fleet charges.

$40,000 Increase in Fire Prevention and Inspection expenses.

$40,000 Increase in Central Stores purchases offset by an abatement.

$41,500 Increase in refuse disposal based on prior year actuals.

$7,415 Increase in General Liability insurance premium expense.

($72,912) Decrease in Janitorial based on prior year actuals.

($120,375) Decrease in Professional Services primarily due to storm damage clean-up at the Veteran's Building in FY 2023-24.

($28,542) Decrease across multiple objects to align the budget with prior year actuals.

Service and Supply Abatements

($40,720) Increase in Central Stores Inventory Abatement ($40,000) and Postage Abatements ($720) (shown as a negative expense) due to projected increases in costs that are direct billed to departments.

Other Charges

$11,000 Increase in Repair Charges due to prior year actual expenses.

Fixed Assets

($55,000) Decrease in Facilities Division Fixed Assets due to one-time expenses in FY 2023-24, the only Fixed Asset for FY 2024-25 is a replacement dump trailer.

Other Finance Uses

($180,000) Decrease in Facilities Operating Transfer Out for Fleet based on projections from Fleet.

Intrafund Transfers

($41,325) Decrease primarily due to changes in the methodology for charges for the Assistant CAO for oversight of the Community Development Finance and Administration Division.

Intrafund Abatement

$55,800 Decrease in Central Fiscal due to change in billing for the Assistant Chief Administrative Officer being moved from Community Development Finance and Administration to Central Services.

($10,200) Increase in Facilities due anticipated service requests from General Fund departments.

MISSION

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. The Central Services Division oversees countywide Procurement and Contracts, Facilities, and two centralized finance divisions: the Central Fiscal Unit and the Community Development Finance and Administration Unit.

PROGRAM SUMMARIES

Central Fiscal and Community Development Finance and Administration

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

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

This unit also includes one Enterprise Resource Program (ERP) Analyst who 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

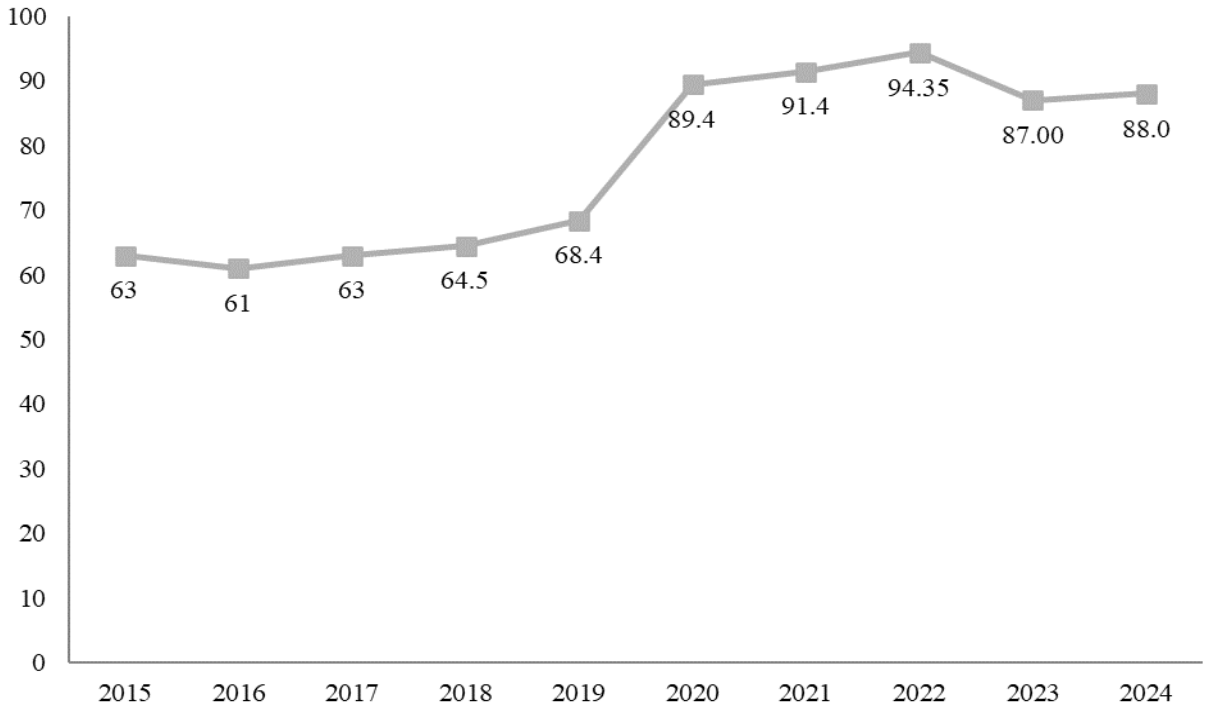
The Facilities Division manages the County Accumulative Capital Outlay Program and provides building and grounds maintenance services as well as real property services.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Central Fiscal	$ 2,787,851	$ 13,500	$ 2,774,351	20
Procurement & Contracts	$ 2,051,886	$ 280	$ 2,051,606	15
Facilities	$ 8,784,247	$ 1,026,538	$ 7,757,709	35
Community Development Finance	$ 2,666,535	$ 7,000	$ 2,659,535	18
Total	**$ 16,290,519**	**$ 1,047,318**	**$ 15,243,201**	**$ 88.00**

STAFFING TREND

The total recommended allocation for FY 2024-25 is 88.0 FTEs. The FY 2023-24 Recommended Budget included the addition of 1.0 FTE Building Maintenance Worker I/II in South Lake Tahoe due to an increase in workload based on aging infrastructure as well as the purchase of four new buildings in the South Lake Tahoe area.



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, discretionary General Fund revenue, and the Accumulative Capital Outlay Fund.

RECOMMENDED BUDGET

The Accumulative Capital Outlay (ACO) Budget is recommended at $66,512,757. The Recommended Budget reflects a decrease of $5,312,031 (7.4%) when compared to the FY 2023-24 Adopted Budget. The budget fluctuates annually based on the funding and resources available and projects completed.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,941,121	1,950,140	2,008,644	58,504
Fines & Penalties	994	1,000	1,030	30
Rev Use Money/Prop	(196,635)	12,000	12,360	360
IG Rev - State	12,928	15,000	25,015,450	25,000,450
Other Gov Agency	6,662	6,500	6,695	195
Other Fin Sources	18,554,638	66,402,486	34,342,257	(32,060,229)
Fund Balance	0	3,437,662	5,126,321	1,688,659
Total Revenue	20,319,708	71,824,788	66,512,757	(5,312,031)
Salaries & Benefits	442,941	645,941	756,596	110,655
Other Charges	150	0	15,000	15,000
Fixed Assets	17,983,442	70,767,829	65,001,117	(5,766,712)
Other Fin Uses	565,846	411,018	740,044	329,026
Total Appropriations	18,992,380	71,824,788	66,512,757	(5,312,031)
FUND 1800 ACO FUND TOTAL	(1,327,329)	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 2024-25, 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.

Additionally, $75,000 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

$555,000 in funding has been budgeted for various projects at Forebay Park, Pioneer Park, Henningsen Lotus Park, and the El Dorado Trail at Jacquier.

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 total project cost is estimated at $40,670,257, which includes $15,670,257 from the General Fund Capital Designation. The FY 2024-25 Work Plan includes the full project amount. The project is anticipated to be completed in May 2026. The department does anticipate some of the project funding to roll into FY 2025-26 as not all funds are expected to be utilized in FY 2024-25.

South Lake Tahoe Juvenile Treatment Center

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. Initially, the County's plan was to build a new West Slope Juvenile Hall and to close the South Lake Tahoe Juvenile Treatment Center (JTC) once the new Hall was complete. However, the Board of Supervisors changed direction and the County is now working with the State to receive project approval to make significant improvements to the South Lake Tahoe JTC instead of building a new West Slope Juvenile Hall. With this change in direction, the South Lake Tahoe JTC remains the sole detention facility serving the youth of El Dorado County. The FY 2024-25 Work Plan includes $1.7 million in funding to complete the design process and go out to bid for improvements to the South Lake Tahoe facility.

Court Renovations

To create more efficient use of space in Building C and to create cost savings related to Court security, as well as making additional space available under the old West Slope Juvenile Hall, the Board approved a plan to consolidate Court services on the bottom floor of Building C. The first step in this process was to relocate Elections to the newly purchased Ponderosa Building in Shingle Springs. With that relocation complete, the Department is now completing the design process and getting ready to go out to bid for space improvements in Building C. The FY 2024-25 Work Plan includes $5,025,000 for this project which is estimated to be completed in March 2025.

Emerald Bay Properties Remodel

At the end of 2022, the Board purchased four buildings in South Lake Tahoe formally occupied by Barton Healthcare. The buildings are being refurbished to meet the needs of numerous County departments in South Lake Tahoe. All services currently being conducted out of the end-of-life El Dorado Center, will be moved into the buildings located on Emerald Bay. The FY 2024-25 Work Plan includes $3.7 million for renovations of three of the four buildings. Design and programming for these spaces has begun with construction estimated to begin in 2025. Phase 2 of this project will include the fourth building which will be converted to space for the Department of Transportation, Planning and Building, and Environmental Management.

Permanent Navigation Center

The FY 2024-25 Work Plan includes $3.9 million in funding for the construction of a permanent navigation center. A preliminary design has been completed. The County is currently in the process of finalizing the site location for the Navigation Center. If the preferred site next to the El Dorado County Jail is the chosen site, construction will not begin until the summer of 2026 once the jail expansion project is completed.

Various Libraries

The FY 2024-25 Work Plan includes approximately $1.1 million in grant-funded project work at various libraries throughout the County. Work has begun on many of the various projects with completion estimated on all projects in FY 2024-25.

South Lake Tahoe Jail

The FY 2024-25 Work Plan includes $1.5 million for the South Lake Tahoe Jail for safety upgrades.

Maintenance

The FY 2024-25 Work Plan includes approximately $6.7 million to fund maintenance projects in the coming year. Most of these projects are related to the jails ($1,625,000), improvements at the South Lake Tahoe Johnson Center ($970,000), South Lake Tahoe Juvenile Treatment Center (JTC) ($437,500), various parking lots, paint, flooring and exterior siding and generators (SLT library and Sandy Way).

Recommended New Projects

New projects recommended in FY 2024-25 are projects for the Department of Transportation for the rebuild of their Tahoma yard and control upgrades and lighting and paint at the South Lake Tahoe JTC.

MISSION

The Accumulative Capital Outlay Fund 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 Project Work Plan is produced by the Facilities Division of the Chief Administrative Office, and the program is staffed by the Facilities Division. All expenses for the Facilities Capital Work Plan are captured in the ACO Fund.

SOURCES OF FUNDS

The General Fund contribution is currently recommended at $27,230,257, which includes $25,630,257 from the General Fund Capital Designation, $1,100,000 from the Juvenile Hall designation, and $500,000 from Discretionary Transit Occupancy Tax for the Tahoma replacement. The following funding sources are also included: $25,000,000 from SB 844 for the Jail Expansion, $5,126,321 of ACO Fund balance and $2,044,179 of new ACO revenue, $1,157,000 in library grant funds, $3,800,000 from Public Health, $221,000 from the Sheriff for various projects, $370,000 from the Probation Department, $100,000 from Health and Human Services Tobacco Settlement funds, $900,000 from the American Rescue Plan Act audit reserve, $160,000 from the Criminal Justice Construction Special Revenue Fund, $184,000 from General Fund for Chili Bar, $120,000 from Henningsen Lotus Park fees, and $100,000 from the Department of Transportation.

Pending Issues and Policy Considerations

The County continues to make steady progress in replacing end-of-life buildings and keeping up with 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 2024-25 Recommended Budget includes approximately $6.7 million towards projects in the ACO Fund identified as maintenance, and approximately $4.7 million in the Maintenance Division budget (labor and projects less than $25,000), for a total of $11.4 million included in the Recommended Budget toward what are identified as maintenance projects on the County's public facilities.

The FY 2024-25 Budget includes an increase in the Designation for Capital Projects of $172,844 from rent received from the Department of Child Support. The purpose of the General Fund Designation for Capital Projects is to set one-time monies aside to fund future capital projects and deferred maintenance. The budget policy recommends adding an additional $6 million annually to the Capital Projects Designation. The recommended budget includes uses of the Capital Projects Designation of $25,630,257, leaving a balance of $2,419,983. These funds have been set aside annually for large capital projects and for future building replacement needs. This fund has been discussed as a possible source for the 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 costs for tenant improvements at the Emerald Bay properties 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.

CAPITAL PROJECTS WORKPLAN

CAO FY 2024-25 Facilties Capital Budget PROPOSED WORKPLAN as of April 23, 2024		
Project Title	Requested Amount for FY 2024-25	Funding Source
Countywide Special Projects	150,000	ACO Fund
Facilities Planning	75,000	ACO Fund
Placerville Jail Expansion	25,000,000	SB844 Grant
- Match requirement	170,257	General Fund Capital Designation (GFCD)
- Capital Designation	15,500,000	General Fund Capital Designation
Juvenile Hall Replacement planning/design	1,700,000	$600K GFCD, $1.1M JH designation
Deferred Maintenance (see below)	6,705,500	$6,025,500 ACO Fund, $160,000 CJ Funding, $120,000 GF Capital Designation, $100,000 Tobacco Settlement, $300,000 PH ARPA
Parks and Trails (see detail below)	555,000	$120K HLP, $435K ACO Fund
Sheriff Various Projects	221,000	Sheriff
Court renovation/move	5,025,000	General Fund Capital Designation
SLT Jail Safety Upgrades	1,500,000	General Fund Capital Designation
Chili Bar	184,000	General Fund (Org 1560620)
Emerald Bay properties remodel	3,700,000	GFCD $2,715,000, PH Fund Balance $500K, ACO Fund $485K
Permanent Navigation Center	3,900,000	$2.8M HHAP, $200K PHLA, $500K ARPA Audit Reserve, $400K Public Health ARPA
Library Grants	1,157,000	Library
Probation SLT JTC Controls upgrade	290,000	AB 178 - Probation Funding
Probation SLT JTC lighting and paint	80,000	AB 178 - Probation Funding
Tahoma design	600,000	$500K TOT, $100K DOT
Total ACO Workplan	**66,512,757**	

Totals by Funding Source	
ACO	7,170,500
Criminal Justice SRF	160,000
General Fund Capital Designation (Org 1550500)	25,630,257
Juvenile Hall Designation (Org 1550500)	1,100,000
General Fund (TOT - Org 1560620)	184,000
ARPA General Fund Audit Reserve	900,000
HHSA Tobacco Settlement Funds	100,000
Sheriff	221,000
Probation	370,000
SB 844 Funds	25,000,000
Public Health ARPA Funds	300,000
Public Health HHAP ($2.8M) and PHLA ($200K)	3,000,000
Public Health Fund Balance	500,000
Library Grant Funds	1,157,000
Henningsen Lotus Park (HLP) SRF	120,000
Department 15 - TOT	500,000
DOT - Tahoma	100,000
Total	66,512,757

Parks / Trails Workplan	Budget	Funding Source
Pioneer Park parking lot	200,000	ACO Fund
Forebay Park Backflow Preventer	25,000	ACO Fund
ADA improvements HLP	120,000	HLP fees
El Dorado Trail Jacquier Crack & Fill Seal coat	150,000	ACO Fund
HLP Ballfield rehab	60,000	ACO Fund
Parks / Trails Total	**555,000**	

Deferred Maintenance Subtotals by Building:	
Building A	100,000
Building B	173,000
Building C	595,000
Temporary Navigation Center	50,000
Ag	415,000
Placerville Jail ($219K Criminal Justice)	835,000
Main Library	145,000
Cameron Park Library	100,000
El Dorado Hills Library	400,000
El Dorado Hills Sr. Center	175,000
Spring Street ($100K Tobacco Settlement)	60,000
Veteran's Building	85,000
Museum	60,000
Placerville Animal Shelter	60,000
SLT Johnson Center	970,000
SLT El Dorado Center	100,000
SLT JTC	437,500
SLT Jail	790,000
SLT Library	120,000
DOT Shakori	50,000
SLT Animal Shelter	325,000
SLT HHSA Sandy Way	320,000
Emerald Bay properties	340,000
Deferred Maintenance Total	**6,705,500**

RECOMMENDED BUDGET

Emergency Medical Services (EMS) General Fund Operations

This Budget is recommended at $2,736,408, which is a decrease of $56,465 (2%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides $109,828 (4%) of funding for EMS programs. General Fund support for the EMS programs is limited to countywide continuity of operations planning and training expenses that are not claimable through grants or other sources.

County Service Areas (CSAs)

The total budget for the CSAs is recommended at $40,869,108, which is an increase of $4,846,526 (13%) when compared to the FY 2023-24 Adopted Budget. This is mainly due to contractual compensation increases, including the Ambulance Inflation Factor, which is estimated at 5.65% for FY 2024-25, and increased Countywide Cost Allocation Plan charges. The budget for CSA 3 includes an Appropriation for Contingency of $1,088,000 due to increased revenue collections, a contribution of Discretionary Transient Occupancy Tax for the tourism impacts to the ambulance system, and American Rescue Plan Act funding to cover the impacts of the pandemic on the ambulance system. Staff continue to closely monitor revenue in CSA 3 and determine all options to address the ongoing structural funding 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 $14,552,628, approximately 77% of the operating cost of the ambulance services in that area. The Recommended Budget represents a purposeful focus on staffing for improving ambulance billing processes to maximize revenue and adapt to changing legislation that impacts Emergency Medical Services.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	27,324	20,000	17,000	(3,000)
Miscellaneous Rev	2,838	250	100	(150)
Other Fin Sources	1,682,685	2,394,178	2,609,480	215,302
Total Revenue	1,712,847	2,414,428	2,626,580	212,152
Salaries & Benefits	1,185,561	1,280,387	1,278,366	(2,021)
Services & Supplies	463,388	1,056,545	525,528	(531,017)
Other Charges	2,529	0	0	0
Intrafund Transfers	501,837	913,080	1,881,624	968,544
Intrafund Abatement	(260,284)	(457,139)	(949,110)	(491,971)
Total Appropriations	1,893,030	2,792,873	2,736,408	(56,465)
FUND 1000 GENERAL FUND TOTAL	180,183	378,445	109,828	(268,617)

General Fund

MAJOR BUDGET CHANGES

Revenue

License and Permits

($3,000) Decrease in EMS revenue due to a projected decrease in Ground Emergency Medical Transport Quality Assurance Fees.

Miscellaneous Revenue

($150) Decrease in EMS Miscellaneous Revenue for records requests to align with current projections.

Other Financing Sources

$862,063 Increase in funding from the CSA for ambulance billing and EMS administration, reflecting an increase in staff to support the programs and increase revenue.

($548,270) Decrease in Operating Transfers In of Preparedness Programs grant funding due to the transfer of the Public Health Emergency Preparedness, Pandemic Flu, and City Readiness Initiative grants to the Health and Human Services Agency Public Health Division.

($98,491) Decrease in Operating Transfers In of Hospital Preparedness Grant Funding, reflecting pending carryforward funding that has not yet been approved by the State for inclusion in FY 2024-25 from FY 2023-24.

Appropriations

Salaries and Benefits

$89,276 Increase in Salaries and Benefits due to the addition of a Medical Billing Technician allocation to increase Ambulance Billing accuracy and efficiency.

($120,000) Decrease in Salaries and Benefits due to the commitment of deleting a vacant position with the Adopted Budget after the recruitment of the EMS Manager allocation is concluded.

$10,929 Increase in Salaries and Benefits expenses primarily due to step increases and Health Insurance cost increases.

$23,792 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($11,248) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$5,230 Increase in Workers' Compensation premium charge.

Services and Supplies

($260,000) Decrease in Continuity of Operations Planning Services and Supplies primarily due to appropriations for disaster case management in FY 2023-24 that are not included in FY 2024-25.

($282,544) Decrease in Services and Supplies related to Emergency Preparedness and Response programs.

$11,527 Increase in Services and Supplies due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

$548,248 Increase in Intrafund Transfers due to increased staff time on EMS Administration, where the staff costs are recouped from the programs through Intrafund Transfers to EMS Administration.

$479,573 Increase in Intrafund Transfers primarily due to an increase in EMS's Countywide Cost Allocation Charge, as this is the first year that EMS has carryover cost allocation plan charges.

($125) Decrease in Intrafund Transfers from Continuity of Operations Planning due to a reduction in program activity and expenses, resulting in a smaller share of EMS Administration costs.

$53,835 Increase in Intrafund Transfers from Hospital Preparedness Program due to a reduction in program activity and expenses, resulting in a smaller share of EMS Administration costs.

($112,987) Decrease in Intrafund Transfers related to the move of Emergency Preparedness and Response Programs to Public Health.

Intrafund Abatements

($491,971) Increase in Intrafund Abatements (shown as a negative expense) due to increased staff time on EMS Administration, where the staff costs are recouped from the programs through Intrafund Transfers to EMS Administration.

EMS Preparedness Fund

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	270,517	280,000	362,400	82,400
Rev Use Money/Prop	9,477	5,950	18,860	12,910
IG Rev - State	62,850	67,000	0	(67,000)
IG Rev - Federal	416,915	679,000	164,000	(515,000)
Fund Balance	0	283,658	310,000	26,342
Total Revenue	759,759	1,315,608	855,260	(460,348)
Services & Supplies	208,464	345,000	330,000	(15,000)
Other Charges	1,430	3,000	1,500	(1,500)
Other Fin Uses	484,290	751,622	173,500	(578,122)
Contingency	0	215,986	350,260	134,274
Total Appropriations	694,184	1,315,608	855,260	(460,348)
FUND 1120 EMS PREPAREDNESS TOTAL	(65,575)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fines & Penalties

$82,400 Increase in projected Maddy/Ritchie Fund Court Fine revenue.

Use of Money / Property

$12,910 Increase in Interest Revenue, primarily in the Ambulance Billing and Maddy/Ritchie Fund, to align budget with projected revenue.

State Revenue

($67,000) Decrease in State Revenue for Pandemic Flu grants due to the transfer of the Pandemic Flu grants to the Health and Humans Services Agency Public Health Division.

Federal Revenue

($360,000) Decrease in Federal Revenue for the Public Health Emergency Preparedness, Pandemic Flu, and City Readiness Initiative grants due to the transfer of the grants to the Health and Humans Services Agency Public Health Division.

($155,000) Decrease in Federal Hospital Preparedness Grant Funding, reflecting pending carryforward funding that has not yet been approved by the State for inclusion in FY 2024-25 from FY 2023-24.

Appropriations

Services and Supplies

($15,000) Decrease in Services and Supplies for the Maddy/Ritchie Program due to projected decreases in reimbursements to hospitals and physicians for the cost of uncompensated emergency care using Maddy Funds.

Other Charges

($1,500) Decrease in Interfund Charges from the Maddy/Ritchie Fund for auditing services due to the Maddy/Ritchie Fund having a smaller proportionate share of EMS funds.

Other Financial Uses

($428,550) Decrease in Operating Transfers Out of Preparedness Programs grant funding due to the transfer of the Public Health Emergency Preparedness, Pandemic Flu, and City Readiness grants to the Health and Humans Services Agency Public Health Division.

($153,400) Decrease in Operating Transfers Out of Hospital Preparedness Grant Funding, reflecting pending carryforward funding that has not yet been approved by the State for inclusion in FY 2024-25 from FY 2023-24.

$3,828 Increase in Operating Transfers Out of Ambulance Billing funds to General Fund for administrative expenses.

Contingency

$134,274 Increase in Contingency in the Maddy/Ritchie Fund based upon current projected use of funds.

County Service Area 3 Fund

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,712	108,500	109,000	500
Fines & Penalties	4,004	2,900	3,500	600
Rev Use Money/Prop	4,330	0	4,000	4,000
IG Rev - State	220,983	0	0	0
Service Charges	3,493,782	3,174,500	4,782,000	1,607,500
Other Fin Sources	1,025,000	2,120,707	750,000	(1,370,707)
Fund Balance	0	333,044	1,712,068	1,379,024
Total Revenue	4,856,811	5,739,651	7,360,568	1,620,917
Services & Supplies	267,709	148,100	211,450	63,350
Other Charges	4,448,414	4,912,900	5,409,500	496,600
Other Fin Uses	292,037	345,607	651,618	306,011
Contingency	0	333,044	1,088,000	754,956
Total Appropriations	5,008,160	5,739,651	7,360,568	1,620,917
FUND 1353 County Service Area #3 TOTAL	151,349	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

$500 Increase in Special Tax revenue to align budget with actual revenue.

Fine and Penalties

$600 Increase in penalties on delinquent taxes to align budget with actual revenue.

Use of Money / Property

$4,000 Increase in Interest Revenue due to an increase in fund balance from the prior year that can generate interest.

Service Charges

$1,607,500 Increase in Service Charge revenue due to projected Ambulance Services revenue increasing as a result of the fee increase and increased collection rates.

Other Financing Sources

($2,120,707) Decrease in Operating Transfers In of American Rescue Plan Act (ARPA) funds that were included in the FY 2023-24 Budget to offset pandemic impacts to the ambulance system in the Tahoe Basin.

$750,000 Increase in Operating Transfers In of Discretionary Transient Occupancy Tax funding to offset the impacts of tourism on the ambulance system in the Tahoe Basin.

Fund Balance

$1,379,024 Increase in Fund Balance due to the increased ambulance service revenue and ARPA contribution in FY 2023-24, as mentioned above.

Appropriations

Services and Supplies

$1,500 Increase in Audit & Accounting Service fees due to increased fees for audits and CSA 3's proportionate share of funding in the EMS funds increasing which increases CSA 3's share of Audit & Accounting Service costs.

$61,750 Increase in Collection Services and Agency Administration Fee costs to align projections with prior three years' actuals.

$100 Increase in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

$499,100 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.

($2,500) Decrease in Interfund Transfers Out due to projected increases in County Counsel charges.

Other Financial Uses

$306,011 Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

$754,956 Increase in Contingency in CSA 3 based upon current projected use of funds.

County Service Area 7 Fund

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,072,261	5,847,200	6,072,000	224,800
Fines & Penalties	10,932	8,700	11,000	2,300
Rev Use Money/Prop	223,317	50,000	223,000	173,000
IG Rev - State	634,694	29,000	29,000	0
Service Charges	9,029,954	8,818,400	11,073,000	2,254,600
Miscellaneous Rev	391,000	300,000	300,000	0
Fund Balance	0	15,229,631	15,800,540	570,909
Total Revenue	16,362,157	30,282,931	33,508,540	3,225,609
Services & Supplies	768,058	442,900	531,150	88,250
Other Charges	13,112,925	14,940,996	16,706,000	1,765,004
Other Fin Uses	906,358	1,166,538	1,718,762	552,224
Contingency	0	13,732,497	14,552,628	820,131
Total Appropriations	14,787,340	30,282,931	33,508,540	3,225,609
FUND 1357 County Service Area #7 TOTAL	(1,574,817)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

$233,800 Increase in Taxes due to projected growth in Property Taxes.

($9,000) Decrease in Taxes due to projected decreases in Special Taxes revenues to align budget with actual revenue from the prior year.

Fines and Penalties

$2,300 Increase in penalties on delinquent taxes to align budget with actual revenue.

Use of Money / Property

$173,000 Increase in Interest Revenue due to an increase in fund balance from the prior year that can generate interest and to align with current Interest returns.

Service Charges

$2,254,600 Increase in Service Charges due to increased projected Ambulance Services charges and collection rates.

Fund Balance

$570,909 Increase in Fund Balance due to the increased ambulance service revenue in FY 2023-24 that was not needed to fund services.

Appropriations

Services and Supplies

$3,000 Increase in Audit & Accounting Service fees due to increased fees for audits.

$91,000 Increase in Agency Administration Fee costs to align projections with prior three years' actuals.

($5,750) Increase in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

$1,756,004 Increase in Contributions to non-County Government Agencies due to increases in payments to the West Slope Ambulance JPA due to contractual increases.

$9,000 Increase in Interfund Transfers Out due to projected increases in County Counsel charges.

Other Financial Uses

$552,224 Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

$820,131 Increase in Contingency based upon current projected use of funds.

MISSION

In addition to the responsibility for overall County administration, the Chief Administrative Office oversees the County's Emergency Medical Services Division.

The mission of the El Dorado County EMS Division is to provide a cost-effective, sustainable, collaborative, and data-driven EMS system.

PROGRAM SUMMARIES

Emergency Medical Services Division (EMS)

The EMS Division includes the Local Emergency Medical Services Agency (LEMSA), 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 Division is 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.

Hospital Preparedness Program

The Division operates the Medical Health Operational Area Coordinator (MHOAC) Program, which helps coordinate medical and health resources during an emergency or disaster. The Program is responsible for the oversight and implementation of Hospital Preparedness Program (HPP). This program serves all El Dorado County residents and visitors.

Continuity of Operations/Government (COOP) Plan

Staff in EMS 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. Staff lead the Continuity Coordination and Implementation Group and coordinate with all County departments and the Sheriff's Office of Emergency Services to ensure the continuity of government essential functions during an emergency.

BUDGET SUMMARY BY PROGRAM

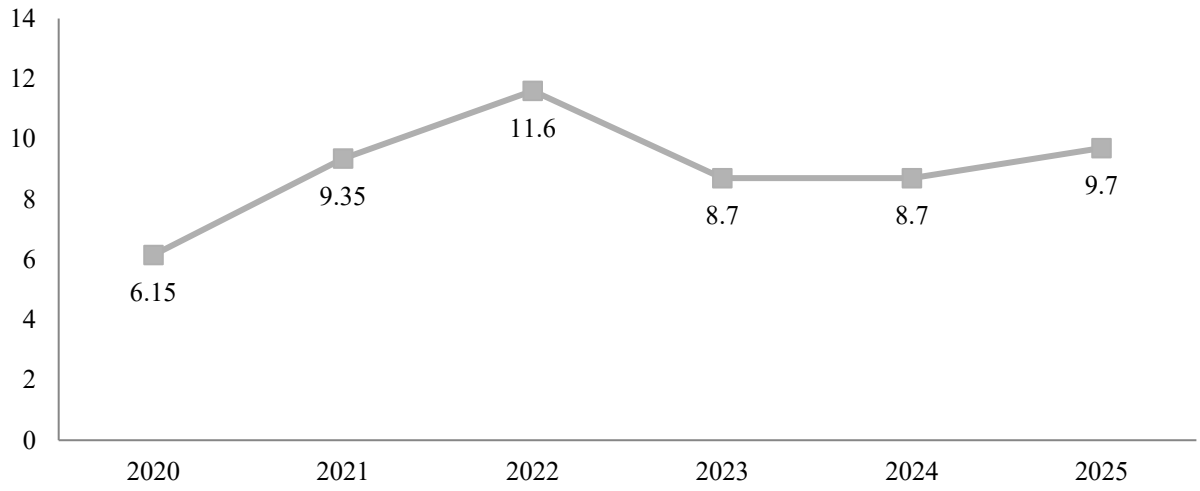
	Appropriations	Revenues	Net County Cost	Staffing FTEs
EMS Admininstration	$ -	$ -	$ -	0.10
Continuity of Operations Plan	$ 109,828	$ -	$ 109,828	0.15
Hospital Preparedness	$ 232,100	$ 232,100	$ -	0.90
Emergency Medical Services	$ 1,766,336	$ 1,763,074	$ 3,262	5.45
Ambulance Billing	$ 628,144	$ 631,406	$ (3,262)	3.10
County Service Area 3- EMS*	$ 7,360,569	$ 7,360,569	$ -	
County Service Area 7- EMS	$ 33,508,540	$ 33,508,540	$ -	
Total	**$ 43,605,517**	**$ 43,495,689**	**$ 109,828**	**9.70**

*Excludes Discretionary Transient Occupancy Tax as Net County Cost

STAFFING TREND

The Emergency Medical Services 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. The allocations have changed over that past five years as the programs under the Division changed.

The FY 2024-25 Recommended Budget includes 9.7 FTE allocations. The Recommended Budget reflects a reallocation of current staff to focus on improvement accuracy, speed of processing, and collection rates for ambulance billing and ambulance services. The Recommended Budget includes that addition of a Medical Billing Technician allocation to aid in these efforts. After the adoption of the FY 2023-24 Budget, the Board approved the deletion of 1.0 FTE Manager of Emergency Medical Services and Preparedness and Response Programs on April 23, 2024 (Legistar item 24-0219). The recruitment for the EMS Manager allocation is ongoing, and it is anticipated that the Division will delete a vacant position with the Adopted Budget after the recruitment of the EMS Manager allocation has concluded. Staff will continue to monitor the needs of the Division and through attrition decrease staff if the current staffing level does not result in the intended improvements to the EMS System.



SOURCES & USES OF FUNDS

The Hospital Preparedness Program is funded primarily through state and federal grants ($166,500) but also continues to receive some Public Health Realignment funding ($65,600).

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

The County Service Areas are funded by property taxes ($4,355,000), special taxes ($1,826,000), payments from the Shingle Springs Band of Miwok Indians ($300,000), and ambulance service fees ($15,855,000). The budgeted use of fund balance is $17,512,608 with $15,640,628 budgeted in Contingency.

RECOMMENDED BUDGET

The budget for the Office of Wildfire Preparedness and Resilience is $2,445,089, which is a decrease of $123,961 (5.1%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 41.3% of the funding for the division and is decreased by $171,367 (16.9%) when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

OFFICE OF WILDFIRE PREPAREDNESS AND RESILIENCE

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	66,883	66,883	0
IG Rev - Federal	0	1,270,768	1,268,174	(2,594)
Miscellaneous Rev	56,302	50,000	100,000	50,000
Total Revenue	56,302	1,387,651	1,435,057	47,406
Salaries & Benefits	180,899	635,050	930,533	295,483
Services & Supplies	235,532	1,884,000	1,477,631	(406,369)
Other Fin Uses	0	50,000	35,000	(15,000)
Intrafund Transfers	3,634	0	1,925	1,925
Total Appropriations	420,065	2,569,050	2,445,089	(123,961)
FUND 1000 GENERAL FUND TOTAL	363,763	1,181,399	1,010,032	(171,367)

MAJOR BUDGET CHANGES OFFICE OF WILDFIRE PREPAREDNESS AND RESILIENCE

Revenue

($2,594) Decrease in Federal Funding due to a decrease in FEMA HMGP Grant funding estimated for Phase I of the project.

$50,000 Increase in Miscellaneous Revenue due to grant funding from the Fire Safe Council.

Appropriations

Salaries and Benefits

$207,144 Increase in Salaries and Benefits due to the addition of four positions in FY 2023-24 that will be partially funded by the FEMA HMGP grant funds.

$49,578 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$86,833 Increase in Salaries and Benefits due to health insurance expense due to rate increases and employee elections.

$3,287 Increase in Workers' Compensation premium expense.

($48,730) Decrease in Temporary Employees due primarily to the movement of a Retired Annuitant out of Office of Wildfire Preparedness and Resilience to Administration & Budget.

($2,629) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

($406,350) Decrease due to shift of some FEMA HMGP Grant Project funding from Services and Supplies to Salaries and Benefits

Other Financing Uses

($15,000) Decrease in Operating Transfer Out for Fleet due to the change of vehicle requests.

Intrafund Transfers

$1,925 Increase in Intrafund Transfers for Facilities charges.

MISSION

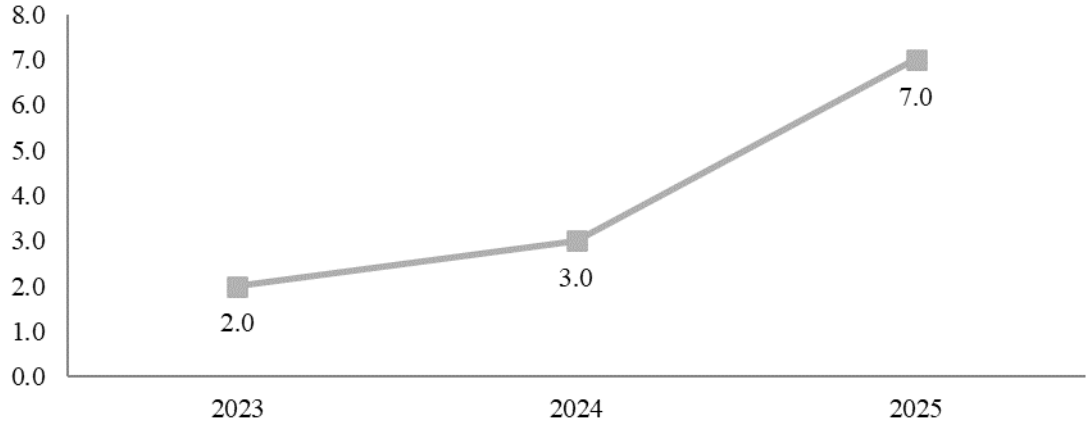
The mission of the Office of Wildfire Preparedness and Resilience is to create a fire adapted and resilient El Dorado County through collaboration and coordination.

PROGRAM SUMMARIES

The Board created the Office of Wildfire Preparedness & Resilience on March 22, 2022. The Office develops and implements countywide wildfire protection strategies that align with state and federal plans and priorities; emphasizes large multi-stakeholder efforts and prioritizes scarce and limited resources. The Office responsibilities include preparing wildfire and vegetation management updates to the Hazard Mitigation Plan and General Plan, engaging building code changes related to wildland/urban interface building standards, manages the Hazard Mitigation Grant Program grant, facilitates program priorities and stakeholder coordination for the County Hazardous Vegetation and Defensible Space Ordinance, and convenes a broad countywide wildfire resiliency stakeholder group.

STAFFING TREND

After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Administrative Analyst I/II, 2.0 FTE Defensible Space Inspector I/II, and 1.0 Sr. Administrative Analyst in the Office of Wildfire Preparedness and Resilience Division. Additionally, one vacant Deputy Chief Administrative Officer was alternately filled during FY 2022-23 with a Program Manager due to changing programmatic needs. The FY 2023-24 Recommended Budget revised the allocation to match the current classification of allocation. The Recommended Budget reflects a total of 7.0 FTEs.



SOURCES & USES OF FUNDS

The budget for the Division is funded in part with General Fund discretionary revenues but receives a larger share of its funds from State and Federal grants.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Parks Division 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 $6,426,015, which is a decrease of $3,925,444 (38%) compared to the FY 2023-24 Adopted Budget. The total General Fund Contribution of $1,575,180 represents approximately 33% of the Parks budget, a decrease of $3,196,770 compared to the prior year. This decrease reflects the removal of funding for the Diamond Springs Park. It has been determined that the County will not be the lead in development of this park.

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.

DIVISION BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	1,360,872	915,464	(445,408)
IG Rev - Federal	0	9,200	9,200	0
Service Charges	0	175,000	175,000	0
Other Fin Sources	0	4,034,437	3,751,171	(283,266)
Total Revenue	0	5,579,509	4,850,835	(728,674)
Salaries & Benefits	0	868,287	862,097	(6,190)
Services & Supplies	0	1,274,201	855,430	(418,771)
Other Charges	0	134,545	154,357	19,812
Fixed Assets	0	8,903,577	5,450,220	(3,453,357)
Other Fin Uses	0	25,000	0	(25,000)
Intrafund Transfers	0	145,849	85,067	(60,782)
Intrafund Abatement	0	(1,000,000)	(981,156)	18,844
Total Appropriations	0	10,351,459	6,426,015	(3,925,444)
FUND 1000 GENERAL FUND TOTAL	0	4,771,950	1,575,180	(3,196,770)

MAJOR BUDGET CHANGES

Revenue

State Revenue

($445,408) Decrease in Proposition 68, Off-Highway and Sacramento Placerville Transportation Corridor State Funding project and grant timelines.

Other Financing Sources

($283,266) Decrease in Operating Transfer from Parks Special Revenue Funds for Off-Highway Vehicle Green Sticker, Henningsen Lotus Park, and River Use Permits.

Appropriations

Salaries and Benefits

$14,132 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($7,758) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($6,325) Decrease in Health Insurance costs due to employee elections.

($6,239) Decrease in Salaries and Benefits primarily due to the Parks Manager position no longer having longevity pay.

Services and Supplies

($188,128) Decrease in General Liability insurance premium expense.

($113,125) Decrease in Professional & Special Services due to a decrease in Chili Bar Improvements completed in FY 2023-24.

($74,167) Decrease in Professional & Special Services for 2022 Storm Damage work completed in FY 2023-24.

($23,452) Decrease in Printing Services to align budget with actual costs.

($19,899) Decrease across multiple objects to align the budget to actual costs.

Other Charges

$47,602 Increase in Interfund Transfers due to Department of Transportation charges for Rubicon ground operations grant.

$1,700 Increase in Interfund Transfers due to increased Fleet charges.

($29,490) Decrease in Interfund Transfers due to the contribution for the City of Placerville Pool not being funded until Adopted Budget.

Fixed Assets

($3,453,357) Decrease in Fixed Asset due to Diamond Springs Community Park development & design work funds, and completion of the Old Depot Bike Park.

Other Finance Uses

($25,000) Decrease in Operating Transfers Out due to the completion of Planning and Building work completed in the prior fiscal year for Diamond Springs Community Park.

Intrafund Transfers

($1,276) Decrease in Intrafund Transfers for Surveyor staff charges.

($7,006) Decrease in Intrafund Trasnfers due to State OHV Grant Fund reduction to the Sheriff's Office and Surveyor.

($52,500) Decrease in Intrafund Transfer due to reduction of Facilities charges primarily due to storm damage work completed in Fiscal Year 2023-24.

Intrafund Abatements

$18,844 Decrease in Intrafund Abatements due primarily to the decreased TOT funds transferred to Parks for Diamond Springs Community Park.

MISSION

The mission of the Chief Administrative Office – Parks Division is to manage the County's recreational assets and opportunities. The Parks & Trails Division, in accordance with El Dorado County's General Plan Goal 9.1, provides recreation opportunities and facilities, including parks, trails, and resource-based recreation areas for the health and welfare of El Dorado County residents and visitors.

PROGRAM SUMMARY

In addition to the responsibility for overall County administration, the Chief Administrative Office oversees the Parks Division. This program oversees the operations of the established parks and trails in the County and acquires and oversees the development of new park facilities. These parks include Henningsen Lotus Park, Pioneer Park, Forebay Community Park, Bradford Park, Joe's Skate Park, Historic Railroad Park, and Old Depot Bike Park. The Division also oversees the El Dorado Trail, the Sacramento-Placerville Transportation Corridor (SPTC), the Rubicon Trail and the management of the South Fork American River recreation program. The Parks Division also coordinates with other parks and recreation providers in the County and provides education on conservation and protection of the County's natural resources.

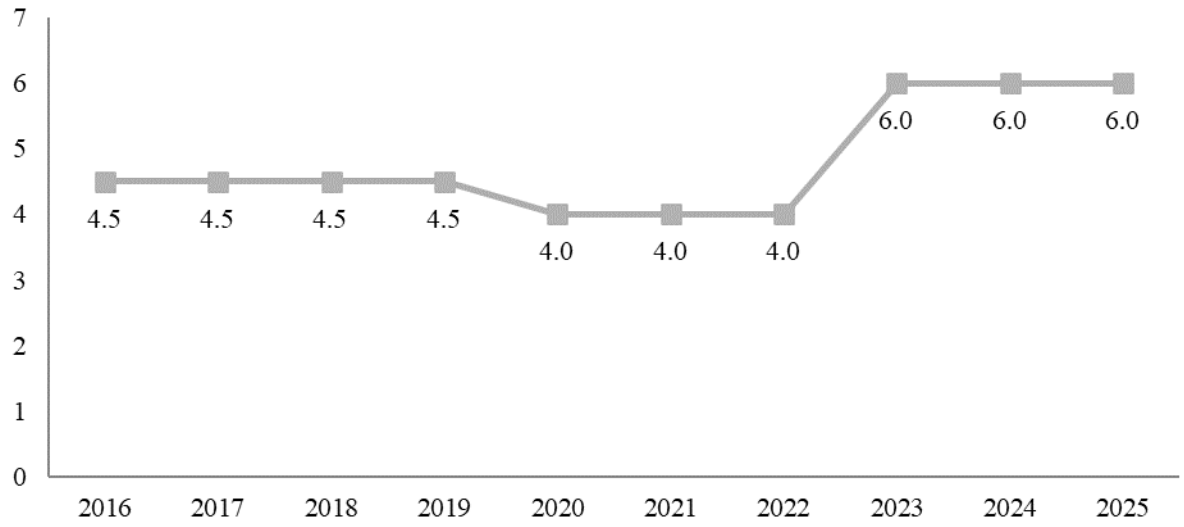
The Rubicon program monitors, maintains, restores, and preserves the historic Rubicon Trail and provides public education. The program provides community outreach and develops educational resources for the public to educate users on safe and responsible practices that promote the preservation and conservation 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

Changes in staffing for the Parks Division reflects several organizational changes throughout the past 10 years. In 2019, one Office Assistant (0.5 FTE) was re-assigned to the Central Fiscal Unit. During FY 2020-21, one Administrative Analyst position (1.0 FTE) was reassigned to the Central Services Fiscal Unit, and one Parks Program Coordinator position (1.0 FTE) was added with the FY 2021-22 Budget. For FY 2022-23, an additional Parks and Trails Maintenance Worker position and one Administrative Analyst position were added for a total of 6.0 FTEs. On April 9, 2024, the Board approved the addition of 1.0 FTE Sr. Parks Trail Maintenance Worker and the deletion of 1.0 FTE Parks Trail Maintenance Worker. The Recommended Budget does not change the allocations with a total of 6.0 FTEs.



SOURCES & USES OF FUNDS

Parks and Trails funds come from a variety of sources, including user fees, 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 revenue from Parks use fees and fees for services provided by the Division.

Non-General Fund portions of this budget include the State Off-Highway Vehicle Fees Fund, Henningsen Lotus Park, Parkland Dedication In-Lieu (Quimby) Fees Funds, and the River Use Permit Fund. Detailed tables for all Special Revenue Funds are located in the Special Revenue Funds portion of this Budget book.

RECOMMENDED BUDGET

This Budget is recommended at $4,289,590, which is an increase of $114,177 (2.7%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 87.1% of the funding for the Department and is increased by $66,177 (1.8%) when compared to the FY 2023-24 Adopted Budget.

A net increase of $210,902 in Salaries and Benefits costs is primarily due to Board-approved compensation and benefit increases. The $79,725 reduction of Services and Supplies is primarily due to a one-time reduction in contracted legal services to assist in meeting General Fund constraints in the FY 2024-25 Recommended Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	514,831	503,800	551,800	48,000
Miscellaneous Rev	71	0	0	0
Total Revenue	514,902	503,800	551,800	48,000
Salaries & Benefits	3,792,498	3,925,548	4,136,450	210,902
Services & Supplies	174,164	309,665	229,940	(79,725)
Other Charges	3,148	0	0	0
Intrafund Transfers	222	700	700	0
Intrafund Abatement	(53,830)	(60,500)	(77,500)	(17,000)
Total Appropriations	3,916,201	4,175,413	4,289,590	114,177
FUND 1000 GENERAL FUND TOTAL	3,401,299	3,671,613	3,737,790	66,177

MAJOR BUDGET CHANGES

Revenues

$48,000 Increase in legal services charges.

Appropriations

Salaries and Benefits

$217,455 Net increase in Salaries and Benefits expenses across multiple objects primarily due to Health Insurance cost increases and employee step increases.

$15,428 Increase in Workers' Compensation premium charge.

($21,981) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Service and Supplies

($65,000) Decrease in contracted legal services due to a one-time reduction to assist with balancing the General Fund.

($14,725) Decreases in multiple objects to align with actual costs.

Intrafund Abatements

($17,000) Increase in Intrafund Abatements (shown as a negative expense) primarily due to Discretionary Transient Occupancy Tax funding to assist with the formation of a Tahoe Transportation Joint Powers Authority.

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.

PROGRAM SUMMARIES

The programs set forth below highlight the core legal functions of the particular area described. 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 Countywide Cost Allocation 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 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 Chief Administrative Officer, other County departments and state and local agencies. They 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 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

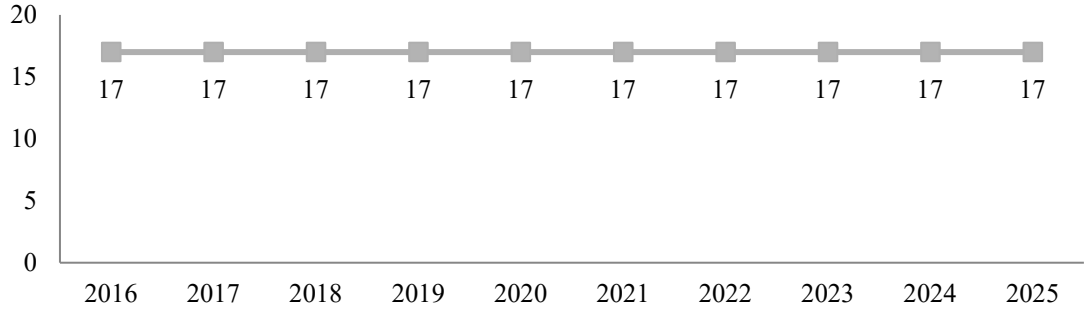
The attorneys in this assignment provide legal advice and support on a wide variety of legal issues that are encountered by any County department. They also review and develop responses to subpoenas and Public Records Act requests and represent employees who have been subpoenaed as witnesses in various 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, advice on project bid reviews, and advice regarding proposed rule adoption and ordinances. They also advise the Procurement and Contracts and County Facilities Divisions.

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 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 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.



SOURCES & USES OF FUNDS

The budget for County Counsel is primarily funded with discretionary General Fund revenue. The cost of the department is also recouped through the Countywide Cost Allocation Plan. 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.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Recommended Budget for Discretionary Transient Occupancy Tax (DTOT) is $14,673,721, a decrease of $4,728,803 (24%) from the FY 2023-24 Adopted Budget. New DTOT revenue is recommended at $8,750,000, a $250,000 (2.7%) decrease in revenue from FY 2023-24 Budget. Higher than anticipated DTOT revenue during the coronavirus pandemic has resulted in increased fund balance in recent years. The funds are meant to be used for DTOT activities per Board Policy B-16 on Discretionary Transient Occupancy Tax.

The Recommended Budget reflects a focus on prioritizing County services and programs over outside entities when allocating DTOT support, as directed by the Board of Supervisors through an amendment to Board of Supervisors Policy B-16 – Budget Policies.

The Recommended Budget allocates 18% of DTOT to countywide activities, 28% to West Slope-specific activities, and 55% to Tahoe Basin-specific activities. In FY 2022-23, approximately two-thirds of DTOT was generated in the Tahoe Basin with one-third generated on the West Slope.

BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,065,823	9,000,000	8,750,000	(250,000)
Fund Balance	0	10,402,524	5,923,721	(4,478,803)
Total Revenue	9,065,823	19,402,524	14,673,721	(4,728,803)
Services & Supplies	242,777	2,118,609	1,916,846	(201,763)
Other Charges	1,615,624	5,448,992	2,602,151	(2,846,841)
Other Fin Uses	2,549,904	6,198,381	4,782,390	(1,415,991)
Intrafund Transfers	2,715,299	4,998,857	5,372,334	373,477
Reserves Budgetary	0	637,685	0	(637,685)
Total Appropriations	7,123,604	19,402,524	14,673,721	(4,728,803)
FUND 1000 GENERAL FUND TOTAL	(1,942,220)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

($250,000) Decrease in DTOT revenue due to declining receipts in FY 2023-24 that is anticipated to continue into FY 2024-25.

Fund Balance

($5,470,803) Decrease in Fund Balance of DTOT from FY 2023-24 that is unspent for use in FY 2024-25.

$992,000 Increase in use of the DTOT Special Projects Designation for the Meeks Bay/North Tahoe annexation, as approved by the Board with Legistar item 24-0073 on January 9, 2024.

Appropriations

Services and Supplies

$52,110 Increase in Contributions to Non-Government Agencies, primarily due to the $75,000 contribution to Arts & Culture El Dorado that is partially offset by Board-approved contributions in FY 2023-24 that are not continuing into FY 2024-25.

($3,873) Decrease in Professional and Specialized Services for Broadband Grant Match, that is being held for future Broadband projects, due to an increased use of the match by the Department of Transportation, shown as an Operating Transfer In, for the EDA Broadband Project decreasing the funding being held for future projects.

($250,000) Decrease in Special Department Expenses due to the discontinuation of funding for the wet labs project, as the Board approved the Growth Factory Project, with Legistar 23-1997, during FY 2023-24.

Other Charges

($2,846,841) Decrease in Contributions to Non-County Governmental Agencies primarily due to the $2.5 million contribution for the Cal-Tahoe building remodel in FY 2023-24 and from decreased support to Fire Agencies and Tahoe Basin transportation agencies in FY 2024-25 when compared to FY 2023-24.

Other Financing Uses

$115,000 Increase in Operating Transfers Out to the Housing, Community, and Economic Development (HCED) Program for the required County match for the Program.

$750,000 Increase in Operating Transfer Out to County Service Area 3 for tourism impacts to the ambulance system in the Tahoe Basin.

($2,280,920) Decrease in Operating Transfers Out for road maintenance projects related to tourism impacts on El Dorado County roads.

($71) Decrease in Operating Transfers Out to the Accumulative Capital Outlay fund for improvements to Chili Bar, with $184,000 of the funding being carried over from FY 2023-24 to FY 2024-25.

Intrafund Transfers

$377,321 Increase in Intrafund Transfers to Planning and Building.

($15,000) Decrease in Intrafund Transfers to the Sheriff's Office.

$30,000 Increase in Intrafund Transfers to County Counsel for legal services related to the formation of the Tahoe South Shore Transit Joint Powers Authority.

($18,844) Decrease in Intrafund Transfers to the Parks Division for Diamond Springs Community Park, with $981,156 of funding being carried over from FY 2023-24 to FY 2024-25.

Reserves Budgetary

($637,685) Decrease in additions to the DTOT Special Projects Designation that were included in the FY 2023-24 Budget that are included in the FY 2024-25 Budget.

DISCRETIONARY TRANSIENT OCCUPANCY TAX REVENUE

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 receipts are for discretionary purposes with 4% of receipts going towards road maintenance, per voter-approved Measure S. This Budget only represents 10% of receipts for discretionary purposes. The 4% of receipts going toward road maintenance is described in the Department of Transportation section.

Discretionary TOT revenue is recommended at $8.5 million for FY 2024-25. As discussed with the Board on April 10, 2024, this is a projection based upon projected FY 2023-24 receipts that appear to be lower than what is budgeted. Staff will continue to closely monitor this revenue, and if needed, decrease the assumption and the corresponding appropriations with the Adopted Budget.

BOARD DIRECTION FROM APRIL 10, 2024

The Chief Administrative Office presented to the Board on April 10, 2024, a proposed Recommended Budget spending plan for DTOT based upon requests from outside agencies and County departments. The presentation and corresponding staff report contained a detailed description of all the approved items. For more details on the approved allocations in April, please go to Legistar item 24-0679.

CHANGES TO THE RECOMMENDED BUDGET FOLLOWING BOARD DIRECTION IN APRIL

Since the Board provided direction on the allocation of DTOT in April, there have been some updates to account for revised projections of projects approved in FY 2023-24. Some of these projects will need to be wholly or partially carried over into FY 2024-25, while others have undergone minor changes.

The following appropriations were approved by the Board for inclusion in FY 2023-24. A third-quarter analysis of DTOT was completed, and it was identified that the following appropriations will need to be carried over into FY 2024-25:

- Contribution to Barton for Interfacility Transports - $500,000
- El Dorado Hills Fire side-by-side equipment - $31,170
- Diamond Springs Fire side-by-side equipment - $3,015
- Meeks Bay Fire Tender Purchase - $312,942
- El Dorado Hills Fire Rescue Boat - $203,875
- Tahoe Paradise Recreation District Restroom Project - $150,000
- Georgetown Fire side-by-side equipment - $2,554
- Tahoe Transportation District for Tahoe Basin transportation system support - $70,000
- Clean Tahoe for trash mitigation in Tahoe Basin - $16,110

On April 10, 2024, the Board was informed that $75,000 of DTOT funding was no longer needed by the Planning and Building Department. The Board directed staff to work with Arts & Culture El Dorado to

reduce their request and return to the Board with a recommended allocation with the Recommended Budget. Staff is requesting that the $75,000 in savings be used to fund Arts and Culture El Dorado in FY 2024-25. This is a $20,600 (22%) decrease from their request of $95,600. Arts and Culture El Dorado meets Board Policy B-16 on DTOT as Arts and Culture El Dorado promotes tourism in El Dorado County by highlighting El Dorado County art and increasing events and platforms for tourists to engage with El Dorado County art.

On March 12, 2024, with Legistar item 24-0487, the Board authorized staff to initiate negotiations with the City of South Lake Tahoe regarding the formation of a Tahoe South Shore Transit Joint Powers Authority between the City of South Lake Tahoe and El Dorado County. This effort will require legal services to assist with the formation of the Joint Powers Authority. A Tahoe South Shore Transit Joint Powers Authority will help mitigate tourism as an effective transit system could reduce the number of vehicles impacting the Tahoe Basin road system and the impacts of tourism on residents. It was determined that a contract for Legal Services in County Counsel's budget would likely be needed for this effort. A third-quarter review of projected DTOT FY 2023-24 spending resulted in the identification of $30,000 in additional DTOT funding available for use in FY 2024-25. The Recommended Budget includes the use of $30,000 of DTOT to transfer to County Counsel for legal services to assist with the formation of a Tahoe South Shore Transit Joint Powers Authority.

As of the drafting of this document, there is a pending request from the Department of Transportation to be considered by the Board of Supervisors on May 21, 2024, to reallocate a portion of the DTOT funding for Fallen Leaf Lake to the Apache Avenue Pedestrian Safety and Connectivity Project in the Tahoe Basin. The cost of the Apache Avenue Pedestrian Safety and Connectivity Project has increased, and additional funding is necessary.

DISCRETIONARY TRANSIENT OCCUPANCY TAX DETAIL

Description	Recommended Budget	
Revenues		$ 14,673,721
Fund Balance	$ 4,931,721	
From DTOT Designation Special Projects	$ 992,000	
Discretionary Transient Occupancy Taxes	$ 8,750,000	
Professional & Specialized Services		$ 1,325,736
Broadband & Biomass	$ 1,325,736	
Contribution to a Non-Governmental Agency		$ 591,110
Barton - Interfacility Transfers - Carryforward	$ 500,000	
Clean Tahoe - Carryforward	$ 16,110	
Arts & Culture El Dorado	$ 75,000	
Contribution to a Non-County Governmental Agency		$ 2,602,151
El Dorado County Fire - Carryforward	$ 83,165	
Diamond Springs Fire - Carryforward	$ 3,015	
Fallen Leaf Lake	$ 6,970	
Georgetown Fire - $2,554 of Carryforward	$ 18,634	
Lake Valley Fire	$ 517,765	
Meeks Bay Fire / North Tahoe Annexation	$ 1,517,557	
Tahoe Paradise Recreation & Park District - Carryforward	$ 150,000	
Tahoe Transportation District - Carryforward	$ 70,000	
El Dorado Hills Fire Boat - Carryforward	$ 235,045	
Operating Transfers Out to Non-General Fund Departments		$ 4,782,390
Accumulative Capital Outlay (ACO) Fund - Chili Bar	$ 184,000	

Description	Recommended Budget	
Veterans House Council	$ 15,000	
ACO Fund - Tahoma Design	$ 500,000	
Veterans Affairs Commission	$ 175,000	
Planning & Building HCED	$ 115,000	
EMS Agency CSA 3 Ambulance System	$ 750,000	
Transportation Fallen Leaf Lake Road / Pending Apache Pedestrian Project Reallocation	$ 1,969,247	
Transportation EDA Broadband Project	$ 274,143	
Transportation Bike Path Snow Removal	$ 50,000	
Transportation Snow Removal Equipment	$ 750,000	
Intrafund Transfer to General Fund Departments		$ 5,372,334
Treasurer-Tax Collector Collection of TOT	$ 446,500	
Veterans Services Position	$ 90,700	
Planning & Building Tahoe Divisions	$ 528,204	
Planning & Building Long Range Planning	$ 250,041	
Economic Development Division	$ 1,823,722	
Code Enforcement	$ 572,011	
Sheriff Search & Rescue & Helicopter Operations	$ 650,000	
County Counsel Tahoe Transportation JPA Legal Services	$ 30,000	
Parks Diamond Springs Park Development	$ 981,156	

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Recommended Budget for General Fund Other Operations is $59,249,124, including $18 million in American Rescue Plan Act (ARPA) appropriations, $1.2 million in Court Maintenance of Effort (MOE) appropriations, and the remaining in Non-Departmental Expenses. The total revenue in the unit is recommended at $251,474,947. This reflects a decrease in revenue of $12,597,108 and a decrease in appropriations of $19,129,483 when compared to the FY 2023-24 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.

BUDGET SUMMARY GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	140,075,852	141,462,300	145,830,216	4,367,916
License, Pmt, Fran	2,256,344	2,200,000	2,200,000	0
Fines & Penalties	704,885	500,000	500,000	0
Rev Use Money/Prop	3,755,539	3,214,000	3,000,000	(214,000)
IG Rev - State	3,194,337	4,200,000	2,200,000	(2,000,000)
IG Rev - Federal	899,570	900,780	883,900	(16,880)
Other Gov Agency	5,036,626	5,221,715	5,281,648	59,933
Service Charges	7,750,807	8,201,106	8,480,678	279,572
Miscellaneous Rev	7,885	0	0	0
Other Fin Sources	0	862,142	1,847,846	985,704
Residual Equity	64,436	0	0	0
Fund Balance	0	76,508,505	62,111,814	(14,396,691)
Total Revenue	163,746,282	243,270,548	232,336,102	(10,934,446)
Salaries & Benefits	10,198	30,000	30,000	0
Services & Supplies	297,639	2,510,597	2,248,018	(262,579)
Other Charges	2,696,628	2,705,000	2,649,700	(55,300)
Other Fin Uses	32,996,349	40,374,928	32,929,244	(7,445,684)
Intrafund Transfers	342,711	150,000	0	(150,000)
Intrafund Abatement	(7,669,091)	(8,660,276)	(6,893,527)	1,766,749
Contingency	0	7,250,000	7,850,000	600,000
Reserves Budgetary	0	13,086,881	1,172,844	(11,914,037)
Total Appropriations	28,674,434	57,447,130	39,986,279	(17,460,851)
FUND 1000 GENERAL FUND TOTAL	(135,071,848)	(185,823,418)	(192,349,823)	(6,526,405)

MAJOR BUDGET CHANGES

Revenue

Taxes

$4,239,916 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 3.5% increase over FY 2023-24 projected receipts.

$107,000 Increase in Sales and Use Tax revenue based on projected growth of 2% over FY 2023-24 projected receipts.

$21,000 Increase in Timber Yield Tax to align budget with prior year actuals.

Use of Money and Property

$70,000 Increase in Interest Revenue to align budget with current investment returns.

($284,000) Decrease in Rent on Land and Buildings revenue due to Child Support Services rent for the Ponderosa Building being accounted for in Intrafund Abatements instead of Rent and due to the loss of the outside tenant at the Ponderosa Building during FY 2023-24.

State Intergovernmental

($1,800,000) Decrease in Federal FEMA revenue due to Caldor Fire Response and Recovery activities that were reimbursed in the prior year.

($200,000) Decrease in Tobacco Settlement Fund revenue due to decreased tobacco sales which decreases settlement funding revenue.

Federal Intergovernmental

($16,880) Decrease in federal Payments In-Lieu of Taxes (PILT) to align with FY 2022-23 actuals.

Other Intergovernmental

$59,933 Increase in revenue from the Shingle Springs Band of Miwok Indians primarily due to contractual growth in revenue annually.

Services Charges

($5,000) Decrease in Recording Fees to align budget with actuals.

$40,000 Increase in Charges for Services to budget for the Mitigation Fee 1% administration cost.

$244,572 Increase in Interfund Transfers In due to the Countywide Cost Allocation Plan as provided by the Auditor-Controller's Office.

Other Financing Sources

$985,704 Increase in Operating Transfers In primarily due to a change in budgeting methodology, whereby Environmental Management, Transportation, and Airports will be charged an estimate of FY 2024-25 Community Development and Finance cost allocation plan charges which will be credited toward the departments' charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2026-27.

Fund Balance

($568,413) Decrease in estimated carryover Fund Balance available for general operations, as compared to the FY 2023-24 Adopted Budget, based on current projections.

($10,402,524) Decrease in estimated carryover Fund Balance from carryover Accumulative Capital Outlay (ACO) General Fund contributions due to a change in accounting methodology, where funding from the Capital Projects Designation is returned to the designation at the end of the fiscal year instead of rolled into General Fund Fund Balance to better isolate the funding.

($4,100,000) Decrease in estimated carryover Fund Balance for fire recovery activities that were funded by the Disaster Designation and emergency response reimbursement in FY 2023-24.

$881,776 Increase in the use of Capital Projects Designation due to a change in accounting methodology, where General Fund contributions for capital projects are returned to the designation at the end of the fiscal year, which increases the annual use of the Capital Projects Designation.

$436,000 Increase in the use of the Juvenile Hall Designation for the continuation of the South Lake Tahoe Juvenile Treatment Center Improvement Project.

$3,080,730 Increase in the use of the CalPERS Cost Increases Designation to reflect the June 2023 CalPERS Actuarial Reports, leaving three years of projected increased costs in the designation for future use, $3,668,693.

$250,000 Increase in the use of the Health and Human Services Agency (HHSA) Indirect Cost Rate (ICR) Designation to soften the impact of the ICR overcollection in FY 2022-23 that is impacting the FY 2024-25 Budget.

$530,740 Increase in the use of the Disaster Designation for Transportation projects that are the result of the Caldor Fire not eligible for reimbursement, leaving $1,287,746 in the designation for future use.

($4,505,000) Decrease in use of General Fund designations from the prior year primarily due to the use of FEMA Road Designation and Diamond Springs Park and Chili Bar Designation in FY 2023-24.

Appropriations

Services and Supplies

($110,000) Decrease in Contribution to a Non-Government Agency due to the board-approved holiday of the Community Funding Program for FY 2024-25, which in FY 2023-24 was budgeted at $75,000 with $35,000 in allocations carried over from FY 2022-23.

($95,600) Decrease in Contribution to a Non-Government Agency due to movement of the Arts & Culture El Dorado Contribution to be funded by Discretionary Transient Occupancy Tax (DTOT).

($56,979) Decrease in Special Department Expense due to less of the HMGP Grant match being held for future use, as the Department of Transportation has begun work on their project.

Other Charges

$22,700 Increase in Contributions to Non-County Governmental Agencies to ensure there is sufficient budget in the event there is growth in the required El Dorado Local Agency Formation Commission contribution.

($102,000) Decrease in Contributions to Non-County Governmental Agencies due to the payment to El Dorado Hills County Water District (Fire) for the payment of Educational Revenue Augmentation Fund (ERAF) encumbrance equivalent amount being deferred to the Adopted Budget to determine if there is sufficient discretionary revenue.

$4,000 Increase in Contributions to Non-County Governmental Agencies due to the anticipated growth in the payment to the Tahoe Regional Planning Agency (TRPA).

$20,000 Increase in Contributions to Non-County Governmental Agencies due to contractual growth in the payment to the Resource Conservation Districts.

Other Financing Uses

($6,267,436) Decrease in Operating Transfers Out to the ACO fund for Capital Improvements as outlined in the ACO Workplan.

$15,000 Increase in Operating Transfers Out to Fish and Wildlife, as the FY 2023-24 contribution was added to the budget after the adoption of the FY 2023-24 Budget.

($115,000) Decrease in Operating Transfers Out to Housing, Community and Economic Development (HCED) as this funding is now being provided through Discretionary Transient Occupancy Tax.

($1,419,620) Decrease in Operating Transfers Out to the Department of Transportation primarily due to the Industrial Drive Project being completed in FY 2023-24.

$328,365 Increase in Operating Transfers Out for fire recovery activities of disaster designation and reimbursement funding, primarily due to funding to the Department of Transportation.

$227,021 Increase in Operating Transfer Out to Airports primarily due to insurance and Countywide Cost Allocation charges.

($214,014) Decrease in Operating Transfers Out to the HHSA Community Services Programs.

Intrafund Transfers

($150,000) Decrease in Intrafund Transfers for fire recovery activities of disaster designation and reimbursement funding when compared to FY 2023-24.

Intrafund Abatements

($172,844) Increase in Intrafund Abatements, shown as a negative expense, for rent from Child Support Services for their use of the Ponderosa Building.

$1,939,593 Decrease in Intrafund Abatements for the collection of the Countywide Cost Allocation Plan, due to Planning and Building no longer transferring the funding per Board Policy B-16.

Contingency

$600,000 Increase in Contingency to meet 3% of adjusted General Fund appropriations, per Board Policy B-16.

Reserves Budgetary

$1,000,000 Increase in additions to reserves to meet 5% of adjusted General Fund appropriations for the General Reserve.

$172,844 Increase in additions to the Capital Projects Designation to reimburse the Capital Projects designation for the purchase of the Ponderosa Building using the rent supplied by Child Support Services.

($13,086,881) Decrease in additions to designations and reserves as compared to the FY 2023-24 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 2024, based on the actual carryover Fund Balance available.

BUDGET SUMMARY AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	7,573,041	19,746,477	18,077,845	(1,668,632)
Total Revenue	7,573,041	19,746,477	18,077,845	(1,668,632)
Services & Supplies	2,955,802	149,036	149,035	(1)
Other Charges	217,494	847,202	249,504	(597,698)
Other Fin Uses	4,400,746	14,803,421	8,273,748	(6,529,673)
Contingency	0	3,946,818	9,405,558	5,458,740
Total Appropriations	7,574,041	19,746,477	18,077,845	(1,668,632)
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	1,000	0	0	0

MAJOR BUDGET CHANGES

Revenue

Federal Revenue

($1,668,632) Decrease in American Rescue Plan Act (ARPA) federal revenue due to reduced ARPA expenditures in FY 2024-25 as compared to FY 2022-24 , and due to an accounting practice, implemented in FY 2022-23, where revenue is realized only when an expense is incurred.

Appropriations

Other Charges

($572,898) Decrease in Contributions to Non-County Governmental Agency, primarily due to a projected decrease in Water Agency expenditures in FY 2024-25 when compared to FY 2023-24.

($24,800) Decrease in Interfund Transfers of ARPA funding to other County Departments, primarily due to an anticipated decrease in administrative time spent on ARPA funding when compared to FY 2023-24.

Other Financing Uses

($6,529,673) Decrease in Operating Transfers Out of ARPA funding to County departments primarily due to contributions to County Service Area 3 Ambulance Services and Planning and Building Broadband Projects in FY 2023-24, as well as decreased contributions to HHSA Behavioral Health and Public Health Divisions.

Contingency

$5,458,740 Increase in Contingency based upon projected ARPA funding remaining at the end of FY 2024-25, based upon pending ARPA reporting at the end of FY 2023-24, this amount will be updated with the Adopted Budget.

BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	326,085	411,000	359,000	(52,000)
Service Charges	638,372	644,030	702,000	57,970
Total Revenue	964,457	1,055,030	1,061,000	5,970
Other Charges	1,066,244	1,185,000	1,185,000	0
Total Appropriations	1,066,244	1,185,000	1,185,000	0
FUND 1000 GENERAL FUND TOTAL	101,787	129,970	124,000	(5,970)

MAJOR BUDGET CHANGES

Revenue

Fines and Penalties

($52,000) Decrease in projected Court Fine revenue.

Service Charges

$57,970 Increase in projected Court service charges, particularly for traffic school services and an overall increase in the County share of Court Fines.

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. This budget unit does not include Discretionary Transient Occupancy Tax (DTOT) revenue.

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 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.

GENERAL FUND REVENUES AND OTHER OPERATIONS

Property Tax

Property Tax is the County's largest source of discretionary revenue in the General Fund. 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 $94 million, a $3.3 million increase (3.5%) over FY 2023-24 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 2024-25 is $16.3 million; however, more than $28 million in County General Fund property tax revenue was shifted to the State as a result of ERAF II in FY 2023-24. Public Safety Sales Tax is reflected in the law enforcement department budgets and not reflected in the General Revenues Budget Unit.

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

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 $91,889,370 for FY 2024-25. The Recommended Budget for Property Tax revenue assumes an increase of 3.5% in the Current Secured Roll over the FY 2023-24 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 $18.7 million for FY 2024-25. The Recommended Budget for Sales and Use Tax assumes a 2% increase from the projected Sales and Use Tax Revenue for FY 2023-24. The County's Sales and Use Tax consultant, HDL Companies, projects a statewide decrease in Sales and Use Tax of 1.1% in FY 2023-24, increasing to 2% growth in FY 2024-25 and 2.8% in FY 2025-26. The FY 2024-25 Recommended Budget increases Sales and Use Tax budgeted revenue by $365,919 when compared to the FY 2023-24 projected receipts and $107,000 from the FY 2023-24 Adopted Budget.

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 license fee. Due to the voter-approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle license fee 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 $28,463,846 for FY 2024-25, increasing by 3.5% when compared to the FY 2023-24 Budget and projected receipts.

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 2024-25, the same as the previous year. Timber Yield Tax is budgeted at $59,000, a $21,000 increase to align budget with FY 2022-23 receipts. The combined revenues of the remaining miscellaneous taxes are anticipated to remain relatively flat in FY 2024-25.

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, unchanged from the prior year.

Fines/Forfeitures/Penalties

Discretionary revenue recorded in this category represents delinquent property tax payments. This revenue is anticipated to remain relatively flat in FY 2024-25 and is recommended at $500,000.

State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment, which is dependent upon tobacco sales. This revenue is anticipated to decrease by $200,000 in FY 2024-25 and is recommended at $1,500,000.

El Dorado County also receives one source of state subvention revenues, homeowner property tax relief ($600,000). A minor amount for 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 $883,900 for FY 2024-25 in alignment with FY 2022-23 actual receipts.

Other Governmental

This category includes Tribe funding in the amount of $4.98 million, as well as funding from other governmental agencies ($300,000). This annual payment from the Shingle Springs Band of Miwok Indians is budgeted pursuant to the current Agreements.

Charges for Service

Charges for service include a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe, as well as 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 ($6.2 million); and recording fees of $125,000. The combined revenue in this category is anticipated to increase by $279,572 in FY 2024-25, primarily due to increased Cost Plan charges.

Fund Balance

The Recommended Budget anticipates $31,520,087 in Fund Balance carryover in the General Fund, which is $15 million (32%) less than what was included in the FY 2023-24 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2023-24 as a result of operational savings, unanticipated revenues, and unspent Contingency. Due to a change in accounting practice, fund balance this year does not include carryover fund balance that was committed for capital projects in the Accumulative Capital Outlay Fund. Beginning in FY 2023-24 funds are returned to the Capital Projects Designation when they are unspent at the end of the year and show as Use of Designation revenue, not Fund Balance. $7.2 million of Fund Balance is from unspent Contingency that will need to be carried over in FY 2024-25.

Fund Balance in the General Fund consists of $13.8 million in departmental savings, with almost $3 million in Fund Balance from projects programmed in FY 203-24 that are being carried over into FY 2024-25.

$2.1 million of fund balance is for Hazard Mitigation Grant Program (HMGP) match that is being held in the Non-Departmental Expenses Budget Unit until needed by the Office of Wildfire Preparedness and Resilience and the Department of Transportation. The Fund Balance consists of $1.5 million in unanticipated discretionary revenues, primarily from Interest and Unsecured Property Tax. On April 30, 2024, with Legistar item 24-0786, the Board approved an updated ARPA spending plan which will result in $5 million in General Fund savings that is included in the Recommended Budget. The Recommended Budget includes $1.9 million from Environmental Management, Transportation, and Airports. This amount is an estimate for the FY 2023-24 Community Development and Finance cost allocation plan charges, which will be credited towards the department's charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2025-26. This will result in an increase in Fund Balance from FY 2023-24.After accounting for the carryover items described above, $20.2 million of projected FY 2023-24 fund balance is available to meet operational funding requirements for FY 2024-25. 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 $7.85 million, a $600,000 increase from FY 2023-24, 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.

The General Fund General Reserve is recommended at $13 million, a $1 million increase from FY 2023-24. 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.

Use of Designations (Reserved Fund Balance)

The Recommended Budget includes the use of $30 million of funds previously set aside in General Fund Designations. This includes $25.6 million from the Capital Projects Designation which will be returned to the Capital Projects Designation at the end of FY 2023-24 for use in FY 2024-25. 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 $1.1 million of the Juvenile Hall General Fund Designation for the project, leaving $372,556 left in the designation at the end of the year.

The Recommended Budget includes using the $250,000 of the HHSA Indirect Cost Rate (ICR) Designation to smooth the General Fund impact of an ICR overcollection in FY 2022-23. The Recommended Budget also includes using $530,740 of the Disaster Recovery Designation for Department of Transportation projects related to the Caldor Fire that are not eligible for reimbursement.

Board Budget Policies B-16, Section II (12) sets a goal of holding at least two years of projected CalPERS cost increases in a General Fund designation. The Recommended Budget includes pulling $3,080,730 from the designation, leaving the next three years in projected CalPERS General Fund cost increases, per the June 2023 CalPERS Actuarial Reports.

Community Funding Requests

The Recommended Budget does not include funding for Community Funding Requests. On April 10, 2024, with Legistar item 24-0679, the Board directed a one-year Holiday on the Community Funding Program to free up General Fund for other uses.

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 AB 1491.

AB 1491 (formerly SB 1732), 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 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 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.

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2023-24 ENDING BALANCE	FY 2024-25 ADDITIONS	FY 2024-25 USES	FY 2024-25 ENDING BALANCE
GENERAL RESERVE	$12,000,000	$ 1,000,000		$13,000,000
CAPITAL PROJECTS*	$27,877,396	$ 172,844	($25,630,257)	$2,419,983
PUBLIC SAFETY FACILTY LAST LOAN PAYMENT	$2,300,000			$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	$2,145,100			$2,145,100
AUDIT RESERVE	$1,723,606			$1,723,606
TOT SPECIAL PROJECTS**	$2,044,627		($992,000)	$1,052,627
CALPERS COST INCREASES	$6,749,423		($3,080,730)	$3,668,693
IT INFRASTRUCTURE	$500,000			$500,000
DISASTER EXPENSES	$1,818,486		($530,740)	$1,287,746
HHSA INDIRECT COST RATE	$250,000			$250,000
JUVENILE HALL*	$1,472,556		($1,100,000)	$372,556

*Reflects a pending return of $26m to the Capital Projects and $664,000 to Juvenile Hall Designations.

** $500,000 of the TOT Special Projects Designation is being held for Tahoma Transportation Building.

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Budget	
General Fund Contingency		$ 7,850,000
General Fund Contributions to		
Accumulative Capital Outlay Facilities Investment		$ 26,730,257
Transportation for HMGP Grant Match		$ 269,186
Fish and Wildlife		$ 15,000
Georgetown Airport		$ 218,151
Placerville Airport		$ 505,414
LAFCO		$ 205,700
Tahoe Regional Planning Agency (TRPA) Compact		$ 50,000
Resource Conservation District Contracts (El Dorado & Georgetown)		$ 247,000
Public Health California Children's Services (CCS)		$ 464,552
General Fund Contribution to Human Services - Community Services		$ 3,475,242
Area Agency on Aging Programs	$ 2,310,637	
Housing & Homelessness Programs	$ 5,000	
Senior Day Care	$ 830,806	
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
Child Support Rent (expenditure abatement)		$ (172,844)
A87 Charges to Child Support (expenditure abatement)		$ (397,341)
A87 Charges to Social Services		$ (3,725,706)
A87 Charges to HHSA Admin, Animal Services, & Public Guardian		$ (2,597,636)
Countywide Legislative Memberships (CSAC, NACO, CACE)		$ 36,900
Hazard Mitigation Grant Program County Match		$ 1,808,118
Public Safety Facility Loan Payment		$ 2,147,000
Potential Security at Government Facilities Services		$ 250,000
Child Support Rent to the Capital Projects Designation		$ 172,844
Addition to the General Reserve		$ 1,000,000

DISASTER RECOVERY DETAIL

Description	Recommended Budget	
Revenues		$ 530,740
From Disaster Expenses Designation	$ 530,740	
Operating Transfers to Non-General Fund Departments		$ 530,740
Transportation Caldor Projects	$ 530,740	

AMERICAN RESCUE PLAN ACT DETAIL

Description	Recommended Budget	
Revenues		$ 18,077,845
APRA Revenue	$ 18,077,845	
Contributions to Non-Governmental Agency		$ 149,035
Fair Projects	$ 135,170	
Small Business Grants	$ 13,865	
Contributions to Non-County Governmental Agency		$ 237,504
Fire District Projects	$ 227,323	
Cal Tahoe	$ 10,181	
Interfund Transfer to Central Fiscal for Administration		$ 12,000
Operating Transfers Out to County Departments		$ 8,273,748
Library HUBs Services	$ 201,513	
HHSA General Assistance	$ 236,827	
Parks Forebay Park	$ 2,964,034	
Environmental Management Headworks	$ 1,925,000	
HHSA Public Health	$ 1,781,885	
HHSA Behavioral Health	$ 264,489	
Navigation Center	$ 900,000	
Contingency		$ 9,405,558

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

Human Resources

The budget for the Human Resources Division is recommended at $3,054,415, which is an increase of $132,634 (4.5%) when compared to the FY 2023-24 Adopted Budget. The increased costs are related to salary and benefit-related cost increases, recruitment-related increases, and increased Civil Service Commission-related costs. The Human Resources Division is entirely funded by the General Fund.

Risk Management

The budget for the Risk Management Division is recommended at $71,087,203, which is an increase of $1,484,894 (2.1%) when compared to the FY 2023-24 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.

DEPARTMENT BUDGET SUMMARY

Human Resources

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	45	0	0	0
Other Fin Sources	12,421	0	0	0
Total Revenue	12,466	0	0	0
Salaries & Benefits	2,135,397	2,227,837	2,269,517	41,680
Services & Supplies	227,507	691,944	783,098	91,154
Other Charges	4,770	0	0	0
Fixed Assets	12,421	0	0	0
Intrafund Transfers	1,451	2,000	1,800	(200)
Total Appropriations	2,381,546	2,921,781	3,054,415	132,634
FUND 1000 GENERAL FUND TOTAL	2,369,080	2,921,781	3,054,415	132,634

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

$70,319 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$19,329 Increase in Salaries and Benefits costs due to step increases and staff that were previously budgeted in the Health Benefits function having more hours budgeted in Human Resources General Fund programs to meet the need for increased investigations.

$7,620 Increase in Workers' Compensation premium charges as the Department's share of overall County claims incurred has increased from prior years, increasing their Workers' Compensation insurance premium expense.

($24,567) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($31,021) Decrease in Health Insurance costs due to the new methodology of budgeting vacancies with the cost of the Kaiser Family plan based on statistics on enrollment of current employees.

Services and Supplies

$44,000 Increase in Professional & Specialized Services due to an increase in personnel investigation costs by a third party vendor based on historical trends.

$37,754 Increase in multiple objects due to an increase in recruitment costs.

$17,209 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.

($7,809) Decrease due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

($200) Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

DEPARTMENT BUDGET SUMMARY

Risk Management

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	317,416	0	0	0
Service Charges	44,613,378	50,507,950	54,197,458	3,689,508
Miscellaneous Rev	417,528	775,000	642,793	(132,207)
Fund Balance	0	18,319,359	16,246,952	(2,072,407)
Total Revenue	45,348,322	69,602,309	71,087,203	1,484,894
Salaries & Benefits	992,980	1,143,347	1,244,850	101,503
Services & Supplies	43,539,610	52,897,305	53,911,099	1,013,794
Other Charges	3,620,568	1,058,298	1,195,908	137,610
Fixed Assets	35,702	0	25,000	25,000
Intrafund Transfers	3,357,384	3,845,998	4,227,360	381,362
Intrafund Abatement	(3,357,384)	(3,845,998)	(4,227,360)	(381,362)
Contingency	0	14,503,359	14,710,346	206,987
Total Appropriations	48,188,860	69,602,309	71,087,203	1,484,894
FUND 5250 RISK TOTAL	2,840,538	0	0	0

MAJOR BUDGET CHANGES

Revenue

Service Charges

$6,245,508 Increase in Service Charges primarily due to increased Workers' Compensation and General Liability reimbursements caused by increased premiums.

($2,556,000) Decrease in Service Charges for Retiree Health due to a rate holiday for departments to conserve General Fund costs.

Miscellaneous Revenue

($132,207) Decrease in reimbursements from Workers' Compensation Insurance.

Fund Balance

$3,285,447 Increase in Retiree Health fund balance from the prior year available to fund the program.

($5,357,854) Decrease in use of Workers' Compensation fund balances, based on actuarial recommendations and budget needs.

Appropriations

Salaries and Benefits

$84,300 Increase in Salaries and Benefits costs due to the reallocation of 10% of the HR Director's salary and benefits and 30% of the Assistant HR Director's salary and benefits to account for the vacant Limited Term Risk Manager and the military deployment of the Permanent Risk Manager.

$19,352 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$4,441 Increase in Workers' Compensation premium charge.

$1,168 Increase in Salaries and Benefits expenses primarily due to employee step increases.

($7,758) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

$1,013,794 Increase in Services and Supplies primarily due to rising premiums across multiple insurance programs.

Other Charges

$137,610 Increase in Interfund Transfers due to increases in County Counsel charges for anticipated litigation ($65,000), facilities maintenance charges ($55,600), and Countywide Cost Allocation Plan charges ($17,010).

Fixed Assets

$25,000 Increase in Fixed Assets due to the addition of security cameras for building security.

Intrafund Transfers

$381,362 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

($381,362) Increase in Abatements (shown as a negative expense) primarily due to the increased Countywide Cost Allocation Plan charges that are transferred to the Risk Administration program from other Risk programs.

Contingency

$523,447 Increase in Contingency in the Retiree Health Program due to a projected increased ending fund balance for the Retiree Health subfund.

($316,460) Decrease in use of Contingency in the Liability Program, based on actuarial recommendations and budget needs.

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.

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.

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.

BUDGET SUMMARY BY PROGRAM

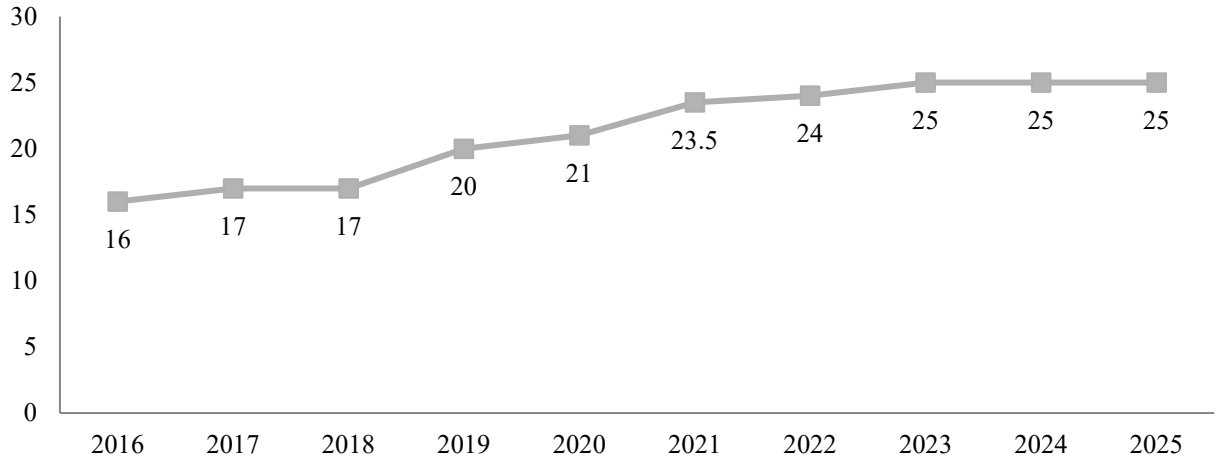
	Appropriations	Revenues	Net County Cost	Staffing
Human Resources	$ 3,054,415	$ -	$ 3,054,415	16
Risk Management			$ -	
Liability	$ 9,039,432	$ 9,039,432	$ -	2.9
Workers' Compensation	$ 10,632,401	$ 10,632,401	$ -	3.9
Self-Insured Health	$ 35,196,564	$ 35,196,564	$ -	2.2
Retiree Health Prefunding	$ 16,218,806	$ 16,218,806	$ -	
Total	**$ 74,141,618**	**$ 71,087,203**	**$ 3,054,415**	**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 2024-25 Recommended Budget.

One vacant Sr. Risk Analyst was alternately filled during FY 2023-24 with a Risk Analyst I/II due to ongoing needs primarily related to COVID-19 and other projects. The Recommended Budget revises the allocation to match the current classification of the allocation.



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.

EL DORADO COUNTY
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RECOMMENDED BUDGET

The budget for Information Technologies (IT) is recommended at $14,268,612, which is an increase of $333,994 (2.4%) when compared to the FY 2023-24 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 IT budget fluctuates based on the projects and initiatives undertaken by the department in any given year. Major changes to the budget can be attributed to the movement of the countywide Granicus Website and GovQA contracts into the IT Department from other departments ($118,600), continued implementation of the countywide Device Replacement Program ($108,350), and implementation of a new timekeeping system ($72,700).

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	48	0	0	0
Total Revenue	48	0	0	0
Salaries & Benefits	6,423,703	7,328,083	7,511,050	182,967
Services & Supplies	3,987,092	6,099,575	6,414,912	315,337
Other Charges	63,777	2,000	2,000	0
Fixed Assets	38,797	502,110	336,000	(166,110)
Intrafund Transfers	15,794	2,850	4,650	1,800
Total Appropriations	10,529,163	13,934,618	14,268,612	333,994
FUND 1000 GENERAL FUND TOTAL	10,529,115	13,934,618	14,268,612	333,994

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

$3,216 Increase in Salaries and Benefits due to the reclassification of an IT Supervisor allocation to a Deputy Director of Information Technologies.

($80,219) Decrease in Salaries and Benefits due to the deletion of a vacant Customer Support Specialist.

$140,054 Increase in Salaries and Benefits expenses primarily due to position changes, step increases, and corresponding increases to benefits.

$144,750 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($59,479) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$34,645 Increase in Workers' Compensation premium charge.

Services and Supplies

$177,079 Increase in Maintenance and Software costs primarily related to the movement of the countywide Granicus Website costs and GovQA costs to the IT Department from other County departments, increased network security solutions, and increases to ongoing support costs.

$108,350 Increase in Equipment primarily due to the second year of the implementation of the Countywide device refresh program. Replacement phones and computers for departments are funded in the Information Technologies Department with partial cost recovery in future years through the Countywide Cost Allocation Plan.

$72,200 Increase in Professional and Specialized Services primarily due to the implementation of the new timekeeping system.

$5,994 Increase in General Liability charges.

($48,286) Decrease due to adjustments across multiple objects to align the budget to actual costs.

Fixed Assets

($166,110) Decrease in Fixed Assets primarily due to the timing of data center and firewall cyclical replacements and a reduction in computer system software costs.

Intrafund Transfers

$1,800 Increase in Intrafund Transfers to Facilities to align budget with actual costs.

MISSION

The mission of the IT Department is to provide secure, reliable, sustainable, modern, flexible and effective information technology infrastructure to support the business objectives of County departments.

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

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.

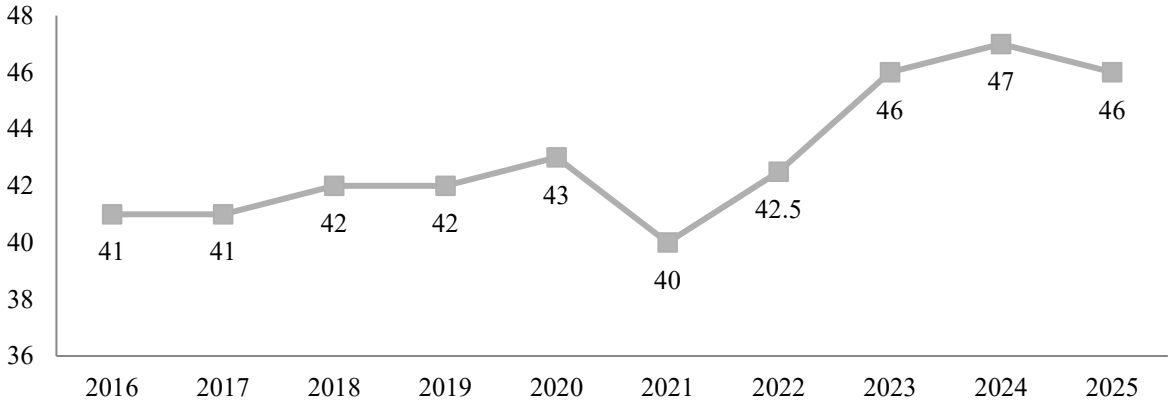
Technology Research

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 2024-25 is recommended at 46 FTEs, which is one less than the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Deputy Director of Information Technologies and the deletion of 1.0 FTE Information Technology Supervisor due to an upward reclassification on February 27, 2024 (Legistar item 24-0330). Before the FY 2023-24 Adopted Budget, the Board, with Legistar item 23-1582, approved the addition Information Technology Analyst I/II - Server Design and Administration allocation with the understanding that the department would delete a Customer Support Specialist I/II allocation with the FY 2024-25 Budget to decrease the impact of the additional position on the General Fund. The Recommended Budget includes the deletion of a vacant IT Customer Support Specialist I/II allocation.

One vacant Information Technology Customer Support Specialist I/II was alternately filled during FY 2023-24 with an Information Technology Telecommunications Analyst I/II due to changing programmatic needs. Also, during FY 2023-24, a vacant IT Analyst III – Server Design and Administration was alternately filled with an IT Supervisor allocation. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCES & USES OF FUNDS

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

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Recorder-Clerk budget is recommended at $1,561,857, which is a decrease of $101,838 (6%) when compared to the FY 2023-24 Adopted Budget.

The General Fund cost for this Department is recommended at ($44), a net return to the General Fund. Costs in the Recorder-Clerk's Office are substantially offset by Recording Fee revenue, and the Department currently does not require General Fund support.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	22,231	30,000	20,000	(10,000)
Service Charges	989,938	665,000	610,000	(55,000)
Miscellaneous Rev	27,414	200,000	180,000	(20,000)
Other Fin Sources	186,062	769,000	751,901	(17,099)
Total Revenue	1,225,646	1,664,000	1,561,901	(102,099)
Salaries & Benefits	1,022,761	1,231,673	1,271,624	39,951
Services & Supplies	147,317	389,872	247,583	(142,289)
Other Charges	4,892	0	0	0
Fixed Assets	29,298	0	0	0
Intrafund Transfers	20,672	42,150	42,650	500
Total Appropriations	1,224,941	1,663,695	1,561,857	(101,838)
FUND 1000 GENERAL FUND TOTAL	(705)	(305)	(44)	261

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits

($10,000) Decrease in Marriage License revenue based on current trends.

Service Charges

($55,000) Decrease in Recording Fees revenue based on current trends.

Miscellaneous Revenue

($20,000) Decrease in Miscellaneous Revenue for Clerk functions based upon current trends.

Other Financing Sources

($17,099) Decrease in Operating Transfers In from Recorder-Clerk special revenue funds, with the decrease primarily from the Micrographic Special Revenue Fund ($40,000) and Social Security Truncation Fund ($145,500) with an increased use of the Electronic Recording Delivery System Fund ($145,850).

Appropriations

Salaries and Benefits

$19,045 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases and employee step increases.

$13,867 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($17,456) Decrease in Retiree Health Program charges due to a rate holiday.

$24,495 Increase in Workers' Compensation premium charge.

Services and Supplies

($142,289) Decrease in Services and Supplies primarily from a $147,400 decrease in expenses for the scanning project that the Office is delaying until recordings and revenues increase.

Intrafund Transfers

$500 Increase in Intrafund Transfers to the Facilities Division for minor projects to align with projected needs for facilities improvements.

MISSION

The Recorder-Clerk's mission is to serve each person in our community with dignity, respect, transparency and professionalism. The Office's 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.

PROGRAM SUMMARIES

Recorder

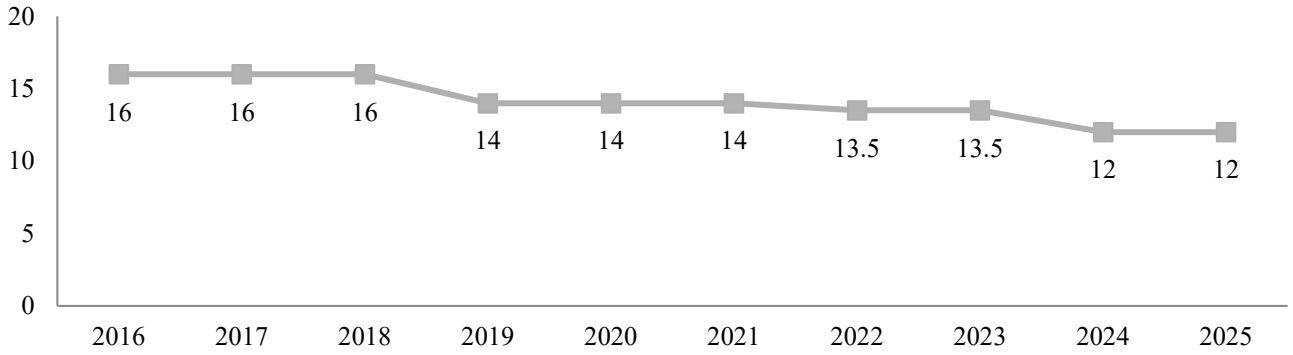
The County Recorder is responsible for the examination, recordation, indexing and image retention of all recorded instruments relating to real property within the County or as required by statute; collection and distribution of real property documentary transfer tax law and filing of vital records (birth, 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. There is no change in allocations proposed with the FY 2024-25 Recommended Budget. 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.



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 2022-23, the following revenue was collected:

- $2,825,280 Documentary Transfer Tax – collected on the full value of the property being conveyed at a rate of $1.10 per thousand.
- $12,512 Children's Trust Fund – collected on every certified copy of birth records.
- $43,263 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 offset expenditures that are appropriate for reimbursement by those funds. The Recommended Budget for FY 2024-25 reflects the following use of the Special Revenue Funds:

$200,000 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.

$288,551	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.
$3,000	Notary fund used for administration of confidential marriages.
$40,000	Vital Health Statistics fund used to offset the cost of modernization of vital records management.
$16,500	Social Security Truncation fund used for the document imaging project. As of January 1, 2018, this fee is no longer collected.

RECOMMENDED BUDGET

The Budget is recommended at $2,690,944 which is a decrease of $305,728 (10.2%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 86.3% of funding for the Department and is increased by $68,587 (3%) when compared to the FY 2023-24 Adopted Budget.

The increase in General Fund cost is primarily attributed to the absence of new State grants ($373,600).

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	(69,184)	635,600	262,000	(373,600)
IG Rev - Federal	0	1,500	25,785	24,285
Service Charges	502,362	105,000	80,000	(25,000)
Other Fin Sources	12,171	0	0	0
Total Revenue	445,349	742,100	367,785	(374,315)
Salaries & Benefits	1,095,198	1,320,837	1,392,884	72,047
Services & Supplies	655,231	1,593,056	1,258,060	(334,996)
Other Charges	78,340	0	0	0
Fixed Assets	12,171	80,779	38,000	(42,779)
Intrafund Transfers	0	2,000	2,000	0
Total Appropriations	1,840,940	2,996,672	2,690,944	(305,728)
FUND 1000 GENERAL FUND TOTAL	1,395,591	2,254,572	2,323,159	68,587

MAJOR BUDGET CHANGES

Revenue

State and Federal Intergovernmental

($349,315) Net decrease in state and federal funding as a result of a reduction in awarded grants.

Services Charges

($25,000) Decrease in Elections Services revenue due to the cyclical nature of revenues for election services.

Appropriations

Salaries and Benefits

$71,000 Increase due to the anticipated separation payout for a retiring employee.

$20,000 Increase in temporary employee costs in preparation for the expected turnout for the 2024 Presidential General Election and in response to Assembly Bill 626.

$51,217 Increase across multiple objects primarily due to step increases and Board-approved compensation and benefit increases.

($59,826) Decrease in County's share in employee's health insurance primarily due to actual employee benefit elections.

($10,344) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

($470,741) Net decrease in Services and Supply costs is primarily attributed to a reduction in awarded grants and one-time expenses incurred during FY 2023-24 for the transition from Building C to the Ponderosa building.

$55,780 Increases in multiple objects to align with actual costs.

$35,000 Increase in postage costs to provide notifications/mailings to voters and due to the increased cost of mailing a larger voter information packet on account of many local districts going to an election this election season.

$29,000 Increase in printing service costs in anticipation of producing a larger voter information pamphlet for the 2024 Presidential General Election.

$15,965 Increase in computer software licensing fees.

Fixed Assets

($42,779) Decrease in fixed asset costs primarily due to one-time computer equipment purchases made in 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.

PROGRAM SUMMARY

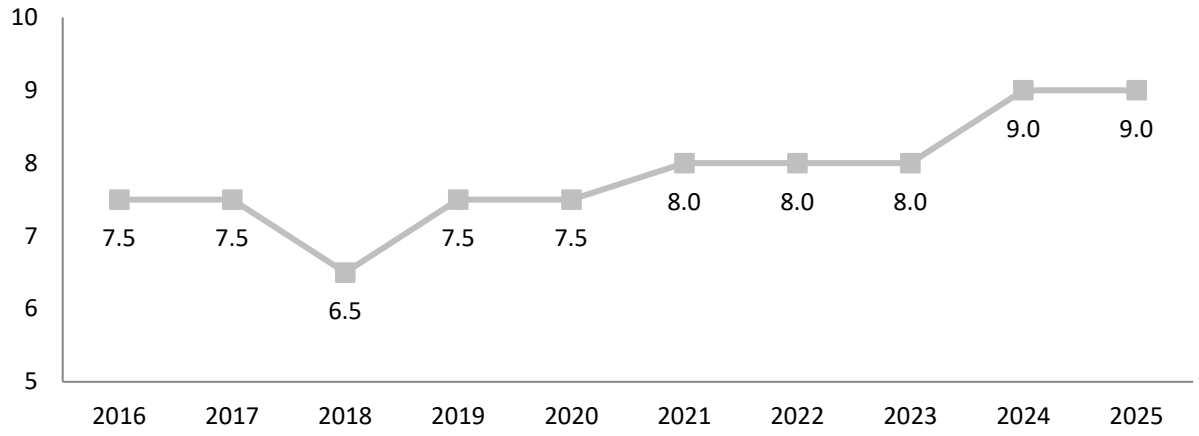
The Registrar of Voters/Elections Department provides election services to all County residents for federal, state, County, city, and special district elections in accordance with the current California Elections Code and the Help America Vote Act (HAVA). The department provides candidate filing services, ballot layout, voter information pamphlet 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 2024-25 is 9.0 FTEs. After the planned retirement of the Registrar of Voters in December 2024, the total allocations will be reduced to 8.0 FTEs, as the additional 1.0 FTE Registrar of Voters added for temporary overlap will be deleted.

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.

EL DORADO COUNTY
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RECOMMENDED BUDGET

This FY 2024-25 budget for the Treasurer-Tax Collector's Office is recommended at $3,630,676, which is an increase of $228,270 (6.3%) compared to the FY 2023-24 Adopted Budget. Revenue is recommended at $2,299,510, an increase of $161,191 (7%) compared to FY 2023-24. The General Fund support is 36.7% and is increased by $67,069 (5%) when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	612,972	590,000	610,000	20,000
Fines & Penalties	72,190	226,000	277,000	51,000
Service Charges	891,270	919,507	990,740	71,233
Miscellaneous Rev	216,289	262,560	247,750	(14,810)
Other Fin Sources	136,090	140,252	174,020	33,768
Total Revenue	1,928,810	2,138,319	2,299,510	161,191
Salaries & Benefits	2,713,614	3,129,917	3,337,050	207,133
Services & Supplies	551,150	741,839	767,576	25,737
Other Charges	6,189	0	0	0
Fixed Assets	18,573	0	0	0
Other Fin Uses	1,918	5,000	5,000	0
Intrafund Transfers	1,442	1,700	1,600	(100)
Intrafund Abatement	(466,883)	(476,050)	(480,550)	(4,500)
Total Appropriations	2,826,003	3,402,406	3,630,676	228,270
FUND 1000 GENERAL FUND TOTAL	897,193	1,264,087	1,331,166	67,079

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits, and Franchise Fees

$20,000 Increase in business license fees based on a three-year average of actual receipts.

Fines and Penalties

$51,000 Increase due to increased collection of delinquent secured and unsecured property taxes.

Service Charges

$71,233 Increase in property tax administration revenue due to increased collections and a Board-approved fee increase in charges on delinquent taxes.

Miscellaneous Revenues

($14,810) Decrease due to the shift in accounting for certain delinquent fees in Other Financing Sources, as noted below.

Other Financing Sources

$33,768 Increase due to the shift in accounting for certain delinquent fees in Other Financing Sources rather than as Miscellaneous Revenue, as noted above.

Appropriations

Salaries and Benefits

$85,575 Increase due to Board-approved compensation increases.

$60,321 Increase in CalPERS retirement costs, due mainly to an increase in the County's annual payment on its unfunded accrued liability.

$67,600 Increase in health care costs due to increased premiums.

($26,506) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

$20,143 Increase due to adjustments across multiple objects to align the budget to actual costs.

Services and Supplies

$25,737 Increase due mainly to one-time costs related to the migration of software for licensing software to a cloud environment.

MISSION

The Treasurer-Tax Collector'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.

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

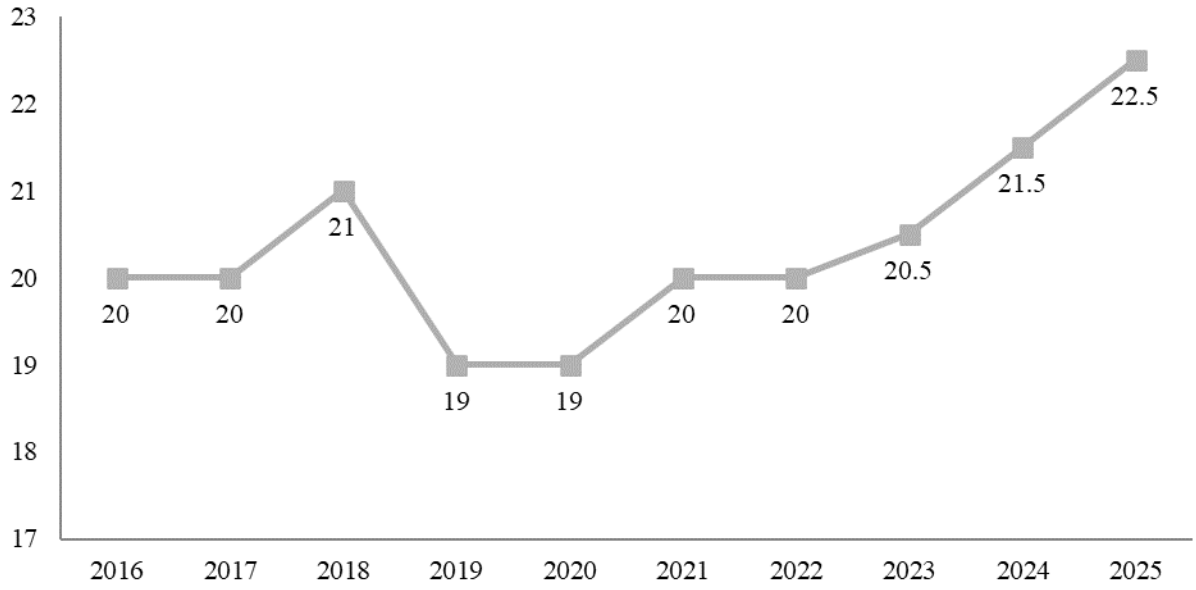
	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 1,246,446	$ -	$ 1,246,446	5.1
Tax Collection	$ 1,471,626	$ 1,433,170	$ 38,456	12.5
Treasury Division	$ 840,390	$ 840,390	$ -	4.1
Revenue Recovery	$ 72,214	$ 25,950	$ 46,264	0.8
Total	**$ 3,630,676**	**$ 2,299,510**	**$ 1,331,166**	**22.5**

STAFFING TREND

Staffing for the Treasurer-Tax Collector's Office has remained fairly flat over the last 10 years. For FY 2024-25, the total staff allocation remains at 22.5 FTEs; however, some allocation changes are recommended based on adjustments made in FY 2023-24 to better align allocations with job duties. The following additions and deletions are recommended to bring the personnel allocation in line with current staffing:

Delete 2.0 FTE Accountant I/II
Delete 1.0 FTE Sr. Fiscal Assistant
Delete 1.0 Treasury Investment Analyst

Add 1.0 FTE Accountant/Auditor
Add 1.0 FTE Accounting Division Manager
Add 1.0 FTE Fiscal Services Supervisor
Add 1.0 FTE Sr. Revenue Recovery Officer



SOURCES & USES OF FUNDS

The Treasurer-Tax Collector's Office 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 Office receives a share of the fees charged for the separate assessment of timeshares. Finally, the Office receives a portion of the Discretionary Transient Occupancy Tax in recognition of costs to manage the collection of these funds. The balance of the Office's expense is funded with discretionary General Fund revenue.

RECOMMENDED BUDGET

This Budget is recommended at $1,882,026, which is a decrease of $60,331 (3.1%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 98.6% of the Department revenues and total General Fund support is reduced by 3.6% when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	17,500	26,000	8,500
Total Revenue	0	17,500	26,000	8,500
Salaries & Benefits	876,508	1,140,120	1,184,885	44,765
Services & Supplies	827,558	802,237	696,516	(105,721)
Other Charges	1,544	0	0	0
Intrafund Transfers	18,471	0	625	625
Total Appropriations	1,724,081	1,942,357	1,882,026	(60,331)
FUND 1000 GENERAL FUND TOTAL	1,724,081	1,924,857	1,856,026	(68,831)

MAJOR BUDGET CHANGES

Revenues

Miscellaneous Revenue

$8,500 Increase in Operating Transfers In due to the Community Corrections Partnership (CCP) adding training funding from their budget for Alternate Public Defender training related to CCP topics and issues ($6,000) and additional use of Special Revenue Funds ($2,500).

Appropriations

Salaries and Benefits

$35,228 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$9,154 Increase in Salaries and Benefits costs due to step increases.

$7,621 Increase in Tahoe Differential due to the shift of hiring a Deputy Public Defender in the Tahoe area instead of using outside Counsel as approved by the Board in February 2023.

$5,160 Increase in Workers' Compensation premium charge.

($5,933) Decrease in Health Insurance due to vacancies in prior years being budgeted at a higher plan level than the actual plans chosen by employees.

($6,465) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

$6,000	Increase in Staff Development costs due to CCP funding for CCP related training.
($7,497)	Decrease in Professional and Specialized Services due to one-time costs associated with the Filevine case management implementation in FY 2023-24.
($16,150)	Decrease due to adjustments across multiple objects to align the budget to actual costs.
($28,000)	Decrease in Legal Services costs due to the end of outside Counsel contracts for services in South Lake Tahoe.
($60,074)	Decrease in various Services and Supplies objects in the Indigent Defense program based on decreasing actual and estimated costs.

Intrafund Transfers

$625	Increase in Intrafund Transfers due to increases in Facilities service requests ($600) and hand typed check fees ($25).

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.

PROGRAM SUMMARY

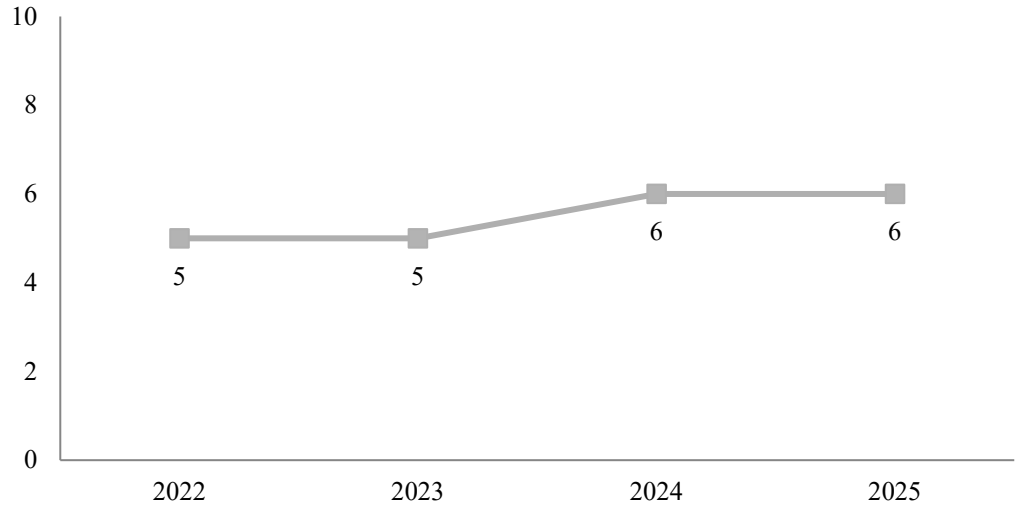
Alternate Public Defender

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 and East Slopes with County employees. For the first two years, the Office provided services in the Tahoe Basin through contracts with two attorneys that provided 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 which was filled in FY 2023-24.

STAFFING TREND

The Office of the Alternate Public Defender was established in FY 2021-22 with 5.0 FTEs. The recommended allocation for FY 2024-25 is 6.0 FTEs, with the addition of 1.0 FTE Deputy Public Defender I-IV in South Lake Tahoe in FY 2023-24.



SOURCES & USES OF FUNDS

Indigent Defense is a mandated service, funded almost entirely from discretionary General Fund revenue; however, in FY 2024-25, the Alternate Public Defender was provided a share of Public Safety Realignment ($6,000) through the CCP to be used for training. This budget also includes $20,000 in funding from the District Attorney/Public Defender Special Revenue Fund to help offset General Fund costs.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The District Attorney's Office Budget is recommended at $17,805,753, which is an increase of $1,324,189 (8.0%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 72.8% of the funding for the Department, and total General Fund support is increased by $1,308,891 (11.2%) when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	6,950	4,000	5,000	1,000
IG Rev - State	2,373,918	2,426,895	2,381,527	(45,368)
IG Rev - Federal	1,092,141	1,501,111	1,315,097	(186,014)
Service Charges	22,281	20,050	20,050	0
Miscellaneous Rev	298	1,000	300	(700)
Other Fin Sources	1,000,377	879,505	1,125,885	246,380
Total Revenue	4,495,965	4,832,561	4,847,859	15,298
Salaries & Benefits	12,590,022	14,049,083	15,215,911	1,166,828
Services & Supplies	1,933,619	2,677,092	2,854,842	177,750
Other Charges	424,178	11,700	11,700	0
Fixed Assets	70,956	75,000	0	(75,000)
Other Fin Uses	106,008	37,400	15,000	(22,400)
Intrafund Transfers	4,553	7,825	8,300	475
Intrafund Abatement	(352,706)	(376,536)	(300,000)	76,536
Total Appropriations	14,776,629	16,481,564	17,805,753	1,324,189
FUND 1000 GENERAL FUND TOTAL	10,280,664	11,649,003	12,957,894	1,308,891

MAJOR BUDGET CHANGES

Revenues

State Revenue

$16,188 Increase in State Revenue due to increased Office of Traffic Safety grant funding.

($11,786) Decrease in State Revenue due to decreases in grant funding from the California Office of Emergency Services (CalOES).

($49,770) Decrease in Public Safety Sales Tax revenue due to reduced revenue in FY 2023-24 that will impact FY 2024-25.

Federal Revenue

($186,014) Decrease in Federal Revenues due primarily to the expiration of federal funding for the Sexual Assault Program passed through CalOES.

Other Financing Sources

$246,380 Increase in Operating Transfers due to the drawing down of funds for one-time expenses to support the Racial Justice Act (RJA) project ($150,000), the drawing down of Special Revenue Funds for the portion of the Sexual Assault Program that is no longer funded with federal grant funds ($53,000), and an increase in funding used for the California Department of Insurance programs and Real Estate program ($43,380).

Appropriations

Salaries and Benefits

$509,287 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$482,001 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases and employee step increases.

$224,710 Increase in Salaries and Benefits due to the addition of 1.0 FTE Limited Term Deputy District Attorney that is partially grant funded and 1.0 FTE Sr. Department Systems Analyst during FY 2023-24.

$178,118 Increase in Workers' Compensation premium charge.

($51,762) Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Limited Term Victim Witness Program Specialist.

($86,306) Decrease in Health Insurance costs due to the new methodology of budgeting vacancies with the cost of the Kaiser Family plan based on statistics on enrollment of current employees.

($89,220) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

$67,306 Increase in Professional and Specialized Services due primarily to costs associated with the Racial Justice Act (RJA) project which are offset with special revenues.

$58,005 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, and increase in the General Liability premium charges.

$32,872 Increase in Vehicle Rent & Lease expenses due to increased projections for Fleet mileage charges based on Department of Transportation analysis.

$32,077 Increase in transportation and travel expenses due to overall increases in cost for hotels, airfare, and fuel.

$21,351 Increase due to increases in fuel costs.

$13,425 Increase in Building Rent & Lease expenses due to established rate increases for the leased buildings on Pacific Street.

$7,500 Increase in Special Department Expenses based on projected records requests.

($4,000) Decrease in Utilities based on current year actuals.

($6,410) Decrease due to adjustments across multiple objects to align the budget to actual costs.

($44,376) Decrease in Computer Equipment costs due to one-time expenditures completed in FY 2023-24.

Fixed Assets

($75,000) Decrease in Fixed Assets due to no anticipated purchases in FY 2024-25.

Other Financing Uses

($22,400) Decrease in Transfers Out to Fleet due to no new vehicles being requested in FY 2024-25.

Intrafund Abatements

$76,536 Decrease in Abatements (shown as negative expenses) due to a reduction in competitive grant funding for the HHSA Elder Abuse program.

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.

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.

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's Office, Placerville Police Department, Health & Human Services Agency, and District Attorney's Office 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 MDIC 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 this program is traditionally received through the California Governor's Office of Emergency Services, however, federal funding for this grant will no longer be administered after the grant cycle ending September 30, 2024. The remaining expenditures for FY 2024-25 are recommended to be funded by District Attorney Special Revenue Funds due to the effectiveness of the program and the significant victim-based services it provides.

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 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 the 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.

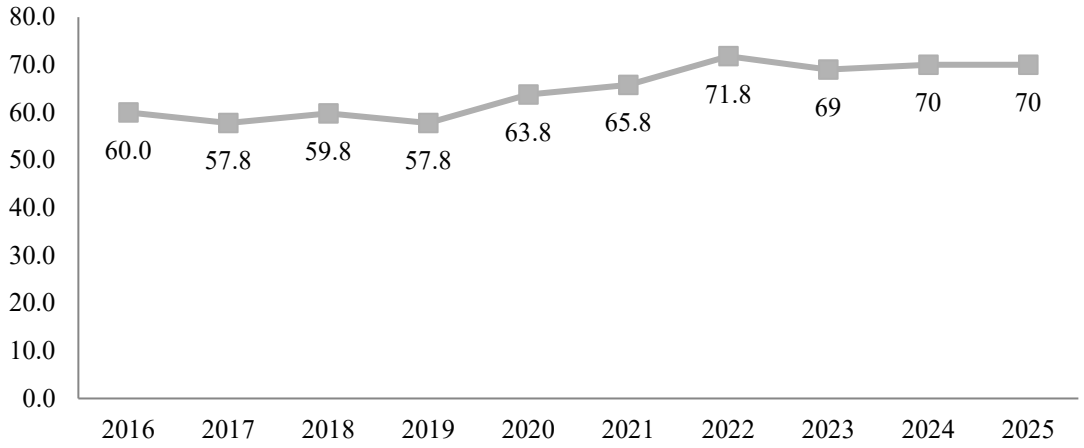
Workers' Compensation Insurance Fraud

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 2024-25 is 70 FTEs, which is the same as the FY 2023-24 Adopted Budget personnel allocation. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 Deputy District Attorney I-IV, Limited Term and 1.0 FTE Sr. Department Systems Analyst on February 27, 2024 (Legistar #24-0292). 2.0 FTE Victim Witness Program Specialists (1.0 FTE is Limited Term) are being deleted with the FY 2024-25 Recommended Budget. The Limited Term allocation is being deleted due to the termination of funding and the Permanent allocation is being deleted due to it being unfunded in a prior year, but the allocation was never deleted.

Two vacant Sr. Office Assistants were alternately filled during FY 2023-24 with Legal Secretaries due to changing programmatic needs. Also, one vacant Sr. Paralegal was alternately filled during FY 2023-24 with a Paralegal I/II due to difficulties in recruiting the senior allocation. Finally, one vacant Sr. Victim/Witness Program Specialist was alternately filled during FY 2023-24 with a Victim/Witness Program Coordinator due to changing programmatic needs. The Recommended Budget revises the allocations to match the current classification of the allocations.



SOURCES & USES OF FUNDS

The District Attorney's Office is primarily funded through discretionary General Fund revenue; however, several State and Federal grants provide funding for various programs within the office. The Office also receives a portion of the Public Safety Sales Tax ($1,630,713), and revenue transfers-in from special revenue funds for Workers' Compensation Fraud, Automobile Fraud, Real Estate Fraud, and Environmental Crimes programs ($1,119,885). The Department is drawing down $6,000 in Public Safety Realignment funds.

RECOMMENDED BUDGET

This Budget is recommended at $60,000, with no change in appropriations or Net County Cost from FY 2023-24.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	6,353	0	0	0
Total Revenue	6,353	0	0	0
Services & Supplies	36,933	60,000	60,000	0
Other Charges	1,086	0	0	0
Fixed Assets	6,353	0	0	0
Intrafund Transfers	526	0	0	0
Total Appropriations	44,898	60,000	60,000	0
FUND 1000 GENERAL FUND TOTAL	38,544	60,000	60,000	0

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.

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.

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.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Probation Department budget is recommended at $26,841,277, which is an increase of $3,310,069 (14.1%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 56.1% of the funding for the department, and total General Fund Support is increased by $1,628,663 (12.1%) when compared to the FY 2023-24 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, increases in Workers' Compensation and Health premiums, and increases for the County's CalPERS unfunded accrued liability payment.

The Probation Department requested $159,350 in additional General Fund support for supplemental budget requests primarily for the addition of a Canine Program, a new Case Management System, and building modifications and improvements for the South Lake Tahoe Field Office. These projects were deferred for this fiscal year due to budget pressures for General Fund resources.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,344,791	3,077,425	2,928,828	(148,597)
IG Rev - Federal	236,259	120,000	226,770	106,770
Service Charges	63,286	25,000	100,000	75,000
Miscellaneous Rev	1,397	500	0	(500)
Other Fin Sources	5,397,159	6,870,824	8,519,557	1,648,733
Total Revenue	9,042,893	10,093,749	11,775,155	1,681,406
Salaries & Benefits	17,324,206	18,221,809	21,260,387	3,038,578
Services & Supplies	2,860,209	4,047,693	4,364,293	316,600
Other Charges	429,296	345,500	254,568	(90,932)
Fixed Assets	453,112	337,877	496,829	158,952
Other Fin Uses	11,891	542,529	434,000	(108,529)
Intrafund Transfers	15,189	35,800	31,200	(4,600)
Total Appropriations	21,093,903	23,531,208	26,841,277	3,310,069
FUND 1000 GENERAL FUND TOTAL	12,051,010	13,437,459	15,066,122	1,628,663

MAJOR BUDGET CHANGES

Revenue

State Revenue

$79,365 Increase in State Revenue due to the award of the Firearms Relinquishment Grant to support activities performed by sworn officers in collaboration with the District Attorney's Office.

$50,000 Increase in State Revenue due to an increase in Pretrial funding.

$50,000 Increase in State Revenue due to the addition of Office of Youth and Community Restoration (OYCR) grant funding.

($25,000) Decrease in Camp funding due to a decrease in challenge program commitments in the prior year.

($34,960) Decrease in State Revenue due to the Behavioral Health Justice Intervention Services grant expiring in FY 2023-24.

($40,750) Decrease in State Revenue due to a reduction in Post Release Community Supervision funding, as early releases from the California Department of Corrections have decreased.

($59,723) Decrease in Public Safety Sales Tax revenue due to reduced revenue in FY 2023-24 that will impact FY 2024-25.

($167,529) Decrease in State Revenue due to the expiration of SB 823 Part B funding in FY 2023-24.

Federal Revenue

$106,770 Increase in Federal Revenue due to the award of the Juvenile Justice Emergency Planning Demonstration (JJEPD) grant.

Service Charges

$75,000 Increase in Institutional Care & Services revenue due to an increase in contract rates and usage for other Counties for housing their youth in the Juvenile Treatment Center.

Other Financing Sources

$1,648,733 Increase in Operating Transfers In due to increased use of special revenue funds for various projects and expenditures.

Appropriations

Salaries and Benefits

$1,055,261 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

$848,332 Increase in Workers' Compensation premium charges as the Department's share of overall County claims incurred has increased from prior years, increasing their Workers' Compensation insurance premium expense, and increases in Workers' Compensation premium charges.

$719,785 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$539,837 Increase in Health Insurance due to increased health premiums.

$240,984 Increase in Salaries and Benefits due to the addition of 2.0 FTE Assistant Deputy Chief Probation Officers in FY 2023-24.

($159,040) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($206,581) Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Superintendent.

Services and Supplies

$361,148 Increase in Professional and Specialized Services primarily due to increases in the SCRAM Electronic Monitoring contract ($175,000), Northern California Construction Training services ($96,000), the SUSTAIN Program through George Mason University ($37,928), and Sex Offender counseling services ($25,000).

$79,016 Increase in Vehicle Leases and Equipment due to the purchase of two Chevrolet Tahoes for Adult and Juvenile Field Operations.

$53,000 Increase in Utilities due to the addition of the outdoor covered recreation heater for the Juvenile Treatment Center in South Lake Tahoe.

$42,538 Increase in Building Maintenance and Supplies due to maintenance projects at the Juvenile Treatment Center.

$37,600 Increase in Telephone Vendor Payments due to cell phone provision through the Track Group contract for clients, which is offset with Public Safety Realignment revenue.

$15,749 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, and increases in General Liability premium charges.

$15,483 Increase in Telephone/Radio Equipment due to the addition of JJEPD grant-funded purchases of a satellite phone, scanner radio, and GPS.

$14,800 Increase in Equipment Maintenance expense due to the addition of security cameras at the Bridge Transitional Home.

$13,206 Increase in Building Lease expense due to the renewal of the Durock Road building lease with anticipated contractual increases.

$12,600 Increase in Books/Manuals costs due to the addition of new materials for the Secure Track Youth curriculum in the Juvenile Treatment Center, offset with special revenue.

$6,155 Increase due to adjustments across multiple objects to align the budget to actual costs.

($22,581) Decrease in Household expenses due to purchases completed in FY 2023-24 to create a more homelike environment in the Juvenile Treatment Center.

($24,187) Decrease in Uniforms expense due to purchases completed in FY 2023-24.

($27,877) Decrease in Training and Travel-related costs to align with actual costs based on anticipated training needs.

($260,050) Decrease in Psychiatric Medical Services based on current commitment needs in the Juvenile Treatment Center.

Other Charges

($20,000) Decrease in Support & Care of Persons costs due to a decrease in anticipated specialized youth commitments.

($70,932) Decrease in Housing costs due to reductions in Emergency Housing due to housing provided by the Bridge Transitional Home.

Fixed Assets

$196,963 Increase in Fixed Asset Computer Equipment primarily due to the addition of a Tek84 Body Scanner ($152,663) and Mail/Package Scanner ($45,000) to ensure the safety of youth and employees at the Juvenile Treatment Center.

$45,823 Increase in Fixed Asset Equipment primarily due to the upfit of a van received in FY 2023-24 for the use at the Juvenile Treatment Center ($36,000) and the replacement of a walk-in freezer for the Juvenile Treatment Center ($10,000).

$20,000 Increase in Fixed Asset Building & Improvements due to the addition of a project for the Juvenile Treatment Center for cooling of the secure electronics room.

($103,834) Decrease in Fixed Asset Vehicles due to the purchase of the Outreach Trailer in FY 2023-24.

Other Financing Uses

($108,529) Decrease in Operating Transfers Out due to the completion of Facilities projects at the Juvenile Treatment Center in FY 2023-24 and reduced Fleet purchases in FY 2024-25.

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.

PROGRAM SUMMARIES

Administration and Fiscal

The Administration, Fiscal, & Human Resources Division organizes, directs, and supports the daily operations of the Probation Department by overseeing the development, implementation, and monitoring of the annual budget, grant management, contracts administration, Legistar, payroll, accounts

payable/receivable, training, and travel. Members of this division provide experienced and collaborative service to team members and the community we serve while representing the Department with professionalism, accountability, and compassion.

Operations Support

The Operations Support Division provides comprehensive program support and development to the entire Department. The Division leads the advancement and preservation of policy, procedure, and evidence-based and best practices for all Department training and program development. The Division also provides central Department services such as information technologies, developing internal software, information support services, data research, analytics, and reporting functions. In addition, the Division supports, administers and organizes the Community Corrections Partnership.

Adult Probation Services

Adult Probation Services are focused in several areas including Pretrial Services, Adult Court Services, Field Supervision, Electronic Monitoring, Community Corrections Center services, Vocational Job Services, a Transitional Living Program, and Victim Services. The goal of the Adult Services Division is to be effective in our efforts to reduce recidivism for Justice-Involved Individuals through evidence-based decision-making by understanding each individual's risk and needs, and by how an officer responds. Assessments are used to guide supervision decision-making along several dimensions with the goal of strategic use of our community resources, which requires appropriate matching of treatment to the level of the criminogenic need. Risk level for each individual determines the intensity and frequency of supervision by an officer. Specialized caseloads are also in place for sex offenses, DUI, Military Veterans, Domestic Violence, and individuals with behavioral health challenges.

Youth and Family Probation Services

Under the Youth and Family Probation Services Division, officers are responsible for countywide community supervision of the youth who are under a term of probation supervision, utilizing risk and needs assessments to determine criminogenic needs, resulting in an individually based service plan unique to each youth. Officers in this division coordinate intake services (prevention and diversion) for youth as well as delivery of family-based services. Juvenile Court Officers represent the department in all juvenile hearings and complete investigations and recommendation reports to the Superior Court, based on the needs of the youth and community safety with victim input. Supervision of youth is guided by risk level and includes enforcement of court orders, referrals to counseling and may include electronic monitoring, community service, and victim restoration. Specialized juvenile caseloads consist of Dual Status Youth (DSY) and Placement/Foster Care, where collaboration with partner agencies (Child Welfare, Behavioral Health, and Education) and Child & Family Team meetings promote the youth's strengths and goals in service plan development and rehabilitation efforts.

Juvenile Treatment Center

The South Lake Tahoe Juvenile Treatment Center is a 40-bed, medium-security juvenile detention facility where youth await adjudication of cases for delinquent acts and engage in court-ordered programs and interventions to promote rehabilitation and public safety. The Juvenile Treatment Center provides mandated services and treatment programs to incarcerated youth, supporting provisions of five court-ordered disposition programs: Chances, a short-term transition commitment to establish stabilizing and treatment services for the youth out of custody before release (for up to 30 days), Choices (for up to 90 days), Changes (for up to 180 days), Challenge, a camp commitment for moderate to high-risk youth (for up to 240 days), and Cedar Secure Track for youth who qualify under Welfare and Institutions Code 208.5.

Youth are assessed for risk and need and provided treatment interventions in each program to address their top criminogenic needs and acute needs. 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 services, education services, treatment services, and safe transportation to services outside of the facility.

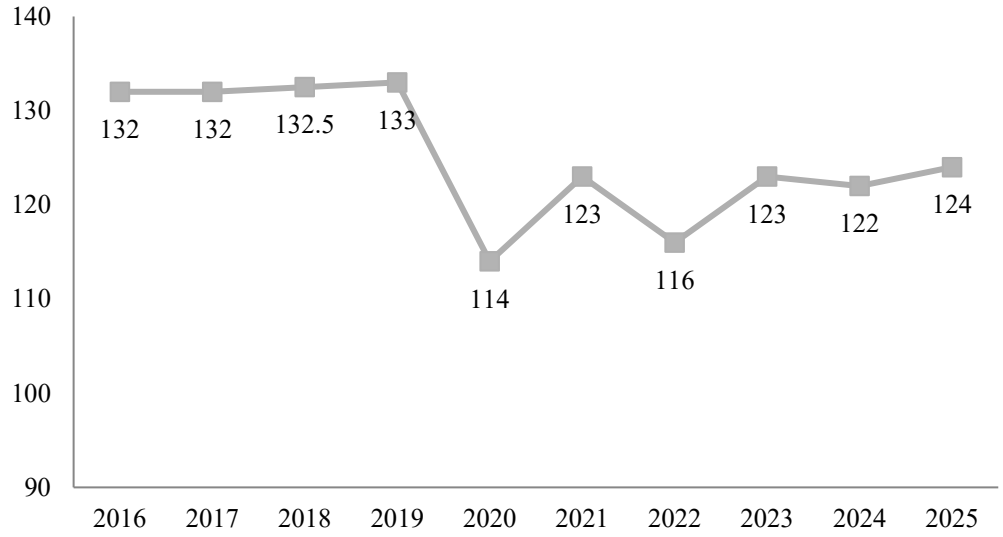
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 6,298,671	$ 21,727	$ 6,276,944	34
Adult Probation Services	$ 9,118,472	$ 5,772,868	$ 3,345,604	41
Juvenile Detention Facilities	$ 7,567,149	$ 3,142,549	$ 4,424,600	34
Juvenile Probation Services	$ 3,856,985	$ 2,838,011	$ 1,018,974	15
Total	**$ 26,841,277**	**$ 11,775,155**	**$ 15,066,122**	**124**

STAFFING TREND

For FY 2024-25, the recommended staff allocation is 124.0 FTEs. After the adoption of the FY 2023-24 Budget, the Board approved 2.0 FTE Assistant Deputy Chief Probation Officers on January 23, 2024 (Legistar #24-0092). This Board item also indicated that a 1.0 FTE Superintendent would be deleted once vacant based on the reorganization. The 1.0 FTE Superintendent is currently vacant and will be deleted in the Recommended Budget. Probation is also adding a 1.0 FTE Health Educator that will be funded with Opioid Settlement Funds to assist with reducing the effects of the opioid crisis in Adult Probation.

During FY 2023-24, 4.0 FTE vacant Sr. Deputy Probation Officer (B) allocations were alternately filled with 4.0 FTE Deputy Probation Officer I/II/III (A) allocations and 3.0 FTE vacant Deputy Probation Officer Supervisor (B) allocations were alternately filled with 3.0 FTE Deputy Probation Officer Supervisor (A) allocations due to the addition of the new classifications in FY 2022-23. The Recommended Budget revises the allocation to match the current classification of the allocation. 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.



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 ($1,956,856), funding from the State for juvenile probation services ($577,949), adult probation services ($339,039), and funding from the State for Corrections training ($54,984).

Probation received a federal grant award in the amount of $106,770 for the Juvenile Justice Emergency Planning Demonstration Program. The department also receives Federal funding for juvenile probation services ($120,000).

The Probation Department's budgeted use of Public Safety Realignment funds is $3,961,880 in FY 2024-25. This includes the full recovery of the Office's overhead costs at $469,682.

Transfers from special revenue funds include $16,000 from Criminal Fee Backfill funds; $17,145 from the Automation Trust; $25,422 from 2011 Realignment; $28,843 from the Corrections Performance Innovation fund; $192,812 from Opioid Settlement Funds; $304,209 from the Community Corrections Performance Incentives Fund; $394,642 from the Enhancing Law Enforcement Activities Subaccount funds; $1,192,388 from the Youthful Offender Block Grant Fund; $1,221,440 from the Juvenile Justice Crime Prevention Act funds; $365,000 from the SB 823 Block Grant Fund; and $671,863 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.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Public Defender's Office Budget is recommended at $6,191,687, which is a decrease of $96,453 (1.5%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 80.9% of the funding for the department, and total General Fund support is increased by $111,005 (2.3%) when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	901,894	800,255	615,968	(184,287)
IG Rev - Federal	0	222,000	220,000	(2,000)
Service Charges	0	20,000	0	(20,000)
Other Fin Sources	12,969	349,992	348,821	(1,171)
Total Revenue	914,864	1,392,247	1,184,789	(207,458)
Salaries & Benefits	4,482,347	5,444,554	5,407,245	(37,309)
Services & Supplies	465,166	838,961	779,892	(59,069)
Other Charges	120,269	0	0	0
Fixed Assets	6,969	0	0	0
Intrafund Transfers	388	4,625	4,550	(75)
Total Appropriations	5,075,139	6,288,140	6,191,687	(96,453)
FUND 1000 GENERAL FUND TOTAL	4,160,276	4,895,893	5,006,898	111,005

MAJOR BUDGET CHANGES

Revenues

State Revenue

($14,931) Decrease in Public Safety Sales Tax revenue due to reduced revenue in FY 2023-24 that will impact FY 2024-25.

($169,356) Decrease in State Revenue due to a reduction in Public Defense Pilot Program grant revenues.

Federal Revenue

($2,000) Decrease in Federal Revenue due to an adjustment made to the Edward Byrne Justice Assistance Grant based in the appropriate annual breakdown.

Service Charges

($20,000) Decrease in Service Charges due to the intermittent nature of fees for conservatorship cases.

Appropriations

Salaries and Benefits

$238,790 Increase in Salaries and Benefits due to the addition of 1.0 FTE Investigator I/II (Public Defender) and 1.0 FTE Paralegal I/II that will be funded with Criminal Fee Backfill special revenue funds.

$35,125 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases and employee step increases.

$21,703 Increase in Workers' Compensation premium charge.

($36,851) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($296,076) Decrease in Salaries and Benefits due to the deletion of 2.0 FTE Limited Term Deputy Public Defender I/II and 1.0 FTE Limited Term Program Assistant.

Services and Supplies

$16,205 Increase in General Liability premium charge.

$7,368 Increase in various objects due to grant-budgeted Services and Supplies.

($21,142) Decrease due to adjustments across multiple objects to align the budget to actual costs.

($61,500) Decrease in Computer System Maintenance and Professional and Specialized Services due to one-time costs associated with the Filevine case management implementation in FY 2023-24.

MISSION

The mission of the Public Defender is to provide legal representation for people appointed by the courts who are either charged with criminal offenses or who need legal representation in certain civil matters, who cannot afford to hire private counsel, yet their liberty interests are at stake. 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.

PROGRAM SUMMARY

The functions of the Public Defender's Office are defined by United States law, California state law, and the County Charter. The Public Defender provides wide-ranging legal representation, including investigative services, to people appointed by the courts who cannot afford a private attorney. This includes adults and juveniles charged with criminal offenses, people who require conservatorship when they can't care for themselves due to a mental illness or dementia and/or can't manage their financial affairs, persons who are involuntarily held in a psychiatric facility and/or who are involuntarily medicated, persons who are facing contempt of court cases (family court and civil court cases), and the department will represent those persons in CARE Court, which begins in December 2024. The department is a partner in several specialty courts, such as Veterans' Court, Mental Health Diversion Court, Behavioral Health Court, and

the Family Wellness Court with the Shingle Springs Band of Miwok Indians. The department also participates in standing committees, such as 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);

- Juveniles accused of felonies or misdemeanors, 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 and Limited 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, including legal work protecting their monies and investments from fraud and undue influence and including jury trials and court trials

- Persons who are facing involuntary psychiatric hospitalizations and persons facing involuntary psychotropic medication, including writ proceedings.

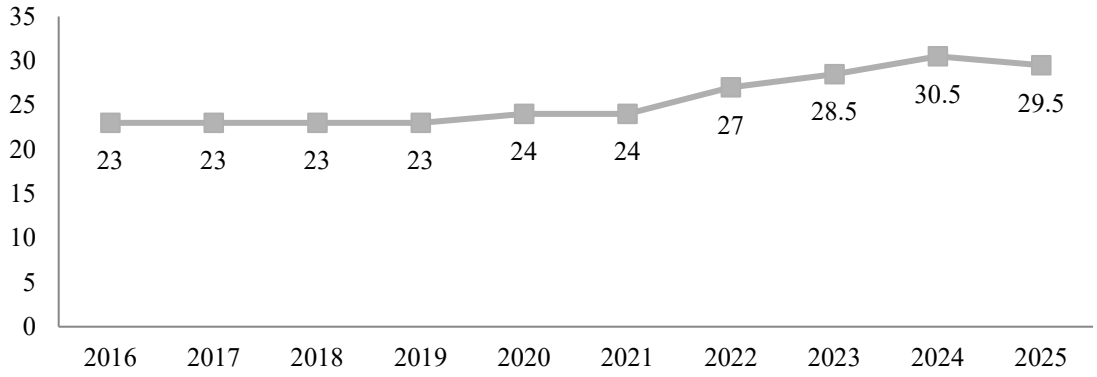
- Clients in specialty courts, such as Veterans' Court, Mental Health Diversion Court, Behavioral Health Court, and Family Wellness Court, when accepted into those programs as part of the overall justice mandate to reduce recidivism and facilitate re-entry into the community.

- Persons who are facing contempt of court charges brought by private attorneys and/or private persons in Family Law Court or other civil matters, when liberty interests are at stake, including contested hearings and trials.

- Persons who are referred to CARE Court, a new initiative from the State of California, to help manage the crisis of mental illness in our communities.

STAFFING TREND

Staffing for the Public Defender's Office has changed little over the last ten years. The recommended staff allocation for FY 2024-25 is 29.5 FTEs, which includes the addition of 1.0 FTE Investigator I/II (Public Defender) and 1.0 FTE Paralegal I/II and the deletion of 2.0 FTE Deputy Public Defender I/II – Limited Term and 1.0 FTE Program Assistant – Limited Term.



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 ($489,214), 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 grant funding from the BSCC for the Public Defense Pilot Program ($126,754), grant revenue from the Edward Byrne JAG Program ($220,000), AB 143 Criminal Backfill funding ($238,790), and Public Defender Sub Account funding ($104,031).

RECOMMENDED BUDGET

The Sheriff's Office General Fund budget is recommended at $106,642,337, which is a decrease of $18,663,387 (14.9%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 75.9% of the funding for the Department, and total General Fund support is increased by $9,680,951 (13.6%) when compared to the FY 2023-24 Adopted Budget.

The Sheriff's Office Inmate Welfare Fund (Commissary) budget is recommended at $1,725,000, which is a decrease of $519,720 (23.2%) when compared to the FY 2023-24 Adopted Budget. The Commissary budget is funded entirely from commissions received on Commissary and phone card purchases by inmates.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	166,686	166,686	247,600	80,914
License, Pmt, Fran	210,177	282,500	362,500	80,000
Fines & Penalties	69,360	50,000	75,000	25,000
Rev Use Money/Prop	1,350	0	0	0
IG Rev - State	13,641,019	39,304,165	13,595,896	(25,708,269)
IG Rev - Federal	934,381	1,422,000	1,138,000	(284,000)
Other Gov Agency	1,000,000	500,000	500,000	0
Service Charges	695,939	765,000	795,792	30,792
Miscellaneous Rev	169,617	26,000	105,000	79,000
Other Fin Sources	7,497,022	11,533,204	8,885,429	(2,647,775)
Total Revenue	24,385,551	54,049,555	25,705,217	(28,344,338)
Salaries & Benefits	67,922,202	71,665,629	80,755,874	9,090,245
Services & Supplies	13,506,303	22,056,694	24,739,681	2,682,987
Other Charges	344,435	330,000	313,500	(16,500)
Fixed Assets	3,491,749	5,319,500	1,344,500	(3,975,000)
Other Fin Uses	431,315	26,616,000	79,625	(26,536,375)
Intrafund Transfers	291,581	205,300	283,100	77,800
Intrafund Abatement	(289,851)	(887,399)	(873,943)	13,456
Total Appropriations	85,697,734	125,305,724	106,642,337	(18,663,387)
FUND 1000 GENERAL FUND TOTAL	61,312,183	71,256,169	80,937,120	9,680,951

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	42,950	25,000	25,000	0
Miscellaneous Rev	327,741	0	0	0
Other Fin Sources	8,563	0	0	0
Fund Balance	0	2,219,720	1,700,000	(519,720)
Total Revenue	379,254	2,244,720	1,725,000	(519,720)
Services & Supplies	430,294	827,500	892,000	64,500
Other Charges	1,760	0	0	0
Fixed Assets	8,563	0	0	0
Contingency	0	1,417,220	833,000	(584,220)
Total Appropriations	440,618	2,244,720	1,725,000	(519,720)
FUND 1118 COMMISSARY TOTAL	61,364	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

$80,914 Increase in Property Tax revenue due to an increased projection in Boat Tax revenue.

License, Permits, Franchise Fees

$80,000 Increase in Permit revenue due to projected increases in Concealed Carry Weapon permits ($40,000) and Alarm permit collections improving due to a new alarm permit and false alarm management program being fully implemented ($40,000).

Fines & Penalties

$25,000 Increase in Vehicle Code Fines based on prior year actuals.

State

$65,000 Increase in State reimbursements for training for both sworn and correctional personnel.

($373,269) Decrease in Public Safety Sales Tax revenue due to reduced revenue in FY 2023-24 that will impact FY 2024-25.

($400,000) Decrease in State revenues due to the projected decrease in grant funding available.

($25,000,000) Decrease in SB 844 funding for Adult Local Criminal Justice Facilities Construction for the Placerville Jail expansion due to the move of the project to the ACO fund along with the revenue associated with it.

Federal

($284,000) Decrease in Federal Revenue due to uncertainty of grant funding available for the Homeland Security Grant.

Service Charges

$27,000 Increase in Charges for Service based on historical actuals.

$4,792 Increase in Estate Fees based on historical actuals.

($1,000) Decrease in Interfund Transfers In from other departments for Radio Equipment and Support based on historical actuals.

Miscellaneous Revenue

$80,000 Increase in Advertising revenue due to Jail bail bond advertising not being budgeted in FY 2023-24.

($1,000) Decrease in Miscellaneous Revenue due to reduced projections of recycling revenues.

Other Financing Sources

($2,647,775) Decrease in Operating Transfers In primarily due to the helicopter purchase being completed in FY 2023-24 for which Special Revenue Funds were used.

Appropriations

Salaries and Benefits

$4,587,420 Increase in Salaries and Benefits due to Board-approved and Charter Section 504 compensation increases.

$2,996,429 Increase in Workers' Compensation premium charges as the Department's share of overall County claims incurred has increased from prior years, increasing their Workers' Compensation insurance premium expense, and an overall increase in Workers' Compensation premium charges.

$1,835,733 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$174,000 Increase in Salaries and Benefits due to personnel allocation changes that took place in FY 2023-24 but did not increase appropriations in FY 2023-24.

$10,000 Increase in Standby Pay due to increases in On-Call pay to Radio staff.

($513,337) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

$2,981,264 Increase in Medical, Dental, Lab, & Ambulance Services due to contract increases for jail medical with California Forensic Medical Group (CFMG).

$526,206 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, and an overall increase in General Liability premium charges.

($824,483) Decrease in Services and Supplies to better align budget to historical actuals and to reduce expenses to help offset the large increase in jail medical costs.

Other Charges

($16,500) Decrease in Other Charges due to a decrease in transfers to other governmental agencies for Homeland Security Grant expenditures.

Fixed Assets

($3,975,000) Decrease in Fixed Assets due to various Fixed Asset purchases, including the helicopter, completed in FY 2023-24 and fewer requests for Fixed Assets.

Other Financing Uses

($555,000) Decrease in Fleet Transfers Out due to due to a reduction in vehicles needed in FY 2024-25 based on vehicles acquired in FY 2023-24.

($981,375) Decrease in Operating Transfers Out due to the completion of multiple Facilities projects in FY 2023-24 ($131,375), the removal of a South Lake Tahoe parking structure project due to budget constraints ($600,000), and the removal of a project for the Placerville Jail in Booking ($250,000).

($25,000,000) Decrease in SB 844 expenses for Adult Local Criminal Justice Facilities Construction for the Placerville Jail expansion due to the move of the project to the ACO fund along with the revenue associated with it.

Intrafund Transfers

$51,800 Increase in Building Maintenance Transfers Out due to increased building maintenance projects at Sheriff's Office facilities.

$26,000 Increase in Transfers Out based on increased Homeland Security Grant allocations to other County departments.

Intrafund Abatement

($10,000) Increase in Abatements (shown as a negative expense) due to an increase in reimbursement from HHSA to the Sheriff's Office for the cost of a Sheriff's Security Officer I/II for building security at Briw Road.

$1,500 Decrease in Radio Abatements from other County departments based on historical actuals.

$6,956 Decrease in Abatements due to the use of Sacramento-Placerville Transportation Corridor (SPTC) grant funds in FY 2023-24, lowering the grant amount available in FY 2024-25.

$15,000 Decrease in Discretionary Transient Occupancy Tax (DTOT) allocated to the Sheriff's Office.

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.

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, transportation to and supervision of inmates at court proceedings, and movement of inmates 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, 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

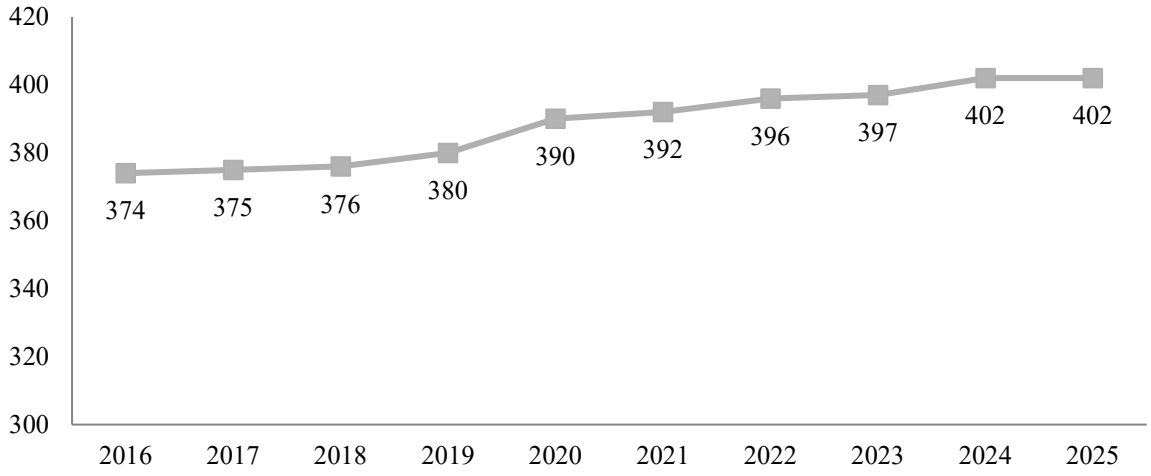
Camera Unit, Dispatch, the Professional Standards and Background Investigative Unit, Radio Communications staff, the Sheriff's Team of Active Retiree (STAR) program, and the Assistant Public Administrator.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 4,320,138	$ 328,000	$ 3,992,138	12
Bailiff	$ 4,166,604	$ 3,500,000	$ 666,604	22
Custody	$ 31,629,794	$ 3,686,908	$ 27,942,886	126
Operations	$ 46,458,296	$ 16,449,517	$ 30,008,779	158
Support Services	$ 20,067,505	$ 1,740,792	$ 18,326,713	84
Commissary	$ 1,725,000	$ 1,725,000	$ -	0
Total	**$ 108,367,337**	**$ 27,430,217**	**$ 80,937,120**	**402**

STAFFING TREND

The recommended allocation for FY 2024-25 is 402.0 FTE, which is the same as the FY 2023-24 Adopted Budget personnel allocation. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Administrative Technician and the deletion of 1.0 FTE Human Resources Technician on December 12, 2023 (Legistar #23-2147).



SOURCES & USES OF FUNDS

The Sheriff's Office 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 2024-25 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 is currently not sufficient to cover the costs of the Court Security Program. The Sheriff's Office, in collaboration with the Chief Administrative Office, is exploring solutions to fully fund the Program without using County General Fund.

Other uses of special revenue funds include $800,000 from Rural Counties, $393,500 from the Supplemental Law Enforcement Services Fund (SLESF), $315,000 from the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET), $180,000 from Cal-RAN Board, $175,000 from Custody Services, $83,000 from Civil Fees and Equipment, $72,000 from DNA Identification, and $23,000 from State Asset Forfeiture funds.

The Sheriff's Office budgeted use of Public Safety Realignment funds is approximately $2.57 million in FY 2024-25. This includes the full recovery of the Office's overhead costs of $498,186 to reduce General Fund costs due to budget constraints. Beginning in FY 2023-24, the CFMG contract for Jail Medical Services is administered by the Sheriff's Office instead of HHSA. Approximately $277,000 of the CFMG contract is funded by the Public Safety Realignment program.

The Inmate Welfare fund is budgeted at $1,725,000, which includes $892,000 in Services and Supplies for the benefit and educational needs of inmates and the operation of a commissary, and $833,000 in Appropriation for Contingency.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

This Budget is recommended at $2,244,206, which is an increase of $63,392 (2.9%) when compared to the FY 2023-24 Adopted Budget. The General Fund is providing $1,030,832, or 45.9% of the funding for the Department and is decreasing by $48,055 (4.5%) when compared to FY 2023-24 Adopted Budget. This decrease is mostly due to an increase in Unclaimed Gas Tax Revenue.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	127,560	126,000	126,000	0
Rev Use Money/Prop	20	200	50	(150)
IG Rev - State	959,667	831,403	944,250	112,847
IG Rev - Federal	0	49,223	49,223	0
Other Gov Agency	131,322	71,148	71,148	0
Service Charges	20,258	23,703	22,453	(1,250)
Miscellaneous Rev	169	250	250	0
Total Revenue	1,238,995	1,101,927	1,213,374	111,447
Salaries & Benefits	1,441,735	1,526,991	1,567,074	40,083
Services & Supplies	246,786	333,958	337,267	3,309
Other Charges	278,064	319,865	319,865	0
Fixed Assets	0	0	20,000	20,000
Intrafund Transfers	7,005	0	0	0
Total Appropriations	1,973,590	2,180,814	2,244,206	63,392
FUND 1000 GENERAL FUND TOTAL	734,595	1,078,887	1,030,832	(48,055)

MAJOR BUDGET CHANGES

Revenue

State Inter-Governmental

$112,847 Increase in state revenue primarily due to an increase in Unclaimed Gas Tax Revenue.

Service Charges

($1,250) Decrease in revenue for agricultural service.

Appropriations

Salaries and Benefits

$40,083 Increase in Salaries and Benefits due primarily to the addition of 1.0 FTE Assistant Agricultural Commissioner, offset with the deletion of 1.0 FTE Deputy Agricultural Commissioner.

Services and Supplies

$1,427 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.

$1,882 Increase due to adjustments across multiple objects to align the budget with actual costs.

Fixed Assets

$20,000 Increase in Equipment due to a utility truck body bed being carried over from FY 2023-24.

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.

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 and Limited Term Agricultural Biology Technician employees 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 principal 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.

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.

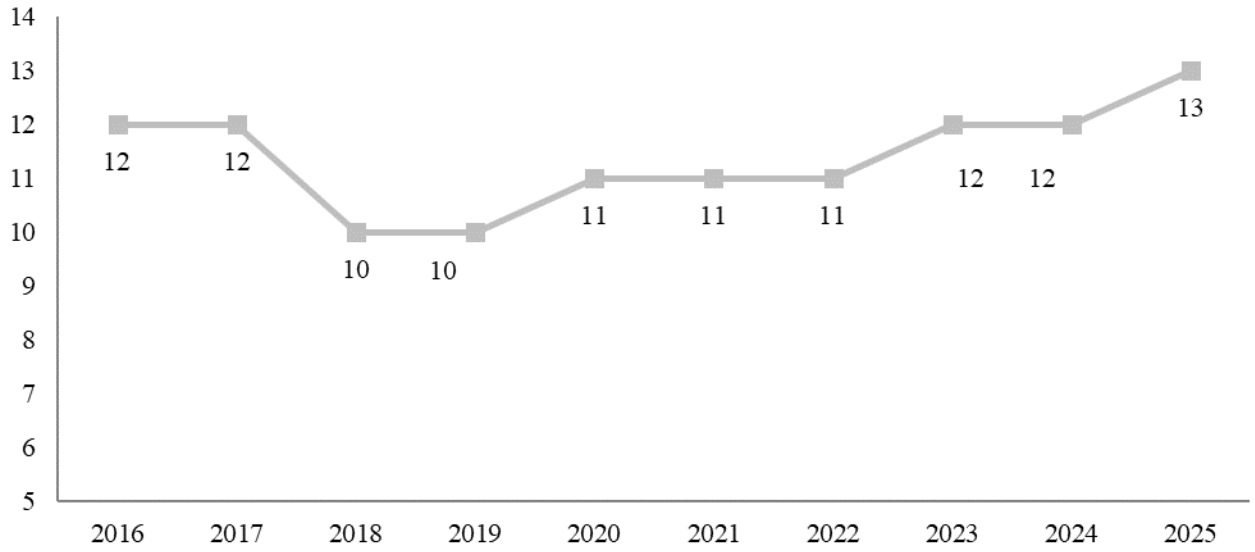
The main focus of the program is to provide technical assistance to prevent wildlife conflicts and to remove only the animals that are causing the problem. Administration and oversight are provided by the Agricultural Commissioner and the USDA Regional Wildlife Services Supervisor. The Department's appropriations 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 Department of Agriculture's staff allocation has changed very little over the past 10-year period. On March 5, 2024, the Board approved the addition of 1.0 FTE Assistant Agricultural Commissioner and Sealer of Weights and Measures and the deletion of 1.0 FTE Deputy Agricultural Commissioner and Sealer of Weights and Measures once the Assistant Agricultural Commissioner and Sealer of Weights and Measures is hired. This includes the continuation of 1.0 FTE Limited Term Biology Technician for FY 2024-25. The recommended staff allocation is 13 FTEs



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.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The budget for Environmental Management is recommended at $22,803,522, which is an increase of $809,160 (3.7%) when compared to the FY 2023-24 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). The changes in appropriations for this budget have equal changes to revenues.

This total includes the General Fund programs portion of the Department Budget, which is budgeted at $3,527,782, a $582,346 increase (19.7%) compared to the FY 2023-24 budget. The net cost for the Program continues to be spread across Solid Waste, Liquid Waste, and Hazardous Waste.

County Service Area #3 includes both the Vector Control and Snow Removal programs and is budgeted at $4,408,590, a $158,695 increase (3.7%) from the FY 2023-24 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 $14,628,559, a $99,860 increase (0.6%) compared with the FY 2023-24 Budget.

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.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,433,437	1,314,770	1,431,000	116,230
IG Rev - State	918	0	0	0
Service Charges	405,090	1,241,124	1,749,636	508,512
Miscellaneous Rev	1,379	600	600	0
Other Fin Sources	763,860	388,942	346,546	(42,396)
Total Revenue	2,604,685	2,945,436	3,527,782	582,346
Salaries & Benefits	2,301,701	2,594,212	2,855,719	261,507
Services & Supplies	1,449,269	498,924	333,201	(165,723)
Other Charges	145,955	300	300	0
Other Fin Uses	0	0	160,000	160,000
Intrafund Transfers	3,995	2,000	178,562	176,562
Intrafund Abatement	(342,661)	(150,000)	0	150,000
Total Appropriations	3,558,259	2,945,436	3,527,782	582,346
FUND 1000 GENERAL FUND TOTAL	953,574	0	0	0

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

$116,230 Increase in Permit fees due to adjustments across multiple objects to align budget to prior year actuals.

Service Charges

$515,653 Increase in Administration Interfund Charges to other Environmental Management programs due to overall cost increases in department administration.

($7,500) Decrease in Planning and Engineering fees primarily to align budget with AB 1132 limiting the permit fees the County may charge.

$359 Net increase due to an increase in Charges for Service ($5,000), a decrease in Sanitation Business plans ($4,421), and a decrease in El Dorado Irrigation District fees.

Other Financing Sources

($38,500) Decrease in Operating Transfers In for State Health Vehicle License Fees in Lieu of Sales Tax fund.

($3,896) Decrease in Operating Transfers In for State Health Sales Tax realignment funding.

Appropriations

Salaries and Benefits

$119,568 Increase in Salary and Benefits primarily due to a change in methodology for how employee expense is split across the Programs.

$70,407 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$68,478 Increase in Workers' Compensation premium charges.

$20,084 Increase in Health Insurance premium charges.

$7,500 Increase in Overtime charges.

($24,530) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

Services and Supplies

$13,239 Increase in General Liability insurance premium expense.

$3,434 Increase in Fleet charges to align with actual costs in FY 2023-24.

$2,049 Increase in Telephone charges to align the budget with prior year actuals.

($147,000) Decrease in Professional & Special Services due to the Mosquito Fire consultant for debris removal.

($38,000) Decrease in Computer Software due to the carryover of funds for the implementation of Envision software that was scheduled to take place this fiscal year but will occur in FY 2024-25.

$555 Adjustment across multiple objects to align the budget to prior year actual costs.

Other Finance Uses

$160,000 Increase in Operating Transfer Out due to a change in budgeting methodology; the department will be charged an estimate of FY 2024-25 CDFA cost allocation plan charges which will be credited toward the department's charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2026-27.

Intrafund Transfers

$176,562 Increase in Intrafund Transfers primarily due to moving the expense of the Countywide Cost Allocation Plan charges into the Environmental Management Administration to be spread across all other Programs.

Intrafund Abatement

$150,000 Decrease in Intrafund Abatement (shown as a positive appropriation) for Mosquito Fire debris removal in FY 2023-24.

DEPARTMENT BUDGET SUMMARY COUNTY SERVICE AREA #3 VECTOR CONTROL SPECIAL REVENUE FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	583,174	439,800	496,625	56,825
Fines & Penalties	2,654	2,586	2,650	64
Rev Use Money/Prop	55,795	29,197	42,000	12,803
IG Rev - State	4,085	4,100	4,100	0
Other Gov Agency	7,370	6,000	7,000	1,000
Service Charges	309,829	350,750	347,825	(2,925)
Fund Balance	0	3,417,462	3,508,390	90,928
Total Revenue	962,907	4,249,895	4,408,590	158,695
Salaries & Benefits	185,273	372,240	380,607	8,367
Services & Supplies	44,098	68,642	79,540	10,898
Other Charges	290,965	477,423	602,331	124,908
Fixed Assets	0	0	55,000	55,000
Contingency	0	3,331,590	3,291,112	(40,478)
Total Appropriations	520,336	4,249,895	4,408,590	158,695
FUND 1353 County Service Area #3 TOTAL	(442,571)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

$56,825 Increase in Tax revenue to align budget to prior year actuals.

Revenue Use of Money and Property

$12,803 Increase in Interest revenue in CSA #3.

Other Government Agency

$1,000 Increase in Redevelopment Property Tax Trust Fund.

Service Charges

($2,925) Decrease in Direct Charges for Special Assessments to align budget to prior year actuals.

Fund Balance

$90,928 Increase in use of Fund Balance for CSA #3 Vector Control.

Appropriations

Salaries and Benefits

$10,039 Increase in Workers' Compensation premium charges.

$6,162 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($3,909) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($3,663) Decrease in Tahoe Differential expenses.

($262) Decrease in Salaries and Benefits across multiple objects to align the budget to actuals.

Services & Supplies

$8,880 Increase in Lease Equipment and Utility Charges due to new AT&T equipment and monthly internet service charges.

$5,800 Increase in Professional Services due to Propane and AT&T internet installation.

$2,600 Increase in Fleet charges to CSA #3.

$2,550 Increase in Software License for ESRI license.

$1,771	Increase in General Liability insurance premium expense.
($7,500)	Decrease in Miscellaneous Equipment due to purchases made in FY 2023-24.
($2,000)	Decrease in Services and Supplies due to reduced Pesticide charges.
($1,203)	Decrease across multiple objects to align the budget with prior year actuals.

Other Charges

$116,659	Increase in Operating Transfers out due to Director Administration allocation.
$5,450	Increase in Other Charges for South Lake Tahoe Snow Removal.
$2,799	Increase in Operating Transfers out due to Countywide Cost Allocation Plan.

Fixed Assets

$55,000	Increase in Fixed Assets for South Lake Tahoe Vector Control Building repairs.

Contingency

($40,478)	Decrease in Contingency in Vector Control, primarily due to decreased fund balance to be spent in FY 2024-25.

DEPARTMENT BUDGET SUMMARY ENVIRONMENTAL MANAGEMENT COUNTY SERVICE AREA #10 (SOLID WASTE, LIQUID WASTE, HAZARDOUS WASTE, AND LITTER ABATEMENT)

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	22,689	17,500	20,000	2,500
Fines & Penalties	16,782	12,781	12,781	0
Rev Use Money/Prop	139,089	96,050	124,050	28,000
IG Rev - State	274,940	418,862	524,775	105,913
IG Rev - Federal	307,683	0	0	0
Service Charges	3,860,456	3,770,766	3,725,498	(45,268)
Miscellaneous Rev	5,017	2,950	0	(2,950)
Other Fin Sources	106,758	2,062,225	2,197,309	135,084
Fund Balance	0	8,147,565	8,024,146	(123,419)
Total Revenue	4,733,414	14,528,699	14,628,559	99,860
Salaries & Benefits	1,570,607	1,865,394	1,726,225	(139,169)
Services & Supplies	1,184,614	2,628,778	3,405,607	776,829
Other Charges	435,013	1,091,701	1,229,562	137,861
Fixed Assets	0	1,950,000	3,206,800	1,256,800
Other Fin Uses	30,060	48,000	145,500	97,500
Intrafund Transfers	215,200	428,854	426,369	(2,485)
Intrafund Abatement	(215,200)	(428,854)	(426,369)	2,485
Contingency	0	6,684,791	4,764,365	(1,920,426)
Reserves Budgetary	0	260,035	150,500	(109,535)
Total Appropriations	3,220,295	14,528,699	14,628,559	99,860
FUND 1360 County Service Area #10 TOTAL	(1,513,120)	0	0	0

Revenue

License, Permit, Franchise

$2,500 Increase in Construction Permit Fees.

Use of Money/Property

$28,000 Increase in Interest revenue in CSA #10

State Revenue

$105,913 Increase in State Grant funding for Solid Waste ($312,577) and a decrease in Hazardous Waste ($206,664)

Service Charges

$25,000 Increase in Liquid Waste charges for service.

$4,732 Increase in South Lake Tahoe Litter charges for service.

($75,000) Decrease in Solid Waste Sanitation Garbage Bill Surcharge.

Miscellaneous Revenue

($2,950) Decrease in Miscellaneous Revenue due to a reimbursement in FY 2023-24.

Other Finance Sources

135,084 Increase in Operating Transfers in for Homeland Security Grant ($33,625), hazard waste emergency response ($3,959), and Union Mine Closure ($97,500).

Fund Balance

($123,419) Decrease in Fund Balance in CSA #10 due to decreases in Solid Waste ($49,035), Liquid Waste ($194,196) and increases in South Lake Tahoe Solid Waste ($35,038), Hazardous Waste ($43,774) and Union Mine Closure Fund ($41,000).

Appropriations

Salaries and Benefits

$39,172 Increase in Workers' Compensation premium charges.

$8,300 Increase in Standby Pay expense.

$7,015 Increase in Tahoe Differential Pay expense.

($143,699) Decrease in Salary and Benefits primarily due a change in methodology on how employee expense is split across the Programs.

($18,107) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($15,281) Decrease in Health Benefits due to decrease in employee elections.

($14,569) Decrease in CalPERS employer’s contribution, primarily due to increases to the County’s unfunded accrued liability payment.

($2,000) Decrease in Overtime expenses.

Services and Supplies

$776,829 Increase in Services and Supplies primarily due to Professional & Special Services relating to Union Mine Landfill closure drawings, SB 1383 Compost Contract, and Tire Amnesty Grant Contracts.

Other Charges

$397,494 Increase in service charges between Fund Types primarily attributed to an increase in Solid Waste ($256,068), South Lake Tahoe Solid Waste ($1,742), Liquid Waste ($87,425), and Hazardous Waste ($52,259) for Environmental Management Administration allocations.

($259,633) Decrease in Other Charges due to the change of the Countywide Cost Allocation Plan charges being moved to Environmental Management Administration.

Fixed Assets

$21,300 Increase in Equipment due to the purchase of a Radioisotope Identifier and a St. Gobain Onesuit in Hazardous Waste offset by Homeland Security Grant funds.

$250,000 Increase in Building Improvements for a covered area for trash/grit roll-off containers in Liquid Waste.

$638,000 Increase in Equipment due to the purchase of Centrifuge Control Panels and tools, Centrate Pumps, trash/grit roll-off containers, a Badge Flowmeter, and new EID pump motors in Liquid Waste.

$297,500 Increase in Equipment due to the purchase of a Flare Blower in Solid Waste.

$50,000 Increase in Vehicles due to a purchase of a new SUV that is offset by SB 1383 grant funds.

Other Financing Uses

$97,500 Increase in Operating Transfers Out for Union Mine Landfill Closure Impoundment Fund Balance.

Contingency

($1,920,426) Decrease in Appropriation for Contingency in CSA #10 Solid Waste ($546,966), Liquid Waste ($1,309,226), Hazardous Waste ($87,517) and an increase in South Lake Tahoe Solid Waste ($23,283).

Budgetary Reserves

($260,035) Decrease in designation of Fund Balance due to previous fiscal year set aside for Community Development Finance and Administration allocation being returned to undesignated fund balance.

$150,500 Increase in designation of Fund Balance in Union Mine Landfill Closure/Post Closure account.

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.

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 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), 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 education , public swimming pools/spas, wells, small water 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

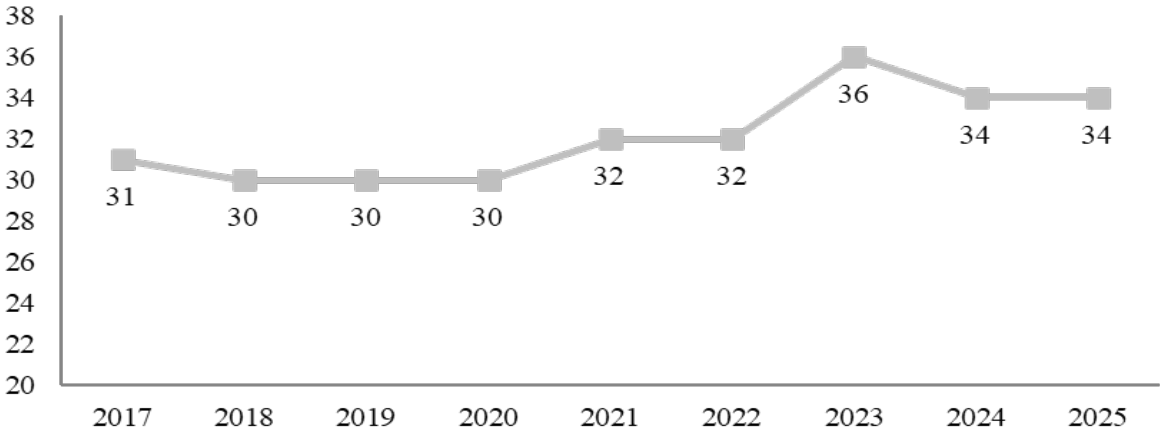
The Hazardous Materials/Certified Unified Program Agency (CUPA) program administers and implements the State-mandated (CUPA) program for commercial facilities that store hazardous materials or generate hazardous waste countywide. Activities include inspections of underground and above-ground fuel storage 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	$ 3,527,782	$ 3,527,782	$ -	
3800000 - EM: ADMINISTRATION	$ 962,386	$ 1,391,656	$ (429,270)	2
3800010 - EM: ENVIRONMENTAL MANAGEMENT	$ 2,565,396	$ 2,136,126	$ 429,270	15.5
1238 - COUNTYWIDE SR - ENV MGMNT	$ 238,591	$ 238,591	$ -	
3870702 - EM: COUNTY HAZ WASTE MGMT PLAN	$ -	$ -	$ -	
3870703 - EM: MEYERS LANDFILL	$ 25,000	$ 25,000	$ -	
3870704 - EM: PHILLIPS 66 SETTLEMENT	$ 81,614	$ 81,614	$ -	
3870705 - EM: OIL PAYMENT PROGRAM GRANT	$ 38,309	$ 38,309	$ -	
3870706 - EM: UPA ENFORCEMENT PENALTIES	$ 48,218	$ 48,218	$ -	
3870708 - CITY/COUNTY PAYMNT PROGRAM	$ 45,450	$ 45,450	$ -	
1353 - County Service Area #3	$ 4,408,590	$ 4,408,590	$ -	
3830300 - EM: VECTOR CONTROL	$ 4,172,140	$ 4,172,140	$ -	4
3830350 - EM: CITY OF SLT SNOW REMOVAL	$ 236,450	$ 236,450	$ -	
1360 - County Service Area #10	$ 14,628,559	$ 14,628,559	$ -	
3810100 - EM: CSA #10 SOLID WASTE	$ 6,080,540	$ 6,080,540	$ -	9.5
3810110 - EM: CSA #10 SOLID WASTE - SLT	$ 476,129	$ 476,129	$ -	
3810120 - EM: CSA #10 LIQUID WASTE	$ 6,431,434	$ 6,431,434	$ -	3
3810130 - EM: CSA #10 HAZARDOUS WASTE	$ 1,449,574	$ 1,449,574	$ -	
3810140 - EM: CSA #10 LITTER - SLT	$ 40,382	$ 40,382	$ -	
3810145 - EM: CSA #10 LITTER ABATEMENT	$ -	$ -	$ -	
3898980 - EM: UNION MINE CLOSURE/POST CL	$ 150,500	$ 150,500	$ -	
Total	**$ 22,803,522**	**$ 22,803,522**	**$ -**	**34**

STAFFING TREND

The Recommended staff allocation for the 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.



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 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.

RECOMMENDED BUDGET

This Budget is recommended at $20,000, which is an increase of $17,215 (618%) when compared to the FY 2023-24 Adopted Budget. The General Fund has provided contributions in amounts ranging from $12,000 to $20,000 in prior years. In FY 2023-24, a $15,000 General Fund contribution was provided after the budget was adopted for the Commission to complete its workplan.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	6,315	5,000	5,000	0
Rev Use Money/Prop	239	0	0	0
Other Fin Sources	0	0	15,000	15,000
Fund Balance	0	(2,215)	0	2,215
Total Revenue	6,554	2,785	20,000	17,215
Services & Supplies	14,931	2,785	20,000	17,215
Total Appropriations	14,931	2,785	20,000	17,215
FUND 1106 FISH & GAME TOTAL	8,377	0	0	0

MAJOR BUDGET CHANGES

Revenues

Other Financing Sources

$15,000 Increase in Operating Transfers in, based on the Fish and Wildlife Commission workplan for FY 2024-25.

Fund Balance

$2,215 Increase in Fund Balance for the Commission to complete the workplan for FY 2024-25.

Appropriations

Services and Supplies

$17,215 Increase in Services and Supplies for expenses related to the Commission's workplan for FY 2024-25.

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.

SOURCES & USES OF FUNDS

This budget is made up of $15,000 of General Fund and $2,215 in Fund Balance. During FY 2024-25, it is anticipated that up to $17,215 will be spent on special projects and expenses related to the conservation of fish and wildlife and support fishing derbies.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The overall Planning and Building Department budget is recommended at $18,676,118 which is a decrease of $4,487,552 (24%) when compared to the FY 2023-24 Adopted Budget. The Department's budgeted Net County Cost reflects General Fund support of $3,335,664, a decrease of $2,556,938 (43.4%) when compared to the FY 2023-24 Adopted Budget.

These amounts do not include the budget for the Airports and Cemeteries programs, which total an additional reduction to the Department's budget of $2,491,566, and a Net County Cost reduction of $374,211. These programs are budgeted under the Chief Administrative Office in the FY 2024-25 budget year.

This figure also does not include Discretionary Transient Occupancy Tax (DTOT) 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 $3,403,675 in DTOT funding. The majority of this DTOT funding is to fund the Economic Development Division, with additional ongoing allocations to fund Community Planning efforts in the Long Range Planning unit, 3.0 FTE Code Enforcement Officer positions in the Code Enforcement Division, a Sr. Development Technician, and partially fund a Sr. Planner and Deputy Director position in the Vacation Home Rental Program. The decrease in the General Fund contribution is mostly due to the change of methodology wherein the department will no longer be charged Countywide Cost Allocation Plan (A-87) charges, an expense totaling $2,560,953 in FY 2023-24. The increases partially offsetting this large reduction are attributable to salary and benefit costs, a loss in offsetting revenues from the Building Division of $600,000. Overall, Department revenues have decreased by $1,150,487 (8%) due to decreased Permit and Fee revenue and American Rescue Plan Act (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, Building Division, Planning Division, Tahoe Planning, Stormwater and Vacation Home Rental (VHR) Division, Economic Development Division, Code Enforcement Division, and the Commercial Cannabis Division. This budget is recommended at $16,385,939, which is a decrease of $3,707,425 (19%) when compared to the FY 2023-24 Adopted Budget. Revenues have decreased by $1,150,487 (8.1%) 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 Affordable Housing Program (formerly Housing, Community and Economic Development (HCED)) (Fund 1108), 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 show 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 section.

Affordable Housing Program (AHP)

The AHP budget is recommended at $2,290,179, which is a decrease of $780,127 (25%) when compared to the FY 2023-24 Adopted Budget. This budget varies widely based on changes to grant funding each year for the program.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND PROGRAMS

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	8,738,623	8,731,500	8,520,250	(211,250)
IG Rev - State	3,128	885,000	519,963	(365,037)
IG Rev - Federal	23,217	0	0	0
Service Charges	1,842,162	2,521,762	3,153,562	631,800
Miscellaneous Rev	18,058	63,500	65,500	2,000
Other Fin Sources	263,296	1,999,000	791,000	(1,208,000)
Total Revenue	10,888,484	14,200,762	13,050,275	(1,150,487)
Salaries & Benefits	11,734,287	13,594,294	13,707,047	112,753
Services & Supplies	2,691,781	6,739,651	5,767,570	(972,081)
Other Charges	303,591	23,000	142,500	119,500
Other Fin Uses	115,926	104,000	0	(104,000)
Intrafund Transfers	2,612,755	3,014,300	141,006	(2,873,294)
Intrafund Abatement	(2,219,297)	(3,381,881)	(3,372,184)	9,697
Total Appropriations	15,239,043	20,093,364	16,385,939	(3,707,425)
FUND 1000 GENERAL FUND TOTAL	4,350,559	5,892,602	3,335,664	(2,556,938)

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

($600,000) Decrease in construction permit revenue in the Building Division, based on decreased permit activity in the current year, and projected permit activity for FY 2024-25.

$88,750 Increase in the Technology Improvement Fee ($18,000), Commercial Cannabis Zoning Administration Permit fees ($30,000), and Zoning Administration Permit fees in Current Planning Division ($40,750) due to newly adopted fee schedule that targeted increased cost recovery for services.

$200,000 Increase in Vacation Home Rental Permit Fees due to a newly adopted fee schedule that targeted increased cost recovery for services.

$100,000 Increase in Public Utility Franchise Fees revenue in the Tahoe Planning, Stormwater, and VHR Division to align budget with prior year revenue.

State Revenue

($60,037) Decrease to 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, that was partially expended in FY 2023-24.

($100,000) Decrease 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 which was expended in part in FY 2023-24.

($230,000) Decrease in state revenue in the Long Range Planning Unit due to the end of the grant period for SB2 Planning Grant for Community-Based Planning and Regional Early Action Planning (REAP) grant, and decreased use of Local Early Action Planning Grant revenue.

$25,000 Increase in the Tahoe Planning, Stormwater, and VHR Division due to a Tahoe El Dorado Area Plan project Local Early Action Planning funding grant.

Service Charges

$224,000 Increase in in Planning Division time and materials developer fees associated with a projected increase in staff reimbursement from the increase in billing rates and the use of several on-call planning, fiscal analysis, and environmental consultant contracts for large development projects.

$18,625 Increase in Code Enforcement Division fines based on projected enforcement and revenue recovery.

($127,725) Decrease in interfund charges from Planning and Building Administration to Airports due to the reassignment of Airports to the Chief Administrative Office and a decrease to the Affordable Housing Program.

$150,000 Increase in Interfund revenue from the Affordable Housing Program Special Revenue Fund for affordable housing to the Tahoe Planning, Stormwater, and VHR Division ($100,000) and the Long Range Planning Unit ($50,000) for the Tahoe El Dorado Area Plan and Multi-family Housing projects.

$280,900 Increase in Tahoe Planning, Stormwater, and VHR Division for Tahoe Regional Planning Agency (TRPA) fee revenue for reimbursement of professional services and staff time for the Meyers Aquatic Invasive Species Station project.

$86,000 Increase to fee revenue throughout the department as a result of adjustments to align budget with prior year actual revenue.

Miscellaneous Revenue

$2,000 Increase in Hearing Fee revenue in the Code Enforcement Division to align budget with prior year actual revenue.

Other Financing Sources

$50,000 Increase in Operating Transfers into Administration from the new Technology Enhancement/Improvement Special Revenue Fund to cover the increase in cost for CentralSquare (TRAKiT) for the consulting and process improvements needed to increase efficiencies.

($9,000) 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 2024-25.

$226,000 Increase in Operating Transfers from various special revenue funds for the Long Range Planning Unit projects due to projected spending on Professional Service contracts.

($1,500,000) Decrease in Operating Transfers into the Economic Development Division from the American Rescue Plan Act (ARPA) fund due to the Broadband project schedule.

$25,000 Increase in Operating Transfers into 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

$112,753 Increase in Salaries and Benefits of 4.3% from the FY 2023-24 Adopted Budget primarily due to increased benefit costs.

Services and Supplies

($51,787) Reduction to Computer system/software cost due to a revised TRAKiT Maintenance and Training Agreement, increased cost related to solar permitting software.

($23,000) Decrease in Office Expense ($5,350), subscriptions ($934), Books ($250), Printing ($2,150), Staff Development, Memberships ($6,100) for consistency with prior year actuals and in recognition of budgetary constraints.

($80,000) Decrease in Professional Services in Building Services due to a reduction in anticipated need of on-call Third-party Plan Check services.

($35,390) Decrease in Professional Services in Current Planning primarily due to projected reductions in use of on-call contracts for services.

$602,000 Increase in Professional Services in Tahoe Planning and Stormwater primarily due to contracts for services for the Tahoe El Dorado Area Plan project, Meyers Aquatic Invasive Species Station development, and Vacation Home Rental Advisory Committee projects.

($164,390) Decrease in Professional Services in Long Range Planning due to decreased use of on-call contracts for services due to progress on projects in FY 2023-24, including the General Plan Safety Element and Five-Year Review.

($1,102,380) Decrease in Professional Services in the Economic Development Division, primarily due to the reduction of ARPA- and LATA-funded Broadband Design and Engineering completed in FY 2023-24.

($49,697) Decrease in in Professional Services in the Code Enforcement Division for as-needed hearing officers.

($9,000) Reduction in Other Government Agencies contributions due primarily to moving costs for California Conservation Corps work in the Tahoe Planning and Stormwater Division to Other Charges.

($50,000) Decrease in Special Projects in the Economic Development Division due to discontinuing payments to the Shingle Springs Cameron Park Chamber and Coloma Lotus Business Council.

($28,750) Decrease in software costs due to moving electronic plan review licenses and associated costs to IT.

$41,445 Increase in fuel costs.

($21,132) Decrease in Services and Supplies across multiple objects to align budget with actual cost.

Other Charges

$119,500 Increase in Interfund Transfers in the Tahoe Planning, Stormwater, and VHR Division due to Public Utility Franchise Fee services charges costs to the Department of Transportation for NPDES-related work.

Operating Transfers Out

($104,000) Decrease in Operating Transfers Out to Fleet due to an upgrade of a replacement vehicle and the purchase of vehicles in the prior year.

Intrafund Transfers

($2,560,953) Decrease in charges to Administration due to a change in budget methodology wherein the Department will no longer be charged from the Countywide Cost Allocation (A-87) Plan.

($312,341) Decrease in charges for Department Administration to other Divisions, due primarily due to the elimination of A-87 charges.

Intrafund Abatement

$9,697 Increase in Intrafund Abatements, shown as a negative appropriation, primarily due to an increase in Discretionary Transient Occupancy Tax (DTOT) funding for the Tahoe Planning, Stormwater, and VHR Division related to the TED Area Plan and Zephyr Collaboration projects.

DEPARTMENT BUDGET SUMMARY BY FUND – AFFORDABLE HOUSING

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	97,927	88,191	14,480	(73,711)
IG Rev - Federal	1,498,000	537,500	0	(537,500)
Service Charges	11,474	85,007	60,000	(25,007)
Miscellaneous Rev	551	150	150	0
Other Fin Sources	565,296	412,380	116,680	(295,700)
Fund Balance	0	1,947,078	2,098,869	151,791
Total Revenue	2,173,249	3,070,306	2,290,179	(780,127)
Salaries & Benefits	71,274	64,155	21,710	(42,445)
Services & Supplies	1,411,760	930,525	1,000,828	70,303
Other Charges	71,905	46,356	156,177	109,821
Other Fin Uses	0	0	300,000	300,000
Intrafund Transfers	6	383,271	60,200	(323,071)
Intrafund Abatement	(6)	(383,271)	(60,200)	323,071
Contingency	0	2,029,270	811,464	(1,217,806)
Total Appropriations	1,554,939	3,070,306	2,290,179	(780,127)
DEV TOTAL	(618,310)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

($73,711) Decrease primarily due to decreased fund balance in Home Construction Rehabilitation Loan and Affordable Housing programs based on anticipated appropriation needs.

Federal Revenue

($537,500) Decrease in Federal Funding due to Affordable Housing funding received in the prior year.

Service Charges

($25,007) Decrease in Affordable Housing development fee revenue resulting from developer payment terms included in Development Agreements in the prior year.

Other Financing Sources

($295,700) Decrease in principal loan/notes repayment in Permanent Local Housing Allocation and Affordable Housing Loans based on outstanding loans and prior year trends.

Fund Balance

$151,791 Increase in Fund Balance primarily due to the HOME Revolving Loan funds.

Appropriations

Salaries and Benefits

($42,445) Decrease in Salaries and Benefits due to reduced employee time spent on the program, offset by a contract for professional services.

Services and Supplies

$41,828 Increase in Professional Services for a contract to support the housing program.

$94,425 Increase to Special Department Expense mostly due to CDBG and HOME program income Revolving Loans.

($65,000) Decrease in Special Projects in Affordable Housing Administration due to decrease in funding for the Housing Rehabilitation Loan program.

($950) Other smaller decreases in Services and Supplies across multiple objects to align budget with actual cost.

Other Charges

$109,821 Increase in Interfund Transfers to recover the cost of the Planning and Building Administration charges from the Affordable Housing Program.

Intrafund Transfers

($323,071) Decrease in Intrafund Transfers to Affordable Housing Program Administration from each program, including Affordable Housing, CDBG and HOME Revolving Loans, and Permanent Local Housing Allocation.

Intrafund Abatement

$323,071 Increase in Intrafund Abatements to each program, including Affordable Housing Loans, CDBG and HOME Revolving Loans, and Permanent Local Housing Allocation.

Contingency

($1,217,806) Decrease to appropriations for contingency in Affordable Housing fees, CDBG Revolving Loans, and HOME Revolving Loans.

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.

PROGRAM SUMMARIES

Department Structure

The Planning and Building Department consists of an Administration Unit along with seven Divisions, which include a variety of sub-units. There have been significant changes to the structure of the Department in recent years. 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.

Building Division

The Building Division is a regulatory agency mandated by the State of California to enforce laws and regulations to ensure 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 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 Discretionary Transient Occupancy Tax (DTOT) 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 provide 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 the 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, Affordable Housing (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).

Affordable Housing Program

The Affordable Housing Program's ("AHP") (formerly Housing, Community, and Economic Development (HCED)) 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 AHP program is directed by the policy and objectives of the Board of Supervisors and the Housing Element of the County General Plan. AHP 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 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.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	$ 16,385,939	$ (13,050,275)	$ 3,335,664	101
3700000 - BP: ADMINISTRATION	$ 1,462,567	$ (256,662)	$ 1,205,905	2
3710100 - BP: BUILDING SERVICES	$ 6,063,956	$ (7,480,463)	$ (1,416,507)	49
3720200 - BP: CURRENT PLANNING SERVICES	$ 3,646,979	$ (2,412,750)	$ 1,234,229	17
3725250 - BP: TAHOE PLANNING & STORMWATE	$ 1,816,956	$ (1,300,900)	$ 516,056	8
3730300 - BP: LONG RANGE PLANNING	$ 1,748,541	$ (826,000)	$ 922,541	7
3740000 - BP: ECONOMIC DEVELOPMENT	$ 400,000	$ (400,000)	$ -	8
3750500 - BP: CODE ENFORCEMENT	$ 1,157,918	$ (283,500)	$ 874,418	9
3760100 - BP: COMMERCIAL CANNABIS	$ 89,022	$ (90,000)	$ (978)	1
1108 - HOUSING, COMMUNITY & ECONC DEV	$ 2,290,179	$ (2,290,179)	$ -	
3735350 - BP: HOUSING, COMM, & ECON DEV	$ 115,000	$ (115,000)	$ -	
3735351 - BP: AFFORDABLE HOUSING	$ 425,000	$ (425,000)	$ -	
3735352 - BP: CDBG REVOLVING LOAN	$ 655,947	$ (655,947)	$ -	
3735353 - BP: HOME REVOLVING LOAN	$ 963,717	$ (963,717)	$ -	
3735354 - BP: HOME CONSTRCT REHAB	$ 3,515	$ (3,515)	$ -	
3735355 - BP: HOME CONSTRCT REHAB	$ 127,000	$ (127,000)	$ -	
Total	**$ 18,676,118**	**$ (15,340,454)**	**$ 3,335,664**	**101**

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. The Administration and Finance Division was organized into a separate unit under the Chief Administrative Office 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 (92 FTEs).

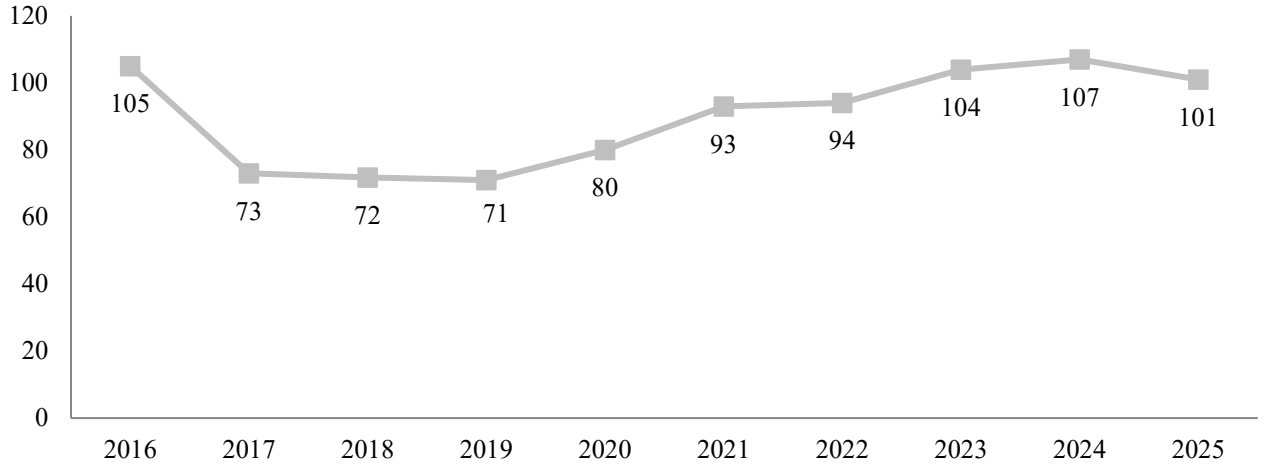
In FY 2021-22, the Recommended Budget included the addition of five FTEs, including two Senior Planner positions, one Senior Development Technician, and two Code Enforcement Officers. An Administrative Analyst I/II position, that was allocated in error in 2020-21, was removed from the allocation, for a total of 96 FTEs. During FY 2021-22, a Planning Manager and an Administrative Technician in Cemeteries and Airports were added. One Assistant/Associate Planner, one Associate Engineer, and one Development Technician I/II were also added to aid in the ongoing Caldor recovery efforts (101 FTEs).

No additions were included in the FY 2022-23 budget. During FY 2022-23, a Sr. Planner in Long Range Planning was added to assist in projects on the program's workplan. A Building Inspections Supervisor, Assistant Building Inspector, and Development Aide I/II were added to the Building Division in the Tahoe Basin office, and one Building Inspector III was deleted, for a total allocation of 104 FTEs.

During FY 2023-24, two Code Enforcement Officers, one Code Enforcement Supervisor, and one Deputy Director of Planning allocation were added, and one Supervising Civil Engineer was deleted, bringing the total to 107 FTEs.

This year's budget includes the addition of one Sr. Engineering Technician for the West Slope Stormwater Program. The allocation also reflects the deletion of the Assistant Director allocation and the reassignment of the Airports and Cemeteries programs from the Department to the Chief Administrative Office, which removes

one Sr. Administrative Analyst, one Administrative Analyst I/II, one Airport Supervisor, one Airport Operations Technician, and two Administrative Technician from the Department. An Administrative Analyst I/II allocation is currently alternately filled with the Administrative Technician allocation, and the Department is requesting this underfill be carried over into FY 2024-25 per Personnel Rule 505.1. The total allocation for the Department is recommended at 101 FTEs.



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.

Other funding sources include other fees for services, federal and state grant revenues, Public Utility Franchise Fee Revenue, and discretionary General Fund revenue, including Discretionary Transient Occupancy Tax.

RECOMMENDED BUDGET

The Budget for the Surveyor's Office is recommended at $1,962,762, which is a decrease of $59,278 (3.5%) compared to the FY 2023-24 Adopted Budget. The General Fund provides 92.73% of the funding for the Department and is increasing by $33,002 (1.8%) when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	118,385	234,980	142,700	(92,280)
Other Fin Sources	6,969	0	0	0
Total Revenue	125,354	234,980	142,700	(92,280)
Salaries & Benefits	1,544,461	1,883,132	1,870,754	(12,378)
Services & Supplies	105,405	145,408	111,932	(33,476)
Other Charges	1,846	1,500	1,500	0
Fixed Assets	6,969	0	0	0
Other Fin Uses	33,683	0	0	0
Intrafund Transfers	581	0	300	300
Intrafund Abatement	(1,276)	(8,000)	(21,724)	(13,724)
Total Appropriations	1,691,669	2,022,040	1,962,762	(59,278)
FUND 1000 GENERAL FUND TOTAL	1,566,315	1,787,060	1,820,062	33,002

MAJOR BUDGET CHANGES

Revenues

($81,285) Decrease in Service Charges for Parcel Map Inspection fees based on prior year actuals.

($25,995) Decrease in Charges for Service for addressing fees based on prior year actuals.

$15,000 Increase in Interfund Transfers due to increased Central Services Facilities work charges.

Appropriations

Salaries and Benefits

$4528 Increase in Salaries and Benefits due primarily to Board-approved compensation increases.

$35,067 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($26,353) Decrease in Health Insurance costs due to rate decrease and employee election changes.

($16,809) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

$7,189 Increase in Workers' Compensation premium charges.

($16,000) Decrease in Temporary Employees to align budget to actuals.

Services and Supplies

($24,000) Decrease in Professional & Special Services due to an imagery project completed in FY 2023-24.

($11,150) Decrease primarily in Travel costs to align the budget to actual costs.

$1,674 Increase in General Liability insurance premium expense.

Intrafund Transfers

$300 Increase in Intrafund Transfers due to an increase in Central Services Facility charges.

Intrafund Abatement

($13,724) Increase in Intrafund Abatement for Parks and Facilities Divisions for Survey work.

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.

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.

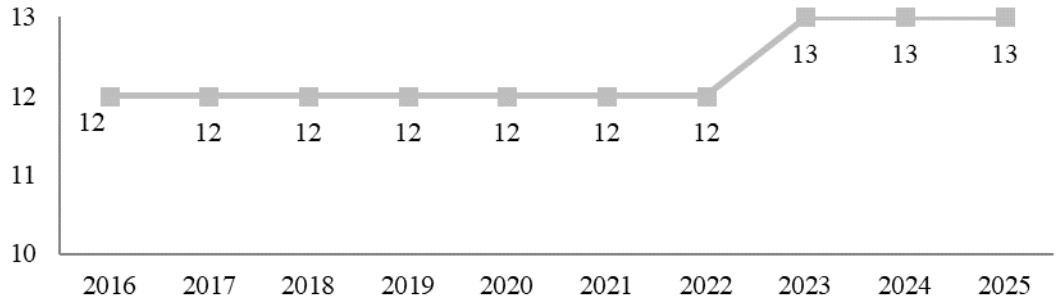
Surveyor Services

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 2024-25 is recommended the same as FY 2023-24 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.



SOURCES & USES OF FUNDS

The budget for the Surveyor is primarily funded with discretionary General Fund revenue with some offset from service fee revenue.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The budget for the Department of Transportation is recommended at $165,114,771, which is an increase of $10,991,828 (7.13%) when compared to the FY 2023-24 Adopted Budget. The Recommended Budget reflects total General Fund support of $3,931,266 which is a decrease of $4,582,169 (59.4%) when compared to the FY 2023-24 Adopted Budget. The change to the Transportation General Fund support is due to a decrease in County Engineer General Fund contribution of $45,068 and a decrease in Discretionary Transient Occupancy Tax contribution for Pioneer Trail Repair and Countywide Road Maintenance projects completed in FY 2023-24.

The remainder of the Department Budget is within Special Revenue Funds, which are restricted or committed to expenditures 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 $150,063,801, which is an increase of $9,327,380 (6.2%) when compared to the FY 2023-24 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 $30.8 million in revenue and expenditures;
- The continuation of Phase 2 of the Ice House Road Pavement Rehabilitation Project, which accounts for $13.1 million in revenue and expenditures; and
- The replacement of the Bucks Bar Road Bridge, which accounts for $9.4 million in revenue and expenditures; and
- Many other projects as outlined in the Board-approved Capital Improvement Plan.

Additionally, in recognition of Board priorities, additional General Fund has been allocated for road maintenance to allow continued road repair in the face of rising materials and labor costs. This trend will likely continue to fund ongoing operations. Staff is recommending that the Road Fund receive General Fund supplementation through the use of Discretionary Transient Occupancy Tax ($3,043,390) for snow removal and snow removal equipment, Broadband implementation, and resurfacing of Fallen Leaf Lake Road.

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 $11.8 million is allocated from discretionary funding sources outside the General Fund, including Tribal Funding ($4,021,976), franchise fees ($800,000), and SMUD funds ($2,238,455) for road maintenance and Capital Improvement projects. In addition, approximately $3.1 million in Traffic Impact Fee (TIF) revenues will be used for Capital Improvement Plan (CIP) projects. Other major sources of revenues for this fund come from State ($19.2 million) and Federal ($77.8 million) sources.

The Department also has several other Special Revenue Funds for specific funding purposes. The Erosion Control budget is recommended at $10,113,820, which is an increase of $2,244,821 (28.5%) when compared to the FY 2023-24 Adopted Budget.

The Fleet Program Internal Service Fund Recommended Budget recommended at $3,182,699, represents a decrease of $427,855 (11.9%) when compared to the FY 2023-24 Adopted Budget. There is no General Fund Cost for the Fleet Internal Service Fund. The decrease is primarily due to Fleet's decreased vehicle purchases when compared to the FY 2023-24 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 November 8, 2022, the voters in the Tahoe Area voted to approve Measure S – a 4% special tax increase to the County's Transient Occupancy Tax (TOT) rate in the unincorporated portion of the Tahoe Area. The additional revenue is dedicated solely to snow removal and maintenance of existing roads in the unincorporated portion of the Tahoe Area. The Recommended Budget includes $2.2 million for road maintenance and fixed asset purchases. The anticipated revenue for FY 2024-25 is $2.5 million, and funds not used in the current fiscal year will be added to Contingency until the use is determined by the Department and discussed with the Measure S Citizen's Oversight Committee.

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 $3,043,390 in Discretionary Transient Occupancy Tax funding for road maintenance noted above, plus $4,021,0976 allocated from Tribe Funds, exceed this goal. This amounts to $7 million in discretionary revenues being directed to additional road maintenance.

DEPARTMENT BUDGET SUMMARY BY FUND – COUNTY ENGINEER

FUND : 1000 COUNTY ENGINEER

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	732,898	869,491	852,361	(17,130)
Miscellaneous Rev	1,602	2,000	5,000	3,000
Other Fin Sources	311,597	902,500	749,180	(153,320)
Total Revenue	1,046,097	1,773,991	1,606,541	(167,450)
Salaries & Benefits	472,926	726,015	749,300	23,285
Services & Supplies	127,675	490,250	302,691	(187,559)
Other Charges	436,147	578,704	537,460	(41,244)
Intrafund Transfers	66,139	112,000	105,000	(7,000)
Total Appropriations	1,102,888	1,906,969	1,694,451	(212,518)
FUND 1000 GENERAL FUND TOTAL	56,790	132,978	87,910	(45,068)

MAJOR BUDGET CHANGES

Revenues

Service Charges

($17,130) Decrease in revenue for development project billings based on current-year activity and anticipated revenue for FY 2024-25 for developer deposits and County Engineer time and materials.

Miscellaneous Revenue

$3,000 Increase in revenue recovery.

Other Financing Sources

($153,320) Decrease in Operating Transfers into the County Engineer program due to a decrease in developer deposits from deposit accounts.

Appropriations

Salaries and Benefits

($6,714) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($1,000) Decrease in Overtime costs to align budget to prior year actuals.

($4,540) Decrease in Salaries and Benefits due to a shift in the projected percentage of time worked for the County Engineer.

$21,644 Increase in Workers' Compensation premium charges.

$11,313 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$2,582 Increase in Health Insurance expense due to employee elections.

Services and Supplies

($187,559) Decrease in Professional Services due to decreased usage of contract work for plan checking and inspections for developer projects.

Other Charges

($41,244) Decrease in Interfund expenses due to decreased indirect cost rate for County Engineer work performed by staff and reimbursed to Road Fund.

Intrafund Transfers

($10,000) Decrease in Intrafund expenses due to decreased County Counsel charges for developer project work.

$3,000 Increase in Intrafund expenses due to increased revenue recovery collections.

DEPARTMENT BUDGET SUMMARY BY FUND – EROSION CONTROL

FUND : 1101 EROSION CONTROL

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,912	0	0	0
IG Rev - State	80,410	1,857,343	8,374,940	6,517,597
IG Rev - Federal	2,354,636	4,485,095	1,462,452	(3,022,643)
Service Charges	140,558	312,005	256,428	(55,577)
Miscellaneous Rev	0	502,706	0	(502,706)
Other Fin Sources	15,344	575,000	20,000	(555,000)
Fund Balance	0	136,850	0	(136,850)
Total Revenue	2,592,860	7,868,999	10,113,820	2,244,821
Salaries & Benefits	341,614	451,875	458,538	6,663
Services & Supplies	1,932,340	6,538,557	9,025,260	2,486,703
Other Charges	4,937	30,000	10,000	(20,000)
Intrafund Transfers	232,342	848,567	620,022	(228,545)
Total Appropriations	2,511,233	7,868,999	10,113,820	2,244,821
FUND 1101 EROSION CONTROL TOTAL	(81,627)	0	0	0

MAJOR BUDGET CHANGES

Revenues

State Revenue

($577,414) Decrease in revenue from the Water Resource Control Board for projects that were completed in FY 2023-24.

($215,000) Decrease in California Tahoe Conservancy (CTC) funding for projects that were completed in FY 2023-24.

($702,869) Decrease in Other State funding for projects that were completed in FY 2023-24.

$8,012,880 Increase in Caltrans State funding due to anticipated grant funding primarily for the CSA #5 Erosion Control Project and the Apache Avenue Pedestrian Safety and Connectivity Project.

Federal Revenue

($604,013) Decrease in Erosion Control U.S. Forest Service Funding primarily due to projects that were completed in FY 2023-24.

($324,061) Decrease in Congestion Mitigation and Air Quality Improvement (CMAQ) funding due to projects that were completed in FY 2023-24.

($1,421,697) Decrease in Surface Transportation Program funding due to projects that were completed in FY 2023-24.

($672,872) Decrease in federal funding due to a decrease in new American Rescue Plan Act (ARPA) revenue and a change in the project timeline for the use of the Carbon Reduction Program grant on the Apache Avenue project, driven by the work planned for the year in the Capital Improvement Plan.

Service Charges

($55,577) Decrease in charges to the Tahoe Regional Planning Agency (TRPA) primarily due to projects that were completed in FY 2023-24.

Miscellaneous Revenue

($502,706) Decrease in reimbursement from South Tahoe Public Utility District due to the completion of the Meyers Stream Environment Zone Erosion Control Project.

Other Financing Sources

($555,000) Decrease in Operating Transfers In primarily due to projects that were completed in FY 2023-24.

Fund Balance

($136,850) Decrease to Fund Balance.

Appropriations

Salaries and Benefits

$13,286 Increase in Workers' Compensation premium charges.

$6,581 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($13,204) Decrease in multiple objects to the methodology to the way Engineering staff time is split.

Services and Supplies

$2,486,703 Increase in Construction and Engineering contracts ($3,118,025) and a decrease in Professional and Specialized Services ($631,322) due to the Capital Improvement Plan scheduled projects.

Other Charges

($20,000) Decrease in Right of Way charges due to Board-approved Capital Improvement Plan scheduled projects.

Intrafund Transfers

($228,545) Decrease in Intrafund transfers from Erosion Control to the Road Fund due to a decrease in the indirect cost rate for Erosion Control Work, driven by the work planned for the year in the Capital Improvements Plan.

DEPARTMENT BUDGET SUMMARY BY FUND – ROAD FUND

FUND : 1103 ROAD FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,366	318,723	87,500	(231,223)
License, Pmt, Fran	2,023,470	1,000,000	885,000	(115,000)
Rev Use Money/Prop	73,739	148,627	(72,027)	(220,654)
IG Rev - State	9,273,278	23,912,934	19,218,924	(4,694,010)
IG Rev - Federal	32,480,039	59,626,923	77,802,634	18,175,711
Service Charges	6,599,120	2,350,135	3,376,255	1,026,120
Miscellaneous Rev	169,106	206,000	220,000	14,000
Other Fin Sources	31,709,970	50,012,591	42,989,365	(7,023,226)
Fund Balance	0	6,133,488	5,556,150	(577,338)
Total Revenue	82,335,087	143,709,421	150,063,801	6,354,380
Salaries & Benefits	18,626,019	21,473,812	22,263,610	789,798
Services & Supplies	52,558,240	108,974,080	116,610,614	7,636,534
Other Charges	7,088,624	3,780,672	2,950,768	(829,904)
Fixed Assets	5,625,051	8,502,774	7,295,985	(1,206,789)
Other Fin Uses	10,848	223,500	1,562,846	1,339,346
Intrafund Transfers	0	5,331,450	0	(5,331,450)
Intrafund Abatement	(232,342)	(6,180,017)	(620,022)	5,559,995
Reserves Budgetary	0	1,603,150	0	(1,603,150)
Total Appropriations	83,676,439	143,709,421	150,063,801	6,354,380
FUND 1103 ROAD FUND TOTAL	1,341,352	0	0	0

MAJOR BUDGET CHANGES

Revenues

Taxes

($231,223) Decrease in Transportation Development Taxes for Board-approved Capital Improvement projects that are eligible for this funding.

License, Permit, and Franchise Fees

($100,000) Decrease in Public Utility Franchise Fees revenue due to increased staff costs for the National Pollutant Discharge Elimination System (NPDES) program to perform State mandated inspections, which will reduce the portion of the fees allocated to Transportation.

($15,000) Decrease in Road Privileges Permits for Wide Load Permits and other road permits to align the budget with prior year revenue.

Use of Money and Property

($220,654) Decrease in interest income to project negative interest due to the Mosquito Bridge project.

State Revenue

($129,210) Decrease in State Highway taxes based on California State Association of Counties (CSAC) estimates for the County, based on projected gas prices.

($603,283) Decrease in Other State Funding primarily due to projects that were completed in FY 2023-24.

($1,923,106) Decrease in Caltrans State Funding primarily due to changes in project timelines and funding sources for Capital Improvement projects.

($2,436,797) Decrease to State Transportation Bond Proposition 1B (2006) revenue in Capital Improvements due to project timeline changes for the Diamond Springs Parkway Project.

$398,386 Increase in State Disaster Relief Funding from CalOES for the January 2017 Storm, Caldor Fire, Mosquito Fire, and 2023 Winter Storms reimbursement.

Federal Revenue

$16,237,340 Increase in Highway Bridge program reflecting the Board-approved Capital Improvement Project schedule for multiple County bridge replacements.

($1,410,370) Decrease in Hazard Elimination funding for Capital Improvement due to changed timelines for Board-approved Capital Improvement Projects.

$1,445,137 Increase in Congestion Mitigation and Air Quality Improvement (CMAQ) funding for Board-approved Capital Improvement Projects.

($644) Decrease in Federal Surface Transportation Program Funding due to projects that were completed in FY 2023-24.

($830,953) Decrease in Federal Emergency Management Agency (FEMA) Funding due to a Fire Hazard Mitigation Project reimbursement.

$299,213 Increase in Federal Highway Administration Funding for the FY 2023-24 Winter Storm project.

$2,435,988 Increase in Other Federal Revenue in Capital Improvement due to Federal Lands Access Program (FLAP) grant funding for Ice House Road Pavement Rehabilitation and Coronavirus Response & Relief (CRSSA) grant funding for US 50/Latrobe Road/El Dorado Hills Boulevard Interchange Improvement, and Clear Creek Road Scout Mitigation projects.

Service Charges

$500,000 Increase in Public Utility Inspection Charges in Engineering to align the budget with actual revenue.

$510,373 Increase in Charges for Services in Capital Improvement due to work planned for the year, based on the Capital Improvement Plan.

($40,696) Decrease in Interfund revenue to the Maintenance Division due to decreased reimbursements to the Road Fund from Special Districts, Airports, and Rubicon.

$56,443 Increase in Service Charges due to adjustments across multiple objects to align the budget with projected revenue.

Miscellaneous Revenue

$14,000 Increase due to traffic billing revenue in Maintenance.

Other Financing Sources

$572,894 Increase in Operating Transfers In for Road District Tax based on prior year actuals.

($8,675,772) Decrease in Operating Transfers In primarily due to less Traffic Impact Fees revenue for Board-approved Capital Improvement Projects.

$3,628,072 Increase in El Dorado Hills Road Improvement Fund revenue due to an increase in Developer reimbursements.

($2,235,992) Decrease in Operating Transfers In for Road Maintenance due to projects that were completed in FY 2023-24.

($262,299) Decrease in Operating Transfers In from Air Quality Management District due to projects that were completed in FY 2023-24.

($34,000) Decrease in Operating Transfers In for Equipment Shop for purchases made in the prior year.

($16,129) Decrease in Operating Transfers In from multiple sources to align the budget with the planned projects and activities.

Fund Balance

($577,338) Decrease in Fund Balance to $5.5 million

Appropriations

Salaries and Benefits

$399,148 Increase in Salaries and Benefits due to increases in Employer Share Health Insurance and Retirement costs.

$582,015 Increase in Workers' Compensation premium charges as the Department's share of overall County claims incurred has increased from prior years, increasing their Workers' Compensation insurance premium expense.

($178,948) Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.

($12,417) Decrease in multiple objects to align with the prior year actuals.

Services and Supplies

$4,324,797 Increase in Construction and Engineering Contracts in Capital Improvements due to Cosumnes Mine Bridge, US 50/Silva Valley Parkway Interchange, Pioneer Trail/US 50 Intersection

Safety Improvements, Bucks Bar Road Bridge, Diamond Springs Parkway, Ice House Road Improvement and Mosquito Bridge projects.

$1,083,666 Increase in Professional Services due to contracts for On-call Construction and Plan Checks, for Board-approved Capital Improvement Plan.

$1,781,719 Increase in Road Maintenance and Construction due to contracts for surface treatments, roadside vegetation management and Broadband projects.

$47,950 Increase in Fuel costs.

$12,000 Increase in cost for Fleet-owned vehicles utilized by Maintenance and Engineering.

$7,224 Increase in General Liability insurance premium expense.

$40,067 Increase in Utility costs.

$339,111 Increase in Services and Supplies due to adjustments across multiple objects to align the budget with actual costs.

Other Charges

($748,118) Decrease in Right of Way expenses in Capital Improvement due to the Right of Way acquisition phase of Diamond Springs Parkway and other project expenses that occurred in the prior year.

($81,786) Decrease in Interfund charges between fund types primarily due to a decrease in Countywide Cost Allocation Plan charges.

Fixed Assets

($1,043,965) Decrease in Fixed Asset Equipment for road maintenance, repair and snow removal when compared to prior year actuals.

($600,000) Decrease in Maintenance Building and Improvement costs due to the Tahoma Building Design project being moved to the Accumulative Capital Outlay Fund.

($220,000) Decrease in Fixed Asset for Equipment Shop when compared to prior year purchases.

$38,500 Increase in Fixed Asset for Engineering due to the purchase of a concrete compression machine, survey rod, and a replacement lab oven.

$618,676 Increase in Fixed Asset for Capital Improvement due to Board-approved Capital Improvement Plan scheduled projects.

Other Financing Uses

$1,462,846 Increase in Operating Transfer Out due to a change in budgeting methodology; the department will be charged an estimate of FY 2024-25 CDFA cost allocation plan charges which will be credited toward the department's charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2026-27.

($223,500) Decrease in Operating Transfer out to Fleet expenses due to vehicles purchased in FY 2023-24.

$100,000 Increase in Operating Transfer Out to Facilities for the Tahoma Building Design project.

Intrafund Transfers

($5,331,450) Decrease in Intrafund Transfers for Capital Improvement due to the schedule of Capital Improvement Projects.

Intrafund Abatement

$5,331,450 Decrease in Intrafund transfers from Capital Improvement Program to Engineering due to the schedule of Capital Improvement Projects.

$228,545 Decrease in Erosion Control Intrafund Abatement to Engineering as the Road Fund is to receive a smaller reimbursement due to less staff time charged to Erosion Control.

Budgetary Reserves

($1,603,150) Decrease in Designation, with some of the balance being held for the Community Development Finance and Administration charges that will be in the FY 2025-26 Countywide Cost Allocation Plan. This is 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

FUND : 5260 FLEET

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(31,234)	12,000	20,000	8,000
Service Charges	3,457,483	2,261,542	2,949,479	687,937
Miscellaneous Rev	96,045	102,112	104,220	2,108
Other Fin Sources	386,758	1,234,900	169,000	(1,065,900)
Total Revenue	3,909,053	3,610,554	3,242,699	(367,855)
Salaries & Benefits	423,254	512,017	508,703	(3,314)
Services & Supplies	700,504	738,910	849,798	110,888
Other Charges	1,235,727	1,124,727	1,565,198	440,471
Fixed Assets	1,043,935	4,168,400	2,403,000	(1,765,400)
Cap Fixed Assets	(1,136,269)	(4,168,400)	(2,403,000)	1,765,400
Other Fin Uses	0	0	150,000	150,000
Contingency	0	1,234,900	169,000	(1,065,900)
Total Appropriations	2,267,151	3,610,554	3,242,699	(367,855)
FUND 5260 FLEET TOTAL	(1,641,901)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Revenue Use of Money and Property

$8,000 Increase in Interest Revenue in Fleet based on FY 2023-24 Actuals.

Service Charges

$687,937 Increase in revenue from other County Departments for countywide fleet services.

Miscellaneous Revenue

$2,108 Increase in Auto Physical Damage revenue from other County Departments to offset accident expenses based on each department's fleet vehicle usage.

Other Financing Sources

($1,065,900) Decrease in Operating Transfers In from various County Departments for fewer new vehicles and vehicle upgrades.

Appropriations

Salaries and Benefits

($18,000) Decrease in Salaries and Benefits due to the deletion of an extra help Office Assistant.

$14,686 Increase in Salaries and Benefits primarily due to increases in Workers' Compensation and Employer Share Retirement costs.

Services and Supplies

$105,000 Increase in Services and Supplies due to high costs for vehicle maintenance, parts and supplies.

$5,888 Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

$298,012 Increase in Depreciation of Purchased fleet vehicles.

$142,459 Increase in Other Charges primarily due to the Countywide Cost Allocation Plan.

Fixed Assets

($1,765,400) Decrease to Fleet Vehicle Fixed Assets based on new and replacement vehicles as outlined in the Fixed Assets section of the Budget Book.

Capitalized Fixed Assets

$1,765,400 Increase in Capitalized Fixed Assets due to a decrease in Fixed Asset appropriation (shown as a positive appropriation).

Other Finance Uses

$150,000 Increase in Operating Transfer Out due to a change in budgeting methodology; the department will be charged an estimate of FY 2024-25 CDFA cost allocation plan charges which will be credited toward the department's charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2026-27.

Contingency

($1,065,900) Decrease for Fleet funding bringing total contingency for Fleet to $109,000.

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.

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 conducts speed surveys, 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 – 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

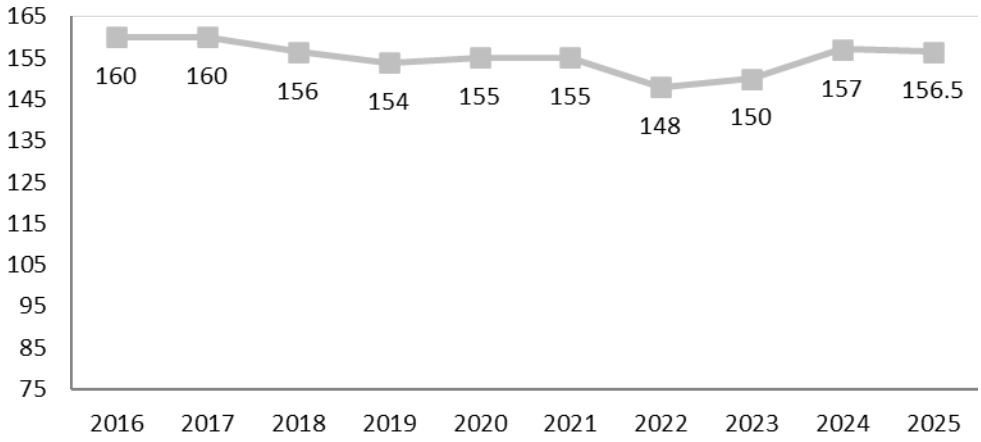
	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	$ 1,694,451	$ 1,606,541	$ 87,910	
3620250 - DOT: COUNTY ENGINEER	$ 1,694,451	$ 1,606,541	$ 87,910	
1101 - EROSION CONTROL	$ 10,113,820	$ 10,113,820	$ -	
3610150 - DOT: ENVIRONMENTAL IMPROVEMENT	$ 10,113,820	$ 10,113,820	$ -	
1103 - ROAD FUND	$ 150,063,801	$ 150,063,801	$ 3,043,390	151.5
3600000 - DOT: ADMINISTRATION	$ 2,682,624	$ -	$ -	2.5
3600010 - DOT: GENERAL DEPARTMENT	$ 2,598,401	$ 26,301,345	$ -	
3610100 - DOT: CAPITAL IMPROVEMENTS	$ 97,553,224	$ 99,008,624		
3620200 - DOT: ENGINEERING	$ 7,932,328	$ 4,351,690	$ 274,143	51.0
3630300 - DOT: MAINTENANCE	$ 30,207,389	$ 17,708,142	$ 2,269,247	83.0
3630350 - DOT: MAINTENANCE - EQUIP SHOP	$ 9,089,835	$ 2,694,000	$ 500,000	15.0
5260 - FLEET	$ 3,242,699	$ 3,242,699	$ -	5.0
3650500 - DOT: FLEET	$ 3,242,699	$ 3,242,699	$ -	
Grand Total	**$ 165,114,771**	**$ 165,026,861**	**$ 3,131,300**	**156.5**

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.

On February 6, 2024, the Board approved the deletion of 1.0 FTE Associate Right of Way Agent and the addition of 1.0 FTE Administrative Technician. 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 forward again for FY 2024-25 per Personnel Rule 505.1. Lastly, the recommended Budget deletes a vacant 1.0 FTE Office Assistant I/II, 1.0 FTE Parts Technician and adds a 0.5 FTE Office Assistant and a 1.0 FTE Administrative Analyst I/II. The recommended staff allocation for FY 2024-25 is 156.5 FTEs.



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 General Fund support to the Department, which is funded by general revenues received in the Department 15 – Other County Operations budget unit.

EL DORADO COUNTY
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RECOMMENDED BUDGET

The Recommended Budget for Child Support Services is $4,606,884, a decrease of $22,768 (0.5%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 0.1% of the funding for the Department with no change in General Fund support from the FY 2023-24 Adopted Budget.

The State reduced El Dorado County's Local Child Support Agency allocation during FY 2020-21. In the past three years and in the Recommended Budget, the department has been able to delete vacant positions to avoid an increase in General Fund support while maintaining service levels. In FY 2022-23, the County purchased the Ponderosa building with Child Support Services sharing space with the Health and Human Services Agency and Elections Office, significantly lowering lease costs. These cost-saving measures resulted in Child Support Services being able to maintain the Net County Cost of $5,000 in the FY 2024-25 Recommended Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	51,188	0	0	0
IG Rev - State	1,588,901	1,572,381	1,564,640	(7,741)
IG Rev - Federal	2,918,942	3,052,271	3,037,244	(15,027)
Total Revenue	4,559,031	4,624,652	4,601,884	(22,768)
Salaries & Benefits	3,630,088	3,853,734	3,723,910	(129,824)
Services & Supplies	226,754	409,367	312,489	(96,878)
Other Charges	273,888	0	0	0
Fixed Assets	12,406	0	0	0
Intrafund Transfers	419,049	366,551	570,485	203,934
Total Appropriations	4,562,184	4,629,652	4,606,884	(22,768)
FUND 1000 GENERAL FUND TOTAL	3,153	5,000	5,000	0

MAJOR BUDGET CHANGES

Revenue

Revenue: State and Federal Intergovernmental

($22,768) Decrease in State and Federal funding due to a decreased allocation of Federal Performance Incentive Funds (FPIF) that were included in the FY 2023-24 Budget.

Appropriations

Salaries and Benefits

($105,677) Decrease in Salaries and Benefits due to the Board-approved deletion of a vacant Child Support Investigator I/II allocation and replacing it with an Office Assistant I/II allocation and with the Recommended Budget the deletion of an unused 0.5 FTE Child Support Specialist I/II allocation.

($40,083) Decrease in Retiree Health Program charges due to a rate holiday.

$15,936 Increase in Workers' Compensation premium charge.

Services and Supplies

($201,700) Decrease in lease costs due to the County owning the Ponderosa building, which is offset by a $172,844 increase in Intrafund Transfers to lease the space from the County.

$17,000 Increase in Professional Services for utilizing a vendor to process service requests due to the deletion of the Child Support Investigator I/II allocation.

$19,700 Increase in staff training and travel to train new and tenured staff on State-mandated Child Support processes and procedures to ensure uniformity and delivery of available program services.

$36,236 Increase in Utilities, Refuse Disposal, and Office expenses to align budget with increases in these required expenditures.

$31,886 Increases across multiple objects to align budget with actual cost, including fuel, books, rent/lease of security systems, and other objects.

Intrafund Transfers

$203,934 Increase in Intrafund Transfers to Non-Department Expenses and General Revenues due to lease costs for the Ponderosa Building and Child Support's share of the countywide cost allocation plan.

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.

PROGRAM SUMMARIES

Administration and Services

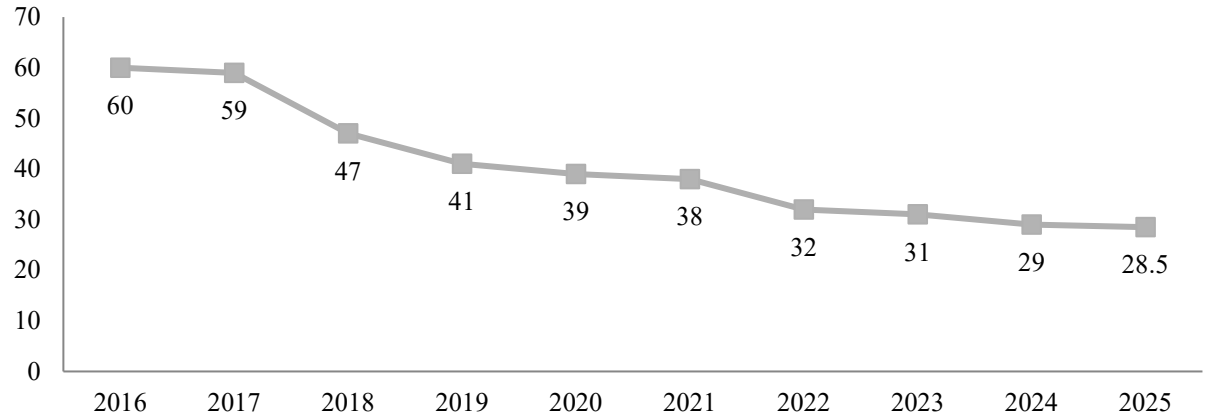
The Child Support Program is a federal/state/local mandated partnership aimed at establishing paternity and enforcement of child support and medical support. The Federal Child Support Enforcement Program was established nationwide in 1975. A restructuring of the child support program in 2000 through 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.

STAFFING TREND

The Recommended Budget includes a total allocation of 28.5 FTE, and overall decrease of 0.5 FTE from the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Administrative Technician and the deletion of 1.0 FTE Child Support Specialist III on December 6, 2023 (Legistar item 23-2126) and the addition of 1.0 FTE Office Assistant I/II and the deletion of 1.0 Child Support Investigator I/II on April 9, 2024 (Legistar item 24-0530). During FY 2023-24, a 1.0 FTE Child Support Specialist II requested to move from full-time to part-time employment. The Department can absorb this workload and is requesting to delete the vacant 0.5 FTE Child Support Specialist I/II allocation with the Recommended Budget.



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.

EL DORADO COUNTY
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RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) is recommended at $224,602,823, which is a decrease of $10,328,019 (4.4%) when compared to the FY 2023-24 Adopted Budget. Revenue totals $211,423,619, and total staffing is 669.83 FTE positions. The majority of the change in appropriations can be attributed to Behavioral Health pandemic-related funding and a reduced amount of Realignment Fund Balance when compared to FY 2023-24 due to an accounting change where Behavioral Health Realignment funding is left in the Realignment Fund and transferred to the Mental Health Fund only when expended.

The Recommended Budget for HHSA reflects General Fund support of $13.2 million. The change to the HHSA General Fund support request is a net decrease of $455,539 over the FY 2023-24 Adopted Budget.

AGENCY PROGRAM SUMMARY

	Appropriations	Revenues	Total General Fund Support	Staffing
Administration	$ 5,566,767	$ 5,100,423	$ 466,344	70.05
Animal Services	$ 4,478,630	$ 1,921,690	$ 2,556,940	21.00
Behavioral Health	$ 67,385,720	$ 67,369,210	$ 16,510	129.25
Community Services	$ 32,304,681	$ 28,829,439	$ 3,475,242	65.43
Public Guardian	$ 2,341,940	$ 150,000	$ 2,191,940	12.00
Public Health	$ 33,816,741	$ 33,352,189	$ 464,552	75.65
Social Services	$ 77,776,780	$ 74,535,959	$ 3,240,821	287.35
Veteran Affairs	$ 931,564	$ 164,709	$ 766,855	7.10
Total	**$ 224,602,823**	**$ 211,423,619**	**$ 13,179,204**	**667.83**

General Fund Budget Request

	FY 2023-24 Adopted Budget	FY 2024-25 Recommended Budget	Increase/ (Decrease)
Administration	$ 216,772	$ 466,344	$ 249,572
Animal Services	$ 2,448,097	$ 2,556,940	$ 108,843
Behavioral Health	$ 76,510	$ 16,510	$ (60,000)
Community Services	$ 3,689,256	$ 3,475,242	$ (214,014)
Public Guardian	$ 2,133,137	$ 2,191,940	$ 58,803
Public Health	$ 464,552	$ 464,552	$ -
Social Services	$ 3,859,131	$ 3,240,821	$ (618,310)
Veteran Affairs	$ 747,288	$ 766,855	$ 19,567
Total	**$ 13,634,743**	**$ 13,179,204**	**$ (455,539)**

MISSION

The Health and Human Services Agency (HHSA) 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.

AGENCYWIDE PENDING ISSUES

Implementing State Mandates

The Recommended Budget for HHSA incorporates a significant number of changes that are the result of State mandates that require new programs or changes to existing programs, often without additional funding. The Recommended Budget includes the building of the Permanent Navigation Center in Community Services; the implementation of Crisis Care Mobile Units, Crisis Residential Treatment services, and CARE Courts in Behavioral Health; and the implementation of CalAIM Justice Involved programming in Social Services and Behavioral Health. Many of the State mandates that HHSA are implementing include increased administrative and quality improvement processes. The Recommended Budget reflects an investment in staffing to meet these State mandates, while at the same time minimizing the impact of these programs on the General Fund.

State Budget Impacts on HHSA

The Governor's January Budget proposed cuts in funding to HHSA programs in the areas of CalWORKs program administration, Expanded Subsidized Employment, Housing Support, Family Stabilization, and is considering additional deferrals of one-time multiyear allocations including Bringing Families Home, Home Safe, and the Families First Transition Act State Block Grant. Additionally, HHSA is anticipating declines in Realignment revenue due to slowing Sales and Use Tax and Vehicle License Fee collections.

Historically, the demand for government services in the community increase during economic downturns and are generally inversely proportionate to Realignment revenue collections. As the cost of basic needs rise and consumer discretionary spending declines, HHSA will be seeing an increase in cash, food, housing, and energy assistance applications, reports of violence in the home, and the demand for health, mental health, and drug and alcohol services. As such, it is important to continue to conservatively safeguard Realignment fund balances to mitigate the potential negative impacts to program service delivery and County General Fund if the economy continues to decline. Staff continue to closely monitor the State Budget and plan for any impacts it may have on HHSA programs. It is likely the Agency will have revisions to the Recommended Budget in the fall, once the State Budget has been finalized.

CalAIM Initiative

The California Advancing and Innovating Medi-Cal (CalAIM) is a state initiative that went into effect on July 1, 2023. The initiative's Medi-Cal payment reform eliminates the current cost report and settlement to cost requirements and instead implements "peer" county rates. Counties are allowed to be paid in excess of their actual cost, with the excess being reinvested into counties' programs. In addition, counties are allowed to include incentive payments for quality outcomes in their contracts with service providers. CalAIM has required HHSA to adapt financial and administrative procedures to comply with CalAIM requirements. The implementation of CalAIM is ongoing and staff continue to adapt processes and closely monitor the impacts of CalAIM on costs and revenues.

Agency-wide Efforts to Conserve General Fund Resources

HHSA's Recommended Budget reflects an attempt to reduce the burden on General Fund as much as possible while meeting the increased demands for mandated health and welfare services, complying with new statutory regulations, and attempting to not overburden staff. HHSA has deferred requests for needed staff including Office Assistants for Veteran Affairs and Senior Day Services, an Administrative Analyst for Animal Services, various fiscal and analyst positions for the Administration and Finance Division, and program staff for Social Services and Behavioral Health. The HHSA Executive Team is actively looking at additional cost saving and

revenue generating measures such as evaluating special revenue fund balances for allowable uses, finding ways to increase operational efficiencies through organizational flexibility, and braiding existing program funding to serve the community more holistically and efficiently. HHSA will continue to work with the Chief Administrative Office to determine feasible cost savings measures to present to the Board in the fall.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Administration and Financial Services Division (Admin and Finance) is recommended at $5,566,767, which is an increase of $606,162 (12%) when compared to the FY 2023-24 Adopted Budget. The increase in appropriations is the result of the addition of 2.0 FTE allocations during FY 2023-24 and 3.0 FTE allocations with the Recommended Budget. This additional staff is to assist the Administration and Financial Services Division with meeting state and federal mandates primarily related to CalAIM, Care Court, disaster reimbursement, and the Housing and Homelessness Program.

The General Fund cost for this Division is recommended at $466,344. The General Fund cost primarily relates to the true-up of the over-collection of revenues from HHSA programs that fund the Administration and Financial Services Division, through the carry-forward calculation that is part of the annual Indirect Cost Rate (ICR) Plan. 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 Division. With the FY 2023-24 Adopted Budget the Board designated $250,000 of General Fund savings that was the result of an over-collection in FY 2022-23. The Recommended Budget includes the use of the $250,000 designation, which shows as a revenue in General Fund General Revenues and Non-Departmental Expenses (Department 15) budget. The use of this designation helps smooth the General Fund impact of the ICR true up process, and if possible is recommended for use in future years.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,177	0	0	0
IG Rev - Federal	38,120	0	0	0
Service Charges	3,814,437	4,743,833	4,910,423	166,590
Miscellaneous Rev	1,775	0	0	0
Other Fin Sources	6,993	0	190,000	190,000
Total Revenue	3,864,501	4,743,833	5,100,423	356,590
Salaries & Benefits	7,965,357	9,239,483	9,945,249	705,766
Services & Supplies	1,073,323	2,440,232	2,471,381	31,149
Serv/Supply Abate	(571,689)	(1,531,739)	(1,389,569)	142,170
Other Charges	174,111	0	0	0
Fixed Assets	6,993	0	119,609	119,609
Intrafund Transfers	724,696	1,145,722	1,253,849	108,127
Intrafund Abatement	(5,275,286)	(6,333,093)	(6,833,752)	(500,659)
Total Appropriations	4,097,507	4,960,605	5,566,767	606,162
FUND 1000 GENERAL FUND TOTAL	233,005	216,772	466,344	249,572

MAJOR BUDGET CHANGES

Revenue

Services Charges

$166,590 Increase in Indirect Cost Rate reimbursements and executive staff cost allocation charges, which recovers the cost of the Administration and Financial Service Division from the HHSA programs that it serves.

Other Financial Sources

$190,000 Increase in Operating Transfers In of American Rescue Plan Act funding for a security camera improvement project from FY 2023-24 that is being carried over into FY 2024-25.

Appropriations

Salaries and Benefits

$191,440 Increase in Salaries and Benefits due to the Board-approved addition of 1.0 FTE Fiscal Technician allocation and 1.0 FTE Accountant I/II allocation during FY 2023-24.

$333,975 Increase in Salaries and Benefits due to the addition of 1.0 FTE Fiscal Technician, 1.0 FTE Sr. Accountant, and 1.0 FTE Sr. Administrative Analyst allocation with the Recommended budget.

($58,311) Decrease in Salaries and Benefits expenses due to the transfer of 0.5 FTE Administrative Analyst allocation from the Administration and Financial Services Division to Public Health.

$5,564 Increase in Salaries and Benefits due to the move of 0.05 FTE Program Manager allocation from Community Services to the Admin and Finance.

$155,205 Increase in Salaries and Benefits expenses primarily due to vacancies in the Division and Health Insurance cost increases.

$124,413 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($83,399) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$36,879 Increase in Workers' Compensation premium charge.

Services and Supplies

$10,821 Increase in General Liability premium expense.

$118,888 Increase in Professional Services primarily due to security camera monitoring added during FY 2023-24 that is being carried over to FY 2024-25 and a small increase to existing contract.

($99,560) Decrease in On-Line Subscriptions due to the discontinuation of 2-1-1 services during FY 2023-24.

$12,000 Increase in Software for the implementation of Fleet Telematics to ensure employees in the field can be located and ease the administrative burden of fleet-use tracking, using the same system as other County departments.

($11,000) Increase due to adjustments across multiple objects to align the budget to actual costs.

Services and Supplies Abatement

$142,170 Increase in Services and Supplies Abatements due to increased costs for Services and Supplies that are allocated to other divisions according to the Space Cost Allocation Policy.

Fixed Assets

$119,609 Increase in Fixed Assets for a security camera project added during FY 2023-24 that is being carried over to FY 2024-25.

Intrafund Transfers

$108,127 Increase in Intrafund Transfers Out primarily due to the Countywide Cost Allocation Plan.

Intrafund Abatements

($500,659) Increase in Intrafund Abatements (shown as a negative expense) due to Indirect Cost Rate charges, space allocation, and executive staff cost reimbursements from programmatic divisions.

MISSION

The HHSA Administration and Financial Services Division (Admin and Finance) provides administrative and fiscal support to the seven programmatic divisions of HHSA, which include Behavioral Health, Public Health, Community Services, Social Services, Animal Services, Public Guardian, and Veteran Services. The Division'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.

PROGRAM SUMMARY

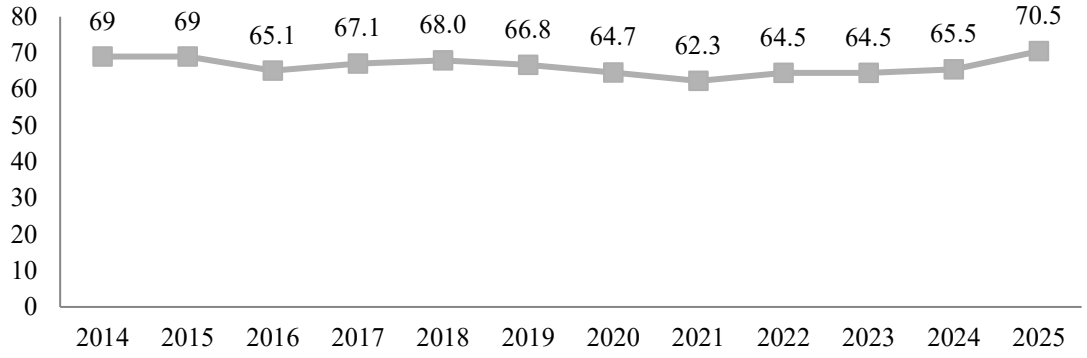
Administration and Finance was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the programmatic departments of the Agency. The Division provides a wide range of services to the seven divisions, including maintaining and monitoring contracts; 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 Division charges programs for the use of its services and recovers costs from each of the seven HHSA divisions through an Indirect Cost Rate (ICR).

STAFFING TREND

Staffing for Administration and Finance is recommended at 70.5 FTE allocations, a 5.0 FTE increase from the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Fiscal Technician and 1.0 FTE Accountant I/II on April 23, 2024 (Legistar item 24-0219). The Recommended Budget includes the addition of a 1.0 Fiscal Technician allocation to replace the long-term use of an extra-help employee. The Recommended Budget also includes the addition of a Sr. Accountant and Sr. Administrative Analyst to increase the capacity of the Division to proactively respond to changes in financial reports and administrative processes, particularly in monitoring legislation that will impact the Division and HHSA programs. Additionally, a 0.5 FTE Administrative Analyst allocation is being moved to the Public Health Division and a 0.05 FTE Program Manager allocation is being moved from Community Services to Admin and Finance to better reflect the workloads of the allocations.

During FY 2023-24, one vacant Administrative Analyst I/I and one vacant Office Assistant I/II were alternately filled with two Administrative Technician allocations due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCE & USES OF FUNDS

The Health and Human Services Agency Administration and Financial Services Division 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.

RECOMMENDED BUDGET

The Budget for the Health and Human Services (HHSA) Animal Services Division is recommended at $4,478,630, which is an increase of $40,997 (0.9%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 57.1% of the funding for the Division and is increased by $108,843 (4.4%) when compared to the FY 2023-24 Adopted Budget. The increase in General Fund is primarily in Fixed Assets including replacement vehicles and the corresponding dog boxes for the vehicles. HHSA requested the addition of an Administrative Analyst allocation that has been deferred to the Adopted Budget to determine if funding is available for the request.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	191,410	226,500	178,710	(47,790)
Fines & Penalties	14,312	11,000	12,000	1,000
IG Rev - State	31,195	0	0	0
IG Rev - Federal	374,337	131,290	0	(131,290)
Other Gov Agency	805,065	981,703	947,042	(34,661)
Service Charges	173,687	170,600	170,600	0
Miscellaneous Rev	11,286	11,000	11,000	0
Other Fin Sources	723,606	457,443	602,338	144,895
Total Revenue	2,324,898	1,989,536	1,921,690	(67,846)
Salaries & Benefits	2,084,099	2,374,396	2,467,620	93,224
Services & Supplies	844,269	874,657	741,582	(133,075)
Other Charges	7,029	6,000	6,000	0
Fixed Assets	117,208	76,000	233,000	157,000
Other Fin Uses	1,001	34,000	25,000	(9,000)
Intrafund Transfers	1,080,848	1,084,580	1,043,428	(41,152)
Intrafund Abatement	(1,527)	(12,000)	(38,000)	(26,000)
Total Appropriations	4,132,927	4,437,633	4,478,630	40,997
FUND 1000 GENERAL FUND TOTAL	1,808,029	2,448,097	2,556,940	108,843

MAJOR BUDGET CHANGES

Revenues

Licenses, Permits, and Franchise Fees

($48,000) Decrease in Animal License revenue to align budget with projected revenue.

$210 Increase in Kennel Permit revenue to align budget with projected revenue.

Fines & Penalties

$1,000 Increase in Court Fine revenue to align budget with projected revenue.

Revenue: State and Federal Intergovernmental

($131,290) Decrease in Intergovernmental Revenue related to disaster response that was included in the FY 2023-24 Budget.

Other Governmental Agency

($34,661) Decrease in revenue from the Cities of Placerville and South Lake Tahoe based upon decreased overall costs of the services provided and charged to each City.

Other Financing Sources

$144,895 Increase in Operating Transfer In primarily due to American Rescue Plan Act funding from the Public Health Division for the replacement of two dog boxes.

Appropriations

Salaries and Benefits

$12,901 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases and employee step increases.

$21,759 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($27,153) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$85,717 Increase in Workers' Compensation premium charge.

Services and Supplies

($12,000) Decrease in Clothing and Personal Supplies to align budget with actual costs.

$6,000 Increase in Utilities and Internet Service costs to align budget with actual costs.

$6,504 Increase in General Liability insurance premium expense.

($133,629) Decrease in mutual aid expenses that were included in the FY 2023-24 Budget.

$50 Increase Computer Equipment costs to align budget with actual costs.

Fixed Assets

$157,000 Increase in Fixed Assets for the purchase of replacement vehicles and dog boxes and a grant-funded trailer.

Operating Transfers Out

($9,000) Increase in Operating Transfers Out due to the Kennel Project in the FY 2023-24 Budget which is partially offset by a $25,000 transfer to Fleet for a 1-ton truck which is partially

funded by the transfer of a smaller truck to the Office of Wildfire Preparedness and Resilience.

Intrafund Transfers

($41,152) Decrease 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

($26,000) Increase to Intrafund Abatements, shown as a negative expense, from an Office of Emergency Services (OES) Grant from the Sheriff's Office for the purchase of a trailer for transporting animals during emergencies.

MISSION

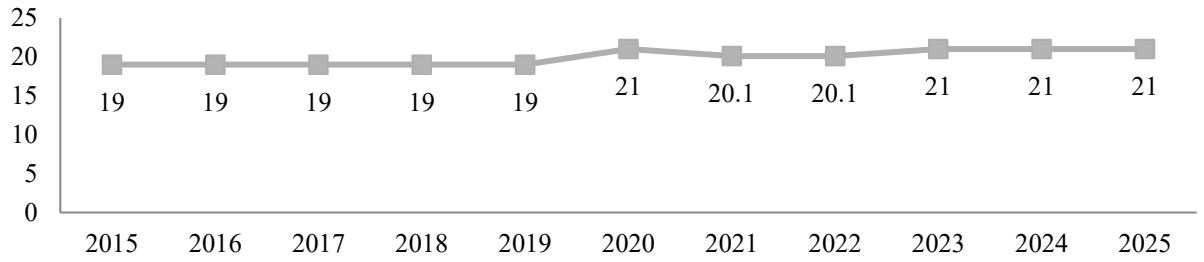
The mission of the HHSA Animal Services Division is to promote the health and safety of people, their animals, and the communities of El Dorado County. The Division provides Field Services, Rabies Control Program, and Shelter Operations. The Division provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

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 2024-25 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.



SOURCES & USES OF FUNDS

The General Fund provides the majority of funding for this Department (57.1%). Other funding comes from service agreements with other agencies (21.1%); Licenses and Permits (4%); Service Charges (3.8%); vehicle license fees (8.1%); sales tax realignment (1%); and court fines, disaster reimbursement, and miscellaneous revenue (4.9%).

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 the use of $380,115 from these Special Revenue Funds. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Behavioral Health Division budget is recommended at $67,385,720, which is a decrease of $13,083,979 (16.3%) when compared to the FY 2023-24 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.

Traditional Behavioral Health Programs

The Recommended Budget for the Traditional Behavioral Health Programs is $19,656,961, which is a decrease of $17,878,944 (48%) when compared to the FY 2023-24 Adopted Budget. The decrease can be attributed to projected decreases in overall Realignment Fund Balance available from FY 2023-24 for use in FY 2024-25, due to slowing revenue growth and use of Realignment in FY 2023-24, and due to an accounting change where funding is not transferred from the Realignment Special Revenue Fund until the expense is incurred, and the majority of Realignment Fund Balance is budgeted as Contingency in the Realignment Special Revenue Fund.

The FY 2024-25 Recommended Budget includes the 10% transfer of 1991 Realignment revenue from Public Health and 2011 Social Services revenue into Behavioral Health. This transfer adds up to an additional $1,042,438 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.

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 $37,705,414, which is an increase of $4,064,567 (12%) when compared to the FY 2023-24 Adopted Budget. The increase in the budget is primarily due to increases in Medi-Cal revenue in the program to fund MHSA activities, which include a new Wellness Center and contracted Crisis Residential Treatment Facility.

The FY 2024-25 Recommended Budget will use $3,749,361 of fund balance for MHSA programming, representing 49.6% of the total MHSA fund balance. This will leave $3,806,646 of fund balance by the end of the year. The MHSA Plan was presented to the Board in April and will be brought to the Board for approval in June after the budget hearing. Staff continue to determine how the passing of Proposition 1 and the change of MHSA to Behavioral Health Services Act will impact El Dorado County Programs. The Recommended Budget reflects MHSA spending guidelines and plans.

Substance Use Disorder Services (SUDS) Programs

The Recommended Budget for Substance Use Disorder Programs, including Opioid Settlement funding is $10,023,345, which is an increase of $730,398 (7.8%) when compared to the FY 2023-24 Adopted Budget. The increase is primarily due to Opioid Settlement Funding and increased Medi-Cal funding for Substance Use Disorder Programming.

SUDS Programs are funded primarily by federal and state revenue and Realignment funds.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,789,794	42,500	1,142,500	1,100,000
Rev Use Money/Prop	299,298	55,510	175,930	120,420
IG Rev - State	8,872,750	19,582,981	18,960,702	(622,279)
IG Rev - Federal	11,768,599	21,759,632	25,626,636	3,867,004
Service Charges	762,976	480,600	473,200	(7,400)
Miscellaneous Rev	386,804	133,705	90,000	(43,705)
Other Fin Sources	11,249,514	22,870,123	11,769,379	(11,100,744)
Fund Balance	0	15,544,648	9,147,373	(6,397,275)
Total Revenue	35,129,736	80,469,699	67,385,720	(13,083,979)
Salaries & Benefits	11,318,166	14,856,259	16,732,724	1,876,465
Services & Supplies	1,708,040	12,804,691	11,353,270	(1,451,421)
Other Charges	23,842,160	34,515,189	35,178,247	663,058
Fixed Assets	0	923,920	40,000	(883,920)
Other Fin Uses	40,281	135,000	424,833	289,833
Intrafund Transfers	5,255,786	5,991,514	6,312,764	321,250
Intrafund Abatement	(5,255,786)	(5,991,514)	(6,762,764)	(771,250)
Contingency	0	17,234,640	4,106,646	(13,127,994)
Total Appropriations	36,908,647	80,469,699	67,385,720	(13,083,979)
FUND 1110 MENTAL HEALTH TOTAL	1,778,912	0	0	0

MAJOR BUDGET CHANGES

Revenues

Fines & Penalties

$1,100,000 Increase in Opioid Settlement Funding, which in the prior year was budgeted as State revenue.

Use of Money/Property

$120,420 Increase in Interest Revenue to align budget with projected revenue.

State Intergovernmental

($600,000) Decrease in State Opioid Settlement revenue which is now budgeted as Opioid Settlement Court Fine revenue in Fines & Penalties.

($22,279) Decrease in State Revenue across multiple programs to align budget with projected revenue.

Federal Intergovernmental

$3,867,004 Increase in Federal Revenue primarily due to the addition of 8.0 FTE program staff that will provide billable Medi-Cal services, and the alignment of the budget to actual experience claiming under the new CalAIM rules and rates.

Services Charges

($7,400) Decrease in Mental Health Service Charges to align budget with projected revenue.

Miscellaneous Revenue

($43,705) Decrease in Miscellaneous Revenue primarily due to cost report settlement reimbursement revenue that was included in the FY 2023-24 Budget and not continued into FY 2024-25.

Other Financing Sources

($9,576,381) Decrease in Operating Transfers In of 1991 & 2011 Realignment Revenue primarily due decreased Realignment Fund Balance available for use in FY 2024-25 and a change in accounting practice where the majority of Realignment Fund Balance is budgeted as Contingency in the Realignment Special Revenue Fund not the Mental Health Fund.

($1,524,363) Decrease in Operating Transfers In primarily due to American Rescue Plan Act support for pandemic impacts to the Behavioral Health system of care that are not continuing into FY 2024-25.

Fund Balance

($6,560,064) Decrease in Realignment Fund Balance in fund balance primarily due to the accounting change mentioned above where Realignment funding is left in the Realignment Fund and transferred to the Mental Health Fund only when expended.

$559,483 Increase in estimated fund balance available at the beginning of the year in the MHSA subfund.

($396,694) Decrease in estimated fund balance available at the beginning of the year from Opioid Settlement funding.

Appropriations

Salaries and Benefits

$5,134 Increase in Salaries and Benefit costs due to the addition of 0.1 FTE Medical Records Technician allocation to bring a current allocation to 1.0 FTE.

($87,763) Decrease in Salaries and Benefit costs due to the deletion of a limited term Mental Health Worker allocation that was funded with General Fund for fire recovery activities.

$1,480,226 Increase due to FY 2023-24 Board-approved additions of 5.0 FTE Administrative Analyst allocations, 1.0 FTE Fiscal Technician allocation, 3.0 FTE Mental Health Clinician allocations, and 5.0 FTE Mental Health Worker allocations.

$363,243 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, employee step increases, and changes to benefit elections.

$191,135 Increase in CalPERS employer's contribution due to an increase to the County's unfunded accrued liability payment.

($146,175) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$70,665 Increase in Workers' Compensation premium charge.

Services and Supplies

$480,705 Increase in Professional Services related primarily to the implementation of the Nature Therapy for Youth MHSA Project.

($1,434,511) Decrease in Special Projects and expenses primarily due to an updated plan for the implementation of an Adult Crisis Residential Treatment Facility as part of the Behavioral Health Continuum Infrastructure Program Grant.

($767,138) Decrease in Prior Year Revenue Refund for a Mental Health Cost Report Settlements and State Audits that was included in FY 2023-24 Budget and not needed in FY 2024-25.

$110,000 Increase in Other Government Agencies expenses for the CalMHSA Behavioral Health Workforce Program.

$159,523 Increase in Services and Supplies due to adjustments in multiple objects to align with actual costs.

Other Charges

$382,000 Increase in projected Institute for Mental Disease expenses to align budget with projected costs.

($243,749) Decrease in Health and Ancillary Services to align contract spending with estimated MHSA Fund Balance availability.

$563,000 Increase in Housing due to the implementation of the Behavioral Health Bridge Housing grant

(38,193) Decrease in Interfund Transfers primarily due to an A-87 cost reduction of $114,617 and increase to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs, which is decreasing for the Traditional Programs.

Fixed Assets

$40,000 Increase in Fixed Assets for kitchen equipment and improvements to the Psychiatric Health Facility.

($923,920) Decrease in Fixed Assets as vehicles for the Crisis Care Mobile Unit included in the FY 2023-24 Adopted Budget are not included in the Recommended Budget.

Other Financial Uses

$289,833 Increase in Operating Transfers Out due primarily to the allocation of Opioid Settlement funding to the Sheriff's Office and Probation.

Intrafund Transfers

$321,250 Increase in Intrafund Transfers across the Behavioral Health programs primarily to recover Behavioral Health administration costs across the various programs.

Intrafund Abatements

($771,250) Increase in Intrafund Abatements, shown as a negative expense, primarily due to a transfer of funding from Public Health for a Suicide Prevention Program.

Contingency

($16,934,640) Decrease in Realignment Contingency due to the accounting change mentioned above where Realignment funding is left in the Realignment Fund and transferred to the Mental Health Fund only when expended.

$3,806,646 Increase in MHSA Contingency due projected MHSA funding that will be unspent in FY 2024-25 and available for use in future years.

MISSION

The HHSA Behavioral Health Division 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 Division 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 Division also provides substance use disorder services to address alcohol and other drug-related issues affecting the community.

PROGRAM SUMMARIES

Traditional Behavioral Health Programs

The Behavioral Health Division'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 are 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)

The Behavioral Health Division 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.

Proposition 1 on the March 2024 ballot, when combined with the recently signed SB 326 and AB 531, form what is known as MHSA Reform. Although the majority of the reform will not be implemented until July 1, 2026, planning for the changes is already taking place within the BHD. Key changes brought on by MHSA Reform include the integration of SUDS, thereby necessitating a name change from MHSA to BHSA, the addition of a new Housing component that will receive 30% of BHSA funds, and the elimination of the Innovation, Workforce Education, and Capital Facilities and Technology Needs components. No changes have been made to the increased responsibilities for County Behavioral Health services, for which MHSA has become a core funding mechanism, which could result insignificant financial shortfalls with no reduction in obligations.

Substance Use Disorder Services (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.

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 BHD has been able to increase its Realignment fund balance over the past few years with a combination of County ARPA funding, Realignment growth, and the exercising of the 10% transfer authority from both Public Health and Social Services. Nearly all of the ARPA funding has been exhausted, and with the potential of an economic downturn, Realignment funding may decline. This would not only reduce Realignment funds sent directly to the BHD, but reduce, or eliminate the ability to exercise the 10% transfer authority. Staff will continue to monitor revenue and legislation, implement improvements to the system of care, and maximize other revenue sources during the fiscal year.

CalAIM Initiative

CalAIM has had significant impacts on Behavioral Health with CalAIM Medi-Cal payment reform going into effect on July 1, 2023. CalAIM eliminates cost report and settlement requirements and instead implements a county-specific fee-for-services rate. Staff continue to closely monitor revenue and adapt all County processes to the new requirements. The Recommended Budget reflects lessons learned from the first year of CalAIM implementation, but it is anticipated that further budget and contract updates may be needed in FY 2024-25 as the implementation of CalAIM continues.

Community Assistance, Recovery and Empowerment (CARE) Court legislation (SB 1338)

Senate Bill 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 provided some planning funds, but it is unlikely that they will provide additional funding for this program as the position of Department of Health Care Services is this program is fully funded through existing Medi-Cal obligations despite the expanded service, reporting, and court related functions. CARE Court will be implemented in FY 2024-25 and estimated costs for the program are included in the Recommended Budget, but these are estimates that may need to be adjusted after the program is implemented.

BUDGET SUMMARY BY PROGRAM

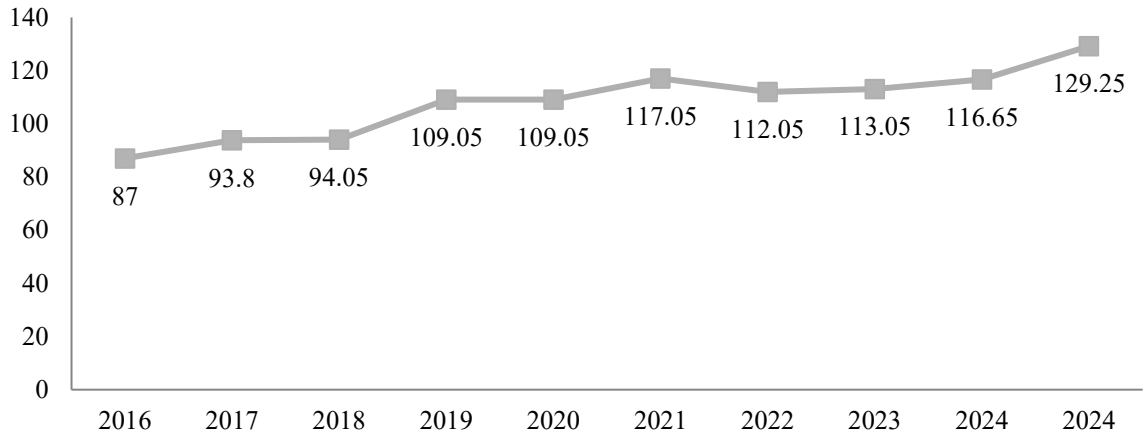
	Appropriations	Revenues	Net County Cost GF Contribution	Staffing
Substance Use Disorders Programs	$ 10,023,345	$ 10,023,345	-	21.35
MHSA Programs	$ 37,705,414	$ 37,705,414	-	77.69
Traditional Programs	$ 19,656,961	$ 19,640,451	$ 16,510	30.21
TOTAL	**$ 67,385,720**	**$ 67,369,210**	**$ 16,510**	**129.25**

STAFFING TREND

The staff allocation for FY 2024-25 is recommended at 129.25 FTEs, which is a net increase of 12.6 FTE when compared to the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 4.0 FTE Administrative Analyst I/II, 1.0 FTE Fiscal Technician, 5.0 FTE Mental Health Worker I/II, 3.0 FTE Mental Health Clinician IA/IB/II, and 0.5 FTE Office Assistant I/II on April 23, 2024 (Legistar #24-0463).

The Recommended Budget includes the deletion of a vacant 1.0 FTE limited-term Mental Health Worker allocation that was added to assist with fire recovery activities. The Recommended Budget also includes the addition of 0.1 FTE Medical Records Technician allocation to bring a current allocation to 1.0 FTE and support the digitization of records in the BHD.

During FY 2023-24, 2.0 FTE vacant Mental Health Clinician IA/IB/II allocations were alternately filled with 2.0 FTE Health Educator allocations due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocations.



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.

The Behavioral Health Fund Balance is budgeted as follows:

Program	FY 2024-25 Est Beginning Fund Balance	Budgeted Fund Balance Use	FY 2024-25 Est Ending Fund Balance
Realignment Funded Programs	$ 13,496,689	$ (467,600)	$ 13,964,289
MHSA Programs	$ 7,556,007	$ 3,749,361	$ 3,806,646
Opioid Settlement	$ 1,291,366	$ 1,291,366	$ -
TOTAL	**$ 22,344,062**	**$ 4,573,127**	**$ 17,770,935**

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Community Services Division is recommended at $32,304,681, which is an increase of $69,897 (0.2%) when compared to the FY 2023-24 Adopted Budget. The General Fund Contribution is $3,475,242, a decrease of $214,014 (5.8%). The General Fund provides 11.4% of the funding for this Department.

The Community Services Fund 1107 is decreasing by $442,498 primarily due to the end of one-time pandemic-related funding for senior programs that is partially offset by increases in funding for Housing and Homelessness Programs. The IHSS Public Housing Authority is increasing by $73,600 due to a true-up of State allocations. The Public Authority Fund 1376 is increasing by $438,795 due to an increased utilization of Housing Choice Vouchers in FY 2023-24 which is anticipated to continue into FY 2024-25.

DEPARTMENT BUDGET SUMMARY COMMUNITY SERVICES FUND 1107

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,612	(693)	(693)	0
IG Rev - State	2,193,864	10,045,454	11,295,815	1,250,361
IG Rev - Federal	5,979,843	6,763,263	5,156,220	(1,607,043)
Service Charges	522,702	724,900	728,370	3,470
Miscellaneous Rev	93,390	442,198	512,198	70,000
Other Fin Sources	2,414,922	3,728,342	3,545,401	(182,941)
Fund Balance	0	4,235,494	4,259,149	23,655
Total Revenue	11,211,333	25,938,958	25,496,460	(442,498)
Salaries & Benefits	4,117,025	5,451,213	5,795,043	343,830
Services & Supplies	2,632,199	6,328,001	6,201,911	(126,090)
Other Charges	3,123,698	10,503,651	10,308,106	(195,545)
Fixed Assets	166,019	477,951	191,400	(286,551)
Other Fin Uses	126,284	3,178,142	3,000,000	(178,142)
Intrafund Transfers	154,614	189,895	185,238	(4,657)
Intrafund Abatement	(154,614)	(189,895)	(185,238)	4,657
Total Appropriations	10,165,226	25,938,958	25,496,460	(442,498)
FUND 1107 COMMUNTIY SERVICES TOTAL	(1,046,108)	0	0	0

MAJOR BUDGET CHANGES COMMUNITY SERVICES FUND 1107

Revenue

State Intergovernmental

$1,616,892 Increase in new Housing and Homelessness Program funding from the State which is primarily due to Housing and Homeless Assistance Program funding.

($366,531) Decrease in Area Agency on Aging funding primarily due the Senior Nutrition Infrastructure Grant.

Federal Intergovernmental

($1,607,043) Decrease primarily due to American Rescue Plan Act (ARPA) funds received for Low-Income Home Energy Assistance and Aging Programs in the prior year.

Charges for Services

$3,470 Increase in Interfund Transfers to recover the cost of Community Services Administration from the grant programs.

Miscellaneous Revenue

$70,000 Increase in Miscellaneous Revenue from the Family Caregiver Support Program.

Other Financial Sources

($182,941) Decrease in Operating Transfers In to the Community Services programs primarily related to a decrease in General Fund support needed for the programs.

Fund Balance

$23,655 Increase in Fund Balance primarily from Housing and Homelessness Grants that are being carried over from the prior year, partially offset by a decrease in pandemic-related funding.

Appropriations

Salaries and Benefits

($7,440) Decrease in Salaries and Benefit costs due to the movement of 0.05 FTE of the Program Manager allocation to HHSA Administration and Financial Services Division.

$10,663 Increase in Salaries and Benefits due to the deletion of a vacant 0.9375 FTE Program Aide allocation and the addition of a 0.9375 FTE Program Assistant Allocation to create a ladder for promotion in the Division.

$300,324 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, employee step increases, and changes to benefit elections.

$63,566 Increase in CalPERS employer's contribution due to an increase to the County's unfunded accrued liability payment.

($72,220) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$48,937 Increase in Workers' Compensation premium charge.

Services and Supplies

($163,921) Decrease in Food and Food Product costs to align budget with actual expenses.

$37,831 Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

($195,545) Decrease in Housing and Support Services costs to align budget with available funding for Housing and Homelessness Programs.

Fixed Assets

($286,551) Decrease in Fixed Assets due to improvements to the Senior Nutrition Program kitchen in FY 2023-24.

Other Financing Uses

($178,142) Decrease in Operating Transfers Out primarily due to transfers in FY 2023-24 to the Accumulative Capital Outlay fund for facility improvements in the Area Agency on Aging Programs.

Intrafund Transfers

($4,657) Decrease in Intrafund Transfers across the Community Services programs primarily to recover Community Services administration costs across the various programs.

Intrafund Abatements

$4,657 Decrease in Intrafund Abatements across the Community Services programs primarily to recover Community Services administration costs across the various programs.

DEPARTMENT BUDGET SUMMARY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(296)	300	2,000	1,700
IG Rev - State	324,966	429,943	445,903	15,960
IG Rev - Federal	452,873	469,064	525,004	55,940
Other Fin Sources	73,622	97,451	97,451	0
Fund Balance	0	500	500	0
Total Revenue	851,165	997,258	1,070,858	73,600
Salaries & Benefits	253,169	326,233	358,376	32,143
Services & Supplies	49,095	84,927	91,575	6,648
Other Charges	545,129	586,098	620,907	34,809
Total Appropriations	847,394	997,258	1,070,858	73,600
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(3,771)	0	0	0

MAJOR BUDGET CHANGES IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

Revenue

Revenue Use of Money/Property

$1,700 Increase in Interest Revenue to align budget with projected revenue.

State Intergovernmental

$15,960 Increase in State revenue due to a true-up of budgeted State allocation of funding for the program.

Federal Intergovernmental

$55,940 Increase in the Federal Medicaid program, operating in California as the Medi-Cal program for IHSS PA funding.

Appropriations

Salaries and Benefits

$27,880 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, employee step increases, and changes to benefit elections.

$5,200 Increase in CalPERS employer's contribution due to an increase to the County's unfunded accrued liability payment.

($4,015) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$3,078 Increase in Workers' Compensation premium charge.

Services and Supplies

$2,960 Increase in computer system/software license and maintenance costs for a State-funded project.

$3,000 Decrease in Special Projects due to costs associated with the IHSS PA advisory committee.

$688 Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

$1,903 Increase in Support and Care of Persons costs for the IHSS program.

$32,906 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.

DEPARTMENT BUDGET SUMMARY PUBLIC HOUSING AUTHORITY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,987	1,426	1,426	0
IG Rev - Federal	4,315,552	4,760,728	5,199,523	438,795
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	26,001	91,500	91,500	0
Fund Balance	0	431,914	431,914	0
Total Revenue	4,350,540	5,298,568	5,737,363	438,795
Salaries & Benefits	239,971	293,257	399,496	106,239
Services & Supplies	36,394	88,936	90,138	1,202
Other Charges	4,309,982	4,916,375	5,247,729	331,354
Fixed Assets	6,989	0	0	0
Total Appropriations	4,593,337	5,298,568	5,737,363	438,795
TOTAL	242,797	0	0	0

MAJOR BUDGET CHANGES PUBLIC HOUSING AUTHORITY (PHA)

Revenue

Federal Intergovernmental

$438,795 Increase in Other Federal revenue due to an increase in Public Housing Authority (PHA) program funding.

Appropriations

Salaries and Benefits

$34,610 Increase due to FY 2023-24 Board-approved additions of a 0.8 FTE Office Assistant I/II allocation that part of a 1.0 FTE is shared with Social Services in Housing and Homelessness Programs.

$58,112 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, employee step increases, and changes to benefit elections.

$12,695 Increase in CalPERS employer's contribution due to an increase to the County's unfunded accrued liability payment.

($3,518) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$4,340 Increase in Workers' Compensation premium charge.

Services and Supplies

$1,202 Increase in General Liability insurance premium expense.

Other Charges

$305,100 Increase in Housing and Escrow Account expenses related to the increased use of Housing Choice Vouchers.

$26,254 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.

MISSION

The HHSA Community Services Division 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.

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 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 provide 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.

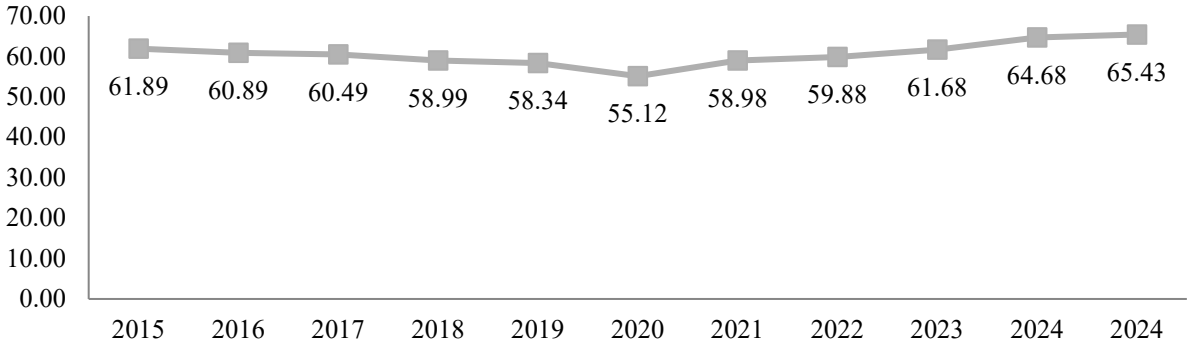
BUDGET SUMMARY BY PROGRAM

Community Services Total	Appropriations	Revenues	General Fund Contribution	Staffing
Community Programs	$ 4,237,443	$ 4,097,595	$ 139,848	14.90
Homeless Assistance	$ 13,439,067	$ 13,434,067	$ 5,000	4.00
Aging and Adult Continuum of Care	$ 7,819,950	$ 4,678,507	$ 3,141,443	39.18
IHSS Public Authority	$ 1,070,858	$ 973,407	$ 97,451	3.15
Public Housing Authority	$ 5,737,363	$ 5,645,863	$ 91,500	4.20
Community Services Total	**$ 32,304,681**	**$ 28,829,439**	**$ 3,475,242**	**65.43**

STAFFING TREND

The recommended staff allocation for FY 2024-25 is 65.43 FTE allocations, an increase of 0.75 FTE allocations when compared to the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Office Assistant I/II on April 23, 2024, with 0.8 FTE of the allocation funded in Community Services and 0.2 FTE funded in Social Services (Legistar item 24-0504).

The Recommended Budget includes the movement of 0.05 FTE of a Program Manager allocation to HHSA Administration and Financial Services Division due to changing programmatic needs. The Recommended Budget also includes the deletion of a vacant 0.9375 FTE Program Aide allocation and the addition of a 0.9375 FTE Program Assistant Allocation to increase opportunities for promotion and employee retention in the Division.



SOURCES AND USES OF FUNDS

The Community Services Department is funded by State and Federal revenue and by the General Fund. The budget includes $22.6 million in State and Federal funding and $4.7 million in fund balance primarily for homeless assistance programs.

RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Public Guardian Division's budget is recommended at $2,341,940, which is an increase of $48,803 (2.1%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 93.6% of the funding for the Public Guardian Division. The General Fund cost is $2,191,940, which is an increase of $58,803 (2.8%). The increase in General Fund is primarily due to Board-approved compensation and benefit increases including salaries, benefits, and Indirect Cost Rate charges.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	40,250	30,000	30,000	0
Service Charges	140,251	80,000	70,000	(10,000)
Miscellaneous Rev	5,248	50,000	50,000	0
Total Revenue	185,749	160,000	150,000	(10,000)
Salaries & Benefits	1,337,777	1,473,795	1,492,313	18,518
Services & Supplies	223,929	273,076	283,465	10,389
Other Charges	55,700	50,000	50,000	0
Intrafund Transfers	466,046	496,266	516,162	19,896
Total Appropriations	2,083,453	2,293,137	2,341,940	48,803
FUND 1000 GENERAL FUND TOTAL	1,897,704	2,133,137	2,191,940	58,803

MAJOR BUDGET CHANGES

Revenues

Service Charges

($10,000) Decrease in Public Guardian Fee revenue to align budget with projected revenue.

Appropriations

Salaries and Benefits

$17,704 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$9,437 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases and employee step increases.

($15,516) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$6,893 Increase in Workers' Compensation premium charge.

Services and Supplies

$7,000 Increase in Panoramic licensing costs due to contractual increases.

$1,689 Increase in General Liability insurance premium expense.

$1,700 Increase across multiple objects to align budget with actual costs.

Intrafund Transfers

$19,896 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 the programs.

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.

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.

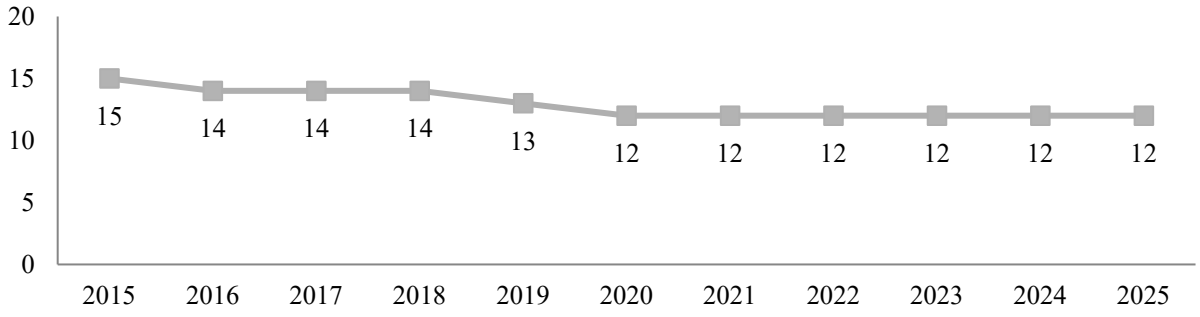
Public Guardian participates in the Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS). Medi-Cal Administrative Activities leverages allowable State and local revenue to receive Federal reimbursement for approved Medi-Cal 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. 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; staff will closely measure and monitor impacts during the implementation and return to the Board with an update if needed.

STAFFING TREND

The Public Guardian staff allocation is recommended to remain unchanged at 12.0 FTE for FY 2024-25.



SOURCES & USED OF FUNDS

The General Fund provides the majority of funding for this Division (93.6%). Other funding comes from service charges (3%), Federal Revenue (1.3%), and Misc. Revenue (2.1%).

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Public Health Division is recommended at $33,816,741. This is a decrease of $1,335,162 (3.8%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 1.4% of the funding for Public Health.

The total General Fund contribution to Public Health is $464,552 for the required match for the California Children's Services Program. Additionally, the County Medical Services Program (CMSP) participation fee of $233,492 is not included in the Recommended Budget. 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.

Public Health is also funded by 1991 Realignment. Realignment funding provides $5,562,160 (16%) of the funding for the Division and is increased by $1,466,157 when compared to the FY 2023-24 Adopted Budget. The County is required to make a $704,192 General Fund contribution to the Realignment Special Revenue Fund. This funding is then transferred to the Sheriff's Office to partially offset the cost of correctional medical services. 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.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	43,194	115,000	115,000	0
Fines & Penalties	8,143	25,500	25,500	0
Rev Use Money/Prop	38,842	93,050	165,050	72,000
IG Rev - State	2,022,148	2,492,573	4,096,760	1,604,187
IG Rev - Federal	6,596,711	7,077,202	4,964,132	(2,113,070)
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	444,632	434,928	443,226	8,298
Miscellaneous Rev	27,520	22,000	107,484	85,484
Other Fin Sources	12,900,280	8,556,742	7,564,224	(992,518)
Residual Equity	0	107,608	107,608	0
Fund Balance	0	16,197,300	16,197,757	457
Total Revenue	22,111,470	35,151,903	33,816,741	(1,335,162)
Salaries & Benefits	7,117,979	8,978,900	9,896,184	917,284
Services & Supplies	7,162,432	4,571,353	4,352,578	(218,775)
Other Charges	2,036,533	2,828,221	2,632,590	(195,631)
Fixed Assets	197,842	350,600	76,800	(273,800)
Other Fin Uses	1,388,106	1,204,790	1,225,562	20,772
Residual Equity Xfer	0	107,608	107,608	0
Intrafund Transfers	588,240	510,117	1,171,602	661,485
Intrafund Abatement	(588,240)	(510,117)	(721,602)	(211,485)
Contingency	0	17,110,431	15,075,419	(2,035,012)
Total Appropriations	17,902,892	35,151,903	33,816,741	(1,335,162)
FUND 1109 PUBLIC HEALTH TOTAL	(4,208,578)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Revenue Use of Money/Property

$72,000 Increase in Interest Revenue to align budget with projected revenue, excluding the impact of the Fair Market Value adjustment on Interest Revenue.

State Intergovernmental

$1,110,000 Increase in State Funding primarily due to a Suicide Prevention Grant and the California Strengthening Public Health Initiative (CASPHI) funding.

$425,657 Increase in State funding for the Maternal Child Adolescent Health Program.

$66,319 Increase in State Pandemic Flu funding due to the movement of the Preparedness Programs moving back to Public Health from the Chief Administrative Office, per Legistar item 24-0219.

$52,211 Increase in State Tobacco Health Education primarily due to an Oral Health Grant Program from Alpine County.

($50,000) Decrease in State funding for the California Children's Services Program.

Federal Intergovernmental

($2,113,070) Decrease in Federal Funding primarily due to decreasing Federal programs for pandemic response activities, including the Enhancing Laboratory Capacity Program.

Charges for Service

$8,298 Increase in charges for Community Based Nursing services to align budget with actual revenue.

Miscellaneous Revenue

$85,484 Increase in Donation revenue in the California Children's Services program for equipment.

Other Financing Sources

($992,518) Decrease in Operating Transfer In primarily due to a decreased use of American Rescue Plan Act (ARPA) and Realignment funding, which is transferred into Public Health from special revenue funds.

Fund Balance

$457 Increase in Realignment Fund Balance available for use in FY 2024-25 from FY 2023-24.

Appropriations

Salaries and Benefits

$708,827 Increase in Salaries and Benefits due to the addition of a Deputy Director of Health and Human Services Agency to support the Housing and Homelessness Programs, Public Health Nursing Manager, Sr. Administrative Analyst, Health Educator, and Supervising Health Education Coordinator during FY 2023-24.

$151,944 Increase in Workers' Compensation premium charge.

$58,311 Increase in Salaries and Benefits expenses due to the transfer of 0.5 FTE Administrative Analyst allocation from the Administration and Financial Services Division.

$39,824 Increase in Salaries and Benefits expenses primarily due to vacancies in the Division and Health Insurance cost increases.

$48,048 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($89,670) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

Services and Supplies

($297,044) Decrease in Services and Supplies costs related to ARPA-funded projects in FY 2023-24.

$23,890 Increase in Insurance Premium costs.

$54,379 Increase in Services and Supplies across multiple objects primarily due to cost increases for equipment, office supplies, and services, etc.

Other Charges

($412,457) Decrease in Other Charges expenses primarily due to California Children's Services costs that were included in FY 2023-24, that are not continued into FY 2024-25.

$216,826 Increase in Interfund Transfers primarily related to increases to the Countywide Cost Allocation Plan charges to Public Health.

Fixed Asset

($273,800) Decrease in Fixed Assets related to ARPA and other pandemic-related projects in FY 2023-24.

Other Financing Uses

$20,772 Increase in Operating Transfer Out primarily related to Tobacco Use Prevention Funding being transferred to Planning and Building to support the development of a Tobacco Retail Licensing Ordinance.

Intrafund Transfers

$450,000 Increase in Intrafund Transfers to Behavioral Health for a Suicide Prevention Grant.

$211,485 Increase in Intrafund Transfers across the Public Health programs primarily to recover Public Health administration costs across the various programs.

Intrafund Abatements

($211,485) Increase in Intrafund Abatements, shown as a negative expense, across Public Health programs primarily due to recovering Public Health administration costs across the various programs.

Contingency

($2,057,012) Decrease in Contingency primarily due to the increased use of Public Health Realignment for program operations as pandemic-related other funding expires.

$20,000 Increase in Contingency related to Tobacco Settlement funding that is not programmed for use in FY 2024-25.

$2,000 Increase in Contingency related to Tobacco Use Prevention Program funding that is not programmed for use in FY 2024-25.

MISSION

The mission of the HHSA Public Health Division is to promote the health and safety of people and the communities of El Dorado County. The Public Health Division (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 Division provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

PROGRAM SUMMARIES

Public Health (PH) Administration

Provides programmatic administrative support to the Public Health Division (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, 2026.

Communicable Disease (CD), Vital Stats, & Public Health Preparedness

Programs address communicable disease surveillance, prevention, preparedness, 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. The Preparedness programs address bioterrorism preparedness, regional City readiness initiatives, and pandemic flu preparedness. Revenues for these programs include 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 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 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 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 include Federal funding and 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

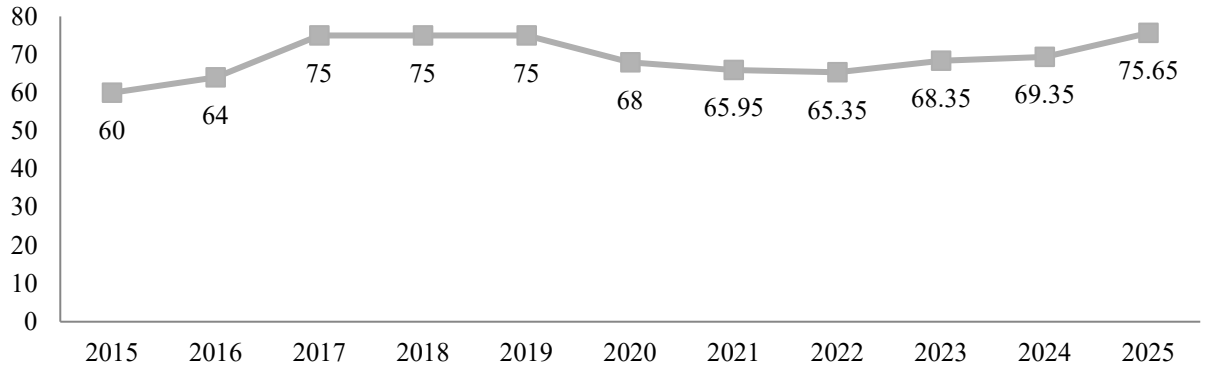
This program provides services targeted at tobacco use prevention and cessation and improvement of oral health. Revenues in these programs come from State tobacco funds available through AB 75, Proposition 56 (Tobacco Tax Act) and Realignment funds.

Budget Summary by Program

	Appropriations	Other Revenues	Use of Realignment	General Fund Contribution	Staffing
Public Health Admin	$ 15,278,082	$ 15,234,894	$ 43,188		1.00
ELC Grants & ARPA Grants	$ 4,004,937	$ 2,215,644	$ 1,789,293		17.60
County ARPA	$ 1,461,885	$ 1,461,885			1.00
CASPHI	$ 688,537	$ 660,000	$ 28,537		
MAA SRF (Accreditation)	$ 107,608	$ 107,608			
Preparedness	$ 402,170	$ 322,466	$ 79,704		
Communicable Disease, Vital Stats	$ 1,516,772	$ 165,202	$ 1,351,570		8.40
Community Nursing	$ 6,592,002	$ 4,396,507	$ 1,730,943	$ 464,552	26.75
Multipurpose Senior Services Program (MSSP)	$ 24,919	$ 419	$ 24,500		1.00
AIDS & HIV Programs	$ 12,416	$ 12,416	$ -		
Public Health Laboratory	$ 125,650	$ 106,300	$ 19,350		
Institutional Care Program					
Women Infants & Children (WIC)	$ 1,224,391	$ 894,508	$ 329,883		8.60
Tobacco Programs	$ 1,183,793	$ 1,183,793			
Health Promotions	$ 370,068	$ 362,647	$ 7,421		1.00
County Medical Services Program (CMSP)	$ -	$ -	$ -		
Tobacco Use Prevention	$ 823,511	$ 665,740	$ 157,771		4.00
Total	**$ 33,816,741**	**$ 27,790,029**	**$ 5,562,160**	**$ 464,552**	**69.35**

STAFFING TREND

The recommended staff allocation for FY 2024-25 is 75.65 FTEs. This is a net increase of 6.3 FTE when compared to the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 0.8 FTE Health Educator limited term allocation on December 6, 2023 (Legistar item 23-1485). The Board approved the addition of 1.0 FTE Public Health Nursing Manager on January 9, 2024 (Legistar item 23-2035). Then the Board approved the addition of 1.0 FTE Supervising Health Education Coordinator, 1.0 FTE Sr. Administrative Analyst, 1.0 FTE Deputy Director Health and Human Services Agency to support the Housing and Homelessness Programs, and 1.0 FTE Health Educator on April 23, 2024 (Legistar item 24-0219). The Recommended Budget also includes the transfer of 0.5 FTE Administrative Analyst allocation from the HHSA Administration and Financial Services Division.



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 2024-25.

Program	FY 2024-25 Beg. Fund Balance	Budgeted Use of Fund Balance	FY 2024-25 Ending Fund Balance
PH Admin	$ 15,104,648	$ 1,116,714	$ 13,987,934
Medi-Cal Admin (MAA-SRF)	$ 104,608	$ 104,608	$ -
MSSP	$ 419	$ 419	
Tobacco Settlement	$ 953,793	$ (130,000)	$ 1,083,793
Car Seat Restraint	$ 32,081	$ 32,081	$ -
Bicycle Helmets	$ 16	$ 16	$ -
Domestic Violence	$ -	$ -	$ -
Tobacco Use Prevention	$ 2,192	$ (1,500)	$ 3,692
Total	**$ 16,197,757**	**$ 1,122,338**	**$ 15,075,419**

EL DORADO COUNTY
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RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Social Services budget is recommended at $77,776,780, which is an increase of $2,980,987 (4%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 4.2% of the funding for the Division at $3,240,821, a decrease of $618,310 when compared to the FY 2023-24 Adopted Budget. The decreased General Fund contribution reflects $241,823 in American Rescue Plan Act (ARPA) funding to support pandemic-related impacts to the General Assistance Program and the end of the Caldor Fire Designation-funded Social Worker allocation in the FY 2024-25 Recommended Budget.

Changes to the Social Services budget reflect changes to Social Services programs due to state initiatives that have resulted in new programs, expanded eligibility for existing services, or mandates that require changes to the program approach. HHSA has been assessing, planning, and updating programming to meet these changes. The Recommended Budget reflects an update to budgeting and staff to meet these new programs and mandates.

Social Services applies all state, federal and realignment funding to cover its operational costs, and considers the County's Countywide Cost Plan Allocation charges to be largely unfunded. Total Countywide Cost Plan Allocation charges are $3,725,706, an increase of $106,076 from FY 2023-24. The Division has also budgeted a position vacancy rate of 6% for most staffing categories, which is lower than historical actual rates from 10% to 14%. The 6% rate is below the natural rate of attrition and allows for budgetary and program flexibility.

In Social Services, budgeted realignment expenditures will result in an estimated Social Services realignment fund balance of $7,480,639 for 2011 Realignment and no 1991 Realignment by the end of FY 2024-25. Social Services expenditures can vary greatly from year to year due to the needs of the community members served. Maintaining a prudent fund balance in Social Services mitigates the impact on the County from unexpected costs. This minimizes the need to implement service level reductions or provide additional General Fund support for these mandated services.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(731)	0	0	0
IG Rev - State	10,516,363	12,310,670	14,101,852	1,791,182
IG Rev - Federal	27,998,166	28,618,348	28,807,829	189,481
Other Gov Agency	4,449	15,000	15,000	0
Service Charges	2,106	0	0	0
Miscellaneous Rev	456,673	505,050	505,050	0
Other Fin Sources	25,323,660	28,787,288	30,495,922	1,708,634
Total Revenue	64,300,687	70,236,356	73,925,653	3,689,297
Salaries & Benefits	27,282,602	29,948,097	31,536,073	1,587,976
Services & Supplies	2,948,680	4,188,528	3,554,491	(634,037)
Other Charges	28,043,573	30,366,322	32,091,914	1,725,592
Fixed Assets	66,040	113,000	0	(113,000)
Other Fin Uses	0	100,000	130,000	30,000
Intrafund Transfers	7,859,189	9,379,540	9,853,996	474,456
Total Appropriations	66,200,084	74,095,487	77,166,474	3,070,987
FUND 1000 GENERAL FUND TOTAL	1,899,396	3,859,131	3,240,821	(618,310)

MAJOR BUDGET CHANGES

Revenue

State Intergovernmental

$1,212,656 Increase in State revenue for public assistance programs, primarily for child welfare and housing support programs, including Bringing Families Home, Families First Prevention Services Act, Home Safe, Excellence in Family Finding/Engagement, and Continuum of Care Reform programs.

$578,526 Increase in State funding for CalFresh, the supplemental nutrition program.

Federal Intergovernmental

($855,272) Decrease in Federal funding due to the Governor's proposed budget which included the elimination of CalWORKs programs including Expanded Subsidized Employment, Family Stabilization, and a 20% reduction in the CalWORKs Single Allocation.

$107,310 Increase due to federal participation in the Excellence in the Family Finding and Engagement Program

$937,443 Increase in Federal funding related to case assistance cost increases in the areas of CalWORKs and adoption assistance.

Other Financing Sources

$300,000 Increase in Operating Transfer In of Tenant Based Rental Assistance funding from the Planning and Building Department.

$250,000 Increase in Operating Transfer In of CalAIM Providing Access and Transforming Health (PATH) Justice-Involved funding for the implementation of CalAIM.

$236,827 Increase in ARPA revenue to funded assistance to households who were disproportionately impacted by the pandemic.

$615,597 Increase in Operating Transfer In of 1991 Social Services Realignment mostly due to implementing the 10% transfer authority from the 1991 Realignment Health account to the Social Services account.

$306,210 Increase in Operating Transfers In of 2011 Social Services Realignment to support Child Welfare Services, prevention services, and adoptions.

Appropriations

Salaries and Benefits

$267,554 Increase in Salaries and Benefit costs due to the addition of 1.0 FTE Social Worker III in Adult Protective Services due to increased referrals for elder abuse, 1.0 FTE Social Worker III in In- Home Supportive Services (IHSS) due to the expansion of services for

undocumented Medi-Cal eligible recipients, and 0.5 FTE Senior Citizen's Attorney to support Community Services Senior Legal needs.

$256,872 Increase due to FY 2023-24 Board-approved additions of a 1.0 FTE Sr. IT Department Coordinator allocation, 1.0 FTE Social Worker I/II Limited Term allocation, and a 0.2 FTE Office Assistant I/II allocation that is shared with Community Services in Housing and Homelessness Programs.

$688,002 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, employee step increases, and changes to benefit elections.

$579,820 Increase in CalPERS employer's contribution due to an increase to the County's unfunded accrued liability payment.

($357,317) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$153,045 Increase in Workers' Compensation premium charge.

Service and Supplies

($592,505) Decrease in Lease costs primarily due to an accounting change where the costs are now included in the Other Charges section.

($41,532) Decrease due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

$555,505 Increase Lease costs due to an accounting change where the costs are now included in the Other Charges section instead of the Services and Supplies section.

$874,887 Increase in Adoption Assistance to families.

$500,000 Increase in CalWORKs assistance to families.

($204,800) Decrease across multiple assistance objects due to aligning the budget with projected actual costs.

Fixed Assets

($113,000) Decrease in Fixed Assets for two Lobby Kiosks and a vehicle that were included in the FY 2023-24 Budget.

Other Financial Uses

$30,000 Increase in Operating Transfers to Fleet for a replacement vehicle upgrade to all-wheel drive for use in inclement weather.

Intrafund Transfers

$474,456 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 the programs.

DEPARTMENT BUDGET SUMMARY – CALAIM PATH

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	39	306	306	0
IG Rev - State	0	0	360,000	360,000
IG Rev - Federal	179,846	693,441	250,000	(443,441)
Fund Balance	0	6,559	0	(6,559)
Total Revenue	179,885	700,306	610,306	(90,000)
Salaries & Benefits	0	294,149	0	(294,149)
Services & Supplies	0	124,154	110,306	(13,848)
Other Charges	179,845	282,003	250,000	(32,003)
Other Fin Uses	0	0	250,000	250,000
Total Appropriations	179,845	700,306	610,306	(90,000)
FUND 1113 TOTAL	(39)	0	0	0

MAJOR BUDGET CHANGES

Revenue

State Intergovernmental

$360,000 Increase in State CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding into the fund which was previously used for SB163 Wraparound Services that no longer receives funding.

Federal Intergovernmental

($443,441) Decrease in Federal funding primarily due to shifting the projected CalAIM PATH JI revenue from Federal to State.

Fund Balance

($6,559) Decrease in fund balance due to the closure of SB163 Wraparound Services.

Appropriations

Salaries and Benefits

($294,149) Decrease in Salaries and Benefit costs due to the change in use of the fund from SB163 Wraparound Services to CalAIM PATH.

Services and Supplies

($13,848) Decrease in Services and Supplies due to the change in use of the fund from SB163 Wraparound Services to CalAIM PATH.

Other Charges

($32,003) Decrease in Services and Supplies due to the change in use of the fund from SB163 Wraparound Services to CalAIM PATH.

Other Financial Uses

$250,000 Increase in Operating Transfer Out to Social Services General Fund programs for staff time on CalAIM PATH activities.

MISSION

The County of El Dorado Health and Human Services Agency (HHSA), Social Services includes 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.

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), CalFresh, 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 its Board of Supervisors.

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. IHSS Social Workers employed by the County conduct in-home 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.

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.

BUDGET SUMMARY BY PROGRAM

Social Services Total	Appropriations	Revenues	Net County Cost	Staffing
CalAIM PATH Grant	$ 360,306	$ 360,306	$ -	0.00
CalOES Elder Abuse Grant	$ -	$ -	$ -	0.00
CalOES Victim Services Grant	$ 250,000	$ 250,000	$ -	0.00
SS Admin & Public Assistance	$ 77,166,474	$ 73,925,653	$ 3,240,821	291.35
Social Services	**$ 77,776,780**	**$ 74,535,959**	**$ 3,240,821**	**291.35**

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: The 10% Realignment Transfer Authority for 1991 and 2011 Realignment 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 was included in the FY 2023-24 Budget.

The Recommended Budget includes the 10% transfer of 1991 Realignment from Public Health to Social Services. 1991 Realignment has no statutory base restoration. So, due to decreases in Sales and Use Tax revenue, the State could potentially not fund caseload growth for the foreseeable future and base revenues may not be met, resulting in Realignment revenue that is lower than current levels, if revenues continue to decline.

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. The IHSS provider labor agreement expires in December 2024,

it is likely that there will be financial impacts resulting from the successor agreement. 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.

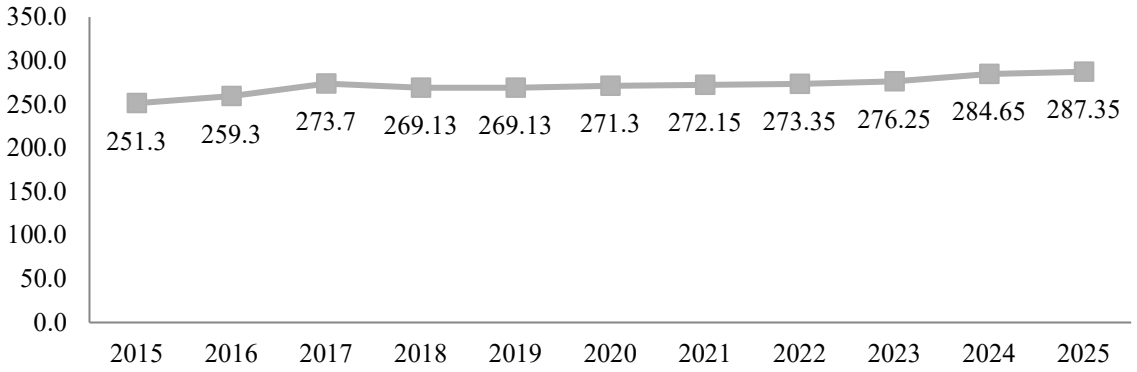
State Budget Challenges: The Social Services Programs are subject to constant change by federal and state legislation. The State, in the FY 2024-25 State Budget, is considering cuts in funding to Social Services in the areas of CalWORKs program administration, Expanded Subsidized Employment, Housing Support, Family Stabilization, and is considering additional deferrals of one-time multiyear allocations including Bringing Families Home, Home Safe, and the Families First Transition Act State Block Grant. Staff continue to closely monitor that development of the State Budget. If these deferrals are passed and will impact El Dorado County, HHSA will return to the Board with the Adopted Budget with cost saving measures which could include the delay of filling vacant positions or reducing other costs.

STAFFING TREND

The recommended staff allocation for FY 2024-25 is 287.35 FTE allocations, an increase of 4.7 FTE from the FY 2023-24 Adopted Budget allocation of 284.65 FTE. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Senior Information Technology Department Coordinator on April 23, 2024 (Legistar item 24-0440). The Board approved the deletion of a 1.0 FTE limited term Social Worker I/II allocation and a 1.0 FTE limited term Program Coordinator allocation due to the funding for the allocations ending (Legistar item 23-1154). The Board also approved the addition of 1.0 FTE limited term Social Worker I/II allocation and 1.0 FTE Office Assistant allocation to support the Housing and Homelessness Program, only 0.2 FTE of the Office Assistant is funded by Social Services with 0.8 FTE funded by Community Services (Legistar item 24-0504).

The Recommended Budget includes the addition of 1.0 FTE Social Worker III within the In-Home Supportive Services Program due to due to the expansion of services for undocumented Medi-Cal eligible recipients. The Recommended Budget also includes the addition of 1.0 FTE Social Worker III within Adult Protective Services due to increased referrals for elder abuse. Lastly, Social Services has received grant funding to support the addition of a 0.5 FTE Senior Citizens Attorney to support Senior Programs in Community Services.

During FY 2023-24, one vacant Social Worker Supervisor II was alternately filled with a Social Worker Supervisor I allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCES AND USES OF FUNDS

The Social Services Division 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.

EL DORADO COUNTY
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RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Veteran Services budget is recommended at $931,564, which is an increase of $50,692 (5.8%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 82.3% of the funding for the Veteran Services Division. The General Fund cost is recommended at $766,855, which is an increase of $19,567 (2.6%) when compared to the FY 2023-24 Adopted Budget. The increase in General Fund cost is primarily related to Heath Benefit costs and Risk Program charges. HHSA requested the addition of 1.0 FTE Office Assistant allocation, but due to General Fund constraints, consideration of this will be deferred to the Adopted Budget, while the Agency tries to secure alternative funding for this position.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	114,682	73,000	105,000	32,000
IG Rev - Federal	3,032	4,200	2,200	(2,000)
Miscellaneous Rev	27	0	0	0
Other Fin Sources	24,512	56,384	57,509	1,125
Total Revenue	142,253	133,584	164,709	31,125
Salaries & Benefits	517,875	704,070	767,411	63,341
Services & Supplies	90,660	120,450	107,008	(13,442)
Other Charges	3,218	0	0	0
Intrafund Transfers	106,646	147,052	147,845	793
Intrafund Abatement	(74,867)	(90,700)	(90,700)	0
Total Appropriations	643,533	880,872	931,564	50,692
FUND 1000 GENERAL FUND TOTAL	501,280	747,288	766,855	19,567

MAJOR BUDGET CHANGES

Revenues

Intergovernmental Revenue – State and Federal

$32,000 Increase in State Veterans Affairs revenue to align to budget with actual revenue.

($2,000) Decrease in Federal Medicaid Program revenue, operating in California counties as the Medi-Cal Program.

Other Financing Sources

$1,125 Increase in Operating Transfers In primarily due to an increase in support from the License Plate Special Revenue Fund and Veterans House Committee (for Janitorial services).

Appropriations

Salaries and Benefits

$65,769 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases and an increase to Temporary Employee costs paid by the License Plate Special Revenue Fund.

$2,218 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($9,180) Decrease in Retiree Health Program charges due to a rate holiday to conserve General Fund costs.

$4,534 Increase in Workers' Compensation premium charge.

Services and Supplies

$1,008 Increase in General Liability premium charge.

($17,672) Decrease in Security System costs due to a project to increase door security in the FY 2023-24 Budget.

$3,222 Increase due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

$793 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 the programs.

MISSION

The mission of HHSA 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.

PROGRAM SUMMARY

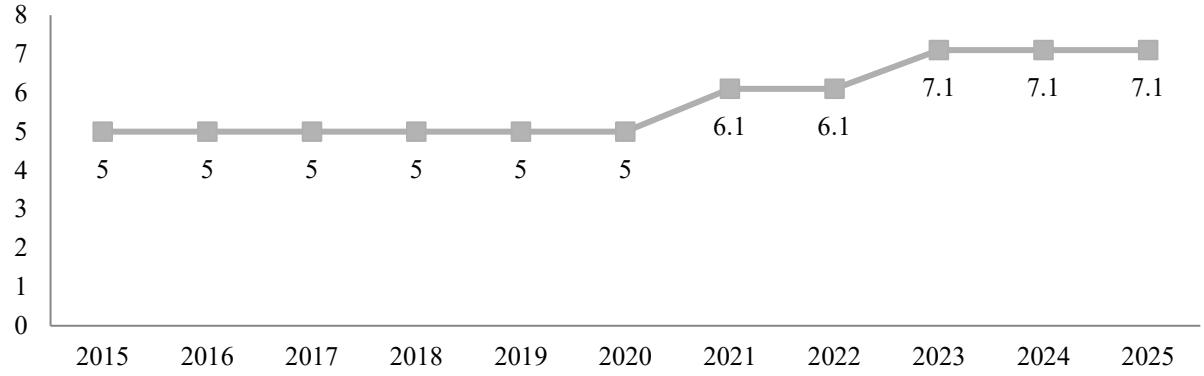
Veteran Services provides information, benefit and application assistance, intercession, and appellate advocacy for veterans applying for State and Federal programs governing assistance to persons who served in the military as well as for their dependents and survivors. State and Federal assistance programs 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 2024-25 is 7.1 FTEs, which remains unchanged from FY 2023-24.



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 $26,369 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 in administering the annual Discretionary Transient Occupancy Tax (DTOT) contribution to the Veterans Affairs Commission Special Revenue Fund. The FY 2024-25 Recommended Budget includes $175,000 in DTOT funding. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

EL DORADO COUNTY
CALIFORNIA

RECOMMENDED BUDGET

The Library and Museum Department's Budget is recommended at $6,497,639, which is an increase of $111,806 (1.8%) when compared to the FY 2023-24 Adopted Budget. The General Fund provides 46.7% of the funding for the Department and is decreased by $206,538 (29.7%) when compared to the FY 2023-24 Adopted Budget.

The decrease in General Fund is primarily attributed to holding positions vacant to save General Fund.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	435,045	1,063,265	1,046,033	(17,232)
Service Charges	125,315	100,600	100,250	(350)
Miscellaneous Rev	148,586	117,502	104,775	(12,727)
Other Fin Sources	1,263,070	1,861,960	2,210,613	348,653
Total Revenue	1,972,016	3,143,327	3,461,671	318,344
Salaries & Benefits	3,402,433	4,127,926	3,921,011	(206,915)
Services & Supplies	922,999	1,095,207	1,176,928	81,721
Other Charges	134,922	0	0	0
Fixed Assets	7,276	0	240,000	240,000
Other Fin Uses	0	1,157,000	1,157,000	0
Intrafund Transfers	4,333	5,700	2,700	(3,000)
Total Appropriations	4,471,963	6,385,833	6,497,639	111,806
FUND 1000 GENERAL FUND TOTAL	2,499,947	3,242,506	3,035,968	(206,538)

MAJOR BUDGET CHANGES

Revenue

State Revenue

($17,232) Decrease in State Revenue primarily due to a reduction in awarded grants.

Service Charges

($350) Decrease in Service Charges related to projected lower revenues from lost book fees and video rental fees.

Miscellaneous Revenue

($12,727) 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 FY 2023-24.

Other Financing Sources

$348,653 Increase in Operating Transfers In due to a grant from the Air Quality Management District to fund the Bookmobile and infrastructure improvements not completed in FY 2023-24.

Appropriations

Salaries and Benefits

$53,514	Increases in the employer's contribution for Medicare and CalPERS, primarily due to increases to the County's unfunded accrued liability payment.
$17,343	Increase in Workers' Compensation premium charges.
$14,475	Increase in Tahoe Differential due to an increased number of employees residing in the Tahoe Basin.
($200,197)	Net decrease in multiple Salaries and Benefits objects primarily due to holding positions vacant to conserve General Fund costs.
($50,234)	Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.
($36,219)	Decrease in County's share in employee's health insurance primarily due to actual employee benefit elections.
($5,597)	Decrease in the employer's share for unemployment insurance.

Services and Supplies

$60,900	Increase in utilities service costs.
$21,215	Increase in telephone and internet service charges.
$7,780	Increase due to the purchase of ByWater Solutions integrated library software and online public access catalog.
($8,174)	Decreases across multiple objects to align with actual costs.

Fixed Assets

$240,000	Increase due to purchasing the Bookmobile using grant money from the Air Quality Management District.

Intrafund Transfers

($3,000)	Decrease in Intrafund Transfers due to a decrease in one-time facilities charges.

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.

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 56,000 books and other items and circulates 103,000 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 75,000 books and other items and circulates 226,000 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 27,000 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 104,000 books and other items and circulates 162,000 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 9,000 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 62,000 books and other items and circulates 85,000 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 284,000 digital eBooks and other items and circulates 219,000 items annually. Open 24 hours a day, seven days per week. Revenue sources are library taxes, fines and fees, donations, fund balance, state grant funds, and General Fund.

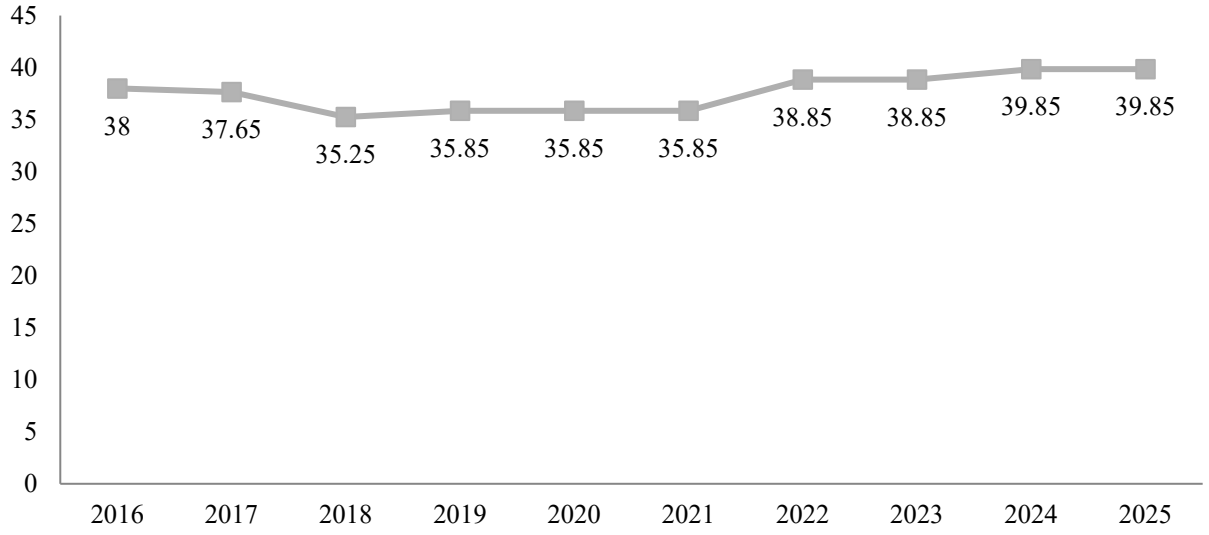
Museum
Provides public access to a large collection of exhibits, artifacts and documents related to El Dorado County. Open six days per week. Volunteers are used extensively to provide access to the museum and for historical research. Revenue sources are entrance fees, donations, the sale of historical books and photographs, and General Fund.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Support	$ 1,017,060	$ 19,000	$ 998,060	6.55
Bookmobile	$ 256,194	$ 240,000	$ 16,194	0.1
First 5 Early Literacy Prog	$ 274,700	$ 274,700	$ -	3.6
Hubs	$ 284,522	$ 201,513	$ 83,009	3
Grants	$ 1,157,000	$ 801,333	$ 355,667	0
Law Library	$ 43,757	$ -	$ 43,757	0
Libraries				
Cameron Park Library	$ 456,900	$ 306,525	$ 150,375	3.95
El Dorado Hills Library	$ 816,246	$ 600,650	$ 215,596	5.8
Georgetown Library	$ 213,457	$ 119,350	$ 94,107	1.8
Main Library – Placerville	$ 789,084	$ 103,000	$ 686,084	6.6
Pollock Pines Library	$ 79,884	$ 5,950	$ 73,934	0.55
South Lake Tahoe Library	$ 933,247	$ 789,650	$ 143,597	6.9
Museum	$ 175,588	$ -	$ 175,588	1
Total	**$ 6,497,639**	**$ 3,461,671**	**$ 3,035,968**	**39.85**

STAFFING TREND

The Recommended Budget for FY 2024-25 is 39.85 FTE for the Library and Museum. A 0.5 FTE Library Assistant was overfilled to a Librarian and merged with a 0.50 FTE Librarian vacancy to create a 1.0 FTE Librarian allocation. The Recommended budget will revise the allocation to match the current classification of the allocation.



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.

EL DORADO COUNTY
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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		
Auditor-Controller				
6040	1	Pressure Sealer for W-2s and 1099s	$ 5,000	$ 5,000
			Auditor-Controller Total	**$5,000**
Agriculture				
6040	1	Utility Bed	$ 20,000	$ 20,000
			Agriculture Total	**$20,000**
Information Technologies				
6040	1	Phone System Upgrade Hardware	$ 116,000	$ 116,000
	1	Uninterrupted Power Supply Replacements	$ 25,000	$ 25,000
6042	1	Data Center Hardware	$ 80,000	$ 80,000
	1	Firewall Security Hardware	$ 25,000	$ 25,000
			Information Technologies Total	**$246,000**
Central Services				
6040	1	Replacement Dump Trailer	$ 15,000	$ 15,000
			Central Services Total	**$15,000**
Elections				
6042	1	Voting System Upgrade	$38,000	$38,000
			Elections Total	**$38,000**
Sheriff				
6040	2	MPU5 Radios	$ 16,500	$ 33,000
6042	1	Juniper Data Center	$ 60,000	$ 60,000
	1	Servers and Storage Replacement	$ 580,000	$ 580,000
	1	Replacement Livescan	$ 30,000	$ 30,000
	1	Replacement Server	$ 25,000	$ 25,000
	1	Server	$ 70,000	$ 70,000
	1	Server	$ 90,000	$ 90,000
	9	Watchguard ICV	$ 6,500	$ 58,500
6045	2	Quads	$ 11,500	$ 23,000
	1	Replacement CSI Van	$ 210,000	$ 210,000
	1	Replacement Vehicle	$ 65,000	$ 65,000

	1	Tow Vehicle for Rook	$ 100,000	$ 100,000
			Sheriff Grant/Special Revenue Funds	$ 1,344,500
			Sheriff General Fund	$ -
			Sheriff Total	**$1,344,500**
Probation				
6040	1	Refurbish Interview Room	$ 20,000	$ 20,000
	1	Refrigerator/Freezer for CCC Food Pantry	$ 12,000	$ 12,000
	1	Replacement Refrigerator	$ 10,000	$ 10,000
	1	Replacement Walk-In Freezer	$ 10,000	$ 10,000
	1	Snowblower	$ 5,000	$ 5,000
	1	Van Customization	$ 36,000	$ 36,000
6042	1	Tablet System Replacement Project	$ 60,000	$ 60,000
	1	Mail scanner	$ 45,000	$ 45,000
	1	Body Scanner	$ 152,663	$ 152,663
6045	1	15 Passenger Van	$ 71,166	$ 71,166
	2	New Vehicle Customizations for Safety	$ 55,000	$ 55,000
			Probation Total	**$476,829**
Library				
6045	1	Electric Bookmobile	$ 240,000	$ 240,000
			Library Total	**$240,000**
Health and Human Services Agency				
HHSA Administration				
6040	1	Security Camera System at Briw Rd	$ 119,609	$ 119,609
			HHSA Administration Total	**$119,609**
Animal Services				
6040	3	Dog Box	$ 65,000	$ 195,000
	1	Trailer	$ 38,000	$ 38,000
			Animal Services Total	**$233,000**
			General Fund Total	**$2,737,938**

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency						
Behavioral Health						
6040	1	Two-Door Commercial Refrigerator	$	12,000	$	12,000
	1	Commercial Freezer	$	10,000	$	10,000
	1	Commercial Dishwasher	$	8,000	$	8,000
	1	Commercial Gas Range & Oven	$	10,000	$	10,000
Community Services						
6040	1	Blower Door/Duct Blaster	$	9,900	$	9,900
	1	Security Camera/Monitor for Veterans	$	6,500	$	6,500
	1	Videoconference System for Senior Center	$	5,000	$	5,000
	1	Senior Nutrition Equipment	$	170,000	$	170,000
Public Health						
6040	3	Ceiling Track and Lift System	$	5,000	$	15,000
	1	Storage Unit	$	15,000	$	15,000
	3	Therapy Table	$	8,100	$	24,300
	1	Ultra-low Vaccine Freezer	$	15,000	$	15,000
	1	Vaccine Storage Refrigerator/Freezer	$	7,500	$	7,500
		Health and Human Services Total			**$**	**308,200**
Transportation - Road Fund						
6040	1	Fuel Cell Engineer/Storage	$	40,000	$	40,000
	2	Hybrid Radar/Cameras	$	37,000	$	74,000
	2	Processors	$	20,000	$	40,000
	1	1 1/2 ton truck	$	150,000	$	150,000
	2	10 Wheeler Dump Truck	$	250,000	$	500,000
	1	Brine Maker	$	45,000	$	45,000
	1	Brine Tank	$	30,000	$	30,000
	1	Collector Device	$	17,000	$	17,000
	1	Concrete Compression Machine	$	16,000	$	16,000
	1	Crew Service Truck	$	400,000	$	400,000
	1	Forklift	$	78,000	$	78,000
	1	Jumping Jack Compactor	$	5,000	$	5,000
	1	Lab Oven Replacement	$	10,500	$	10,500
	1	Mechanic Shop Service Truck	$	175,000	$	175,000
	1	MMU and CMU Tester	$	14,000	$	14,000
	1	Pressure Washer	$	9,000	$	9,000
	1	Plotter	$	8,500	$	8,500
	2	Plow	$	30,000	$	60,000
	2	Rotary Snow Blower	$	850,000	$	1,700,000
	2	Sander	$	95,000	$	190,000
	1	Self-Propelled Concrete Saw	$	30,000	$	30,000
	1	Push Behind Snow Blower	$	5,000	$	5,000
	1	Survey Rod	$	12,000	$	12,000

	1	Tractor Truck	$	300,000	$	300,000
	1	Truck Plow	$	25,000	$	25,000
	1	Signal Cabinet at Saratoga	$	50,000	$	50,000
				Transportation Total		**$3,984,000**
				11 Special Revenue Funds Total		**$4,292,200**

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Transportation County Service Area 3						
6040	1	Brine Tank		30,000.00		30,000.00
6045	2	Truck Plow		7,500.00		15,000.00
				CDS Administration and Finance Total	**$**	**45,000**

Environmental Management						
6040	1	Flowmeter Field Verification Device	$	10,000	$	10,000
	1	Centrate Pumps	$	30,000	$	30,000
	1	Centrifuge Control Panels	$	540,000	$	540,000
	1	EID Pump Motors	$	12,000	$	12,000
	1	Tool Set for Centrifuge Control Panel	$	56,000	$	56,000
	1	Trash/Grit Roll-off Containers	$	15,000	$	15,000
	1	Handheld Radioisotope Identifier	$	14,900	$	14,900
	1	Level A Suit	$	6,400	$	6,400
	1	Flare Blower	$	297,500	$	297,500
6045	1	SUV	$	50,000	$	50,000
				Environmental Management Total	**$**	**1,031,800**
				13 Special Revenue Funds: Districts Total	**$**	**1,076,800**

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet						
6045	7	1 Ton Truck	$	135,000	$	510,000
	3	1/2 Ton Truck	$	55,000	$	165,000
	1	Large AWD Van	$	70,000	$	70,000
	16	Larch SUV	$	68,000	$	1,088,000
	3	Midsize Sedan AWD	$	40,000	$	120,000
	9	Midsize SUV 4x4	$	50,000	$	450,000
				Fleet Total		**$2,403,000**
				Internal Service Funds Total		**$2,403,000**
				Fixed Asset Equipment Total		**$10,509,938**

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				
	1	Facilities Maintenance Below ACO Threshold	$ 50,000	$ 50,000
Parks				
	1	Diamond Springs Community Park Project	$ 881,156	$ 881,156
	1	Chili Bar Improvements	$ 1,000,000	$ 1,000,000
	1	Forebay Improvement Project	$ 2,964,034	$ 2,964,034
	1	Rubicon Projects	$ 365,000	$ 365,000
	1	Prop 68 Funded Projects	$ 240,030	$ 240,030
		Chief Administrative Office Total		**$5,500,220**
Information Technologies				
	1	Government Center Fiber Replacement	$ 90,000	$ 90,000
		Information Technologies Total		**$90,000**
Probation				
	1	Cooling for Secure Electronics Room	$ 20,000	$ 20,000
		Probation Total		**$20,000**
		General Fund Total		**$5,610,220**
		FUND TYPE 11: SPECIAL REVENUE FUNDS		
Transportation - Road Fund				
	1	Gas Tanks at Shakori	$ 1,000,000	$ 1,000,000
	1	Capital Improvements	$ 2,311,985	$ 2,311,985
		Transportation Total		**$3,311,985**
		11 Special Revenue Funds Total		**$3,311,985**
		FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS		
Environmental Management				
	1	Revamp Vector Building	$ 55,000	$ 55,000
	1	Covered Area for Grit/Sludge/Trash Boxes	$ 250,000	$ 250,000
	1	Headworks Construction	$ 1,600,000	$ 1,600,000
	1	Headworks Engineering	$ 325,000	$ 325,000
		Environmental Management Total		**$2,230,000**
		13 Special Revenue Funds: Districts Total		**$2,230,000**

FUND TYPE 51: ENTERPRISE FUNDS

Chief Administrative Office - Airports				
1	Gate Valves	$ 15,000	$	15,000
1	Obstruction Pole	$ 6,280	$	6,280
		Airports Total		**$21,280**
		Enterprise Fund Total		**$21,280**

FUND TYPE 52: INTERNAL SERVICE FUNDS

Risk Management				
1	Security Cameras	$ 25,000	$	25,000
		Risk Management Total		**$25,000**
		Internal Service Funds Total		**$25,000**
		Fixed Asset Building Improvement Total		**$11,198,485**

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.

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE
ORG : 0270710 CAO: CWSR - TRIAL COURT LESA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,296,597	3,244,401	3,500,000	255,599
Fund Balance	0	471,966	0	(471,966)
Total Revenue	3,296,597	3,716,367	3,500,000	(216,367)
Other Fin Uses	3,288,822	3,458,591	3,500,000	41,409
Contingency	0	257,776	0	(257,776)
Total Appropriations	3,288,822	3,716,367	3,500,000	(216,367)
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	(7,776)	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.

ORG : 0270740 CAO: CWSR - DA/PUBLIC DEFENDER

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	330,285	247,330	170,244	(77,086)
Fund Balance	0	1,030,601	1,112,886	82,285
Total Revenue	330,285	1,277,931	1,283,130	5,199
Other Fin Uses	30,000	195,982	304,031	108,049
Contingency	0	1,081,949	979,099	(102,850)
Total Appropriations	30,000	1,277,931	1,283,130	5,199
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(300,285)	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 not be used after FY 2021-22 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	1	0	0	0
Fund Balance	0	69	80	11
Total Revenue	1	69	80	11
Contingency	0	69	80	11
Total Appropriations	0	69	80	11
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	(1)	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. The Court fee revenues are used annually to fund projects approved in the County's Accumulated Capital Outlay Workplan.

ORG : 0670710 CAO: CWSR - CRML JST FAC CONST				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	169,346	160,000	160,000	0
Rev Use Money/Prop	2,019	0	0	0
Fund Balance	0	1,360	0	(1,360)
Total Revenue	171,366	161,360	160,000	(1,360)
Other Fin Uses	182,186	160,987	160,000	(987)
Contingency	0	373	0	(373)
Total Appropriations	182,186	161,360	160,000	(1,360)
TOTAL	10,820	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
Fund Balance	0	259,032	259,032	0
Total Revenue	0	259,032	259,032	0
Contingency	0	259,032	259,032	0
Total Appropriations	0	259,032	259,032	0
TOTAL	0	0	0	0

Alternate Dispute Resolution

The Alternate Dispute Resolution subfund receives funds and is used to pay the El Dorado County Superior 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	2,356	800	1,500	700
Service Charges	26,453	26,500	30,000	3,500
Fund Balance	0	34,570	0	(34,570)
Total Revenue	28,808	61,870	31,500	(30,370)
Services & Supplies	94,000	59,600	31,500	(28,100)
Contingency	0	2,270	0	(2,270)
Total Appropriations	94,000	61,870	31,500	(30,370)
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	65,192	0	0	0

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	2	10	0	(10)
Fund Balance	0	148	155	7
Total Revenue	2	158	155	(3)
Contingency	0	158	155	(3)
Total Appropriations	0	158	155	(3)
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(2)	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	15	15	0	(15)
Fund Balance	0	910	957	47
Total Revenue	15	925	957	32
Contingency	0	925	957	32
Total Appropriations	0	925	957	32
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(15)	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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,847	0	0	0
IG Rev - State	61,227	0	0	0
Fund Balance	0	636,772	0	(636,772)
Total Revenue	69,074	636,772	0	(636,772)
Residual Equity Xfer	0	636,772	0	(636,772)
Total Appropriations	0	636,772	0	(636,772)
TOTAL	(69,074)	0	0	0

ORG : 1470710 CAO: CWSR - ST OFF-HIGHWAY VEH				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	62,000	60,000	(2,000)
Residual Equity	0	636,772	0	(636,772)
Fund Balance	0	0	602,522	602,522
Total Revenue	0	698,772	662,522	(36,250)
Other Fin Uses	0	339,491	294,702	(44,789)
Contingency	0	359,281	367,820	8,539
Total Appropriations	0	698,772	662,522	(36,250)
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
- 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	72,454	30,000	30,000	0
Other Gov Agency	809,070	873,819	896,538	22,719
Fund Balance	0	4,587,856	3,610,102	(977,754)
Total Revenue	881,524	5,491,675	4,536,640	(955,035)
Other Charges	241,297	133,295	180,000	46,705
Other Fin Uses	244,683	1,704,259	2,488,455	784,196
Contingency	0	3,654,121	1,868,185	(1,785,936)
Total Appropriations	485,980	5,491,675	4,536,640	(955,035)
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(395,545)	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	534	0	0	0
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	48,657	66,152	17,495
Total Revenue	15,534	63,657	81,152	17,495
Services & Supplies	0	53,127	70,712	17,585
Other Fin Uses	9,690	10,530	10,440	(90)
Total Appropriations	9,690	63,657	81,152	17,495
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(5,844)	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.

ORG : 0670722 CAO: CWSR - GILMORE EDH SR CTR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	15,290	0	0	0
Fund Balance	0	917,717	964,966	47,249
Total Revenue	15,290	917,717	964,966	47,249
Contingency	0	917,717	964,966	47,249
Total Appropriations	0	917,717	964,966	47,249
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(15,290)	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	48	0	0	0
Fund Balance	0	2,855	3,002	147
Total Revenue	48	2,855	3,002	147
Contingency	0	2,855	3,002	147
Total Appropriations	0	2,855	3,002	147
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(48)	0	0	0

Henningsen Lotus Park

The Henningsen Lotus Park subfund accounts for park fees paid for by users that are then appropriated for the maintenance and operation of the park, as well as park improvements. In FY 2023-24, all Parks

subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,796	0	0	0
Service Charges	100,744	0	0	0
Fund Balance	0	219,897	0	(219,897)
Total Revenue	104,540	219,897	0	(219,897)
Other Fin Uses	86,667	0	0	0
Residual Equity Xfer	0	219,897	0	(219,897)
Total Appropriations	86,667	219,897	0	(219,897)
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(17,873)	0	0	0

ORG : 1470720 CAO: CWSR - HENNINGSEN LOTUS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	80,000	125,000	45,000
Residual Equity	0	219,897	0	(219,897)
Fund Balance	0	0	263,164	263,164
Total Revenue	0	299,897	388,164	88,267
Other Fin Uses	0	198,252	226,859	28,607
Contingency	0	101,645	161,305	59,660
Total Appropriations	0	299,897	388,164	88,267
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	0	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670732 CAO: CWSR - PIONEER PARK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	107	0	0	0
Service Charges	1,430	0	0	0
Fund Balance	0	6,416	0	(6,416)
Total Revenue	1,537	6,416	0	(6,416)
Other Fin Uses	945	0	0	0
Residual Equity Xfer	0	6,416	0	(6,416)
Total Appropriations	945	6,416	0	(6,416)
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	(592)	0	0	0

ORG : 1470721 CAO: CWSR - PIONEER PARK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	992	1,000	8
Residual Equity	0	6,416	0	(6,416)
Fund Balance	0	0	8,158	8,158
Total Revenue	0	7,408	9,158	1,750
Other Fin Uses	0	7,397	3,500	(3,897)
Contingency	0	11	5,658	5,647
Total Appropriations	0	7,408	9,158	1,750
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	0	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. The County intends to utilize the remaining funding toward minor projects at the Skate Park and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670733 CAO: CWSR - SKBRD/ROLL ORD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6	0	0	0
Fund Balance	0	374	0	(374)
Total Revenue	6	374	0	(374)
Residual Equity Xfer	0	374	0	(374)
Total Appropriations	0	374	0	(374)
ORG 0670733 CAO: CWSR - SKBRD/ROLL ORD TOTAL	(6)	0	0	0

ORG : 1470722 CAO: CWSR - SKBRD/ROLL ORD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	374	0	(374)
Fund Balance	0	0	378	378
Total Revenue	0	374	378	4
Contingency	0	374	378	4
Total Appropriations	0	374	378	4
ORG 1470722 CAO: CWSR - SKBRD/ROLL ORD TOTAL	0	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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670734 CAO: CWSR - MOTHERLODE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	165	0	0	0
Fund Balance	0	9,805	0	(9,805)
Total Revenue	165	9,805	0	(9,805)
Residual Equity Xfer	0	9,805	0	(9,805)
Total Appropriations	0	9,805	0	(9,805)
ORG 0670734 CAO: CWSR - MOTHERLODE TOTAL	(165)	0	0	0

ORG : 1470730 CAO: CWSR - MOTHERLODE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	9,805	0	(9,805)
Fund Balance	0	0	9,947	9,947
Total Revenue	0	9,805	9,947	142
Contingency	0	9,805	9,947	142
Total Appropriations	0	9,805	9,947	142
ORG 1470730 CAO: CWSR - MOTHERLODE 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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670735 CAO: CWSR - PONDERSOSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,345	0	0	0
Service Charges	13,408	0	0	0
Fund Balance	0	111,701	0	(111,701)
Total Revenue	14,753	111,701	0	(111,701)
Other Fin Uses	308	0	0	0
Residual Equity Xfer	0	111,701	0	(111,701)
Total Appropriations	308	111,701	0	(111,701)
ORG 0670735 CAO: CWSR - PONDERSOSA TOTAL	(14,445)	0	0	0

ORG : 1470731 CAO: CWSR - PONDEROSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	9,167	9,000	(167)
Residual Equity	0	111,701	0	(111,701)
Fund Balance	0	0	131,701	131,701
Total Revenue	0	120,868	140,701	19,833
Other Fin Uses	0	50,000	50,000	0
Contingency	0	70,868	90,701	19,833
Total Appropriations	0	120,868	140,701	19,833
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	0	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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670737 CAO: CWSR - GOLD TRAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3	0	0	0
Fund Balance	0	157	0	(157)
Total Revenue	3	157	0	(157)
Residual Equity Xfer	0	157	0	(157)
Total Appropriations	0	157	0	(157)
ORG 0670737 CAO: CWSR - GOLD TRAIL TOTAL	(3)	0	0	0

ORG : 1470733 CAO: CWSR - GOLD TRAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	157	0	(157)
Fund Balance	0	0	159	159
Total Revenue	0	157	159	2
Contingency	0	157	159	2
Total Appropriations	0	157	159	2
ORG 1470733 CAO: CWSR - GOLD TRAIL TOTAL	0	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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670738 CAO: CWSR - TAHOE					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance		0	912	0	(912)
Total Revenue		0	912	0	(912)
Residual Equity Xfer		0	912	0	(912)
Total Appropriations		0	912	0	(912)
ORG 0670738 CAO: CWSR - TAHOE	TOTAL	0	0	0	0

ORG : 1470734 CAO: CWSR - TAHOE					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity		0	912	0	(912)
Fund Balance		0	0	912	912
Total Revenue		0	912	912	0
Contingency		0	912	912	0
Total Appropriations		0	912	912	0
ORG 1470734 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. The County intends to utilize the remaining funds toward a trails improvement project and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670739 CAO: CWSR - TRAILS COMMITTEE					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop		35	0	0	0
Fund Balance		0	2,104	0	(2,104)
Total Revenue		35	2,104	0	(2,104)
Residual Equity Xfer		0	2,104	0	(2,104)
Total Appropriations		0	2,104	0	(2,104)
ORG 0670739 CAO: CWSR - TRAILS COMMITTEE	TOTAL	(35)	0	0	0

ORG : 1470723 CAO: CWSR - TRAILS COMMITTEE					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity		0	2,104	0	(2,104)
Fund Balance		0	0	2,134	2,134
Total Revenue		0	2,104	2,134	30
Contingency		0	2,104	2,134	30
Total Appropriations		0	2,104	2,134	30
ORG 1470723 CAO: CWSR - TRAILS COMMITTEE	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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	147,339	0	0	0
Rev Use Money/Prop	6,825	0	0	0
Service Charges	15,618	0	0	0
Miscellaneous Rev	685	0	0	0
Fund Balance	0	347,083	0	(347,083)
Total Revenue	170,467	347,083	0	(347,083)
Other Fin Uses	142,029	0	0	0
Residual Equity Xfer	0	347,083	0	(347,083)
Total Appropriations	142,029	347,083	0	(347,083)
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	(28,437)	0	0	0

ORG : 1470740 CAO: CWSR - RIVER USE PERMIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	0	140,000	140,000	0
Residual Equity	0	347,083	0	(347,083)
Fund Balance	0	0	191,923	191,923
Total Revenue	0	487,083	331,923	(155,160)
Other Fin Uses	0	351,783	182,076	(169,707)
Contingency	0	135,300	149,847	14,547
Total Appropriations	0	487,083	331,923	(155,160)
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	0	0	0	0

Emergency Medical Services Fund

Emergency Medical Services Division has multiple special revenue funds.

Ambulance Billing

The Emergency Medical Services subfund includes the ambulance suspense account.

ORG : 1210150 EMS: AMBULANCE BILLING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	577	1,500	7,000	5,500
Total Revenue	577	1,500	7,000	5,500
Other Fin Uses	0	1,500	7,000	5,500
Total Appropriations	0	1,500	7,000	5,500
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	(577)	0	0	0

Maddy Emergency Medical Services Fund

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

ORG : 1210150 EMS: AMBULANCE BILLING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	577	1,500	7,000	5,500
Total Revenue	577	1,500	7,000	5,500
Other Fin Uses	0	1,500	7,000	5,500
Total Appropriations	0	1,500	7,000	5,500
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	(577)	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. The Public Health Emergency Preparedness, City Readiness, and Pandemic Flu subfunds are moving to the Health and Human Services Agency Public Health Division in Fiscal Year 2024-25.

ORG : 1210200 EMS: PHEP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,436	1,100	0	(1,100)
IG Rev - Federal	258,999	308,000	0	(308,000)
Total Revenue	261,435	309,100	0	(309,100)
Other Fin Uses	261,435	309,100	0	(309,100)
Total Appropriations	261,435	309,100	0	(309,100)
ORG 1210200 EMS: PHEP TOTAL	0	0	0	0

ORG : 1210210 EMS: CITY READINESS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	480	250	0	(250)
IG Rev - Federal	62,054	52,000	0	(52,000)
Total Revenue	62,534	52,250	0	(52,250)
Other Fin Uses	62,534	52,250	0	(52,250)
Total Appropriations	62,534	52,250	0	(52,250)
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	1,398	900	2,500	1,600
IG Rev - Federal	95,862	319,000	164,000	(155,000)
Total Revenue	97,259	319,900	166,500	(153,400)
Other Fin Uses	97,259	319,900	166,500	(153,400)
Total Appropriations	97,259	319,900	166,500	(153,400)
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	212	200	0	(200)
IG Rev - State	62,850	67,000	0	(67,000)
Total Revenue	63,061	67,200	0	(67,200)
Other Fin Uses	63,061	67,200	0	(67,200)
Total Appropriations	63,061	67,200	0	(67,200)
ORG 1210230 EMS: PANDEMIC FLU TOTAL	0	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	(65,575)	0	0	0

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.

ORG : 3545450 SPECIAL AVIATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	58	99	100	1
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	773	0	(773)
Total Revenue	20,058	20,872	20,100	(772)
Other Fin Uses	20,033	20,872	20,100	(772)
Total Appropriations	20,033	20,872	20,100	(772)
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

ORG : 3535350 PLACERVILLE UNION CEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	633	150	150	0
Fund Balance	0	38,002	38,550	548
Total Revenue	633	38,152	38,700	548
Other Charges	0	0	10,000	10,000
Fixed Assets	0	0	0	0
Contingency	0	38,152	28,700	(9,452)
Total Appropriations	0	38,152	38,700	548
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(633)	0	0	0
FUND 1119 PLACERVILLE UNION CEMETERY TOTAL	(633)	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.

ORG : 1480801 CAO: CSA #3 - PARK ADMIN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,268	3,267	(1)
Total Revenue	0	3,268	3,267	(1)
Contingency	0	3,268	3,267	(1)
Total Appropriations	0	3,268	3,267	(1)
ORG 1480801 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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0680802 CAO: CSA #3 - GOLDEN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4	0	0	0
Total Revenue	4	0	0	0
ORG 0680802 CAO: CSA #3 - GOLDEN TOTAL	(4)	0	0	0
FUND 1353 County Service Area #3 TOTAL	(4)	0	0	0

ORG : 1480802 CAO: CSA #3 - GOLDEN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	226	228	2
Total Revenue	0	226	228	2
Contingency	0	226	228	2
Total Appropriations	0	226	228	2
ORG 1480802 CAO: CSA #3 - GOLDEN TOTAL	0	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.

ORG : 1480862 CAO: CSA #9 - POLKPINE/CAMINO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	10	9	(1)
Total Revenue	0	10	9	(1)
Contingency	0	10	9	(1)
Total Appropriations	0	10	9	(1)
ORG 1480862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0
FUND 1359 County Service Area #9 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	3,886	0	0	0
Total Revenue	3,886	0	0	0
Other Charges	782	0	0	0
Residual Equity Xfer	98,968	0	0	0
Total Appropriations	99,750	0	0	0
ORG 0680893 CAO: CSA #9 - INS RSV PARK/REC TOTAL	95,864	0	0	0
FUND 1359 County Service Area #9 TOTAL	95,864	0	0	0

County Service Area 9 Special Revenue Fund in Cemeteries

The County Service Area 9 Funds in the Cemeteries Division consists of individual Zone of Benefit Administration accounts established to provide localized cemetery services to a specific area. CSA #9 includes the Georgetown Cemetery Zone 3 and Georgetown Cemetery Endowment.

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,106	15,900	16,151	251
Fines & Penalties	230	0	0	0
Rev Use Money/Prop	1,383	0	0	0
Service Charges	5,325	9,000	8,000	(1,000)
Miscellaneous Rev	(350)	6,000	7,000	1,000
Fund Balance	0	97,820	91,339	(6,481)
Total Revenue	22,693	128,720	122,490	(6,230)
Salaries & Benefits	6,812	11,964	7,338	(4,626)
Services & Supplies	10,316	59,200	40,070	(19,130)
Other Charges	0	0	561	561
Contingency	0	57,556	74,521	16,965
Total Appropriations	17,128	128,720	122,490	(6,230)
TOTAL	(5,566)	0	0	0

ORG : 3599999 CSA #9 GEORGETOWN CEM ENDOW

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	519	0	0	0
Miscellaneous Rev	(200)	0	0	0
Total Revenue	319	0	0	0
TOTAL	(319)	0	0	0

County Service Area 3 Fund in Emergency Medical Services

The County Service Area 3 Emergency Medical Services Division subfund contains pre-hospital ambulance service in this Board-governed district.

ORG : 1210100 EMS: CSA 3 SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,365	2,400	3,000	600
Rev Use Money/Prop	4,330	0	4,000	4,000
IG Rev - State	220,983	0	0	0
Service Charges	3,406,025	3,067,400	4,644,000	1,576,600
Other Fin Sources	1,025,000	2,120,707	750,000	(1,370,707)
Fund Balance	0	333,044	1,712,068	1,379,024
Total Revenue	4,659,703	5,523,551	7,113,068	1,589,517
Services & Supplies	229,989	140,800	203,350	62,550
Other Charges	4,233,808	4,676,000	5,146,500	470,500
Other Fin Uses	292,037	345,607	651,618	306,011
Contingency	0	333,044	1,088,000	754,956
Total Appropriations	4,755,835	5,495,451	7,089,468	1,594,017
ORG 1210100 EMS: CSA 3 SLT TOTAL	96,132	(28,100)	(23,600)	4,500

ORG : 1210110 EMS: CSA 3 NORTH TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,712	108,500	109,000	500
Fines & Penalties	639	500	500	0
Service Charges	87,757	107,100	138,000	30,900
Total Revenue	197,109	216,100	247,500	31,400
Services & Supplies	37,720	7,300	8,100	800
Other Charges	214,606	236,900	263,000	26,100
Total Appropriations	252,326	244,200	271,100	26,900
ORG 1210110 EMS: CSA 3 NORTH TAHOE TOTAL	55,217	28,100	23,600	(4,500)
FUND 1353 County Service Area #3 TOTAL	151,349	0	0	0

County Service Area 7 Special Revenue Fund in Emergency Medical Services

The County Service Area 7, Emergency Medical Services Division subfund contains fire-based pre-hospital ambulance service in this Board-governed district.

ORG : 1210120 EMS: CSA 7 AMBULANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,072,261	5,847,200	6,072,000	224,800
Fines & Penalties	10,932	8,700	11,000	2,300
Rev Use Money/Prop	223,317	50,000	223,000	173,000
IG Rev - State	634,694	29,000	29,000	0
Service Charges	9,029,954	8,818,400	11,073,000	2,254,600
Miscellaneous Rev	391,000	300,000	300,000	0
Fund Balance	0	15,229,631	15,800,540	570,909
Total Revenue	16,362,157	30,282,931	33,508,540	3,225,609
Services & Supplies	768,058	442,900	531,150	88,250
Other Charges	13,112,925	14,940,996	16,706,000	1,765,004
Other Fin Uses	906,358	1,166,538	1,718,762	552,224
Contingency	0	13,732,497	14,552,628	820,131
Total Appropriations	14,787,340	30,282,931	33,508,540	3,225,609
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	(1,574,817)	0	0	0
FUND 1357 County Service Area #7 TOTAL	(1,574,817)	0	0	0

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.

ORG : 1570710 ND: AMERICAN RESCUE PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	7,573,041	19,746,477	18,077,845	(1,668,632)
Total Revenue	7,573,041	19,746,477	18,077,845	(1,668,632)
Services & Supplies	2,955,802	149,036	149,035	(1)
Other Charges	217,494	847,202	249,504	(597,698)
Other Fin Uses	4,400,746	14,803,421	8,273,748	(6,529,673)
Contingency	0	3,946,818	9,405,558	5,458,740
Total Appropriations	7,574,041	19,746,477	18,077,845	(1,668,632)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	1,000	0	0	0
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	1,000	0	0	0

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 deposited, it shall be refunded to the person making the payment."

ORG : 0370706 AU: CWSR - OVERPAYMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	4,584	2,000	2,000	0
Fund Balance	0	3,177	5,000	1,823
Total Revenue	4,584	5,177	7,000	1,823
Other Fin Uses	8,000	5,000	7,000	2,000
Contingency	0	177	0	(177)
Total Appropriations	8,000	5,177	7,000	1,823
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	3,416	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	377	80	80	0
Fund Balance	0	22,638	23,803	1,165
Total Revenue	377	22,718	23,883	1,165
Other Fin Uses	0	0	23,883	23,883
Contingency	0	22,718	0	(22,718)
Total Appropriations	0	22,718	23,883	1,165
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(377)	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	11,903	3,114	10,000	6,886
Service Charges	349,983	355,000	345,000	(10,000)
Fund Balance	0	1,886	5,000	3,114
Total Revenue	361,886	360,000	360,000	0
Other Fin Uses	360,000	360,000	360,000	0
Total Appropriations	360,000	360,000	360,000	0
TOTAL	(1,886)	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 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	58,261	51,738	80,000	28,262
Fund Balance	0	3,262	0	(3,262)
Total Revenue	58,261	55,000	80,000	25,000
Other Fin Uses	55,000	55,000	80,000	25,000
Total Appropriations	55,000	55,000	80,000	25,000
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	(3,261)	0	0	0
FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL	(2,109)	0	0	0

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.

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.

ORG : 0470511 TR: CWSR - CHNG DIFF TAX CLLCT				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	1,918	5,000	5,000	0
Fund Balance	0	225	225	0
Total Revenue	1,918	5,225	5,225	0
Services & Supplies	1,918	5,000	5,000	0
Contingency	0	225	225	0
Total Appropriations	1,918	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	1,065	4,999	5,000	1
Fund Balance	0	1	0	(1)
Total Revenue	1,065	5,000	5,000	0
Other Fin Uses	1,065	5,000	5,000	0
Total Appropriations	1,065	5,000	5,000	0
TOTAL	(0)	0	0	0
FUND 1204 COUNTYWIDE SR - TREAS/TAX TOTAL	(0)	0	0	0

ASSESSOR

Countywide Special Revenue Fund in the Assessor's Office

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

ORG : 0570700 AS: CWSR - AB1653

Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop		815	0	0	0
Service Charges		17,301	10,000	10,000	0
Fund Balance		0	89,266	89,266	0
Total Revenue		18,117	99,266	99,266	0
Contingency		0	99,266	99,266	0
Total Appropriations		0	99,266	99,266	0
ORG 0570700 AS: CWSR - AB1653	TOTAL	(18,117)	0	0	0

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 GC27361.4(a) subfund is funded by the fee collected for the filing of every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's document storage system to micrographics, implement and fund an archive program and permanent preservation of recorded document images. Upon completion of the conversion and payment of the costs therefor, the fee shall no longer be imposed. Use of these funds are restricted by Government Code 27361.4(a).

Over the past years, the Recorder-Clerk's Office has limited the use of these funds to increase the fund balance for use during our long-term book preservation project. This fund is currently used for microfilm creation, web hosting of microfilmed images for County use, and book and map preservation projects.

ORG : 1870700 RC: CWSR - MICRO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14,187	0	0	0
Service Charges	106,483	100,000	90,000	(10,000)
Fund Balance	0	1,009,280	869,280	(140,000)
Total Revenue	120,670	1,109,280	959,280	(150,000)
Other Fin Uses	30,249	240,000	200,000	(40,000)
Contingency	0	869,280	759,280	(110,000)
Total Appropriations	30,249	1,109,280	959,280	(150,000)
ORG 1870700 RC: CWSR - MICRO TOTAL	(90,421)	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. Use of these funds are restricted by Government Code 27361(a)(2) and (c).

This fund is used for maintenance of the current recording system, new equipment, staff to oversee and maintain the current recording system and travel and training for the recording system. These funds allowed us to implement a new recording system 2020 without impact to the General Fund.

ORG : 1870701 RC: CWSR - COMPUTER SYSTEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25,099	0	0	0
Service Charges	164,065	100,000	120,000	20,000
Fund Balance	0	1,600,110	1,417,110	(183,000)
Total Revenue	189,164	1,700,110	1,537,110	(163,000)
Other Fin Uses	97,163	283,000	288,551	5,551
Contingency	0	1,417,110	1,248,559	(168,551)
Total Appropriations	97,163	1,700,110	1,537,110	(163,000)
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(92,001)	0	0	0

Notary Confidential Marriage

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries. Use of these funds are restricted by Family Code 536(c).

This fund is used to provide training materials and administration of this program.

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	169	0	0	0
Fund Balance	0	11,400	11,400	0
Total Revenue	1,969	12,400	12,400	0
Other Fin Uses	1,000	1,000	3,000	2,000
Contingency	0	11,400	9,400	(2,000)
Total Appropriations	1,000	12,400	12,400	0
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	(969)	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 be used to enhance service to the public. Use of these funds are defined in Health & Safety Code 103625(h).

These funds are currently used for staff time assisting the public in obtaining certified copies of vital records, the security paper they are printed on, and in the near future, to convert microfilm vital images into digital files to be incorporated into our current recording system.

ORG : 1870703 RC: CWSR - VITAL HEALTH STATS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,694	0	0	0
Service Charges	28,458	22,000	25,000	3,000
Fund Balance	0	119,036	116,036	(3,000)
Total Revenue	30,152	141,036	141,036	0
Other Fin Uses	16,530	25,000	40,000	15,000
Contingency	0	116,036	101,036	(15,000)
Total Appropriations	16,530	141,036	141,036	0
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(13,622)	0	0	0

Social Security Truncation

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder for the purpose of implementing a Social Security Number Truncation program. On December 31, 2017, the Recorder ceased collecting the fee allowed under GC 27361(d)(1). Use of these funds are restricted by Government Code 27361(d).

These funds are currently used to fund the redaction of social security numbers from official records. These funds will be used for an upcoming image redaction project.

ORG : 1870705 RC: CWSR - SOC SEC TRUNCATION				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,800	0	0	0
Fund Balance	0	524,501	362,501	(162,000)
Total Revenue	8,800	524,501	362,501	(162,000)
Other Fin Uses	1,205	162,000	16,500	(145,500)
Contingency	0	362,501	346,001	(16,500)
Total Appropriations	1,205	524,501	362,501	(162,000)
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	(7,595)	0	0	0

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. Use of these funds are restricted by Government Code 27397(c)(2) and (c).

These funds are used for quarterly Certna payments, Department of Justice fees, and biannual audits.

ORG : 1870706 RC: CWSR - ELCT RCRD DLVRY SYS				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,235	0	0	0
Service Charges	35,350	30,000	28,800	(1,200)
Fund Balance	0	611,865	583,865	(28,000)
Total Revenue	45,585	641,865	612,665	(29,200)
Other Fin Uses	25,910	58,000	203,850	145,850
Contingency	0	583,865	408,815	(175,050)
Total Appropriations	25,910	641,865	612,665	(29,200)
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	(19,675)	0	0	0
FUND 1218 COUNTYWIDE SR - RECORDER TOTAL	(224,282)	0	0	0

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 that 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.

ORG : 2270700 DA:CWSR - STATE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	234	0	0	0
Rev Use Money/Prop	793	0	0	0
Fund Balance	0	50,425	106,759	56,334
Total Revenue	1,027	50,425	106,759	56,334
Contingency	0	50,425	106,759	56,334
Total Appropriations	0	50,425	106,759	56,334
ORG 2270700 DA:CWSR - STATE TOTAL	(1,027)	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	287,057	0	0	0
Rev Use Money/Prop	7,956	0	0	0
Fund Balance	0	630,099	548,863	(81,236)
Total Revenue	295,014	630,099	548,863	(81,236)
Other Fin Uses	168,803	34,871	88,100	53,229
Contingency	0	595,228	460,763	(134,465)
Total Appropriations	168,803	630,099	548,863	(81,236)
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	(126,211)	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	384	0	0	0
Fund Balance	0	23,057	24,169	1,112
Total Revenue	384	23,057	24,169	1,112
Contingency	0	23,057	24,169	1,112
Total Appropriations	0	23,057	24,169	1,112
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	(384)	0	0	0

ORG : 2270731 DA:CWSR - AUTO FRAUD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,877	0	0	0
IG Rev - State	207,469	207,544	190,439	(17,105)
Fund Balance	0	31,536	0	(31,536)
Total Revenue	209,346	239,080	190,439	(48,641)
Other Fin Uses	230,163	207,544	190,439	(17,105)
Contingency	0	31,536	0	(31,536)
Total Appropriations	230,163	239,080	190,439	(48,641)
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	20,817	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	3,781	0	0	0
IG Rev - State	453,381	496,090	511,425	15,335
Fund Balance	0	127,303	0	(127,303)
Total Revenue	457,162	623,393	511,425	(111,968)
Other Fin Uses	427,657	496,090	511,425	15,335
Contingency	0	127,303	0	(127,303)
Total Appropriations	427,657	623,393	511,425	(111,968)
TOTAL	(29,505)	0	0	0

ORG : 2270761 DA:CWSR - ENVIRONMENTAL TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	112,500	3,500	0	(3,500)
Rev Use Money/Prop	(1,499)	0	0	0
Fund Balance	0	172,817	183,650	10,833
Total Revenue	111,001	176,317	183,650	7,333
Other Fin Uses	2,991	5,000	5,000	0
Contingency	0	171,317	178,650	7,333
Total Appropriations	2,991	176,317	183,650	7,333
TOTAL	(108,010)	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	11,011	0	0	0
Service Charges	14,486	0	0	0
Fund Balance	0	566,734	485,865	(80,869)
Total Revenue	25,497	566,734	485,865	(80,869)
Other Fin Uses	41,606	100,000	137,921	37,921
Contingency	0	466,734	347,944	(118,790)
Total Appropriations	41,606	566,734	485,865	(80,869)
TOTAL	16,110	0	0	0

ORG : 2270763 DA:CWSR - PROPOSITION 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	168	0	0	0
Fund Balance	0	10,109	13,627	3,518
Total Revenue	168	10,109	13,627	3,518
Other Fin Uses	0	0	7,000	7,000
Contingency	0	10,109	6,627	(3,482)
Total Appropriations	0	10,109	13,627	3,518
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(168)	0	0	0

ORG : 2270764 DA:CWSR - 15% ASSET FORFEITURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	228	0	0	0
Rev Use Money/Prop	1,308	0	0	0
Fund Balance	0	35,592	91,760	56,168
Total Revenue	1,536	35,592	91,760	56,168
Other Fin Uses	15,000	0	0	0
Contingency	0	35,592	91,760	56,168
Total Appropriations	15,000	35,592	91,760	56,168
TOTAL	13,464	0	0	0
FUND 1222 COUNTYWIDE SR - DA TOTAL	(214,916)	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	7,899	0	0	0
IG Rev - State	99,916	0	0	0
Fund Balance	0	447,884	552,339	104,455
Total Revenue	107,816	447,884	552,339	104,455
Other Fin Uses	78,157	0	0	0
Contingency	0	447,884	552,339	104,455
Total Appropriations	78,157	447,884	552,339	104,455
ORG 2280780 DA: CWSR - SLESF TOTAL	(29,658)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(29,658)	0	0	0

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.

ORG : 2470701 SH: CWSR - CIVIL FEES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,742	18,000	18,000	0
Rev Use Money/Prop	107	0	0	0
Total Revenue	10,848	18,000	18,000	0
Other Fin Uses	10,848	18,000	18,000	0
Total Appropriations	10,848	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	39,188	4,000	4,000	0
Fund Balance	0	438,985	295,000	(143,985)
Total Revenue	39,188	444,985	301,000	(143,985)
Other Fin Uses	640,500	150,000	0	(150,000)
Contingency	0	294,985	301,000	6,015
Total Appropriations	640,500	444,985	301,000	(143,985)
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	601,312	0	0	0

ORG : 2470706 SH: CWSR - FED EQUITABLE TRSRY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	923	0	0	0
Fund Balance	0	55,420	6,500	(48,920)
Total Revenue	923	55,420	6,500	(48,920)
Other Fin Uses	0	49,000	0	(49,000)
Contingency	0	6,420	6,500	80
Total Appropriations	0	55,420	6,500	(48,920)
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	(923)	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	30,203	15,000	10,000	(5,000)
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,723,534	1,900,000	(823,534)
Total Revenue	530,203	3,238,534	2,410,000	(828,534)
Other Fin Uses	60,750	1,357,000	800,000	(557,000)
Contingency	0	1,881,534	1,610,000	(271,534)
Total Appropriations	60,750	3,238,534	2,410,000	(828,534)
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	(469,453)	0	0	0

ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	218,100	0	0	0
Rev Use Money/Prop	9,066	0	0	0
Fund Balance	0	940,435	500,000	(440,435)
Total Revenue	227,166	940,435	500,000	(440,435)
Other Fin Uses	15,645	471,000	23,000	(448,000)
Contingency	0	469,435	477,000	7,565
Total Appropriations	15,645	940,435	500,000	(440,435)
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	(211,521)	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		4,706	0	0	0
Service Charges		23,943	20,000	20,000	0
Fund Balance		0	204,866	225,000	20,134
Total Revenue		28,649	224,866	245,000	20,134
Other Fin Uses		45,209	0	65,000	65,000
Contingency		0	224,866	180,000	(44,866)
Total Appropriations		45,209	224,866	245,000	20,134
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT	TOTAL	16,561	0	0	0

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		26,097	5,000	5,000	0
IG Rev - State		266,776	200,000	200,000	0
Fund Balance		0	906,582	305,000	(601,582)
Total Revenue		292,873	1,111,582	510,000	(601,582)
Other Fin Uses		414,988	807,600	315,000	(492,600)
Contingency		0	303,982	195,000	(108,982)
Total Appropriations		414,988	1,111,582	510,000	(601,582)
ORG 2470710 SH: CWSR - CALMMET	TOTAL	122,115	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		9,348	1,500	1,500	0
Service Charges		66,146	25,000	25,000	0
Fund Balance		0	719,756	540,000	(179,756)
Total Revenue		75,494	746,256	566,500	(179,756)
Other Fin Uses		0	207,000	175,000	(32,000)
Contingency		0	539,256	391,500	(147,756)
Total Appropriations		0	746,256	566,500	(179,756)
ORG 2470711 SH: CWSR - CUSTODY SERVICES	TOTAL	(75,494)	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	28	0	0	0
Fund Balance	0	1,659	0	(1,659)
Total Revenue	28	1,659	0	(1,659)
Contingency	0	1,659	0	(1,659)
Total Appropriations	0	1,659	0	(1,659)
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(28)	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,275	2,000	2,000	0
IG Rev - State	215,288	150,000	150,000	0
Fund Balance	0	717,449	475,000	(242,449)
Total Revenue	223,563	869,449	627,000	(242,449)
Other Fin Uses	114,312	406,500	180,000	(226,500)
Contingency	0	462,949	447,000	(15,949)
Total Appropriations	114,312	869,449	627,000	(242,449)
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(109,251)	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	38,572	30,000	30,000	0
Rev Use Money/Prop	409	0	0	0
Fund Balance	0	118,889	100,000	(18,889)
Total Revenue	38,981	148,889	130,000	(18,889)
Other Fin Uses	0	100,000	72,000	(28,000)
Contingency	0	48,889	58,000	9,111
Total Appropriations	0	148,889	130,000	(18,889)
ORG 2470754 SH: CWSR - DNA ID TOTAL	(38,981)	0	0	0
FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL	(165,664)	0	0	0

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	32,966	4,000	5,000	1,000
IG Rev - State	540,532	350,000	350,000	0
Fund Balance	0	1,700,837	725,000	(975,837)
Total Revenue	573,498	2,054,837	1,080,000	(974,837)
Other Fin Uses	451,379	1,332,000	393,500	(938,500)
Contingency	0	722,837	686,500	(36,337)
Total Appropriations	451,379	2,054,837	1,080,000	(974,837)
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(122,119)	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	8,490	1,000	1,000	0
IG Rev - State	99,916	75,000	75,000	0
Fund Balance	0	508,500	385,000	(123,500)
Total Revenue	108,406	584,500	461,000	(123,500)
Other Fin Uses	69,556	200,000	0	(200,000)
Contingency	0	384,500	461,000	76,500
Total Appropriations	69,556	584,500	461,000	(123,500)
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(38,850)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(160,969)	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.

ORG : 2430350 SH: CUSTODY - COMMISSARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	42,950	25,000	25,000	0
Miscellaneous Rev	327,741	0	0	0
Other Fin Sources	8,563	0	0	0
Fund Balance	0	2,219,720	1,700,000	(519,720)
Total Revenue	379,254	2,244,720	1,725,000	(519,720)
Services & Supplies	430,294	827,500	892,000	64,500
Other Charges	1,760	0	0	0
Fixed Assets	8,563	0	0	0
Contingency	0	1,417,220	833,000	(584,220)
Total Appropriations	440,618	2,244,720	1,725,000	(519,720)
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	61,364	0	0	0

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.

ORG : 1321000 DC: FEDERAL FOREST RESERVE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,184	0	0	0
IG Rev - Federal	140,141	140,200	0	(140,200)
Fund Balance	0	266,812	0	(266,812)
Total Revenue	143,325	407,012	0	(407,012)
Services & Supplies	120,641	140,200	0	(140,200)
Contingency	0	266,812	0	(266,812)
Total Appropriations	120,641	407,012	0	(407,012)
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(22,684)	0	0	0
FUND 1116 FEDERAL FOREST RESERVES TOTAL	(22,684)	0	0	0

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.

ORG : 2570701 PB: CWSR - ASSISTANCE FOR YTH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Uses	47	0	0	0
Total Appropriations	47	0	0	0
ORG 2570701 PB: CWSR - ASSISTANCE FOR YTH TOTAL	47	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	3,352	2,538	1,500	(1,038)
IG Rev - State	348,495	348,495	302,709	(45,786)
Fund Balance	0	2,347	0	(2,347)
Total Revenue	351,847	353,380	304,209	(49,171)
Other Fin Uses	349,500	353,380	304,209	(49,171)
Total Appropriations	349,500	353,380	304,209	(49,171)
ORG 2570702 PB: CWSR - SB678 TOTAL	(2,347)	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
Other Fin Uses	1,064	0	0	0
Total Appropriations	1,064	0	0	0
ORG 2570725 PB: CWSR - PUBLIC TELEPHONE TOTAL	1,064	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	2,127	0	0	0
Fund Balance	0	127,636	133,790	6,154
Total Revenue	2,127	127,636	133,790	6,154
Other Fin Uses	0	0	17,145	17,145
Contingency	0	127,636	116,645	(10,991)
Total Appropriations	0	127,636	133,790	6,154
TOTAL	(2,127)	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	30,580	5,000	1,000	(4,000)
IG Rev - State	969,085	506,850	605,350	98,500
Fund Balance	0	692,031	615,090	(76,941)
Total Revenue	999,665	1,203,881	1,221,440	17,559
Other Fin Uses	1,037,850	1,152,940	1,221,440	68,500
Contingency	0	50,941	0	(50,941)
Total Appropriations	1,037,850	1,203,881	1,221,440	17,559
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	38,185	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	38,185	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	7,053,600	5,746,175	6,389,346	643,171
Other Fin Sources	75,759	129,172	28,843	(100,329)
Fund Balance	0	8,005,810	2,248,030	(5,757,780)
Total Revenue	7,129,359	13,881,157	8,666,219	(5,214,938)
Services & Supplies	169,168	298,500	298,500	0
Other Charges	0	26,000	26,000	0
Other Fin Uses	4,794,537	5,925,467	7,808,418	1,882,951
Contingency	0	7,631,190	533,301	(7,097,889)
Total Appropriations	4,963,705	13,881,157	8,666,219	(5,214,938)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	(2,165,655)	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,135,359	741,688	841,688	100,000
Fund Balance	0	910,345	350,700	(559,645)
Total Revenue	1,135,359	1,652,033	1,192,388	(459,645)
Other Fin Uses	781,688	1,097,388	1,192,388	95,000
Contingency	0	554,645	0	(554,645)
Total Appropriations	781,688	1,652,033	1,192,388	(459,645)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	(353,671)	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	129,172	0	0	0
Fund Balance	0	129,173	28,843	(100,330)
Total Revenue	129,172	129,173	28,843	(100,330)
Other Fin Uses	75,759	129,172	28,843	(100,329)
Contingency	0	1	0	(1)
Total Appropriations	75,759	129,173	28,843	(100,330)
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	(53,413)	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	(23,532)	0	0	0
IG Rev - State	1,542,350	0	0	0
Fund Balance	0	1,761,463	1,036,863	(724,600)
Total Revenue	1,518,818	1,761,463	1,036,863	(724,600)
Other Fin Uses	0	495,000	1,036,863	541,863
Contingency	0	1,266,463	0	(1,266,463)
Total Appropriations	0	1,761,463	1,036,863	(724,600)
ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL	(1,518,818)	0	0	0

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.

ORG : 2570720 PB: CWSR - ENHANCING LAW ENFOR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	394,642	0	0	0
Fund Balance	0	298,969	394,642	95,673
Total Revenue	394,642	298,969	394,642	95,673
Other Fin Uses	280,709	298,969	394,642	95,673
Total Appropriations	280,709	298,969	394,642	95,673
TOTAL	(113,933)	0	0	0

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.

ORG : 3170700 AG: CWSR - VITICULTURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	47,245	0	(47,245)
Total Revenue	0	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	0	0	0	0
FUND 1231 COUNTYWIDE SR - AG TOTAL	0	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.

ORG : 3270700 FG: CWSR - SAWMILL POND RESTCK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1	0	(1)
Total Revenue	0	1	0	(1)
Contingency	0	1	0	(1)
Total Appropriations	0	1	0	(1)
TOTAL	0	0	0	0
FUND 1232 COUNTYWIDE SR - FISH&GAME TOTAL	0	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 resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

ORG : 3200000 FG: FISH AND GAME PRESERVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	6,315	5,000	5,000	0
Rev Use Money/Prop	239	0	0	0
Other Fin Sources	0	0	15,000	15,000
Fund Balance	0	(2,215)	0	2,215
Total Revenue	6,554	2,785	20,000	17,215
Services & Supplies	14,931	2,785	20,000	17,215
Total Appropriations	14,931	2,785	20,000	17,215
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	8,377	0	0	0
FUND 1106 FISH & GAME TOTAL	8,377	0	0	0

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.

ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,912	0	0	0
IG Rev - State	80,410	1,857,343	8,374,940	6,517,597
IG Rev - Federal	2,354,636	4,485,095	1,462,452	(3,022,643)
Service Charges	140,558	312,005	256,428	(55,577)
Miscellaneous Rev	0	502,706	0	(502,706)
Other Fin Sources	15,344	575,000	20,000	(555,000)
Fund Balance	0	136,850	0	(136,850)
Total Revenue	2,592,860	7,868,999	10,113,820	2,244,821
Salaries & Benefits	341,614	451,875	458,538	6,663
Services & Supplies	1,932,340	6,538,557	9,025,260	2,486,703
Other Charges	4,937	30,000	10,000	(20,000)
Intrafund Transfers	232,342	848,567	620,022	(228,545)
Total Appropriations	2,511,233	7,868,999	10,113,820	2,244,821
TOTAL	(81,627)	0	0	0
FUND 1101 EROSION CONTROL TOTAL	(81,627)	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.

ORG : 3600000 DOT: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Salaries & Benefits	423,817	416,259	448,888	32,629
Services & Supplies	93,842	78,276	85,455	7,179
Other Charges	3,828,347	2,219,394	2,148,281	(71,113)
Total Appropriations	4,346,006	2,713,929	2,682,624	(31,305)
ORG 3600000 DOT: ADMINISTRATION TOTAL	4,346,006	2,713,929	2,682,624	(31,305)

ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,366	7,500	7,500	0
License, Pmt, Fran	1,939,314	900,000	800,000	(100,000)
Rev Use Money/Prop	73,739	148,627	(72,027)	(220,654)
IG Rev - State	8,594,570	9,487,472	9,358,262	(129,210)
IG Rev - Federal	798,365	2,271,783	1,272,239	(999,544)
Miscellaneous Rev	7,155	3,000	3,000	0
Other Fin Sources	8,865,893	8,803,329	9,376,221	572,892
Fund Balance	0	6,133,488	5,556,150	(577,338)
Total Revenue	20,285,401	27,755,199	26,301,345	(1,453,854)
Salaries & Benefits	355	0	0	0
Services & Supplies	1,098,520	1,015,896	1,052,650	36,754
Other Charges	164,552	86,478	82,905	(3,573)
Fixed Assets	6,699	23,000	0	(23,000)
Other Fin Uses	0	223,500	1,462,846	1,239,346
Reserves Budgetary	0	1,603,150	0	(1,603,150)
Total Appropriations	1,270,126	2,952,024	2,598,401	(353,623)
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(19,015,275)	(24,803,175)	(23,702,944)	1,100,231

ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	311,223	80,000	(231,223)
IG Rev - State	211,930	14,425,462	9,462,276	(4,963,186)
IG Rev - Federal	30,460,976	56,610,837	73,173,626	16,562,789
Service Charges	3,283,861	45,087	555,460	510,373
Other Fin Sources	3,522,556	20,184,962	15,737,262	(4,447,700)
Total Revenue	37,479,324	91,577,571	99,008,624	7,431,053
Salaries & Benefits	2,274,388	3,434,224	3,576,406	142,182
Services & Supplies	27,242,477	85,175,038	91,137,951	5,962,913
Other Charges	2,922,233	1,275,000	526,882	(748,118)
Fixed Assets	2,203,426	1,693,309	2,311,985	618,676
Intrafund Transfers	0	5,331,450	0	(5,331,450)
Total Appropriations	34,642,524	96,909,021	97,553,224	644,203
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(2,836,800)	5,331,450	(1,455,400)	(6,786,850)

ORG : 3620200 DOT: ENGINEERING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	84,156	100,000	85,000	(15,000)
IG Rev - State	99,411	0	0	0
IG Rev - Federal	50,538	494,303	1,388,560	894,257
Service Charges	2,898,987	1,859,544	2,410,987	551,443
Miscellaneous Rev	1,851	0	0	0
Other Fin Sources	54,571	1,083,270	467,143	(616,127)
Total Revenue	3,189,513	3,537,117	4,351,690	814,573
Salaries & Benefits	4,386,038	4,732,762	4,700,031	(32,731)
Services & Supplies	1,256,430	3,396,944	3,732,019	335,075
Other Charges	67,943	81,800	81,800	0
Fixed Assets	20,000	0	38,500	38,500
Intrafund Abatement	(232,342)	(6,180,017)	(620,022)	5,559,995
Total Appropriations	5,498,068	2,031,489	7,932,328	5,900,839
ORG 3620200 DOT: ENGINEERING TOTAL	2,308,556	(1,505,628)	3,580,638	5,086,266

ORG : 3630300 DOT: MAINTENANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	367,367	0	398,386	398,386
IG Rev - Federal	1,170,159	0	1,968,209	1,968,209
Service Charges	258,708	386,504	345,808	(40,696)
Miscellaneous Rev	160,100	203,000	217,000	14,000
Other Fin Sources	17,112,048	17,277,030	14,778,739	(2,498,291)
Total Revenue	19,068,383	17,866,534	17,708,142	(158,392)
Salaries & Benefits	9,446,309	10,816,024	11,421,975	605,951
Services & Supplies	20,705,379	17,288,541	18,327,014	1,038,473
Other Charges	103,688	118,000	109,900	(8,100)
Fixed Assets	652,527	807,000	248,500	(558,500)
Other Fin Uses	10,848	0	100,000	100,000
Total Appropriations	30,918,751	29,029,565	30,207,389	1,177,824
ORG 3630300 DOT: MAINTENANCE TOTAL	11,850,369	11,163,031	12,499,247	1,336,216

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	0	250,000	0	(250,000)
Service Charges	157,564	59,000	64,000	5,000
Other Fin Sources	2,154,902	2,664,000	2,630,000	(34,000)
Total Revenue	2,312,466	2,973,000	2,694,000	(279,000)
Salaries & Benefits	2,095,111	2,074,543	2,116,310	41,767
Services & Supplies	2,161,592	2,019,385	2,275,525	256,140
Other Charges	1,861	0	1,000	1,000
Fixed Assets	2,742,400	5,979,465	4,697,000	(1,282,465)
Total Appropriations	7,000,963	10,073,393	9,089,835	(983,558)
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	4,688,497	7,100,393	6,395,835	(704,558)
FUND 1103 ROAD FUND TOTAL	1,341,352	0	0	0

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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,747,724	8,646,267	9,294,737	648,470
Fines & Penalties	4,390	3,445	3,703	258
Rev Use Money/Prop	49,462	9,703	10,431	728
IG Rev - State	57,349	58,000	62,350	4,350
Fund Balance	0	80,912	0	(80,912)
Total Revenue	8,858,925	8,798,327	9,371,221	572,894
Other Fin Uses	8,807,667	8,798,327	9,371,221	572,894
Total Appropriations	8,807,667	8,798,327	9,371,221	572,894
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	(51,258)	0	0	0
FUND 1104 ROAD DISTRICT TOTAL	(51,258)	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.

ORG : 3670704 DOT: ROAD CONSTR IMPRV IN LIEU

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,399	0	5,000	5,000
Fund Balance	0	264,038	270,000	5,962
Total Revenue	4,399	264,038	275,000	10,962
Contingency	0	264,038	275,000	10,962
Total Appropriations	0	264,038	275,000	10,962
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(4,399)	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.

ORG : 3670762 DOT:RSTP STBGP-EDCTC					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State		0	603,799	603,799	0
Fund Balance		0	1,991,731	589,727	(1,402,004)
Total Revenue		0	2,595,530	1,193,526	(1,402,004)
Other Fin Uses		138,434	2,005,803	827,500	(1,178,303)
Contingency		0	589,727	366,026	(223,701)
Total Appropriations		138,434	2,595,530	1,193,526	(1,402,004)
ORG 3670762 DOT:RSTP STBGP-EDCTC	TOTAL	138,434	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	568,948	380,299	(188,649)
Total Revenue		100,000	668,948	480,299	(188,649)
Other Fin Uses		131,742	288,649	55,256	(233,393)
Contingency		0	380,299	425,043	44,744
Total Appropriations		131,742	668,948	480,299	(188,649)
ORG 3670763 DOT:RSTP COUNTY MATCH	TOTAL	31,742	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	1,502,176	826,028	(676,148)
Total Revenue		359,164	1,861,340	1,185,192	(676,148)
Other Fin Uses		28,722	680,156	970,499	290,343
Contingency		0	1,181,184	214,693	(966,491)
Total Appropriations		28,722	1,861,340	1,185,192	(676,148)
ORG 3670764 DOT:RSTP COUNTY EXCHANGE	TOTAL	(330,442)	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).

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

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	294,792	208,000	399,000	191,000
Service Charges	3,289,711	4,776,149	4,249,697	(526,452)
Other Fin Sources	18,256	0	0	0
Fund Balance	0	21,959,608	21,241,309	(718,299)
Total Revenue	3,602,758	26,943,757	25,890,006	(1,053,751)
Other Fin Uses	1,268,929	4,185,644	7,813,716	3,628,072
Contingency	0	22,758,113	18,076,290	(4,681,823)
Total Appropriations	1,268,929	26,943,757	25,890,006	(1,053,751)
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(2,333,829)	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.

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

ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	33,975	47,000	147,000	100,000
Service Charges	1,813,651	2,046,920	1,821,764	(225,156)
Other Fin Sources	8,114	0	0	0
Fund Balance	0	4,076,879	5,373,189	1,296,310
Total Revenue	1,855,739	6,170,799	7,341,953	1,171,154
Other Fin Uses	1,011,832	797,610	687,610	(110,000)
Contingency	0	5,373,189	6,654,343	1,281,154
Total Appropriations	1,011,832	6,170,799	7,341,953	1,171,154
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(843,907)	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.

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

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

ORG : 3670717 DOT: TIM ZNS 1 TO 7				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	164,767	4,000	100,000	96,000
Service Charges	(9,048)	0	0	0
Fund Balance	0	8,375,302	2,038,858	(6,336,444)
Total Revenue	155,719	8,379,302	2,138,858	(6,240,444)
Other Fin Uses	506,657	6,340,444	1,276,484	(5,063,960)
Contingency	0	2,038,858	862,374	(1,176,484)
Total Appropriations	506,657	8,379,302	2,138,858	(6,240,444)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	350,938	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.

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

ORG : 3670718 DOT: TIM HIGHWAY 50

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	431,538	267,000	770,000	503,000
Service Charges	1,454,265	1,574,849	1,455,685	(119,164)
Other Fin Sources	1,420	0	0	0
Fund Balance	0	28,382,541	29,572,096	1,189,555
Total Revenue	1,887,223	30,224,390	31,797,781	1,573,391
Other Fin Uses	293,047	350,000	1,240,000	890,000
Contingency	0	29,874,390	30,557,781	683,391
Total Appropriations	293,047	30,224,390	31,797,781	1,573,391
ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL	(1,594,177)	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 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	298	5,000	38,000	33,000
Service Charges	392,437	205,760	261,865	56,105
Fund Balance	0	906,988	1,297,991	391,003
Total Revenue	392,735	1,117,748	1,597,856	480,108
Contingency	0	1,117,748	1,597,856	480,108
Total Appropriations	0	1,117,748	1,597,856	480,108
ORG 3670719 DOT: TIF ZONE A TOTAL	(392,735)	0	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	11,413	31,000	123,000	92,000
Service Charges	565,582	2,298,369	2,063,300	(235,069)
Fund Balance	0	2,115,279	2,789,492	674,213
Total Revenue	576,995	4,444,648	4,975,792	531,144
Contingency	0	4,444,648	4,975,792	531,144
Total Appropriations	0	4,444,648	4,975,792	531,144
ORG 3670720 DOT: TIF ZONE B TOTAL	(576,995)	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	181,291	98,000	176,000	78,000
Other Gov Agency	2,928,023	2,986,582	3,046,314	59,732
Fund Balance	0	12,755,792	7,365,719	(5,390,073)
Total Revenue	3,109,313	15,840,374	10,588,033	(5,252,341)
Other Fin Uses	1,572,407	8,474,655	4,021,976	(4,452,679)
Contingency	0	7,365,719	6,566,057	(799,662)
Total Appropriations	1,572,407	15,840,374	10,588,033	(5,252,341)
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	(1,536,907)	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	90,184	50,000	100,000	50,000
IG Rev - State	6,823,216	7,550,970	7,851,302	300,332
Fund Balance	0	6,331,837	4,457,583	(1,874,254)
Total Revenue	6,913,400	13,932,807	12,408,885	(1,523,922)
Other Fin Uses	6,863,365	7,019,149	7,880,000	860,851
Contingency	0	6,913,658	4,528,885	(2,384,773)
Total Appropriations	6,863,365	13,932,807	12,408,885	(1,523,922)
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	(50,035)	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	5,636	0	0	0
Fund Balance	0	338,249	341,000	2,751
Total Revenue	5,636	338,249	341,000	2,751
Contingency	0	338,249	341,000	2,751
Total Appropriations	0	338,249	341,000	2,751
ORG 3670755 DOT: ITS PROGRAM TOTAL	(5,636)	0	0	0

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
Service Charges		1,479,391	0	0	0
Fund Balance		0	1,479,392	1,479,392	0
Total Revenue		1,479,391	1,479,392	1,479,392	0
Contingency		0	1,479,392	1,479,392	0
Total Appropriations		0	1,479,392	1,479,392	0
ORG 3670731 DOT: SIA IND CRK	TOTAL	(1,479,391)	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	200	0	(200)
Total Revenue		0	200	0	(200)
Contingency		0	200	0	(200)
Total Appropriations		0	200	0	(200)
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.

ORG : 3670765 DOT: FIA COOL GENRL D19-0007					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop		343	200	200	0
Fund Balance		0	20,567	20,767	200
Total Revenue		343	20,767	20,967	200
Contingency		0	20,767	20,967	200
Total Appropriations		0	20,767	20,967	200
ORG 3670765 DOT: FIA COOL GENRL D19-0007	TOTAL	(343)	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	1,265	0	0	0
Fund Balance	0	75,941	77,039	1,098
Total Revenue	1,265	75,941	77,039	1,098
Contingency	0	75,941	77,039	1,098
Total Appropriations	0	75,941	77,039	1,098
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(1,265)	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	1,567	0	0	0
Service Charges	30,765	0	0	0
Fund Balance	0	175,451	120,000	(55,451)
Total Revenue	32,332	175,451	120,000	(55,451)
Other Fin Uses	0	80,000	120,000	40,000
Contingency	0	95,451	0	(95,451)
Total Appropriations	0	175,451	120,000	(55,451)
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(32,332)	0	0	0

Latrobe Road Widening Phase 1

The Latrobe Road Widening Phase 1 subfund was created for the Capital Improvement Program project 72335, Latrobe Road Widening, White Rock to Suncast. 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
Fund Balance		0	2	0	(2)
Total Revenue		0	2	0	(2)
Other Fin Uses		0	2	0	(2)
Total Appropriations		0	2	0	(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. The Plan Area Fee is to be collected from developers of areas within the BLHSP and to be used to fund the cost of transportation, sewer and water public improvements required to meet the increased demand of vehicular, pedestrian and bike traffic, sewer conveyance and water transmission. An additional fee is collected for the administrative costs of fee collection, accounting, and updates.

ORG : 3670733 DOT: BLHSP PFFP					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop		0	7,000	0	(7,000)
Total Revenue		0	7,000	0	(7,000)
Contingency		0	7,000	0	(7,000)
Total Appropriations		0	7,000	0	(7,000)
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
Rev Use Money/Prop		1,111	500	500	0
Service Charges		41,618	50,000	50,000	0
Fund Balance		0	101,042	146,236	45,194
Total Revenue		42,729	151,542	196,736	45,194
Other Fin Uses		21,364	22,000	13,000	(9,000)
Contingency		0	129,542	183,736	54,194
Total Appropriations		21,364	151,542	196,736	45,194
ORG 3670727 DOT: ADMIN BLHSP PFFP	TOTAL	(21,365)	0	0	0

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. The project is complete, and all remaining funds were returned. This fund will be closed in FY 2023-24.

ORG : 3670728 DOT: SILVER SPRINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,043	0	0	0
Miscellaneous Rev	(139,513)	0	0	0
Total Revenue	(134,470)	0	0	0
ORG 3670728 DOT: SILVER SPRINGS TOTAL	134,470	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
Rev Use Money/Prop	9,290	0	0	0
Service Charges	(87,498)	0	0	0
Total Revenue	(78,208)	0	0	0
Other Fin Uses	158,838	0	0	0
Total Appropriations	158,838	0	0	0
ORG 3670729 DOT: UPPER BASS LAKE OVERLAY TOTAL	237,046	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. These funds are held as a deposit from others and therefore this subfund will not have a fund balance, reserve, or designation.

ORG : 3670725 DOT: CO ENG GRADING DEPOSITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 3670725 DOT: CO ENG GRADING DEPOSITS TOTAL	0	0	0	0

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. These funds are held as a deposit from others and therefore this subfund will not have a fund balance, reserve, or designation.

ORG : 3670726 DOT: UTILITY BOND					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 3670726 DOT: UTILITY BOND	TOTAL	0	0	0	0

Road Commission

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

ORG : 3670730 DOT: ROAD COMMISSION					
Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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		31,598	50,000	30,000	(20,000)
Total Revenue		31,598	50,000	30,000	(20,000)
Other Fin Uses		31,598	50,000	30,000	(20,000)
Total Appropriations		31,598	50,000	30,000	(20,000)
TOTAL		0	0	0	0

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		311,111	902,500	749,180	(153,320)
Total Revenue		311,111	902,500	749,180	(153,320)
Other Fin Uses		311,111	902,500	749,180	(153,320)
Total Appropriations		311,111	902,500	749,180	(153,320)
ORG 3670799 DOT: DEVELOPER DEPOSITS	TOTAL	0	0	0	0
FUND 1236 COUNTYWIDE SR - ROADS TOTAL		(9,421,032)	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.

ORG : 3582802 CSA #2 ARROWBEE Zn A

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	20,891	20,706	21,659	953
Fines & Penalties	267	0	0	0
Rev Use Money/Prop	8,600	0	0	0
IG Rev - State	138	0	0	0
Service Charges	41,857	41,457	41,457	0
Fund Balance	0	71,760	125,180	53,420
Total Revenue	71,753	133,923	188,296	54,373
Services & Supplies	194,477	104,267	168,794	64,527
Other Charges	5,266	8,636	7,577	(1,059)
Intrafund Transfers	3,684	4,215	4,594	379
Contingency	0	16,805	7,331	(9,474)
Total Appropriations	203,427	133,923	188,296	54,373
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	131,674	0	0	0

ORG : 3582803 CSA #2 HIDDEN LAKES Zn B

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,638	10,478	10,959	481
Fines & Penalties	627	0	0	0
Rev Use Money/Prop	(75)	0	0	0
IG Rev - State	77	0	0	0
Service Charges	26,824	26,124	26,124	0
Fund Balance	0	74,302	49,746	(24,556)
Total Revenue	39,091	110,904	86,829	(24,075)
Services & Supplies	22	94,207	71,556	(22,651)
Other Charges	3,160	5,658	6,101	443
Intrafund Transfers	1,838	2,104	2,293	189
Contingency	0	8,935	6,879	(2,056)
Total Appropriations	5,021	110,904	86,829	(24,075)
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	(34,071)	0	0	0
FUND 1352 County Service Area #2 TOTAL	97,512	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	432	0	0	0
Rev Use Money/Prop	5,255	0	0	0
Service Charges	90,680	90,455	90,553	98
Fund Balance	0	527,214	619,588	92,374
Total Revenue	96,366	617,669	710,141	92,472
Services & Supplies	22	70,025	75,030	5,005
Other Charges	1,497	3,200	2,129	(1,071)
Contingency	0	544,444	632,982	88,538
Total Appropriations	1,519	617,669	710,141	92,472
TOTAL	(94,848)	0	0	0

ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	781	0	0	0
Rev Use Money/Prop	1,349	0	0	0
Service Charges	133,172	132,152	132,600	448
Fund Balance	0	395,290	529,011	133,721
Total Revenue	135,302	527,442	661,611	134,169
Services & Supplies	22	325,025	50,030	(274,995)
Other Charges	1,448	1,645	1,729	84
Fixed Assets	0	0	45,000	45,000
Contingency	0	200,772	564,852	364,080
Total Appropriations	1,470	527,442	661,611	134,169
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	(133,832)	0	0	0

ORG : 3583810 CSA #3 CASCADE DRAINAGE Zn 93

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	175	0	0	0
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	2,817	0	0	0
Fund Balance	0	162,286	161,530	(756)
Total Revenue	3,012	162,286	161,530	(756)
Services & Supplies	0	27,000	37,000	10,000
Other Charges	1,854	8,300	1,948	(6,352)
Intrafund Transfers	389	389	389	0
Contingency	0	126,597	122,193	(4,404)
Total Appropriations	2,243	162,286	161,530	(756)
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	(770)	0	0	0
FUND 1353 County Service Area #3 TOTAL	(229,450)	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.

ORG : 3585815 CSA #5 TAHOMA DG Zn Cty Area 5

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	71,726	68,402	72,201	3,799
Fines & Penalties	37	0	0	0
Rev Use Money/Prop	11,101	0	0	0
IG Rev - State	474	0	0	0
Fund Balance	0	832,383	718,160	(114,223)
Total Revenue	83,337	900,785	790,361	(110,424)
Services & Supplies	0	79,500	96,500	17,000
Other Charges	2,430	10,400	10,912	512
Other Fin Uses	0	200,000	20,000	(180,000)
Contingency	0	610,885	662,949	52,064
Total Appropriations	2,430	900,785	790,361	(110,424)
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(80,907)	0	0	0
FUND 1355 County Service Area #5 TOTAL	(80,907)	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.

ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,487	0	0	0
Other Fin Sources	0	23,000	0	(23,000)
Fund Balance	0	27,553	50,553	23,000
Total Revenue	1,487	50,553	50,553	0
Services & Supplies	40,418	37,015	39,600	2,585
Other Fin Uses	21,000	0	0	0
Intrafund Abatement	(32,343)	(37,015)	(39,599)	(2,584)
Contingency	0	50,553	50,552	(1)
Total Appropriations	29,075	50,553	50,553	0
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	27,589	0	0	0

ORG : 3590822 CSA #9 INSURANCE RSRV NONRD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,316	0	8,500	8,500
Fund Balance	0	546,763	581,096	34,333
Total Revenue	8,316	546,763	589,596	42,833
Services & Supplies	0	24,333	0	(24,333)
Intrafund Abatement	(25,305)	(24,333)	(24,463)	(130)
Contingency	0	546,763	614,059	67,296
Total Appropriations	(25,305)	546,763	589,596	42,833
TOTAL	(33,621)	0	0	0

ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	38,521	40,271	40,271	0
Fines & Penalties	58	0	0	0
Rev Use Money/Prop	1,312	0	0	0
Other Fin Sources	21,000	0	0	0
Fund Balance	0	(200)	10,478	10,678
Total Revenue	60,891	40,071	50,749	10,678
Services & Supplies	100,184	8,644	11,600	2,956
Other Charges	4,795	6,040	8,062	2,022
Other Fin Uses	0	23,000	0	(23,000)
Intrafund Transfers	2,086	2,387	2,601	214
Contingency	0	0	28,486	28,486
Total Appropriations	107,065	40,071	50,749	10,678
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	46,175	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	11,810	23,810	12,000
Rev Use Money/Prop	1,102	0	0	0
Fund Balance	0	85,179	85,584	405
Total Revenue	12,912	96,989	109,394	12,405
Services & Supplies	617	90,150	102,276	12,126
Other Charges	1,743	2,843	2,483	(360)
Intrafund Transfers	721	826	899	73
Contingency	0	3,170	3,736	566
Total Appropriations	3,082	96,989	109,394	12,405
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	(9,830)	0	0	0

ORG : 3591832 CSA #9 HOLLY DRIVE Zn 11

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,629	6,704	6,704	0
Fines & Penalties	15	0	0	0
Rev Use Money/Prop	568	0	0	0
Fund Balance	0	47,069	53,007	5,938
Total Revenue	7,213	53,773	59,711	5,938
Services & Supplies	0	52,159	57,447	5,288
Other Charges	750	1,146	940	(206)
Intrafund Transfers	202	231	251	20
Contingency	0	237	1,073	836
Total Appropriations	952	53,773	59,711	5,938
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(6,261)	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	44,890	43,890	(1,000)
Rev Use Money/Prop	290	0	0	0
Fund Balance	0	90,170	47,222	(42,948)
Total Revenue	44,180	135,060	91,112	(43,948)
Services & Supplies	5,573	125,294	82,722	(42,572)
Other Charges	4,167	6,267	5,996	(271)
Intrafund Transfers	2,061	2,359	2,394	35
Contingency	0	1,140	0	(1,140)
Total Appropriations	11,802	135,060	91,112	(43,948)
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	(32,378)	0	0	0

ORG : 3591834 CSA #9 OAKLEAF CIRCLE Zn 13

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	273	0	0	0
Service Charges	7,923	7,773	7,773	0
Fund Balance	0	29,371	34,995	5,624
Total Revenue	8,231	37,144	42,768	5,624
Services & Supplies	22	31,955	37,651	5,696
Other Charges	1,259	1,815	2,031	216
Intrafund Transfers	764	874	952	78
Contingency	0	2,500	2,134	(366)
Total Appropriations	2,045	37,144	42,768	5,624
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL	(6,186)	0	0	0

ORG : 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	38,835	39,210	39,210	0
Fines & Penalties	96	0	0	0
Rev Use Money/Prop	415	0	0	0
Fund Balance	0	20,023	17,431	(2,592)
Total Revenue	39,346	59,233	56,641	(2,592)
Services & Supplies	26,712	38,004	36,339	(1,665)
Other Charges	7,372	13,285	11,643	(1,642)
Intrafund Transfers	6,944	7,944	8,659	715
Total Appropriations	41,027	59,233	56,641	(2,592)
TOTAL	1,681	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	317	0	0	0
Rev Use Money/Prop	242	0	0	0
Service Charges	22,484	21,551	21,551	0
Fund Balance	0	37,460	56,311	18,851
Total Revenue	23,043	59,011	77,862	18,851
Services & Supplies	10,020	42,608	68,585	25,977
Other Charges	2,263	2,761	3,157	396
Intrafund Transfers	813	931	1,014	83
Contingency	0	12,711	5,106	(7,605)
Total Appropriations	13,096	59,011	77,862	18,851
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	(9,947)	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	125	0	0	0
Service Charges	8,711	8,591	8,711	120
Fund Balance	0	20,210	27,237	7,027
Total Revenue	8,836	28,801	35,948	7,147
Services & Supplies	1,560	27,143	30,624	3,481
Other Charges	1,039	1,281	1,406	125
Intrafund Transfers	329	377	410	33
Contingency	0	0	3,508	3,508
Total Appropriations	2,928	28,801	35,948	7,147
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	(5,908)	0	0	0

ORG : 3591838 CSA #9 GILMORE VISTA Zn 22

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,355	0	0	0
Fines & Penalties	390	0	0	0
Rev Use Money/Prop	283	0	0	0
Service Charges	340	11,355	0	(11,355)
Fund Balance	0	7,676	0	(7,676)
Total Revenue	12,369	19,031	0	(19,031)
Services & Supplies	9,936	8,544	0	(8,544)
Other Charges	3,720	5,083	0	(5,083)
Intrafund Transfers	445	510	0	(510)
Contingency	0	4,894	0	(4,894)
Total Appropriations	14,102	19,031	0	(19,031)
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	1,733	0	0	0

ORG : 3591839 CSA #9 TEGRA Zn 23

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	175	0	0	0
Service Charges	5,807	5,807	5,807	0
Fund Balance	0	21,567	26,493	4,926
Total Revenue	5,982	27,374	32,300	4,926
Services & Supplies	22	25,025	29,394	4,369
Other Charges	603	928	1,003	75
Intrafund Transfers	350	401	436	35
Contingency	0	1,020	1,467	447
Total Appropriations	975	27,374	32,300	4,926
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	(5,007)	0	0	0

ORG : 3591840 CSA #9 WALNUT DRIVE Zn 24

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	21	0	0	0
Rev Use Money/Prop	1,014	0	0	0
Service Charges	24,152	24,152	24,152	0
Fund Balance	0	53,196	7,441	(45,755)
Total Revenue	25,187	77,348	31,593	(45,755)
Services & Supplies	23,310	54,497	23,470	(31,027)
Other Charges	2,887	7,058	6,412	(646)
Intrafund Transfers	1,372	1,570	1,711	141
Contingency	0	14,223	0	(14,223)
Total Appropriations	27,569	77,348	31,593	(45,755)
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	2,382	0	0	0

ORG : 3591841 CSA #9 MEADOWVIEW ACRES Zn 25

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,484	32,659	32,659	0
Fines & Penalties	23	0	0	0
Rev Use Money/Prop	(55)	0	0	0
Fund Balance	0	38,003	49,218	11,215
Total Revenue	32,452	70,662	81,877	11,215
Services & Supplies	7,361	63,813	69,772	5,959
Other Charges	3,727	4,960	5,482	522
Intrafund Transfers	1,651	1,889	2,059	170
Contingency	0	0	4,564	4,564
Total Appropriations	12,739	70,662	81,877	11,215
TOTAL	(19,713)	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	278	0	0	0
Fund Balance	0	19,295	20,433	1,138
Total Revenue	2,207	21,224	22,362	1,138
Services & Supplies	0	19,386	20,707	1,321
Other Charges	406	1,187	793	(394)
Intrafund Transfers	237	271	295	24
Contingency	0	380	567	187
Total Appropriations	643	21,224	22,362	1,138
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(1,563)	0	0	0

ORG : 3591843 CSA #9 CREEKSIDE DRIVE Zn 27

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	339	0	0	0
Service Charges	2,069	2,282	2,282	0
Fund Balance	0	24,249	26,305	2,056
Total Revenue	2,408	26,531	28,587	2,056
Services & Supplies	22	26,106	27,583	1,477
Other Charges	232	299	333	34
Intrafund Transfers	110	126	137	11
Contingency	0	0	534	534
Total Appropriations	364	26,531	28,587	2,056
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(2,044)	0	0	0

ORG : 3591844 CSA #9 PINEOAKIO Zn 29

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,973	11,973	20,073	8,100
Rev Use Money/Prop	347	0	0	0
Fund Balance	0	43,306	52,176	8,870
Total Revenue	12,320	55,279	72,249	16,970
Services & Supplies	0	46,264	66,735	20,471
Other Charges	1,295	4,126	1,821	(2,305)
Intrafund Transfers	693	793	864	71
Contingency	0	4,096	2,829	(1,267)
Total Appropriations	1,988	55,279	72,249	16,970
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	(10,333)	0	0	0

ORG : 3591845 CSA #9 LYNX TRAIL Zn 30

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	20,177	21,977	21,977	0
Rev Use Money/Prop	1,625	450	0	(450)
Fund Balance	0	10,973	28,735	17,762
Total Revenue	21,803	33,400	50,712	17,312
Services & Supplies	50,427	27,928	44,647	16,719
Other Charges	4,652	4,663	5,183	520
Intrafund Transfers	707	809	882	73
Total Appropriations	55,786	33,400	50,712	17,312
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	33,983	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	23,506	24,006	24,006	0
Rev Use Money/Prop	36	0	0	0
Fund Balance	0	47,299	22,884	(24,415)
Total Revenue	23,542	71,305	46,890	(24,415)
Services & Supplies	22	63,416	38,600	(24,816)
Other Charges	2,315	3,315	3,730	415
Intrafund Transfers	1,375	1,574	1,715	141
Contingency	0	3,000	2,845	(155)
Total Appropriations	3,712	71,305	46,890	(24,415)
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	(19,830)	0	0	0

ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	13,879	14,179	14,179	0
Fines & Penalties	79	0	0	0
Rev Use Money/Prop	595	0	0	0
Fund Balance	0	62,396	72,860	10,464
Total Revenue	14,554	76,575	87,039	10,464
Services & Supplies	0	72,767	76,642	3,875
Other Charges	1,783	3,201	5,495	2,294
Intrafund Transfers	530	607	661	54
Contingency	0	0	4,241	4,241
Total Appropriations	2,313	76,575	87,039	10,464
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(12,241)	0	0	0

ORG : 3591848 CSA #9 GREENSPRINGS Zn 37

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	69	0	0	0
Rev Use Money/Prop	153	0	0	0
Service Charges	4,779	5,604	5,604	0
Fund Balance	0	18,215	21,312	3,097
Total Revenue	5,000	23,819	26,916	3,097
Services & Supplies	22	22,579	24,297	1,718
Other Charges	572	855	906	51
Intrafund Transfers	336	385	419	34
Contingency	0	0	1,294	1,294
Total Appropriations	930	23,819	26,916	3,097
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(4,070)	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
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	511	0	0	0
Service Charges	4,704	5,079	5,250	171
Fund Balance	0	1,816	3,180	1,364
Total Revenue	5,235	6,895	8,430	1,535
Services & Supplies	13,972	4,900	6,284	1,384
Other Charges	1,143	1,724	1,851	127
Intrafund Transfers	237	271	295	24
Total Appropriations	15,352	6,895	8,430	1,535
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	10,117	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	462	0	0	0
Service Charges	5,540	5,840	5,840	0
Fund Balance	0	4,964	9,755	4,791
Total Revenue	6,002	10,804	15,595	4,791
Services & Supplies	15,059	9,497	14,156	4,659
Other Charges	589	858	950	92
Intrafund Transfers	392	449	489	40
Total Appropriations	16,041	10,804	15,595	4,791
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	10,039	0	0	0

ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,503	13,334	18,528	5,194
Rev Use Money/Prop	374	0	0	0
Fund Balance	0	27,924	36,022	8,098
Total Revenue	9,877	41,258	54,550	13,292
Services & Supplies	3,075	37,727	48,564	10,837
Other Charges	3,102	3,166	3,425	259
Intrafund Transfers	318	365	397	32
Contingency	0	0	2,164	2,164
Total Appropriations	6,495	41,258	54,550	13,292
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	(3,381)	0	0	0

ORG : 3591852 CSA #9 BLANCHARD ESTATES Zn 45

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,013	6,438	6,438	0
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	32	0	0	0
Service Charges	140	0	0	0
Fund Balance	0	1,005	4,847	3,842
Total Revenue	6,205	7,443	11,285	3,842
Services & Supplies	4,430	5,789	7,281	1,492
Other Charges	1,595	1,597	1,822	225
Intrafund Transfers	50	57	62	5
Contingency	0	0	2,120	2,120
Total Appropriations	6,074	7,443	11,285	3,842
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	(131)	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	133	0	0	0
Rev Use Money/Prop	87	0	0	0
Service Charges	26,021	25,609	25,609	0
Fund Balance	0	36,168	51,407	15,239
Total Revenue	26,241	61,777	77,016	15,239
Services & Supplies	6,909	51,732	66,571	14,839
Other Charges	3,232	7,416	7,579	163
Intrafund Transfers	2,298	2,629	2,866	237
Total Appropriations	12,438	61,777	77,016	15,239
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	(13,803)	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	546	0	0	0
Service Charges	6,346	6,346	6,346	0
Fund Balance	0	45,237	50,897	5,660
Total Revenue	6,892	51,583	57,243	5,660
Services & Supplies	22	46,215	51,579	5,364
Other Charges	660	918	1,025	107
Intrafund Transfers	230	263	287	24
Contingency	0	4,187	4,352	165
Total Appropriations	912	51,583	57,243	5,660
TOTAL	(5,980)	0	0	0

ORG : 3591855 CSA #9 NANCE DRIVE Zn 56

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,644	1,644	1,644	0
Rev Use Money/Prop	73	0	0	0
Fund Balance	0	7,521	8,883	1,362
Total Revenue	1,717	9,165	10,527	1,362
Services & Supplies	0	8,793	9,907	1,114
Other Charges	175	270	510	240
Intrafund Transfers	88	102	110	8
Total Appropriations	264	9,165	10,527	1,362
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,453)	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	0	(4)
Total Revenue	0	4	0	(4)
Contingency	0	4	0	(4)
Total Appropriations	0	4	0	(4)
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	64	0	0	0
Rev Use Money/Prop	2,576	0	0	0
Service Charges	26,248	25,848	25,849	1
Fund Balance	0	125,250	94,408	(30,842)
Total Revenue	28,888	151,098	120,257	(30,841)
Services & Supplies	22	131,350	100,078	(31,272)
Other Charges	3,249	3,469	5,133	1,664
Intrafund Transfers	1,022	1,169	1,274	105
Contingency	0	15,110	13,772	(1,338)
Total Appropriations	4,293	151,098	120,257	(30,841)
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	(24,595)	0	0	0

ORG : 3591858 CSA #9 MAVERICK Zn 88

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,076	10,626	10,626	0
Fines & Penalties	65	0	0	0
Rev Use Money/Prop	842	0	0	0
Fund Balance	0	19,526	28,792	9,266
Total Revenue	11,983	30,152	39,418	9,266
Services & Supplies	53,063	28,487	34,638	6,151
Other Charges	1,197	1,341	1,476	135
Intrafund Transfers	283	324	353	29
Contingency	0	0	2,951	2,951
Total Appropriations	54,543	30,152	39,418	9,266
ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL	42,559	0	0	0

ORG : 3591859 CSA #9 SHADOW LANE Zn 98101

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,078	4,289	4,387	98
Fines & Penalties	1	0	0	0
Rev Use Money/Prop	97	0	0	0
IG Rev - State	13	0	0	0
Fund Balance	0	13,874	17,493	3,619
Total Revenue	4,189	18,163	21,880	3,717
Services & Supplies	0	17,506	19,778	2,272
Other Charges	400	454	760	306
Intrafund Transfers	177	203	220	17
Contingency	0	0	1,122	1,122
Total Appropriations	577	18,163	21,880	3,717
ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL	(3,613)	0	0	0

ORG : 3592890 CSA #9 CREEKSIDE Zn 28

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	837	0	0	0
Service Charges	5,710	5,728	5,728	0
Fund Balance	0	36,562	37,857	1,295
Total Revenue	6,546	42,290	43,585	1,295
Services & Supplies	22	26,525	25,530	(995)
Other Charges	2,416	3,200	3,561	361
Intrafund Transfers	181	181	181	0
Contingency	0	10,575	12,504	1,929
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	2,619	42,290	43,585	1,295
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(3,928)	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	2	0	0	0
Rev Use Money/Prop	1,822	0	0	0
Service Charges	5,279	5,279	5,279	0
Fund Balance	0	90,144	90,939	795
Total Revenue	7,103	95,423	96,218	795
Services & Supplies	54	36,175	36,180	5
Other Charges	2,560	3,192	3,961	769
Intrafund Transfers	175	175	175	0
Contingency	0	54,134	54,155	21
Reserves Budgetary	0	1,747	1,747	0
Total Appropriations	2,789	95,423	96,218	795
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(4,314)	0	0	0

ORG : 3592892 CSA #9 LA CRESTA Zn 42

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,317	0	0	0
Service Charges	3,337	3,424	3,424	0
Fund Balance	0	62,655	62,085	(570)
Total Revenue	4,654	66,079	65,509	(570)
Services & Supplies	76	30,175	31,580	1,405
Other Charges	2,339	3,342	4,061	719
Intrafund Transfers	437	111	111	0
Contingency	0	31,348	28,654	(2,694)
Reserves Budgetary	0	1,103	1,103	0
Total Appropriations	2,851	66,079	65,509	(570)
ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL	(1,803)	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	11	0	0	0
Rev Use Money/Prop	1,598	0	0	0
Service Charges	13,064	13,076	13,076	0
Fund Balance	0	67,559	68,849	1,290
Total Revenue	14,672	80,635	81,925	1,290
Services & Supplies	77	18,025	21,530	3,505
Other Charges	4,587	11,842	11,061	(781)
Intrafund Transfers	411	411	411	0
Contingency	0	46,247	44,813	(1,434)
Reserves Budgetary	0	4,110	4,110	0
Total Appropriations	5,075	80,635	81,925	1,290
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(9,597)	0	0	0

ORG : 3592894 CSA #9 WATERFORD Zn 44

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	3,551	0	0	0
Service Charges	7,725	7,756	7,756	0
Fund Balance	0	184,339	187,261	2,922
Total Revenue	11,289	192,095	195,017	2,922
Services & Supplies	66	62,675	65,180	2,505
Other Charges	2,618	4,442	4,765	323
Intrafund Transfers	248	248	248	0
Contingency	0	122,254	122,348	94
Reserves Budgetary	0	2,476	2,476	0
Total Appropriations	2,932	192,095	195,017	2,922
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(8,358)	0	0	0

ORG : 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	1,392	0	0	0
Service Charges	2,795	2,783	2,783	0
Fund Balance	0	69,052	69,529	477
Total Revenue	4,192	71,835	72,312	477
Services & Supplies	22	28,175	30,130	1,955
Other Charges	1,483	2,200	2,761	561
Intrafund Transfers	92	92	92	0
Contingency	0	40,453	38,414	(2,039)
Reserves Budgetary	0	915	915	0
Total Appropriations	1,597	71,835	72,312	477
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(2,595)	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	1,405	0	0	0
Service Charges	3,383	3,452	3,452	0
Fund Balance	0	51,115	40,457	(10,658)
Total Revenue	4,788	54,567	43,909	(10,658)
Services & Supplies	48	20,175	23,180	3,005
Other Charges	2,144	4,000	4,305	305
Intrafund Transfers	110	111	111	0
Contingency	0	20,281	6,313	(13,968)
Reserves Budgetary	0	10,000	10,000	0
Total Appropriations	2,303	54,567	43,909	(10,658)
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(2,486)	0	0	0

ORG : 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	17	0	0	0
Rev Use Money/Prop	1,574	0	0	0
Service Charges	5,142	5,118	5,118	0
Fund Balance	0	73,229	73,564	335
Total Revenue	6,734	78,347	78,682	335
Services & Supplies	104	36,025	41,030	5,005
Other Charges	2,578	4,192	4,461	269
Intrafund Transfers	161	162	162	0
Contingency	0	36,355	31,416	(4,939)
Reserves Budgetary	0	1,613	1,613	0
Total Appropriations	2,843	78,347	78,682	335
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(3,891)	0	0	0

ORG : 3592898 CSA #9 CRESCENT RIDGE Zn 52

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	816	0	0	0
Service Charges	7,232	7,286	7,286	0
Fund Balance	0	27,426	21,999	(5,427)
Total Revenue	8,053	34,712	29,285	(5,427)
Services & Supplies	112	10,735	10,780	45
Other Charges	4,841	4,792	5,561	769
Intrafund Transfers	229	229	229	0
Contingency	0	11,066	4,825	(6,241)
Reserves Budgetary	0	7,890	7,890	0
Total Appropriations	5,182	34,712	29,285	(5,427)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	(2,871)	0	0	0

ORG : 3592899 CSA #9 GREENVALLEY HILLS Zn 53

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,690	0	0	0
Service Charges	4,085	4,085	4,085	0
Fund Balance	0	69,413	62,187	(7,226)
Total Revenue	5,775	73,498	66,272	(7,226)
Services & Supplies	88	23,825	22,280	(1,545)
Other Charges	2,383	3,347	3,780	433
Intrafund Transfers	133	134	134	0
Contingency	0	37,387	31,273	(6,114)
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	2,604	73,498	66,272	(7,226)
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(3,171)	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	14	0	0	0
Service Charges	0	150	150	0
Fund Balance	0	140	157	17
Total Revenue	14	290	307	17
Services & Supplies	22	177	194	17
Intrafund Transfers	18	20	20	0
Reserves Budgetary	0	93	93	0
Total Appropriations	40	290	307	17
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	26	0	0	0

ORG : 3592901 CSA #9 WINTERHAVEN Zn 58

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	47	0	0	0
Rev Use Money/Prop	1,656	0	0	0
Service Charges	3,971	3,901	3,901	0
Fund Balance	0	85,165	85,217	52
Total Revenue	5,674	89,066	89,118	52
Services & Supplies	47	16,125	20,130	4,005
Other Charges	1,603	3,584	3,872	288
Intrafund Transfers	124	125	125	0
Contingency	0	67,991	63,750	(4,241)
Reserves Budgetary	0	1,241	1,241	0
Total Appropriations	1,774	89,066	89,118	52
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	(3,900)	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	1,457	0	0	0
Service Charges	4,193	4,214	4,214	0
Fund Balance	0	71,690	65,693	(5,997)
Total Revenue	5,650	75,904	69,907	(5,997)
Services & Supplies	69	9,275	12,230	2,955
Other Charges	2,187	3,442	4,361	919
Intrafund Transfers	140	140	140	0
Contingency	0	54,968	45,097	(9,871)
Reserves Budgetary	0	8,079	8,079	0
Total Appropriations	2,396	75,904	69,907	(5,997)
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(3,254)	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	15	15	0
Total Revenue	0	15	15	0
Contingency	0	15	15	0
Total Appropriations	0	15	15	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	4	0	0	0
Rev Use Money/Prop	588	0	0	0
Service Charges	3,184	3,206	3,206	0
Fund Balance	0	16,181	13,546	(2,635)
Total Revenue	3,776	19,387	16,752	(2,635)
Services & Supplies	67	7,225	9,958	2,733
Other Charges	3,901	3,400	4,661	1,261
Intrafund Transfers	103	103	103	0
Contingency	0	6,629	0	(6,629)
Reserves Budgetary	0	2,030	2,030	0
Total Appropriations	4,070	19,387	16,752	(2,635)
ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	295	0	0	0

ORG : 3592905 CSA #9 MARINA HILLS Zn 63

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	486	0	0	0
Service Charges	2,217	2,292	2,292	0
Fund Balance	0	16,152	14,706	(1,446)
Total Revenue	2,703	18,444	16,998	(1,446)
Services & Supplies	22	14,257	12,418	(1,839)
Other Charges	3,065	3,368	3,761	393
Intrafund Transfers	74	75	75	0
Reserves Budgetary	0	744	744	0
Total Appropriations	3,161	18,444	16,998	(1,446)
ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL	458	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	12	0	0	0
Rev Use Money/Prop	4,100	0	0	0
Service Charges	10,036	10,036	10,036	0
Fund Balance	0	207,489	206,466	(1,023)
Total Revenue	14,149	217,525	216,502	(1,023)
Services & Supplies	50	46,325	50,330	4,005
Other Charges	2,592	4,942	3,561	(1,381)
Intrafund Transfers	310	311	311	0
Contingency	0	156,347	152,700	(3,647)
Reserves Budgetary	0	9,600	9,600	0
Total Appropriations	2,953	217,525	216,502	(1,023)
ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL	(11,196)	0	0	0

ORG : 3592907 CSA #9 SUMMIT Zn 66

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	32	0	0	0
Rev Use Money/Prop	3,346	0	0	0
Service Charges	9,729	9,807	9,807	0
Fund Balance	0	168,402	170,506	2,104
Total Revenue	13,107	178,209	180,313	2,104
Services & Supplies	66	44,275	50,280	6,005
Other Charges	5,234	7,400	6,261	(1,139)
Intrafund Transfers	304	305	305	0
Contingency	0	123,157	120,395	(2,762)
Reserves Budgetary	0	3,072	3,072	0
Total Appropriations	5,604	178,209	180,313	2,104
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(7,504)	0	0	0

ORG : 3592908 CSA #9 CROWN VALLEY Zn 98367

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,802	0	0	0
Service Charges	7,488	7,603	7,603	0
Fund Balance	0	37,841	30,215	(7,626)
Total Revenue	9,291	45,444	37,818	(7,626)
Services & Supplies	162	12,525	10,530	(1,995)
Other Charges	3,493	5,611	4,761	(850)
Intrafund Transfers	235	235	235	0
Contingency	0	15,727	10,946	(4,781)
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	3,890	45,444	37,818	(7,626)
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(5,400)	0	0	0

ORG : 3592909 CSA #9 FRANCISCO OAKS Zn 98368

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,292	8,959	8,959	0
Fines & Penalties	59	0	0	0
Rev Use Money/Prop	2,694	0	0	0
Fund Balance	0	78,788	74,082	(4,706)
Total Revenue	12,045	87,747	83,041	(4,706)
Services & Supplies	50	52,500	40,500	(12,000)
Other Charges	2,999	4,192	4,461	269
Intrafund Transfers	275	276	276	0
Contingency	0	19,526	26,551	7,025
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	3,324	87,747	83,041	(4,706)
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(8,721)	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	3	0	0	0
Rev Use Money/Prop	1,774	0	0	0
Service Charges	5,649	5,629	5,629	0
Fund Balance	0	65,838	60,687	(5,151)
Total Revenue	7,426	71,467	66,316	(5,151)
Services & Supplies	22	33,125	30,180	(2,945)
Other Charges	2,142	3,700	3,911	211
Intrafund Transfers	178	178	178	0
Contingency	0	26,232	23,815	(2,417)
Reserves Budgetary	0	8,232	8,232	0
Total Appropriations	2,342	71,467	66,316	(5,151)
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(5,084)	0	0	0

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	23	0	0	0
Service Charges	0	120	120	0
Fund Balance	0	735	779	44
Total Revenue	23	855	899	44
Services & Supplies	22	795	839	44
Reserves Budgetary	0	60	60	0
Total Appropriations	22	855	899	44
TOTAL	(1)	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	501	0	0	0
Service Charges	3,125	3,210	3,210	0
Fund Balance	0	9,331	6,470	(2,861)
Total Revenue	3,626	12,541	9,680	(2,861)
Services & Supplies	67	4,175	5,248	1,073
Other Charges	2,035	3,450	3,261	(189)
Intrafund Transfers	102	102	102	0
Contingency	0	1,787	0	(1,787)
Reserves Budgetary	0	3,027	1,069	(1,958)
Total Appropriations	2,203	12,541	9,680	(2,861)
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(1,423)	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	38	0	0	0
Service Charges	48	48	48	0
Fund Balance	0	1,699	1,683	(16)
Total Revenue	86	1,747	1,731	(16)
Services & Supplies	22	1,625	1,665	40
Intrafund Transfers	24	6	6	0
Contingency	0	56	0	(56)
Reserves Budgetary	0	60	60	0
Total Appropriations	46	1,747	1,731	(16)
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(39)	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	96	0	0	0
Service Charges	840	840	840	0
Fund Balance	0	1,233	2,393	1,160
Total Revenue	936	2,073	3,233	1,160
Services & Supplies	46	719	1,292	573
Other Charges	1,578	1,304	1,911	607
Intrafund Transfers	30	30	30	0
Reserves Budgetary	0	20	0	(20)
Total Appropriations	1,654	2,073	3,233	1,160
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	718	0	0	0

ORG : 3592915 CSA #9 CAVALRY MEADOWS Zn 79

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	180	0	0	0
Service Charges	994	1,049	1,049	0
Fund Balance	0	1,909	3,658	1,749
Total Revenue	1,174	2,958	4,707	1,749
Services & Supplies	22	977	1,259	282
Other Charges	1,459	1,624	3,411	1,787
Intrafund Transfers	36	37	37	0
Reserves Budgetary	0	320	0	(320)
Total Appropriations	1,517	2,958	4,707	1,749
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	343	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	343	0	0	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	10,026	9,335	(691)
Total Revenue	2,878	12,561	11,870	(691)
Services & Supplies	67	4,925	5,180	255
Other Charges	1,883	2,542	2,861	319
Intrafund Transfers	82	83	83	0
Contingency	0	3,931	2,666	(1,265)
Reserves Budgetary	0	1,080	1,080	0
Total Appropriations	2,032	12,561	11,870	(691)
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(846)	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	5,215	0	0	0
Fund Balance	0	152,732	145,131	(7,601)
Total Revenue	23,376	170,893	163,292	(7,601)
Services & Supplies	118	41,500	41,500	0
Other Charges	3,516	5,800	5,061	(739)
Intrafund Transfers	552	552	552	0
Contingency	0	100,187	93,325	(6,862)
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	4,186	170,893	163,292	(7,601)
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(19,190)	0	0	0

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	33,991	33,691	33,492	(199)
Fines & Penalties	84	0	0	0
Rev Use Money/Prop	10,879	0	0	0
Fund Balance	0	403,683	401,427	(2,256)
Total Revenue	44,954	437,374	434,919	(2,455)
Services & Supplies	83	96,500	87,000	(9,500)
Other Charges	4,950	7,900	5,761	(2,139)
Intrafund Transfers	1,014	1,020	1,014	(6)
Contingency	0	296,545	305,735	9,190
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	6,048	437,374	434,919	(2,455)
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(38,906)	0	0	0

ORG : 3592921 CSA #9 CAMERON VALLEY Zn 92

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,435	23,735	23,735	0
Rev Use Money/Prop	6,393	0	0	0
Fund Balance	0	177,844	159,268	(18,576)
Total Revenue	29,828	201,579	183,003	(18,576)
Services & Supplies	98	54,000	53,000	(1,000)
Other Charges	3,105	8,900	4,561	(4,339)
Intrafund Transfers	720	720	720	0
Contingency	0	97,555	84,318	(13,237)
Reserves Budgetary	0	40,404	40,404	0
Total Appropriations	3,924	201,579	183,003	(18,576)
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(25,904)	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	868	0	0	0
Fund Balance	0	44,788	45,283	495
Total Revenue	3,706	47,626	48,121	495
Services & Supplies	0	26,150	27,650	1,500
Other Charges	1,532	2,600	2,411	(189)
Intrafund Transfers	90	90	90	0
Contingency	0	17,820	17,004	(816)
Reserves Budgetary	0	966	966	0
Total Appropriations	1,622	47,626	48,121	495
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	(2,084)	0	0	0

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	1,174	0	0	0
Fund Balance	0	40,910	35,042	(5,868)
Total Revenue	5,728	45,464	39,596	(5,868)
Services & Supplies	25	24,150	23,150	(1,000)
Other Charges	1,881	3,292	3,511	219
Intrafund Transfers	142	142	142	0
Contingency	0	9,096	4,009	(5,087)
Reserves Budgetary	0	8,784	8,784	0
Total Appropriations	2,047	45,464	39,596	(5,868)
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	(3,681)	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	493	0	0	0
Fund Balance	0	14,648	11,500	(3,148)
Total Revenue	2,359	16,514	13,366	(3,148)
Services & Supplies	0	12,100	9,208	(2,892)
Other Charges	1,508	2,200	2,411	211
Intrafund Transfers	61	61	61	0
Contingency	0	467	0	(467)
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,569	16,514	13,366	(3,148)
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	(790)	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	22,014	22,014	0
Rev Use Money/Prop	6,693	0	0	0
Fund Balance	0	173,679	159,768	(13,911)
Total Revenue	28,706	195,693	181,782	(13,911)
Services & Supplies	0	55,500	55,500	0
Other Charges	2,497	6,952	7,375	423
Intrafund Transfers	668	668	668	0
Contingency	0	102,483	88,149	(14,334)
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	3,165	195,693	181,782	(13,911)
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(25,541)	0	0	0

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	393	0	0	0
Fund Balance	0	10,410	8,343	(2,067)
Total Revenue	2,139	12,156	10,089	(2,067)
Services & Supplies	0	7,900	6,700	(1,200)
Other Charges	1,508	2,250	1,870	(380)
Intrafund Transfers	57	58	58	0
Contingency	0	487	0	(487)
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,565	12,156	10,089	(2,067)
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	(574)	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	11,252	11,252	0
Rev Use Money/Prop	2,432	0	0	0
Fund Balance	0	21,453	15,822	(5,631)
Total Revenue	13,684	32,705	27,074	(5,631)
Services & Supplies	0	12,967	12,534	(433)
Other Charges	1,788	6,613	3,061	(3,552)
Intrafund Transfers	344	345	345	0
Contingency	0	1,646	0	(1,646)
Reserves Budgetary	0	11,134	11,134	0
Total Appropriations	2,132	32,705	27,074	(5,631)
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	(11,552)	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	14,107	14,284	14,284	0
Rev Use Money/Prop	3,830	0	0	0
Fund Balance	0	124,797	120,346	(4,451)
Total Revenue	17,938	139,081	134,630	(4,451)
Services & Supplies	0	45,500	45,150	(350)
Other Charges	2,190	5,342	4,261	(1,081)
Intrafund Transfers	435	436	436	0
Contingency	0	72,701	69,681	(3,020)
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	2,626	139,081	134,630	(4,451)
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(15,312)	0	0	0

ORG : 3592929 CSA #9 RDGVW WST 1&2 Zn 98304

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	26,146	25,150	25,150	0
Fines & Penalties	444	0	0	0
Rev Use Money/Prop	4,487	0	0	0
Fund Balance	0	121,163	96,897	(24,266)
Total Revenue	31,077	146,313	122,047	(24,266)
Services & Supplies	0	56,500	61,000	4,500
Other Charges	5,797	8,442	7,461	(981)
Intrafund Transfers	762	762	762	0
Contingency	0	52,205	24,420	(27,785)
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	6,559	146,313	122,047	(24,266)
TOTAL	(24,517)	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	23,594	23,389	23,389	0
Fines & Penalties	80	0	0	0
Rev Use Money/Prop	6,506	0	0	0
Fund Balance	0	151,600	140,203	(11,397)
Total Revenue	30,181	174,989	163,592	(11,397)
Services & Supplies	50	61,500	56,000	(5,500)
Other Charges	2,468	7,741	3,361	(4,380)
Intrafund Transfers	711	712	712	0
Contingency	0	70,752	69,235	(1,517)
Reserves Budgetary	0	34,284	34,284	0
Total Appropriations	3,229	174,989	163,592	(11,397)
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(26,952)	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	398	0	0	0
Fund Balance	0	7,946	6,320	(1,626)
Total Revenue	2,282	9,830	8,204	(1,626)
Services & Supplies	22	5,262	4,793	(469)
Other Charges	1,806	2,742	2,761	19
Intrafund Transfers	61	62	62	0
Reserves Budgetary	0	1,764	588	(1,176)
Total Appropriations	1,889	9,830	8,204	(1,626)
ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL	(393)	0	0	0

ORG : 3592932 CSA #9 WATERMARK Zn 98307

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,432	6,330	6,330	0
Fines & Penalties	28	0	0	0
Rev Use Money/Prop	1,303	0	0	0
Fund Balance	0	32,884	29,777	(3,107)
Total Revenue	7,763	39,214	36,107	(3,107)
Services & Supplies	47	20,100	20,100	0
Other Charges	3,411	3,692	4,311	619
Intrafund Transfers	195	196	196	0
Contingency	0	9,001	5,275	(3,726)
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	3,654	39,214	36,107	(3,107)
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(4,109)	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	67,409	67,409	67,409	0
Rev Use Money/Prop	16,581	0	0	0
Fund Balance	0	371,636	336,183	(35,453)
Total Revenue	83,990	439,045	403,592	(35,453)
Services & Supplies	0	161,000	150,500	(10,500)
Other Charges	3,230	10,987	4,461	(6,526)
Intrafund Transfers	2,016	2,016	2,016	0
Contingency	0	160,426	141,999	(18,427)
Reserves Budgetary	0	104,616	104,616	0
Total Appropriations	5,246	439,045	403,592	(35,453)
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(78,745)	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	55,019	54,624	54,624	0
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	12,069	0	0	0
Fund Balance	0	346,321	322,658	(23,663)
Total Revenue	67,112	400,945	377,282	(23,663)
Services & Supplies	45	125,500	120,500	(5,000)
Other Charges	4,095	8,745	5,161	(3,584)
Intrafund Transfers	1,672	1,672	1,672	0
Contingency	0	187,142	172,063	(15,079)
Reserves Budgetary	0	77,886	77,886	0
Total Appropriations	5,812	400,945	377,282	(23,663)
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(61,300)	0	0	0

ORG : 3592935 CSA #9 CRSN CRSSNG DR Zn 98310

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	889	0	0	0
Service Charges	15,358	15,370	17,221	1,851
Fund Balance	0	79,840	78,665	(1,175)
Total Revenue	16,247	95,210	95,886	676
Services & Supplies	22	39,025	36,030	(2,995)
Other Charges	2,541	2,942	3,361	419
Intrafund Transfers	82	89	99	10
Contingency	0	38,711	41,953	3,242
Reserves Budgetary	0	14,443	14,443	0
Total Appropriations	2,645	95,210	95,886	676
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(13,602)	0	0	0

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,106	15,900	16,151	251
Fines & Penalties	230	0	0	0
Rev Use Money/Prop	1,383	0	0	0
Service Charges	5,325	9,000	8,000	(1,000)
Miscellaneous Rev	(350)	6,000	7,000	1,000
Fund Balance	0	97,820	91,339	(6,481)
Total Revenue	22,693	128,720	122,490	(6,230)
Salaries & Benefits	6,812	11,964	7,338	(4,626)
Services & Supplies	10,316	59,200	40,070	(19,130)
Other Charges	0	0	561	561
Contingency	0	57,556	74,521	16,965
Total Appropriations	17,128	128,720	122,490	(6,230)
TOTAL	(5,566)	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	10,694	10,694	0
Rev Use Money/Prop	100	0	0	0
Service Charges	6,224	0	0	0
Miscellaneous Rev	6,000	0	0	0
Fund Balance	0	1,852	2,003	151
Total Revenue	12,325	12,546	12,697	151
Services & Supplies	8,679	10,824	10,258	(566)
Other Charges	1,620	1,520	2,111	591
Intrafund Transfers	805	202	328	126
Total Appropriations	11,104	12,546	12,697	151
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	(1,220)	0	0	0

ORG : 3594966 CSA #9 BARNETT BSNSS PRK Zn 34

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	448	0	0	0
Service Charges	3,268	3,451	3,451	0
Fund Balance	0	29,946	32,282	2,336
Total Revenue	3,716	33,397	35,733	2,336
Services & Supplies	22	20,025	10,030	(9,995)
Other Charges	1,399	2,078	1,911	(167)
Intrafund Transfers	112	110	110	0
Contingency	0	11,184	23,682	12,498
Total Appropriations	1,533	33,397	35,733	2,336
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(2,184)	0	0	0

ORG : 3594967 CSA #9 DIAMOND SPRINGS Zn 49

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	53,275	50,771	52,913	2,142
Fines & Penalties	27	0	0	0
Rev Use Money/Prop	11,839	0	0	0
IG Rev - State	352	0	0	0
Fund Balance	0	815,894	865,819	49,925
Total Revenue	65,494	866,665	918,732	52,067
Services & Supplies	5,570	80,000	75,000	(5,000)
Other Charges	1,399	2,078	1,961	(117)
Intrafund Transfers	1,232	1,233	1,233	0
Contingency	0	783,354	840,538	57,184
Total Appropriations	8,201	866,665	918,732	52,067
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(57,293)	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	3,226	0	0	0
Fund Balance	0	66,982	58,079	(8,903)
Total Revenue	15,642	79,397	70,494	(8,903)
Services & Supplies	0	21,500	61,770	40,270
Other Charges	1,606	4,641	5,161	520
Intrafund Transfers	250	250	250	0
Contingency	0	34,829	0	(34,829)
Reserves Budgetary	0	18,177	3,313	(14,864)
Total Appropriations	1,856	79,397	70,494	(8,903)
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	(13,786)	0	0	0

ORG : 3595971 CSA #9 PIONEER PLACE Zn 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,233	24,145	24,145	0
Fines & Penalties	10	0	0	0
Rev Use Money/Prop	2,462	0	0	0
Fund Balance	0	25,822	138,905	113,083
Total Revenue	26,705	49,967	163,050	113,083
Services & Supplies	67	27,371	151,736	124,365
Other Charges	7,200	7,992	9,290	1,298
Intrafund Transfers	311	311	311	0
Reserves Budgetary	0	14,293	1,713	(12,580)
Total Appropriations	7,578	49,967	163,050	113,083
ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL	(19,128)	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	4,065	0	0	0
Fund Balance	0	31,869	65,973	34,104
Total Revenue	18,566	46,370	80,474	34,104
Services & Supplies	0	17,119	70,139	53,020
Other Charges	1,606	3,742	3,971	229
Intrafund Transfers	531	486	486	0
Reserves Budgetary	0	25,023	5,878	(19,145)
Total Appropriations	2,137	46,370	80,474	34,104
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	(16,429)	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	1,409	0	0	0
Fund Balance	0	12,194	36,012	23,818
Total Revenue	6,920	17,705	41,523	23,818
Services & Supplies	84	4,984	34,541	29,557
Other Charges	2,548	3,142	4,951	1,809
Intrafund Transfers	170	171	171	0
Reserves Budgetary	0	9,408	1,860	(7,548)
Total Appropriations	2,803	17,705	41,523	23,818
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL	(4,117)	0	0	0

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	1,195	0	0	0
Fund Balance	0	21,598	47,160	25,562
Total Revenue	6,258	26,661	52,223	25,562
Services & Supplies	25	10,500	47,578	37,078
Other Charges	2,054	2,146	3,937	1,791
Intrafund Transfers	183	170	170	0
Contingency	0	733	0	(733)
Reserves Budgetary	0	13,112	538	(12,574)
Total Appropriations	2,262	26,661	52,223	25,562
ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL	(3,997)	0	0	0

ORG : 3595975 CSA #9 HOLLOW OAK Zn 98606

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,017	43,017	43,017	0
Rev Use Money/Prop	8,620	0	0	0
Fund Balance	0	180,261	156,098	(24,163)
Total Revenue	51,636	223,278	199,115	(24,163)
Services & Supplies	0	63,500	166,694	103,194
Other Charges	1,808	6,408	4,761	(1,647)
Intrafund Transfers	1,188	1,188	1,188	0
Contingency	0	84,724	0	(84,724)
Reserves Budgetary	0	67,458	26,472	(40,986)
Total Appropriations	2,996	223,278	199,115	(24,163)
ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL	(48,640)	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	7,677	0	0	0
Fund Balance	0	48,708	148,992	100,284
Total Revenue	36,686	77,716	178,000	100,284
Services & Supplies	210	21,023	157,525	136,502
Other Charges	4,195	3,942	6,761	2,819
Intrafund Transfers	791	791	791	0
Reserves Budgetary	0	51,960	12,923	(39,037)
Total Appropriations	5,195	77,716	178,000	100,284
ORG 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608 TOTAL	(31,491)	0	0	0

ORG : 3595977 CSA #9 HIGHLAND VW 3A Zn 98609

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,930	7,930	7,930	0
Rev Use Money/Prop	1,481	0	0	0
Fund Balance	0	44,270	57,273	13,003
Total Revenue	9,411	52,200	65,203	13,003
Services & Supplies	52	34,500	59,225	24,725
Other Charges	2,387	2,942	4,761	1,819
Intrafund Transfers	180	180	180	0
Contingency	0	1,777	0	(1,777)
Reserves Budgetary	0	12,801	1,037	(11,764)
Total Appropriations	2,620	52,200	65,203	13,003
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	(6,791)	0	0	0

ORG : 3595978 CSA #9 TRAVOIS Zn 98610

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,482	8,482	8,482	0
Rev Use Money/Prop	1,701	0	0	0
Fund Balance	0	30,692	77,204	46,512
Total Revenue	10,183	39,174	85,686	46,512
Services & Supplies	0	10,260	79,796	69,536
Other Charges	1,979	3,382	4,761	1,379
Intrafund Transfers	78	78	78	0
Contingency	0	19,835	0	(19,835)
Reserves Budgetary	0	5,619	1,051	(4,568)
Total Appropriations	2,057	39,174	85,686	46,512
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	(8,127)	0	0	0

ORG : 3595979 CSA #9 SILVER SPRINGS Zn 98611

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,445	16,595	16,595	0
Rev Use Money/Prop	3,172	0	0	0
Fund Balance	0	37,805	41,172	3,367
Total Revenue	19,617	54,400	57,767	3,367
Services & Supplies	0	37,866	42,248	4,382
Other Charges	1,679	3,842	2,827	(1,015)
Intrafund Transfers	319	319	319	0
Reserves Budgetary	0	12,373	12,373	0
Total Appropriations	1,998	54,400	57,767	3,367
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(17,619)	0	0	0

ORG : 3595980 CSA #9 W VALLEY VLLG Zn 98612

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	231,676	231,817	231,817	0
Fines & Penalties	85	0	0	0
Rev Use Money/Prop	35,841	0	0	0
Fund Balance	0	474,795	496,644	21,849
Total Revenue	267,602	706,612	728,461	21,849
Services & Supplies	139	193,000	632,798	439,798
Other Charges	8,426	25,942	15,561	(10,381)
Intrafund Transfers	4,267	4,268	4,268	0
Contingency	0	70,065	0	(70,065)
Reserves Budgetary	0	413,337	75,834	(337,503)
Total Appropriations	12,833	706,612	728,461	21,849
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(254,769)	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	15	0	0	0
Rev Use Money/Prop	700	0	0	0
Service Charges	23,169	23,275	23,275	0
Fund Balance	0	20,166	12,217	(7,949)
Total Revenue	23,885	43,441	35,492	(7,949)
Services & Supplies	27,290	38,441	28,659	(9,782)
Other Charges	3,212	4,294	6,127	1,833
Intrafund Transfers	706	706	706	0
Total Appropriations	31,208	43,441	35,492	(7,949)
TOTAL	7,323	0	0	0
FUND 1359 County Service Area #9 TOTAL	(981,157)	0	0	0

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.

ORG : 3770701 BP: ABATE DANGEROUS BUILDINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	331,408	0	(331,408)
Total Revenue	0	331,408	0	(331,408)
Residual Equity Xfer	0	331,408	0	(331,408)
Total Appropriations	0	331,408	0	(331,408)
ORG 3770701 BP: ABATE DANGEROUS BUILDINGS TOTAL	0	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 : 3770706 BP: ABATEMENT DANGEROUS BLDGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	710	400	0	(400)
Residual Equity	0	331,408	0	(331,408)
Fund Balance	0	42,606	680,822	638,216
Total Revenue	710	374,414	680,822	306,408
Other Fin Uses	0	25,000	50,000	25,000
Contingency	0	349,414	630,822	281,408
Total Appropriations	0	374,414	680,822	306,408
TOTAL	(710)	0	0	0

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	8,948	13,469	3,000	(10,469)
Fund Balance	0	(1,469)	0	1,469
Total Revenue	8,948	12,000	3,000	(9,000)
Other Fin Uses	8,948	12,000	3,000	(9,000)
Total Appropriations	8,948	12,000	3,000	(9,000)
ORG 3770735 BP: COMMERCIAL GRADING TOTAL	0	0	0	0

Tahoe Regional Planning Agency (TRPA) Allocations

The Tahoe Regional Planning Agency Allocations subfund is for Building and Planning permits in South Lake Tahoe. Deposits of $1000 are made by applicants to be placed on a list for the next available building allocation in SLT. The funds are then transferred as applicants are issued permits.

ORG : 3770740 BP: TRPA BUILDING ALLOCATIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,000	50,000	50,000	0
Fund Balance	0	106,000	132,000	26,000
Total Revenue	12,000	156,000	182,000	26,000
Other Fin Uses	10,000	15,000	15,000	0
Contingency	0	141,000	167,000	26,000
Total Appropriations	10,000	156,000	182,000	26,000
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	(2,000)	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.

ORG : 3770754 BP: ECOLOGICAL PRESERVE FEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,186	5,000	10,000	5,000
Service Charges	151,694	150,000	175,000	25,000
Fund Balance	0	788,446	851,553	63,107
Total Revenue	159,880	943,446	1,036,553	93,107
Other Fin Uses	0	0	436,000	436,000
Contingency	0	943,446	600,553	(342,893)
Total Appropriations	0	943,446	1,036,553	93,107
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(159,880)	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	24,851	6,000	17,000	11,000
Service Charges	165,924	200,000	200,000	0
Fund Balance	0	693,228	772,689	79,461
Total Revenue	190,775	899,228	989,689	90,461
Other Fin Uses	58,056	70,000	70,000	0
Residual Equity Xfer	358,309	0	0	0
Contingency	0	829,228	919,689	90,461
Total Appropriations	416,365	899,228	989,689	90,461
TOTAL	225,590	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	0	0	0	0
Fund Balance	0	14	14	0
Total Revenue	0	14	14	0
Contingency	0	14	14	0
Total Appropriations	0	14	14	0
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(0)	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.

ORG : 3770758 BP: CERTIFIED ACCESS SPECIALST				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	700	750	2,000	1,250
Miscellaneous Rev	48,486	31,000	51,000	20,000
Fund Balance	0	96,341	109,591	13,250
Total Revenue	49,186	128,091	162,591	34,500
Other Charges	4,849	5,000	5,000	0
Other Fin Uses	16,366	13,500	12,000	(1,500)
Contingency	0	109,591	145,591	36,000
Total Appropriations	21,215	128,091	162,591	34,500
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(27,970)	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	118	0	0	0
Other Fin Sources	20,374	20,000	20,000	0
Fund Balance	0	62,678	70,678	8,000
Total Revenue	20,491	82,678	90,678	8,000
Other Fin Uses	1,503	12,000	12,000	0
Contingency	0	70,678	78,678	8,000
Total Appropriations	1,503	82,678	90,678	8,000
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(18,989)	0	0	0

Surety Bond

The Surety Bond subfund, 12370560, is for securing deposits from owners/applicants/developers for construction projects with the county. These deposits are later refunded once the construction project is finaled.

ORG : 3770760 BP: SURETY BOND				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 3770760 BP: SURETY BOND TOTAL	0	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.

ORG : 3735350 BP: HOUSING UNIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(21,632)	1,750	0	(1,750)
IG Rev - Federal	1,498,000	537,500	0	(537,500)
Miscellaneous Rev	471	0	0	0
Other Fin Sources	82,186	115,000	115,000	0
Total Revenue	1,559,025	654,250	115,000	(539,250)
Salaries & Benefits	71,274	64,155	21,710	(42,445)
Services & Supplies	1,411,760	930,525	150,828	(779,697)
Other Charges	71,905	42,841	2,662	(40,179)
Intrafund Abatement	(6)	(383,271)	(60,200)	323,071
Total Appropriations	1,554,933	654,250	115,000	(539,250)
ORG 3735350 BP: HOUSING UNIT TOTAL	(4,092)	0	0	0

ORG : 3735351 BP: AFFORDABLE HOUSING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,668	1,700	0	(1,700)
Service Charges	11,474	85,007	60,000	(25,007)
Miscellaneous Rev	20	0	0	0
Other Fin Sources	150,000	0	0	0
Fund Balance	0	338,209	365,000	26,791
Total Revenue	164,163	424,916	425,000	84
Other Charges	0	0	150,000	150,000
Intrafund Transfers	0	1,000	0	(1,000)
Contingency	0	423,916	275,000	(148,916)
Total Appropriations	0	424,916	425,000	84
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(164,163)	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	47,012	40,865	5,480	(35,385)
Miscellaneous Rev	20	150	150	0
Other Fin Sources	94,731	94,923	1,680	(93,243)
Fund Balance	0	648,637	648,637	0
Total Revenue	141,764	784,575	655,947	(128,628)
Services & Supplies	0	0	500,000	500,000
Intrafund Transfers	0	135,938	25,000	(110,938)
Contingency	0	648,637	130,947	(517,690)
Total Appropriations	0	784,575	655,947	(128,628)
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(141,764)	0	0	0

ORG : 3735353 BP: HOME REVOLVING LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	69,878	43,876	7,000	(36,876)
Miscellaneous Rev	40	0	0	0
Other Fin Sources	238,379	202,457	0	(202,457)
Fund Balance	0	956,717	956,717	0
Total Revenue	308,297	1,203,050	963,717	(239,333)
Services & Supplies	0	0	350,000	350,000
Other Fin Uses	0	0	300,000	300,000
Intrafund Transfers	6	246,333	32,500	(213,833)
Contingency	0	956,717	281,217	(675,500)
Total Appropriations	6	1,203,050	963,717	(239,333)
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(308,291)	0	0	0

ORG : 3735354 BP: HOME CONSTRCT 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 CONSTRCT REHAB TOTAL	0	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 The funds were transferred in FY 2022-23 and the fund will be closed.

ORG : 3720201 BP: EIR DEVELOPMENT COSTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Uses	25,837	0	0	0
Total Appropriations	25,837	0	0	0
ORG 3720201 BP: EIR DEVELOPMENT COSTS TOTAL	25,837	0	0	0

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.

The Missouri Flat subfund was established in accordance with Ordinance Code 130.72 for the deposit of fees charged for any non-residential development requiring a building permit within the Missouri Flat Area. The fees were established to reimburse the initial contributing developers that participated in funding the Environmental Impact Report for the Missouri Flat Road Circulation Plan.

The Missouri Flat Project Management subfund's primary source of funding is a reimbursement agreement for funding of legal services for the preparation of environmental impact reports.

ORG : 3780801 DEV DIST - MISSOURI FLAT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	5,197	0	0	0
Rev Use Money/Prop	2,950	4,118	4,200	82
Fund Balance	0	188,286	190,275	1,989
Total Revenue	8,147	192,404	194,475	2,071
Contingency	0	192,404	194,475	2,071
Total Appropriations	0	192,404	194,475	2,071
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	(8,147)	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	661	0	0	0
Fund Balance	0	15,626	15,626	0
Total Revenue	661	15,626	15,626	0
Contingency	0	15,626	15,626	0
Total Appropriations	0	15,626	15,626	0
ORG 3780802 DEV DIST - MO FLAT PM TOTAL	(661)	0	0	0
FUND 1374 EL DORADO DEVELOPMENT PRJ TOTAL	(8,808)	0	0	0

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.

ORG : 3870702 EM: COUNTY HAZ WASTE MGMT PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Uses	2,023	0	0	0
Total Appropriations	2,023	0	0	0
TOTAL	2,023	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	1,528	600	600	0
Fund Balance	0	91,714	81,014	(10,700)
Total Revenue	1,528	92,314	81,614	(10,700)
Other Fin Uses	0	11,300	11,300	0
Contingency	0	81,014	70,314	(10,700)
Total Appropriations	0	92,314	81,614	(10,700)
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(1,528)	0	0	0

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	708	350	500	150
IG Rev - State	30,169	33,068	37,809	4,741
Fund Balance	0	932	0	(932)
Total Revenue	30,877	34,350	38,309	3,959
Other Fin Uses	30,330	34,350	38,309	3,959
Total Appropriations	30,330	34,350	38,309	3,959

UPA Enforcement Penalties

The UPA Enforcement Penalties subfund if 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	77	350	0	(350)
Miscellaneous Rev	30,203	0	0	0
Other Fin Sources	500	0	0	0
Fund Balance	0	72,868	48,218	(24,650)
Total Revenue	30,780	73,218	48,218	(25,000)
Other Fin Uses	0	25,000	25,000	0
Contingency	0	48,218	23,218	(25,000)
Total Appropriations	0	73,218	48,218	(25,000)
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(30,780)	0	0	0

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	(543)	1,343	450	(893)
IG Rev - State	80,592	45,000	45,000	0
Fund Balance	0	(893)	0	893
Total Revenue	80,049	45,450	45,450	0
Other Fin Uses	39,945	45,450	45,450	0
Total Appropriations	39,945	45,450	45,450	0
ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL	(40,104)	0	0	0
FUND 1238 COUNTYWIDE SR - ENV MGMNT TOTAL	(70,936)	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.

ORG : 3830300 EM: VECTOR CONTROL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	583,174	439,800	496,625	56,825
Fines & Penalties	1,036	586	650	64
Rev Use Money/Prop	51,468	25,000	40,000	15,000
IG Rev - State	4,085	4,100	4,100	0
Other Gov Agency	7,370	6,000	7,000	1,000
Service Charges	125,882	118,300	115,375	(2,925)
Fund Balance	0	3,425,109	3,508,390	83,281
Total Revenue	773,016	4,018,895	4,172,140	153,245
Salaries & Benefits	185,273	372,240	380,607	8,367
Services & Supplies	44,098	68,642	79,540	10,898
Other Charges	56,782	246,423	365,881	119,458
Fixed Assets	0	0	55,000	55,000
Contingency	0	3,331,590	3,291,112	(40,478)
Total Appropriations	286,154	4,018,895	4,172,140	153,245
ORG 3830300 EM: VECTOR CONTROL TOTAL	(486,862)	0	0	0

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	1,618	2,000	2,000	0
Rev Use Money/Prop	4,326	4,197	2,000	(2,197)
Service Charges	183,947	232,450	232,450	0
Fund Balance	0	(7,647)	0	7,647
Total Revenue	189,891	231,000	236,450	5,450
Other Charges	234,183	231,000	236,450	5,450
Total Appropriations	234,183	231,000	236,450	5,450
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	44,292	0	0	0
FUND 1353 County Service Area #3 TOTAL	(442,571)	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.

ORG : 3810100 EM: CSA #10 SOLID WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	22,689	17,500	20,000	2,500
Fines & Penalties	7,981	7,500	7,500	0
Rev Use Money/Prop	20,617	25,000	25,000	0
IG Rev - State	274,940	212,198	524,775	312,577
IG Rev - Federal	307,683	0	0	0
Service Charges	2,545,834	2,550,000	2,475,000	(75,000)
Other Fin Sources	39,945	45,450	45,450	0
Fund Balance	0	3,031,850	2,982,815	(49,035)
Total Revenue	3,219,691	5,889,498	6,080,540	191,042
Salaries & Benefits	1,027,631	1,198,160	1,096,566	(101,594)
Services & Supplies	569,341	1,123,087	1,783,774	660,687
Other Charges	402,700	805,083	801,518	(3,565)
Fixed Assets	0	0	347,500	347,500
Other Fin Uses	30,060	48,000	145,500	97,500
Intrafund Transfers	215,200	428,854	426,369	(2,485)
Contingency	0	2,026,279	1,479,313	(546,966)
Reserves Budgetary	0	260,035	0	(260,035)
Total Appropriations	2,244,932	5,889,498	6,080,540	191,042
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(974,759)	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,310	800	800	0
Rev Use Money/Prop	6,794	3,500	4,000	500
Service Charges	103,436	89,498	89,498	0
Miscellaneous Rev	0	2,950	0	(2,950)
Fund Balance	0	354,061	381,831	27,770
Total Revenue	112,539	450,809	476,129	25,320
Salaries & Benefits	2,135	6,390	6,685	295
Services & Supplies	63,210	66,600	66,600	0
Other Charges	18,161	30,324	32,066	1,742
Contingency	0	347,495	370,778	23,283
Total Appropriations	83,506	450,809	476,129	25,320
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	(29,033)	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	3,487	2,349	2,349	0
Rev Use Money/Prop	49,651	40,000	50,000	10,000
Service Charges	944,640	850,000	875,000	25,000
Miscellaneous Rev	3,524	0	0	0
Other Fin Sources	4,900	1,925,000	1,925,000	0
Fund Balance	0	3,773,281	3,579,085	(194,196)
Total Revenue	1,006,201	6,590,630	6,431,434	(159,196)
Salaries & Benefits	403,347	417,129	398,999	(18,130)
Services & Supplies	456,968	1,114,126	1,304,376	190,250
Other Charges	8,361	147,960	235,385	87,425
Fixed Assets	0	1,950,000	2,838,000	888,000
Intrafund Abatement	(215,200)	(428,854)	(426,369)	2,485
Contingency	0	3,390,269	2,081,043	(1,309,226)
Total Appropriations	653,476	6,590,630	6,431,434	(159,196)
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(352,725)	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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,129	1,800	1,800	0
Rev Use Money/Prop	14,454	9,500	15,000	5,500
IG Rev - State	0	206,664	0	(206,664)
Service Charges	254,191	246,000	246,000	0
Other Fin Sources	31,853	68,775	106,359	37,584
Fund Balance	0	1,036,641	1,080,415	43,774
Total Revenue	302,627	1,569,380	1,449,574	(119,806)
Salaries & Benefits	137,493	243,715	223,975	(19,740)
Services & Supplies	74,150	296,583	210,475	(86,108)
Other Charges	5,792	108,334	160,593	52,259
Fixed Assets	0	0	21,300	21,300
Contingency	0	920,748	833,231	(87,517)
Total Appropriations	217,435	1,569,380	1,449,574	(119,806)
TOTAL	(85,192)	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	875	332	332	0
Rev Use Money/Prop	(702)	50	50	0
Service Charges	12,355	35,268	40,000	4,732
Miscellaneous Rev	1,493	0	0	0
Fund Balance	0	(7,268)	0	7,268
Total Revenue	14,021	28,382	40,382	12,000
Services & Supplies	20,945	28,382	40,382	12,000
Total Appropriations	20,945	28,382	40,382	12,000
ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL	6,924	0	0	0

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	48,276	18,000	30,000	12,000
Other Fin Sources	30,060	23,000	120,500	97,500
Fund Balance	0	(41,000)	0	41,000
Total Revenue	78,336	0	150,500	150,500
Reserves Budgetary	0	0	150,500	150,500
Total Appropriations	0	0	150,500	150,500
ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL	(78,336)	0	0	0
FUND 1360 County Service Area #10 TOTAL	(1,513,120)	0	0	0

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.

ORG : 4370705 LB: CWSR - BOOKMOBILE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	277	200	300	100
Fund Balance	0	16,648	17,000	352
Total Revenue	277	16,848	17,300	452
Other Fin Uses	0	0	17,000	17,000
Contingency	0	16,848	300	(16,548)
Total Appropriations	0	16,848	17,300	452
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(277)	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	2,843	1,000	2,500	1,500
Fund Balance	0	142,537	142,537	0
Total Revenue	2,843	143,537	145,037	1,500
Other Fin Uses	9,442	10,000	10,000	0
Contingency	0	133,537	135,037	1,500
Total Appropriations	9,442	143,537	145,037	1,500
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	6,599	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	3,395	1,200	4,000	2,800
Fund Balance	0	174,485	174,485	0
Total Revenue	3,395	175,685	178,485	2,800
Other Fin Uses	10,000	10,000	17,634	7,634
Contingency	0	165,685	160,851	(4,834)
Total Appropriations	10,000	175,685	178,485	2,800
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	6,605	0	0	0

ORG : 4370708 LB: CWSR SLT MYERS TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,952	300	8,000	7,700
Miscellaneous Rev	129,211	160,000	160,000	0
Fund Balance	0	414,888	414,888	0
Total Revenue	137,164	575,188	582,888	7,700
Other Fin Uses	135,809	244,000	181,500	(62,500)
Contingency	0	331,188	401,388	70,200
Total Appropriations	135,809	575,188	582,888	7,700
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(1,354)	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	701	400	700	300
Fund Balance	0	42,078	42,078	0
Total Revenue	701	42,478	42,778	300
Other Fin Uses	0	14,260	12,600	(1,660)
Contingency	0	28,218	30,178	1,960
Total Appropriations	0	42,478	42,778	300
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	(701)	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	441	300	600	300
Miscellaneous Rev	3,393	0	0	0
Fund Balance	0	34,628	34,628	0
Total Revenue	3,834	34,928	35,228	300
Contingency	0	34,928	35,228	300
Total Appropriations	0	34,928	35,228	300
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(3,834)	0	0	0
FUND 1243 COUNTYWIDE SR - LIBRARY TOTAL	7,036	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.

ORG : 4360610 LB: CSA#10 - MAIN LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,309	1,200	2,500	1,300
Fund Balance	0	138,595	138,595	0
Total Revenue	2,309	139,795	141,095	1,300
Other Fin Uses	0	23,000	20,000	(3,000)
Contingency	0	116,795	121,095	4,300
Total Appropriations	0	139,795	141,095	1,300
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(2,309)	0	0	0

ORG : 4360620 LB: CSA#10 - SLT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	538,346	530,000	540,000	10,000
Fines & Penalties	3,823	3,000	4,000	1,000
Rev Use Money/Prop	6,431	6,000	12,000	6,000
Fund Balance	0	631,907	631,907	0
Total Revenue	548,599	1,170,907	1,187,907	17,000
Other Fin Uses	342,396	586,200	585,000	(1,200)
Contingency	0	584,707	602,907	18,200
Total Appropriations	342,396	1,170,907	1,187,907	17,000
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(206,203)	0	0	0

ORG : 4360630 LB: CSA#10 - CP LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	592	500	600	100
Rev Use Money/Prop	7,861	4,500	7,000	2,500
Service Charges	274,260	274,000	274,000	0
Fund Balance	0	369,859	369,859	0
Total Revenue	282,713	648,859	651,459	2,600
Other Fin Uses	253,606	296,000	285,000	(11,000)
Contingency	0	352,859	366,459	13,600
Total Appropriations	253,606	648,859	651,459	2,600
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(29,108)	0	0	0

ORG : 4360640 LB: CSA#10 - GT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	114,872	110,000	115,000	5,000
Fines & Penalties	2,199	1,500	1,500	0
Rev Use Money/Prop	2,704	1,800	3,500	1,700
Fund Balance	0	196,317	196,317	0
Total Revenue	119,776	309,617	316,317	6,700
Other Fin Uses	82,105	113,500	120,000	6,500
Contingency	0	196,117	196,317	200
Total Appropriations	82,105	309,617	316,317	6,700
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(37,670)	0	0	0

ORG : 4360650 LB: CSA#10 - EDH LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	498,231	494,000	500,000	6,000
Fines & Penalties	1,076	1,200	1,200	0
Rev Use Money/Prop	7,619	4,500	10,000	5,500
Fund Balance	0	353,741	353,741	0
Total Revenue	506,926	853,441	864,941	11,500
Other Fin Uses	429,712	565,000	545,000	(20,000)
Contingency	0	288,441	319,941	31,500
Total Appropriations	429,712	853,441	864,941	11,500
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(77,213)	0	0	0
FUND 1360 County Service Area #10 TOTAL	(352,504)	0	0	0

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Countywide Special Revenue fund in the Social Services Division

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.

ORG : 5170713 SS: CWSR CHILDRENS TRUST FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	841	200	200	0
IG Rev - State	2,871	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	14,707	23,074	23,074	0
Fund Balance	0	42,826	42,826	0
Total Revenue	18,419	105,726	105,726	0
Services & Supplies	19,570	105,726	105,726	0
Total Appropriations	19,570	105,726	105,726	0
TOTAL	1,151	0	0	0
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL	1,151	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.

ORG : 5180810 SS: CWSR 1991 REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	165,920	50,000	100,000	50,000
IG Rev - State	10,090,920	10,090,920	10,090,920	0
Fund Balance	0	2,762,615	1,762,615	(1,000,000)
Total Revenue	10,256,840	12,903,535	11,953,535	(950,000)
Other Fin Uses	10,284,499	12,021,294	12,636,891	615,597
Intrafund Abatement	0	0	(683,356)	(683,356)
Contingency	0	882,241	0	(882,241)
Total Appropriations	10,284,499	12,903,535	11,953,535	(950,000)
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	27,660	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	20,809	1,300	1,300	0
IG Rev - State	2,682,572	2,700,000	2,700,000	0
Fund Balance	0	206,814	206,814	0
Total Revenue	2,703,381	2,908,114	2,908,114	0
Other Fin Uses	2,525,585	2,908,114	2,908,114	0
Total Appropriations	2,525,585	2,908,114	2,908,114	0
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	(177,796)	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	42,552	600	600	0
IG Rev - State	3,650,679	3,175,000	3,175,000	0
Fund Balance	0	501,813	501,813	0
Total Revenue	3,693,231	3,677,413	3,677,413	0
Other Fin Uses	3,696,791	3,677,413	3,677,413	0
Total Appropriations	3,696,791	3,677,413	3,677,413	0
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	3,560	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(146,576)	0	0	0

Countywide Special Revenue – Local Revenue in the Social Services Division

The Countywide Special Revenue – Local Revenue in the Social Services Division 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.

ORG : 5180840 SS: CWSR PROTECT SERV SUBACCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	12,980,689	11,100,592	11,100,592	0
Fund Balance	0	7,772,536	7,772,536	0
Total Revenue	12,980,689	18,873,128	18,873,128	0
Other Fin Uses	9,247,560	10,727,197	11,033,407	306,210
Intrafund Transfers	359,082	359,082	359,082	0
Contingency	0	7,786,849	7,480,639	(306,210)
Total Appropriations	9,606,642	18,873,128	18,873,128	0
TOTAL	(3,374,047)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(3,374,047)	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. This fund is now being used for CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding and Victim Services Grant funding.

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	179,846	250,000	250,000	0
Total Revenue	179,876	250,000	250,000	0
Other Charges	179,845	250,000	250,000	0
Total Appropriations	179,845	250,000	250,000	0
ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL	(30)	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	9	306	306	0
IG Rev - State	0	0	360,000	360,000
IG Rev - Federal	0	443,441	0	(443,441)
Fund Balance	0	6,559	0	(6,559)
Total Revenue	9	450,306	360,306	(90,000)
Salaries & Benefits	0	294,149	0	(294,149)
Services & Supplies	0	124,154	110,306	(13,848)
Other Charges	0	32,003	0	(32,003)
Other Fin Uses	0	0	250,000	250,000
Total Appropriations	0	450,306	360,306	(90,000)
TOTAL	(9)	0	0	0
FUND 1113 WRAPAROUND SB163 TOTAL	(39)	0	0	0

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 administrates memorandum of understating for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

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.

ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(9,148)	0	0	0
IG Rev - State	14	0	0	0
IG Rev - Federal	3,161,120	5,455,160	3,689,895	(1,765,265)
Service Charges	19,897	9,747	13,217	3,470
Miscellaneous Rev	37,456	43,698	43,698	0
Other Fin Sources	261,627	367,885	398,958	31,073
Fund Balance	0	505	505	0
Total Revenue	3,470,966	5,876,995	4,146,273	(1,730,722)
Salaries & Benefits	1,209,005	1,416,016	1,498,413	82,397
Services & Supplies	477,289	615,844	616,205	361
Other Charges	1,889,895	3,988,813	2,153,995	(1,834,818)
Fixed Assets	7,427	0	21,400	21,400
Intrafund Transfers	43,692	46,217	41,498	(4,719)
Intrafund Abatement	(154,614)	(189,895)	(185,238)	4,657
Total Appropriations	3,472,693	5,876,995	4,146,273	(1,730,722)
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	1,727	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	(3,455)	0	0	0
Service Charges	237,829	448,111	448,111	0
Miscellaneous Rev	4,505	303,800	303,800	0
Other Fin Sources	625,528	753,370	830,806	77,436
Fund Balance	0	353	353	0
Total Revenue	864,406	1,505,634	1,583,070	77,436
Salaries & Benefits	623,319	827,114	905,093	77,979
Services & Supplies	92,457	153,710	154,805	1,095
Other Charges	125,421	491,263	490,506	(757)
Intrafund Transfers	23,819	33,547	32,666	(881)
Total Appropriations	865,017	1,505,634	1,583,070	77,436
ORG 5210101 CS: PROGRAMS NON GRANT TOTAL	611	0	0	0

ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(22,601)	(5,000)	(5,000)	0
IG Rev - State	0	621,835	1,665,138	1,043,303
IG Rev - Federal	414,313	0	0	0
Miscellaneous Rev	3,908	0	0	0
Other Fin Sources	0	5,000	5,000	0
Fund Balance	0	520,164	628,285	108,121
Total Revenue	395,620	1,141,999	2,293,423	1,151,424
Salaries & Benefits	48,140	0	0	0
Services & Supplies	69,185	250,000	250,000	0
Other Charges	8,939	808,999	2,043,423	1,234,424
Fixed Assets	0	83,000	0	(83,000)
Intrafund Transfers	1,954	0	0	0
Total Appropriations	128,218	1,141,999	2,293,423	1,151,424
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(267,402)	0	0	0

ORG : 5210111 CS:COMMUNITY SERVICES-CESH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	52,586	512,333	141,744	(370,589)
IG Rev - Federal	8,280	0	0	0
Fund Balance	0	40,973	3,155	(37,818)
Total Revenue	60,866	553,306	144,899	(408,407)
Services & Supplies	133,940	130,161	130,161	0
Other Charges	0	423,145	14,738	(408,407)
Total Appropriations	133,940	553,306	144,899	(408,407)
ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL	73,074	0	0	0

ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	46,333	300,427	390,545	90,118
IG Rev - Federal	6,690	0	0	0
Fund Balance	0	47,248	47,248	0
Total Revenue	53,023	347,675	437,793	90,118
Services & Supplies	6,690	0	0	0
Other Charges	0	347,675	437,793	90,118
Total Appropriations	6,690	347,675	437,793	90,118
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	(46,333)	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	46,114	0	0	0
IG Rev - State	1,330,334	3,972,620	6,145,122	2,172,502
Fund Balance	0	3,295,138	3,295,138	0
Total Revenue	1,376,448	7,267,758	9,440,260	2,172,502
Salaries & Benefits	40,879	112,216	119,194	6,978
Services & Supplies	318,268	3,266,771	3,266,883	112
Other Charges	18,167	1,084,486	3,250,135	2,165,649
Other Fin Uses	3,409	2,800,000	2,800,000	0
Intrafund Transfers	1,618	4,285	4,048	(237)
Total Appropriations	382,342	7,267,758	9,440,260	2,172,502
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(994,106)	0	0	0

ORG : 5210114 CS:COMMUNITY SERVICES-WPCP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,405	0	0	0
IG Rev - State	0	0	1,654	1,654
Fund Balance	0	7,424	7,424	0
Total Revenue	2,405	7,424	9,078	1,654
Salaries & Benefits	55,921	0	0	0
Services & Supplies	1,558	2,424	6,478	4,054
Other Charges	7,655	5,000	2,600	(2,400)
Intrafund Transfers	2,364	0	0	0
Total Appropriations	67,498	7,424	9,078	1,654
ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	65,093	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	1,216,000	0	(1,216,000)
IG Rev - Federal	959,933	0	0	0
Fund Balance	0	53,499	0	(53,499)
Total Revenue	959,933	1,269,499	0	(1,269,499)
Services & Supplies	193,170	0	0	0
Other Charges	526,387	1,269,499	0	(1,269,499)
Fixed Assets	110,859	0	0	0
Other Fin Uses	76,018	0	0	0
Total Appropriations	906,434	1,269,499	0	(1,269,499)
TOTAL	(53,499)	0	0	0

ORG : 5210116 CS: COMMUNITY SERVICES-PLHA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	1,217,710	1,113,614	(104,096)
Fund Balance	0	(6,851)	0	6,851
Total Revenue	0	1,210,859	1,113,614	(97,245)
Salaries & Benefits	133,215	328,016	370,170	42,154
Services & Supplies	4,438	2,354	8,582	6,228
Other Charges	25,820	668,549	522,459	(146,090)
Other Fin Uses	0	200,000	200,000	0
Intrafund Transfers	4,637	11,940	12,403	463
Total Appropriations	168,110	1,210,859	1,113,614	(97,245)
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	168,110	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	3,329	1,000	1,000	0
IG Rev - Federal	4,536	20,000	20,000	0
Fund Balance	0	135,784	135,784	0
Total Revenue	7,865	156,784	156,784	0
Salaries & Benefits	5,369	59,728	60,798	1,070
Services & Supplies	876	80,264	79,366	(898)
Other Charges	928	15,655	15,568	(87)
Intrafund Transfers	57	1,137	1,052	(85)
Total Appropriations	7,230	156,784	156,784	0
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	(635)	0	0	0

ORG : 5210140 CS: AAA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(12,607)	0	0	0
IG Rev - State	689,613	2,114,529	1,747,998	(366,531)
IG Rev - Federal	1,424,971	1,288,103	1,446,325	158,222
Service Charges	264,976	267,042	267,042	0
Miscellaneous Rev	47,521	94,700	164,700	70,000
Other Fin Sources	1,527,767	2,602,087	2,310,637	(291,450)
Fund Balance	0	508	508	0
Total Revenue	3,942,242	6,366,969	5,937,210	(429,759)
Salaries & Benefits	2,001,177	2,708,123	2,841,375	133,252
Services & Supplies	1,334,328	1,683,587	1,546,545	(137,042)
Other Charges	445,501	1,309,397	1,285,719	(23,678)
Fixed Assets	47,733	394,951	170,000	(224,951)
Other Fin Uses	46,858	178,142	0	(178,142)
Intrafund Transfers	76,472	92,769	93,571	802
Total Appropriations	3,952,069	6,366,969	5,937,210	(429,759)
ORG 5210140 CS: AAA TOTAL	9,827	0	0	0

ORG : 5210180 CS: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	231	1,128	1,128	0
IG Rev - State	74,984	90,000	90,000	0
Fund Balance	0	42	42	0
Total Revenue	75,215	91,170	91,170	0
Other Charges	74,984	91,170	91,170	0
Total Appropriations	74,984	91,170	91,170	0
ORG 5210180 CS: MSSP TOTAL	(231)	0	0	0

ORG : 5210190 CS: LINKAGES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,344	2,179	2,179	0
Fund Balance	0	140,707	140,707	0
Total Revenue	2,344	142,886	142,886	0
Services & Supplies	0	142,886	142,886	0
Total Appropriations	0	142,886	142,886	0
ORG 5210190 CS: LINKAGES TOTAL	(2,344)	0	0	0
FUND 1107 COMMUNTIY SERVICES TOTAL	(1,046,108)	0	0	0

Public Housing Authority Fund in the Community Services Division

The Public Housing Authority Fund in the Community Services Division 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.

ORG : 5210150 CS: PUBLIC HOUSING AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,987	1,426	1,426	0
IG Rev - Federal	4,315,552	4,760,728	5,199,523	438,795
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	26,001	91,500	91,500	0
Fund Balance	0	431,914	431,914	0
Total Revenue	4,350,540	5,298,568	5,737,363	438,795
Salaries & Benefits	239,971	293,257	399,496	106,239
Services & Supplies	36,394	88,936	90,138	1,202
Other Charges	4,309,982	4,916,375	5,247,729	331,354
Fixed Assets	6,989	0	0	0
Total Appropriations	4,593,337	5,298,568	5,737,363	438,795
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	242,797	0	0	0
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	242,797	0	0	0

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

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.

ORG : 5210160 CS: IHSS PUBLIC AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(296)	300	2,000	1,700
IG Rev - State	324,966	429,943	445,903	15,960
IG Rev - Federal	452,873	469,064	525,004	55,940
Other Fin Sources	73,622	97,451	97,451	0
Fund Balance	0	500	500	0
Total Revenue	851,165	997,258	1,070,858	73,600
Salaries & Benefits	253,169	326,233	358,376	32,143
Services & Supplies	49,095	84,927	91,575	6,648
Other Charges	545,129	586,098	620,907	34,809
Total Appropriations	847,394	997,258	1,070,858	73,600
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	(3,771)	0	0	0
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(3,771)	0	0	0

Countywide Special Revenue fund in Community Services

The Countywide Special Revenue fund in the Community Services Division 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

ORG : 5270700 CS: RONALD NEWMAN TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,494	800	2,735	1,935
Fund Balance	0	149,675	149,675	0
Total Revenue	2,494	150,475	152,410	1,935
Contingency	0	150,475	152,410	1,935
Total Appropriations	0	150,475	152,410	1,935
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(2,494)	0	0	0
FUND 1252 COUNTYWIDE SR - CMTY SRVS TOTAL	(2,494)	0	0	0

Countywide Special Revenue – Realignment Fund in the Behavioral Health Division

The Countywide Special Revenue – Realignment fund in the Behavioral Health Division 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.

ORG : 5380800 BH: 1991 MH REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,656	10,000	40,000	30,000
IG Rev - State	5,396,628	4,751,694	4,568,336	(183,358)
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	3,341,834	7,196,689	3,854,855
Total Revenue	5,423,795	8,120,038	11,821,535	3,701,497
Other Fin Uses	3,897,161	8,803,394	7,962,714	(840,680)
Intrafund Abatement	(487,500)	(683,356)	(683,356)	0
Contingency	0	0	4,542,177	4,542,177
Total Appropriations	3,409,661	8,120,038	11,821,535	3,701,497
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(2,014,134)	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(2,014,134)	0	0	0

Countywide Special Revenue – Local Revenue in the Behavioral Health Division

The Countywide Special Revenue – Local Revenue in the Behavioral Health Division 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	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	5,966,808	8,324,731	5,372,931	(2,951,800)
Fund Balance	0	2,631,789	6,000,000	3,368,211
Total Revenue	5,966,808	10,956,520	11,372,931	416,411
Other Fin Uses	4,515,411	11,315,602	2,609,901	(8,705,701)
Intrafund Abatement	(359,082)	(359,082)	(359,082)	0
Contingency	0	0	9,122,112	9,122,112
Total Appropriations	4,156,329	10,956,520	11,372,931	416,411
ORG 5380810 BH: 2011 BH LRF TOTAL	(1,810,479)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(1,810,479)	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.

ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,242	(15,000)	40,000	55,000
IG Rev - State	892,572	2,260,055	2,130,000	(130,055)
IG Rev - Federal	4,857,462	7,246,676	7,208,676	(38,000)
Service Charges	719,617	447,000	442,000	(5,000)
Miscellaneous Rev	250,075	0	0	0
Other Fin Sources	9,392,867	20,763,970	9,586,285	(11,177,685)
Fund Balance	0	6,833,204	250,000	(6,583,204)
Total Revenue	16,118,834	37,535,905	19,656,961	(17,878,944)
Salaries & Benefits	3,585,767	4,435,298	4,069,687	(365,611)
Services & Supplies	1,153,390	5,826,253	4,671,839	(1,154,414)
Other Charges	12,016,644	14,015,706	14,770,011	754,305
Fixed Assets	0	0	40,000	40,000
Other Fin Uses	0	35,000	0	(35,000)
Intrafund Transfers	1,338,864	1,400,213	1,367,309	(32,904)
Intrafund Abatement	(4,821,400)	(5,384,345)	(5,511,885)	(127,540)
Contingency	0	17,207,780	250,000	(16,957,780)
Total Appropriations	13,273,265	37,535,905	19,656,961	(17,878,944)
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(2,845,570)	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	350,015	80,300	125,500	45,200
IG Rev - State	7,822,161	16,463,926	16,541,702	77,776
IG Rev - Federal	4,244,383	9,788,864	13,113,868	3,325,004
Service Charges	43,358	33,600	31,200	(2,400)
Miscellaneous Rev	77,242	70,000	65,000	(5,000)
Other Fin Sources	133,130	207,633	272,137	64,504
Fund Balance	0	6,996,524	7,556,007	559,483
Total Revenue	12,670,290	33,640,847	37,705,414	4,064,567
Salaries & Benefits	5,750,681	7,904,047	10,055,997	2,151,950
Services & Supplies	429,470	6,071,594	5,721,718	(349,876)
Other Charges	10,001,024	15,321,003	15,069,299	(251,704)
Fixed Assets	0	923,920	0	(923,920)
Other Fin Uses	40,281	100,000	100,000	0
Intrafund Transfers	3,157,832	3,883,105	4,159,703	276,598
Intrafund Abatement	(388,773)	(562,822)	(1,207,949)	(645,127)
Contingency	0	0	3,806,646	3,806,646
Total Appropriations	18,990,516	33,640,847	37,705,414	4,064,567
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	6,320,225	0	0	0

ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,023)	(10,000)	(20,000)	(10,000)
IG Rev - State	158,017	259,000	289,000	30,000
IG Rev - Federal	2,666,754	4,724,092	5,304,092	580,000
Miscellaneous Rev	59,488	63,705	25,000	(38,705)
Other Fin Sources	1,723,518	1,898,520	1,910,957	12,437
Fund Balance	0	25,223	50,000	24,777
Total Revenue	4,606,753	6,960,540	7,559,049	598,509
Salaries & Benefits	1,981,718	2,416,914	2,537,008	120,094
Services & Supplies	125,179	176,844	605,088	428,244
Other Charges	1,824,493	3,720,420	3,674,656	(45,764)
Intrafund Transfers	713,477	663,849	735,227	71,378
Intrafund Abatement	(45,613)	(44,347)	(42,930)	1,417
Contingency	0	26,860	50,000	23,140
Total Appropriations	4,599,254	6,960,540	7,559,049	598,509
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	(7,499)	0	0	0

ORG : 5320210 BH: ADP DRUNK DRIVER SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22,177	20,000	20,000	0
Rev Use Money/Prop	213	100	200	100
Fund Balance	0	324	0	(324)
Total Revenue	22,391	20,424	20,200	(224)
Intrafund Transfers	22,551	20,424	20,200	(224)
Total Appropriations	22,551	20,424	20,200	(224)
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	160	0	0	0

ORG : 5320215 BH: ADP DRUG FINE SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,845	2,500	2,500	0
Rev Use Money/Prop	18	10	30	20
Fund Balance	0	835	0	(835)
Total Revenue	2,862	3,345	2,530	(815)
Intrafund Transfers	2,511	3,345	2,530	(815)
Total Appropriations	2,511	3,345	2,530	(815)
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	(351)	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	20,352	20,000	20,000	0
Rev Use Money/Prop	192	100	200	100
Fund Balance	0	478	0	(478)
Total Revenue	20,545	20,578	20,200	(378)
Intrafund Transfers	20,551	20,578	20,200	(378)
Total Appropriations	20,551	20,578	20,200	(378)
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	6	0	0	0

ORG : 5320225 BH: ADP OPIOID SETTLEMENT					
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,744,420	0	1,100,000	1,100,000
Rev Use Money/Prop	(56,360)	0	30,000	30,000
IG Rev - State	0	600,000	0	(600,000)
Fund Balance	0	1,688,060	1,291,366	(396,694)
Total Revenue	1,688,060	2,288,060	2,421,366	133,306
Salaries & Benefits	0	100,000	70,032	(29,968)
Services & Supplies	0	730,000	354,625	(375,375)
Other Charges	0	1,458,060	1,664,281	206,221
Other Fin Uses	0	0	324,833	324,833
Intrafund Transfers	0	0	7,595	7,595
Total Appropriations	0	2,288,060	2,421,366	133,306
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	(1,688,060)	0	0	0
FUND 1110 MENTAL HEALTH TOTAL	1,778,912	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.

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.

ORG : 5400000 PH: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(12,704)	80,000	130,000	50,000
IG Rev - State	480,684	1,015,644	2,125,644	1,110,000
IG Rev - Federal	4,003,877	3,576,369	1,200,000	(2,376,369)
Service Charges	1,450	0	0	0
Other Fin Sources	7,339,271	7,418,081	6,226,721	(1,191,360)
Residual Equity	0	107,608	107,608	0
Fund Balance	0	15,104,648	15,104,648	0
Total Revenue	11,812,577	27,302,350	24,894,621	(2,407,729)
Salaries & Benefits	2,396,825	3,176,182	3,450,360	274,178
Services & Supplies	1,336,314	2,361,751	2,065,254	(296,497)
Other Charges	689,928	829,374	843,922	14,548
Fixed Assets	184,698	350,600	22,500	(328,100)
Other Fin Uses	435,051	1,104,790	1,105,562	772
Intrafund Transfers	183,237	171,036	679,511	508,475
Intrafund Abatement	(588,240)	(510,117)	(721,602)	(211,485)
Contingency	0	16,044,946	13,987,934	(2,057,012)
Total Appropriations	4,637,813	23,528,562	21,433,441	(2,095,121)
ORG 5400000 PH: ADMINISTRATION TOTAL	(7,174,765)	(3,773,788)	(3,461,180)	312,608

ORG : 5400010 PH: MAA SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,743	3,000	3,000	0
Fund Balance	0	104,608	104,608	0
Total Revenue	1,743	107,608	107,608	0
Residual Equity Xfer	0	107,608	107,608	0
Total Appropriations	0	107,608	107,608	0
ORG 5400010 PH: MAA SRF TOTAL	(1,743)	0	0	0

ORG : 5420200 PH: COMMUNICABLE DISEASE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	166,606	3,876	3,876	0
IG Rev - Federal	149,119	4,326	4,326	0
Service Charges	41,687	27,000	27,000	0
Miscellaneous Rev	4,117	0	0	0
Other Fin Sources	13,144	0	0	0
Total Revenue	374,673	35,202	35,202	0
Salaries & Benefits	542,505	813,405	955,584	142,179
Services & Supplies	137,990	128,323	137,673	9,350
Other Charges	137,298	179,255	207,579	28,324
Fixed Assets	13,144	0	0	0
Other Fin Uses	151,578	0	0	0
Intrafund Transfers	44,000	43,153	66,729	23,576
Total Appropriations	1,026,515	1,164,136	1,367,565	203,429
ORG 5420200 PH: COMMUNICABLE DISEASE TOTAL	651,843	1,128,934	1,332,363	203,429

ORG : 5420210 PH: VITAL STATS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	123,925	110,000	110,000	0
Miscellaneous Rev	23,403	20,000	20,000	0
Total Revenue	147,328	130,000	130,000	0
Salaries & Benefits	103,956	106,891	110,215	3,324
Services & Supplies	8,430	5,173	6,464	1,291
Other Charges	24,753	24,769	25,128	359
Intrafund Transfers	8,059	5,541	7,400	1,859
Total Appropriations	145,198	142,374	149,207	6,833
ORG 5420210 PH: VITAL STATS TOTAL	(2,130)	12,374	19,207	6,833

ORG : 5420220 PH: LAB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	16,300	16,300	0
Service Charges	75,000	90,000	90,000	0
Total Revenue	75,000	106,300	106,300	0
Services & Supplies	93,803	125,850	125,350	(500)
Other Charges	509	0	300	300
Total Appropriations	94,312	125,850	125,650	(200)
ORG 5420220 PH: LAB TOTAL	19,312	19,550	19,350	(200)

ORG : 5430300 PH: COMMUNITY BASED NRSNG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	638,305	635,000	1,010,657	375,657
IG Rev - Federal	1,404,323	2,441,999	2,419,151	(22,848)
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	202,571	207,928	216,226	8,298
Miscellaneous Rev	0	2,000	87,484	85,484
Other Fin Sources	629,881	1,062,449	1,097,541	35,092
Total Revenue	2,905,080	4,379,376	4,861,059	481,683
Salaries & Benefits	2,887,109	3,420,708	3,601,106	180,398
Services & Supplies	540,970	1,644,417	1,699,526	55,109
Other Charges	837,220	1,316,490	956,263	(360,227)
Fixed Assets	0	0	54,300	54,300
Intrafund Transfers	255,179	205,237	280,807	75,570
Total Appropriations	4,520,477	6,586,852	6,592,002	5,150
ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL	1,615,397	2,207,476	1,730,943	(476,533)

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	13,049	12,416	12,416	0
Services & Supplies	60	200	0	(200)
Other Charges	3,313	0	0	0
Intrafund Transfers	1,059	0	0	0
Total Appropriations	17,481	12,616	12,416	(200)
ORG 5430310 PH: AIDS TOTAL	4,920	200	0	(200)

ORG : 5430330 PH: JAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	4,887,567	0	0	0
Total Revenue	4,887,567	0	0	0
Services & Supplies	4,887,567	0	0	0
Total Appropriations	4,887,567	0	0	0
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	884,650	894,508	894,508	0
Total Revenue	884,650	894,508	894,508	0
Salaries & Benefits	703,842	919,870	913,785	(6,085)
Services & Supplies	35,301	19,173	23,669	4,496
Other Charges	169,392	204,171	221,845	17,674
Intrafund Transfers	55,471	48,556	65,092	16,536
Total Appropriations	964,005	1,191,770	1,224,391	32,621
ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL	79,355	297,262	329,883	32,621

ORG : 5430350 PH: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	685	0	0	0
Other Fin Sources	0	24,500	24,500	0
Fund Balance	0	419	419	0
Total Revenue	685	24,919	24,919	0
Services & Supplies	0	24,919	24,919	0
Total Appropriations	0	24,919	24,919	0
ORG 5430350 PH: MSSP TOTAL	(685)	0	0	0

ORG : 5440400 PH: HEALTH EDUCATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	275,817	309,337	361,548	52,211
IG Rev - Federal	154,743	160,000	190,000	30,000
Total Revenue	430,560	469,337	551,548	82,211
Salaries & Benefits	284,477	342,909	326,646	(16,263)
Services & Supplies	86,865	135,686	138,450	2,764
Other Charges	72,078	79,192	80,820	1,628
Intrafund Transfers	23,883	19,542	23,799	4,257
Total Appropriations	467,303	577,329	569,715	(7,614)
ORG 5440400 PH: HEALTH EDUCATION TOTAL	36,743	107,992	18,167	(89,825)

ORG : 5440410 PH: DOMESTIC VIOLENCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	43,194	115,000	115,000	0
Fines & Penalties	5,972	20,000	20,000	0
Rev Use Money/Prop	133	0	0	0
Fund Balance	0	(457)	0	457
Total Revenue	49,298	134,543	135,000	457
Other Charges	49,456	134,543	135,000	457
Total Appropriations	49,456	134,543	135,000	457
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	158	0	0	0

ORG : 5440420 PH: CARSEAT PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,171	5,500	5,500	0
Rev Use Money/Prop	446	50	50	0
Fund Balance	0	32,081	32,081	0
Total Revenue	2,617	37,631	37,631	0
Services & Supplies	0	37,631	37,631	0
Total Appropriations	0	37,631	37,631	0
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(2,617)	0	0	0

ORG : 5440430 PH: BIKE HELMET PROGRAM

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
Services & Supplies	0	16	16	0
Total Appropriations	0	16	16	0
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(0)	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	(30)	0	0	0
IG Rev - State	261,664	300,000	300,000	0
Other Fin Sources	30,417	51,712	147,025	95,313
Fund Balance	0	500	500	0
Total Revenue	292,051	352,212	447,525	95,313
Salaries & Benefits	186,217	186,519	254,618	68,099
Services & Supplies	35,132	88,214	62,897	(25,317)
Other Charges	52,586	60,427	83,397	22,970
Other Fin Uses	0	0	20,000	20,000
Intrafund Transfers	17,353	17,052	26,613	9,561
Total Appropriations	291,288	352,212	447,525	95,313
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
ORG 5440460 PH: CMSP GRANT TOTAL	0	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	1,659	0	2,000	2,000
Fund Balance	0	1,692	1,692	0
Total Revenue	1,659	1,692	3,692	2,000
Contingency	0	1,692	3,692	2,000
Total Appropriations	0	1,692	3,692	2,000
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	(1,659)	0	0	0

Countywide Special Revenue Realignment Fund in Public Health

The Countywide Special Revenue – Realignment fund in Public Health Division 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.

ORG : 5480800 PH: HEALTH REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	95,072	50,000	50,000	0
IG Rev - State	7,906,598	6,833,557	6,833,557	0
Other Fin Sources	704,192	704,192	704,192	0
Total Revenue	8,705,862	7,587,749	7,587,749	0
Other Fin Uses	9,021,887	6,904,393	6,221,037	(683,356)
Intrafund Transfers	487,500	683,356	1,366,712	683,356
Total Appropriations	9,509,387	7,587,749	7,587,749	0
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	803,525	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	803,525	0	0	0

Countywide Special Revenue Fund in the Animal Services Division

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.

ORG : 5570700 AS: CWSR ANIMALS 4 RETIRED FRD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	272	100	400	300
Miscellaneous Rev	764	2,500	900	(1,600)
Fund Balance	0	16,737	16,737	0
Total Revenue	1,036	19,337	18,037	(1,300)
Services & Supplies	0	17,337	16,037	(1,300)
Other Charges	460	2,000	2,000	0
Total Appropriations	460	19,337	18,037	(1,300)
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(576)	0	0	0

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	7,359	6,000	6,000	0
Miscellaneous Rev	13,871	5,000	12,000	7,000
Fund Balance	0	59,607	59,607	0
Total Revenue	21,230	70,607	77,607	7,000
Services & Supplies	10,540	70,607	77,607	7,000
Total Appropriations	10,540	70,607	77,607	7,000
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(10,690)	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	4,302	4,000	6,000	2,000
Miscellaneous Rev	14,534	25,000	25,000	0
Fund Balance	0	253,471	253,471	0
Total Revenue	18,836	282,471	284,471	2,000
Services & Supplies	14,386	282,471	219,471	(63,000)
Other Fin Uses	0	0	65,000	65,000
Total Appropriations	14,386	282,471	284,471	2,000
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	(4,450)	0	0	0
FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL	(15,715)	0	0	0

Countywide Special Revenue Fund in the Public Guardian Division

The Countywide Special Revenue fund in the Public Guardian Division 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.

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	(25,692,071)	0	0	0

Countywide Special Revenue Fund in the Veteran Services Division

The Countywide Special Revenue fund in the Veteran Services Division 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.

ORG : 4270700 VET: CWSR - VETERAN AFFAIRS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,461	0	0	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	213,997	213,997	0
Total Revenue	176,461	388,997	388,997	0
Services & Supplies	146,000	367,997	367,997	0
Other Fin Uses	14,822	21,000	21,000	0
Total Appropriations	160,822	388,997	388,997	0
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	(15,640)	0	0	0

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	209	50	50	0
Miscellaneous Rev	10,733	6,000	6,000	0
Fund Balance	0	40,120	40,120	0
Total Revenue	10,942	46,170	46,170	0
Other Fin Uses	0	25,454	26,369	915
Contingency	0	20,716	19,801	(915)
Total Appropriations	0	46,170	46,170	0
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(10,942)	0	0	0
FUND 1242 COUNTYWIDE SR - VETERANS TOTAL	(26,582)	0	0	0

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Agriculture						
Agriculture Commissioner and Sealer of Weights and Measures		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Agriculture Biologist/Standards Inspector I/II/III		6.00		6.00	6.00	0.00
Agriculture Biologist Technician - Limited Term		1.00		1.00	1.00	0.00
Assistant Agricultural Commissioner and Sealer of Weights and Measures			1.00	1.00	1.00	0.00
Deputy Agriculture Commissioner, Sealer of Weights and Measure		1.00		1.00	1.00	0.00
Office Assistant I/II		1.00		1.00	1.00	0.00
Wildlife Specialist		1.00		1.00	1.00	0.00
	Total	12.00	1.00	13.00	13.00	0.00
Air Quality Management District						
Air Pollution Control Officer		1.00		1.00	1.00	0.00
Air Quality Engineer		2.00		2.00	2.00	0.00
Air Quality Specialist I/II		2.00		2.00	2.00	0.00
Air Quality Technician I/II		1.00		1.00	1.00	0.00
Program Manager		1.00		1.00	1.00	0.00
Sr. Air Quality Engineer		1.00		1.00	1.00	0.00
Sr. Air Quality Specialist		1.00		1.00	1.00	0.00
**AQMD Budget approved separately by the Board*	Total	9.00	0.00	9.00	9.00	0.00
Alternate Public Defender						
Alternate Public Defender		1.00		1.00	1.00	0.00
Deputy Public Defender I-IV		3.00		3.00	3.00	0.00
Investigator (Public Defender)		1.00		1.00	1.00	0.00
Legal Secretary I/II		1.00		1.00	1.00	0.00
	Total	6.00	0.00	6.00	6.00	0.00
Assessor						
Assessor		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Appraiser I/II/Sr.		13.00		13.00	13.00	0.00
Appraiser Aide		1.00		1.00	1.00	0.00
Assessment Manager		-	2.00	2.00	2.00	0.00
Assessment Technician I/II/Sr.		7.00		7.00	8.00	1.00
Assistant Assessor		1.00		1.00	1.00	0.00
Auditor/Appraiser - Sr. Auditor/Appraiser		2.00		2.00	2.00	0.00
Cadastral Drafter		1.00		1.00	1.00	0.00
Department Systems Analyst		1.00		1.00	1.00	0.00
Deputy Assessor - Systems & Support		1.00	(1.00)	-	-	0.00
GIS Analyst I/II		1.00		1.00	1.00	0.00
Information Technology Department Coordinator		1.00		1.00	1.00	0.00
Office Assistant I/II		1.00		1.00	-	-1.00
Property Transfer Specialist		4.00		4.00	4.00	0.00
Property Transfer Supervisor		1.00		1.00	1.00	0.00
Supervising Appraiser		1.00		1.00	1.00	0.00
Supervising Assessment Technician		1.00		1.00	1.00	0.00
Supervising Auditor/Appraiser		1.00		1.00	1.00	0.00
	Total	40.00	1.00	41.00	41.00	0.00
Auditor-Controller						
Auditor-Controller		1.00		1.00	1.00	0.00
Accountant/Auditor		2.00		2.00	2.00	0.00
Accountant I/II		2.00		2.00	2.00	0.00
Accounting Division Manager		1.00		1.00	1.00	0.00
Accounting Systems Administrator		1.00	1.00	2.00	2.00	0.00
Administrative Analyst I/II		4.00		4.00	4.00	0.00
Administrative Analyst Supervisor		1.00		1.00	1.00	0.00
Administrative Technician		4.00		4.00	4.00	0.00
Chief Assistant Auditor-Controller		1.00		1.00	1.00	0.00
Cost Accountant		1.00		1.00	1.00	0.00
Enterprise Resource Planning Analyst		2.00		2.00	2.00	0.00
Fiscal Assistant I/II		1.50		1.50	1.50	0.00
Fiscal Technician		3.00		3.00	3.00	0.00

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Payroll Manager		1.00		1.00	1.00	0.00
Payroll Technician		2.00		2.00	2.00	0.00
Principal Financial Analyst		2.00		2.00	2.00	0.00
Property Tax Manager		1.00		1.00	1.00	0.00
Sr. Administrative Analyst		1.00		1.00	1.00	0.00
Supervising Accountant/Auditor		1.00		1.00	1.00	0.00
	Total	32.50	1.00	33.50	33.50	0.00
Board of Supervisors						
Supervisor - Board of Supervisors		5.00		5.00	5.00	0.00
Clerk of the Board Of Supervisors		1.00		1.00	1.00	0.00
Deputy Clerk of the Board I/II		1.00		1.00	1.00	0.00
Records Center Manager		1.00		1.00	1.00	0.00
Sr. Deputy Clerk of the Board of Supervisors		2.00		2.00	2.00	0.00
Storekeeper I/II		1.00		1.00	1.00	0.00
Supervisor's Assistant		5.00		5.00	5.00	0.00
	Total	16.00	0.00	16.00	16.00	0.00
Chief Administrative Office						
Chief Administrative Officer		1.00		1.00	1.00	
Accountant/Auditor		1.00		1.00	1.00	0.00
Accountant I/II		1.00		1.00	1.00	0.00
Administrative Analyst I/II		15.00	1.00	16.00	19.00	3.00
Administrative Analyst Supervisor		2.00		2.00	2.00	0.00
Administrative Technician		13.00		13.00	15.00	2.00
Agency Chief Fiscal Officer		2.00		2.00	2.00	0.00
Airport Operations Supervisor		-		-	1.00	1.00
Airport Technician		-		-	1.00	1.00
Assistant Chief Administrative Officer		2.00		2.00	2.00	0.00
Building Maintenance Worker I/II		7.00		7.00	7.00	0.00
Building Maintenance Worker III		5.00		5.00	5.00	0.00
Buyer I/II		1.00		1.00	1.00	0.00
Capital Programs Manager		1.00		1.00	1.00	0.00
Communications & Outreach Manager		1.00	(1.00)	-	-	0.00
Custodial Supervisor		1.00		1.00	1.00	0.00
Defensible Space Inspector I/II			2.00	2.00	2.00	0.00
Deputy Chief Administrative Officer		2.00		2.00	2.00	0.00
Emergency Medical Services and Emergency Preparedness Superv		1.00		1.00	1.00	0.00
Emergency Medical Services Manager		-	1.00	1.00	1.00	0.00
Emergency Medical Services Specialist		1.00		1.00	1.00	0.00
EMS Agency Medical Director		0.50		0.50	0.50	0.00
Enterprise Resource Planning Analyst		1.00		1.00	1.00	0.00
Facilities Division Manager		1.00		1.00	1.00	0.00
Facilities Operations Supervisor		3.00		3.00	3.00	0.00
Facilities Operations Technician		2.00		2.00	2.00	0.00
Facilities Project Manager I/II		3.00		3.00	3.00	0.00
Fiscal Assistant I/II		1.00		1.00	1.00	0.00
Fiscal Manager		3.00		3.00	3.00	0.00
Fiscal Services Supervisor		2.00		2.00	1.00	-1.00
Fiscal Technician		6.00		6.00	5.00	-1.00
Grounds Maintenance Supervisor		1.00		1.00	1.00	0.00
Grounds Maintenance Worker I/II		7.00		7.00	7.00	0.00
Health Educator		1.00		1.00	1.00	0.00
Management Analyst I/II		1.00		1.00	1.00	0.00
Manager of Emergency Medical Services and		1.00	(1.00)	-	-	0.00
Medical Billing Technician		1.00		1.00	2.00	1.00
Parks Manager		1.00		1.00	1.00	0.00
Parks Program Coordinator		1.00		1.00	1.00	0.00
Parks Trail Maintenance Worker		2.00	(1.00)	1.00	1.00	0.00
Principal Management Analyst		3.00	1.00	4.00	4.00	0.00
Procurement & Contracts Manager		1.00		1.00	1.00	0.00
Program Manager		3.00		3.00	3.00	0.00
Services Operations Coordinator		1.00		1.00	1.00	0.00

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Sr. Accountant		1.00		1.00	1.00	0.00
Sr. Administrative Analyst		5.00	1.00	6.00	7.00	1.00
Sr. Buyer		1.00		1.00	1.00	0.00
Sr. Defensible Space Inspector		1.00		1.00	1.00	0.00
Sr. Fiscal Assistant		1.00		1.00	1.00	0.00
Sr. Office Assistant		1.50		1.50	1.00	-0.50
Sr. Parks Trail Maintenance Worker		-	1.00	1.00	1.00	0.00
Storekeeper I/II		1.00		1.00	1.00	0.00
Storekeeper/Courier		2.00		2.00	2.00	0.00
Supervising Accountant/Auditor		1.00		1.00	-	-1.00
	Total	118.00	4.00	122.00	127.50	5.50
Child Support Services						
Director of Child Support Services		1.00		1.00	1.00	0.00
Administrative Analyst I/II		1.00		1.00	1.00	0.00
Administrative Technician		-	1.00	1.00	1.00	0.00
Assistant Director of Child Support Services		1.00		1.00	1.00	0.00
Child Support Attorney I-IV		2.00		2.00	2.00	0.00
Child Support Investigator I/II		1.00	(1.00)	-	-	0.00
Child Support Specialist I/II		12.00		12.00	11.50	-0.50
Child Support Specialist III		3.00	(1.00)	2.00	2.00	0.00
Child Support Supervisor		2.00		2.00	2.00	0.00
Executive Assistant		1.00		1.00	1.00	0.00
Fiscal Technician		1.00		1.00	1.00	0.00
Information Technology Department Specialist		1.00		1.00	1.00	0.00
Legal Clerk I/II		1.00		1.00	1.00	0.00
Office Assistant I/II		-	1.00	1.00	1.00	0.00
Program Manager		1.00		1.00	1.00	0.00
Sr. Office Assistant		1.00		1.00	1.00	0.00
	Total	29.00	0.00	29.00	28.50	-0.50
County Counsel						
County Counsel		1.00		1.00	1.00	0.00
Administrative Analyst I/II		1.00		1.00	1.00	0.00
Assistant County Counsel		1.00		1.00	1.00	0.00
Deputy County Counsel		6.00		6.00	6.00	0.00
Legal Secretary I/II		1.00		1.00	1.00	0.00
Sr. Deputy County Counsel		4.00		4.00	4.00	0.00
Sr. Legal Secretary		3.00		3.00	3.00	0.00
		17.00	0.00	17.00	17.00	0.00
District Attorney						
District Attorney		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Assistant Chief Investigator (District Attorney)		1.00		1.00	1.00	0.00
Assistant District Attorney		2.00		2.00	2.00	0.00
Chief Assistant District Attorney		1.00		1.00	1.00	0.00
Chief Investigator (District Attorney)		1.00		1.00	1.00	0.00
Crime Analyst		1.00		1.00	1.00	0.00
Department Systems Analyst		1.00		1.00	1.00	0.00
Deputy District Attorney I-IV		20.00		20.00	20.00	0.00
Deputy District Attorney I-IV - Limited Term		2.00	1.00	3.00	3.00	0.00
Information Technologies Department Specialist		1.00		1.00	1.00	0.00
Investigative Assistant		4.00		4.00	4.00	0.00
Investigator (District Attorney)		13.00		13.00	13.00	0.00
Legal Secretary I/II		1.00		1.00	3.00	2.00
Paralegal I/II		3.00		3.00	4.00	1.00
Program Manager		1.00		1.00	1.00	0.00
Sr. Department Systems Analyst		-	1.00	1.00	1.00	0.00
Sr. Office Assistant		2.00		2.00	-	-2.00
Sr. Paralegal		2.00		2.00	1.00	-1.00
Sr. Victim/Witness Program Specialist		2.00		2.00	1.00	-1.00
Supervising Investigator (District Attorney)		2.00		2.00	2.00	0.00
Victim/Witness Program Coordinator		-		-	1.00	1.00

	Full Time Equivalent (FTE) Allocations				
	FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Victim/Witness Program Specialist I/II	3.00		3.00	2.00	-1.00
Victim/Witness Program Specialist I/II - Limited Term	5.00		5.00	4.00	-1.00
Total	70.00	2.00	72.00	70.00	-2.00
Environmental Management					
Director of Environmental Management	1.00		1.00	1.00	0.00
Administrative Analyst I/II	1.00		1.00	1.00	0.00
Development Technician I/II	4.00		4.00	4.00	0.00
Disposal Site Supervisor	1.00		1.00	1.00	0.00
Environmental Management Manager	2.00		2.00	2.00	0.00
Environmental Health Specialist I/II	6.00		6.00	6.00	0.00
Environmental Health Specialist Supervisor	3.00		3.00	3.00	0.00
Geologist	1.00		1.00	1.00	0.00
Hazardous Material/Recycling Specialist	3.00		3.00	3.00	0.00
Hazardous Material/Recycling Technician	1.00		1.00	1.00	0.00
Solid Waste Technician	2.00		2.00	2.00	0.00
Sr. Vector Control Technician - Limited Term	1.00		1.00	1.00	0.00
Supervising Waste Specialist	1.00		1.00	1.00	0.00
Sustainability Coordinator	1.00		1.00	1.00	0.00
Vector Control Technician I/II (Limited Term)	3.00		3.00	3.00	0.00
Waste Management Technician I/II/III	3.00		3.00	3.00	0.00
Total	34.00	0.00	34.00	34.00	0.00
Health & Human Services Agency					
Director, Health and Human Services Agency	1.00		1.00	1.00	0.00
Accountant I/II	9.00	1.00	10.00	10.00	0.00
Administrative Analyst I/II	26.00	5.00	31.00	30.00	-1.00
Administrative Analyst I/II - Limited Term	1.00	(1.00)	-	-	0.00
Administrative Analyst Supervisor	2.00		2.00	2.00	0.00
Administrative Assistant I/II	2.00		2.00	2.00	0.00
Administrative Secretary	1.00		1.00	1.00	0.00
Administrative Technician	8.00		8.00	10.00	2.00
Agency Chief Fiscal Officer	1.00		1.00	1.00	0.00
Alcohol and Drug Program Division Manager	1.00		1.00	1.00	0.00
Animal Services Officer I/II	8.00		8.00	8.00	0.00
Animal Services Officer Supervisor	2.00		2.00	2.00	0.00
Animal Shelter Attendant	5.00		5.00	5.00	0.00
Animal Shelter Supervisor	1.00		1.00	1.00	0.00
Assistant Director of Administration and Finance	1.00		1.00	1.00	0.00
Assistant Director of Human Services	2.00		2.00	2.00	0.00
Care Management Counselor I/II	1.00		1.00	1.00	0.00
Care Management Supervisor	1.00		1.00	1.00	0.00
Chief Assistant Director, Health and Human Services Agency	1.00		1.00	1.00	0.00
Community Health Advocate	2.00		2.00	2.00	0.00
Cook I/II	2.81		2.81	2.81	0.00
Department Systems Analyst	1.00	(1.00)	-	-	0.00
Deputy Director, Health and Human Services Agency	5.00	1.00	6.00	6.00	0.00
Deputy Public Guardian I/II	6.00		6.00	6.00	0.00
Deputy Public Guardian Supervisor	1.00		1.00	1.00	0.00
Director of Behavorial Health	1.00		1.00	1.00	0.00
Director of Public Health	1.00		1.00	1.00	0.00
Disease Investigation & Control Specialist I/II	3.00		3.00	3.00	0.00
Eligibility Specialist Trainee/I/II	65.00		65.00	65.00	0.00
Eligibility Specialist III	21.00		21.00	21.00	0.00
Eligibility Supervisor	13.00		13.00	13.00	0.00
Employment and Training Worker I/II	13.00		13.00	13.00	0.00
Employment and Training Worker III	5.00		5.00	5.00	0.00
Employment and Training Worker Supervisor	3.00		3.00	3.00	0.00
Energy/Weatherization Supervisor	1.00		1.00	1.00	0.00
Energy/Weatherization Technician I/II	3.00		3.00	3.00	0.00
Energy Weatherization Technician I/II - Limited Term	1.00		1.00	1.00	0.00
Epidemiologist I/II	1.00		1.00	1.00	0.00
Fiscal Assistant I/II	2.00		2.00	2.00	0.00

	Full Time Equivalent (FTE) Allocations				
	FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Fiscal Manager	3.00		3.00	3.00	0.00
Fiscal Services Supervisor	1.00		1.00	1.00	0.00
Fiscal Technician	15.00	2.00	17.00	18.00	1.00
Food Services Aide	1.75		1.75	1.75	0.00
Food Services Supervisor	1.00		1.00	1.00	0.00
Health Educator	12.00	1.00	13.00	15.00	2.00
Health Educator - Limited Term	-	0.80	0.80	0.80	0.00
Health Program Specialist	6.00		6.00	6.00	0.00
Housing Program Specialist I/II	2.00		2.00	2.00	0.00
Housing Program Specialist I/II - Limited Term	1.00		1.00	1.00	0.00
IHSS Public Authority Registry/Training Specialist	2.00		2.00	2.00	0.00
Information Technology Department Coordinator	1.00		1.00	1.00	0.00
Information Technology Department Specialist	1.00		1.00	1.00	0.00
Legal Clerk III	1.00		1.00	1.00	0.00
Legal Secretary I/II	1.00		1.00	1.00	0.00
Manager of Animal Services	1.00		1.00	1.00	0.00
Manager of Mental Health Programs	4.00		4.00	4.00	0.00
Mealsite Coordinator	6.62		6.62	6.62	0.00
Medical Office Assistant I/II	5.80		5.80	5.80	0.00
Medical Records Technician	0.90		0.90	1.00	0.10
Mental Health Aide	6.25		6.25	6.25	0.00
Mental Health Clinical Nurse	1.00		1.00	1.00	0.00
Mental Health Clinician IA/IB/II	32.50	3.00	35.50	33.50	-2.00
Mental Health Medical Director	1.00		1.00	1.00	0.00
Mental Health Patient's Rights Advocate	1.00		1.00	1.00	0.00
Mental Health Program Coordinator IA/IB/II	8.00		8.00	8.00	0.00
Mental Health Worker I/II	19.00	5.00	24.00	24.00	0.00
Mental Health Worker I/II - Limited Term	1.00		1.00	-	-1.00
Nutritionist	1.60		1.60	1.60	0.00
Occupational/Physical Therapist	3.15		3.15	3.15	0.00
Office Assistant I/II	22.50	1.50	24.00	23.00	-1.00
Office Assistant I/II - Limited Term	1.00		1.00	1.00	0.00
Office Services Supervisor	3.00		3.00	3.00	0.00
Paralegal I/II	1.00		1.00	1.00	0.00
Program Aide	7.55		7.55	6.61	-0.94
Program Assistant	23.20		23.20	24.14	0.94
Program Assistant - Limted Term	1.50		1.50	1.50	0.00
Program Coordinator	4.00		4.00	4.00	0.00
Program Coordinator - Limited Term	1.00	(1.00)	-	-	0.00
Program Manager	8.00		8.00	8.00	0.00
Program Manager - Protective Services	6.00		6.00	6.00	0.00
Psychiatric Technician I/II	3.00		3.00	3.00	0.00
Psychiatrist I/II	1.00		1.00	1.00	0.00
Public Health Nurse I/II	14.10		14.10	14.10	0.00
Public Health Nurse Practitioner	1.80		1.80	1.80	0.00
Public Health Nurse Supervisor	5.00		5.00	5.00	0.00
Public Health Nursing Manager	1.00	1.00	2.00	2.00	0.00
Public Health Officer	1.00		1.00	1.00	0.00
Registered Nurse	1.00		1.00	1.00	0.00
Senior Citizens' Attorney I/II/III	1.50		1.50	2.00	0.50
Senior Citizens' Attorney I/II/III - Limited Term	1.00		1.00	1.00	0.00
Seniors' Daycare Program Supervisor	2.00		2.00	2.00	0.00
Senior Information Technology Department Coordinator	-	1.00	1.00	1.00	0.00
Social Service Aide	15.00		15.00	15.00	0.00
Social Worker I/II	18.00		18.00	18.00	0.00
Social Worker I/II - Limited Term	1.00	0.00	1.00	1.00	0.00
Social Worker III	29.80		29.80	31.80	2.00
Social Worker IV	23.80		23.80	23.80	0.00
Social Worker Supervisor I	6.00		6.00	7.00	1.00
Social Worker Supervisor II	8.00		8.00	7.00	-1.00
Sr. Accountant	1.00		1.00	2.00	1.00

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Sr. Administrative Analyst		5.00	1.00	6.00	7.00	1.00
Sr. Animal Services Officer		1.00		1.00	1.00	0.00
Sr. Department Systems Analyst		-	1.00	1.00	1.00	0.00
Sr. Fiscal Assistant		1.00		1.00	1.00	0.00
Sr. Office Assistant		31.00		31.00	31.00	0.00
Sr. Veterans Service Representative		1.00		1.00	1.00	0.00
Supervising Accountant/Auditor		6.00		6.00	6.00	0.00
Supervising Health Education Coordinator		4.00	1.00	5.00	5.00	0.00
Supervising Mental Health Worker		1.00		1.00	1.00	0.00
Supervising Occupational/Physical Therapist		0.80		0.80	0.80	0.00
System Support Analyst		3.00		3.00	3.00	0.00
System Support Assistant		3.00		3.00	3.00	0.00
Veterans Service Officer		1.00		1.00	1.00	0.00
Veterans Services Representative I/II		3.00		3.00	3.00	0.00
	Total	640.93	22.30	663.23	667.83	4.60
Human Resources/Risk Management						
Human Resources						
Director of Human Resources		1.00		1.00	1.00	0.00
Administrative Assistant I/II		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Assistant Director of Human Resources		1.00		1.00	1.00	0.00
Human Resources Analyst I/II		4.00		4.00	4.00	0.00
Human Resources Technician		7.00		7.00	7.00	0.00
Principal Human Resources Analyst		1.00		1.00	1.00	0.00
Sr. Human Resources Analyst		2.00		2.00	2.00	0.00
Training and Organziational Development Specialist		1.00		1.00	1.00	0.00
	Division Total	19.00		19.00	19.00	0.00
Risk Management						
Risk Manager		1.00		1.00	1.00	0.00
Risk Manager - Limited Term		1.00		1.00	1.00	0.00
Risk Analyst I/II		2.00		2.00	3.00	1.00
Risk Technician		1.00		1.00	1.00	0.00
Sr. Risk Analyst		1.00		1.00	-	-1.00
	Division Total	6.00		6.00	6.00	0.00
	Total	25.00		25.00	25.00	0.00
Information Technologies						
Director of Information Technologies		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Applications Analyst I/II		10.00		10.00	10.00	0.00
Assistant Director of Information Technologies		1.00		1.00	1.00	0.00
Business Systems Analyst I/II		4.00		4.00	4.00	0.00
Deputy Director of Information Technologies		-	1.00	1.00	1.00	0.00
Chief Information Security Officer		1.00		1.00	1.00	0.00
Information Security Analyst		2.00		2.00	2.00	0.00
Information Technology Analyst - Cloud Systems		1.00		1.00	1.00	0.00
Information Technology Analyst I/II-Network Design & Administ		1.00		1.00	1.00	0.00
Information Technology Analyst III-Network Design & Administra		1.00		1.00	1.00	0.00
Information Technology Analyst I/II-Server Design & Administrat		6.00		6.00	6.00	0.00
Information Technology Analyst III-Server Design & Administrati		1.00		1.00	-	-1.00
Information Technology Analyst I/II - Telecommunications		-		-	1.00	1.00
Information Technology Customer Support Specialist I/II		6.00		6.00	4.00	-2.00
Information Technology Customer Support Specialist III		3.00		3.00	3.00	0.00
Information Technology Specialist I/II-Server Administration		1.00		1.00	1.00	0.00
Information Technology Project Manager		3.00		3.00	3.00	0.00
Information Technology Supervisor		3.00	(1.00)	2.00	3.00	1.00
Telecommunications Technician I/II		1.00		1.00	1.00	0.00
	Total	47.00	0.00	47.00	46.00	-1.00
Library						
Director of Library Services		1.00		1.00	1.00	0.00
Administrative Analyst I/II		1.00		1.00	1.00	0.00
Community Health Advocate		3.00		3.00	3.00	0.00
Early Childhood Literacy Specialist		5.00		5.00	5.00	0.00

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Fiscal Assistant I/II		0.80		0.80	0.80	0.00
Information Technology Department Specialist		1.00		1.00	1.00	0.00
Librarian I/II		4.50		4.50	5.00	0.50
Librarian Supervisor		2.00		2.00	2.00	0.00
Library Assistant I/II		12.05		12.05	11.55	-0.50
Library Circulation Supervisor		1.00		1.00	1.00	0.00
Library Systems Technician		2.00		2.00	2.00	0.00
Museum Administrator		1.00		1.00	1.00	0.00
Sr. Library Assistant		4.50		4.50	4.50	0.00
Supervising Library Assistant		1.00		1.00	1.00	0.00
	Total	39.85	0.00	39.85	39.85	0.00
Planning & Building						
Director of Planning & Building		1.00		1.00	1.00	0.00
Administrative Analyst I/II		4.00		4.00	3.00	-1.00
Administrative Assistant I/II		1.00		1.00	1.00	0.00
Administrative Technician		5.00		5.00	3.00	-2.00
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	0.00
Assistant Director of Planning and Building		1.00		1.00	-	-1.00
Associate Civil Engineer		1.00		1.00	1.00	0.00
Building Inspector I/II/III		17.00		17.00	17.00	0.00
Building Inspection Supervisor		2.00		2.00	2.00	0.00
Clerk of the Planning Commission		1.00		1.00	1.00	0.00
Code Enforcement Officer I/II		8.00		8.00	8.00	0.00
Code Enforcement Supervisor		2.00		2.00	2.00	0.00
Deputy Building Official		1.00		1.00	1.00	0.00
Deputy Director of Building Services/Chief Building Official		1.00		1.00	1.00	0.00
Deputy Director of Planning		2.00	1.00	3.00	3.00	0.00
Development Aide I/II		3.00		3.00	3.00	0.00
Development Technician I/II		14.00		14.00	14.00	0.00
Economic and Business Relations Manager		1.00		1.00	1.00	0.00
Executive Assistant		1.00		1.00	1.00	0.00
Office Assistant I/II		6.00		6.00	6.00	0.00
Office Services Supervisor		1.00		1.00	1.00	0.00
Planning Manager		3.00		3.00	3.00	0.00
Sr. Administrative Analyst		2.00		2.00	1.00	-1.00
Sr. Civil Engineer		1.00		1.00	1.00	0.00
Sr. Development Aide		1.00		1.00	1.00	0.00
Sr. Development Technician		3.00		3.00	3.00	0.00
Sr. Engineering Technician		-		-	1.00	1.00
Sr. Office Assistant		2.00		2.00	2.00	0.00
Sr. Planner		8.00		8.00	8.00	0.00
Storm Water Program Coordinator		2.00		2.00	2.00	0.00
Supervising Civil Engineer		1.00	(1.00)	-	-	0.00
Supervising Development Technician		1.00		1.00	1.00	0.00
	Total	107.00	0.00	107.00	101.00	-6.00
Probation						
Chief Probation Officer		1.00		1.00	1.00	0.00
Accountant I/II		1.00		1.00	1.00	0.00
Administrative Analyst I/II		7.00		7.00	7.00	0.00
Administrative Analyst Supervisor		1.00		1.00	1.00	0.00
Administrative Secretary		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Assistant Deputy Chief Probation Officer		-	2.00	2.00	2.00	0.00
Chief Fiscal Officer		1.00		1.00	1.00	0.00
Correctional Cook		2.00		2.00	2.00	0.00
Correctional Food Services Supervisor		1.00		1.00	1.00	0.00
Deputy Chief Probation Officer		3.00		3.00	3.00	0.00
Deputy Probation Officer I/II/III (A)		47.50		47.50	51.50	4.00
Deputy Probation Officer I/II (B)		3.00		3.00	3.00	0.00

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Deputy Probation Officer Supervisor (A)		5.00		5.00	8.00	3.00
Deputy Probation Officer Supervisor (B)		8.00		8.00	5.00	-3.00
Fiscal Assistant I/II		1.00		1.00	1.00	0.00
Fiscal Technician		2.00		2.00	2.00	0.00
Health Educator		1.00		1.00	2.00	1.00
Legal Secretarial Services Supervisor		2.00		2.00	2.00	0.00
Legal Secretary I/II		4.00		4.00	4.00	0.00
Mental Health Clinician IA/IB/II		1.00		1.00	1.00	0.00
Mental Health Program Coordinator II		1.00		1.00	1.00	0.00
Probation Assistant		11.00		11.00	11.00	0.00
Probation Transport Driver		0.50		0.50	0.50	0.00
Sr. Deputy Probation Officer (B)		12.00		12.00	8.00	-4.00
Sr. Information Technology Department Coordinator		1.00		1.00	1.00	0.00
Sr. Legal Secretary		2.00		2.00	2.00	0.00
Superintendent		1.00		1.00	-	-1.00
	Total	122.00	2.00	124.00	124.00	0.00
Public Defender						
Public Defender		1.00		1.00	1.00	0.00
Assistant Public Defender		1.00		1.00	1.00	0.00
Deputy Public Defender I-IV		12.00		12.00	12.00	0.00
Deputy Public Defender I/II - Limited Term		2.00		2.00	-	-2.00
Executive Assistant		1.00		1.00	1.00	0.00
Investigative Assistant		1.00		1.00	1.00	0.00
Investigator I/II (Public Defender)		2.00		2.00	3.00	1.00
Legal Secretary I/II		3.00		3.00	3.00	0.00
Paralegal I/II		1.00		1.00	2.00	1.00
Paralegal I/II - Limited Term		1.00		1.00	1.00	0.00
Program Assistant - Limited Term		1.00		1.00	-	-1.00
Social Worker IV		1.00		1.00	1.00	0.00
Sr. Office Assistant		1.50		1.50	1.50	0.00
Supervising Investigator (Public Defender)		1.00		1.00	1.00	0.00
Supervising Deputy Public Defender		1.00		1.00	1.00	0.00
	Total	30.50	0.00	30.50	29.50	-1.00
Recorder-Clerk						
Recorder-Clerk		1.00		1.00	1.00	0.00
Assistant County Recorder-Clerk		1.00		1.00	1.00	0.00
Recorder Document Examiner/Indexer I/II		8.00		8.00	8.00	0.00
Recorder-Clerk Services Supervisor		1.00		1.00	1.00	0.00
Sr. Recorder Document Examiner/Indexer		1.00		1.00	1.00	0.00
	Total	12.00	0.00	12.00	12.00	0.00
Registrar of Voters (Elections)						
Registrar of Voters		2.00		2.00	2.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Assistant Registrar of Voters		1.00		1.00	1.00	0.00
Department Systems Analyst		1.00		1.00	1.00	0.00
Elections Technician I/II		1.00		1.00	1.00	0.00
Precinct Planning Specialist		1.00		1.00	1.00	0.00
Sr. Administrative Analyst		1.00		1.00	1.00	0.00
Sr. Elections Technician		1.00		1.00	1.00	0.00
	Total	9.00	0.00	9.00	9.00	0.00
Sheriff						
Sheriff/Coroner/Public Administrator		1.00		1.00	1.00	0.00
Administrative Analyst I/II		4.00		4.00	4.00	0.00
Administrative Technician		2.00	1.00	3.00	3.00	0.00
Agency Chief Fiscal Officer		1.00		1.00	1.00	0.00
Assistant Public Administrator		1.00		1.00	1.00	0.00
Correctional Cook		6.00		6.00	6.00	0.00
Correctional Food Services Coordinator		1.00		1.00	1.00	0.00
Correctional Lieutenant		2.00		2.00	2.00	0.00
Crime Analyst		1.00		1.00	1.00	0.00
Department Systems Analyst		6.00		6.00	6.00	0.00

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Deputy Sheriff I/II		138.00		138.00	138.00	0.00
Deputy Sheriff I/II (Limited Term)		4.00		4.00	4.00	0.00
Detention Aide		4.00		4.00	4.00	0.00
Executive Assistant		1.00		1.00	1.00	0.00
Human Resources Technician		1.00	(1.00)	-	-	0.00
Radio Maintenance Technician		2.00		2.00	2.00	0.00
Sheriff's Captain		3.00		3.00	3.00	0.00
Sheriff's Communication Manager		1.00		1.00	1.00	0.00
Sheriff's Correctional Officer I/II		85.00		85.00	85.00	0.00
Sheriff's Correctional Sergeant		11.00		11.00	11.00	0.00
Sheriff's Fiscal Technician		4.00		4.00	4.00	0.00
Sheriff's Lieutenant		7.00		7.00	7.00	0.00
Sheriff's Morgue Technician		1.00		1.00	1.00	0.00
Sheriff's Property/Evidence Technician		3.00		3.00	3.00	0.00
Sheriff's Property/Evidence Technician Supervisor		1.00		1.00	1.00	0.00
Sheriff's Public Safety Dispatch Manager		1.00		1.00	1.00	0.00
Sheriff's Public Safety Dispatcher I/II		18.00		18.00	18.00	0.00
Sheriff's Public Safety Dispatcher Supervisor		4.00		4.00	4.00	0.00
Sheriff's Records Supervisor		1.00		1.00	1.00	0.00
Sheriff's Records/Property Manager		1.00		1.00	1.00	0.00
Sheriff's Security Officer I/II		15.00		15.00	15.00	0.00
Sheriff's Sergeant		28.00		28.00	28.00	0.00
Sheriff's Technician I/II		35.00		35.00	35.00	0.00
Sheriff's Technology Manager		1.00		1.00	1.00	0.00
Sheriff's Training Coordinator		-		-	-	0.00
Sr. Administrative Analyst		1.00		1.00	1.00	0.00
Sr. Sheriff's Technician		5.00		5.00	5.00	0.00
Undersheriff		1.00		1.00	1.00	0.00
	Total	402.00	0.00	402.00	402.00	0.00
Surveyor						
Surveyor		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Assistant in Land Surveying		2.00		2.00	2.00	0.00
Deputy Surveyor		1.00		1.00	1.00	0.00
Geographic Information Systems Analyst I/II		4.00		4.00	4.00	0.00
Geographic Information Systems Manager		1.00		1.00	1.00	0.00
Sr. Geographic Information Systems Analyst		1.00		1.00	1.00	0.00
Survey Technician I/II		2.00		2.00	2.00	0.00
	Total	13.00	0.00	13.00	13.00	0.00
Transportation						
Director of Transportation		1.00		1.00	1.00	0.00
Administrative Analyst I/II		3.00		3.00	4.00	1.00
Administrative Technician		4.00	1.00	5.00	5.00	0.00
Assistant in Civil Engineering		9.00		9.00	9.00	0.00
Assistant in Land Surveying		2.00		2.00	2.00	0.00
Associate Civil Engineer		6.00		6.00	6.00	0.00
Associate Land Surveyor		1.00		1.00	1.00	0.00
Associate Right of Way Agent		1.00	(1.00)	-	-	0.00
Bridge Maintenance Supervisor		1.00		1.00	1.00	0.00
Bridge Maintenance Worker I/II/III		2.00		2.00	2.00	0.00
Deputy Director Engineering		2.00		2.00	2.00	0.00
Deputy Director of Maintenance and Operations		1.00		1.00	1.00	0.00
Equipment Maintenance Supervisor		2.00		2.00	2.00	0.00
Equipment Mechanic I/II		8.00		8.00	8.00	0.00
Fleet Services Technician I/II		2.00		2.00	2.00	0.00
Fleet Services Supervisor		1.00		1.00	1.00	0.00
Fleet Superintendent		1.00		1.00	1.00	0.00
Highway Maintenance Supervisor		8.00		8.00	8.00	0.00
Highway Maintenance Worker I/II/III		45.00		45.00	45.00	0.00
Highway Maintenance Worker IV		-		-	-	0.00
Maintenance Superintendent		2.00		2.00	2.00	0.00

		Full Time Equivalent (FTE) Allocations				
		FY 2023-24 Adopted Budget	Adjust-ments	Adjusted Total	FY 2024-25 Recm'd Budget	Diff from Adjusted Allocation
Office Assistant I/II		2.00		2.00	1.50	-0.50
Office Engineer		1.00		1.00	1.00	0.00
Parts Technician		1.00		1.00	-	-1.00
Principal Engineering Technician		5.00		5.00	5.00	0.00
Right of Way Supervisor		1.00		1.00	1.00	0.00
Sr. Adminisrative Analyst		2.00		2.00	2.00	0.00
Sr. Bridge Maintenance Worker		1.00		1.00	1.00	0.00
Sr. Civil Engineer		11.00		11.00	11.00	0.00
Sr. Engineering Technician		8.00		8.00	8.00	0.00
Sr. Equipment Mechanic		5.00		5.00	5.00	0.00
Sr. Fleet Services Technician		1.00		1.00	1.00	0.00
Sr. Highway Maintenance Worker		5.00		5.00	5.00	0.00
Sr. Traffic Control Maintenance Worker		1.00		1.00	1.00	0.00
Sr. Traffic Signal and Lighting Technician		1.00		1.00	1.00	0.00
Supervising Civil Engineer		2.00		2.00	2.00	0.00
Traffic Control Maintenance Supervisor		1.00		1.00	1.00	0.00
Traffic Control Maintenance Worker I/II/III		5.00		5.00	5.00	0.00
Traffic Signal and Lighting Technician Trainee I/II		1.00		1.00	1.00	0.00
Traffic Superintendent		1.00		1.00	1.00	0.00
	Total	157.00	0.00	157.00	156.50	-0.50
Treasurer-Tax Collector						
Treasurer/Tax Collector		1.00		1.00	1.00	0.00
Accountant I/II		2.00		2.00	-	-2.00
Accountant/Auditor		1.00		1.00	2.00	1.00
Accounting Division Manager-T/TC		3.00		3.00	4.00	1.00
Administrative Analyst I/II		1.00		1.00	1.00	0.00
Administrative Technician		1.00		1.00	1.00	0.00
Assistant Treasurer/Tax Collector		2.00		2.00	2.00	0.00
Fiscal Services Supervisor		-		-	1.00	1.00
Fiscal Technician		5.50		5.50	5.50	0.00
Revenue Recovery Officer I/II		1.00		1.00	1.00	0.00
Sr. Administrative Analyst		1.00		1.00	1.00	0.00
Sr. Fiscal Assistant		2.00		2.00	1.00	-1.00
Sr. Revenue Recovery Officer		1.00		1.00	2.00	1.00
Treasury Investment Analyst		1.00		1.00	-	-1.00
	Total	22.50	0.00	22.50	22.50	0.00
GRAND TOTAL		**2,011.28**	**33.30**	**2,044.58**	**2,043.68**	**-0.90**

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.

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.

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.

EL DORADO COUNTY
CALIFORNIA

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