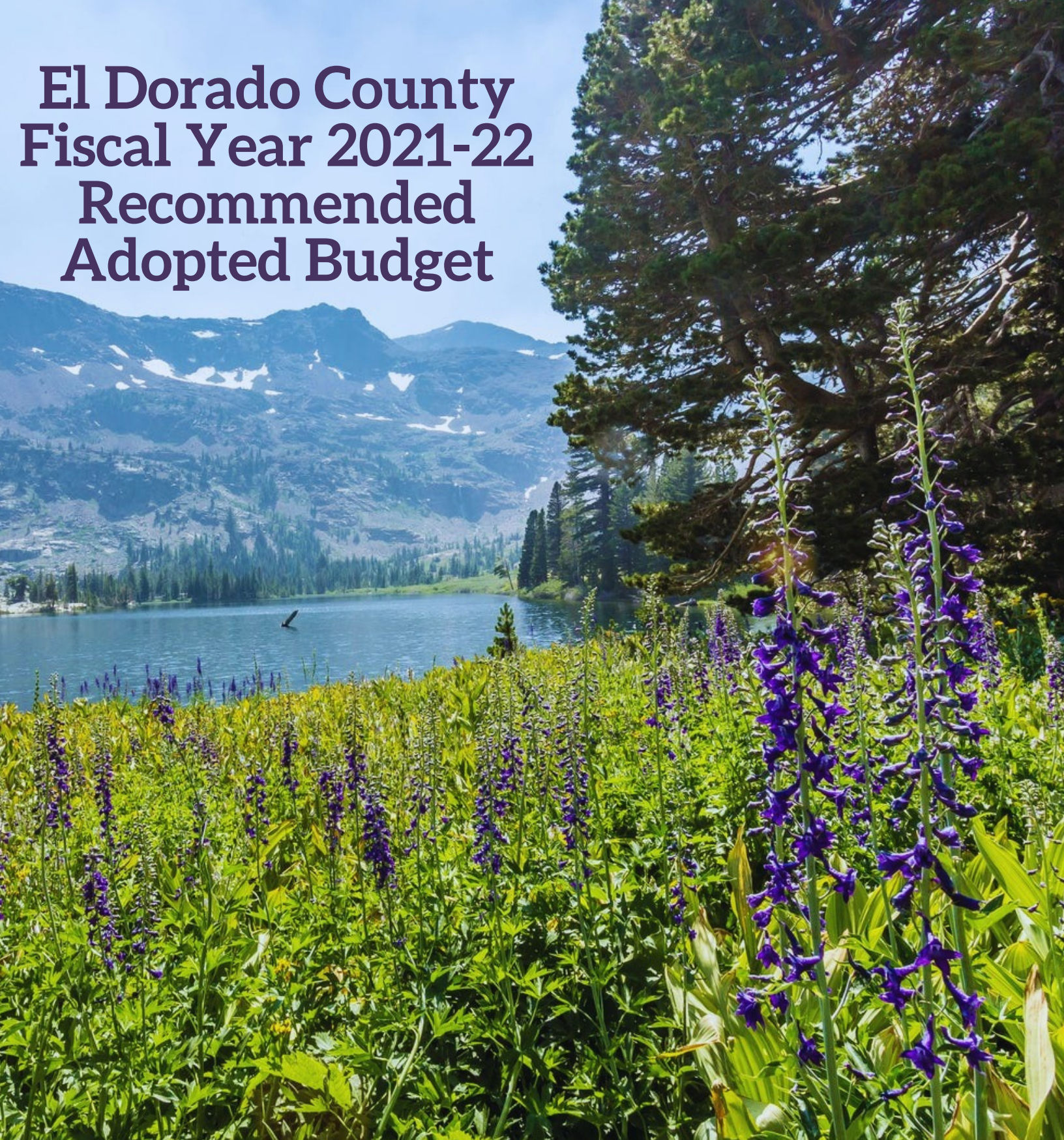


El Dorado County Fiscal Year 2021-22 Recommended Adopted Budget



PRESENTED TO THE EL DORADO COUNTY
BOARD OF SUPERVISORS

on September 21, 2021

Prepared by the Chief Administrative Office

21-1503 A 1 of 87



IMAGE CREDIT:

Jake Young

Half Moon Lake, Desolation Wilderness - El Dorado County, California



County of El Dorado

Chief Administrative Office

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Phone (530) 621-5530
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September 21, 2021

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

Honorable Members of the Board of Supervisors:

As you are aware, the Board completed the FY 2021-22 budget hearings and approved the FY 2021-22 Recommended Budget on June 7, 2021. State law requires formal budget adoption no later than October 2nd. Our practice is to revise the Recommended Budget after the close of the financial records each year in order to file an Adopted Budget with the State that includes adjusted final fund balances, addresses department needs identified after approval of the Recommended Budget and makes necessary adjustments due to State budget impacts. It should be noted that at the time of this writing, the FY 2020-21 year-end books have not yet closed. As a result, the budgeted use of General Fund fund balance is estimated, albeit on the conservative side.

The Recommended Budget was balanced, met all State requirements, and fully funded the General Fund Contingency (\$6M) and General Reserve (\$10M). For the first time, the Board was also able to meet all of your policy goals, including funding the annual contributions to the Capital Project Designation (\$5M) and the Road Fund (\$3M), and fund the majority of departments' supplemental requests during the recommended budget process, including funding to implement the body worn camera program in the Sheriff's Office.

The Recommended Budget was based on conservative but realistic revenue and expenditure projections, bearing in mind that the coronavirus pandemic is not over and its potential long-term economic effects are uncertain. We now face a new set of challenges posed by the Caldor Fire. The communities affected by the Caldor Fire need assistance to recover and rebuild, a process that will span several years. The fire will likely have lasting economic impacts, not only for the residents and businesses in the affected communities, but for the County and other local agencies as well.

The good news is that due to the fiscal and budget policies developed over the past five years and the Board's commitment to adhere to them, we find ourselves in a secure position to be able to rise to these challenges. Fiscal Year 2020-21 receipts for general discretionary revenues, including Property Tax, Sales Tax, and Transient Occupancy Tax all exceeded budget, and departments are projecting that they will return more savings than anticipated in the Recommended Budget. As a result, we have been able to include an additional \$8.5 million in Contingency for needs related to the Caldor Fire and fund almost all deferred department request that were re-requested. The primary reason is higher than anticipated sales tax revenues. In addition, the property tax roll, upon which taxes are assessed for FY 2021-22, closed reflecting higher growth than anticipated. Property Tax revenue was budgeted assuming 3.8% growth over the prior year in the Recommended Budget. With actual growth for FY 2020-21 coming in at 4.6%, we have increased our growth assumption to 4% for FY 2021-22, and have set aside the additional revenue in the CalPERS Designation for future cost increases.

While the FY 2021-21 year-end books have not closed, it is likely that departments will return more savings than projected. As a result, the Adopted Budget resolution for consideration by the Board provides direction on the use of additional fund balance, if available. Staff is recommending that in the event additional fund balance is available, those funds be appropriated in Department 15 – General Revenues and Other Operations so it is available first for Caldor Fire recovery efforts, and second for road maintenance. In addition, this funding can potentially be used to address any future-year revenue shortfalls (e.g., property tax) due to the Caldor Fire. Any funds appropriated in Department 15 would require approval by the Board before any expenditures could be made. In the unlikely event there is less fund balance available than budgeted, contingency will be reduced, resulting in less funding available for Caldor Fire relief efforts.

Please note that while I am recommending the Board adopt the final budget at this time so that departments can address many of their operating needs, there is a strong likelihood that I will be returning to the Board in the next few weeks and/or months requesting additional spending authority relative to specific needs identified to address the impacts of the Caldor Fire.

In closing, I would like to extend my appreciation to all the Department Heads for their leadership and commitment to our community. More importantly, I especially want to thank all of our dedicated employees who continue to do their best to serve our community during these very challenging times that are not only causing uncertainty at work, but in all of our personal lives. Your Board should be proud of the high level of services provided by your staff even though El Dorado County operates with far fewer staffing resources than many of our neighboring or comparably-sized counties.

Sincerely,



Don Ashton, MPA
Chief Administrative Officer

c. All Department Heads

Summary of the Recommended Adopted Budget

The Recommended Adopted Budget for all Governmental Funds for FY 2021-22 is \$747.8 million, which is \$66.5 million (10%) more than the FY 2021-22 Recommended Budget of \$681.3 million. Total General Fund appropriations are recommended at \$360.3 million, which is \$23 million (7%) more than the FY 2021-22 Recommended Budget of \$337.4 million.

The totals presented here reflect all Governmental Funds, including Special Revenue funds. The increase in the total Recommended Budget can be attributed the American Rescue Plan Act funding of \$18.7 million, updated State and Federal Allocations to programs, and increased fund balance projections from Fiscal Year 2020-21. The recommended changes to the budget represent an effort to update state and federal funding with actual allocations and fund balance amounts to updated projections while responsibly funding Board policies and priorities.

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS *

Expenditure Class	FY 2021-22 CAO Recm'd Budget	FY 2021-22 CAO Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Salaries and Benefits	\$240.8 M	\$242.6 M	\$1.8 M	1%
Services, Supplies, & Other Charges	\$193.5 M	\$230.0 M	\$36.5 M	19%
Fixed Assets	\$43.1 M	\$45.9 M	\$2.8 M	7%
Transfers	\$123.3 M	\$131.7 M	\$8.5 M	7%
Contingencies	\$74.7 M	\$87.8 M	\$13.1 M	17%
Reserves / Designations	\$5.9 M	\$9.8 M	\$3.9 M	66%
Appropriations	\$681.3 M	\$747.8 M	\$66.5 M	9%

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



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP *

Functional Group	FY 2021-22 CAO Recm'd Budget	FY 2021-22 CAO Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$54.8 M	\$55.8 M	\$1.1 M	2%
Law & Justice	\$139.9 M	\$143.4 M	\$3.5 M	3%
Land Use / Dev Svc	\$109.6 M	\$111.8 M	\$2.2 M	2%
Health & Human Svc	\$177.8 M	\$189.6 M	\$11.8 M	7%
Appropriations	\$482.1 M	\$500.6 M	\$18.6 M	4%

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



Summary of the Recommended Adopted Budget

GENERAL FUND SUMMARY

General Fund Revenues

The recommended changes reflect an increase of \$2.8 million (2%) in General Fund major revenue sources. Revenue from Property Tax (including Current Secured and Property Tax In-Lieu of VLF) is projected to increase by 4% in FY 2021-22, based on the projected increase in assessed value in the County. Transient Occupancy Tax is projected at \$5.76 million, a \$760,000 increase from the FY 2021-22 Recommended Budget. Sales and Use Tax is projected at \$15.7 million, with no change from the FY 2021-22 Recommended Budget.

Carryover Fund Balance

The recommended changes reflect \$36,998,792 in discretionary Fund Balance carryover, which is \$9.9 million (37%) more than what was included in the FY 2021-22 Recommended Budget. These are funds that are anticipated to be available at the end of FY 2020-21 as a result of operational savings, unanticipated revenues, and unspent appropriations designated for capital project work and 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.

The carryover Fund Balance committed for capital projects is estimated at \$3,739,004 for FY 2020-21. The estimated unspent contingency is \$6,015,200. This leaves \$27,244,588 available to meet operational funding requirements. Of this, \$13,633,021 is from unanticipated general revenue increases, which represents 9% of total general revenue receipts due to conservative revenue assumptions in the FY 2020-21 Adopted Budget. The remaining \$13,611,567 of carryover fund balance is from departmental savings, representing 3.8% of total General Fund appropriations in the FY 2020-21 Adopted Budget.

The above carryover fund balance does not include excess Transient Occupancy Tax revenue from FY 2020-21, as this revenue is designated by Board Budget Policy B-16. The recommended changes include an additional \$2,547,192 in Transient Occupancy Tax fund balance that is used to increase the TOT Special Projects designation and fund Board approved Broadband projects.

It should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2020-21 financial records, which had not closed at the drafting of the recommended changes.

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 chart below reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group.

Summary of the Recommended Adopted Budget

NET COUNTY COST BY FUNCTIONAL GROUP *

Functional Group	FY 2021-22 CAO Recm'd Budget	FY 2021-22 CAO Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$42.4 M	\$42.4 M	\$0.0 M	0%
Law & Justice	\$89.8 M	\$89.8 M	\$0.0 M	0%
Land Use / Dev Svc	\$13.0 M	\$13.2 M	\$0.3 M	2%
Health & Human Svc	\$19.0 M	\$18.8 M	(\$0.2 M)	-1%
Net County Cost	\$164.2 M	\$164.2 M	\$0.0 M	0%

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



General Fund Contingency

The General Fund contingency is budgeted at \$14.5 million. This reflects \$6 million of carryover contingency from FY 2020-21 that meets Board Budget Policy B-16 which directs that General Fund contingency "shall be set, at the time of budget adoption, at an amount not less than 3% of total adjusted General Fund appropriations." An additional \$8.5 million has been added to contingency that represents all excess Property and Sales and Use Tax from FY 2020-21. It is recommended that the additional \$8.5 be set aside in contingency to address impacts from the Caldor fire.

ALLOCATED POSITIONS & STAFFING CHANGES

The recommended changes include a 5.0 FTE increase from the current FY 2021-22 Position Allocation (as of August 31, 2021). The chart below summarizes the recommended staffing changes. Detail of all allocated positions and recommended position changes is included in Departmental budget narratives.

Summary of Recommended Position Changes

Department	Class No.	Class Title	Departmental Total Positions			
			Allocated	Filled	Proposed	New Allocation
Information Technologies	3501/ 3502	Storekeeper I/II	0.5	0.5*	-0.5	0.0
Chief Administrative Office	3501/ 3502	Storekeeper I/II	1.0	1.0	+0.5	1.5
Board of Supervisors	2908	Sr. Deputy Clerk of the Board of Supervisors	1.0	1.0	+1.0	2.0

Summary of the Recommended Adopted Budget

Surveyor	4110	Associate Land Surveyor	0.0	0.0	+1	1.0
Surveyor	3181/ 3182	Geographic Information Systems Analyst I/II	5.0	1.0	-1.0	4.0
Chief Administrative Office	1305	Administrative Technician - Limited Term	1.0	0.0	-1.0	0.0
Chief Administrative Office	2116/ 2117	Administrative Assistant I/II - Limited Term	0.0	0.0	+1.0	1.0
Public Defender	5115/ 5116	Paralegal I/II	0.0	0.0	+1.0	1.0
District Attorney	5607	Investigative Assistant	2.0	2.0	+2.0	4.0
District Attorney	5201/ 5202/ 5203/	Deputy District Attorney I-IV	18.0	18.0	+1.0	19.0
Auditor- Controller	3301/ 3302	Accountant I/II	2.0	2.0	+1.0	3.0
Auditor-Controller	2201/ 2022	Fiscal Assistant I/II	2.0	1.0	-0.5	1.5
Recorder-Clerk	2201/ 2022	Fiscal Assistant I/II	1.0	0.0	-0.5	0.5
Total			33.5	26.5	5	38.5

*Incumbent is being transferred to the Chief Administrative Office with movement of allocation.

SUMMARY OF CHANGES

The recommended change to the Assessor's budget is an increase in Net County Cost of \$300,000. The Assessor has requested the addition of 3.2 FTEs to address workload realignments related to the Megabyte property tax system and increased workload due to increased real estate activity and implementation of Proposition 19, which revised and expanded the ability of homeowners to transfer their tax assessments from one property to another. The CAO supports the request for additional staff. If approved by the Board, the Department will work with Human Resources to identify the appropriate classifications and return with a revised personnel allocation resolution.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	517,730	355,000	355,000	0
Miscellaneous Rev	15,790	25,000	25,000	0
Other Fin Sources	212,643	283,492	283,492	0
Total Revenue	746,162	663,492	663,492	0
Salaries & Benefits	4,174,155	4,306,613	4,606,613	300,000
Services & Supplies	129,782	172,612	172,612	0
Other Charges	0	500	500	0
Intrafund Transfers	9,293	10,124	10,124	0
Total Appropriations	4,313,230	4,489,849	4,789,849	300,000
FUND 1000 GENERAL FUND TOTAL	3,567,067	3,826,357	4,126,357	300,000



SUMMARY OF CHANGES

The recommended changes for the Auditor-Controller result in an increase to Net County Cost of \$18,631. Salaries and Benefits are increasing by \$60,281. This includes \$12,586 for unemployment insurance which was inadvertently excluded from the Recommended Budget and \$47,695 for the addition of 1.0 FTE Accountant I/II, which is partially offset by the deletion of 0.5 FTE Fiscal Assistant I/II. The Accountant will provide fiscal support to the Recorder-Clerk's Office, which is deleting 0.5 Fiscal Assistant I/II. The Adopted Budget includes \$41,650 in intrafund revenue from the Recorder-Clerk to reimburse the Auditor-Controller for services provided.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	438,036	394,050	394,050	0
Other Fin Sources	37,919	39,176	39,176	0
Total Revenue	475,955	433,226	433,226	0
Salaries & Benefits	3,845,098	4,389,098	4,449,379	60,281
Services & Supplies	108,413	82,872	82,872	0
Intrafund Transfers	7,042	11,367	11,367	0
Intrafund Abatement	(57,535)	(46,500)	(88,150)	(41,650)
Total Appropriations	3,903,018	4,436,837	4,455,468	18,631
FUND 1000 GENERAL FUND TOTAL	3,427,063	4,003,611	4,022,242	18,631



Board of Supervisors
ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended change for the Board of Supervisors is an increase in Net County Cost of \$74,195.

The increase is due to the addition of 1.0 FTE Sr. Deputy Clerk of the Board of Supervisors position to provide support for County Committees, Commissions, and Boards. The increase is for the remainder of the nine (9) months of FY 2021-22, total annual cost is \$98,926.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	2,170	2,000	2,000	0
Miscellaneous Rev	156	0	0	0
Other Fin Sources	135	180	180	0
Total Revenue	2,460	2,180	2,180	0
Salaries & Benefits	1,403,703	1,569,813	1,644,008	74,195
Services & Supplies	155,562	158,530	158,530	0
Intrafund Transfers	19,258	50,388	50,388	0
Total Appropriations	1,578,523	1,778,731	1,852,926	74,195
FUND 1000 GENERAL FUND TOTAL	1,576,063	1,776,551	1,850,746	74,195



Chief Administrative Office – Administration & Budget

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office – Administration & Budget result in an increase in Net county Cost of \$195,396 when compared to the approved Recommended Budget.

Revenue is increasing by \$115,000 due to receipt of American Rescue Act (ARPA) funding (\$114,000) and a transfer from the Community Corrections Partnership for staff training (\$1,000).

Salaries & Benefits are increasing by \$236,196, which includes the addition of 2.5 FTEs, the deletion of 1.0 FTE, and the addition of a part-time, extra-help employee. The ARPA funding will be used to add 1.0 FTE Senior Administrative Analyst position to manage the County's allocation of the ARPA funds. The addition of 1.0 FTE Assistant Chief Administrative Officer is offset by the deletion of 1.0 FTE Deputy CAO. With the transfer of the Records Management program from the Information Technologies Department to the CAO, 0.5 FTE Storekeeper is also transferring. Finally, \$60,000 in funding is added for an extra-help Principal Management Analyst for the Biomass/Cogeneration project in order to meet the Board's priorities in the County's Strategic Plan.

Services & Supplies are increasing by \$74,200 for outreach and supplies needed for the Parks Master Plan update and video supplies for education and outreach.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	0	0	114,000	114,000
Miscellaneous Rev	9,400	0	0	0
Other Fin Sources	0	0	1,000	1,000
Total Revenue	9,400	0	115,000	115,000
Salaries & Benefits	1,952,141	1,808,114	2,044,310	236,196
Services & Supplies	220,123	340,320	414,520	74,200
Intrafund Transfers	55,513	75,852	75,852	0
Intrafund Abatement	(93,619)	(66,781)	(66,781)	0
Total Appropriations	2,134,159	2,157,505	2,467,901	310,396
FUND 1000 GENERAL FUND TOTAL	2,124,759	2,157,505	2,352,901	195,396



Chief Administrative Office – Central Services

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes for the Central Services Division result in an increase in Net County Cost of \$286,980 when compared to the Recommended Budget.

The increases are a result a Board approved personnel allocation addition which is offset by the American Recovery Act Plan (ARPA) fund and minor changes identified after the Recommended Budget was drafted and a Board-approved personnel allocation increase.

Salaries & Benefits are increasing by \$201,389 due to the addition of two permanent employees and one extra-help employee. The addition of 1.0 FTE Administrative Analyst Supervisor is offset by the American Recovery Act Plan (ARPA) with an increase in Service Charges of \$118,409. This position will assist with the administration of the funds and required reporting. The addition of 1.0 FTE Grounds Maintenance Worker II and 1.0 FTE Extra Help Grounds Maintenance Worker II are due to the loss of inmate labor. Operating Transfers out to fleet of \$42,000 and fixed assets of \$12,000 are for the purchase of a work truck with utility bed for the Grounds Maintenance workers. There is also an additional \$23,000 budgeted for Extra Help employees in the Community Development Finance & Administration Division, and a corresponding increase in Operating Transfers in to the Division, in order to allow for the extra workload associated with the administration of the Bass Lake Public Facilities Financing Plan and the Oak Woodlands program.

Services and Supplies are increasing by \$30,000 for a project at the South Lake Tahoe Library, offset by an Intrafund Transfer from the Library. Additionally, a change in budget methodology for spreading administrative costs to the other departments supported by Community Development Finance & Administration shifted \$79,858 in Interfund Transfers to Intrafund Abatements (shown as a negative appropriation) with no change in net cost. Lastly, \$150,000 has been added for vegetation management on County-owned parcels.

Chief Administrative Office – Central Services

ADOPTED BUDGET REVISIONS • FY 2021-22

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	13,754	10,000	10,000	0
IG Rev - State	66,656	72,645	72,645	0
Service Charges	390,492	342,687	461,096	118,409
Miscellaneous Rev	7,363	0	0	0
Other Fin Sources	504,391	524,888	524,888	0
Total Revenue	982,657	950,220	1,068,629	118,409
Salaries & Benefits	6,263,983	7,342,357	7,543,746	201,389
Services & Supplies	3,078,169	4,674,051	4,854,051	180,000
Serv/Supply Abate	(327,168)	(428,100)	(428,100)	0
Other Charges	16,552	14,000	14,000	0
Fixed Assets	37,009	15,000	27,000	12,000
Other Fin Uses	0	40,000	82,000	42,000
Intrafund Transfers	495,945	629,872	629,872	0
Intrafund Abatement	(1,823,084)	(2,377,894)	(2,407,894)	(30,000)
Total Appropriations	7,741,405	9,909,286	10,314,675	405,389
FUND 1000 GENERAL FUND TOTAL	6,758,748	8,959,066	9,246,046	286,980

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	124,359	0	0	0
Service Charges	1,840,376	1,935,086	1,855,228	(79,858)
Miscellaneous Rev	391	0	0	0
Other Fin Sources	0	1,980	24,980	23,000
Total Revenue	1,965,126	1,937,066	1,880,208	(56,858)
Salaries & Benefits	2,243,371	2,229,302	2,252,302	23,000
Services & Supplies	229,144	151,520	151,520	0
Intrafund Transfers	364,532	552,761	552,761	0
Intrafund Abatement	(1,257,230)	(996,517)	(1,076,375)	(79,858)
Total Appropriations	1,579,816	1,937,066	1,880,208	(56,858)
FUND 1000 GENERAL FUND TOTAL	(385,310)	0	0	0

Chief Administrative Office–EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes for the EMS & Emergency Preparedness Division result in an increase of \$53,142 to Net County Cost when compared to the approved Recommended Budget.

Revenue is increasing by \$515,070 due to administrative cost recovery from the Maddy Special Revenue Fund and County Service Areas 3 and 7 (\$292,070), as well as carryover grant funding in the Preparedness programs (\$223,000).

Appropriations are increasing by \$568,212. Salaries and Benefits are increasing by \$135,154 to provide additional hours of Extra Help Defensible Space Inspector staffing and add 0.1 FTE to the EMS Medical Director allocation, bringing the total for that position to 0.5 FTE. The Medical Director increase is offset by a reduction of \$120,000 that had been budgeted in Services and Supplies to contract out for the medical direction services for the EMS Agency.

Services and Supplies increases include \$52,800 for an ambulance billing and revenue audit, \$45,690 in Vegetation Management for Defensible Space Inspection services, and the re-budgeting of services and supplies related to the carried-over grant revenue (\$231,568).

Other Charges in County Service Area 3 are increasing by \$299,000 to cover increased costs for ambulance service operations under the new contract that was awarded by the Board on August 31, 2021.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1000 GENERAL FUND

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	0	185,000	185,000	0
IG Rev - Federal	101,789	164,275	164,275	0
Service Charges	326,641	0	10,000	10,000
Other Fin Sources	0	1,487,308	1,769,378	282,070
Total Revenue	428,431	1,836,583	2,128,653	292,070
Salaries & Benefits	369,023	1,253,439	1,388,593	135,154
Services & Supplies	39,328	518,877	728,935	210,058
Other Charges	93,825	0	0	0
Intrafund Transfers	157,783	662,186	662,186	0
Intrafund Abatement	(53,739)	(208,016)	(208,016)	0
Total Appropriations	606,220	2,226,486	2,571,698	345,212
FUND 1000 GENERAL FUND TOTAL	177,789	389,903	443,045	53,142

Chief Administrative Office–EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2021-22

FUND : 1120 EMS PREPAREDNESS

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	0	350,000	350,000	0
IG Rev - State	55,774	66,000	68,000	2,000
IG Rev - Federal	335,220	403,000	624,000	221,000
Service Charges	12,552	0	0	0
Miscellaneous Rev	187,839	0	0	0
Other Fin Sources	994,557	0	0	0
Fund Balance	0	323,996	323,996	0
Total Revenue	1,585,942	1,142,996	1,365,996	223,000
Salaries & Benefits	558,015	0	0	0
Services & Supplies	441,091	350,000	340,000	(10,000)
Other Charges	612,518	0	10,000	10,000
Other Fin Uses	0	469,000	692,000	223,000
Intrafund Abatement	(28,845)	0	0	0
Contingency	0	323,996	323,996	0
Total Appropriations	1,582,780	1,142,996	1,365,996	223,000
FUND 1120 EMS PREPAREDNESS TOTAL	(3,162)	0	0	0

FUND : 1353 County Service Area #3

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	108,062	108,100	108,100	0
Fines & Penalties	2,733	2,700	2,700	0
Rev Use Money/Prop	38,795	38,800	38,800	0
IG Rev - Federal	27,891	0	0	0
Service Charges	2,930,042	3,356,800	3,356,800	0
Residual Equity	185,166	0	0	0
Fund Balance	0	905,633	905,633	0
Total Revenue	3,292,688	4,412,033	4,412,033	0
Services & Supplies	80,010	261,275	261,275	0
Other Charges	3,631,189	3,823,300	4,122,300	299,000
Other Fin Uses	197,472	210,780	225,289	14,509
Intrafund Transfers	63,657	0	0	0
Contingency	0	116,678	(196,831)	(313,509)
Total Appropriations	3,972,329	4,412,033	4,412,033	0
FUND 1353 County Service Area #3 TOTAL	679,641	0	0	0

Chief Administrative Office–EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2021-22

FUND : 1357 County Service Area #7

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	5,300,579	5,435,500	5,435,500	0
Fines & Penalties	8,184	8,200	8,200	0
Rev Use Money/Prop	149,195	149,200	149,200	0
IG Rev - State	29,606	29,600	29,600	0
IG Rev - Federal	182,167	0	0	0
Service Charges	8,122,171	8,547,100	8,547,100	0
Miscellaneous Rev	273,000	300,000	300,000	0
Residual Equity	608,083	0	0	0
Fund Balance	0	8,936,648	8,936,648	0
Total Revenue	14,672,986	23,406,248	23,406,248	0
Services & Supplies	229,564	791,400	791,400	0
Other Charges	12,069,814	11,757,300	11,757,300	0
Other Fin Uses	672,971	647,392	691,953	44,561
Intrafund Transfers	221,667	0	0	0
Contingency	0	10,210,156	10,165,595	(44,561)
Total Appropriations	13,194,016	23,406,248	23,406,248	0
FUND 1357 County Service Area #7 TOTAL	(1,478,970)	0	0	0



Chief Administrative Office - Parks

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes for the Parks Division result in a decrease of \$626,762 in appropriations and a decrease of \$443,497 in revenues, for a total Net County Cost reduction of \$183,265.

The reduction in revenue is due mainly to a decrease in grant revenue from the State Off-Highway Vehicle Grant for the Rubicon in the amount of \$334,114. Offsetting appropriation reductions have been made in Services and Supplies (\$280,153) and Salaries and Benefits, including a \$15,487 decrease in extra help appropriations and less Manager time allotted to the program. The budgeted Parks Director salary and benefits were corrected to reflect more time being spent in programs that do not have funding through grants or special revenue funds, resulting in an increase in General Fund cost of \$38,927 for salaries and benefits, and a \$2,809 increase in administration charges. Funding for the Parks and Trails Master Plan was removed, since this task is to be performed in-house, resulting in a \$250,000 reduction in General Fund cost. Other adjustments to grant-funded programs are also necessary following the close of the 2020-21 Fiscal Year in order to reflect actual revenues received and work completed in FY 2020-21. For example, the budget reflects \$118,731 less revenue from the State Parks grant for the new Bike Park, as this amount was received in FY 2020-21 for work performed on the project. Fixed Assets have also been reduced accordingly.

The \$20,000 budgeted in FY 2020-21 for the annual payment to the City of Placerville for the aquatic center maintenance has been re-budgeted for the 2021-22 FY to allow this payment to be made.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	436,462	4,021,464	3,565,915	(455,549)
IG Rev - Federal	16,235	9,200	9,200	0
Service Charges	275	25,000	25,000	0
Miscellaneous Rev	47,853	38,040	38,040	0
Other Fin Sources	375,420	696,756	708,808	12,052
Total Revenue	876,244	4,790,460	4,346,963	(443,497)
Salaries & Benefits	494,806	682,830	667,343	(15,487)
Services & Supplies	534,815	1,876,808	1,360,252	(516,556)
Other Charges	257,896	80,200	100,200	20,000
Fixed Assets	25,000	2,660,000	2,541,269	(118,731)
Intrafund Transfers	25,856	135,696	139,708	4,012
Intrafund Abatement	(3,981)	(250,000)	(250,000)	0
Total Appropriations	1,334,392	5,185,534	4,558,772	(626,762)
FUND 1000 GENERAL FUND TOTAL	458,148	395,074	211,809	(183,265)



Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The Accumulative Capital Outlay (ACO) Fund budget is increasing by \$2,158,605.

The changes include carry forward projects, projects funded with ACO savings, and a Board-approved increase in the Shakori Garage project.

There is no change to the Net County Cost.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,602,552	1,714,909	1,714,909	0
Fines & Penalties	377	217	217	0
Rev Use Money/	(274,756)	13,924	13,924	0
Prop IG Rev - State	13,390	15,281	15,281	0
Other Gov Agency	5,918	6,113	6,113	0
Miscellaneous Rev	293,000	0	0	0
Other Fin Sources	21,840,051	25,434,977	27,083,725	1,648,748
Fund Balance	0	3,500,000	4,009,857	509,857
Total Revenue	23,480,532	30,685,421	32,844,026	2,158,605
Salaries & Benefits	420,789	562,834	562,834	0
Services & Supplies	369	0	0	0
Other Charges	589,448	0	0	0
Fixed Assets	20,670,898	29,597,699	31,756,304	2,158,605
Other Fin Uses	1,017,087	524,888	524,888	0
Total Appropriations	22,698,591	30,685,421	32,844,026	2,158,605
FUND 1800 ACO FUND TOTAL	(781,941)	0	0	0



General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes for the General Revenues and Other Operations budget include increased revenue of \$16,521,826 and increased appropriations of \$15,064,583, leaving \$1,457,243 in available General Fund revenue to fund County Operations. The Adopted Budget also includes \$18,728,746 in American Rescue Plan Act appropriations.

General Fund Summary of Changes

The recommended changes include an additional \$16,521,826 in additional discretionary revenue (including new revenues and carryover fund balance). This includes \$1,718,505 in additional revenue from Property Tax and \$315,778 in additional revenue from Property Tax In-Lieu of Vehicle License Fees, reflecting 4% growth from the current projection of Fiscal Year 2020-21 Property Tax receipts. Interest revenue is decreasing by \$675,000, informed by low Fiscal Year 2020-21 receipts and conservative projections for Fiscal Year 2021-22. Other revenue adjustments include a \$269,140 increase in Assessment and Tax Collection Fees to match Fiscal Year 2020-21 receipts and an additional \$296,710 in revenue across other general revenue line items to align with prior year receipts and updated projections.

The recommended changes include an additional \$9,923,983 in General Fund fund balance, excluding Transient Occupancy Tax fund balance. This additional revenue is a projection, as the Fiscal Year 2020-21 financial records have not closed as of the drafting of the recommended changes. The updated fund balance reflects \$1.5 million in additional departmental savings and \$8.4 million in excess discretionary revenue.

The recommended changes to the Non-departmental Expenses budget reflect an additional \$11,757,431 in appropriations. An additional \$300,000 is recommended to be added to the General Reserve to meet Board Budget Priority 10, “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 additional property taxes and Property Tax In-Lieu of Vehicle License Fees resulting from the increase in the growth assumption discussed above is recommended to be used to increase the CalPERS designation by \$2 million in anticipation of a change in the discount rate in November 2021 that may result in increased contributions to CalPERS in future years. The recommended changes include a \$205,000 decrease in the Public Safety Facility loan payment to reflect the actual amount paid in July. The savings from the loan payment were used to fund vegetation management on County owned properties in the facilities division and the staffing for a feasibility study for a biomass cogenerations facility as approved by the Board on August 31, 2021. The recommended changes include moving the El Dorado Hills Fire ERAF payment from Special Projects to Contribution to Non-County Governmental Agency and increase the budgeted amount to \$95,300. It is recommended that \$50,000 be added to Special Projects to cover un-reimbursable Caldor Fire response expenses in the short term before longer impacts are known. The recommended changes include the addition of \$5,000 to the Community Funding Requests budget to account for a project approved by the Board in Fiscal Year 2020-21 that was not paid out until Fiscal Year 2021-22. Other minor changes were made to reflect updated invoice amounts, and these changes can be seen in the Non-departmental Expenses detail table provided below.

Property Tax and Sales Tax revenues exceeded the FY 2020-21 budget by approximately \$8.5 million. This has been added to contingency to address fiscal impacts resulting from the Caldor Fire.

Changes to General Fund designations include \$1,094,357 from the Capital Projects designation, to be transferred to the ACO fund for the Shakori garage project as approved by the Board with Legistar item 21-0889. The Public Safety Facility annual loan payment amount has been finalized, and is \$154,900 lower than anticipated. As a result, the Public Safety Facility Loan Payment designation will be reduced by this amount, with a corresponding increase to the Capital Projects designation.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2021-22

The recommended changes to the Transient Occupancy Tax (TOT) budget reflect an additional \$2,547,152 in fund balance from excess TOT in Fiscal Year 2020-21, as well as an increase of \$760,000 in projected TOT revenue in Fiscal Year 2021-22. The revised TOT revenue of \$5.76 million reflects prior year actual receipts less one third of second quarter receipts to conservatively project possible impacts from the Caldor fire on TOT receipts. The TOT budget incorporates the August 24, 2021, Board direction for broadband projects and includes \$1.68 million in broadband grant match, a transfer out of \$10,000 for a speed test campaign, and a transfer out of \$50,000 for environmental and cultural work. Due the increased fund balance, an additional \$1,567,152 will be added to the TOT Special Projects designation. This addition will bring the designation to \$2.3 million. Overall the Transient Occupancy Tax budget is increasing in appropriations by \$3,307,152.

American Rescue Plan Act Summary of Changes

The recommended changes include \$18,728,746 in American Rescue Plan Act funds that were received in Fiscal Year 2020-21. The \$18.7 million in fund balance is offset by the transfer out of \$232,409 to the Chief Administrative Office for the Ombudsman and administrative support positions approved by the Board on August 31, 2021. The remainder of the funding is appropriated in Special Projects until the Board provides further direction.

GENERAL FUND ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	119,952,108	127,553,333	130,603,136	3,049,803
License, Pmt, Fran	1,773,040	1,690,000	1,690,000	0
Fines & Penalties	1,747,845	908,670	908,670	0
Rev Use Money/Prop	1,374,195	1,000,000	325,000	(675,000)
IG Rev - State	2,455,072	2,470,000	2,470,000	0
IG Rev - Federal	799,902	790,810	832,000	41,190
Other Gov Agency	7,497,519	7,675,812	7,675,812	0
Service Charges	5,508,619	7,862,216	8,131,356	269,140
Miscellaneous Rev	7,576	0	0	0
Other Fin Sources	249,063	0	0	0
Residual Equity	0	1,810	1,810	0
Fund Balance	0	30,883,418	44,720,111	13,836,693
Total Revenue	141,364,939	180,836,069	197,357,895	16,521,826
Salaries & Benefits	20,731	30,000	30,000	0
Services & Supplies	1,093,187	754,100	2,404,100	1,650,000
Other Charges	3,610,110	7,445,018	7,325,518	(119,500)
Fixed Assets	5,441	0	0	0
Other Fin Uses	9,189,644	16,426,618	17,499,549	1,072,931
Intrafund Transfers	1,128,832	3,484,292	3,544,292	60,000
Intrafund Abatement	(5,551,939)	(7,234,551)	(7,234,551)	0
Contingency	0	6,000,000	14,500,000	8,500,000
Reserves Budgetary	0	5,936,713	9,837,865	3,901,152
Total Appropriations	9,496,005	32,842,190	47,906,773	15,064,583
FUND 1000 GENERAL FUND TOTAL	(131,868,933)	(147,993,879)	(149,451,122)	(1,457,243)

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2021-22

AMERICAN RESCUE PLAN ACT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	0	0	18,728,746	18,728,746
Total Revenue	0	0	18,728,746	18,728,746
Services & Supplies	0	0	18,496,337	18,496,337
Other Charges	0	0	232,409	232,409
Total Appropriations	0	0	18,728,746	18,728,746
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

GENERAL FUND RESERVES & DESIGNATIONS	FY 2020-21 ENDING BALANCE	FY 2021-22 ADDITIONS	FY 2021-22 USES	FY 2021-22 ENDING BALANCE
GENERAL RESERVE	\$10,000,000	\$300,000		\$10,300,000
CAPITAL PROJECTS	\$16,931,645	\$5,154,900	(\$1,094,357)	\$20,992,188
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,300,000		(\$154,900)	\$2,145,100
PARKS ACQUISITION & DEVELOPMENT	\$250,000			\$250,000
EL DORADO CENTER	\$2,310,019			\$2,310,019
AUDIT RESERVE	\$944,430			\$944,430
TOT SPECIAL PROJECTS	\$1,854,965	\$1,567,152	(\$1,120,092)	\$2,302,025
CALPERS COST INCREASES	\$4,028,893	\$2,970,713	(\$2,068,017)	\$4,931,589
CALPERS OPEB	\$1,368,765			\$1,368,765
RAY LAWYER DR	\$3,000,000			\$3,000,000
RD INFRASTRUCTURE	\$1,651,282			\$1,651,282
JUVENILE HALL	\$1,722,556			\$1,722,556
GENERAL LIABILITY & WORKERS' COMPENSATION	\$3,000,000			\$3,000,000
OTHER - INDUSTRIAL DRIVE	\$1,241,000		(\$891,701)	\$349,299

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	Recommended Budget
General Fund Contingency	\$ 14,500,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 6,285,842
Broadband Grant Match	\$ 450,000
Miwok Indians for Health Programs	\$ 2,870,610
DOT for Industrial Drive Project	\$ 891,701
DOT for Office Space	\$ 1,800
Georgetown Airport	\$ 99,058
Placerville Airport	\$ 88,278
HCED	\$ 115,000
LAFCO	\$ 155,200
Tahoe Regional Planning Agency (TRPA) Compact	\$ 46,000
El Dorado Hills Fire ERAF	\$ 95,300
EDC Transportation Commission Federal Advocacy MOU	\$ 40,000
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 210,000
General Fund Contribution to Health - Public Health Programs	\$ 4,153,121
Jail & Juvenile Hall Medical Services Contract (CFMG)	\$ 3,688,599
California Children's Services (CCS)	\$ 464,522
County Medical Services Program (CMSP) Fee	\$ -
General Fund Contribution to Human Services - Community Services	\$ 3,154,017
Area Agency on Aging Programs	\$ 2,394,707
Senior Day Care	\$ 428,831
In Home Supportive Services (IHSS) Public Authority	\$ 89,131
Community Services Administration	\$ 139,848
Senior Shuttle	\$ 10,000
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	\$ 25,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
A87 Charges to Child Support (expenditure abatement)	\$ (282,768)
A87 Charges to Social Services	\$ (2,617,552)
A87 Charges to HHSA Admin, Planning & Building, CDA Admin, Animal Services & Public Guardian	\$ (4,234,231)
Countywide Legislative Memberships (CSAC, NACO)	\$ 36,100
Community Funding Requests	\$ 35,000
Unreimbursed Caldor Fire Expenses	\$ 50,000
Public Safety Facility Loan Payment	\$ 2,095,000

Information Technologies

ADOPTED BUDGET REVISIONS • FY 2021-22

S U M M A R Y O F C H A N G E S

The recommended changes to the Information Technologies budget result in a reduction in Net County Cost of \$6,004. The addition of 0.5 FTE Sr. Office Assistant that was deleted in error during the Recommended Budget is offset by the deletion of 0.5 FTE Storekeeper, which is transferring to the Chief Administrative Office along with the Records Management program. The net change in Salaries and Benefits is a reduction of \$16,229. Increases in Services and Supplies totaling \$10,225 consist of re-budgeted expenses for security consulting and telecommunications services.

D E P A R T M E N T A D O P T E D B U D G E T S U M M A R Y

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	137,297	0	0	0
Miscellaneous Rev	3,999	0	0	0
Total Revenue	141,295	0	0	0
Salaries & Benefits	5,205,469	6,059,921	6,043,692	(16,229)
Services & Supplies	3,504,903	4,518,539	4,528,764	10,225
Fixed Assets	114,562	597,090	597,090	0
Intrafund Transfers	137,784	185,507	185,507	0
Intrafund Abatement	(138,037)	0	0	0
Total Appropriations	8,824,681	11,361,057	11,355,053	(6,004)
FUND 1000 GENERAL FUND TOTAL	8,683,386	11,361,057	11,355,053	(6,004)



Recorder-Clerk

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended change to the Recorder-Clerk's budget has no Net County Cost impact. The Department has asked the Auditor-Controller to provide fiscal support. As a result, the Department is deleting 0.5 Fiscal Assistant I/II and shifting funding from Salaries and Benefits to Intrafund Transfers to pay the Auditor-Controller for the services.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	78,739	80,000	80,000	0
Service Charges	813,311	685,000	685,000	0
Miscellaneous Rev	631,099	452,000	452,000	0
Other Fin Sources	169,675	359,000	359,000	0
Total Revenue	1,692,824	1,576,000	1,576,000	0
Salaries & Benefits	1,158,979	1,299,225	1,257,575	(41,650)
Services & Supplies	207,149	253,430	253,430	0
Fixed Assets	77,484	0	0	0
Other Fin Uses	218,362	0	0	0
Intrafund Transfers	7,863	9,735	51,385	41,650
Total Appropriations	1,669,836	1,562,390	1,562,390	0
FUND 1000 GENERAL FUND TOTAL	(22,988)	(13,610)	(13,610)	0



Registrar of Voters

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended change for the Elections Department is related to the statewide special election.

The changes result in an increase to state revenue by \$879,750 (103.4%), and a reduction in Net County Cost of \$240,500 (13.8%) when compared to the approved Recommended Budget.

The increase in revenue from the State to reimburse counties to conduct the September 14, 2021, Recall Election offsets the increases in Salary & Benefits (\$102,000) and Services & Supplies (\$537,250).

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	1,430,201	737,000	1,616,750	879,750
IG Rev - Federal	150	18,690	18,690	0
Service Charges	436,799	95,000	95,000	0
Total Revenue	1,867,150	850,690	1,730,440	879,750
Salaries & Benefits	913,223	1,063,482	1,165,482	102,000
Services & Supplies	1,264,009	1,516,509	2,053,759	537,250
Other Charges	118	0	0	0
Fixed Assets	784,180	0	0	0
Other Fin Uses	25,565	0	0	0
Intrafund Transfers	15,509	9,537	9,537	0
Intrafund Abatement	(17,711)	0	0	0
Total Appropriations	2,984,893	2,589,528	3,228,778	639,250
FUND 1000 GENERAL FUND TOTAL	1,117,743	1,738,838	1,498,338	(240,500)



Alternate Public Defender

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Alternate Public Defender budget result in a Net County Cost increase of \$60,988. A reduction of \$125,412 in Salaries and Benefits due to revised hire dates for staff is offset by increases in Operating Transfers and Services and Supplies. Operating Transfers to the Accumulative Capital Outlay fund are increasing by \$181,000 to complete the build-out of the Department's office space. The FY 2020-21 budget included \$250,000 for this project, of which \$69,000 was expended. It is anticipated that the savings rolling forward will be sufficient to complete the project, so there is no increase in project costs. Services and Supplies are increasing by \$5,400 to cover implementation costs of the Karpel case management system, which is the same system used by the District Attorney and Public Defender.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	408,219	0	0	0
Service Charges	716,372	0	0	0
Miscellaneous Rev	4,088	0	0	0
Total Revenue	1,128,680	0	0	0
Salaries & Benefits	0	871,353	745,941	(125,412)
Services & Supplies	1,173,648	1,975,171	1,980,571	5,400
Other Charges	1,144,043	0	0	0
Other Fin Uses	0	83,000	264,000	181,000
Intrafund Transfers	23,059	56,912	56,912	0
Total Appropriations	2,340,750	2,986,436	3,047,424	60,988
FUND 1000 GENERAL FUND TOTAL	1,212,070	2,986,436	3,047,424	60,988



District Attorney

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the District Attorney's budget result in a Net County Cost increase of \$313,313. Revenues are increasing by \$322,407, reflecting carry-over grant funding and increases to awards in FY 2021-22. Appropriations are increasing by \$635,720. Salaries and Benefits are increasing by \$515,601. Grant-funded Salaries and Benefits adjustments total \$262,288. The District Attorney requested the addition of 3.0 FTEs to the Department's personnel allocation. The recommended changes include the addition of 1.0 FTE Deputy District Attorney I-IV to address increased caseloads due primarily to changes in state law and the increase in specialty courts, as well as 2.0 FTE Investigative Assistants to help process camera footage from the Sheriff's patrol vehicles and body-worn cameras. The total for the three positions is \$253,313.

Services and Supplies are increasing by \$120,119. Grant-funded adjustments in this category total \$60,119. The remaining \$60,000 was requested to purchase cloud storage for the above-mentioned camera footage.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	6,350	6,500	6,500	0
IG Rev - State	1,836,188	1,776,463	2,098,870	322,407
IG Rev - Federal	1,017,162	1,269,681	1,269,681	0
Service Charges	26,168	23,150	23,150	0
Miscellaneous Rev	4,946	4,232	4,232	0
Other Fin Sources	1,070,070	777,174	777,174	0
Total Revenue	3,960,884	3,857,200	4,179,607	322,407
Salaries & Benefits	10,587,738	12,186,728	12,702,329	515,601
Services & Supplies	1,376,731	1,815,687	1,935,806	120,119
Other Charges	10,930	11,700	11,700	0
Fixed Assets	148,732	0	0	0
Other Fin Uses	29,790	34,000	34,000	0
Intrafund Transfers	314,733	312,897	312,897	0
Intrafund Abatement	(357,240)	(376,536)	(376,536)	0
Total Appropriations	12,111,412	13,984,476	14,620,196	635,720
FUND 1000 GENERAL FUND TOTAL	8,150,528	10,127,276	10,440,589	313,313



SUMMARY OF CHANGES

The recommended changes to the Probation Department's budget result in a reduction in Net County Cost of \$74,741. Revenues are increasing by \$1,052,985. Increases due to fund balance adjustments total \$350,000. Revenue related to the realignment of youth from the State Department of Juvenile Justice to local agencies is increasing by \$417,529. Revenue related to the 2011 realignment is increasing by \$285,456.

Increases in appropriations totaling \$978,244, are mainly related to the programs that received increased funding. Services and Supplies increases include \$200,000 to treat youth realigned from the State in-County, \$368,000 for potential facility repairs, and improvement to house youth in extended care. Other Charges is increasing by \$250,000 for out-of-County placements of youth realigned from the State.

The increase in Salaries and Benefits of \$41,395 is due to the addition of 0.5 FTE Sr. Legal Secretary. The Department's current allocation is 1.5 FTEs. The part-time employee has retired and the Department has requested to fill the position with a full-time employee, based on workload and office coverage needs.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	2,250,772	2,076,027	2,076,027	0
IG Rev - Federal	337,265	220,000	220,000	0
Other Gov Agency	29,689	25,000	25,000	0
Service Charges	179,642	65,000	65,000	0
Miscellaneous Rev	3,261	1,300	1,300	0
Other Fin Sources	4,350,880	4,184,369	5,237,354	1,052,985
Total Revenue	7,151,509	6,571,696	7,624,681	1,052,985
Salaries & Benefits	14,578,673	15,530,797	15,572,192	41,395
Services & Supplies	2,535,323	3,010,630	3,682,479	671,849
Other Charges	169,518	142,400	392,400	250,000
Fixed Assets	23,354	187,600	187,600	0
Other Fin Uses	6,814	0	15,000	15,000
Intrafund Transfers	29,904	33,531	33,531	0
Intrafund Abatement	(4,935)	0	0	0
Total Appropriations	17,338,651	18,904,958	19,883,202	978,244
FUND 1000 GENERAL FUND TOTAL	10,187,142	12,333,262	12,258,521	(74,741)



Public Defender
ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

There are no budgetary changes to the Public Defender; however, the CAO does recommend the addition of 1.0 FTE Paralegal to the Department's personnel allocation. The Department has experienced an increase in caseload related to homicides and civil contempt appointments. A Paralegal can assist attorneys with trial preparation, organizing discovery, and paperwork-intensive cases. In the current year, the Department is already projecting savings due to vacancies that will cover the cost of this position. The future annual cost is approximately \$91,000.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	342,550	497,170	497,170	0
Service Charges	0	20,000	20,000	0
Other Fin Sources	46,250	53,000	53,000	0
Total Revenue	388,800	570,170	570,170	0
Salaries & Benefits	3,318,741	4,011,071	4,011,071	0
Services & Supplies	375,731	696,330	696,330	0
Fixed Assets	40,250	0	0	0
Other Fin Uses	58,137	0	0	0
Intrafund Transfers	62,493	58,614	58,614	0
Total Appropriations	3,855,352	4,766,015	4,766,015	0
FUND 1000 GENERAL FUND TOTAL	3,466,553	4,195,845	4,195,845	0



SUMMARY OF CHANGES

The Sheriff's budget is increasing by \$1,834,850, resulting in a Net County Cost increase of \$381,738. The increase is attributed to the re-budgeting of fixed assets and other supplies included in the FY 2020-21 budget but not purchased (\$1,584,840), as well as the carryover of facilities projects not completed in FY 2020-21 (\$250,000). The majority of the re-budgeted purchases is funded by special revenue funds.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	136,428	149,010	149,010	0
License, Pmt, Fran	270,737	254,200	254,200	0
Fines & Penalties	44,040	50,000	50,000	0
Rev Use Money/Prop	1,850	0	0	0
IG Rev - State	9,405,877	28,156,121	28,156,121	0
IG Rev - Federal	800,352	1,118,000	1,118,000	0
Other Gov Agency	500,000	500,000	500,000	0
Service Charges	594,855	757,000	757,000	0
Miscellaneous Rev	199,191	21,500	21,500	0
Other Fin Sources	5,099,468	7,078,168	8,531,280	1,453,112
Total Revenue	17,052,797	38,083,999	39,537,111	1,453,112
Salaries & Benefits	58,317,080	63,715,366	63,715,366	0
Services & Supplies	8,447,580	11,775,808	12,164,638	388,830
Other Charges	76,383	37,000	42,000	5,000
Fixed Assets	1,724,263	1,850,800	3,045,832	1,195,032
Other Fin Uses	629,427	19,890,725	20,140,725	250,000
Intrafund Transfers	184,548	243,709	243,709	0
Intrafund Abatement	(390,732)	(326,116)	(330,128)	(4,012)
Total Appropriations	68,988,548	97,187,292	99,022,142	1,834,850
FUND 1000 GENERAL FUND TOTAL	51,935,751	59,103,293	59,485,031	381,738

Sheriff

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	35,150	7,000	7,000	0
Miscellaneous Rev	632,425	0	0	0
Fund Balance	0	1,973,000	1,973,000	0
Total Revenue	667,575	1,980,000	1,980,000	0
Services & Supplies	414,858	683,200	683,200	0
Contingency	0	1,296,800	1,296,800	0
Total Appropriations	414,858	1,980,000	1,980,000	0
FUND 1118 COMMISSARY TOTAL	(252,717)	0	0	0

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes for Environmental Management result in a decrease of \$43,830 in appropriations and revenues.

The Department is making two changes to budgeting methodology. The first is to spread all Director and Environmental Health costs to the non-General Fund programs rather than charging these costs to Solid Waste only, resulting in a \$157,344 decrease in costs to Solid Waste, and corresponding increases to Hazardous Waste, Vector Control, and Liquid Waste. The second change is to charge all Community Development Finance and Administration (CDFA) charges to the Director account, rather than each program individually.

The previously-budgeted Infectious Disease Prevention and Control grant has increased in funding from \$48,000 to \$106,181, resulting in added revenues as well as increased appropriations for a new vehicle and a part-time extra help position.

An additional appropriation of \$150,000 is included in the County Service Area #10 Liquid Waste budget for a contract to repair or replace a broken scroll for a centrifuge at the Union Mine Wastewater treatment Plant, with an offsetting reduction to appropriation for contingency.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	1,339,967	1,348,770	1,348,770	0
Service Charges	335,900	574,466	1,218,579	644,113
Miscellaneous Rev	435	500	500	0
Other Fin Sources	664,684	819,687	332,032	(487,655)
Total Revenue	2,340,986	2,743,423	2,899,881	156,458
Salaries & Benefits	2,004,854	2,444,973	2,477,973	33,000
Services & Supplies	139,900	189,022	198,622	9,600
Other Charges	124	300	300	0
Fixed Assets	0	0	34,000	34,000
Intrafund Transfers	252,669	332,540	188,986	(143,554)
Intrafund Abatement	(56,536)	(223,412)	0	223,412
Total Appropriations	2,341,011	2,743,423	2,899,881	156,458
FUND 1000 GENERAL FUND TOTAL	25	0	0	0

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,940	3,860	3,860	0
IG Rev - State	80,745	28,608	28,608	0
Other Fin Sources	0	25,000	25,000	0
Fund Balance	0	136,551	136,551	0
Total Revenue	83,685	194,019	194,019	0
Services & Supplies	0	25,000	25,000	0
Other Fin Uses	42,579	82,838	82,838	0
Contingency	0	86,181	86,181	0
Total Appropriations	42,579	194,019	194,019	0
FUND 1238 COUNTYWIDE SR - ENV MGMNT TOTAL	(41,106)	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	469,033	439,800	439,800	0
Fines & Penalties	1,333	2,586	2,586	0
Rev Use Money/Prop	53,227	59,600	59,600	0
IG Rev - State	3,504	4,100	4,100	0
Other Gov Agency	6,547	6,000	6,000	0
Service Charges	341,388	350,750	350,750	0
Fund Balance	0	2,402,857	2,402,857	0
Total Revenue	875,033	3,265,693	3,265,693	0
Salaries & Benefits	168,167	240,177	240,177	0
Services & Supplies	54,165	67,675	67,675	0
Other Charges	305,975	325,048	418,060	93,012
Contingency	0	2,632,793	2,539,781	(93,012)
Total Appropriations	528,307	3,265,693	3,265,693	0
FUND 1353 County Service Area #3 TOTAL	(346,726)	0	0	0

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	18,873	17,500	6,500	(11,000)
Fines & Penalties	10,122	13,331	13,331	0
Rev Use Money/Prop	167,852	141,800	141,800	0
IG Rev - State	81,754	135,000	135,000	0
IG Rev - Federal	0	10,000	10,000	0
Service Charges	2,996,394	3,712,453	3,712,453	0
Miscellaneous Rev	13,499	2,950	2,950	0
Other Fin Sources	226,019	166,563	177,563	11,000
Fund Balance	0	2,754,698	2,554,410	(200,288)
Total Revenue	3,514,512	6,954,295	6,754,007	(200,288)
Salaries & Benefits	1,280,467	1,552,257	1,552,257	0
Services & Supplies	1,332,335	2,260,749	2,478,249	217,500
Other Charges	354,218	459,440	930,683	471,243
Fixed Assets	179,998	179,500	179,500	0
Other Fin Uses	563,856	656,436	110,600	(545,836)
Intrafund Transfers	280,942	385,020	448,843	63,823
Intrafund Abatement	(280,942)	(385,020)	(448,843)	(63,823)
Contingency	0	1,574,459	1,231,264	(343,195)
Reserves Budgetary	0	271,454	271,454	0
Total Appropriations	3,710,875	6,954,295	6,754,007	(200,288)
FUND 1360 County Service Area #10 TOTAL	196,363	0	0	0



SUMMARY OF CHANGES

The Adopted Budget for the Planning and Building Department reflects two changes in budgeting methodology and several program-related changes for the year, resulting in a Net County Cost increase of \$124,929.

Overall, revenues are increasing by \$561,252, including an additional \$150,000 for the EDH 52 project, which is a new, large development in El Dorado Hills; \$50,000 from the El Dorado County Water Agency to cover a portion of the Safety Element Update; and a Senate Bill 2 (SB2) Building Homes and Jobs Act Planning Grants Program grant in the amount of \$111,040 for the Permit-Ready Accessory Dwelling Unit (ADU) Plan program SB2 Phase 2.

Appropriations are increasing by \$686,181. This includes a new vehicle for Code Enforcement and increased costs for replacement vehicles, software for Cannabis and Vacation Home Rentals, and smaller increases for memberships and small equipment. Additional requests were made to Salaries and Benefits for staff for the Building Division. These requests are not included at this time, but are being evaluated as part of the Caldor Fire recovery effort. An Administrative Technician (1.0 FTE) in Cemeteries and Airports (\$85,738) was requested with the Recommended Budget and deferred. This request is included with the Adopted Budget pending Board approval of the program work plan.

The Adopted Budget includes two changes to budgeting methodology. The first is to spread all Director costs to the non-General Fund programs, resulting in a \$2,857,819 decrease to funding transferred in to the Director account, and corresponding reductions to costs in the other General Fund programs. The second change is to charge all Community Development Finance and Administration (CDFA) charges to the Director account, rather than each program individually, increasing the charge to the Director account by \$824,492, and reducing charges in all other programs except Cemeteries, Airports, HCED, and Commercial Cannabis, which will continue to be direct charged for CDFA administrative time.

The Airports programs are adding revenue from CARES Act grant funding and CRRSA Act grant for both Placerville (\$43,000) and Georgetown Airports (\$39,000). Some of the funding can be used for existing operations, reducing the General Fund contributions to the Placerville Airport by \$24,708 and the Georgetown Airport by \$34,427. There were also several requests for equipment for the Airports programs at a total cost of \$146,807, which would require funding from the General Fund. These requests are not included, but will be evaluated as part of the forthcoming plan for this program, which is being developed by the Department.

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2021-22

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	7,033,631	8,516,300	8,516,300	0
IG Rev - State	683,385	231,000	342,040	111,040
IG Rev - Federal	9,982	0	0	0
Service Charges	1,374,992	2,917,692	2,911,041	(6,651)
Miscellaneous Rev	362,240	66,500	66,500	0
Other Fin Sources	200,730	962,620	1,196,620	234,000
Total Revenue	9,664,961	12,694,112	13,032,501	338,389
Salaries & Benefits	8,687,030	11,050,004	11,108,314	58,310
Services & Supplies	2,853,990	5,668,637	6,083,643	415,006
Other Charges	211,138	177,000	177,000	0
Fixed Assets	11,738	187,000	187,000	0
Other Fin Uses	29,790	74,000	124,000	50,000
Intrafund Transfers	2,223,047	5,958,115	3,220,320	(2,737,795)
Intrafund Abatement	(88,353)	(5,534,494)	(2,856,699)	2,677,795
Total Appropriations	13,928,381	17,580,262	18,043,578	463,316
FUND 1000 GENERAL FUND TOTAL	4,263,420	4,886,150	5,011,077	124,927

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	317	300	300	0
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	770	770	0
Total Revenue	20,317	21,070	21,070	0
Other Fin Uses	20,000	21,070	21,070	0
Total Appropriations	20,000	21,070	21,070	0
FUND 1105 SPECIAL AVIATION TOTAL	(317)	0	0	0

Planning and Building
ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	22,515	51,500	51,500	0
IG Rev - Federal	0	537,500	537,500	0
Miscellaneous Rev	113	150	150	0
Other Fin Sources	184,797	315,000	315,000	0
Fund Balance	0	443,105	443,105	0
Total Revenue	207,425	1,347,255	1,347,255	0
Salaries & Benefits	95,071	64,754	64,754	0
Services & Supplies	151,012	809,000	809,079	79
Other Charges	11,452	33,910	33,831	(79)
Intrafund Transfers	151,950	251,650	251,650	0
Intrafund Abatement	(151,950)	(251,650)	(251,650)	0
Contingency	0	439,591	439,591	0
Total Appropriations	257,535	1,347,255	1,347,255	0
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	50,110	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	25,837	25,837	0
Total Revenue	0	25,837	25,837	0
Contingency	0	25,837	25,837	0
Total Appropriations	0	25,837	25,837	0
FUND 1114 EIR DEVELOPMENT FEES TOTAL	0	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	709	0	0	0
Fund Balance	0	38,305	38,305	0
Total Revenue	709	38,305	38,305	0
Contingency	0	38,305	38,305	0
Total Appropriations	0	38,305	38,305	0
FUND 1119 PLACERVILLE UNION CEMETERY TOTAL	(709)	0	0	0

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	33,319	50,000	50,000	0
Rev Use Money/Prop	8,151	10,750	10,750	0
Service Charges	435,877	365,000	515,000	150,000
Miscellaneous Rev	0	44,000	44,000	0
Other Fin Sources	0	0	15,000	15,000
Residual Equity	0	0	35,000	35,000
Fund Balance	0	944,970	944,970	0
Total Revenue	477,348	1,414,720	1,614,720	200,000
Other Charges	0	4,400	4,400	0
Other Fin Uses	132,472	479,600	679,600	200,000
Residual Equity Xfer	0	0	35,000	35,000
Contingency	0	930,720	895,720	(35,000)
Total Appropriations	132,472	1,414,720	1,614,720	200,000
FUND 1237 COUNTYWIDE SR - DEV SRVS TOTAL	(344,876)	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	3,303	0	0	0
Fund Balance	0	178,398	178,398	0
Total Revenue	3,303	178,398	178,398	0
Contingency	0	178,398	178,398	0
Total Appropriations	0	178,398	178,398	0
FUND 1374 EL DORADO DEVELOPMENT PRJ TOTAL	(3,303)	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	70,212	50,000	50,000	0
Service Charges	110,325	50,000	50,000	0
Fund Balance	0	471,577	471,577	0
Total Revenue	180,537	571,577	571,577	0
Services & Supplies	40,000	0	0	0
Other Charges	14,568	0	0	0
Other Fin Uses	0	485,000	511,000	26,000
Contingency	0	86,577	60,577	(26,000)
Total Appropriations	54,568	571,577	571,577	0
FUND 3095 RARE PLANT PRESERVE TOTAL	(125,969)	0	0	0

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	263,799	259,752	259,752	0
IG Rev - State	16,650	0	0	0
IG Rev - Federal	443,320	261,000	343,000	82,000
Miscellaneous Rev	416,443	476,143	476,143	0
Other Fin Sources	97,405	267,541	208,406	(59,135)
Fund Balance	0	424,695	424,695	0
Total Revenue	1,237,617	1,689,131	1,711,996	22,865
Salaries & Benefits	257,141	354,587	374,024	19,437
Services & Supplies	439,396	588,846	588,846	0
Other Charges	317,746	456,698	460,126	3,428
Fixed Assets	458,054	289,000	289,000	0
Cap Fixed Assets	(462,443)	(289,000)	(289,000)	0
Intrafund Transfers	191,146	303,403	326,268	22,865
Intrafund Abatement	(191,115)	(303,403)	(326,268)	(22,865)
Reserves Budgetary	0	289,000	289,000	0
Total Appropriations	1,009,924	1,689,131	1,711,996	22,865
FUND 5114 AIRPORTS TOTAL	(227,693)	0	0	0



SUMMARY OF CHANGES

The recommended changes for the Surveyor's Office result in an increase of \$38,972 in Net County Cost.

Salaries & Benefits are increasing by \$26,972 due to the addition of 1.0 FTE Associate Land Surveyor position and the deletion of 1.00 FTE GIS Analyst I/II position. This change creates an organizational structure that will better support succession planning. The other change is an increase of \$12,000 in Services and Supplies to allow for the multi-departmental fee study, which began in FY 2020-21, to be completed, which will result in more efficient cost recovery in the Surveyor's Office for services provided.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	116,128	94,388	94,388	0
Total Revenue	116,128	94,388	94,388	0
Salaries & Benefits	1,514,274	1,703,032	1,730,004	26,972
Services & Supplies	56,691	113,632	125,632	12,000
Other Charges	185	1,500	1,500	0
Intrafund Transfers	20,160	27,366	27,366	0
Intrafund Abatement	(26,501)	(16,000)	(16,000)	0
Total Appropriations	1,564,810	1,829,530	1,868,502	38,972
FUND 1000 GENERAL FUND TOTAL	1,448,682	1,735,142	1,774,114	38,972



Transportation

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The Adopted Budget for the Department of Transportation reflects several program-related changes for the year, resulting in an increase of \$1,586,592 in appropriations and revenues.

The majority of the Road Fund changes are due to the updated Capital Improvement Program (CIP), which was adopted by the Board on June 8, 2021 (Legistar 21-0624). These changes are reflected in the Capital Improvements and Engineering programs as well as the Erosion Control fund. A Pacific Gas & Electric (PG&E) undergrounding project along a portion of Sly Park Road between Pollock Pines and Pleasant Valley and an El Dorado Irrigation District (EID) project to install new water infrastructure in Pollock Pines resulted in a \$450,000 increase. The Budget also reflects \$489,003 in reduced revenue to Highway Users Tax Account (HUTA) and Road Maintenance and Rehabilitation Account (RMRA) revenues based on the latest CSAC estimate letter received in May 2021. A total of \$932,885 in FY 2020-21 CIP project revenue was anticipated but not received by the end of the fiscal year and are shown as additional Road Fund revenue in FY 2020-21. Equipment in the amount of \$182,000 has been re-budgeted for FY 2020-21 budgeted items not received by year-end. The total increase in appropriations is \$1,444,226. These changes have a net zero budget for Road Fund.

The County Engineer program reflects the addition of \$65,000 for a new contract to provide on-call assistance for land development projects, to be funded 100% with Developer revenues. The program also has a reduced General Fund Contribution of \$8,000 as a result of work to be funded by the Bass Lake Hills Special Revenue Fund.

An additional \$87,733 was added to the Fleet Enterprise Fund budget for re-budgeted vehicles that were included in the FY 2020-21 Budget but not delivered by year-end, adjustments to salaries and benefits, and for new vehicles and department-requested upgrades.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	887,571	477,500	542,500	65,000
Miscellaneous Rev	72	2,000	2,000	0
Other Fin Sources	510,160	493,483	501,483	8,000
Total Revenue	1,397,804	972,983	1,045,983	73,000
Salaries & Benefits	143,573	470,263	470,263	0
Services & Supplies	218,779	124,500	189,500	65,000
Other Charges	1,078,051	429,303	429,303	0
Intrafund Transfers	54,383	75,500	75,500	0
Total Appropriations	1,494,786	1,099,566	1,164,566	65,000
FUND 1000 GENERAL FUND TOTAL	96,982	126,583	118,583	(8,000)

Transportation

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,359	0	0	0
IG Rev - State	1,732,739	1,362,681	1,332,681	(30,000)
IG Rev - Federal	198,598	4,178,640	4,208,640	30,000
Service Charges	122,409	368,452	368,452	0
Miscellaneous Rev	44,156	0	0	0
Other Fin Sources	0	200,000	200,000	0
Total Revenue	2,103,262	6,109,773	6,109,773	0
Salaries & Benefits	249,342	329,534	329,534	0
Services & Supplies	1,475,545	5,476,907	5,476,907	0
Other Charges	799	2,500	2,500	0
Intrafund Transfers	282,987	300,832	300,832	0
Total Appropriations	2,008,672	6,109,773	6,109,773	0
FUND 1101 EROSION CONTROL TOTAL	(94,589)	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
	0	0	54,928	54,928
Taxes	28,976	148,000	148,000	0
License, Pmt, Fran	1,087,431	680,000	680,000	0
Rev Use Money/Prop	(178,444)	(25,599)	(25,599)	0
IG Rev - State	19,958,044	12,239,916	11,456,134	(783,782)
IG Rev - Federal	17,435,228	22,041,649	21,785,336	(256,313)
Service Charges	3,450,491	3,487,179	3,942,179	455,000
Miscellaneous Rev	650,198	703,572	806,551	102,979
Other Fin Sources	19,930,214	29,894,223	31,765,637	1,871,414
Fund Balance	0	45,000	45,000	0
Total Revenue	62,362,137	69,213,940	70,658,166	1,444,226
Salaries & Benefits	16,993,443	17,769,928	17,769,928	0
Services & Supplies	32,337,190	38,809,855	40,123,827	1,313,972
Other Charges	3,841,530	5,498,012	5,498,012	0
Fixed Assets	6,315,107	7,391,977	7,054,972	(337,005)
Other Fin Uses	163,014	45,000	45,000	0
Intrafund Abatement	(283,722)	(300,832)	(300,832)	0
Contingency	0	0	467,259	467,259
Total Appropriations	59,366,561	69,213,940	70,658,166	1,444,226
FUND 1103 ROAD FUND TOTAL	(2,995,575)	0	0	0

Transportation

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	7,094,069	7,606,715	7,606,715	0
Fines & Penalties	1,644	1,750	1,750	0
Rev Use Money/Prop	54,755	12,000	12,000	0
IG Rev - State	58,530	55,000	55,000	0
Total Revenue	7,208,998	7,675,465	7,675,465	0
Other Fin Uses	7,552,286	7,675,465	7,675,465	0
Total Appropriations	7,552,286	7,675,465	7,675,465	0
FUND 1104 ROAD DISTRICT TOTAL	343,288	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	0	0	80,000	80,000
Rev Use Money/Prop	1,345,686	810,000	810,000	0
IG Rev - State	0	6,028,266	5,937,899	(90,367)
Other Gov Agency	2,759,141	2,814,324	2,814,324	0
Service Charges	10,700,401	8,324,431	8,324,431	0
Other Fin Sources	46,918	0	0	0
Fund Balance	0	37,019,743	37,019,743	0
Total Revenue	14,852,145	54,996,764	54,986,397	(10,367)
Other Fin Uses	11,802,920	20,144,141	21,833,107	1,688,966
Contingency	0	34,852,623	33,153,290	(1,699,333)
Total Appropriations	11,802,920	54,996,764	54,986,397	(10,367)
FUND 1236 COUNTYWIDE SR - ROADS TOTAL	(3,049,226)	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	44,085	40,000	40,000	0
Service Charges	1,678,502	2,176,495	2,117,228	(59,267)
Miscellaneous Rev	110,040	82,616	82,616	0
Other Fin Sources	290,981	1,137,000	1,284,000	147,000
Total Revenue	2,123,608	3,436,111	3,523,844	87,733
Salaries & Benefits	354,957	440,344	381,077	(59,267)
Services & Supplies	550,302	581,906	581,906	0
Other Charges	1,110,596	1,276,861	1,276,861	0
Fixed Assets	1,317,079	3,650,000	4,091,500	441,500
Cap Fixed Assets	(1,345,007)	(3,650,000)	(4,091,500)	(441,500)
Contingency	0	1,137,000	1,284,000	147,000
Total Appropriations	1,987,927	3,436,111	3,523,844	87,733
FUND 5260 FLEET TOTAL	(135,681)	0	0	0



Health and Human Services Agency – Overview

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Health and Human Services Agency budget result in an \$112,021 reduction in Net County Cost. This reduction reflects the \$233,492 reduction of General Fund Contributions to Public Health from the waiver of the County Medical Services Program (CMSP) fee, the \$55,000 increase in Net County Cost for the 2-1-1 Information and Referral Service approved by the Board, and the \$66,471 of General Fund cost for carryforward facilities projects in Animal Services that were not fully completed in Fiscal Year 2020-21. Overall the changes result in \$11,012,672 more in operating appropriations when compared to the Recommended Budget.

SUMMARY OF REALIGNMENT FUNDS

Program	CAO Recm'd FY 2021-22 Starting Fund Balance	CAO Recm'd FY 2021-22 Ending Fund Balance	CAO Recm'd Adopted Budget Starting Fund Balance	CAO Recm'd Adopted Ending Fund Balance	Difference from Recm'd Starting Fund Balance	Difference from Recm'd Ending Fund Balance
Behavioral Health	\$ 893,916	\$ -	\$ 569,631	\$ -	\$ (324,285)	\$ -
Public Health	\$ 6,502,483	\$ 5,235,067	\$ 8,881,267	\$ 7,686,483	\$ 2,378,784	\$ 2,451,416
Social Services	\$ 2,549,892	\$ -	\$ 5,843,945	\$ 1,918,067	\$ 3,294,053	\$ 3,294,053
Total	\$ 9,946,291	\$ 5,235,067	\$ 15,294,843	\$ 9,604,550	\$ 5,348,552	\$ 5,745,469

There is an overall increase of \$5.4 million in realignment fund balance for use in Fiscal Year 2021-22. This has decreased the impact of the 10% transfer of realignment funds to Behavioral Health from Public Health and Social Services that is still included in the budget. The recommended changes are the result of updated projections of Fiscal Year 2020-21 use of realignment funding and increased revenue resulting in realignment savings projected in Fiscal Year 2021-22. HHSA is projecting that Fiscal Year 2021-22 will end with \$9.6 million in fund balance in Public Health and Social Services, but no fund balance remaining in Behavioral Health.

The recommended changes reduce the urgency of the budget shortfall in Public Health and Social Services. The Health and Human Services Agency (HHSA) continues to develop the implementation plan from the IDEA assessment of Behavioral Health and the results of the current fee study. HHSA has experienced significant programming challenges over the summer with the rise in the Delta variant of the coronavirus pandemic and the Caldor Fire response which resulted in being unable to complete the five-year projections and analysis of the realignment funds in time to be discussed prior to the Adopted Budget. As a result, the Chief Administrative Office recommends that HHSA return to the Board later in the fall. This will allow for a more thorough analysis that can further incorporate the IDEA assessment and fee study. This analysis may require the options of increasing general fund support to these programs or reducing services within the programs, in order to address this ongoing issue.



HHSA – Administration and Financial Services

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Administration and Financial Services budget result in an increase in Net County Cost of \$55,000. The additional \$55,000 in Services and Supplies appropriations is for the renewal contract with Interface Children and Family Services for 2-1-1 Information and Referral services. The contract was approved by the Board on August 31, 2021, with Legistar item 21-1183.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	3,612,177	3,702,148	3,702,148	0
Total Revenue	3,612,177	3,702,148	3,702,148	0
Salaries & Benefits	6,897,043	7,140,365	7,140,365	0
Services & Supplies	941,970	2,310,358	2,365,358	55,000
Serv/Supply Abate	(366,009)	(1,523,976)	(1,523,976)	0
Other Charges	(86,783)	0	0	0
Intrafund Transfers	470,819	666,263	666,263	0
Intrafund Abatement	(5,034,786)	(4,689,865)	(4,689,865)	0
Total Appropriations	2,822,254	3,903,145	3,958,145	55,000
FUND 1000 GENERAL FUND TOTAL	(789,923)	200,997	255,997	55,000



HHSA – Social Services

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Social Services budget result in no change to Net County Cost. Appropriations are increasing by \$1,854,366 from the Recommended Budget due to increased fund balance and state funding allocations. Due to updated allocations from the State, the recommended changes include an additional \$621,265 in State Project Roomkey funding that is offset by \$621,265 in Housing appropriations. The recommended changes include \$479,101 in State Family Urgent Response System (FURS) funding. The increase in State revenue is offset by \$279,101 in Services and Supplies appropriations and a \$200,000 transfer to Behavioral Health for FURS services performed by Behavioral Health.

The recommended changes also include an additional \$3,294,053 in realignment fund balance primarily due to higher than budgeted revenue in Fiscal Year 2020-21 and higher than anticipated state match funding for program staffing in prior years. \$1,918,067 of this funding is budgeted in contingency. \$621,986 will be transferred to the General Fund to cover an anticipated reduction of \$621,986 in Federal Revenue to Children's programs. \$754,000 will be transferred to the General Fund to offset an anticipated increase in CalWORKs appropriations.

In addition to the changes above, the recommended changes include additional fund balance adjustments based upon updated Fiscal Year 2020-21 year end projections. This includes \$2,700 less in CalWORKs Maintenance of Effort fund balance and \$4,027 in Child Poverty and Family Supplemental Support fund balance that is offset by increases in Interest Revenue. The Children's Trust Special Revenue Fund is projected to have \$40,012 in additional fund balance that is offset by Services and Supplies appropriations.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(876)	0	0	0
IG Rev - State	8,828,976	9,729,372	10,829,738	1,100,366
IG Rev - Federal	23,272,940	26,001,637	25,379,651	(621,986)
Other Gov Agency	18,548	15,000	15,000	0
Service Charges	3,462	0	0	0
Miscellaneous Rev	439,444	505,050	505,050	0
Other Fin Sources	23,952,886	25,639,091	27,015,077	1,375,986
Total Revenue	56,515,379	61,890,150	63,744,516	1,854,366
Salaries & Benefits	22,238,483	25,332,141	25,332,141	0
Services & Supplies	2,359,914	2,771,348	3,050,449	279,101
Other Charges	28,127,651	29,486,796	31,062,061	1,575,265
Other Fin Uses	0	100,000	100,000	0
Intrafund Transfers	7,073,630	7,155,951	7,155,951	0
Total Appropriations	59,799,677	64,846,236	66,700,602	1,854,366
FUND 1000 GENERAL FUND TOTAL	3,284,298	2,956,086	2,956,086	0

HHSA – Social Services

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	634	306	306	0
IG Rev - Federal	153,002	250,000	250,000	0
Fund Balance	0	22,447	17,327	(5,120)
Total Revenue	153,636	272,753	267,633	(5,120)
Salaries & Benefits	7,394	18,048	12,928	(5,120)
Other Charges	154,943	254,705	254,705	0
Total Appropriations	162,337	272,753	267,633	(5,120)
FUND 1113 WRAPAROUND SB163 TOTAL	8,701	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	364	200	200	0
IG Rev - State	0	3,360	3,360	0
Service Charges	14,063	20,383	20,383	0
Fund Balance	0	10,000	50,012	40,012
Total Revenue	14,427	33,943	73,955	40,012
Services & Supplies	22,051	33,943	73,955	40,012
Total Appropriations	22,051	33,943	73,955	40,012
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL	7,624	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	140,334	51,900	58,627	6,727
IG Rev - State	15,833,128	15,847,200	15,847,200	0
Fund Balance	0	1,539,882	4,205,222	2,665,340
Total Revenue	15,973,462	17,438,982	20,111,049	2,672,067
Other Fin Uses	15,845,692	16,518,982	17,272,982	754,000
Intrafund Transfers	0	920,000	920,000	0
Contingency	0	0	1,918,067	1,918,067
Total Appropriations	15,845,692	17,438,982	20,111,049	2,672,067
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(127,771)	0	0	0

HHSA – Social Services

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	8,662,241	8,900,101	8,900,101	0
Fund Balance	0	1,016,737	1,638,723	621,986
Total Revenue	8,662,241	9,916,838	10,538,824	621,986
Other Fin Uses	8,649,749	9,666,838	10,288,824	621,986
Intrafund Transfers	0	250,000	250,000	0
Total Appropriations	8,649,749	9,916,838	10,538,824	621,986
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(12,492)	0	0	0



HHSA – Community Services

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Community Services budget result in no change to Net County Cost. The recommended changes include an additional \$2,647,000 in Federal American Rescue Plan Act funding for the Low Income Home Energy Assistance Program (LIHEAP) that is offset by \$2,532,400 in Support and Care of Person appropriations, \$40,000 in Salaries and Benefits for extra help employees, and \$75,000 in Outreach Materials.

The recommended changes include fund balance adjustments based upon updated Fiscal Year 2020-21 year-end projections. This includes \$774,272 less fund balance in the Community Services Fund (1107) that is offset by a reduction of \$79,794 in Services and Supplies, a reduction of \$56,939 in Other Charges, an increase of \$637,039 in State revenue, and an increase of \$500 in Charges for Services. The primary reason for the change in fund balance is State revenue that was expected in FY 2020-21 that will not be received until FY 2021-22. In the Community Services Countywide Special Revenue Fund (1252) a \$743 increase in fund balance is offset by \$743 increase to Contingency. In the IHSS Public Housing Authority Fund (1375) a \$500 increase to fund balance is offset by a \$500 increase to the Support and Care of Persons appropriations. In the Public Housing Authority Fund (1376) a \$22,014 increase in fund balance is offset by a \$22,014 increase to Housing appropriations.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(19,392)	2,360	2,360	0
IG Rev - State	2,728,135	6,449,338	7,086,377	637,039
IG Rev - Federal	3,072,576	3,630,149	6,277,549	2,647,400
Service Charges	750,431	996,868	997,368	500
Miscellaneous Rev	279,247	442,198	442,198	0
Other Fin Sources	2,289,001	3,130,374	3,130,374	0
Fund Balance	0	2,936,009	2,161,737	(774,272)
Total Revenue	9,099,998	17,587,296	20,097,963	2,510,667
Salaries & Benefits	3,457,699	4,826,299	4,866,299	40,000
Services & Supplies	1,811,509	3,457,972	3,453,178	(4,794)
Other Charges	1,842,831	9,288,025	11,763,486	2,475,461
Fixed Assets	20,077	15,000	15,000	0
Other Fin Uses	75,000	0	0	0
Intrafund Transfers	121,026	387,941	387,941	0
Intrafund Abatement	(121,026)	(387,941)	(387,941)	0
Total Appropriations	7,207,116	17,587,296	20,097,963	2,510,667
FUND 1107 COMMUNITY SERVICES TOTAL	(1,892,881)	0	0	0

HHSA – Community Services

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,793	800	800	0
Fund Balance	0	150,867	151,610	743
Total Revenue	2,793	151,667	152,410	743
Contingency	0	151,667	152,410	743
Total Appropriations	0	151,667	152,410	743
FUND 1252 COUNTYWIDE SR - CMTY SRVS TOTAL	(2,793)	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,573	1,200	1,200	0
IG Rev - State	294,240	321,907	321,907	0
IG Rev - Federal	348,776	505,575	505,575	0
Miscellaneous Rev	15	0	0	0
Other Fin Sources	28,647	89,131	89,131	0
Fund Balance	0	0	500	500
Total Revenue	674,251	917,813	918,313	500
Salaries & Benefits	209,841	286,475	286,475	0
Services & Supplies	33,076	59,927	59,927	0
Other Charges	438,393	571,411	571,911	500
Total Appropriations	681,310	917,813	918,313	500
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	7,059	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	500	1,426	1,426	0
IG Rev - Federal	3,419,691	3,872,757	3,872,757	0
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	74,672	91,500	91,500	0
Fund Balance	0	212,471	234,485	22,014
Total Revenue	3,494,863	4,191,154	4,213,168	22,014
Salaries & Benefits	320,362	467,004	467,004	0
Services & Supplies	48,436	59,496	59,496	0
Other Charges	3,079,061	3,664,654	3,686,668	22,014
Total Appropriations	3,447,860	4,191,154	4,213,168	22,014
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(47,003)	0	0	0

HHSA – Behavioral Health

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Behavioral Health budget result in no change to Net County Cost. The recommended changes include an additional \$3,156,657 in appropriations when compared to the Recommended Budget. The changes include \$250,000 in State funding with the offsetting appropriations in Professional Services for the Behavioral Health Quality Improvement Program as approved by the Board with Legistar item 21-1313 on August 31, 2021. The recommended changes also include \$200,000 in Service Charges from Social Services that is offset by Standby pay for staff in Behavioral Health that are part of the Family Urgent Response System (FURS) response team. The recommended changes also include \$617,000 in Federal American Rescue Plan Act funding that is allocated to the Mental Health Service Block Grant and Substance Abuse Prevention and Treatment Block Grant (SABG). The \$617,000 in ARPA allocations is offset by \$192,000 in Health Services, \$310,000 in Staff Development, and \$115,000 in Housing appropriations.

The recommended changes also include \$397,655 less in realignment fund balance primarily due to lower than budgeted Drug Medi-Cal and Community Correction Partnership revenue in Fiscal Year 2020-21. This decrease in fund balance is offset by \$240,000 in increased Medi-Cal revenue and \$157,655 in decreased Institute for Mental Disease expenses that are the result of a new programming approach that will allow services to be billed to Medi-Cal and not charged at a higher rate of care. The recommended changes include \$2,172,439 in additional Mental Health Services Act funding that is offset by \$2,170,564 in increased Contingency and \$1,875 in increased maintenance appropriations. The remaining subfunds in the Mental Health Fund (1110) are projected to have an additional \$74,873 in fund balance that is offset by \$74,412 in Other Charges and \$461 in Software.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	53,134	56,500	56,500	0
Rev Use Money/Prop	207,262	45,200	45,200	0
IG Rev - State	7,294,411	10,635,520	10,885,520	250,000
IG Rev - Federal	9,619,344	10,748,759	11,605,759	857,000
Service Charges	528,247	449,500	649,500	200,000
Miscellaneous Rev	(618,636)	136,000	136,000	0
Other Fin Sources	8,350,499	9,887,957	9,887,957	0
Fund Balance	0	10,657,473	12,507,130	1,849,657
Total Revenue	25,434,260	42,616,909	45,773,566	3,156,657
Salaries & Benefits	9,629,780	11,994,312	12,194,312	200,000
Services & Supplies	5,393,465	8,417,922	8,980,258	562,336
Other Charges	13,074,568	19,749,519	19,973,276	223,757
Other Fin Uses	617,101	100,000	100,000	0
Intrafund Transfers	4,936,893	5,140,947	5,142,450	1,503
Intrafund Abatement	(4,936,893)	(5,140,947)	(5,142,450)	(1,503)
Contingency	0	2,355,156	4,525,720	2,170,564
Total Appropriations	28,714,914	42,616,909	45,773,566	3,156,657
FUND 1110 MENTAL HEALTH TOTAL	3,280,654	0	0	0



SUMMARY OF CHANGES

The recommended changes to the Public Health budget result in a \$233,492 reduction in General Fund contributions to the program from the waiver of the County Medical Services Program (CMSP) fee. Overall, the changes result in \$3,316,894 more in revenue and appropriations when compared to the Recommended Budget. The Immunization Program is anticipated to receive \$1,418,478 in coronavirus pandemic-related Federal grant funding. The increased revenue will be offset by \$192,474 in Salaries and Benefits for extra help employees and \$1,165,300 in Professional Services. These immunization grants will result in \$60,704 in realignment savings. The Communicable Disease program is transferring \$58,181 in funding to the Environmental Management program for grant services instead of contracting out, resulting in a corresponding reduction to Special Projects. Finally, the Multipurpose Senior Services Program transferred to the State on July 1, 2021. This resulted in the removal of \$342,864 in revenue and \$321,372 in corresponding appropriations. The transfer of the program to the State results in \$21,492 in realignment savings for Public Health.

The recommended changes also include \$2,378,784 in realignment fund balance primarily due higher than budgeted realignment revenue and State and Federal Grants that offset realignment costs. The increased fund balance and other realignment savings results in an additional \$2,451,416 budgeted in realignment contingency. In the remaining subfunds within the Public Health Fund (1109) fund balance adjustments result in \$28,465 in additional fund balance that is balanced with a \$6,691 decrease in Salaries and Benefits, \$56,743 decrease in Services and Supplies, \$621 increase in Other Charges, \$9,342 increase of Operating Transfers In from realignment, and \$100,620 increase in Contingency.

HHSA – Public Health

ADOPTED BUDGET REVISIONS • FY 2021-22

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	50,452	115,000	115,000	0
Fines & Penalties	325,508	25,500	25,500	0
Rev Use Money/Prop	126,157	93,050	93,050	0
IG Rev - State	1,658,358	1,834,072	1,673,386	(160,686)
IG Rev - Federal	2,429,060	8,035,591	9,293,383	1,257,792
Other Gov Agency	288,041	643,497	643,497	0
Service Charges	708,039	445,806	445,806	0
Miscellaneous Rev	28,608	26,934	26,934	0
Other Fin Sources	9,730,648	10,254,493	10,366,587	112,094
Residual Equity	17	0	0	0
Fund Balance	0	8,004,346	10,112,040	2,107,694
Total Revenue	15,344,888	29,478,289	32,795,183	3,316,894
Salaries & Benefits	6,031,576	8,235,679	8,169,436	(66,243)
Services & Supplies	5,237,535	10,928,678	11,779,693	851,015
Other Charges	2,068,363	2,699,121	2,632,954	(66,167)
Fixed Assets	0	340,000	340,000	0
Other Fin Uses	1,742,702	773,274	819,527	46,253
Residual Equity Xfer	793,266	0	0	0
Intrafund Transfers	423,170	690,383	690,383	0
Intrafund Abatement	(394,325)	(690,383)	(690,383)	0
Contingency	0	6,501,537	9,053,573	2,552,036
Total Appropriations	15,902,287	29,478,289	32,795,183	3,316,894
FUND 1109 PUBLIC HEALTH TOTAL	557,399	0	0	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	46,754	50,000	50,000	0
IG Rev - State	4,587,769	4,927,465	4,927,465	0
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	0	357,514	357,514
Total Revenue	5,338,715	5,681,657	6,039,171	357,514
Other Fin Uses	5,338,715	5,188,910	5,546,424	357,514
Intrafund Transfers	0	492,747	492,747	0
Total Appropriations	5,338,715	5,681,657	6,039,171	357,514
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	0	0	0	0

HHSa – Animal Services

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Animal Services budget result in an increase of \$66,471 in Net County Cost. The increase is the result of two carryforward facilities projects that were included in Animal Services Fiscal Year 2020-21 Budget that were not completed by the end of the year. The generator and lobby facility projects result in \$123,391 in additional Operating Transfers to the ACO fund. The Animal Services budget is partially funded through contracts with the cities of South Lake Tahoe and Placerville. To reduce the impact of these carryforward projects on the cities' budgets and Net County Cost, the department has removed the planned kennel replacement project, which is reflected in the \$130,000 reduction in fixed assets and \$68,000 increase in Services and Supplies. This results in the carryforward projects not impacting the contracts with the cities and the additional Net County Cost is the General Fund share of the carry forward projects from the prior year.

The recommended changes include a \$10,000 grant to the program with offsetting Services and Supplies appropriations and an increase of \$5,080 in rabies testing to align with prior year actual amounts. Minor adjusts were made in the Animal Services Special Revenue Funds to update projected fund balance amounts adding \$1,041 in Fund Balance revenue and a \$10,000 Donation with corresponding appropriations in Services and Supplies.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	238,500	254,500	254,500	0
Fines & Penalties	14,056	12,500	12,500	0
IG Rev - Federal	(4,825)	0	0	0
Other Gov Agency	728,064	1,000,735	1,000,735	0
Service Charges	174,210	212,600	214,600	2,000
Miscellaneous Rev	6,417	10,000	18,000	8,000
Other Fin Sources	284,070	279,699	279,699	0
Total Revenue	1,440,493	1,770,034	1,780,034	10,000
Salaries & Benefits	1,623,878	1,979,324	1,979,324	0
Services & Supplies	469,791	584,360	662,360	78,000
Other Charges	109,122	1,000	6,080	5,080
Fixed Assets	0	200,000	70,000	(130,000)
Other Fin Uses	0	40,000	163,391	123,391
Intrafund Transfers	990,194	1,095,505	1,095,505	0
Total Appropriations	3,192,985	3,900,189	3,976,660	76,471
FUND 1000 GENERAL FUND TOTAL	1,752,492	2,130,155	2,196,626	66,471

HHSA – Animal Services

ADOPTED BUDGET REVISIONS • FY 2021-22

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,257	4,100	4,100	0
Service Charges	4,825	6,000	6,000	0
Miscellaneous Rev	29,728	22,500	32,500	10,000
Fund Balance	0	308,008	309,049	1,041
Total Revenue	39,810	340,608	351,649	11,041
Services & Supplies	30,060	340,608	349,649	9,041
Other Charges	0	0	2,000	2,000
Total Appropriations	30,060	340,608	351,649	11,041
FUND 1255 COUNTYWIDE SR - ANML SRVS				
TOTAL	(9,751)	0	0	0

HHSa – Veteran Services

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Veteran Services budget result in no change to Net County Cost. The recommended changes include \$68,609 in additional fund balance based upon updated Fiscal Year 2020-21 year end projections, \$59,547 in the Veterans Affairs Commission Special Revenue Fund and \$9,062 in the License Plate Fees Special Revenue Fund. The increased fund balance in the Veterans Affairs Commission Special Revenue fund is offset with increased appropriations in Special Projects. The License Plate Fees Special Revenue fund increased revenue of \$9,062 will be transferred to the General Fund and offset by Salaries and Benefits appropriations for extra help employees.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	58,879	73,000	73,000	0
IG Rev - Federal	3,543	4,200	4,200	0
Other Fin Sources	25,470	41,099	50,161	9,062
Total Revenue	87,892	118,299	127,361	9,062
Salaries & Benefits	405,721	605,791	614,853	9,062
Services & Supplies	71,732	90,923	90,923	0
Intrafund Transfers	74,981	100,286	100,286	0
Intrafund Abatement	0	(90,700)	(90,700)	0
Total Appropriations	552,433	706,300	715,362	9,062
FUND 1000 GENERAL FUND TOTAL	464,541	588,001	588,001	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	847	50	50	0
Miscellaneous Rev	10,685	6,000	6,000	0
Other Fin Sources	265,739	175,000	175,000	0
Fund Balance	0	35,049	103,658	68,609
Total Revenue	277,271	216,099	284,708	68,609
Services & Supplies	319,739	175,000	234,547	59,547
Other Fin Uses	25,470	41,099	50,161	9,062
Total Appropriations	345,209	216,099	284,708	68,609
FUND 1242 COUNTYWIDE SR - VETERANS TOTAL	67,938	0	0	0



Library & Museum

ADOPTED BUDGET REVISIONS • FY 2021-22

SUMMARY OF CHANGES

The recommended changes to the Library Services budget result in no change to Net County Cost. Revenue is increasing by \$296,052. New state grant funding totals \$152,239, which is offset by increases in Salaries and Benefits for extra-help employees (\$37,170) and Services and Supplies (\$115,069). Other changes include \$26,950 in additional donations to the library that will be used for the purchase of books and \$100,000 of additional funding from the South Lake Tahoe Meyers Special Revenue fund for facilities projects and new equipment for the South Lake Tahoe Library. The Bookmobile Special Revenue Fund is being adjusted to reflect \$16,863 in additional fund balance and donations, which will be added to contingency.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,105	0	0	0
IG Rev - State	298,347	371,044	523,283	152,239
Service Charges	104,957	132,150	132,150	0
Miscellaneous Rev	144,400	157,750	184,700	26,950
Other Fin Sources	1,506,477	1,652,000	1,752,000	100,000
Total Revenue	2,055,286	2,312,944	2,592,133	279,189
Salaries & Benefits	2,937,868	3,486,652	3,523,822	37,170
Services & Supplies	812,287	892,688	1,064,707	172,019
Other Charges	530	0	0	0
Other Fin Uses	0	75,000	115,000	40,000
Intrafund Transfers	63,693	27,542	57,542	30,000
Intrafund Abatement	(9,950)	0	0	0
Total Appropriations	3,804,427	4,481,882	4,761,071	279,189
FUND 1000 GENERAL FUND TOTAL	1,749,141	2,168,938	2,168,938	0

Description	FY 2019-20 Actual	CAO Recm'd FY 2021-22 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	11,550	5,000	5,000	0
Miscellaneous Rev	154,293	150,000	160,000	10,000
Fund Balance	0	561,947	568,810	6,863
Total Revenue	165,843	716,947	733,810	16,863
Other Fin Uses	137,338	130,000	230,000	100,000
Contingency	0	586,947	503,810	(83,137)
Total Appropriations	137,338	716,947	733,810	16,863
FUND 1243 COUNTYWIDE SR - LIBRARY TOTAL	(28,505)	0	0	0



Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2021-22

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 land, structures, and improvements. The land, structure, and improvement fixed assets are listed and described in the Accumulative Capital Outlay Fund narrative and workplan. Further explanation on individual fixed assets can be found in the department narratives.

Dept Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
<i>Fund Type 10: General Fund</i>					
<u>Chief Administrative Office</u>					
Central Services - Facilities					
	6040	1	Backhoe Attachment	\$ 15,000	\$ 15,000
Central Services - Parks and Trails					
	6040	1	Boat	\$ 10,000	\$ 10,000
Chief Administrative Office Total					\$ 25,000
<u>Environmental Management</u>					
	6045	1	Grant Vehicle	\$ 34,000	\$ 34,000
Environmental Management Total					\$ 34,000
<u>Health and Human Services</u>					
Animal Services					
	6040	1	Radio Repeater	\$ 15,000	\$ 15,000
	6040	1	Radio Receiver	\$ 10,000	\$ 10,000
	6040	1	Dog Box	\$ 45,000	\$ 45,000
Health and Human Services Total					\$ 70,000
<u>Information Technology</u>					
	6042	1	Hardware Replacement	\$ 400,000	\$ 400,000
	6042	1	Data Center Upgrade	\$ 50,000	\$ 50,000
	6042	1	Firewall Upgrade	\$ 67,090	\$ 67,090
	6047	1	MUNIS Software Implementation	\$ 80,000	\$ 80,000
Information Technology Total					\$ 597,090
<u>Planning and Building</u>					
	6042	2	Wide Format Scanner	\$ 6,000	\$ 12,000
Planning and Building Total					\$ 12,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2021-22

Dept Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
<u>Probation</u>					
	6020	1	Dishwasher	\$ 11,000	\$ 11,000
	6042	1	Interactive TV for JTC Education	\$ 9,600	\$ 9,600
	6042	1	Video Service Replacement and Storage JTC	\$ 35,000	\$ 35,000
	6042	1	Video Service Replacement and Storage Shingle Springs	\$ 35,000	\$ 35,000
	6042	1	Video Conferencing Equipment	\$ 37,000	\$ 37,000
	6042	1	Access Control Removal SLT	\$ 15,000	\$ 15,000
	6042	1	Access Control Removal Shingle Springs	\$ 45,000	\$ 45,000
				Probation Total	\$ 187,600
<u>Sheriff</u>					
	6040	1	Trailer Equipment	\$ 22,500	\$ 22,500
	6040	1	Communication System for Crisis Negotiation	\$ 13,500	\$ 13,500
	6040	1	Wireless Radio Repeaters	\$ 24,000	\$ 24,000
	6040	20	Handheld Radio	\$ 9,000	\$ 180,000
	6040	1	High Tech Crime Lab Equipment	\$ 35,000	\$ 35,000
	6040	1	Bomb Suit	\$ 7,300	\$ 7,300
	6040	1	Drone	\$ 35,000	\$ 35,000
	6040	1	Generator	\$ 57,000	\$ 57,000
	6040	1	Narcotics Analyzer	\$ 33,000	\$ 33,000
	6040	1	Radio Link Upgrades	\$ 40,500	\$ 40,500
	6040	1	Radio Signal Booster Replacements	\$ 30,000	\$ 30,000
	6040	1	Faro Scanner	\$ 80,000	\$ 80,000
	6040	1	Simulcast Radio System	\$ 300,000	\$ 300,000
	6040	2	Tamper Proof Key Control System	\$ 15,000	\$ 30,000
	6040	1	Camera Battery	\$ 6,000	\$ 6,000
	6040	1	Tilting Brazier for Kitchen	\$ 25,000	\$ 25,000
	6040	1	Body Worn Camera System	\$ 40,000	\$ 40,000
	6045	1	Boat	\$ 135,000	\$ 135,000
	6045	1	Mobile Command Post	\$ 40,000	\$ 40,000
	6045	1	Mobile Command Post Mast	\$ 15,000	\$ 15,000
	6045	1	Replacement Truck	\$ 60,000	\$ 60,000
	6045	1	Replacement Truck	\$ 58,000	\$ 58,000
	6045	1	Trailer	\$ 12,000	\$ 12,000
	6045	1	Truck	\$ 60,000	\$ 60,000
	6045	1	Crime Scene Van	\$ 250,000	\$ 250,000
	6042	2	Firewalls of Jails	\$ 12,000	\$ 24,000
	6042	50	WatchGuard In Car Video	\$ 6,000	\$ 300,000
	6042	5	Livescan Machines	\$ 54,600	\$ 273,000
	6042	1	Microwave Radio Link	\$ 32,000	\$ 32,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2021-22

Dept Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
	6042	1	Records Management System	\$ 693,032	\$ 693,032
	6042	1	Video Storage for jail	\$ 100,000	\$ 100,000
	6042	1	Storage for High Tech Crimes	\$ 35,000	\$ 35,000
			Sheriff Grant/Special Revenue Funds		\$ 1,911,332
			Sheriff General Revenue Funds		\$ 1,134,500
			Sheriff Total		\$ 3,045,832

Treasurer-Tax Collector

	6046	1	Megabyte Software	\$ 25,000	\$ 25,000
	6040	1	Envelope Sorter/Opener	\$ 13,618	\$ 13,618
			Treasurer-Tax Collector Total		\$ 38,618

Fund Type 10: General Fund Total \$ 4,010,140

Fund Type 11: Special Revenue Funds

Health and Human Services

Public Health

	6040	1	Lab Vaccine Vehicle	\$ 340,000	\$ 340,000
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Community Services

	6040	1	Insulation Blower	\$ 15,000	\$ 15,000
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Health and Human Services Total \$ 355,000

Transportation – Road Fund

	6040	1	Snow Plow Salt Brine Unit	\$ 138,300	\$ 138,300
	6040	3	Gates for Plows	\$ 15,000	\$ 45,000
	6040	3	Snow Plows	\$ 25,000	\$ 75,000
	6040	1	Backhoe	\$ 150,000	\$ 150,000
	6040	2	Camera Signal System	\$ 28,000	\$ 56,000
	6040	1	Flail Head Mower with Power Unit Attachment	\$ 85,000	\$ 85,000
	6040	1	Fuel Tank	\$ 62,000	\$ 62,000
	6040	1	Shop Truck Generator	\$ 15,000	\$ 15,000
	6040	1	Brine Sander Combo Cartridge	\$ 50,000	\$ 50,000
	6040	2	Sander with Brine Tanks	\$ 35,000	\$ 70,000
	6040	2	Snow Plows for Loaders	\$ 23,000	\$ 46,000
	6040	2	2 Axle Dump Truck	\$ 220,000	\$ 440,000
	6040	1	3 Axle Dump Truck	\$ 260,000	\$ 260,000
	6040	2	Loader Attachment	\$ 8,000	\$ 16,000
	6040	1	Trailer	\$ 17,500	\$ 17,500
	6040	1	Sweeper	\$ 340,000	\$ 340,000
	6040	1	Poly Plow	\$ 23,000	\$ 23,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2021-22

Dept Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
	6040	2	Processors	\$ 17,800	\$ 35,600
	6040	1	Pull Broom	\$ 35,000	\$ 35,000
	6040	1	Retro Fit Sander	\$ 34,000	\$ 34,000
	6040	1	Roller Attachment	\$ 60,000	\$ 60,000
	6040	1	Skid steer Loader	\$ 90,000	\$ 90,000
	6040	1	Cold-Planner Grader Attachment	\$ 40,000	\$ 40,000
	6040	1	Plotter	\$ 12,000	\$ 12,000
	6040	4	Small Equipment Trailer	\$ 10,000	\$ 40,000
	6040	1	Sand / Media Blaster	\$ 20,000	\$ 20,000
Transportation Total				\$	2,255,400

Fund Type 11: Special Revenue Funds Total \$ 2,610,400

Fund Type 13: Special Revenue Funds: Districts

Environmental Management

6040	1	Blower	\$ 25,000	\$ 25,000
6040	2	Cargo Container	\$ 10,000	\$ 20,000
6040	1	Sludge Pump	\$ 25,000	\$ 25,000
6040	1	Tractor Rake and Tiller	\$ 14,500	\$ 14,500
Environmental Management Total				\$ 84,500

County Service Area #3 Snow Removal

6040	1	Henke Gate	\$ 9,500	\$ 9,500
6040	1	Henke Gate	\$ 10,000	\$ 10,000
6040	1	Blower Attachment	\$ 240,000	\$ 240,000
6040	1	Henke Snow Plow with Float	\$ 24,500	\$ 24,500
6040	1	Henke Snow Plow	\$ 25,000	\$ 25,000
6040	1	Snow Plow with Helper Gate & Float	\$ 26,000	\$ 26,000
6040	1	Henke Snow Plow	\$ 31,410	\$ 31,410
6040	1	Loader Bucket	\$ 12,500	\$ 12,500
6040	1	Meyer Truck Plow	\$ 10,500	\$ 10,500
Transportation Total				\$ 389,410

Fund Type 13: Special Revenue Funds: Districts Total \$ 473,910

Fund Type 52: Internal Service Fund

Transportation

6045	3	1 Ton Diesel Pickup	\$ 48,000	\$ 144,000
6045	2	1 Ton Gasoline Pickup	\$ 42,000	\$ 84,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2021-22

Dept Name	Sub-Object	Qty	Item Description	Unit Cost	Total Cost
	6045	1	Cargo Van EV	\$ 90,000	\$ 90,000
	6045	1	Full Size SUV	\$ 42,000	\$ 42,000
	6045	46	Full Size SUV	\$ 48,000	\$ 2,208,000
	6045	2	Passenger Van	\$ 38,000	\$ 76,000
	6045	1	Compact EV	\$ 35,000	\$ 35,000
	6045	3	Midsized SUV	\$ 40,000	\$ 120,000
	6045	4	Midsized SUV	\$ 32,000	\$ 128,000
	6045	9	Small SUV	\$ 28,000	\$ 252,000
	6045	1	Small SUV	\$ 26,000	\$ 26,000
	6045	1	Hybrid Truck	\$ 44,500	\$ 44,500
	6045	1	1/2 Ton Pickup	\$ 45,000	\$ 45,000
	6045	8	1/2 Ton Pickup	\$ 34,000	\$ 272,000
	6045	4	1/2 Ton Pickup	\$ 32,000	\$ 128,000
	6045	4	3/4 Ton Pickup	\$ 46,000	\$ 184,000
	6045	1	3/4 Ton Pickup	\$ 40,000	\$ 40,000
	6045	1	3/4 Ton Pickup	\$ 38,000	\$ 38,000
	6045	1	1 Ton Pickup	\$ 45,000	\$ 45,000
Transportation Total					\$ 4,001,500
Fund Type 52: Internal Service Fund Total					\$ 4,001,500
Grand Total					\$ 11,095,950